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 **MAY 4, 2026** **5:30 P.M.**

CALL TO ORDER: Mayor Nelson

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. 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 located at the back of the Council chambers or at the podium.

1. **FY2027 Budget Overview.**

   -Public Comment

2. **FY2027 Departmental Budget Presentations.**

   - General Fund Overview
   - Library
   - Police

   -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 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 **1.**
Meeting Date: 05/04/2026
TITLE: FY2027 City of Billings Budget Overview
PRESENTED BY: Andy Zoeller, Finance Director
Department: Finance
Presentation: Yes
Legal Review: No
Project Number: n/a

RECOMMENDATION
Staff will provide an overview of the proposed FY27 City of Billings budget.

EXECUTIVE SUMMARY
City administration will begin budget presentations with an overview of the proposed FY27 budget.

The budget overview will occur on Monday, May 4th followed by presentations from departments on May 5, May18, and May 19.

The proposed budget summary found beginning on page 1 of the proposed budget provides a comprehensive overview of the proposed FY27 budget. The entire budget is attached and is also available to the public online at www.billingsmt.gov/finance.

BACKGROUND (Consistency with Adopted Plans and Policies, if applicable)
City administration will begin budget presentations with an overview of the proposed FY27 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. The budget overview will occur on Monday, May 4th followed by presentations from departments on May 5, May18, and May 19.

The proposed budget summary found beginning on page 1 of the proposed budget provides a comprehensive overview of the proposed FY27 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.

FISCAL EFFECTS
After multiple presentations, the budget will be proposed to City Council for adoption at a regular City Council meeting in June. The current proposed budget for FY27 is $447 million. A summary can be found on pages 1-15 of the attached budget proposal.

	FY27 Proposed Budget	FY26 Adopted Budget
Personal Services	$ 130,025,911	$ 123,510,041
Operation & Maintenance	132,281,326	125,443,132

Capital Outlay	118,483,538	105,324,696
Debt Service	27,412,207	25,711,032
Transfers Out	38,861,008	36,222,531
Total Budgeted Expenses	**$ 447,063,990**	**$ 416,211,432**

STAKEHOLDERS

ALTERNATIVES

No Council action will be required at this meeting.

Attachments

FY27 Budget Proposal
Budget Overview Presentation

CITY OF Billings

BUDGET
PROPOSED
FY 2027



The Magic City

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INTRODUCTION

May 1, 2026

Honorable Mayor and City Council Members:

It is a privilege to present the City of Billings Fiscal Year 2027 (FY27) Proposed Operating and Capital budget. The effective date of this budget is July 1, 2026, and runs through June 30, 2027. 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.

During the 2025 State of Montana legislative session, significant changes to the property tax structure were put in place. The FY26 budget was built based upon a 0% increase in tax revenue resulting from those changes. The 2025 legislation explicitly expressed its intention to supersede conflicting local charters (Billings) that set mill levy limits, to enable rate reductions without cutting local revenues. This same legislation provided further instruction on how to transition from mill levy limitations that existed because of voter approval, or those with charter limitations.

The FY27 budget is built based upon these transition instructions, and the presumption that City Council will elect to transition mill levy limitations subject to 15-6-401(4)(a).

The current budget is built based upon the assumption that there will be a 2.95% increase for inflation to the property tax revenue in FY27 relative to the FY26 property tax revenue.

Accomplishments in FY26

The FY2026 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:

- Realized Historic Tax Credits on City Hall, reducing the debt amount by more than $5 million
- MET Transit completed FTA Triennial Review. FTA Region 8 stating it is the best in the region this fiscal year
- MET Transit ridership up 11.03% compared to the prior year, 468,296 riders YTD.
- Completed construction of the Runway 7/25 upgrade and extension to accommodate larger aircraft

Accomplishments in FY26 continued...

- Adoption of Billings2045 Land Use Plan and Future Land us Map
- BPD hired 15 Police Officers
- Successful demolition of 802 Yellowstone nuisance property
- Approval of $1.2 million in Safe Routes to School projects through State TAP funds
- Completed the FY25 Financial Audit with no findings and a clean opinion

City Adopted Goals and Objectives

Improve the safety of Billings for all citizens ($77.5 million)

- Continued support for the Family Justice Center
- Continue the graffiti reduction program
- Continue design of Safe Routes to School projects

Sustain and Upgrade Critical Infrastructure ($118.6 million)

- Begin Airport Terminal Landside Reconstruction (Ticket Counters and Baggage Claim)
- Complete Airport Master Plano
- Expand passenger surface parking area while developing plans for a parking structure at the airport
- Complete Airport Governance Study

Provide Exceptional Educational, Recreational, and Cultural Services and Amenities ($33 million)

- Rebuild of South Park Pool and other improvements in the area
- Maximize parks assets useful life through focused maintenance
- Increase participation in recreation programs
- Increase ridership on MET Transit

Foster Economic Vibrancy through Quality Designed Neighborhoods and Business Districts ($6.5 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

City Adopted Goals and Objectives continued...

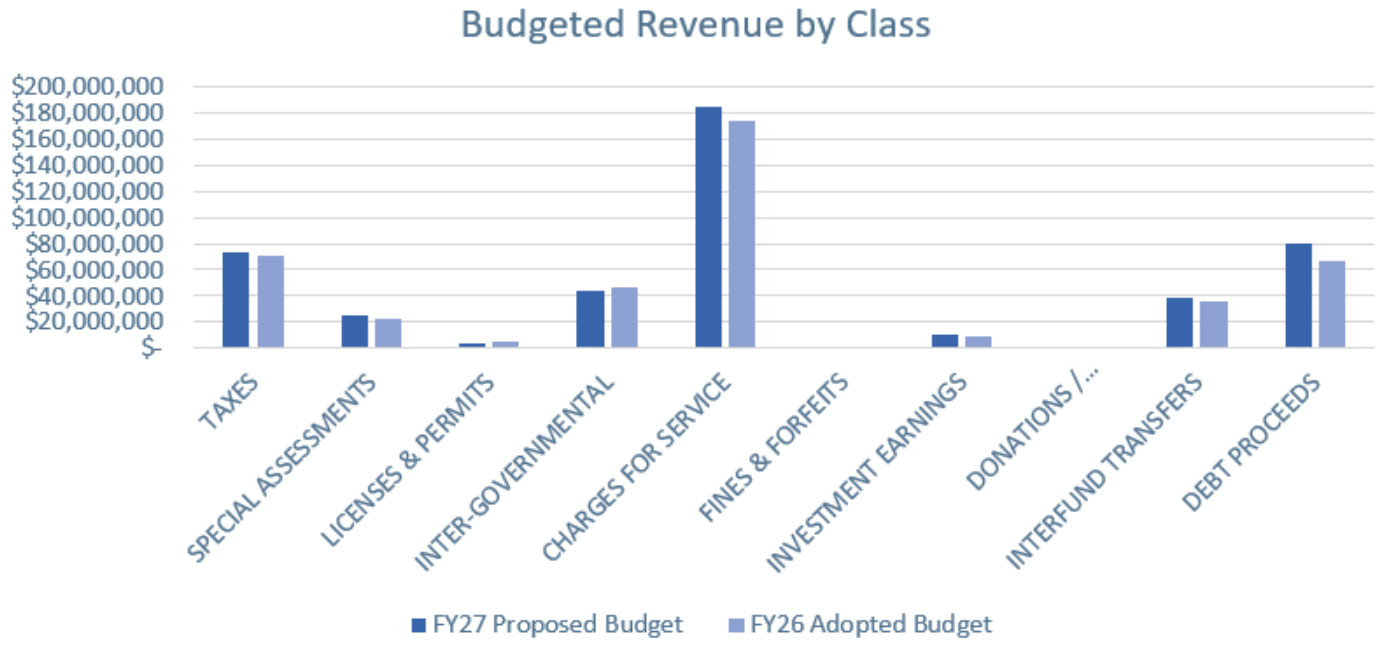
Cultivate a High-Performance Organization

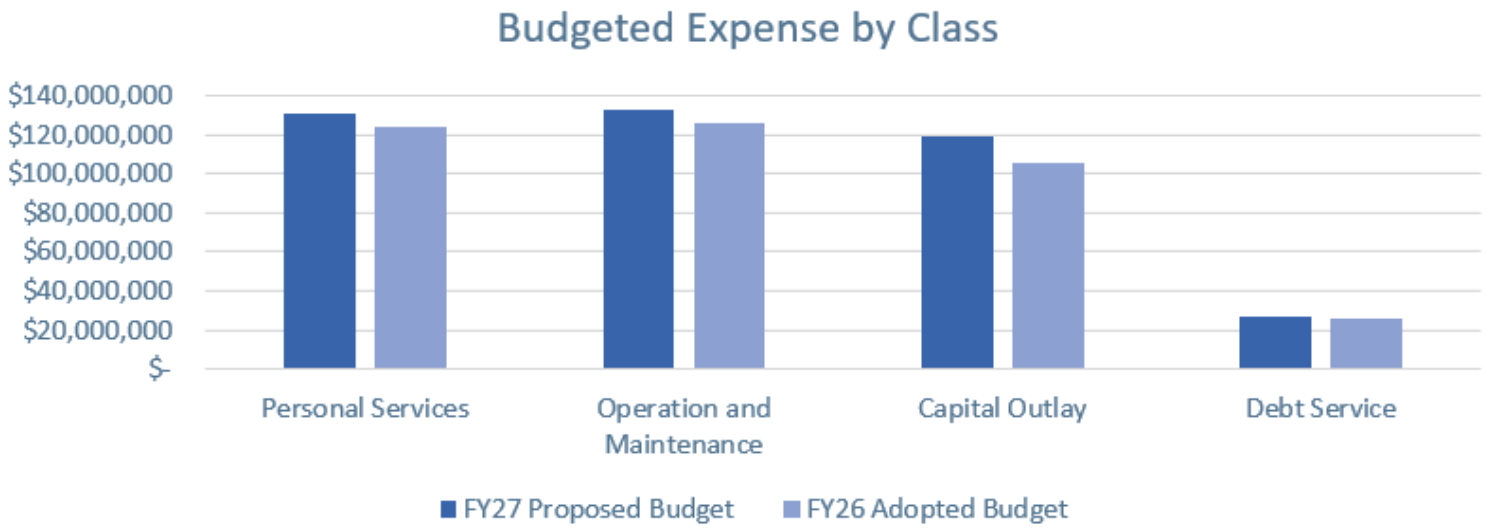
- Improve cross departmental communications, through establishment of the HPO team with monthly meetings
- Strengthen citizen trust through effective communication and transparency
- Modernize bid packet software and contract creation

The FY27 Proposed Budget

The FY27 proposed budget is funded by estimated revenues totaling $465.9 million. This includes increases in property taxes, special assessments for storm sewer, some small special districts, and issuance of debt for completion of the west end reservoir, storm sewer projects, expansion at the landfill, and South Park Pool.

The proposed FY27 budget for the City of Billings contains operating and capital expenses totaling $447 million, an increase of $25.1 million from the prior year. The increase is related primarily to planned capital investments of $118.6 million. There are increases found in Personal Services for estimated salary and wage adjustments, additional staffing requests, and an estimated increase in health insurance costs. Operation and Maintenance increases for FY27 are rather minimal for this fiscal year.





Capital Investments

Solid Waste (Landfill) – The FY27 budget contains significant investments at our landfill. This budget includes $13.9 million for Landfill cell expansion and leachate pond

Transportation Network – The FY27 budget includes funding for improvements to Rimrock Road, Safe Routes to Schools, and Monad Road.

Water – Water transmission line in 48th Street is planned from Central to Grand.

Airport – Significant investments are planned as additional capital improvements to the Airport infrastructure. Total capital outlay for the Airport is planned at $18.9 million for FY27. All projects are funded by Airport revenues and federal grants. Projects include ticket counter remodel, storm water improvements, and two fire trucks.

Park Improvements and Replacements – The FY27 budget includes $10 million for construction on the South Park Pool renovation.

New Personnel in FY27

The FY27 budget contains costs for an additional 18 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 FY27

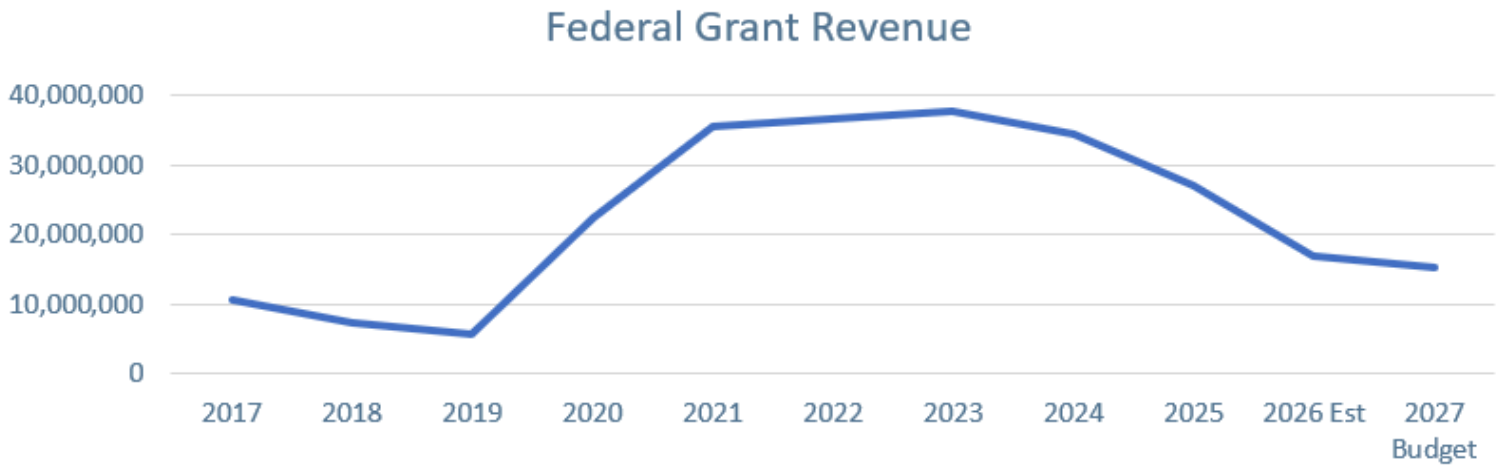
Fund	Department/Division	# of Positions	Position
General	Human Resources	1	Assistant HR Director
General	Planning/CE/CommDev	1	Comm. Code Enforcement Officer II
Inform. Tech.	IT	1	Assistant Network Admin
Inform. Tech.	IT	1	PW Systems Analyst
Amend Rec Center	PRPL	1	Facilities Maintenance Support II
Amend Rec Center	PRPL	1	Rec Event Specialist
Amend Rec Center	PRPL	1	Rec Facility Supervisor
Aviation and Transit	Airport	1	Airport Advert. & Mkting Specialist
Aviation and Transit	Airport	1	Equipment Oper/Maint Worker
PMD	PRPL	1	PRPL Equipment Op/Maint Worker
PRPL	PRPL	1	Arborist
Engineering	Public Works	1	Utility Locator
Engineering	Public Works	1	Traffic Analyst
Water	Public Works	2	Water Treatment Tech
Solid Waste	Public Works	1	Eq Operator Collections
Solid Waste	Public Works	1	Landfill Operator/Mechanic
Planning	Planning/CE/CommDev	1	TIF Coordinator
	Total Additional FTE	**18**	

Special Assessments

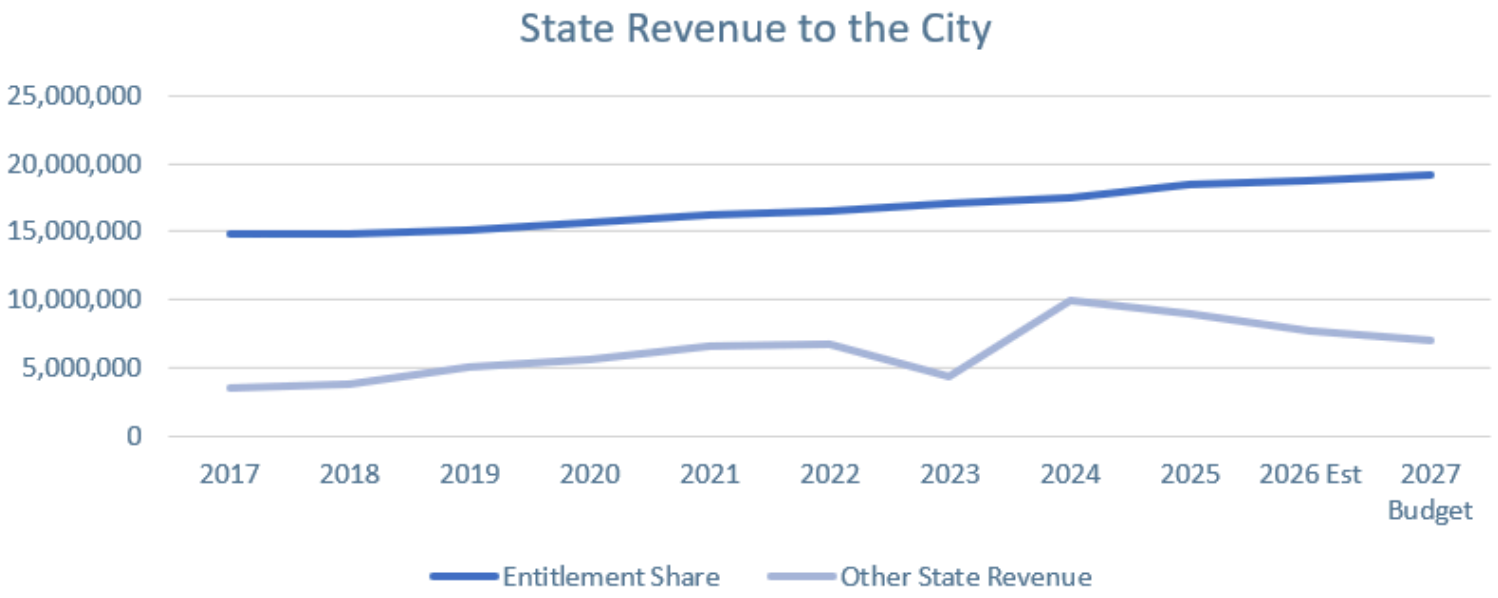
The City of Billings has multiple special assessment districts. Some are City-wide, while others are for small districts, for varied purposes. These districts are used to fund maintenance and operations of amenities that benefit the individual parcel. Some examples of districts are Park Maintenance Districts, 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. The proposed budget is built upon an increase in Street Maintenance Assessments of 6.1%, an increase in Park Maintenance Districts of 6.6%, and an estimated increase in Street Light Maintenance Districts of 3.7%.

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 approximately 9.5% funds from the State and Federal Government. 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 FY27, the City is budgeting $44.5 million in intergovernmental revenue. This is a decrease of $2M over the FY26 budget. The decrease is largely a result of estimated grants revenue reduction in the Transit fund and the completion of a large portion of the Airport remodel. For FY27 the Federal revenues budgeted are $15.1 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 grown slowly, typically not keeping up with wage growth or inflation. This is placing a greater burden on local taxpayers to pick up the difference. For FY27, the growth rate in entitlement share will be 2.9%, or $530k. 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 FY27 will be $19.2 million. Other State revenue includes $4.3 million of Gas Tax, $1.1 million for 9-1-1, and $1.6 million in combined other grant funds for Transit, Legal, Police, Fire and Library.



Property Tax Revenue

In 2025 the State Legislature made significant changes to property tax laws across the State which included express legislative intent to supersede the City of Billings local charter (MCA 15-6-401(2)). In addition to these changes, the legislation provided direction to local governments on how to transition to the new tax formula with minimal impact.

MCA 15-6-401(4)(a) provides that a local taxing entity with a local mill levy limit authorized by voters may transition to a dollar-based mill levy equal to the property taxes assessed in fiscal year 2025, thereafter subject to the provisions of MCA 15-10-420(1)(a). Using this provision will allow the City of Billings to be taxed similar to every other local government in Montana. The FY27 budget is built assuming that Council will elect to transition the City of Billings' mills under MCA 15-6-401(4)(a), which will result in an estimated increase in property tax revenue of 2.95%.

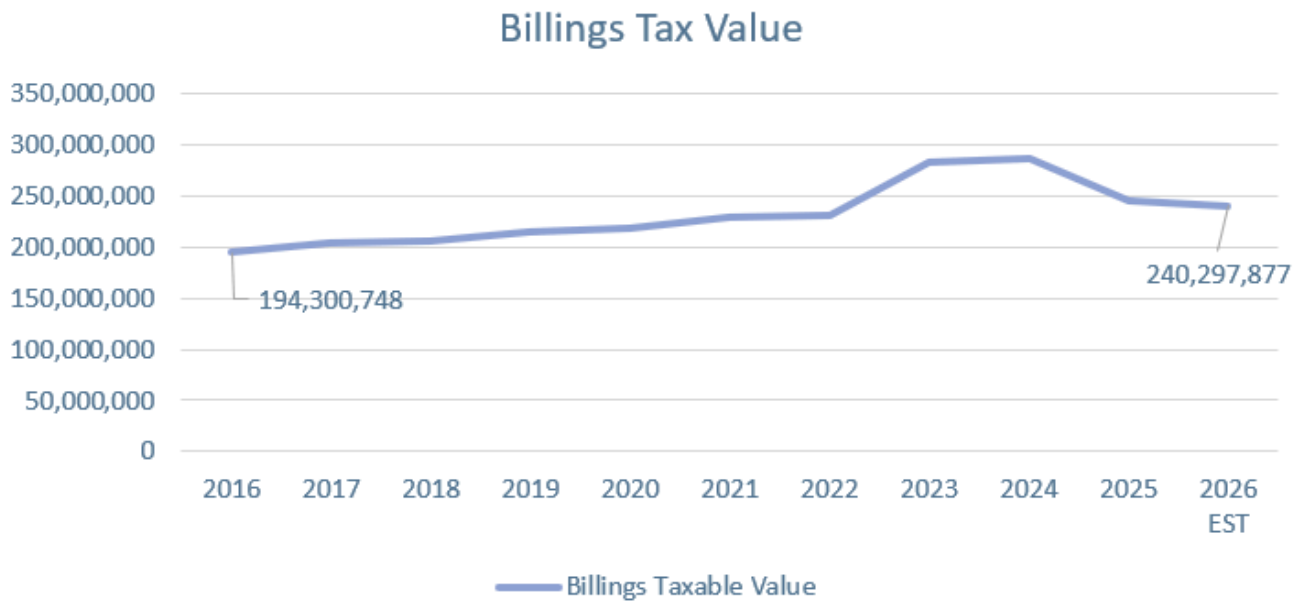
The projected number of mills needed, to both comply with 15-10-420 and the property tax legislation enacted in 2025 is estimated at 255.39 mills. In FY26, the City levied 244.39 mills. Actual change in the tax base will not be known until August. The increase in mills to be levied combined with the estimated reduction in the City's tax base will result in new tax revenue of approximately 2.95%, or $1.4 million in new tax revenue.

Based upon the estimated mills, the annual property tax on a median home, projected to be valued at $345,200, will be $670.02. This is an increase of $28.86 per year from FY26.

Number of Mills		
	FY2027	FY2026
General	90.77	86.71
Public Safety	139.69	133.43
Library	6.13	5.86
Transit	12.25	11.71
GO Bonds	6.55	6.68
Total Mills	255.39	244.39

Median Home Property Taxes			
	FY27	FY26	Change
General	$ 238.14	$ 227.49	$ 10.65
Public Safety	366.48	350.06	16.42
Library	16.08	15.37	0.71
Transit	32.14	30.72	1.42
General Obligation	17.18	17.53	(0.34)
Median Home Property Tax	$ 670.02	$ 641.16	$ 28.86

Over the past 10 years, the City of Billings' tax base has grown at an average rate of 2.4% per year, while the increase in market/assessed valuation has grown at an average of 8.0%. The State of Montana undertakes a reappraisal process every two years. The budget year of FY27 is not a reappraisal year, so not much movement in valuation is expected. However, the full implementation of the 2025 property tax legislation will occur, and as such, we're expecting a 2% reduction in taxable values for the City of Billings.



Projected total tax revenue in FY27 will increase by 2.95% when compared to FY26.

Total Tax Revenue

	FY27 Est	FY26 Billed	Inc/(Dec)
General Fund	20,365,463	19,809,207	556,256
Library	1,375,347	1,337,945	37,402
Transit	2,748,451	2,673,596	74,855
Public Safety	30,791,628	29,942,110	849,518
PS Crime Prevention	549,690	534,265	15,425
GO Library	789,759	762,580	27,179
Go Ballpark	679,821	762,583	-82,762
Total Tax Revenue	57,300,159	55,822,286	1,477,873

Marijuana Tax

The revenue from the excise tax from the sale of recreational and medical marijuana in Yellowstone County is expected to be about $733,000 for FY27. A portion of this is used to help fund the debt on the new city hall ($200,000) and the remainder is being used to add resources to the City's Public Safety Mill levy fund. This is a change from past years, when this tax revenue was directed to the resources associated with mental health and substance abuse.

The proposed budget allocates $549K from the 2021 Public Safety Mill Levy for crime prevention. The FY27 budget is recommending that the revenue from marijuana sales excise tax no longer be added to these mills, resulting in a reduction in the amount available for substance abuse and mental health of $353,941 in FY27.

The public safety operating expenses are increasing faster than property tax revenue increases, as such, this shift is recommended to help balance the FY27 budget.

General & Public Safety Funds (GFPS)

For FY27, we are assuming a growth in tax revenue of 2.95% in the General & Public Safety Funds. Total revenue in the GFPS funds is estimated to generate an additional $2.9 million in revenue. This is a function of increased tax revenue, increases in State Entitlements, and a one-time transfer in to offset some one-time expenses. Additionally, the overhead cost allocation charges to departments increased over the prior year, and estimated costs for the BUFSA charge to the County.

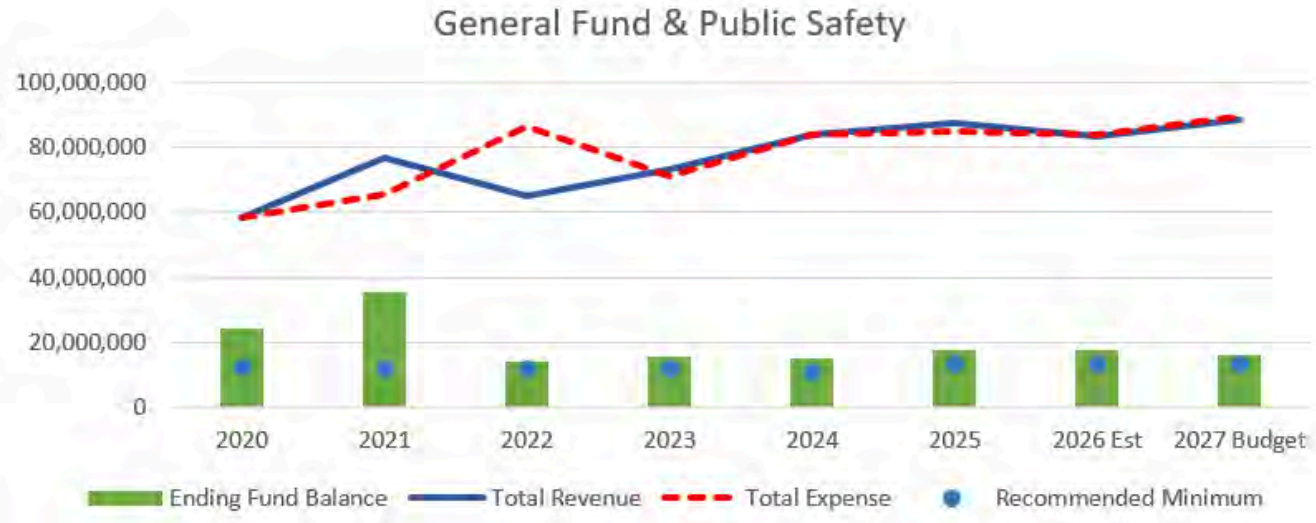
The FY27 budget estimates an ending fund balance that is $130K less than the recommended minimum reserve of $13.3 million. Some new tax revenue is likely to occur as a result of new construction, however no provisions for this have been made within the budget.
The transfer to the Parks Department, which is entirely out of the General Fund after the change was made in FY25, is recommended to increase by $207k compared to FY26. For FY27, the estimated transfer to PRPL is $7.2 million. This increase is recommended to help balance the budget consistent with expected increases in tax revenue.

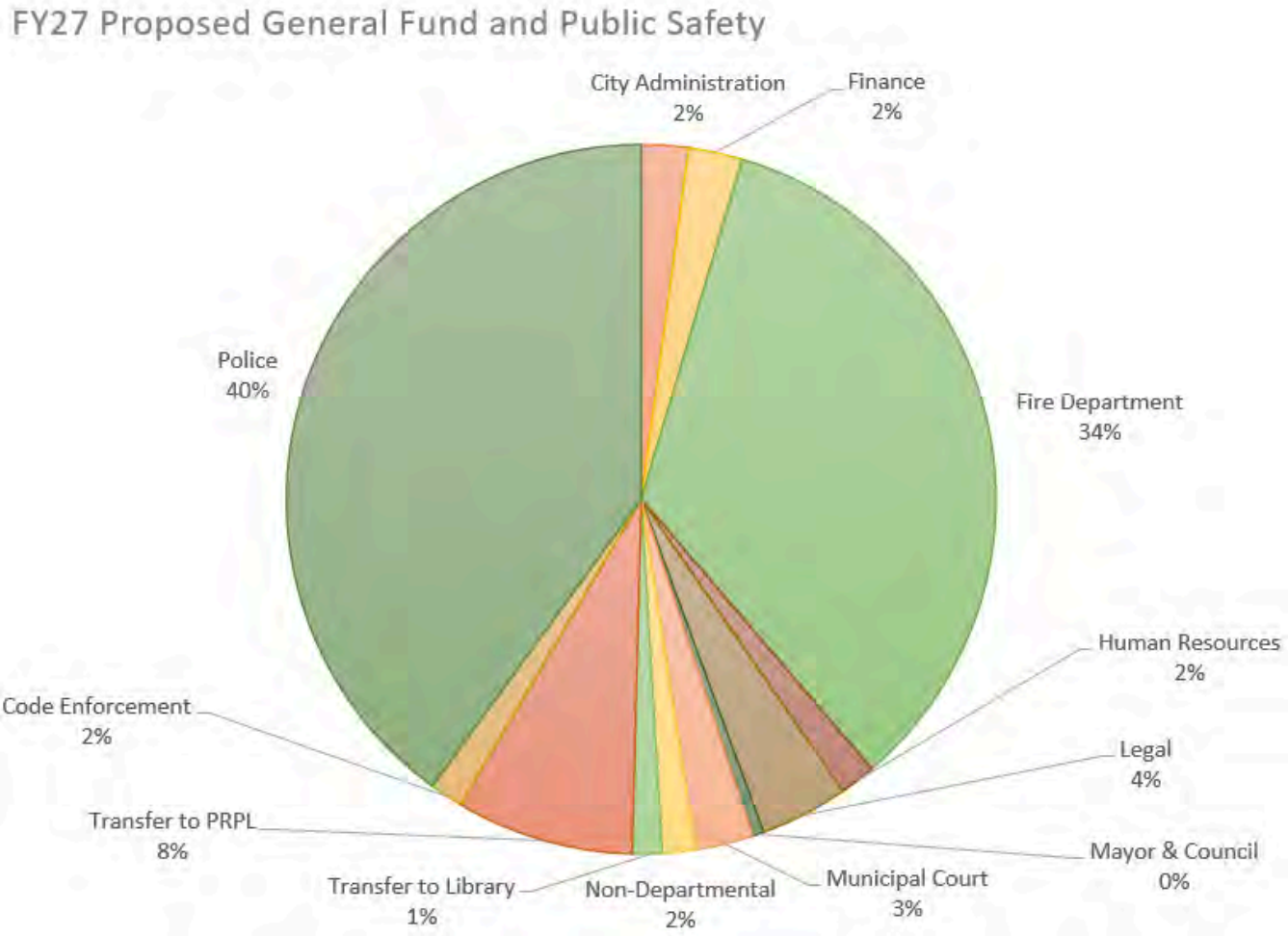
Revenue By Class

GFPS Revenue By Class	FY27 Proposed Budget	FY26 Adopted Budget	Budgeted Revenue Change
Taxes	56,891,668	55,204,208	1,687,460
Charge for Service	7,637,654	7,487,409	150,245
Fines And Forfeitures	1,345,150	1,338,400	6,750
Intergovernmental	19,514,732	18,839,604	675,128
Investment Earnings	313,374	234,526	78,848
License And Permits	1,624,998	2,014,395	-389,397
Miscellaneous	207,000	152,800	54,200
Transfers In	686,519	0	686,519
Revenue Total	88,221,095	85,271,342	2,949,753

Expenses By Department

Expenses by Department	FY27 Proposed Budget	FY26 Adopted Budget	Change
City Administration	1,914,600	2,463,201	-548,601
Finance	2,190,062	2,072,519	117,543
Fire Department	30,471,233	29,075,540	1,395,693
Human Resources	1,480,691	1,129,513	351,178
Legal	3,575,411	3,351,051	224,360
Mayor & Council	442,722	467,713	-24,991
Municipal Court	2,365,349	2,232,552	132,797
Non-Departmental	1,350,060	1,977,098	-627,038
Transfer to Library	1,211,824	1,392,818	-180,994
Transfer to PRPL	7,235,188	7,027,866	207,322
Code Enforcement	1,351,253	1,229,951	121,302
Police	35,687,569	33,169,009	2,518,560
Total	**$ 89,275,962**	**$ 85,588,831**	**$ 3,687,131**


General Fund & Public Safety
100,000,000
80,000,000
60,000,000
40,000,000
20,000,000
0
2020
2021
2022
2023
2024
2025
2026 Est
2027 Budget
Ending Fund Balance
Total Revenue
Total Expense
Recommended Minimum


FY27 Proposed General Fund and Public Safety
City Administration 2%
Finance 2%
Police 40%
Fire Department 34%
Human Resources 2%
Code Enforcement 2%
Legal 4%
Transfer to PRPL 8%
Mayor & Council 0%
Transfer to Library 1%
Non-Departmental 2%
Municipal Court 3%

Parks, Recreation, and Public Land Funding

The proposed FY27 budget includes a recommended increase in the total transfer to the Parks and Recreation Operating Fund. The proposed budget includes a transfer from the General Fund at $7.2 million, an increase of $207k over the prior year. This increased transfer will result in some ability to maintain PRPL services at their current level.

Property Taxes, Assessments, and Utility Bills

The FY27 budget is based upon a 2.95% increase in property tax revenues, proposed increases in storm and street assessments, and utility rates. The median home value in Billings is estimated to be approximately $345,200.

FY2027 Tax Revenue Assumptions		
Median Home Value	$	345,200
Assumed Value of 1 mill	$	228,191
Annual Cost of 1 mill for the Median Home	$	2.62

Overall, when looking at the City as a whole, the median residential property owner would see an increase in taxes and assessments of $42.05 per year over the prior year. This is a result of State legislation that will reduce the taxable value of primary residential properties, combined with an increase in the total number of mills to be levied. The utility rates for residential properties for Water and Wastewater were adopted last year with the proposed increase averaging from 2-3%. Solid Waste, Stormwater, and Street Maintenance are proposed to increase in FY27 as well. Many of these rates were held at 0% in FY26.

Number of Mills		
	FY2027	FY2026
General	90.77	86.71
Public Safety	139.69	133.43
Library	6.13	5.86
Transit	12.25	11.71
GO Bonds	6.55	6.68
Total Mills	255.39	244.39

This increase in mills, assumed increase in the median home value, and the reduced taxable value rates will combine to impact the median home in Billings with an estimated tax increase of $28.86/year on the Billings portion of their tax bill.

The City has one citywide 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 6.1% 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 $1.15.

Rates for Water and Wastewater were approved last year with an average residential increase of 2% and 3% respectively. Solid Waste is proposed to increase a residential property's bill by $1.25/month. All these rates, except Stormwater were held flat in FY26.

Median Home Property Taxes (Annual)			
	FY27	FY26	Change
General	$ 238.14	$ 227.49	$ 10.65
Public Safety	366.48	350.06	16.42
Library	16.08	15.37	0.71
Transit	32.14	30.72	1.42
General Obligation	17.18	17.53	(0.34)
Median Home Property Tax	$ 670.02	$ 641.16	$ 28.86
Street Maintenance District	229.44	216.25	13.19
Total Special Assessments	229.44	216.25	13.19
Total Taxes and Assessments	**899.46**	**857.41**	**42.05**
Average Home Monthly Utility Bill			
	FY2027	FY2026	Change
Water	48.71	47.71	1.00
Wastewater	31.80	30.85	0.95
Solid Waste	15.75	14.50	1.25
Storm Sewer	9.96	8.81	1.15
Monthly Utility Bill	106.22	101.87	4.35

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,

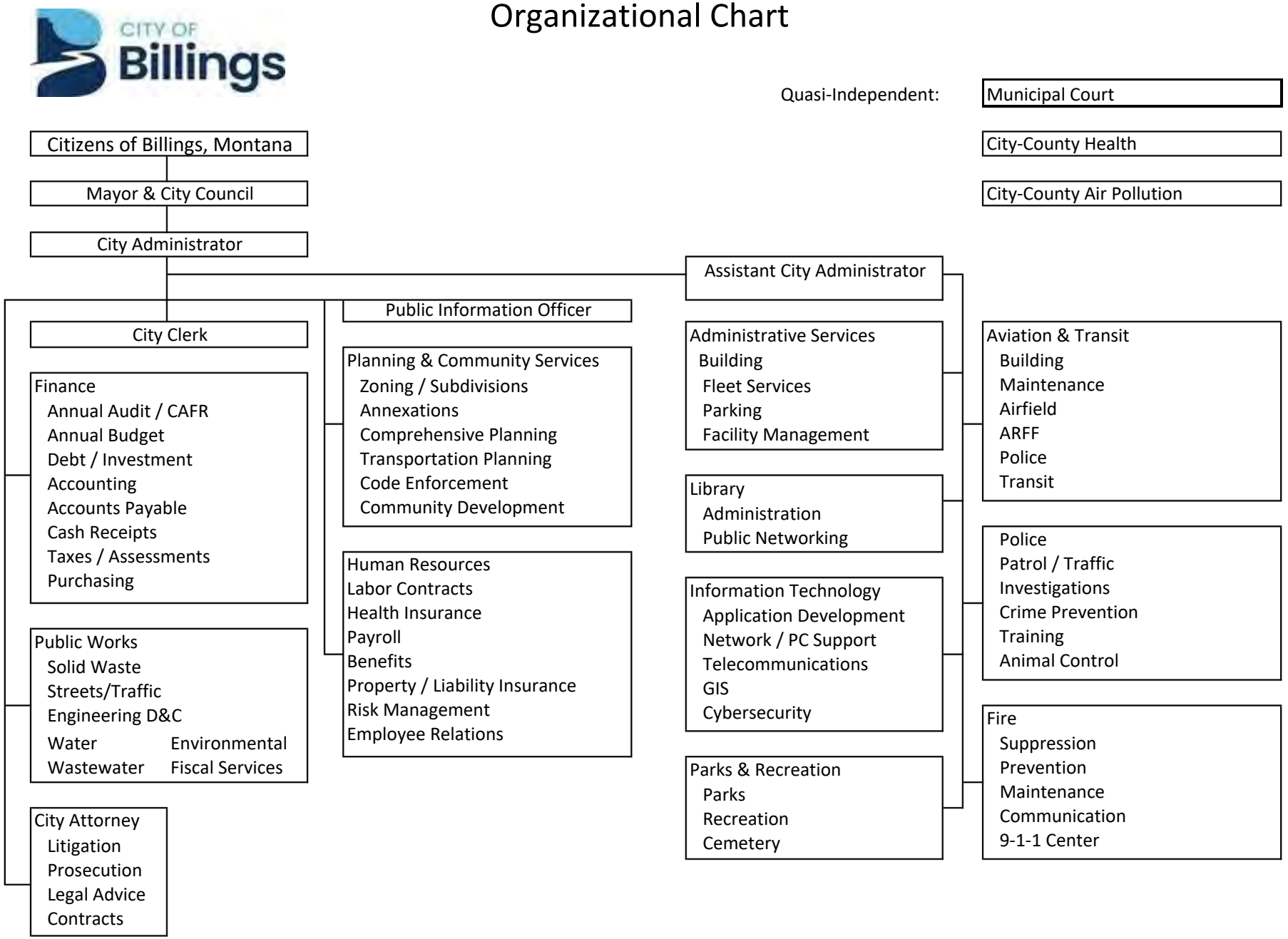
Chris Kukulski, City Administrator

Andrew Zoeller, Finance Director



CITY ORGANIZATIONAL CHART

City of Billings, Montana
Organizational Chart



City of Billings, Montana
Official Roster

Mayor
Mike Nelson

Council Members

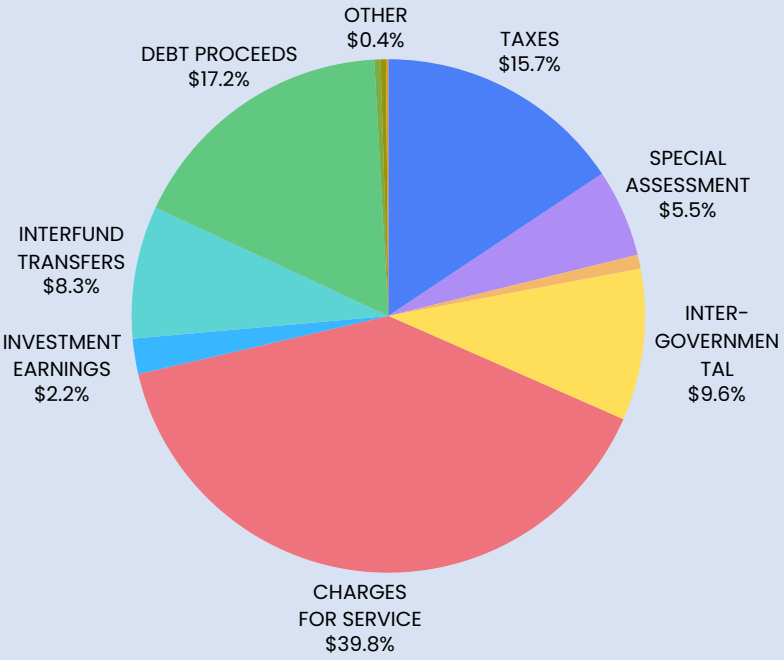
Mark Nicholson	Ward One	Kendra Shaw
Denis Pitman	Ward Two	Roy Neese
Amy Aguirre	Ward Three	Bill Kennedy
Andrew Lindley	Ward Four	Scott Aspenlieder
Tony O'Donnell	Ward Five	Mike Boyett

Fiscal Year 2027 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-02	Budget module is closed for input
Mar-06	Requested Budget is Compiled
Mar-09	Departmental Budget Overview due to Finance
Mar-13	Department Goals due to Finance
Mar-18	Goals, Overview, and Requested Budget to City Administrator
3/19-3/31	Department Meetings with City Administrator
6-Apr	Review Preliminary Budget Decisions. Balance City Budget
10-Apr	Final Department Overview Due to Finance
15-Apr	City Council Budget & Finance Committee Review
17-Apr	Produce Budget Overview Presentation, Review Fund Projections
1-May	Preliminary Budget Overview, Fees/Assessment Information to Steve
12-May	Budget and Fee Assessment Public Hearing Notice to City Clerk
9-Jun	Preliminary Budget and Fee/Assessment Resolutions to City Clerk
5/4-6/2	Departmental Presentations to Council
22-Jun	Public Hearing on Budget and Fees/Assessments. Adopt Final Budget. Adopt Fees and Rates, Adopt Special Assessment Changes & Levies
14-Sep	Resolution to set remaining Fees and Levy

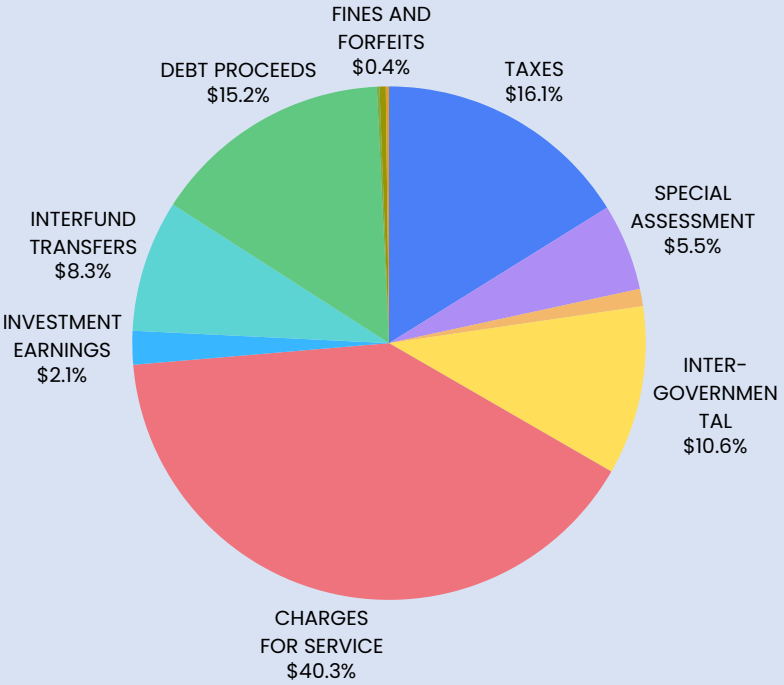
CITYWIDE SUMMARY

CITYWIDE
SUMMARY OF REVENUES

Fiscal Year 2027

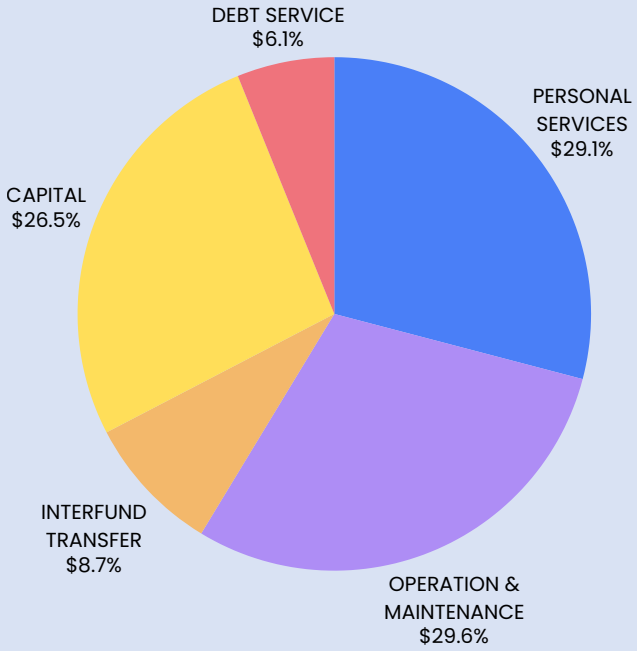


Fiscal Year 2026

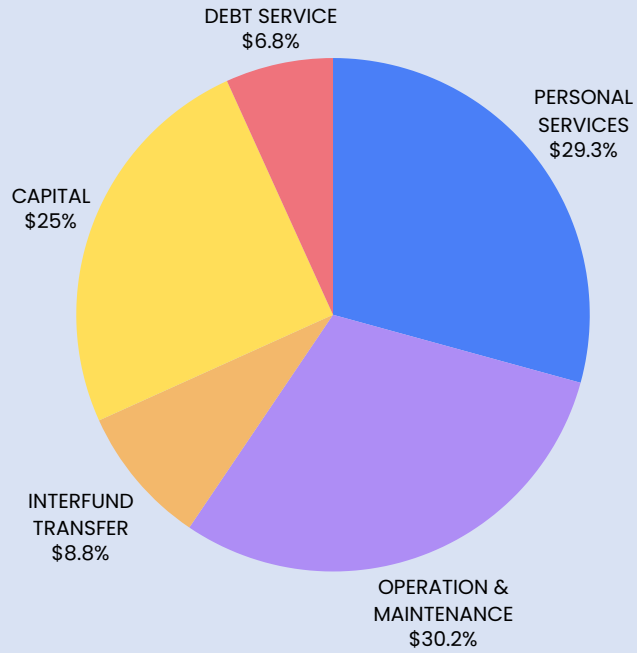


CITYWIDE
SUMMARY OF EXPENDITURES

Fiscal Year 2027



Fiscal Year 2026



SUMMARY
ALL FUNDS
OPERATING BUDGET
FY 27

	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	PERMANENT
FUND BALANCE - BEGINNING	$ 14,279,475	$ 90,483,660	$ 7,811,034	$ 11,642,048			$ 898,107
WORKING CAPITAL - BEGINNING					$ 69,494,934	$ 18,247,955	
REVENUES:							
TAXES	$ 24,233,919	$ 43,800,674	$ 1,702,580	$ -	$ 3,203,348	$ -	$ -
SPECIAL ASSESSMENTS	-	23,819,691	1,715,000	-	-	139,000	-
LICENSES & PERMITS	1,587,998	2,393,000	-	-	7,200	96,900	-
INTER-GOVERNMENTAL	14,402,974	17,911,941	-	-	12,188,889	-	-
CHARGES FOR SERVICE	4,026,954	29,771,252	-	-	112,840,557	38,597,287	27,000
FINES & FORFEITS	1,293,000	116,450	-	-	155,650	-	-
INVESTMENT EARNINGS	278,704	3,341,994	105,004	337,667	5,468,508	820,212	39,337
DONATIONS / CONTRIBUTIONS	-	690,500	-	-	-	-	-
INTERFUND TRANSFERS	-	34,277,419	2,069,056	2,468,583	45,950	-	-
DEBT PROCEEDS	-	22,500,000	-	3,609,250	54,000,000	-	-
MISCELLANEOUS	-	1,655,117	-	2,901	164,300	-	-
TOTAL REVENUES	$ 45,823,549	$ 180,278,038	$ 5,591,640	$ 6,418,401	$ 188,074,402	$ 39,653,399	$ 66,337
EXPENDITURES:							
PERSONAL SERVICES	$ 9,236,371	$ 74,523,729	$ -	$ -	$ 34,987,185	$ 11,278,626	$ -
OPERATION & MAINTENANCE	4,059,887	52,669,947	45,300	116,129	42,560,852	32,829,211	-
CAPITAL	43,802	39,251,543	-	4,165,241	74,341,251	681,701	-
DEBT SERVICE	-	4,842,931	5,058,017	223,500	17,287,759	-	-
INTERFUND TRANSFERS	33,591,766	4,512,723	16,000	686,519	-	-	54,000
TOTAL EXPENDITURES	$ 46,931,826	$ 175,800,873	$ 5,119,317	$ 5,191,389	$ 169,177,047	$ 44,789,538	$ 54,000
FUND BALANCE - ENDING	$ 13,171,198	$ 94,960,825	$ 8,283,357	$ 12,869,060			$ 910,444
WORKING CAPITAL NOT BUDGETED					-	-	
WORKING CAPITAL - ENDING					$ 88,392,289	$ 13,111,816	
LESS OPERATING RESERVE					16,599,994	4,557,118	
LESS BOND/LOAN RESERVE REQUIREMENTS					5,106,039	-	
AVAILABLE WORKING CAPITAL					$ 66,686,256	$ 8,554,698	

SUMMARY
ALL FUNDS
OPERATING BUDGET
FY 27

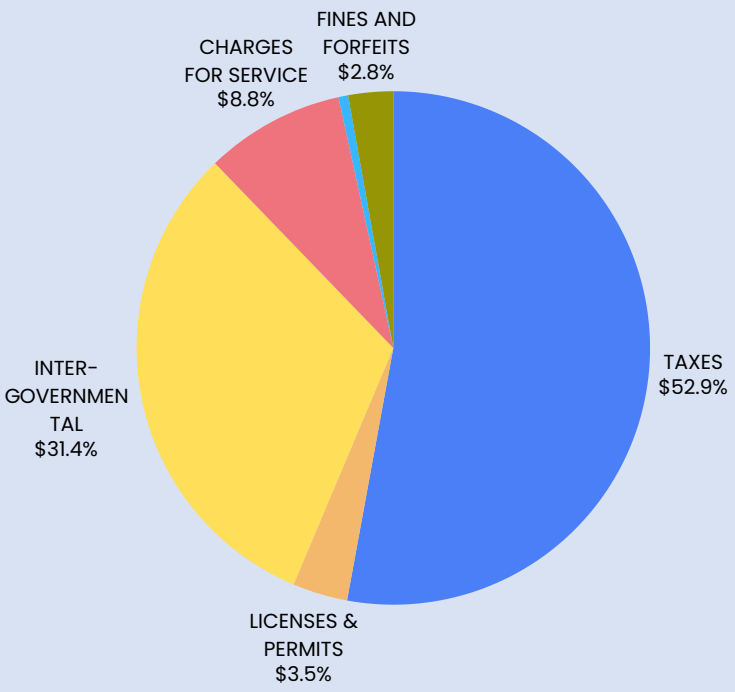
	BUDGET FY 27	BUDGET FY 26	INCREASE (DECREASE)	ACTUAL FY 25
FUND BALANCE - BEGINNING	$ 125,114,324	$ 108,220,185	$ 16,894,139	$ 125,615,227
WORKING CAPITAL - BEGINNING	$ 87,742,889	$ 145,622,804	$ (57,879,915)	$ 233,445,658
REVENUES:				
TAXES	$ 72,940,521	$ 70,629,199	$ 2,311,322	$ 80,388,281
SPECIAL ASSESSMENTS	25,673,691	22,117,875	3,555,816	45,303,051
LICENSES & PERMITS	4,085,098	4,753,445	(668,347)	9,235,823
INTER-GOVERNMENTAL	44,503,804	46,402,760	(1,898,956)	71,067,870
CHARGES FOR SERVICE	185,263,050	175,854,967	9,408,083	185,048,854
FINES & FORFEITS	1,565,100	1,700,400	(135,300)	2,160,508
INVESTMENT EARNINGS	10,391,426	9,233,298	1,158,128	30,875,589
DONATIONS / CONTRIBUTIONS	690,500	881,570	(191,070)	577,913
INTERFUND TRANSFERS	38,861,008	36,222,531	2,638,477	58,809,655
DEBT PROCEEDS	80,109,250	66,136,033	13,973,217	10,202,650
MISCELLANEOUS	1,822,318	724,070	1,098,248	7,298,748
TOTAL REVENUES	$ 465,905,766	$ 434,656,148	$ 31,249,618	$ 500,968,942
EXPENDITURES:				
PERSONAL SERVICES	$ 130,025,911	$ 123,498,041	$ 6,527,870	$ 115,501,095
OPERATION & MAINTENANCE	132,281,326	127,380,379	4,900,947	109,707,867
CAPITAL	118,483,538	105,384,838	13,098,700	116,049,138
DEBT SERVICE	27,412,207	28,598,335	(1,186,128)	21,367,378
INTERFUND TRANSFERS	38,861,008	37,111,234	1,749,774	45,542,115
TOTAL EXPENDITURES	$ 447,063,990	$ 421,972,827	$ 25,091,163	$ 408,167,593
FUND BALANCE - ENDING	$ 130,194,884	$ 101,168,222	$ 29,026,662	$ 224,815,498
WORKING CAPITAL NOT BUDGETED	-	-	-	9,936,093
WORKING CAPITAL - ENDING	$ 101,504,105	$ 85,941,619	$ 15,562,486	$ 236,982,829
LESS OPERATING RESERVE	21,157,112	19,394,557	1,762,555	17,355,749
LESS BOND/LOAN RESERVE REQUIREMENTS	5,106,039	5,255,000	(148,961)	17,879,550
AVAILABLE WORKING CAPITAL	$ 75,240,954	$ 61,292,062	$ 13,948,892	$ 201,747,530

FUND PAGES

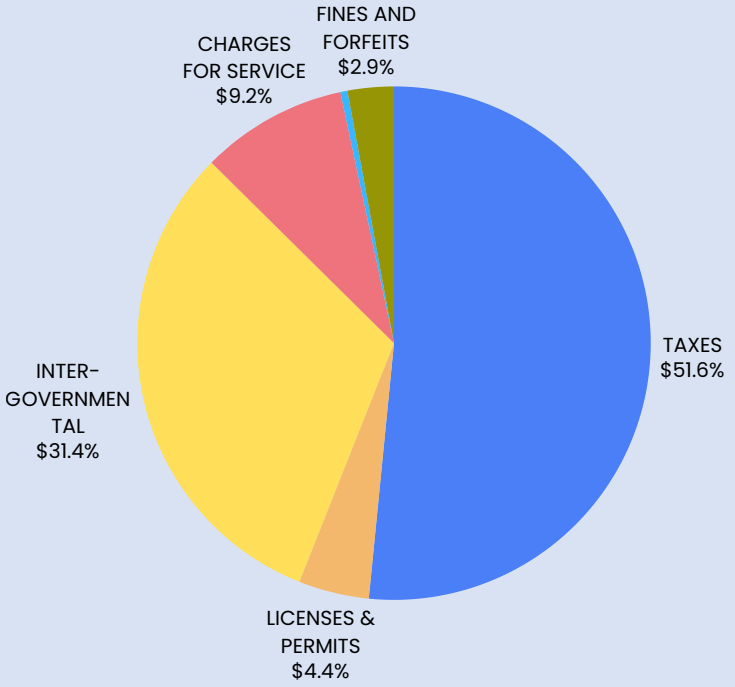
GENERAL FUND

GENERAL FUND
SUMMARY OF REVENUES

Fiscal Year 2027

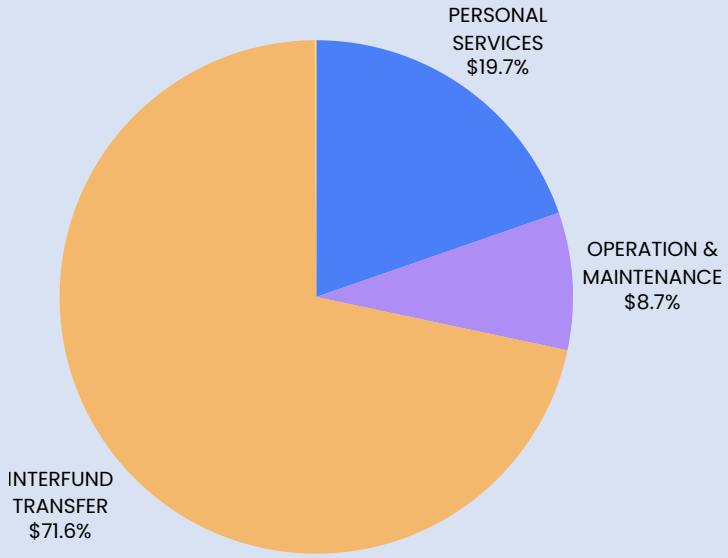


Fiscal Year 2026

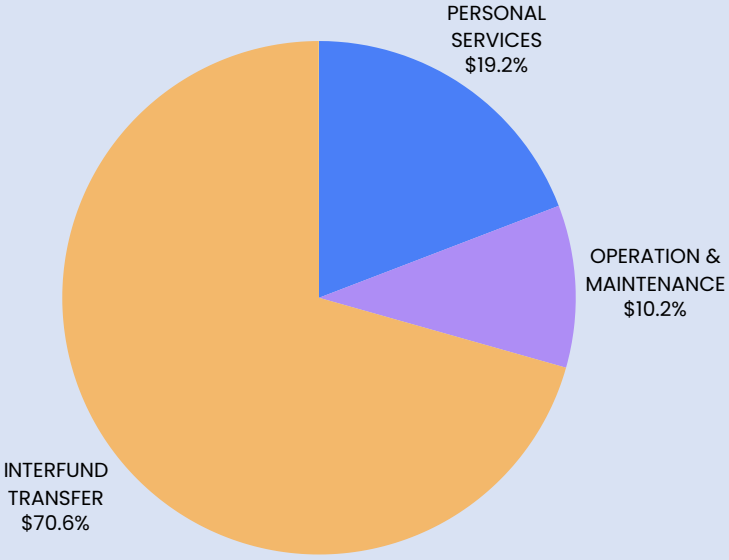


GENERAL FUND
SUMMARY OF EXPENDITURES

Fiscal Year 2027



Fiscal Year 2026



GENERAL OPERATING FUND
SUMMARY
OPERATING BUDGET
FY26

	PROPOSED BUDGET FY 27	PROPOSED BUDGET FY 26	INCREASE (DECREASE)	ACTUAL FY 25
FUND BALANCE - BEGINNING	**$ 14,279,475**	**$ 12,929,744**	**$ 1,349,731**	**$ 11,664,202**
REVENUES:				
TAXES	$ 24,233,919	$ 22,950,496	$ 1,283,423	$ 22,838,371
SPECIAL ASSESSMENTS	-	-	-	-
LICENSES & PERMITS	1,587,998	1,977,395	(389,397)	2,040,040
INTER-GOVERNMENTAL	14,402,974	13,976,215	426,759	14,293,796
CHARGES FOR SERVICE	4,026,954	4,110,149	(83,195)	3,759,901
FINES & FORFEITS	1,293,000	1,293,000	-	1,334,830
INVESTMENT EARNINGS	278,704	199,074	79,630	275,680
INTERFUND TRANSFERS	-	-	-	789,227
MISCELLANEOUS	-	-	-	8,776
TOTAL REVENUES	**$ 45,823,549**	**$ 44,506,329**	**$ 1,317,220**	**$ 45,340,621**
EXPENDITURES:				
PERSONAL SERVICES	$ 9,236,371	$ 8,537,442	$ 698,929	$ 7,976,932
OPERATION & MAINTENANCE	4,059,887	4,550,232	(490,345)	3,483,691
CAPITAL	43,802	7,371	36,431	107,968
INTERFUND TRANSFERS	33,591,766	31,434,783	2,156,983	32,009,271
TOTAL EXPENDITURES	**$ 46,931,826**	**$ 44,529,828**	**$ 2,401,998**	**$ 43,577,862**
FUND BALANCE - ENDING	**$ 13,171,198**	**$ 12,906,245**	**$ 264,953**	**$ 13,426,961**

GENERAL OPERATING FUND
OPERATING BUDGET

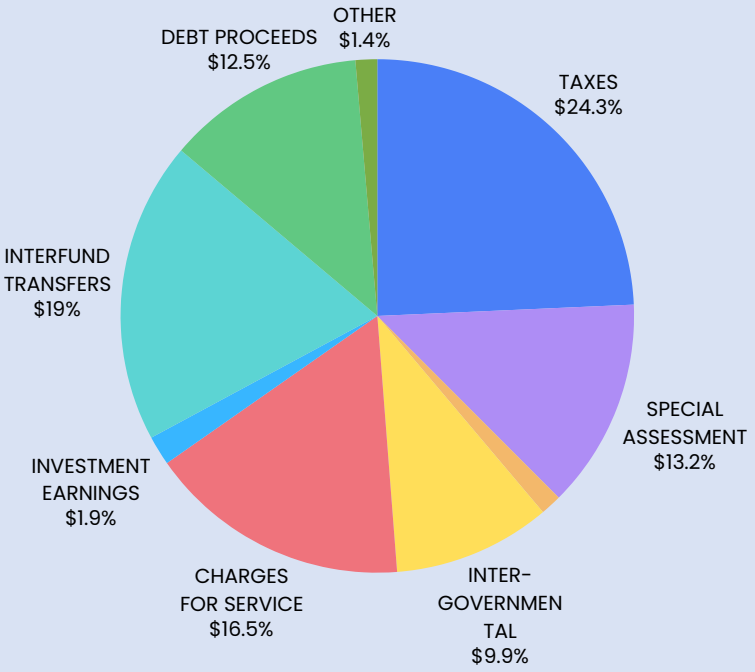
FUND 0100

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	**$ 12,754,877**	**$ 11,664,202**	**$ 12,929,744**	**$ 13,401,169**	**$ 14,279,475**
REVENUES:					
TAXES	$ 22,520,871	$ 22,838,371	$ 22,950,496	$ 22,831,981	$ 24,233,919
SPECIAL ASSESSMENTS	11,650	-	-	-	-
LICENSES & PERMITS	1,894,997	2,040,040	1,977,395	2,079,251	1,587,998
INTER-GOVERNMENTAL	13,435,078	14,293,796	13,976,215	13,796,200	14,402,974
CHARGES FOR SERVICE	4,670,316	3,759,901	4,110,149	3,732,210	4,026,954
FINES & FORFEITS	1,325,069	1,334,830	1,293,000	1,377,312	1,293,000
INVESTMENT EARNINGS	268,757	275,680	199,074	179,509	278,704
CONTRIBUTIONS / DONATIONS		-			
INTERFUND TRANSFERS	45,059	789,227	-	-	-
DEBT PROCEEDS					
MISCELLANEOUS	18,673	8,776	-	13,330	-
TOTAL REVENUE	**$ 44,190,470**	**$ 45,340,621**	**$ 44,506,329**	**$ 44,009,793**	**$ 45,823,549**
EXPENDITURES:					
MAYOR AND CITY COUNCIL	$ 310,397	$ 393,870	$ 467,713	$ 454,057	$ 442,722
CITY ADMINISTRATOR	1,240,904	1,329,442	1,313,201	1,224,784	1,481,600
HUMAN RESOURCES	972,468	1,055,773	1,129,513	1,104,893	1,480,691
CITY ATTORNEY	2,557,939	2,892,294	3,351,051	2,572,337	3,575,411
MUNICIPAL COURT	1,865,544	2,172,211	2,232,552	2,170,311	2,365,349
FINANCE	2,080,227	1,978,187	2,072,519	1,973,458	2,190,062
CODE ENFORCEMENT	1,040,027	1,046,466	1,229,951	1,098,947	1,351,253
PARKS, RECREATION AND PUBLIC LANDS	5,195,940	41,599		-	
NON-DEPARTMENTAL	30,017,699	32,668,022	32,733,328	32,532,700	34,044,738
TOTAL EXPENDITURES	**$ 45,281,145**	**$ 43,577,864**	**$ 44,529,828**	**$ 43,131,487**	**$ 46,931,826**
PRIOR PERIOD ADJUSTMENT	$ -	$ (25,790)	$ -	$ -	$ -
FUND BALANCE ENDING	**$ 11,664,202**	**$ 13,401,169**	**$ 11,018,944**	**$ 14,279,475**	**$ 13,171,198**
LESS:					
NONSPENDABLE	**-**	**-**	**-**	-	-
RESTRICTED	-	-	-	-	-
COMMITTED	11,826,034	11,826,034	12,795,472	12,795,472	13,301,262
ASSIGNED	-	-	-	-	-
UNASSIGNED	**$ (161,832)**	**$ 1,575,135**	**$ (1,776,528)**	**$ 1,484,003**	**$ (130,064)**

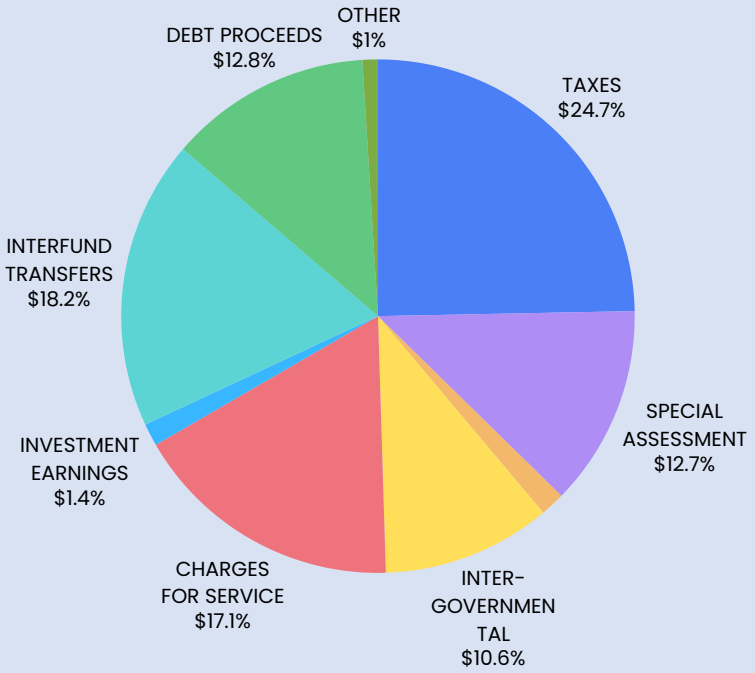
SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS
SUMMARY OF REVENUES

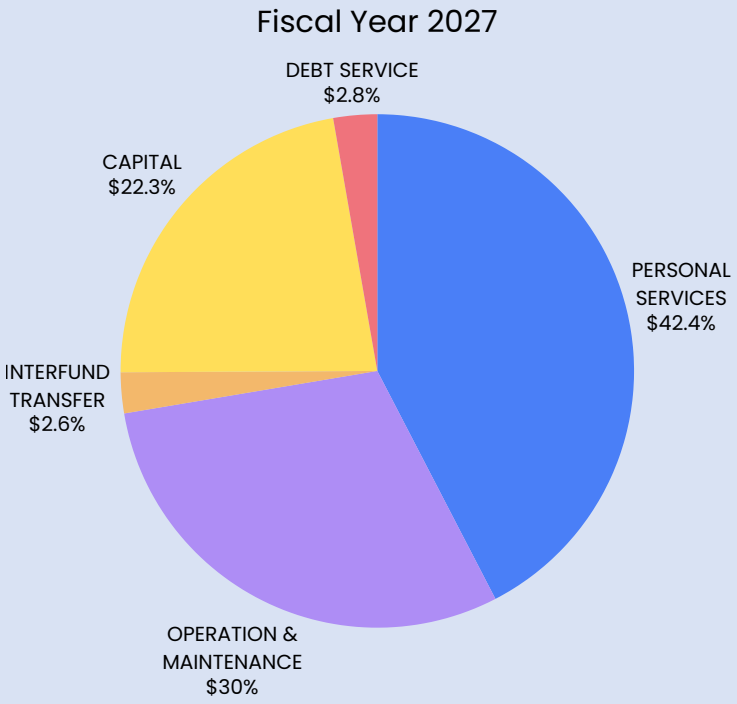
Fiscal Year 2027

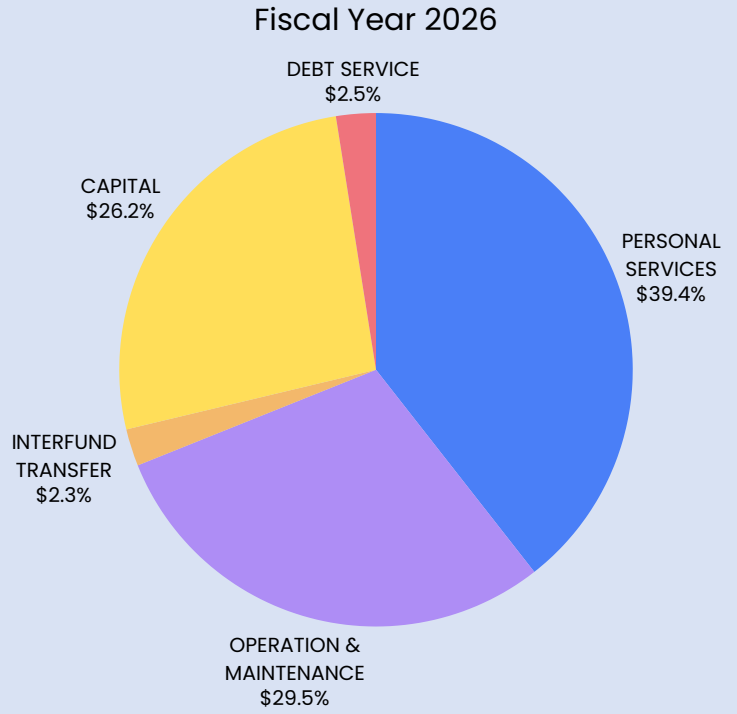


Fiscal Year 2026



SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES





SPECIAL REVENUE FUNDS
SUMMARY
OPERATING BUDGET
FY 27

	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	**$ 5,295,558**	**$ 10,534,693**	**$ 1,875,016**	**$ 3,700,241**	**$ 3,589,092**	**$ 6,185,833**	**$ 7,710,386**	**$ 10,225**	**$ 154,912**
REVENUE:									
TAXES	$ 32,657,749	$ 5,187,862	$ 869,245	$ 2,787,230	$ -	$ -	$ -	$ -	$ -
SPECIAL ASSESSMENTS	-	-	-	-	-	-	-	-	-
LICENSES & PERMITS	37,000	-	-	-	-	2,259,000	-	-	-
INTER-GOVERNMENTAL	5,111,758	355,360	211,630	330,801	4,300,000	-	257,764	-	50,000
CHARGES FOR SERVICE	3,610,700	-	-	-	-	-	12,499,403	-	-
FINES & FORFEITS	52,150	-	-	-	-	-	-	500	-
INVESTMENT EARNINGS	34,670	197,768	83,924	329,896	500,000	211,256	160,000	-	14,438
CONTRIBUTIONS / DONATIONS	-	-	-	-	35,000	-	-	2,500	-
INTERFUND TRANSFERS	24,934,185	-	-	-	-	-	-	-	-
DEBT PROCEEDS	-	10,000,000	-	-	-	-	-	-	-
MISCELLANEOUS	207,000	-	-	-	-	1,000	75,000	-	-
TOTAL REVENUE	**$ 66,645,212**	**$ 15,740,990**	**$ 1,164,799**	**$ 3,447,927**	**$ 4,835,000**	**$ 2,471,256**	**$ 12,992,167**	**$ 3,000**	**$ 64,438**
EXPENDITURES:									
PERSONAL SERVICES	$ 52,466,051	$ -	$ -	$ -	$ -	$ 2,172,161	$ 6,316,152	$ -	$ 5,000
OPERATION & MAINTENANCE	10,902,354	1,827,268	1,258,776	1,828,945	316,497	787,171	6,121,672	3,469	94,000
CAPITAL	1,065,406	10,559,800	-	-	5,378,000	20,000	1,219,337	-	-
DEBT SERVICE	-	3,143,885	461,234	1,237,812	-	-	-	-	-
INTERFUND TRANSFERS	2,157,991	21,483	-	45,950	-	-	-	-	-
TOTAL EXPENDITURES	**$ 66,591,802**	**$ 15,552,436**	**$ 1,720,010**	**$ 3,112,707**	**$ 5,694,497**	**$ 2,979,332**	**$ 13,657,161**	**$ 3,469**	**$ 99,000**
FUND BALANCE ENDING	**$ 5,348,968**	**$ 10,723,247**	**$ 1,319,805**	**$ 4,035,461**	**$ 2,729,595**	**$ 5,677,757**	**$ 7,045,392**	**$ 9,756**	**$ 120,350**

SPECIAL REVENUE FUNDS
SUMMARY
OPERATING BUDGET
FY 27

	EOC 9-1-1	CITY COUNTY PLANNING	CITY ATTORNEY GRANTS	MUNCIPAL COURT GRANTS	POLICE PROGRAMS	CITY COUNTY LIBRARY	COMMUNITY DEVELOPMENT GRANTS	PARK PROGRAMS	DOWNTOWN REVOLVING LOAN PGM	CEMETERY IMPROVE-MENT
FUND BALANCE - BEGINNING	**$ 1,647,779**	**$ 2,254,998**	**$ -**	**$ 22,808**	**$ 1,264,913**	**$ 5,504,692**	**$ 733,079**	**$ 2,122,126**	**$ 2,168,526**	**$ 133,018**
REVENUE:										
TAXES	$ -	$ 695,569	$ -	$ -	$ -	$ 1,603,019		$ -	$ -	$ -
SPECIAL ASSESSMENTS	-	-	-	-	-	-	-	-	-	-
LICENSES & PERMITS	-	90,000	-	-	-	-	-	-	-	-
INTER-GOVERNMENTAL	1,112,010	1,259,293	257,783	247,888	1,306,458	1,729,298	1,321,898	-	-	-
CHARGES FOR SERVICE	-	533,591	-	-	295,743	15,400	15,000	5,290	-	32,000
FINES & FORFEITS	-	-	46,000	-	-	17,800	-	-	-	-
INVESTMENT EARNINGS	141,649	57,368	-	-	21,253	167,181	5,161	119,849	87,459	3,597
CONTRIBUTIONS / DONATIONS	-	-	-	-	60,000	109,000	-	144,000	-	-
INTERFUND TRANSFERS	-	100,000	500,669	-	149,500	1,211,824	42,343	4,710	-	-
DEBT PROCEEDS	-	-	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	43,550	1,207,467	-	115,000	-
TOTAL REVENUE	**$ 1,253,659**	**$ 2,735,821**	**$ 804,452**	**$ 247,888**	**$ 1,832,954**	**$ 4,897,072**	**$ 2,591,869**	**$ 273,849**	**$ 202,459**	**$ 35,597**
EXPENDITURES:										
PERSONAL SERVICES	$ 232,713	$ 1,840,339	$ 802,682	$ 167,017	$ 904,401	$ 3,286,722	$ 507,619	$ -	$ -	$ -
OPERATION & MAINTENANCE	1,220,657	879,782	1,770	80,871	436,400	2,307,114	2,080,499	83,546	801,559	-
CAPITAL	100,000	-	-	-	495,000	-	-	190,000	-	130,000
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
INTERFUND TRANSFERS	-	2,144	-	-	-	33,147	-	-	-	-
TOTAL EXPENDITURES	**$ 1,553,370**	**$ 2,722,265**	**$ 804,452**	**$ 247,888**	**$ 1,835,801**	**$ 5,626,983**	**$ 2,588,118**	**$ 273,546**	**$ 801,559**	**$ 130,000**
FUND BALANCE ENDING	**$ 1,348,068**	**$ 2,268,554**	**$ -**	**$ 22,808**	**$ 1,262,066**	**$ 4,774,781**	**$ 736,830**	**$ 2,122,429**	**$ 1,569,426**	**$ 38,615**

SPECIAL REVENUE FUNDS
SUMMARY
OPERATING BUDGET
FY 27

	BIKE PATH/ TRAIL DONATIONS	ANIMAL CONTROL DONATIONS	STREET MAINTENANCE DISTRICTS	STREET LIGHT MAINT DISTRICTS	STORM SEWER	PARK MAINT. DISTRICTS	PRPL OPERATIONS	AMEND PARK	BALLFIELD STADIUM DONATIONS
FUND BALANCE - BEGINNING	**$ 54,379**	**$ 26,053**	**$ 18,102,197**	**$ 2,615,492**	**$ 7,178,458**	**$ 3,675,675**	**$ 2,438,178**	**$ 212,709**	**$ 315,057**
REVENUE:									
TAXES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SPECIAL ASSESSMENTS	-	-	19,048,000	2,873,947	-	1,787,869	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	7,000	-	-
INTER-GOVERNMENTAL	-	-	-	-	-	-	60,000	-	-
CHARGES FOR SERVICE	-	-	-	-	10,683,000	-	1,984,925	21,200	-
FINES & FORFEITS	-	-	-	-	-	-	-	-	-
INVESTMENT EARNINGS	-	1,106	635,000	120,000	220,900	115,699	75,706	9,449	19,297
CONTRIBUTIONS / DONATIONS	20,000	-	-	-	-	-	255,000	-	65,000
INTERFUND TRANSFERS	-	-	-	-	-	-	7,304,188	-	-
DEBT PROCEEDS	-	-	-	-	12,500,000	-	-	-	-
MISCELLANEOUS	-	-	-	-	6,100	-	-	-	-
TOTAL REVENUE	**$ 20,000**	**$ 1,106**	**$ 19,683,000**	**$ 2,993,947**	**$ 23,410,000**	**$ 1,903,568**	**$ 9,686,819**	**$ 30,649**	**$ 84,297**
EXPENDITURES:									
PERSONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,822,872	$ -	$ -
OPERATION & MAINTENANCE	-	-	10,530,694	3,176,065	3,171,982	1,607,584	2,505,952	23,599	7,275
CAPITAL	20,000	-	11,272,000	-	7,659,000	150,000	993,000	-	-
DEBT SERVICE	-	-	-	-		-	-	-	-
INTERFUND TRANSFERS	-	-	-	-	1,819,000	-	418,008	15,000	-
TOTAL EXPENDITURES	**$ 20,000**	**$ -**	**$ 21,802,694**	**$ 3,176,065**	**$ 12,649,982**	**$ 1,757,584**	**$ 9,739,832**	**$ 38,599**	**$ 7,275**
FUND BALANCE ENDING	**$ 54,379**	**$ 27,159**	**$ 15,982,503**	**$ 2,433,374**	**$ 17,938,476**	**$ 3,821,659**	**$ 2,385,165**	**$ 204,759**	**$ 392,079**

SPECIAL REVENUE FUNDS
SUMMARY
OPERATING BUDGET
FY 27

	ROAD MAINTENANCE DISTRICT	SIDEWALK HAZARD REPAIR	BALLPARK REPAIR FUND	FORMER FEDERAL BUILDING MANAGER FUND	FORMER FEDERAL BUILDING LANDLORD FUND
FUND BALANCE - BEGINNING	**$ 30,763**	**$ -**	**$ 84,777**	**$ 174,271**	**$ 667,756**
REVENUE:					
TAXES	$ -	$ -	$ -	$ -	$ -
SPECIAL ASSESSMENTS	2,875	107,000	-	-	-
LICENSES & PERMITS	-	-	-	-	-
INTER-GOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICE	-	75,000	-	-	-
FINES & FORFEITS	-	-	-	-	-
INVESTMENT EARNINGS	1,151	3,000	5,217	-	-
CONTRIBUTIONS / DONATIONS	-	-	-	-	-
INTERFUND TRANSFERS	-	-	30,000	-	-
DEBT PROCEEDS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL REVENUE	**$ 4,026**	**$ 185,000**	**$ 35,217**	**$ -**	**$ -**
EXPENDITURES:					
PERSONAL SERVICES	$ -	$ -	$ -	$ -	$ -
OPERATION & MAINTENANCE	1,798	185,000	32,085	-	395,563
CAPITAL	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-
INTERFUND TRANSFERS	-	-	-	-	-
TOTAL EXPENDITURES	**$ 1,798**	**$ 185,000**	**$ 32,085**	**$ -**	**$ 395,563**
FUND BALANCE ENDING	**$ 32,991**	**$ -**	**$ 87,909**	**$ 174,271**	**$ 272,193**

SPECIAL REVENUE FUNDS
SUMMARY
OPERATING BUDGET
FY 27

	PROPOSED BUDGET FY 27	APPROVED BUDGET FY 26	INCREASE (DECREASE)	ACTUAL FY 25
FUND BALANCE - BEGINNING	**$ 90,483,660**	**$ 77,057,592**	**$ 13,426,068**	**$ 94,482,245**
REVENUE:				
TAXES	$ 43,800,674	$ 42,843,942	$ 956,732	$ 52,833,302
SPECIAL ASSESSMENTS	23,819,691	21,955,253	1,864,438	44,021,154
LICENSES & PERMITS	2,393,000	2,656,000	(263,000)	7,084,358
INTER-GOVERNMENTAL	17,911,941	18,479,858	(567,917)	31,629,460
CHARGES FOR SERVICE	29,771,252	29,728,140	43,112	33,647,904
FINES & FORFEITS	116,450	228,400	(111,950)	640,334
INVESTMENT EARNINGS	3,341,994	2,450,553	891,441	20,000,739
CONTRIBUTIONS / DONATIONS	690,500	876,750	(186,250)	576,234
INTERFUND TRANSFERS	34,277,419	31,621,013	2,656,406	53,045,260
DEBT PROCEEDS	22,500,000	22,138,000	362,000	8,427,950
MISCELLANEOUS	1,655,117	576,350	1,078,767	5,177,773
TOTAL REVENUE	**$ 180,278,038**	**$ 173,554,259**	**$ 6,723,779**	**$ 257,084,468**
EXPENDITURES:				
PERSONAL SERVICES	$ 74,523,729	$ 70,760,211	$ 3,763,518	$ 67,207,828
OPERATION & MAINTENANCE	52,669,947	52,948,829	(278,882)	44,412,977
CAPITAL	39,251,543	47,082,010	(7,830,467)	21,916,279
DEBT SERVICE	4,842,931	4,489,731	353,200	12,544,497
INTERFUND TRANSFERS	4,512,723	4,196,014	316,709	12,805,071
TOTAL EXPENDITURES	**$ 175,800,873**	**$ 179,476,795**	**$ (3,675,922)**	**$ 158,886,652**
FUND BALANCE ENDING	**$ 94,960,825**	**$ 71,135,056**	**$ 23,825,769**	**$ 192,680,061**

PUBLIC SAFETY FUND
OPERATING BUDGET

FUND 1500, 1510

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	**$ 2,567,456**	**$ 3,208,386**	**$ 2,636,258**	**$ 4,162,235**	**$ 5,295,558**
REVENUE:					
PROPERTY TAXES	$ 31,373,396	$ 31,529,851	$ 31,828,712	$ 31,013,363	$ 32,657,749
MARIJUANA EXCISE TAX	405,385	532,677	425,000	321,010	-
LICENSES & PERMITS	51,467	34,324	37,000	34,250	37,000
INTER-GOVERNMENTAL	3,616,876	3,766,436	4,863,389	5,071,570	5,111,758
CHARGES FOR SERVICE	3,130,578	3,433,238	3,377,260	3,336,254	3,610,700
FINES & FORFEITS	94,862	85,662	45,400	41,100	52,150
INVESTMENT EARNINGS	85,589	62,885	35,452	31,376	34,670
INTERFUND TRANSFERS	305,673	2,247,000	-	-	508,000
INTERFUND TRANSFERS-GENERAL FD	19,296,950	22,617,492	22,335,546	22,335,546	24,426,185
DEBT PROCEEDS				-	
MISCELLANEOUS	416,771	320,639	152,800	541,733	207,000
TOTAL REVENUE	**$ 58,777,547**	**$ 64,630,204**	**$ 63,100,559**	**$ 62,726,202**	**$ 66,645,212**
EXPENDITURES:					
POLICE:					
ADMINISTRATION	$ 2,231,650	$ 2,759,722	$ 3,935,924	$ 3,617,342	$ 3,708,213
OPERATIONS	20,199,882	21,189,630	20,676,608	20,245,334	22,055,845
INVESTIGATIONS	4,079,790	4,715,160	5,035,149	5,429,897	6,101,969
SUPPORT SERV.	2,476,489	4,577,367	2,340,629	2,558,148	2,610,717
ANIMAL CONTROL	1,245,619	1,221,756	1,180,699	962,534	1,210,825
TOTAL POLICE	**$ 30,233,430**	**$ 34,463,635**	**$ 33,169,009**	**$ 32,813,255**	**$ 35,687,569**
FIRE:					
ADMINISTRATION	$ 1,993,100	$ 2,163,261	$ 1,957,645	$ 1,790,304	$ 2,021,125
PREVENTION/INVESTIGATIONS	980,102	839,035	918,440	939,218	1,117,458
TRAINING	423,830	530,967	544,002	480,083	772,437
EQUIPMENT/MAINTENANCE	2,348,869	1,724,265	2,466,434	2,354,535	2,733,425
SUPPRESSION	17,806,030	19,039,599	18,752,106	18,233,608	19,358,925
9-1-1 EMERGENCY OP CENTER	3,454,075	3,562,460	4,141,551	3,724,225	4,122,427
COMMUNICATIONS EQUIPMENT	53,913	52,883	92,741	63,089	127,153
TOTAL FIRE	**$ 27,059,919**	**$ 27,912,470**	**$ 28,872,919**	**$ 27,585,062**	**$ 30,252,950**
MENTAL HEALTH:					
CRISIS RESPONSE UNITS	171,413	157,078	202,621	159,562	218,283
OTHER MH/SA PROGRAMS	671,855	1,143,172	1,150,000	1,035,000	433,000
TOTAL MENTAL HEALTH	**$ 843,268**	**$ 1,300,250**	**$ 1,352,621**	**$ 1,194,562**	**$ 651,283**
TOTAL EXPENDITURES	**$ 58,136,617**	**$ 63,676,355**	**$ 63,394,549**	**$ 61,592,879**	**$ 66,591,802**
FUND BALANCE-ENDING	**$ 3,208,386**	**$ 4,162,235**	**$ 2,342,268**	**$ 5,295,558**	**$ 5,348,968**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	3,208,386	4,162,235	2,342,268	5,295,558	5,348,968
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

SOUTH TAX INCREMENT OPERATING FUND
OPERATING BUDGET

FUND 1990

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	**$ 7,800,375**	**$ 6,866,922**	**$ 1,003,621**	**$ 4,499,381**	**$ 10,534,693**
REVENUE:					
TAXES	$ 4,560,758	$ 4,586,892	$ 4,664,717	$ 4,411,187	$ 5,187,862
INTERGOVERMENTAL	342,607	355,360	355,360	355,360	355,360
INVESTMENT EARNINGS	337,941	212,120	141,263	112,149	197,768
PROCEEDS FROM DEBT	-	-	9,600,000	20,850,000	10,000,000
CONTRIBUTIONS	53,881	-	-	-	-
INTERFUND TRANSFER	-	-	-	16,680,000	-
TOTAL REVENUE	**$ 5,295,187**	**$ 5,154,372**	**$ 14,761,340**	**$ 42,408,696**	**$ 15,740,990**
EXPENDITURES:					
OPERATION AND MAINTENANCE					
CHARGE FOR SERVICES	$ 73,079	$ 84,154	$ 112,999	$ 532,722	$ 151,018
DEVELOPMENT INCENTIVES	1,892,290	1,243,877	2,878,012	1,807,467	1,550,000
SBURA OPERATING AGREEMENT	245,387	265,977	160,000	160,000	126,250
CAPITAL	2,769,742	2,815,655	9,600,000	14,025,534	10,559,800
DEBT SERVICE	942,469	865,250	2,710,381	2,712,381	2,643,885
BOND ISSUANCE COSTS	-	-	-	455,280	500,000
TRANSFER TO OTHER FUNDS	305,673	2,247,000	-	16,680,000	21,483
TOTAL EXPENDITURES	**$ 6,228,640**	**$ 7,521,913**	**$ 15,461,392**	**$ 36,373,384**	**$ 15,552,436**
FUND BALANCE ENDING	**$ 6,866,922**	**$ 4,499,381**	**$ 303,569**	**$ 10,534,693**	**$ 10,723,247**
RESTRICTED	6,866,922	4,499,381	303,569	10,534,693	10,723,247

EAST TAX INCREMENT OPERATING FUND
OPERATING BUDGET

FUND 2010

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	**$ 1,940,736**	**$ 2,376,584**	**$ 2,187,336**	**$ 2,463,158**	**$ 1,875,016**
REVENUE:					
TAXES	$ 1,089,031	$ 973,566	$ 1,017,521	$ 734,512	$ 869,245
INTERGOVERNMENTAL	211,630	211,630	211,630	211,630	211,630
INVESTMENT EARNINGS	87,065	84,162	59,946	45,790	83,924
TOTAL REVENUE	**$ 1,387,726**	**$ 1,269,358**	**$ 1,289,097**	**$ 991,932**	**$ 1,164,799**
EXPENDITURES:					
OPERATIONS AND MAINTENANCE					
CHARGE FOR SERVICES	$ 43,996	$ 56,676	$ 82,828	$ 82,828	$ 114,691
EBURD OPERATING AGREEMENT	174,933	165,535	179,750	179,750	139,900
DEVELOPMENT INCENTIVES	267,071	485,267	552,500	541,846	1,004,185
DEBT SERVICE	464,726	467,795	468,643	468,343	461,234
CAPITAL	1,152	7,511	100,000	307,307	-
TOTAL EXPENDITURES	**$ 951,878**	**$ 1,182,784**	**$ 1,383,721**	**$ 1,580,074**	**$ 1,720,010**
FUND BALANCE ENDING	**$ 2,376,584**	**$ 2,463,158**	**$ 2,092,712**	**$ 1,875,016**	**$ 1,319,805**
LESS:					
RESTRICTED	2,376,584	2,463,158	2,092,712	1,875,016	1,319,805

NORTH 27th STREET TAX INCREMENT OPERATING FUND
OPERATING BUDGET

FUND 2020,2030

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	**$ 2,768,946**	**$ 9,860,941**	**$ 2,741,528**	**$ 5,367,487**	**$ 3,700,241**
REVENUE:					
TAXES	$ 2,699,485	$ 2,546,252	$ 2,689,148	$ 2,009,818	$ 2,787,230
INTERGOVERNMENTAL	316,783	330,801	330,801	383,350	330,801
INVESTMENT EARNINGS	92,003	255,327	235,640	87,003	329,896
DEBT PROCEEDS	7,574,705	4,213,975	-	-	-
INTERFUND TRANSER	146,350	2,214,982	-	1,167,741	-
TOTAL REVENUE	**$ 10,829,326**	**$ 9,561,337**	**$ 3,255,589**	**$ 3,647,912**	**$ 3,447,927**
EXPENDITURES:					
OPERATION AND MAINTENANCE:					
CHARGE FOR SERVICES	$ 132,326	$ 136,831	$ 179,509	$ 222,058	$ 218,867
DEVELOPMENT INCENTIVES	887,040	393,001	824,553	487,947	1,351,976
DBP OPERATING AGREEMENT	307,385	316,607	326,105	326,105	258,102
BOND SALE FEES	395,517	197,185	-	-	-
DEBT SERVICE	1,085,065	8,965,437	1,310,707	1,310,707	1,237,812
CAPITAL	653,648	1,691,206	50,000	1,754,653	-
INTERFUND TRANSFER TO PARKING	276,350	2,354,524	45,947	1,213,688	45,950
TOTAL EXPENDITURES	**$ 3,737,331**	**$ 14,054,791**	**$ 2,736,821**	**$ 5,315,158**	**$ 3,112,707**
FUND BALANCE ENDING	**$ 9,860,941**	**$ 5,367,487**	**$ 3,260,296**	**$ 3,700,241**	**$ 4,035,461**
LESS:					
RESTRICTED	9,860,941	5,367,487	3,260,296	3,700,241	4,035,461

GAS TAX FUND
OPERATING BUDGET

FUND 2050 & 2060

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	**$ 6,309,023**	**$ 11,306,269**	**$ 12,729,133**	**$ 14,585,094**	**$ 3,589,092**
REVENUE:					
STATE GAS TAX	$ 7,758,259	$ 4,318,634	$ 5,040,679	$ 4,476,787	$ 4,300,000
STATE REIMBURSEMENTS				-	-
COUNTY CONTRACT SERVICE	106,512	149,114	-	-	-
SALE OF ASSETS	-	1,116,908	-	-	-
CHARGE FOR SERVICES				-	-
INTEREST ON INVESTMENTS	607,038	646,720	300,000	700,513	500,000
CONTRIBUTIONS/DONATIONS	401,166		500,000	500,000	35,000
MISCELLANEOUS	4,880	1,000	-	1,500	-
TOTAL REVENUE	**$ 8,872,975**	**$ 6,231,376**	**$ 5,840,679**	**$ 5,678,800**	**$ 4,835,000**
EXPENDITURES:					
PERSONAL SERVICES	$ 95,313	$ 96,818	$ 103,182	$ 69,359	$ -
OPERATION & MAINTENANCE	898,143	1,323,935	394,509	603,978	316,497
CAPITAL PROJECTS	2,882,273	1,531,798	11,010,000	15,926,618	5,378,000
TRANSFERS	-	-	-	74,847	-
TOTAL EXPENDITURES	**$ 3,875,729**	**$ 2,952,551**	**$ 11,507,691**	**$ 16,674,802**	**$ 5,694,497**
PRIOR PERIOD ADJUSTMENTS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
FUND BALANCE ENDING	**$ 11,306,269**	**$ 14,585,094**	**$ 7,062,121**	**$ 3,589,092**	**$ 2,729,595**
LESS:					
RESTRICTED:					
INNER BELTLOOP	-	-	-	-	-
OTHER PROJECTS	11,306,269	14,585,094	7,062,121	3,589,092	2,729,595
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

SIDEWALK HAZARD
OPERATING BUDGET

FUND 2080

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	**$ 81,553**	**$ 94,134**	**$ 68,000**	**$ 97,659**	**$ -**
REVENUE:					
SPECIAL ASSESSMENTS	$ 29,500	$ 990	$ 100,000	$ 30,269	$ 107,000
CHARGE FOR SERVICES	5,270	(1,190)	15,000	15,000	75,000
INTEREST ON INVESTMENTS	4,152	3,725	2,000	3,029	3,000
TRANSFERS	-	-	-	-	-
TOTAL REVENUE	**$ 38,922**	**$ 3,525**	**$ 117,000**	**$ 48,298**	**$ 185,000**
EXPENDITURES:					
OPERATION & MAINTENANCE	26,341	-	185,000	145,957	185,000
TOTAL EXPENDITURES	**$ 26,341**	**$ -**	**$ 185,000**	**$ 145,957**	**$ 185,000**
PRIOR PERIOD ADJUSTMENTS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
FUND BALANCE ENDING	**$ 94,134**	**$ 97,659**	**$ -**	**$ -**	**$ -**
LESS:					
NONSPENDABLE	**-**	**-**	**-**	-	-
RESTRICTED:					
OTHER PROJECTS	94,134	97,659	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

BUILDING INSPECTION FUND
OPERATING BUDGET

FUND 2090

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	**$ 4,348,335**	**$ 4,547,344**	**$ 4,635,770**	**$ 4,872,213**	**$ 6,185,833**
REVENUE:					
LICENSES & PERMITS	$ 2,601,757	$ 3,024,411	$ 2,521,000	$ 4,027,494	$ 2,259,000
INTEREST ON INVESTMENTS	103,347	199,438	160,897	161,270	211,256
MISCELLANEOUS	6,175	5,628	8,000	3,600	1,000
TOTAL REVENUE	**$ 2,711,279**	**$ 3,229,477**	**$ 2,689,897**	**$ 4,192,364**	**$ 2,471,256**
EXPENDITURES:					
PERSONAL SERVICES	$ 1,597,581	$ 1,696,691	$ 2,219,834	$ 1,860,824	$ 2,172,161
OPERATIONS & MAINT.	685,773	967,425	767,161	931,402	787,171
CAPITAL	228,918	240,492	5,000	86,518	20,000
INTERFUND TRANSFERS	-	-	-	-	-
TOTAL EXPENDITURES	**$ 2,512,270**	**$ 2,904,608**	**$ 2,991,995**	**$ 2,878,744**	**$ 2,979,332**
FUND BALANCE ENDING	**$ 4,547,344**	**$ 4,872,213**	**$ 4,333,672**	**$ 6,185,833**	**$ 5,677,757**
LESS:					
NONSPENDABLE	**-**	**-**	-	-	-
RESTRICTED	4,547,344	4,872,213	4,333,672	6,185,833	5,677,757
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

STREET AND TRAFFIC FUND
OPERATING BUDGET

FUND 2110

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	**$ 7,789,639**	**$ 8,424,500**	**$ 5,392,000**	**$ 8,257,198**	**$ 7,710,386**
REVENUE:					
STATE REIMBURSEMENTS	$ 522,320	$ 245,143	$ 250,000	$ 250,083	$ 257,764
CONCRETE REPAIR	-	-	50,000	30,000	50,000
FIRE SERVICES FEES	11,000	11,463	11,000	11,000	11,000
STREET LIGHT	286,650	255,088	578,300	600,000	297,903
STREET MAINTENANCE	7,591,882	7,855,000	9,700,000	9,700,000	10,000,000
SOLID WASTE	-	100,000	100,000	100,000	100,000
STORM SEWER MAINT.	1,106,149	3,014,702	3,420,000	3,760,000	1,534,000
BBWA LATERAL MAINT.	4,500	4,500	4,500	4,500	4,500
UTILITY CHG FOR SERVICES	667,479	591,727	300,000	400,000	500,000
ENGINEERING CHG FOR SERVICES				-	-
INTERDEPARTMENTAL CHGS	42,598	3,381	2,000	2,000	2,000
INVESTMENT EARNINGS	238,155	224,012	200,000	160,617	160,000
MISCELLANEOUS	185,672	83,318	7,500	247,933	75,000
TOTAL REVENUE	**$ 10,656,405**	**$ 12,388,334**	**$ 14,623,300**	**$ 15,266,134**	**$ 12,992,167**
EXPENDITURES:					
PERSONAL SERVICES	$ 4,501,985	$ 5,230,612	$ 5,980,021	$ 5,776,494	$ 6,316,152
OPERATIONS AND MAINTENANCE	4,108,909	5,417,064	5,691,593	5,494,979	6,121,672
CAPITAL	1,327,521	1,882,782	2,697,171	4,541,473	1,219,337
TRANSFERS	83,129	25,178	-	-	-
TOTAL EXPENDITURES	**$ 10,021,544**	**$ 12,555,636**	**$ 14,368,785**	**$ 15,812,946**	**$ 13,657,161**
PRIOR PERIOD ADJUSTMENT	$ -	$ -	$ -	$ -	$ -
FUND BALANCE ENDING	**$ 8,424,500**	**$ 8,257,198**	**$ 5,646,515**	**$ 7,710,386**	**$ 7,045,392**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	9,059,361	8,257,198	4,575,994	7,710,386	7,045,392
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

ANTI-GRAFFITI FUND
OPERATING BUDGET

FUND 2140

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	**$ -**	**$ 2,949**	**$ 9,009**	**$ 8,062**	**$ 10,225**
REVENUE:					
ANTI-GRAFFITI:					
INTEREST ON INVESTMENTS	$ -	$ 172	$ -	$ 212	$ -
FINES AND FORFEITURES	-	-	500	-	500
CONTRIBUTIONS/DONATIONS	4,000	5,500	2,500	2,750	2,500
MISCELLANEOUS	-	8	-	10	-
TOTAL REVENUE	**$ 4,000**	**$ 5,680**	**$ 3,000**	**$ 2,972**	**$ 3,000**
EXPENDITURES:					
ANTI-GRAFFITI:					
OPERATION & MAINTENANCE	$ 1,051	$ 567	$ 3,000	$ 809	$ 3,469
TOTAL EXPENDITURES	**$ 1,051**	**$ 567**	**$ 3,000**	**$ 809**	**$ 3,469**
FUND BALANCE ENDING	**$ 2,949**	**$ 8,062**	**$ 9,009**	**$ 10,225**	**$ 9,756**
LESS:					
RESTRICTED	2,949	8,062	9,009	10,225	9,756
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

FIRE PROGRAMS FUND
OPERATING BUDGET

FUND 2190-2240

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	**$ 283,873**	**$ 360,798**	**$ 291,890**	**$ 152,739**	**$ 154,912**
REVENUE:					
INTER-GOVERNMENTAL-STATE	$ 4,926	$ 8,686	$ 40,000	$ 35,000	$ 40,000
INTER-GOVERNMENTAL-FEDERAL	50,869	57,185	10,000	6,722	10,000
INVESTMENT EARNINGS	15,188	14,168	11,069	10,000	14,438
HAZARD MAT CHARGE FOR SERVICE	-	1,030	22,000	-	-
CONTRIBUTIONS / DONATIONS	56,118		18,000	-	-
MISCELLANEOUS	-	13,063	2,000	-	-
TOTAL REVENUE	**$ 127,101**	**$ 94,132**	**$ 103,069**	**$ 51,722**	**$ 64,438**
EXPENDITURES:					
PERSONAL SERVICES	$ -	$ 39,437	$ 22,500	$ 20,000	$ 5,000
OPERATION & MAINTENANCE	50,176	60,262	119,000	21,722	94,000
TRANSFERS	-	202,492	-	-	-
CAPITAL	-	-	-	7,828	-
TOTAL EXPENDITURES	**$ 50,176**	**$ 302,191**	**$ 141,500**	**$ 49,550**	**$ 99,000**
PRIOR PERIOD ADJUSTMENT	$ -	$ -	$ -	$ -	$ -
FUND BALANCE ENDING	**$ 360,798**	**$ 152,739**	**$ 253,459**	**$ 154,912**	**$ 120,350**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	-	152,739	212,859	154,912	120,350
COMMITTED	-	-	-	-	-
ASSIGNED	-	-	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

EMERGENCY OPERATING CENTER 9-1-1 FUND
OPERATING BUDGET

FUND 2250, 2260

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	**$ 4,585,554**	**$ 2,657,859**	**$ 2,246,524**	**$ 2,794,969**	**$ 1,647,779**
REVENUE:					
STATE SHARED REVENUE	$ 1,074,672	$ 1,162,167	$ 1,112,010	$ 1,288,259	$ 1,112,010
MISCELLANEOUS	508	48	-	75	-
TRANSFER		-	-	-	-
INTEREST ON INVESTMENTS	210,485	122,419	101,178	55,604	141,649
TOTAL REVENUE	**$ 1,285,665**	**$ 1,284,634**	**$ 1,213,188**	**$ 1,343,937**	**$ 1,253,659**
EXPENDITURES:					
PERSONAL SERVICES	$ 170,628	$ 249,995	$ 183,793	$ 158,601	$ 232,713
OPERATION & MAINTENANCE	847,732	641,363	1,220,801	922,502	1,220,657
CAPITAL	2,195,000	256,166	-	1,410,025	100,000
TOTAL EXPENDITURES	**$ 3,213,360**	**$ 1,147,524**	**$ 1,404,594**	**$ 2,491,128**	**$ 1,553,370**
PRIOR PERIOD ADJUSTMENT	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
FUND BALANCE ENDING	**$ 2,657,859**	**$ 2,794,969**	**$ 2,055,118**	**$ 1,647,779**	**$ 1,348,068**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	2,657,859	2,794,969	1,841,681	1,647,779	1,348,068
COMMITTED	-	-	-	-	-
ASSIGNED	-	-	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

TRAIL GRANT FUND
OPERATING BUDGET

FUND 2360

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE - BEGINNING	**$ (55,114)**	**$ (422,683)**	**$ -**	**$ 105,054**	**$ 54,379**
REVENUES:					
INTERGOVERNMENTAL	$ 2,223,196	$ 619,969	$ -	$ 109,445	$ -
INTEREST ON INVESTMENTS	2,363	372	-	556	-
CONTRIBUTIONS/DONATIONS	-	58,841	-	-	20,000
TRANSFERS	-	54,703	-	-	-
TOTAL REVENUE	**$ 2,225,559**	**$ 733,885**	**$ -**	**$ 110,001**	**$ 20,000**
EXPENDITURES:					
CAPITAL OUTLAY	$ 2,593,128	$ 206,148	$ -	$ 160,676	$ 20,000
TOTAL EXPENDITURES	**$ 2,593,128**	**$ 206,148**	**$ -**	**$ 160,676**	**$ 20,000**
FUND BALANCE - ENDING	**$ (422,683)**	**$ 105,054**	**$ -**	**$ 54,379**	**$ 54,379**
LESS:					
RESTRICTED	(422,683)	105,054	-	54,379	54,379

CITY-COUNTY PLANNING FUND
OPERATING BUDGET

FUND 2380, 2390, 2400

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	**$ 1,139,676**	**$ 1,474,261**	**$ 1,633,986**	**$ 1,945,639**	**$ 2,254,998**
REVENUE:					
CITY-COUNTY PLANNING:					
COUNTY PROPERTY TAX	$ 636,159	$ 748,264	$ 668,000	$ 634,600	$ 695,569
LICENSES & PERMITS	106,475	98,598	92,000	87,900	90,000
FEDERAL/ LOCAL GRANTS	954,929	1,047,048	1,426,293	1,405,140	1,246,293
CONTRIBUTION-COUNTY	1,000	1,000	56,000	56,000	1,000
CHARGES FOR SERVICE	402,441	520,741	421,703	457,350	533,591
INTEREST ON INVESTMENTS	45,324	60,254	40,977	40,716	57,368
TRANSFERS IN	310,000	100,000	100,000	100,000	100,000
CONTRIBUTIONS/DONATIONS	42,634	-	-	-	-
MISCELLANEOUS	636	1,044	-	352	-
HISTORIC PRESERVATION GRANT	13,000	10,000	6,000	6,000	12,000
TOTAL REVENUE	**$ 2,512,598**	**$ 2,586,949**	**$ 2,810,973**	**$ 2,788,058**	**$ 2,735,821**
EXPENDITURES:					
CITY-COUNTY PLANNING:					
PERSONAL SERVICES	$ 1,331,839	$ 1,328,536	$ 1,644,731	$ 1,568,698	$ 1,840,339
OPERATION & MAINTENANCE	828,101	752,371	972,921	897,551	865,282
TRANSFERS	2,497	22,752	2,337	2,103	2,144
HISTORIC PRESERVATION GRANT	15,576	11,912	10,347	10,347	14,500
TOTAL EXPENDITURES	**$ 2,178,013**	**$ 2,115,571**	**$ 2,630,336**	**$ 2,478,699**	**$ 2,722,265**
FUND BALANCE ENDING	**$ 1,474,261**	**$ 1,945,639**	**$ 1,814,623**	**$ 2,254,998**	**$ 2,268,554**
RESTRICTED	1,474,261	1,945,639	1,814,623	2,254,998	2,268,554

CITY ATTORNEY GRANTS FUND
OPERATING BUDGET

FUNDS 2410-2430

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	**$ (9,165)**	**$ 4,614**	**$ 13,063**	**$ 15,226**	**$ -**
REVENUE:					
INTER-GOVERNMENTAL-ATTORNEY VICTIM/WITNESS	$ 76,988	$ 89,368	$ 106,702	$ 101,838	$ 107,783
INTER-GOVERNMENTAL-DOMESTIC VIOLENCE UNIT	129,404	113,535	150,000	150,000	150,000
FINES & FORFEITS	57,386	56,740	46,000	53,274	46,000
MISCELLANEOUS REVENUE	711	379	72,574	215	-
CONTRIBUTIONS					
MISCELLANEOUS REVENUE					
INTERFUND TRANSFERS-GENERAL FUND	325,078	337,658	430,124	479,824	500,669
TOTAL REVENUE	**$ 589,567**	**$ 597,680**	**$ 805,400**	**$ 785,151**	**$ 804,452**
EXPENDITURES:					
GRANT-ATTORNEY VICTIM/WITNESS	$ 193,631	$ 208,479	$ 219,697	$ 226,038	$ 228,057
GRANT-DOMESTIC VIOLENCE UNIT	287,683	250,964	467,129	484,230	479,829
SURCHARGE-DOMESTIC VIOLENCE	113,313	127,625	118,574	90,109	96,566
TOTAL EXPENDITURES	**$ 594,627**	**$ 587,068**	**$ 805,400**	**$ 800,377**	**$ 804,452**
PRIOR PERIOD ADJUSTMENT	$ -	$ -	$ -	$ -	$ -
FUND BALANCE ENDING	**$ (14,225)**	**$ 15,226**	**$ 13,063**	**$ -**	**$ -**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	(19,285)	15,226	34,822	-	-
COMMITTED	-	-	-	-	-
ASSIGNED	-	-	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CITY ATTORNEY GRANTS BUDGET NARRATIVE

Currently two positions within the department are partially funded by two separate federal government grants awarded through the Montana Department of Justice, Board of Crime Control (BOCC). One grant funds the domestic violence prosecutor through the Violence Against Women Act federal funding (VAWA). The second grant funds the Victim Witness Program Director. The City provides matching funds and office space and equipment. Each year the BOCC reviews these grants, determines the amount it will award, and advises the Department in May or June of its decision as to the level of funding for the next fiscal year.

Revenues

No significant changes.

MUNICIPAL COURT GRANTS
OPERATING BUDGET

FUNDS 2450-2480, 7370-7380

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	**$ 12,608**	**$ 22,488**	**$ 987**	**$ 22,649**	**$ 22,808**
REVENUE:					
INTER-GOVERNMENTAL	$ 391,479	$ 291,857	$ 219,169	$ 176,082	$ 247,888
MICELLANEOUS	438	403	-	158	-
TOTAL REVENUE	**$ 391,917**	**$ 292,260**	**$ 219,169**	**$ 176,240**	**$ 247,888**
EXPENDITURES:					
PERSONAL SERVICES	$ 174,012	$ 125,588	$ 163,033	$ 90,406	$ 167,017
OPERATION & MAINTENANCE	208,025	166,511	57,117	85,676	80,871
TOTAL EXPENDITURES	**$ 382,037**	**$ 292,099**	**$ 220,150**	**$ 176,082**	**$ 247,888**
FUND BALANCE ENDING	**$ 22,488**	**$ 22,649**	**$ 6**	**$ 22,808**	**$ 22,808**
LESS:					
RESTRICTED	22,488	22,649	6	22,808	22,808
ASSIGNED	-	-	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

MUNICIPAL COURT GRANTS BUDGET NARRATIVE

Municipal court grants include three federal funded grants: Substance Abuse and Mental Health Services Administration (SAMHSA) grant funded by Health and Human Services, a Co-Occurring Discretionary Grant funded by the Department of Justice, and a DUI Discretionary Grant funded by the Department of Justice. All 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. Transfers include $30,000 from the General Fund to cover potential shortfall of operating costs.

Revenues
No significant changes.

Expenditures
No significant changes.

Capital
None

POLICE PROGRAMS (PAGE 1 OF 6)
OPERATING BUDGET

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

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
MONTANA BOARD OF CRIME CONTROL (FUND 2490)					
FUND BALANCE BEGINNING	**$ 1,343**	**$ 3,366**	**$ 3,362**	**$ 5,397**	**$ 5,018**
REVENUE:					
INTER-GOVERNMENTAL	$ 58,522	$ 66,368	$ 55,000	$ 62,394	$ 106,100
INVESTMENT EARNINGS	211	851	-	(379)	-
MISCELLANEOUS	103	126	-	-	-
TOTAL REVENUE	**$ 58,836**	**$ 67,345**	**$ 55,000**	**$ 62,015**	**$ 106,100**
EXPENDITURES:					
PERSONAL SERVICES	$ 48,442	$ 39,202	$ 38,800	$ 49,936	$ 64,000
OPERATION & MAINTENANCE	8,371	26,112	16,200	12,458	42,100
TOTAL EXPENDITURES	**$ 56,813**	**$ 65,314**	**$ 55,000**	**$ 62,394**	**$ 106,100**
FUND BALANCE ENDING	**$ 3,366**	**$ 5,397**	**$ 3,362**	**$ 5,018**	**$ 5,018**
INTERNET CRIMES AGAINST CHILDREN-LOCAL DONATION (FUND 2520)					
FUND BALANCE BEGINNING	**$ 2,449**	**$ -**	**$ -**	**$ -**	**$ -**
REVENUE:					
TOTAL REVENUE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES:					
INTERFUND TRANSFERS OUT	$ 2,449	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 2,449**	**$ -**	**$ -**	**$ -**	**$ -**
FUND BALANCE ENDING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
INTERNET CRIMES AGAINST CHILDREN / LAW ENFORCEMENT MENTAL HEALTH AND WELLNESS ACT (FUND 2510)					
FUND BALANCE BEGINNING	**$ (2,316)**	**$ -**	**$ -**	**$ -**	**$ -**
INVESTMENT EARNINGS	$ -	$ -	$ -	$ -	$ 125,000
TOTAL REVENUE	**$ -**	**$ -**	**$ -**	**$ -**	**$ 125,000**
EXPENDITURES:					
INTERFUND TRANSFERS OUT	$ 46	$ -	$ -	$ -	$ -
OPERATION & MAINTENANCE	-	-	-	-	125,000
TOTAL EXPENDITURES	**$ 46**	**$ -**	**$ -**	**$ -**	**$ 125,000**
PRIOR PERIOD ADJUSMENT	**$ 2,362**	**$ -**	**$ -**	**$ -**	**$ -**
FUND BALANCE ENDING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

POLICE PROGRAMS (PAGE 2 OF 6)
OPERATING BUDGET

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
COPS GRANT (FUND 2530)					
FUND BALANCE BEGINNING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
INTER-GOVERNMENTAL	$ -	$ -	$ 170,000	$ 102,000	$ 143,500
INTERFUND TRANSFERS	-	-	112,905	67,743	143,500
TOTAL REVENUE	**$ -**	**$ -**	**$ 282,905**	**$ 169,743**	**$ 287,000**
EXPENDITURES:					
PERSONAL SERVICES	$ -	$ -	$ 282,905	$ 169,743	$ 287,000
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 282,905**	**$ 169,743**	**$ 287,000**
FUND BALANCE ENDING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TRAFFIC SAFETY (FUND 2540)					
FUND BALANCE BEGINNING	**$ 26,934**	**$ 28,257**	**$ 29,065**	**$ 16,599**	**$ 17,214**
INVESTMENT EARNINGS	$ 1,323	$ 941	$ 693	$ 615	$ 970
INTER-GOVERNMENTAL	59,825	80,220	185,000	139,666	129,340
TOTAL REVENUE	**$ 61,148**	**$ 81,161**	**$ 185,693**	**$ 140,281**	**$ 130,310**
EXPENDITURES:					
PERSONAL SERVICES	$ 59,825	$ 92,819	$ 185,000	$ 139,666	$ 129,340
TOTAL EXPENDITURES	**$ 59,825**	**$ 92,819**	**$ 185,000**	**$ 139,666**	**$ 129,340**
FUND BALANCE ENDING	**$ 28,257**	**$ 16,599**	**$ 29,758**	**$ 17,214**	**$ 18,184**
JUSTICE ASSISTANCE GRANTS (FUND 2500)					
FUND BALANCE BEGINNING	**$ (164)**	**$ 749**	**$ 951**	**$ 818**	**$ 1,061**
INVESTMENT EARNINGS	$ 91	$ 33	$ -	$ 243	$ -
INTER-GOVERNMENTAL	62,691	73,132	85,000	110,395	60,000
MISCELLANEOUS	150	35	-	-	-
TOTAL REVENUE	**$ 62,932**	**$ 73,200**	**$ 85,000**	**$ 110,638**	**$ 60,000**
EXPENDITURES:					
OPERATION & MAINTENANCE	$ 62,019	$ 73,131	$ 85,000	$ 110,395	60,000
TOTAL EXPENDITURES	**$ 62,019**	**$ 73,131**	**$ 85,000**	**$ 110,395**	**$ 60,000**
FUND BALANCE ENDING	**$ 749**	**$ 818**	**$ 951**	**$ 1,061**	**$ 1,061**

POLICE PROGRAMS (PAGE 3 OF 6)
OPERATING BUDGET

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
HIDTA-ONDCP (FUND 2550)					
FUND BALANCE BEGINNING	**$ 12,702**	**$ 13,682**	**$ 13,604**	**$ 13,000**	**$ 13,430**
INVESTMENT EARNINGS	$ 75	$ (375)	$ -	$ 430	$ -
INTER-GOVERNMENTAL	495,149	400,674	265,390	295,715	222,518
INTERFUND TRANSFERS	-	-	-	-	6,000
MISCELLANEOUS	258	28	-	-	-
TOTAL REVENUE	**$ 495,482**	**$ 400,327**	**$ 265,390**	**$ 296,145**	**$ 228,518**
EXPENDITURES:					
PERSONAL SERVICES	$ 121,703	$ 127,691	$ 146,539	$ 133,758	$ 129,218
OPERATION & MAINTENANCE	372,799	261,323	118,875	161,957	93,300
CAPITAL	-	11,995	-	-	-
TOTAL EXPENDITURES	**$ 494,502**	**$ 401,009**	**$ 265,414**	**$ 295,715**	**$ 222,518**
FUND BALANCE ENDING	**$ 13,682**	**$ 13,000**	**$ 13,580**	**$ 13,430**	**$ 19,430**
DOWNTOWN CENTRAL BEAT OFFICER (FUND 2560)					
FUND BALANCE BEGINNING	**$ 8,457**	**$ 8,457**	**$ 7,798**	**$ 8,457**	**$ 8,457**
REVENUE-CHARGES FOR SERVICE					
CHARGES FOR SERVICE	$ 262,114	$ 190,492	$ 345,600	$ 276,480	$ 294,843
INVESTMENT EARNINGS	-	(2,236)	-	929	-
TOTAL REVENUE	**$ 262,114**	**$ 188,256**	**$ 345,600**	**$ 277,409**	**$ 294,843**
EXPENDITURES:					
PERSONAL SERVICES	$ 260,764	$ 186,906	$ 345,225	$ 276,599	$ 294,843
OPERATION & MAINTENANCE	1,350	1,350	1,350	810	-
TOTAL EXPENDITURES	**$ 262,114**	**$ 188,256**	**$ 346,575**	**$ 277,409**	**$ 294,843**
FUND BALANCE ENDING	**$ 8,457**	**$ 8,457**	**$ 6,823**	**$ 8,457**	**$ 8,457**

POLICE PROGRAMS (PAGE 4 OF 6)

OPERATING BUDGET

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
POLICE DONATIONS (FUNDS 2590, 7090, 7190, 7200)					
FUND BALANCE BEGINNING	**$ 224,742**	**$ 248,928**	**$ 255,196**	**$ 252,579**	**$ 294,320**
REVENUE:					
CHARGES FOR SERVICE	$ 11,704	$ 9,719	$ 12,000	$ 140	$ 900
INVESTMENT EARNINGS	12,601	13,343	10,483	10,101	11,676
CONTRIBUTIONS / DONATIONS	62,981	61,860	60,000	60,000	60,000
MISCELLANEOUS	2	199	-	-	-
TOTAL REVENUE	**$ 87,288**	**$ 85,121**	**$ 82,483**	**$ 70,241**	**$ 72,576**
EXPENDITURES:					
OPERATION & MAINTENANCE	$ 63,102	$ 81,470	$ 45,000	$ 28,500	$ 45,000
TOTAL EXPENDITURES	**$ 63,102**	**$ 81,470**	**$ 45,000**	**$ 28,500**	**$ 45,000**
FUND BALANCE ENDING	**$ 248,928**	**$ 252,579**	**$ 292,679**	**$ 294,320**	**$ 321,896**
SOCIAL HOST RESTITUTION (FUND 7080)					
FUND BALANCE BEGINNING	**$ 180**	**$ 180**	**$ 252**	**$ 606**	**$ 1,096**
REVENUE-FINES & FORFEITS	**$ -**	**$ 426**	**$ -**	**$ 490**	**$ -**
EXPENDITURES-OPERATION & MAINTENANCE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
FUND BALANCE ENDING	**$ 180**	**$ 606**	**$ 252**	**$ 1,096**	**$ 1,096**

POLICE PROGRAMS (PAGE 5 OF 6)

OPERATING BUDGET

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
HOMELAND SECURITY (FUND 2580)					
FUND BALANCE BEGINNING	**$ 19,032**	**$ 28,435**	**$ 24,557**	**$ 15,279**	**$ 16,727**
REVENUE:					
INTER-GOVERNMENTAL	$ 427,904	$ 466,860	$ 35,000	$ 35,000	$ 520,000
INVESTMENT EARNINGS	182	(2,243)	-	1,448	-
MISCELLANEOUS	212	17	-	-	-
TOTAL REVENUE	**$ 428,298**	**$ 464,634**	**$ 35,000**	**$ 36,448**	**$ 520,000**
EXPENDITURES:					
CAPITAL	$ -	$ 437,459	$ -	$ -	$ 495,000
OPERATION & MAINTENANCE	418,895	40,331	35,000	35,000	25,000
TOTAL EXPENDITURES	**$ 418,895**	**$ 477,790**	**$ 35,000**	**$ 35,000**	**$ 520,000**
FUND BALANCE ENDING	**$ 28,435**	**$ 15,279**	**$ 24,557**	**$ 16,727**	**$ 16,727**
POLICE DRUG FORFEITURES (Funds 7170 & 7180)					
FUND BALANCE BEGINNING	**$ 427,955**	**$ 619,478**	**$ 721,352**	**$ 767,972**	**$ 898,016**
REVENUE:					
FINES & FORFEITS	$ 229,587	$ 202,093	$ 120,000	$ 139,311	$ -
MISCELLANEOUS	(1,694)	562	-	-	-
INVESTMENT EARNINGS	28,900	30,470	6,148	31,733	8,607
TOTAL REVENUE	**$ 256,793**	**$ 233,125**	**$ 126,148**	**$ 171,044**	**$ 8,607**
EXPENDITURES:					
OPERATION & MAINTENANCE	$ 65,270	$ 84,631	$ 76,000	$ 41,000	$ 46,000
TOTAL EXPENDITURES	**$ 65,270**	**$ 84,631**	**$ 76,000**	**$ 41,000**	**$ 46,000**
FUND BALANCE ENDING	**$ 619,478**	**$ 767,972**	**$ 771,500**	**$ 898,016**	**$ 860,623**

POLICE PROGRAMS (PAGE 6 OF 6)

OPERATING BUDGET

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND 7100-POLICE SURCHARGE FOR TECHNOLOGY					
FUND BALANCE BEGINNING	**$ 16,762**	**$ 16,859**	**$ 17,049**	**$ 17,309**	**$ 9,573**
REVENUE:					
FINES & FORFEITS	$ 97	$ 30	$ -	$ 136	$ -
INVESTMENT EARNINGS	-	420	-	653	-
TOTAL REVENUE	**$ 97**	**$ 450**	**$ -**	**$ 789**	**$ -**
EXPENDITURES-OPERATION & MAINTENANCE	**$ -**	**$ -**	**$ 17,049**	**$ 8,525**	**$ -**
FUND BALANCE ENDING	**$ 16,859**	**$ 17,309**	**$ -**	**$ 9,573**	**$ 9,573**

TOTAL OPERATING BUDGET

FUND BALANCE BEGINNING	**$ 740,438**	**$ 968,391**	**$ 1,073,187**	**$ 1,098,017**	**$ 1,264,913**
REVENUE:					
INTER-GOVERNMENTAL	$ 1,104,091	$ 1,087,254	$ 795,390	$ 745,170	$ 1,306,458
CHARGES FOR SERVICE	273,818	200,211	357,600	276,620	295,743
FINES & FORFEITS	229,684	202,549	120,000	139,937	-
INVESTMENT EARNINGS	43,383	41,204	17,324	45,773	21,253
CONTRIBUTIONS / DONATIONS	62,981	61,860	60,000	60,000	60,000
MISCELLANEOUS	(969)	967	-	-	-
INTERFUND TRANSFERS	-	-	112,905	67,743	149,500
DEBT PROCEEDS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL REVENUE	**$ 1,712,988**	**$ 1,594,045**	**$ 1,463,219**	**$ 1,335,243**	**$ 1,832,954**
			-		
EXPENDITURES:					
PERSONAL SERVICES	$ 490,734	$ 446,618	$ 998,469	$ 769,702	$ 904,401
OPERATION & MAINTENANCE	991,806	568,348	394,474	398,645	436,400
CAPITAL	-	449,454	-	-	495,000
INTERFUND TRANSFERS	2,495	-	-	-	-
DEBT SERVICE	-	-	-	-	-
TOTAL EXPENDITURES	**$ 1,485,035**	**$ 1,464,420**	**$ 1,392,943**	**$ 1,168,347**	**$ 1,835,801**
FUND BALANCE ENDING	**$ 968,392**	**$ 1,098,016**	**$ 1,143,462**	**$ 1,264,912**	**$ 1,262,065**
LESS:					
RESTRICTED	968,392	1,098,016	1,143,462	1,264,912	1,262,065
PRIOR PERIOD ADJUSMENT	2,362	-	-	-	-
UNASSIGNED	**$ -**	**$ 1**	**$ 1**	**$ -**	**$ 1**

CITY-COUNTY LIBRARY FUND
OPERATING BUDGET

FUND 2600-2610, 2630

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	**$ 4,925,755**	**$ 5,346,390**	**$ 5,079,343**	**$ 5,353,988**	**$ 5,504,692**
REVENUE:					
CITY TAXES	$ 1,324,208	$ 1,530,413	$ 1,550,844	$ 1,546,334	$ 1,603,019
FEDERAL GRANT	-	-			
COUNTY PROPERTY TAX	1,400,933	1,412,174	1,480,000	1,820,427	1,564,100
STATE GRANTS/AID	2,125	2,095	2,200	2,217	2,218
STATE REIMBURSEMENTS	424,770	339,845	162,773	161,653	162,980
CHARGES FOR SERVICE	16,415	8,920	17,400	10,000	15,400
FINES & FORFEITURES	17,114	20,385	16,500	18,300	17,800
INTEREST ON INVESTMENTS	232,586	208,234	150,651	175,028	167,181
DONATIONS/CONTRIBUTIONS	98,929	25,824	99,750	20,050	109,000
TRANSFER FR GENERAL FUND	1,372,417	1,394,332	1,392,818	1,392,818	1,211,824
SALE OF SURPLUS EQUIP	-	-	50	-	50
MISCELLANEOUS	132,939	51,982	85,000	38,830	43,500
TOTAL REVENUE	**$ 5,022,436**	**$ 4,994,204**	**$ 4,957,986**	**$ 5,185,657**	**$ 4,897,072**
EXPENDITURES:					
ADMINISTRATION	$ 946,833	$ 957,036	$ 1,130,519	$ 866,198	$ 1,146,344
FACILITIES	867,309	1,119,202	1,018,684	967,157	1,231,349
CIRCULATION	538,687	562,095	569,955	465,191	579,766
REFERENCE	489,516	504,480	582,843	537,662	613,245
YOUTH SERVICES	209,646	249,274	251,821	231,626	265,275
TECHNICAL PROCESS	259,063	269,889	299,406	276,166	312,074
OUTREACH SERVICES	283,956	239,889	300,253	242,386	301,702
SYSTEM ADMINISTRATION	663,064	707,274	732,552	963,455	762,873
LIBRARY RESOURCES	316,682	341,995	366,337	450,537	375,938
LIBRARY BOARD	2,170	1,840	5,270	1,571	5,270
GRANT EXPENDITURES					
INTERFUND TRANSFERS	24,876	33,632	33,005	33,004	33,147
TOTAL EXPENDITURES	**$ 4,601,802**	**$ 4,986,606**	**$ 5,290,645**	**$ 5,034,953**	**$ 5,626,983**
FUND BALANCE ENDING	**$ 5,346,390**	**$ 5,353,988**	**$ 4,746,684**	**$ 5,504,692**	**$ 4,774,781**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	5,767,024	5,353,988	4,581,854	5,504,692	4,774,781
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

AMERICAN RESCUE PLAN ACT FUND
OPERATING BUDGET

FUND 2640

	ACTUAL FY 24	ACTUAL FY 25	APPROVED FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	**$ 837,214**	**$ 751,933**	**$ -**	**$ -**	**$ -**
REVENUE:					
INTER-GOVERNMENTAL	$ -	$ -	$ -	$ -	$ -
INVESTMENT EARNINGS	49,454	29,565	-	-	-
TOTAL REVENUE	**$ 49,454**	**$ 29,565**	**$ -**	**$ -**	**$ -**
EXPENDITURES:					
PERSONAL SERVICES	$ -	$ -	$ -	$ -	$ -
OPERATION & MAINTENANCE	-	-	-	-	-
CAPITAL	134,735	127,539	-	-	-
TRANSFERS	-	653,959	-	-	-
TOTAL EXPENDITURES	**$ 134,735**	**$ 781,498**	**$ -**	**$ -**	**$ -**
FUND BALANCE-ENDING	**$ 751,933**	**$ -**	**$ -**	**$ -**	**$ -**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	751,933	-	-	-	-
COMMITTED	-	-	-	-	-
ASSIGNED	-	-	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

FUNDS 2650-2990

COMMUNITY DEVELOPMENT GRANT FUNDS (PAGE 1 OF 5)
OPERATING BUDGET

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
COMMUNITY DEV BLOCK GRANTS(FUNDS 2900-2990)					
FUND BALANCE BEGINNING	**$ 132,290**	**$ 179,797**	**$ 217,416**	**$ 151,019**	**$ 362,136**
REVENUE:					
HUD GRANTS	$ 1,227,232	$ 599,180	$ 650,000	$ 455,249	$ 650,000
INTEREST ON LOANS	16,015	5,847	8,533	1,753	2,000
PROGRAM INCOME	160,469	159,333	100,000	201,400	937,619
TRANSFER IN	-	601,935	-	146,280	-
SALE OF FIXED ASSETS	88,263	-	-	229,511	-
TOTAL REVENUE	**$ 1,491,979**	**$ 1,366,295**	**$ 758,533**	**$ 1,034,193**	**$ 1,589,619**
EXPENDITURES:					
PROJECTS	$ 753,654	$ 624,202	$ 445,000	$ 448,657	$ 1,295,000
ADMINISTRATION	191,283	140,655	204,990	228,139	292,619
CAPITAL OUTLAY	499,535	24,019	-	-	-
TRANSFER OUT	-	606,197	-	146,280	-
TOTAL EXPENDITURES	**$ 1,444,472**	**$ 1,395,073**	**$ 649,990**	**$ 823,076**	**$ 1,587,619**
FUND BALANCE ENDING	**$ 179,797**	**$ 151,019**	**$ 325,959**	**$ 362,136**	**$ 364,136**
HOME PROGRAM (FUNDS 2800-2890)					
FUND BALANCE BEGINNING	**$ 712,834**	**$ 891,304**	**$ 1,056,435**	**$ 171,691**	**$ 222,486**
REVENUE:					
HUD GRANTS	$ 36,912	$ 418,065	$ 350,000	$ 315,000	$ 300,000
INTEREST ON INVESTMENTS	53,321	38,536	35,481	25,304	3,122
PROGRAM INCOME	273,642	249,206	100,000	90,000	269,677
TRANSFER IN	-	1,670,543	-	75,521	-
TOTAL REVENUE	**$ 363,875**	**$ 2,376,350**	**$ 485,481**	**$ 505,825**	**$ 572,799**
EXPENDITURES:					
AFFORDABLE HOUSING PROJ	$ 110,308	$ 1,211,425	$ 256,267	$ 254,847	$ 394,677
ADMINISTRATION	57,764	168,026	131,223	124,662	100,000
FIRST TIME HOME BUYER ADM	17,333	12,073	-	-	75,000
TRANSFER OUT	-	1,704,439	-	75,521	-
TOTAL EXPENDITURES	**$ 185,405**	**$ 3,095,963**	**$ 387,490**	**$ 455,030**	**$ 569,677**
FUND BALANCE ENDING	**$ 891,304**	**$ 171,691**	**$ 1,154,426**	**$ 222,486**	**$ 225,608**

COMMUNITY DEVELOPMENT GRANT FUNDS (PAGE 2 OF 5)

OPERATING BUDGET

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
VISTA ADMINISTRATION (FUND 2650, 2660, 2690)					
FUND BALANCE BEGINNING	**$ 6,966**	**$ 5,627**	**$ 7,365**	**$ (7,942)**	**$ 1,607**
REVENUE					
GRANT	$ 88,014	$ 85,607	$ 86,090	$ 85,924	$ 86,526
CHARGES FOR SERVICE	9,895	12,500	15,000	21,250	15,000
CONTRIBUTIONS/ DONATIONS	-	600	-	-	
TRANSFER IN	-	11,941	-	-	-
TOTAL REVENUE	**$ 97,909**	**$ 110,648**	**$ 101,090**	**$ 107,174**	**$ 101,526**
EXPENDITURES:					
ADMINISTRATION	84,997	85,000	$ 84,995	80,745	85,000
OPERATIONS & MAINTENANCE	14,251	10,933	15,000	16,521	15,000
TRANSFER OUT	-	28,284	-	359	-
TOTAL EXPENDITURES	**$ 99,248**	**$ 124,217**	**$ 99,995**	**$ 97,625**	**$ 100,000**
FUND BALANCE ENDING	**$ 5,627**	**$ (7,942)**	**$ 8,460**	**$ 1,607**	**$ 3,133**

BILLINGS COMMUNITY CONNECT & HOMELESS PLAY (FUND 2720)					
FUND BALANCE BEGINNING	**$ 3,542**	**$ 3,726**	**$ 3,834**	**$ 3,889**	**$ 4,038**
TOTAL REVENUE	**$ 184**	**$ 163**	**$ 122**	**$ 149**	**$ 171**
EXPENDITURES-OPERATIONS & MAINTENANCE	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,480**
FUND BALANCE ENDING	**$ 3,726**	**$ 3,889**	**$ 3,956**	**$ 4,038**	**$ 729**

COMMUNITY DEVELOPMENT GRANT FUNDS (PAGE 3 OF 5)

OPERATING BUDGET

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
BPAIH & MAYOR'S COMMITTEE DONATIONS/TRAINING (FUND 2730)					
FUND BALANCE BEGINNING	**$ -**	**$ -**	**$ -**	**$ 37,441**	**$ 37,441**
REVENUE:					
TRANSFER IN	-	37,441	-	-	-
TOTAL REVENUE	**$ -**	**$ 37,441**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
FUND BALANCE ENDING	**$ -**	**$ 37,441**	**$ -**	**$ 37,441**	**$ 37,441**
COMMUNITY DEVELOPMENT RENT (FUND 2740)					
FUND BALANCE BEGINNING	**$ 11,954**	**$ 6,336**	**$ 6,660**	**$ 6,863**	**$ 16,591**
REVENUE					
INTERGOVERNMENTAL REVENUE	$ 453	$ 662	$ 372	$ 351	$ 372
TRANSFER IN	66,552	35,387	51,470	51,470	42,343
TOTAL REVENUE	**$ 67,005**	**$ 36,049**	**$ 51,842**	**$ 51,821**	**$ 42,715**
OPERATIONS & MAINTENANCE	72,623	35,522	51,470	42,093	42,343
TOTAL EXPENDITURES	**$ 72,623**	**$ 35,522**	**$ 51,470**	**$ 42,093**	**$ 42,343**
FUND BALANCE ENDING	**$ 6,336**	**$ 6,863**	**$ 7,032**	**$ 16,591**	**$ 16,963**
GRANT WRITING/ ENVIRON REVIEW (FUND 2780)					
FUND BALANCE BEGINNING	**$ 894**	**$ 937**	**$ 962**	**$ 975**	**$ 1,010**
INTEREST ON INVESTMENTS	$ 43	$ 38	$ 28	$ 35	$ 39
REVENUE	**$ 43**	**$ 38**	**$ 28**	**$ 35**	**$ 39**
EXPENDITURES-TRANSFER	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
FUND BALANCE ENDING	**$ 937**	**$ 975**	**$ 990**	**$ 1,010**	**$ 1,049**

COMMUNITY DEVELOPMENT GRANT FUNDS (PAGE 4 OF 5)

OPERATING BUDGET

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
HOME -ARP & CDBG-CV Grant (Fund 2790)					
FUND BALANCE BEGINNING	**$ (9,785)**	**$ (18,231)**	**$ 1,378**	**$ (17,911)**	**$ 77,959**
INTEREST ON INVESTMENTS	$ 36	$ (894)	$ -	$ (993)	$ -
INTERGOVERNMENTAL REVENUE	280,858	408,373	725,000	652,500	285,000
TRANSFER IN	-	1,217	-	-	-
REVENUE	**$ 280,894**	**$ 408,696**	**$ 725,000**	**$ 651,507**	**$ 285,000**
PROJECTS	$ 44,412	$ 325,731	$ 530,000	$ 460,642	$ 255,000
ADMINISTRATION	66,974	82,645	99,995	94,995	30,000
CAPITAL	177,954	-	-	-	-
EXPENDITURES-TRANSFER	**$ 289,340**	**$ 408,376**	**$ 629,995**	**$ 555,637**	**$ 285,000**
FUND BALANCE ENDING	**$ (18,231)**	**$ (17,911)**	**$ 96,383**	**$ 77,959**	**$ 77,959**
COUNCIL REVOLVING HOME LOAN FUND (FUND 2770)					
FUND BALANCE BEGINNING	**$ 97,032**	**$ 11,222**	**$ 11,222**	**$ 9,811**	**$ 9,811**
MISCELLANEOUS	$ 55,494	$ (17,254)	$ -	$ -	$ -
TRANSFER IN	-	53,284	-	-	-
TOTAL REVENUE	**$ 55,494**	**$ 36,030**	**$ -**	**$ -**	**$ -**
PROJECTS	$ 84,887	$ -	$ -	$ -	$ -
ADMINISTRATION	56,417	-	-	-	-
TRANSFER OUT	-	37,441	-	-	-
EXPENDITURES-PROJECTS	**$ 141,304**	**$ 37,441**	**$ -**	**$ -**	**$ -**
FUND BALANCE ENDING	**$ 11,222**	**$ 9,811**	**$ 11,222**	**$ 9,811**	**$ 9,811**

COMMUNITY DEVELOPMENT GRANT FUNDS (PAGE 5 OF 5)

OPERATING BUDGET

		ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
TOTAL OF COMMUNITY DEVELOPMENT GRANT FUNDS						
FUND BALANCE BEGINNING		**$ 955,727**	**$ 1,080,718**	**$ 1,305,272**	**$ 355,836**	**$ 733,079**
REVENUE:						
	INTER-GOVERNMENTAL	$ 1,633,469	$ 1,511,887	$ 1,811,462	$ 1,509,024	$ 1,321,898
	CHARGE FOR SERVICES	9,895	12,500	15,000	21,250	15,000
	INTEREST ON INVESTMENTS	69,599	43,690	44,164	26,248	5,332
	CONTRIBUTIONS / DONATIONS	-	600	-	-	-
	SALE OF FIXED ASSETS	88,263	-	-	229,511	-
	MISCELLANEOUS	489,605	391,285	200,000	291,400	1,207,296
	TRANSFERS	66,552	2,411,748	51,470	273,271	42,343
TOTAL REVENUE		**$ 2,357,383**	**$ 4,371,710**	**$ 2,122,096**	**$ 2,350,704**	**$ 2,591,869**
EXPENDITURES:						
	PERSONAL SERVICES			-		
	PROJECTS	993,261	2,161,358	1,231,267	1,164,146	1,944,677
	ADMINISTRATION	474,768	488,399	521,203	528,541	582,619
	REHAB ADMINISTRATION	-	-	-	-	-
	OPERATIONS & MAINTENANCE	86,874	46,455	66,470	58,614	60,823
	CAPITAL	677,489	24,019	-	-	-
	TRANSFERS	-	2,376,361	-	222,160	-
TOTAL EXPENDITURES		**$ 2,232,392**	**$ 5,096,592**	**$ 1,818,940**	**$ 1,973,461**	**$ 2,588,119**
FUND BALANCE ENDING		**1,080,718**	**355,836**	**1,608,428**	**733,079**	**736,829**
	LESS:					
	RESTRICTED	1,080,718	355,836	1,608,428	733,079	736,829

CEMETERY IMPROVEMENTS FUND
OPERATING BUDGET

FUND 7020

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE - BEGINNING	**$ 224,465**	**$ 69,057**	**$ 96,457**	**$ 101,518**	**$ 133,018**
REVENUE:					
SALE OF LOTS	$ 34,904	$ 28,753	$ 22,000	$ 28,000	$ 32,000
INTEREST ON INVESTMENTS	8,152	3,708	2,569	3,500	3,597
TOTAL REVENUE	**$ 43,056**	**$ 32,461**	**$ 24,569**	**$ 31,500**	**$ 35,597**
EXPENDITURES:					
OPERATION & MAINTENANCE	$ 521	$ -	$ -	$ -	$ -
CAPITAL	197,943	-	-	-	130,000
TOTAL EXPENDITURES	**$ 198,464**	**$ -**	**$ -**	**$ -**	**$ 130,000**
FUND BALANCE - ENDING	**$ 69,057**	**$ 101,518**	**$ 121,026**	**$ 133,018**	**$ 38,615**
LESS:					
RESTRICTED	69,057	101,518	121,026	133,018	38,615
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
Capital Expenditures for the spreading garden in the CIP are budgeted in FY2027.

ANIMAL CONTROL DONATIONS
OPERATING BUDGET

FUNDS 7120,7130,7150,7160

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	**$ 22,832**	**$ 24,030**	**$ 24,162**	**$ 25,086**	**$ 26,053**
REVENUE:					
INTEREST ON INVESTMENTS	$ 1,198	$ 1,056	$ 790	$ 967	$ 1,106
TOTAL REVENUE	**$ 1,198**	**$ 1,056**	**$ 790**	**$ 967**	**$ 1,106**
EXPENDITURES:					
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
					$ -
FUND BALANCE ENDING	**$ 24,030**	**$ 25,086**	**$ 24,952**	**$ 26,053**	**$ 27,159**
LESS:					
COMMITTED	24,030	25,086	24,952	26,053	27,159
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

DOWNTOWN REVOLVING LOAN PROGRAM
OPERATING BUDGET

FUND 7230

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	**$ 1,880,034**	**$ 1,970,836**	**$ 2,061,763**	**$ 2,085,249**	**$ 2,168,526**
REVENUE:					
INVESTMENT EARNINGS:					
INTEREST ON LOANS	$ 95,626	$ 49,306	$ 55,000	$ 48,572	$ 55,000
INTEREST ON INVESTMENTS	-	82,771	62,471	41,735	87,459
MISCELLANEOUS-REPAYMENT OF LOANS	163,380	256,113	60,000	-	60,000
TOTAL REVENUE	**$ 259,006**	**$ 388,190**	**$ 177,471**	**$ 90,307**	**$ 202,459**
EXPENDITURES:					
OPERATION & MAINTENANCE:					
CHARGES FOR SERVICE	$ 43,204	$ 23,777	$ 7,030	$ 7,030	$ 1,559
LOANS	125,000	250,000	800,000	-	800,000
TOTAL EXPENDITURES	**$ 168,204**	**$ 273,777**	**$ 807,030**	**$ 7,030**	**$ 801,559**
FUND BALANCE ENDING	**$ 1,970,836**	**$ 2,085,249**	**$ 1,432,204**	**$ 2,168,526**	**$ 1,569,426**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	1,970,836	2,085,249	1,432,204	2,168,526	1,569,426
COMMITTED	-	-	-	-	-
ASSIGNED	-	-	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

DOWNTOWN REVOLVING LOAN PROGRAM BUDGET NARRATIVE

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.

Revenues
A similar number of loans are planned in FY 2020.

Expenditures
A similar number of loans are planned in FY 2020.

Capital
None

AMEND PARK FUND
OPERATING BUDGET

FUND 7580

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	**$ 223,170**	**$ 217,039**	**$ 20,579**	**$ 228,709**	**$ 212,709**
REVENUE:					
PARK SERVICES	$ 10,672	$ 12,736	$ 25,000	$ 18,000	$ 21,200
INTEREST ON INVESTMENTS	11,988	9,945	7,449	12,000	9,449
TOTAL REVENUE	**$ 22,660**	**$ 22,681**	**$ 32,449**	**$ 30,000**	**$ 30,649**
EXPENDITURES:					
OPERATIONS & MAINT.	$ 20,857	$ 2,581	$ 37,216	$ 35,000	$ 23,599
TRANSFER-PRPL OPS	7,934	8,430	15,000	11,000	15,000
TOTAL EXPENDITURES	**$ 28,791**	**$ 11,011**	**$ 52,216**	**$ 46,000**	**$ 38,599**
FUND BALANCE ENDING	**$ 217,039**	**$ 228,709**	**$ 812**	**$ 212,709**	**$ 204,759**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	-	-	-	-	-
COMMITTED	217,039	228,709	812	212,709	204,759
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 $23,599 are budgeted for Amend Park in FY27.

Capital
None

BALLPARK REPAIR FUND
OPERATING BUDGET

FUNDS 7670

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	**$ 149,176**	**$ 163,211**	**$ 175,211**	**$ 180,642**	**$ 84,777**
REVENUE:					
PARK REPAIRS AND MAINTENANCE					
TRANSFERS	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000
INTEREST EARNINGS	8,370	7,188	-	6,000	5,217
MISCELLANEOUS	-	40	5,217	-	-
TOTAL REVENUE	**$ 38,370**	**$ 37,228**	**$ 35,217**	**$ 36,000**	**$ 35,217**
EXPENDITURES:					
PARK REPAIRS AND MAINTENANCE					
OPERATIONS & MAINTENANCE	$ 24,335	$ 19,797	$ 91,865	$ 131,865	$ 32,085
TOTAL EXPENDITURES	**$ 24,335**	**$ 19,797**	**$ 91,865**	**$ 131,865**	**$ 32,085**
FUND BALANCE ENDING	**$ 163,211**	**$ 180,642**	**$ 118,563**	**$ 84,777**	**$ 87,909**
LESS:					
COMMITTED	163,211	180,642	118,563	84,777	87,909
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 have been budgeted for & completed the Infield Repair in FY 2026.

Capital
None

BALLFIELD / STADIUM DONATION FOR CAPITAL MAINTENANCE FUND
OPERATING BUDGET

FUNDS 7680

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	**$ 428,023**	**$ 543,657**	**$ 648,657**	**$ 588,290**	**$ 315,057**
REVENUE:					
PARK REPAIRS AND MAINTENANCE					
INTEREST ON INVESTMENTS	$ 24,482	$ 23,567	$ 17,297	$ 15,000	$ 19,297
LEASE - MUSTANGS-prior yr	101,183	42,065	-	60,000	-
TRANSFERS	-	-	-	-	-
CONTRIBUTIONS	304	18,343	70,000	-	65,000
TOTAL REVENUE	**$ 125,969**	**$ 83,975**	**$ 87,297**	**$ 75,000**	**$ 84,297**
EXPENDITURES:					
PARK REPAIRS AND MAINTENANCE					
OPERATIONS & MAINTENANCE	$ 14,785	$ 29,592	$ 12,003	$ 12,003	$ 7,275
CAPITAL	-	9,750	300,000	336,230	-
TOTAL EXPENDITURES	**$ 14,785**	**$ 39,342**	**$ 312,003**	**$ 348,233**	**$ 7,275**
PRIOR PERIOD ADJUSTMENT	$ 4,450	$ -	$ -	$ -	$ -
FUND BALANCE ENDING	**$ 543,657**	**$ 588,290**	**$ 423,951**	**$ 315,057**	**$ 392,079**
LESS:					
COMMITTED	543,657	588,290	423,951	315,057	392,079
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 $335,000 in FY 2026.

PARKS PROGRAMS
OPERATING BUDGET

FUND 7690-7750,7760, 7770

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	**$ 2,147,854**	**$ 2,289,181**	**$ 1,870,681**	**$ 1,898,157**	**$ 2,122,126**
REVENUE:					
PARK ACQUISITION & IMPROVEMENTS					
INVESTMENT EARNINGS	$ 117,758	$ 98,614	$ 92,029	$ 70,000	$ 119,849
LEASE REVENUE & INTEREST	36,199	3,185	5,290	5,000	-
CONTRIBUTIONS-MISC	43,576	86,168	115,000	46,529	68,000
CHARGE FOR SERVICE	-	25,308	-	5,290	5,290
TRANSFER IN-PAR 3	20,000	-	-	20,000	20,000
PAY IN LIEU PARK DEDICATION	26,087	38,784	-	102,740	50,000
CEM-CENTRAL AVE IRRIGATION	-	-	-	-	-
TRANSFER IN	-	-	4,710	4,710	4,710
USDA-FORESTRY GRANT	-	24,348	-	-	-
KIWANIS-LICENSE PLATES	1,245	1,178	1,500	1,200	-
TRASH FOR TREES	10,524	7,517	6,000	5,000	6,000
TOTAL REVENUE	**$ 255,389**	**$ 285,102**	**$ 224,529**	**$ 260,469**	**$ 273,849**
EXPENDITURES:					
PARK ACQUISITION & IMPROVEMENTS					
OPERATIONS & MAINTENANCE	$ 19,525	$ 32,230	$ 12,393	$ 30,000	$ 12,546
CAPITAL	-	-	-	-	-
TRANSFER OUT-Stagecoach Trail	-	615,000	-	-	-
USDA-FORESTRY GRANT	-	24,348	89,637	-	-
CEM-CENTRAL AVE IRRIGATION	-	-	50,000	-	50,000
KIWANIS-LICENSE PLATES	-	-	1,500	1,500	3,000
COTTONWOOD PARK	-	-	-	-	-
CASH-IN-LIEU					
CAPITAL OUTLAY	58,012	-	682,986	-	190,000
TRASH FOR TREES	19,782	4,548	18,000	5,000	18,000
TOTAL EXPENDITURES	**$ 97,319**	**$ 676,126**	**$ 854,516**	**$ 36,500**	**$ 273,546**
PRIOR PERIOD ADJUSTMENT	$ (16,743)	$ -	$ -	$ -	$ -
FUND BALANCE ENDIN(	**$ 2,289,181**	**$ 1,898,157**	**$ 1,240,694**	**$ 2,122,126**	**$ 2,122,429**
LESS:					
RESTRICTED	2,289,181	1,898,157	1,240,694	2,122,126	2,122,429
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

FORMER FEDERAL BUILDING - MANAGER
OPERATING BUDGET

FUND 7970

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	**$ -**	**$ -**	**$ -**	**$ 13**	**$ 174,271**
REVENUE:					
CAPITAL CONTRIBUTIONS	$ -	$ -	$ -	$ -	$ -
OTHER INCOME		-		-	
INTEREST ON INVESTMENTS					
TRANSFER IN	-	13	-	6,174,258	-
TOTAL REVENUE	**$ -**	**$ 13**	**$ -**	**$ 6,174,258**	**$ -**
EXPENDITURES:					
OP & MAINT	$ -	$ -	$ -	$ -	$ -
PRINCIPAL	-	-	-	-	-
TRANSFER OUT	-	-	-	6,000,000	-
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 6,000,000**	**$ -**
FUND BALANCE ENDING	**$ -**	**$ 13**	**$ -**	**$ 174,271**	**$ 174,271**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	-	13	-	174,271	174,271
COMMITTED	-	-	-	-	-
ASSIGNED	-	-	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

FORMER FEDERAL BUILDING - MANAGER

This fund is for

FORMER FEDERAL BUILDING - LANDLORD
OPERATING BUDGET

FUND 798

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	**$ -**	**$ -**	**$ -**	**$ 767,472**	**$ 661,756**
REVENUE:					
CAPITAL CONTRIBUTIONS	$ -	$ 1,258,407	$ -	$ 6,600,947	$ -
INTEREST ON INVESTMENTS	-	-	-	95,708	-
TOTAL REVENUE	**$ -**	**$ 1,258,407**	**$ -**	**$ 6,696,655**	**$ -**
EXPENDITURES:					
OP & MAINT	$ -	$ 490,922	$ -	$ 628,113	$ 395,563
PRINCIPAL	-	-	-	-	-
TRANSFER OUT	-	13	-	6,174,258	-
TOTAL EXPENDITURES	**$ -**	**$ 490,935**	**$ -**	**$ 6,802,371**	**$ 395,563**
FUND BALANCE ENDING	**$ -**	**$ 767,472**	**$ -**	**$ 661,756**	**$ 266,193**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	-	767,472	-	661,756	266,193
COMMITTED	-	-	-	-	-
ASSIGNED	-	-	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

FORMER FEDERAL BUILDING LANDLORD

This fund is for

STREET MAINTENANCE DISTRICTS FUND
OPERATING BUDGET

FUND 8010 & 8020

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	**$ 10,294,185**	**$ 15,956,865**	**$ 13,955,863**	**$ 20,544,588**	**$ 18,102,197**
REVENUE:					
SPECIAL ASSESSMENTS	$ 16,229,229	$ 17,767,436	$ 17,405,000	$ 17,785,000	$ 19,048,000
INTEREST ON INVESTMENTS	666,666	779,668	355,000	866,214	635,000
TOTAL REVENUE	**$ 16,895,895**	**$ 18,547,104**	**$ 17,760,000**	**$ 18,651,214**	**$ 19,683,000**
EXPENDITURES:					
OPERATION & MAINTENANCE	$ 9,511,403	$ 8,445,867	$ 9,999,948	$ 9,999,948	$ 10,530,694
CAPITAL	1,721,812	5,513,514	7,796,000	11,093,657	11,272,000
TOTAL EXPENDITURES	**$ 11,233,215**	**$ 13,959,381**	**$ 17,795,948**	**$ 21,093,605**	**$ 21,802,694**
PRIOR PERIOD ADJUSTMENT	$ -	$ -	$ -	$ -	$ -
FUND BALANCE ENDING	**$ 15,956,865**	**$ 20,544,588**	**$ 13,919,915**	**$ 18,102,197**	**$ 15,982,503**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	15,956,865	20,544,588	13,919,915	18,102,197	15,982,503
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

ROAD MAINTENANCE FUND
OPERATING BUDGET

FUND 8060

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	**$ 21,637**	**$ 25,120**	**$ 28,555**	**$ 28,510**	**$ 30,763**
REVENUE:					
SPECIAL ASSESSMENTS	$ 2,880	$ 2,765	$ 822	$ 2,800	$ 2,875
INTEREST ON INVESTMENT	1,167	1,126	2,875	1,200	1,151
TOTAL REVENUE	**$ 4,047**	**$ 3,891**	**$ 3,697**	**$ 4,000**	**$ 4,026**
EXPENDITURES:					
OPERATION & MAINTENANC	$ 564	$ 501	$ 1,747	$ 1,747	$ 1,798
CAPITAL					
TOTAL EXPENDITURES	**$ 564**	**$ 501**	**$ 1,747**	**$ 1,747**	**$ 1,798**
PRIOR PERIOD ADJUSTMEN	$ -	$ -	$ -	$ -	$ -
FUND BALANCE ENDING	**$ 25,120**	**$ 28,510**	**$ 30,505**	**$ 30,763**	**$ 32,991**
LESS:					
RESTRICTED	25,120	28,510	30,505	30,763	32,991
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

ROAD MAINTENANCE BUDGET NARRATIVE

The Road Maintenance Fund will be used to maintain an alternate road out of the Briarwood subdivision. This will be maintained for emergency vehicles in the event that the primary entrance is not usable. The revenues are provided from assessment of 28 property owners who border the area at $102.68 each.

Revenues
No significant changes.

Expenditures
No significant changes.

Capital
None

STREET LIGHT MAINTENANCE DISTRICTS FUND
OPERATING BUDGET

FUND 8100

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE - BEGINNING	**$ 2,178,365**	**$ 2,438,505**	**$ 2,345,177**	**$ 2,868,848**	**$ 2,615,492**
REVENUE:					
INTEREST EARNINGS	$ 107,619	$ 107,589	$ 70,000	$ 119,685	$ 120,000
SPECIAL ASSESSMENTS	2,714,281	2,744,026	2,770,000	2,873,947	2,873,947
MISCELLANEOUS	10,730	28,361	-	1,519	-
TOTAL REVENUE	**$ 2,832,630**	**$ 2,879,976**	**$ 2,840,000**	**$ 2,995,151**	**$ 2,993,947**
EXPENDITURES:					
OPERATIONS & MAINTENANCE	$ 2,572,490	$ 2,449,633	$ 3,359,807	$ 3,248,507	$ 3,176,065
TOTAL EXPENDITURES	**$ 2,572,490**	**$ 2,449,633**	**$ 3,359,807**	**$ 3,248,507**	**$ 3,176,065**
PRIOR PERIOD ADJUSTMENT	$ -	$ -	$ -	$ -	$ -
FUND BALANCE - ENDING	**$ 2,438,505**	**$ 2,868,848**	**$ 1,825,370**	**$ 2,615,492**	**$ 2,433,374**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	2,438,505	2,868,848	1,825,370	2,615,492	2,433,374
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

STREET LIGHT MAINTENANCE BUDGET NARRATIVE

The Street Light Maintenance Fund is used to pay light bills, assessments, administration, and maintenance on City-owned and Northwestern Energy owned street light districts. The proceeds in this fund are derived from assessments on 195 separate Special Improvement Light Maintenance Districts (SILMDs). Currently there are 119 NorthWestern Energy (NWE) districts, 66 City districts, 8 districts that have a combination of NWE and City owned lights, and 2 Yellowstone Valley Electric Cooperative districts. Each light district's budget reflects projected expenses and revenues derived from historical and projected data.

Revenues

FY 2027 revenues are budgeted at $2,993,947, which is an increase of $153,947 from the FY 2026 budget.

Expenditures

FY 2026 expenditures are estimated at $3,248,507, which is an increase of $798,874 from the previous year.

Capital

None

STORM SEWER FUND
OPERATING BUDGET

FUND 8400 & 2070

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	**$ 4,778,352**	**$ 4,838,197**	**$1,969,447**	**$ 3,914,376**	**$ 7,178,458**
REVENUE:					
SPECIAL ASSESSMENTS	$ 5,630,956	$ 29,633	$ -	$ 3,950	$ -
CHARGE FOR SERV REVENUE	-	6,248,311	9,500,000	9,400,000	10,683,000
GRANT REVENUE		469,508	-	-	-
INTEREST ON INVESTMENTS	270,923	226,235	153,000	230,687	220,900
OTHER FINANCING		-	12,538,000	12,538,000	12,500,000
OTHER	5,991	6,038	6,000	6,072	6,100
TOTAL REVENUE	**$ 5,907,870**	**$ 6,979,725**	**$ 22,197,000**	**$ 22,178,709**	**$ 23,410,000**
EXPENDITURES:					
OPERATIONS & MAINTENANCE	$ 1,922,481	$ 4,119,084	$ 5,449,565	$ 5,665,565	$ 3,171,982
CAPITAL	3,795,544	2,789,592	11,280,000	12,234,062	7,659,000
EQUIPMENT REPLACEMENT					
TRANSFERS TO BOND AND INTEREST	130,000	994,870	1,465,000	1,015,000	1,819,000
TOTAL EXPENDITURES	**$ 5,848,025**	**$ 7,903,546**	**$ 18,194,565**	**$ 18,914,627**	**$ 12,649,982**
PRIOR PERIOD ADJUSTMENT	$ -	$ -	$ -	$ -	$ -
FUND BALANCE ENDING	**$ 4,838,197**	**$ 3,914,376**	**$ 5,971,882**	**$ 7,178,458**	**$ 17,938,476**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	4,838,197	3,914,376	5,971,882	7,178,458	17,938,476
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

ARTERIAL STREET FEES FUND
OPERATING BUDGET

FUND 8450

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	**$ 6,418,386**	**$ (455,335)**	**$ -**	**$ (75,645)**	**$ -**
REVENUE:					
SPECIAL ASSESSMENTS	$ 146	$ -	$ -	$ -	$ -
INTEREST ON INVESTMENTS	204,049	12,461	-	7,023	
LOAN PROCEEDS (INTERFUND)			-	74,847	
LOCAL CONTRIBUTIONS			-	-	
MISCELLANEOUS	234,047	-	-	-	-
GRANTS-ARRA			-	-	
GRANTS-DOT	3,162,619	498,919	-	-	-
TOTAL REVENUE	**$ 3,600,861**	**$ 511,380**	**$ -**	**$ 81,870**	**$ -**
EXPENDITURES:					
OPERATION & MAINTENANCE	$ 2,442	$ -	$ -	$ -	$ -
CAPITAL	10,472,140	131,690	-	-	-
TRANSFERS	-	-	-	6,225	-
TOTAL EXPENDITURES	**$ 10,474,582**	**$ 131,690**	**$ -**	**$ 6,225**	**$ -**
FUND BALANCE ENDING	**$ (455,335)**	**$ (75,645)**	**$ -**	**$ -**	**$ -**
UNOBLIGATED CASH FOR CURRENT USE	**$ (455,335)**	**$ (75,645)**	**$ -**	**$ -**	**$ -**
LESS:					
COMMITTED	(455,335)	(75,645)	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

PARK MAINTENANCE DISTRICTS FUNDS
OPERATING BUDGET

FUND 8720

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE	**$ 2,088,279**	**$ 2,729,219**	**$ 2,925,137**	**$ 3,325,630**	**$ 3,675,675**
REVENUE:					
SPECIAL ASSESSMENTS	$ 1,347,317	$ 1,464,179	$ 1,677,378	$ 1,500,000	$ 1,787,869
INTEREST EARNINGS	106,433	115,502	82,642	100,000	115,699
TRANSFER IN REVENUE	-	-	-	-	-
MISCELLANEOUS	2,074	243	-	-	-
TOTAL REVENUE	**$ 1,455,824**	**$ 1,579,924**	**$ 1,760,020**	**$ 1,600,000**	**$ 1,903,568**
EXPENDITURES:					
OPERATIONS & MAINTENANCE	$ 814,884	$ 970,083	$ 1,490,975	$ 1,100,810	$ 1,607,584
CAPITAL	-	13,430	165,000	149,145	150,000
TOTAL EXPENDITURES	**$ 814,884**	**$ 983,513**	**$ 1,655,975**	**$ 1,249,955**	**$ 1,757,584**
FUND BALANCE ENDING	**$ 2,729,219**	**$ 3,325,630**	**$ 3,029,182**	**$ 3,675,675**	**$ 3,821,659**
LESS:					
RESTRICTED	2,729,219	3,325,630	3,029,182	3,675,675	3,821,659
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 27.

Capital

Pump station upgrades at Ironwood originally planned in FY2025 CIP are going to be completed in FY2027. Also, expenses for sidewalk repairs are budgeted for the Harvest Park and Olympic Park PMD's.

PRPL OPERATIONS FUNDS
OPERATING BUDGET

FUND 8730

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	REQUEST FY 27	PROPOSED FY 27
FUND BALANCE	**$ 3,918,784**	**$ 4,739,865**	**$ 4,739,865**	**$ 3,160,923**	**$ 2,438,178**	**$ 2,438,178**
REVENUE:						
SPECIAL ASSESSMENTS	$ 16,336	$ 1,548	$ -	$ -	$ -	$ -
LICENSES & PERMITS	-	6,750	6,000	6,500	7,000	7,000
FED & STATE GRANTS	893,984	86,149	50,000	100,000	50,000	60,000
CHARGES FOR SERVICE	895	1,419,637	1,784,087	1,420,000	1,841,925	1,984,925
INTEREST EARNINGS	175,042	120,406	100,706	75,000	75,706	75,706
CONTRIBUTION/DONATIONS	20,000	4,158	4,000	80,000	255,000	255,000
TRANSFER IN REVENUE	3,823,482	7,545,981	7,090,866	7,027,866	6,956,309	7,304,188
MISCELLANEOUS	3,377	8,867	-	-	-	-
TOTAL REVENUE	**$ 4,933,116**	**$ 9,193,496**	**$ 9,035,659**	**$ 8,709,366**	**$ 9,185,940**	**$ 9,686,819**
EXPENDITURES:						
PERSONAL SERVICES	$ 279,005	$ 5,124,755	$ 5,268,468	$ 4,829,116	$ 5,822,872	$ 5,822,872
OPERATIONS & MAINT	1,449,219	2,095,365	2,694,916	2,368,735	2,595,952	2,505,952
CAPITAL	2,019,265	3,169,763	1,955,000	1,856,000	993,000	993,000
TRANSFER OUT	364,546	382,555	378,260	378,260	418,008	418,008
TOTAL EXPENDITURES	**$ 4,112,035**	**$ 10,772,438**	**$ 10,296,644**	**$ 9,432,111**	**$ 9,829,832**	**$ 9,739,832**
FUND BALANCE ENDING	**$ 4,739,865**	**$ 3,160,923**	**$ 3,478,880**	**$ 2,438,178**	**$ 1,794,286**	**$ 2,385,165**
LESS:						
RESTRICTED	4,739,865	3,160,923	3,478,880	2,438,178	1,794,286	2,385,165
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 2027, 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

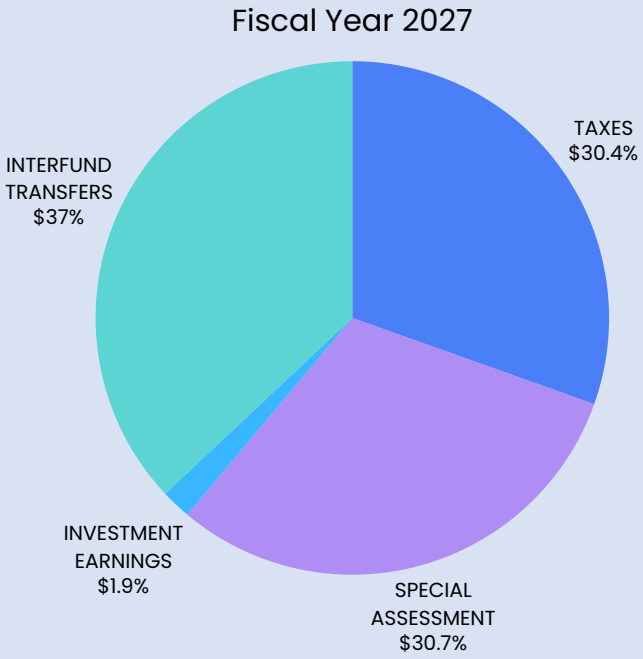
Expenditures in FY 27 are anticipated at $9,829,832. Starting with FY25, costs for Parks, Rec, Cemetery and Forestry that were previously budgeted in the General Fund were moved into Fund 8730.

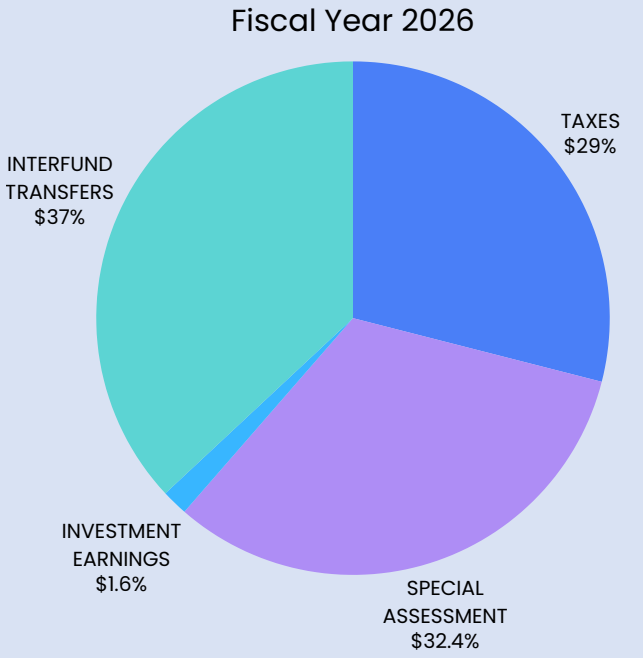
Capital

Capital for FY 27 include projects that were approved in the the CIP Plan and also repairing and replacing items that have reached the end of their useful lifes.

DEBT SERVICE FUNDS

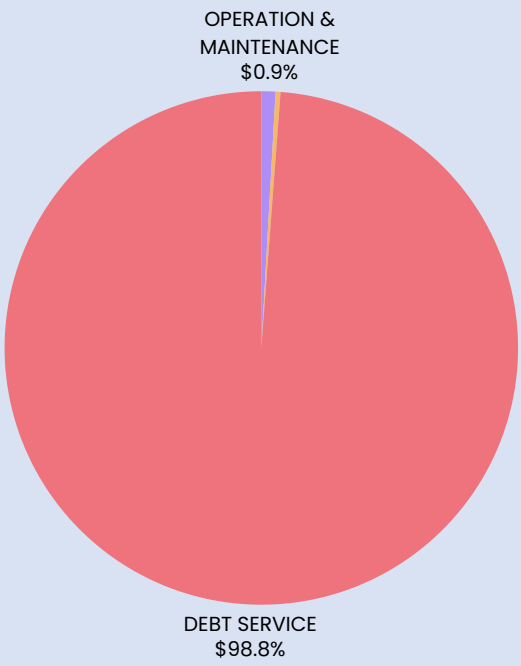
DEBT SERVICE FUNDS
SUMMARY OF REVENUES



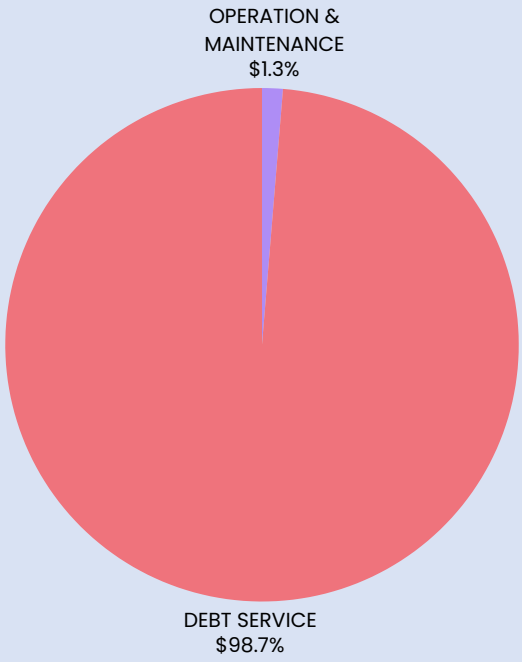


SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES

Fiscal Year 2027



Fiscal Year 2026



DEBT SERVICE FUNDS
SUMMARY
OPERATING BUDGET
FY 27

	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**	**$ 1,043,671**	**$ 16,000**	**$ 2,310,010**	**$ 1,240,092**	**$ 706,798**	**$ 655,227**
REVENUE:							
TAXES	$ -	$ 233,000	$ -	$ -	$ -	$ 679,821	$ 789,759
SPECIAL ASSESSMENTS	940,000	-	-	-	775,000	-	-
INVESTMENT EARNINGS	67,053	-	-	34,230	-	1,439	2,282
DONATIONS	-	-	-	-	-	-	-
INTERFUND TRANSFERS	-	234,056	-	1,819,000	-	-	16,000
TOTAL REVENUE	**$ 1,007,053**	**$ 467,056**	**$ -**	**$ 1,853,230**	**$ 775,000**	**$ 681,260**	**$ 808,041**
EXPENDITURES:							
OPERATION & MAINTENANCE	$ 31,200	$ -	$ -	$ 900	$ 12,400	$ 400	$ 400
DEBT SERVICE	770,000	467,056	-	1,816,875	506,200	746,200	751,686
INTERFUND TRANSFERS	-	-	16,000	-	-	-	-
TOTAL EXPENDITURES	**$ 801,200**	**$ 467,056**	**$ 16,000**	**$ 1,817,775**	**$ 518,600**	**$ 746,600**	**$ 752,086**
FUND BALANCE ENDING	**$ 2,045,089**	**$ 1,043,671**	**$ -**	**$ 2,345,465**	**$ 1,496,492**	**$ 641,458**	**$ 711,182**

DEBT SERVICE FUNDS
SUMMARY
OPERATING BUDGET
FY 27

	PROPOSED BUDGET FY 27	APPROVED BUDGET FY 26	INCREASE (DECREASE)	ACTUAL FY 25
FUND BALANCE - BEGINNING	**$ 7,811,034**	**$ 8,982,069**	**$ (1,171,035)**	**$ 7,376,530**
REVENUE:				
TAXES	$ 1,702,580	$ 1,533,480	$ 169,100	$ 1,443,402
SPECIAL ASSESSMENTS	1,715,000	1,715,000	-	1,174,292
INVESTMENT EARNINGS	105,004	86,735	18,269	148,377
DONATIONS	-	-	-	-
INTERFUND TRANSFERS	2,069,056	1,955,034	114,022	994,872
TOTAL REVENUE	**$ 5,591,640**	**$ 5,290,249**	**$ 301,391**	**$ 5,282,346**
EXPENDITURES:				
OPERATION & MAINTENANCE	$ 45,300	$ 72,897	$ (27,597)	$ 675,404
DEBT SERVICE	5,058,017	8,418,023	(3,360,006)	3,033,834
INTERFUND TRANSFERS	16,000	-	16,000	103,691
TOTAL EXPENDITURES	**$ 5,119,317**	**$ 8,490,920**	**$ (3,371,603)**	**$ 12,107,447**
FUND BALANCE ENDING	**$ 8,283,357**	**$ 5,781,398**	**$ 2,501,959**	**$ 551,429**

2021 SERIES LIBRARY
OPERATING BUDGET

FUND 3040

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	**$ 845,209**	**$ 763,217**	**$ 732,809**	**$ 718,025**	**$ 655,227**
REVENUE:					
PROPERTY TAXES	$ 669,779	$ 699,483	$ 766,740	$ 734,526	$ 789,759
TRANSFERS	-	-	-	-	16,000
INTEREST ON INVESTMENTS	16,918	10,385	3,582	1,612	2,282
TOTAL REVENUE	**$ 686,697**	**$ 709,868**	**$ 770,322**	**$ 736,138**	**$ 808,041**
EXPENDITURES:					
PRINCIPAL	$ 530,000	$ 555,000	$ 585,000	$ 585,000	$ 610,000
INTEREST AND FISCAL CHARGES	238,289	200,060	213,936	213,936	141,686
FISCAL AGENT FEES	400	-	650	-	400
TOTAL EXPENDITURES	**$ 768,689**	**$ 755,060**	**$ 799,586**	**$ 798,936**	**$ 752,086**
FUND BALANCE ENDING	**$ 763,217**	**$ 718,025**	**$ 843,871**	**$ 655,227**	**$ 711,182**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	763,217	718,025	843,871	655,227	711,182
COMMITTED	-	-	-	-	-
ASSIGNED	-	-	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

SERIES 2015 REFUNDING BASEBALL FIELD & STADIUM FUND
OPERATING BUDGET

FUND 3120

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	**$ 829,334**	**$ 823,634**	**$ 823,242**	**$ 728,307**	**$ 706,798**
REVENUE:					
PROPERTY TAXES	$ 741,404	$ 742,398	$ 766,740	$ 734,904	$ 679,821
INTEREST ON INVESTMENTS	10,897	8,744	1,028	3,808	1,439
TOTAL REVENUE	**$ 752,301**	**$ 751,142**	**$ 767,768**	**$ 738,712**	**$ 681,260**
EXPENDITURES:					
PRINCIPAL	$ 620,000	$ 640,000	$ 675,000	$ 675,000	$ 710,000
INTEREST	121,900	96,600	80,600	80,600	36,200
OPERATION & MAINTENCE	5,860	6,450	3,200	4,221	-
TRANSFER OUT	-	103,419	-	-	-
PAYING AGENT FEE	400	-	450	400	400
FISCAL CHARGES	5,860	-	10,097	-	-
TOTAL EXPENDITURES	**$ 754,020**	**$ 846,469**	**$ 769,347**	**$ 760,221**	**$ 746,600**
FUND BALANCE ENDING	**$ 827,615**	**$ 728,307**	**$ 821,663**	**$ 706,798**	**$ 641,458**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	827,615	728,307	821,663	706,798	641,458
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

2004A SERIES STREET IMPROVEMENTS
OPERATING BUDGET

FUND 3130

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	**$ 355,969**	**$ 366,299**	**$ 8,973**	**$ 13,466**	**$ 16,000**
REVENUE:					
PROPERTY TAXES	$ 354,776	$ 1,521	$ -	$ -	$ -
INTEREST ON INVESTMENTS	5,602	675	-	2,534	-
TOTAL REVENUE	**$ 360,378**	**$ 2,196**	**$ -**	**$ 2,534**	**$ -**
EXPENDITURES:					
PRINCIPAL 2012 REFUNDING	$ 330,000	$ 345,000	$ -	$ -	$ -
FISCAL CHARGES	352	-	-	-	-
INTEREST 2012 REFUNDING	13,292	5,175	-	-	-
FISCAL AGENT FEES	400	-	-	-	-
TRANSFERS	-	-	-	-	16,000
COST ALLOCATION PLAN	6,004	4,854	-	-	-
TOTAL EXPENDITURES	**$ 350,048**	**$ 355,029**	**$ -**	**$ -**	**$ 16,000**
FUND BALANCE ENDING	**$ 366,299**	**$ 13,466**	**$ 8,973**	**$ 16,000**	**$ -**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	**$ 354,776**	13,466	8,973	16,000	-
COMMITTED	-	-	-	-	-
ASSIGNED	-	-	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CITY HALL DEBT FUND
OPERATING BUDGET

FUND 3200

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	**$ -**	**$ -**	**$ 1,800,000**	**$ -**	**$ 1,043,671**
REVENUE:					
OTHER FINANCING	$ -	$ 10,163,413	$ -	$ -	$ -
TAXES	-	-	200,000	200,000	233,000
SALE OF ASSET	-	-	-	2,652,705	-
MISCELLANEOUS			-	30,197	-
TRANSFERS	-	-	490,034	6,082,804	234,056
TOTAL REVENUE	**$ -**	**$ 10,163,413**	**$ 690,034**	**$ 8,965,706**	**$ 467,056**
EXPENDITURES:					
PRINCIPAL	$ -	$ 9,767,559	$ 490,034	$ 7,280,143	$ 200,570
INTEREST	-	684,781	750,000	641,892	266,486
BOND ISSUANCE COSTS	-	297,500	-	-	-
TOTAL EXPENDITURES	**$ -**	**$ 10,749,840**	**$ 1,240,034**	**$ 7,922,035**	**$ 467,056**
FUND BALANCE ENDING	**$ -**	**$ (586,427)**	**$ 1,250,000**	**$ 1,043,671**	**$ 1,043,671**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	-	(586,427)	1,250,000	1,043,671	1,043,671
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CITY HALL DEBT FUND BUDGET NARRATIVE

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

STORM SEWER DEBT FUND
OPERATING BUDGET

FUND 3320-3360

		ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING		**$ 2,694,404**	**$ 1,889,061**	**$ 2,765,485**	**$ 2,270,172**	**$ 2,310,010**
REVENUE:						
	INTEREST ON INVESTMENTS	$ 71,676	$ 41,241	$ 34,230	$ 36,432	$ 34,230
	BOND PROCEED TRANS.STORM SEW. OPER.	130,000	994,870	1,465,000	1,015,000	1,819,000
TOTAL REVENUE		**$ 201,676**	**$ 1,036,111**	**$ 1,499,230**	**$ 1,051,432**	**$ 1,853,230**
EXPENDITURES:						
	PRINCIPAL					
	2013 STORM SEWER	$ 200,000	$ 205,000	$ 215,000	$ 215,000	$ 225,000
	2015 STORM SEWER	440,000	$ 450,000	$ 465,000	$ 465,000	$ 475,000
	2026 STORM SEWER	-	$ -	$ 233,540	$ -	$ 422,000
	INTEREST					
	2013 STORM SEWER	124,050	-	108,550	112,850	99,750
	2015 STORM SEWER	235,344	-	209,370	216,344	194,675
	2026 STORM SEWER	-	-	233,540	-	400,450
	FISCAL AGENT FEES	1,150	-	900	900	900
	OPERATION AND MAINTENANCE	1,245	-	7,600	1,500	-
	COST ALLOCATION PLAN	5,230	-	-	-	-
TOTAL EXPENDITURES		**$ 1,007,019**	**$ 655,000**	**$ 1,473,500**	**$ 1,011,594**	**$ 1,817,775**
FUND BALANCE ENDING		**$ 1,889,061**	**$ 2,270,172**	**$ 2,791,215**	**$ 2,310,010**	**$ 2,345,465**
	LESS:					
	NONSPENDABLE	-	-	-	-	-
	RESTRICTED	1,889,061	2,270,172	2,791,215	2,310,010	2,345,465
	COMMITTED	-	-	-	-	-
	ASSIGNED	-	-	-	-	-
UNASSIGNED		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

SPECIAL IMPROVEMENT DISTRICTS FUNDS
OPERATING BUDGET

FUND 2300, & 8200-8340

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	**$ 2,041,750**	**$ 2,618,195**	**$ 2,629,482**	**$ 2,629,482**	**$ 1,839,236**
REVENUES:					
SPECIAL ASSESSMENTS	$ 950,372	$ 490,065	$ 940,000	$ 459,052	$ 940,000
INTEREST ON INVESTMENTS	329,912	62,000	47,895	60,098	67,053
TRANSFER	311,838	-	-	-	-
TOTAL REVENUE	**$ 1,592,122**	**$ 552,065**	**$ 987,895**	**$ 519,150**	**$ 1,007,053**
EXPENDITURES:					
ARBITRAGE COST	$ 436	$ 4,500	$ 37,000	$ 37,000	$ 30,000
PRINCIPAL	$ 752,073	$ 381,822	$ 605,350	$ 605,350	$ 650,000
INTEREST AND FISCAL CHARGES	259,749	153,656	160,000	160,000	120,000
PAYING AGENT FEE	3,419	800	2,400	800	1,200
TOTAL EXPENDITURES	**$ 1,015,677**	**$ 540,778**	**$ 804,750**	**$ 803,150**	**$ 801,200**
FUND BALANCE ENDING	**$ 2,618,195**	**$ 2,629,482**	**$ 2,812,627**	**$ 2,345,482**	**$ 2,045,089**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	2,618,195	2,629,482	2,812,627	2,345,482	2,045,089
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

SPECIAL IMPROVEMENT DISTRICTS FUNDS

When a new Special Improvement District (SID) is created, the City sells bonds to cover the construction cost of improvements. That construction cost is covered in the capital project funds. In the following years, the benefiting citizens are billed for that year's portion of the (SID) costs. When the money comes in, the City calls the bonds that were issued to fund the construction. Included in the fund balance is the SID Revolving Fund. This fund is available to "loan" money to SIDs for which tax payments are not received timely enough to make the bond payments when due.

Principal payments are due July 1st of the following fiscal year; therefore, revenue needs to be budgeted the fiscal year prior to the actual principal payment.

Revenues and Expenditures

Expenditures are dependent upon debt service required payments and actual assessment collections.

SIDEWALK AND CURB DISTRICTS FUND
OPERATING BUDGET

FUND 8500-8690 & 8800-8990

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	**$ 641,992**	**$ 916,124**	**$ 1,624,752**	**$ 965,092**	**$ 1,240,092**
REVENUE:					
SPECIAL ASSESSMENTS	$ 690,410	$ 684,227	$ 775,000	$ 775,000	$ 775,000
INTEREST ON INVESTMENTS	128,154	25,332	-	-	-
TRANSFER	324	2	-	-	-
TOTAL REVENUE	**$ 818,888**	**$ 709,561**	**$ 775,000**	**$ 775,000**	**$ 775,000**
EXPENDITURES:					
PRINCIPAL	$ 356,211	$ 470,623	$ 355,000	$ 355,000	$ 365,000
INTEREST AND FISCAL CHARGES	176,237	185,898	145,000	145,000	141,200
OTHER CONTRACT SERVICES	-	3,800	12,400	-	12,400
FEES	420	-	1,400	-	-
TRANSFERS OUT	11,888	272	-	-	-
TOTAL EXPENDITURES	**$ 544,756**	**$ 660,593**	**$ 513,800**	**$ 500,000**	**$ 518,600**
FUND BALANCE ENDING	**$ 916,124**	**$ 965,092**	**$ 1,885,952**	**$ 1,240,092**	**$ 1,496,492**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	916,124	965,092	1,885,952	1,240,092	1,496,492
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

SIDEWALK AND CURB DISTRICTS FUND BUDGET NARRATIVE

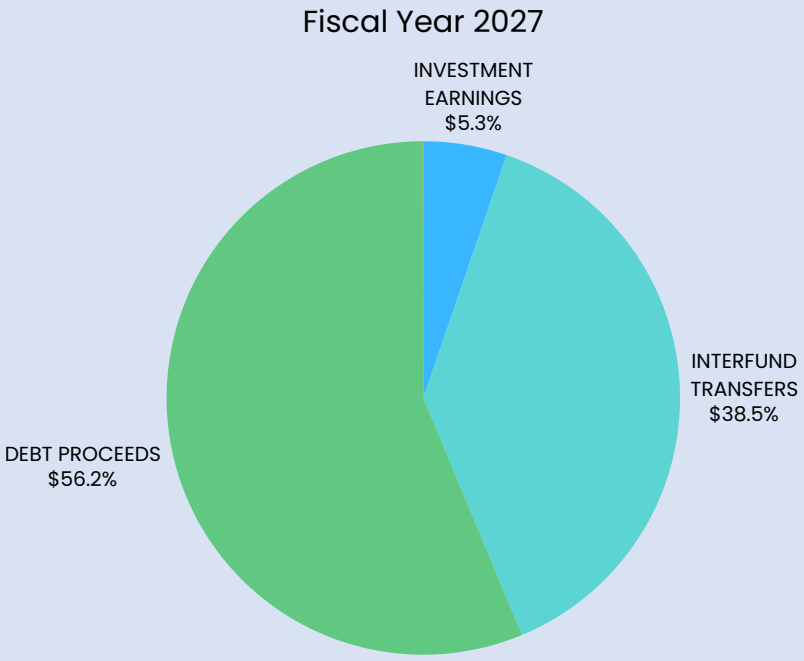
These bonds are issued to finance the repair and/or replacement of sidewalks throughout the community. The City orders the repair work and finances the improvements through the bond issues. The debt service is provided through special assessments on the effected properties.

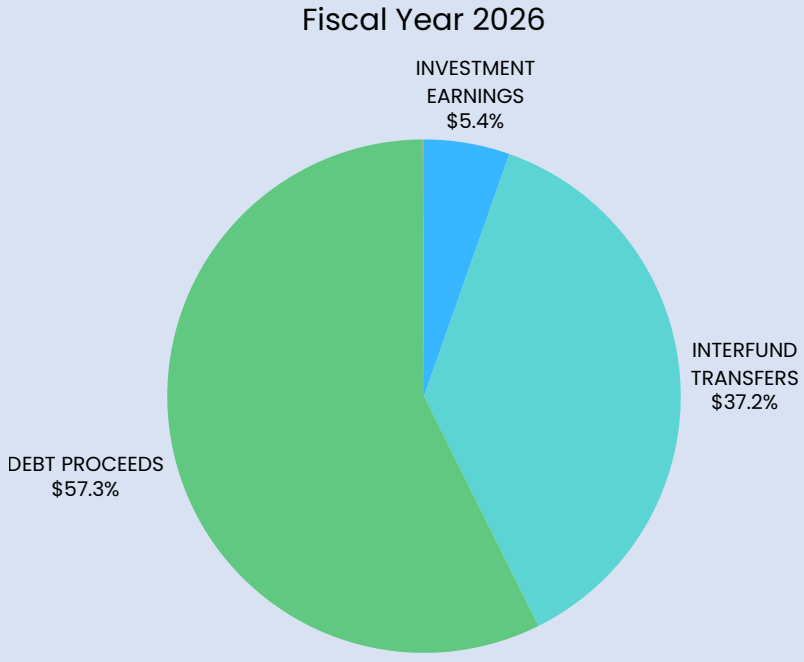
Revenues and Expenditures

Expenditures are dependent upon debt service required payments and actual assessment collections.

CAPITAL PROJECT FUNDS

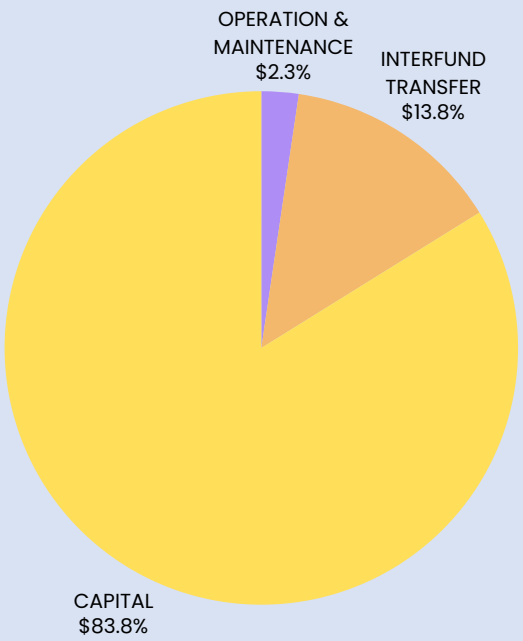
CAPITAL PROJECT FUNDS
SUMMARY OF REVENUES



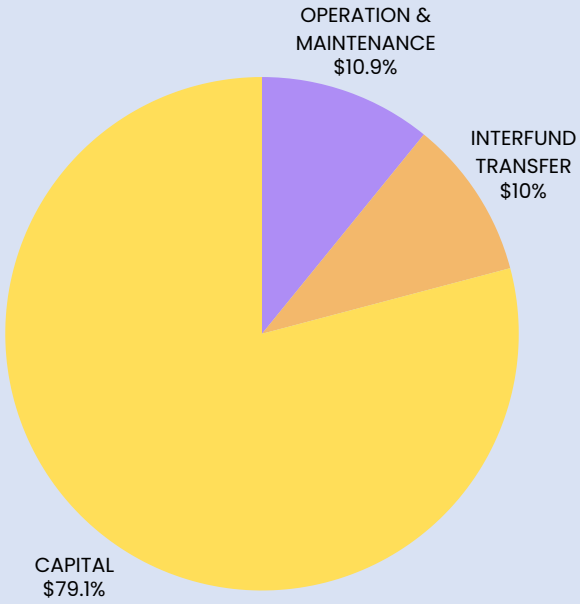


CAPITAL PROJECT FUNDS
SUMMARY OF EXPENDITURES

Fiscal Year 2027



Fiscal Year 2026



CAPITAL PROJECT FUNDS
SUMMARY
OPERATING BUDGET
FY 27

	URBAN RENEWAL PROP. ACQUIST.	BIKE PATH CONSTR.	SIDEWALK AND CURB DISTRICTS	SPECIAL IMPROVEMENT DISTRICTS	FIRE STATION CONSTR.	CAPITAL REPLACEMENT	DOG PARK CONSTRUCTION	PARK CONSTRUCTION
FUND BALANCE - BEGINNING	**$ 174,699**	**$ 19,035**	**$ 420,730**	**$ 22,703**	**$ 172,789**	**$ 10,820,316**	**$ 5,829**	**$ 5,947**
REVENUE:								
TAXES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
INTER-GOVERNMENTAL	-	-	-	-	-	-	-	-
INVESTMENT EARNINGS	-	3,000	-	-	5,730	328,387	250	300
DONATIONS	-	-	-	-	-	-	-	-
INTERFUND TRANSFERS	21,483	-	-	-	-	2,447,100	-	-
DEBT PROCEEDS	-	-	1,756,500	1,852,750	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	2,901	-	-
TOTAL REVENUE	**$ 21,483**	**$ 3,000**	**$ 1,756,500**	**$ 1,852,750**	**$ 5,730**	**$ 2,778,388**	**$ 250**	**$ 300**
EXPENDITURES:								
OPERATION & MAINTENANCE	$ 14,483	$ -	$ 43,000	$ 53,000	$ -	$ 5,646	$ -	$ -
CAPITAL	7,000	-	1,490,000	1,799,750	-	868,491	-	-
DEBT SERVICE	-	-	223,500	-	-	-	-	-
INTERFUND TRANSFERS	-	-	-	-	178,519	508,000	-	-
TOTAL EXPENDITURES	**$ 21,483**	**$ -**	**$ 1,756,500**	**$ 1,852,750**	**$ 178,519**	**$ 1,382,137**	**$ -**	**$ -**
FUND BALANCE ENDING	**$ 174,699**	**$ 22,035**	**$ 420,730**	**$ 22,703**	**$ -**	**$ 12,216,567**	**$ 6,079**	**$ 6,247**

CAPITAL PROJECT FUNDS
SUMMARY
OPERATING BUDGET
FY 27

	PROPOSED BUDGET FY 27	APPROVED BUDGET FY 26	INCREASE (DECREASE)	ACTUAL FY 25
FUND BALANCE - BEGINNING	**$ 11,642,048**	**$ 8,450,724**	**$ 3,191,324**	**$ 11,252,534**
REVENUE:				
TAXES	$ -	$ -	$ -	$ 742,398
INTER-GOVERNMENTAL	-	-	-	-
INVESTMENT EARNINGS	337,667	376,756	(39,089)	415,309
DONATIONS	-	5,000	(5,000)	-
INTERFUND TRANSFERS	2,468,583	2,600,537	(131,954)	3,822,506
DEBT PROCEEDS	3,609,250	3,998,033	(388,783)	1,774,700
MISCELLANEOUS	2,901	1,080	1,821	184,504
TOTAL REVENUE	**$ 6,418,401**	**$ 6,981,406**	**$ (563,005)**	**$ 6,939,417**
EXPENDITURES:				
OPERATION & MAINTENANCE	$ 116,129	$ 530,553	$ (414,424)	$ 318,945
CAPITAL	4,165,241	3,865,674	299,567	7,374,084
DEBT SERVICE	223,500	-	223,500	39,989
INTERFUND TRANSFERS	686,519	490,034	196,485	54,709
TOTAL EXPENDITURES	**$ 5,191,389**	**$ 4,886,261**	**$ 305,128**	**$ 7,787,727**
FUND BALANCE ENDING	**$ 12,869,060**	**$ 10,545,869**	**$ 2,323,191**	**$ 10,404,224**

PARK CONSTRUCTION FUND
OPERATING BUDGET

FUND 4240

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE - BEGINNING	**$ 71,756**	**$ 75,216**	**$ (2,290)**	**$ 34,697**	**$ 5,947**
REVENUES:					
LOCAL CONTRIBUTIONS	$ -	$ -	$ -	$ -	$ -
CONTRIBUTIONS-DONATIONS	-	-	-	-	-
INTEREST EARNINGS	3,460	2,981	2,290	150	300
TOTAL REVENUE	**$ 3,460**	**$ 2,981**	**$ 2,290**	**$ 150**	**$ 300**
EXPENDITURES:					
OPERATIONS & MAINT	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	-	43,500	-	28,900	-
TOTAL EXPENDITURES	**$ -**	**$ 43,500**	**$ -**	**$ 28,900**	**$ -**
FUND BALANCE - ENDING	**$ 75,216**	**$ 34,697**	**$ -**	**$ 5,947**	**$ 6,247**
LESS:					
RESTRICTED	75,216	34,697	-	5,947	6,247
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 2027.

Expenditures

No Expenses for FY27.

URBAN RENEWAL PROPERTY ACQUISITION FUND
OPERATING BUDGET

FUND 4280

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	**$ 205,729**	**$ 198,111**	**$ 185,641**	**$ 188,233**	**$ 174,699**
REVENUE:					
TRANSFERS IN	$ -	$ -	$ -	$ -	$ 21,483
INTEREST ON INVESTMENTS	1,514	515	623	(34)	-
TOTAL REVENUE	**$ 1,514**	**$ 515**	**$ 623**	**$ (34)**	**$ 21,483**
EXPENDITURES:					
OPERATIONS & MAINTENANCE	9,132	10,393	13,797	13,500	14,483
LAND & IMPROVEMENTS	-	-	7,000	-	7,000
TOTAL EXPENDITURES	**$ 9,132**	**$ 10,393**	**$ 20,797**	**$ 13,500**	**$ 21,483**
FUND BALANCE ENDING	**$ 198,111**	**$ 188,233**	**$ 165,467**	**$ 174,699**	**$ 174,699**
LESS:					
NONSPENDABLE					
RESTRICTED	198,111	188,233	165,467	174,699	174,699

SIDEWALK AND CURB DISTRICTS FUND
OPERATING BUDGET

FUNDS 4340

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	**$ 24,388**	**$ -**	**$ (327,590)**	**$ 399,894**	**$ 420,730**
REVENUE:					
INTEREST EARNINGS	$ 8,756	$ 2,007	$ -	$ 1,894	$ -
PRIVATE CONTRIBUTIONS	233,691	-	-	-	-
SALE OF BONDS	-	545,000	1,960,590	1,692,658	1,756,500
TRANSFERS IN	1,888	-	-	-	-
TOTAL REVENUE	**$ 244,335**	**$ 547,007**	**$ 1,960,590**	**$ 1,694,552**	**$ 1,756,500**
EXPENDITURES:					
OPERATIONS & MAINTENANCE	$ -	$ -	$ 40,000	$ 40,000	$ 43,000
BOND ISSUANCE COSTS	-	16,000	213,000	213,000	223,500
CONST-SIDEWALK BY CITY	689,132	131,111	1,380,000	1,420,716	1,490,000
TRANSFER OTHER FUNDS	324	2	-	-	-
TOTAL EXPENDITURES	**$ 689,456**	**$ 147,113**	**$ 1,633,000**	**$ 1,673,716**	**$ 1,756,500**
PRIOR PERIOD ADJUSTMENT	$ -	$ -	$ -	$ -	$ -
FUND BALANCE ENDING	**$ (420,733)**	**$ 399,894**	**$ -**	**$ 420,730**	**$ 420,730**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	(420,733)	399,894	-	420,730	420,730
COMMITTED	-	-	-	-	-
ASSIGNED	-	-	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

SPECIAL IMPROVEMENT DISTRICT FUNDS
OPERATING BUDGET

FUND 4500

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	**$ 180,301**	**$ -**	**$ 254,943**	**$ 129,725**	**$ 22,703**
REVENUE:					
INTEREST EARNINGS	$ 2,405	$ 11,498	$ -	$ 4,582	$ -
PRIVATE CONTRIBUTIONS	853,329	-	-	-	-
SALE OF BONDS	1,300,000	654,700	2,037,443	1,800,337	1,852,750
TOTAL REVENUE	**$ 75,789**	**$ 666,198**	**$ 2,037,443**	**$ 1,804,919**	**$ 1,852,750**
EXPENDITURES:					
BOND ISSUANCE COSTS	$ 23,000	$ 24,000	$ 50,000	$ 50,000	$ 53,000
REFUNDS	-	-	-	19,255	-
CONST-ROADS/STREET/PARKING	2,033,906	457,766	1,732,500	1,842,686	1,799,750
TRANSFER OTHER FUNDS	301,838	54,707	-	-	-
TOTAL EXPENDITURES	**$ 2,358,744**	**$ 536,473**	**$ 1,782,500**	**$ 1,911,941**	**$ 1,852,750**
PRIOR PERIOD ADJUSTMENT	$ -	$ -	$ -	$ -	$ -
FUND BALANCE ENDING	**$ (2,102,654)**	**$ 129,725**	**$ -**	**$ 22,703**	**$ 22,703**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	(2,102,654)	129,725	-	22,703	22,703
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

BIKE PATH CONSTRUCTION FUND
OPERATING BUDGET

FUND 4920

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE - BEGINNING	**$ -**	**$ -**	**$ -**	**$ 416,667**	**$ 19,035**
REVENUES:					
INTERFUND TRANSFER	$ -	$ 615,000	$ -	$ -	$ -
INTEREST EARNINGS	-	15	-	6,000	3,000
TOTAL REVENUE	**$ -**	**$ 615,015**	**$ -**	**$ 6,000**	**$ 3,000**
EXPENDITURES:					
CAPITAL OUTLAY	-	198,348	-	403,632	-
TOTAL EXPENDITURES	**$ -**	**$ 198,348**	**$ -**	**$ 403,632**	**$ -**
FUND BALANCE - ENDING	**$ -**	**$ 416,667**	**$ -**	**$ 19,035**	**$ 22,035**
LESS:					
RESTRICTED	-	416,667	-	19,035	22,035
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

BIKE PATH CONSTRUCTION FUND BUDGET NARRATIVE

This fund will be used to construct the Stagecoach Trail and other Trail projects.

Revenues

Revenues for Interest Earnings are estimated for F7 2026.

Expenditures

Expenses for trail design and construction.

CITY HALL CONSTRUCTION FUND
OPERATING BUDGET

FUND 4940

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE - BEGINNING	**$ 15,285,456**	**$ 3,430,400**	**$ 354,846**	**$ 272,847**	**$ -**
REVENUES:					
INVESTMENT EARNINGS	$ 449,783	$ 91,536	$ 135,188	$ 24,557	$ -
TAXES	199,999	200,000	-	-	-
INTERGOVERNMENTAL	657,109	650,000	-	-	-
MISCELLANEOUS	75,239	86,022	-	-	-
TRANSFER OTHER FUNDS	-	841,921	-	-	-
ISSUE OF LOAN	-	575,000	-	695,000	-
GEN. OBLIGATION BONDS	9,767,559	-	-	-	-
TOTAL REVENUE	**$ 11,149,689**	**$ 2,444,479**	**$ 135,188**	**$ 719,557**	**$ -**
EXPENDITURES:					
OPERATION & MAINTENANCE	$ 42,500	$ 285,568	$ -	$ -	$ -
BOND ISSUANCE COST	$ 80,000	$ 15,989	$ -	$ -	$ -
TRANSFERS OUT	$ -		$ 490,034	$ 841,521	$ -
CAPITAL OUTLAY	22,882,245	5,300,475	-	150,883	-
TOTAL EXPENDITURES	**$ 23,004,745**	**$ 5,602,032**	**$ 490,034**	**$ 992,404**	**$ -**
FUND BALANCE - ENDING	**$ 3,430,400**	**$ 272,847**	**$ -**	**$ -**	**$ -**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	3,430,400	272,847	-	-	-
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 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE - BEGINNING	**$ 448,135**	**$ 93,531**	**$ 97,133**	**$ 98,846**	**$ 172,789**
REVENUES:					
TRANSFER-P. SAFETY	$ -	$ -	$ -	$ -	$ -
TRANSFER-GEN FUND	-	-	-	-	-
TRANSFER-FACILITIES	-	-	53,700	53,700	-
MISCELLANEOUS	19,518	5,315	4,093	20,243	5,730
TOTAL REVENUE	**$ 19,518**	**$ 5,315**	**$ 57,793**	**$ 73,943**	**$ 5,730**
EXPENDITURES:					
OPERATION & MAINTENAN	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	374,122	-	-	-	-
TRANSFER OUT	-	-	-	-	178,519
TOTAL EXPENDITURES	**$ 374,122**	**$ -**	**$ -**	**$ -**	**$ 178,519**
FUND BALANCE - ENDING	**$ 93,531**	**$ 98,846**	**$ 154,926**	**$ 172,789**	**$ -**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	93,531	98,846	154,926	172,789	-
COMMITTED	-	-	-	-	-
ASSIGNED	-	-	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

FIRE STATION CONSTRUCTION FUND BUDGET NARRATIVE

Estimated costs for new fire station

Revenues: Transfer of $1,500,000 from the Public Safety Fund in FY2022.
Transfer of $500,000 from the General Fund in FY2023.

Expenditures:

DOG PARK CONSTRUCTION FUND
OPERATING BUDGET

FUND 4990

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE - BEGINNING	**$ 5,090**	**$ 5,352**	**$ 5,652**	**$ 5,579**	**$ 5,829**
REVENUES:					
LOCAL CONTRIBUTIONS	$ -	$ -	$ 5,000	$ -	$ -
INTEREST	262	227	-	250	250
TOTAL REVENUE	**$ 262**	**$ 227**	**$ 5,000**	**$ 250**	**$ 250**
EXPENDITURES:					
COST ALLOCATION CHARGI	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	-	-	5,000	-	-
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 5,000**	**$ -**	**$ -**
FUND BALANCE - ENDING	**$ 5,352**	**$ 5,579**	**$ 5,652**	**$ 5,829**	**$ 6,079**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	5,352	5,579	5,652	5,829	6,079
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 revenues for FY 27 are $250 for interest earnings.

Expenditures

Estimated Dog Park expenditures for FY 27 are $0.

CAPITAL REPLACEMENT FUND
OPERATING BUDGET

FUND 6400 - 6410

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE - BEGINNING	**$ 6,405,015**	**$ 7,449,924**	**$ 8,392,275**	**$ 8,965,338**	**$ 10,820,316**
REVENUES:					
TRANSFERS IN	$ 2,211,384	$ 2,365,585	$ 2,546,837	$ 2,546,837	$ 2,447,100
INTEREST EARNINGS	317,734	301,215	234,562	300,000	328,387
REFUNDS/REIMBURSEMENTS	-	11,193	1,080	-	-
CS STATE OF MT					
SALE OF EQUIPMENT	12,025	87,289	-	50,000	2,901
TOTAL REVENUE	**$ 2,541,143**	**$ 2,765,282**	**$ 2,782,479**	**$ 2,896,837**	**$ 2,778,388**
EXPENDITURES:					
CHARGE FOR SERVICES	$ 6,182	$ 6,984	$ 4,881	$ 6,827	$ 5,646
TECHNOLOGY EQUIPMENT	-	-	-	-	-
CAPITAL-TECHNOLOGY EQUIP	6,815	79,866	248,875	609,516	-
CAPITAL	1,483,237	1,163,018	701,174	425,516	868,491
TRANSFER OUT to POL	-	-	-	-	508,000
TOTAL EXPENDITURES	**$ 1,496,234**	**$ 1,249,868**	**$ 954,930**	**$ 1,041,859**	**$ 1,382,137**
FUND BALANCE - ENDING	**$ 7,449,924**	**$ 8,965,338**	**$ 10,219,824**	**$ 10,820,316**	**$ 12,216,567**
LESS:					
COMMITTED	7,449,924	8,965,338	10,219,824	10,820,316	12,216,567
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CAPITAL REPLACEMENT FUND BUDGET NARRATIVE

This fund is used for equipment replacement for governmental funds. The equipment budgeted in FY 2027 was approved through the Equipment Replacement Program (ERP) and adopted by City Council. The revenue source for this fund is through contributions from each governmental fund based on the department's share of the 20-year equipment replacement. Also, starting in FY19, technology equipment that is unique to the P.S Fund will be funded and purchased through an ERP-Tech Fund.

Revenues

No significant changes.

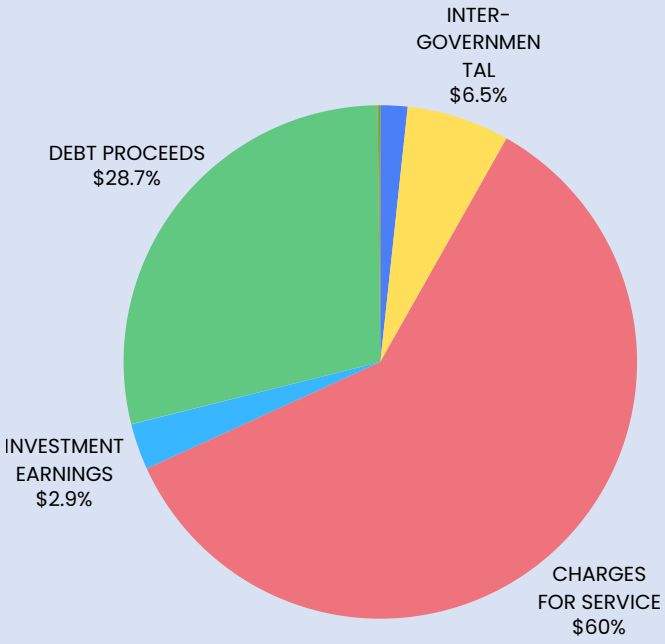
Capital

Equipment is scheduled to be replaced in FY 2027 in the amount of $868,491. Within the Public Safety Technology Equip Replacement Fund is a TF back to Police of $508,000 for equipment costs paid out Fund 1500.

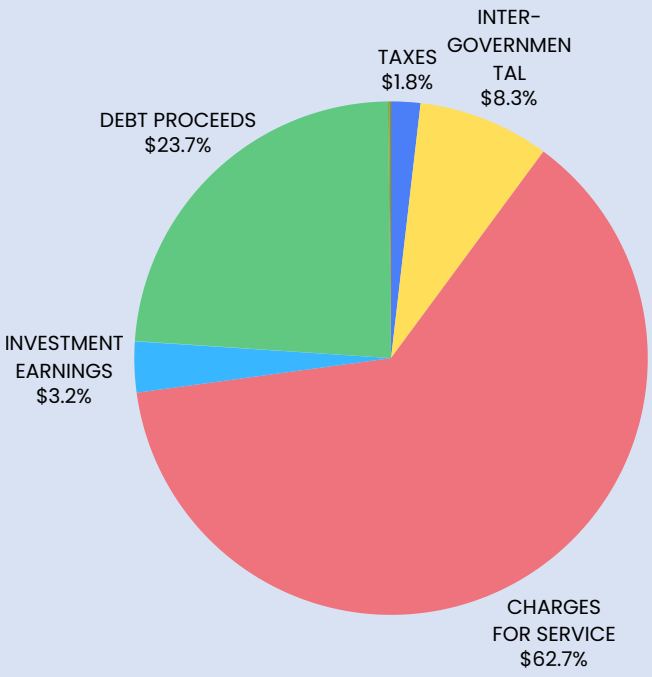
ENTERPRISE FUNDS

ENTERPRISE FUNDS
SUMMARY OF REVENUES

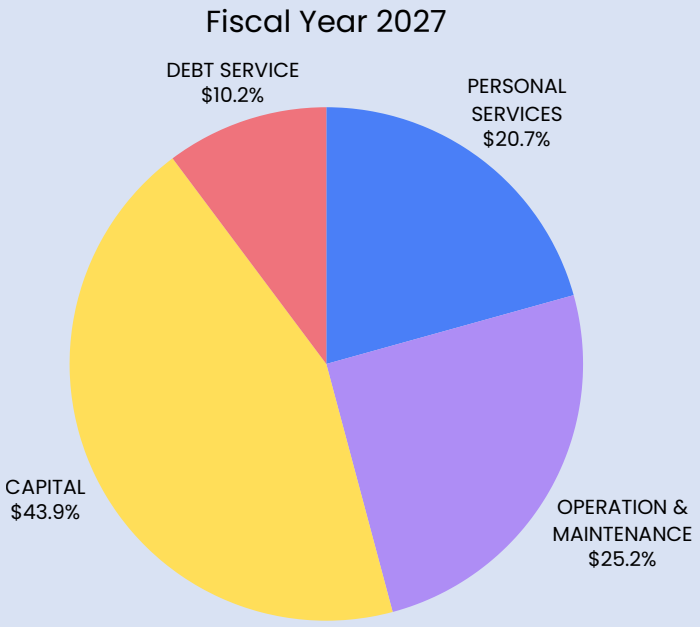
Fiscal Year 2027

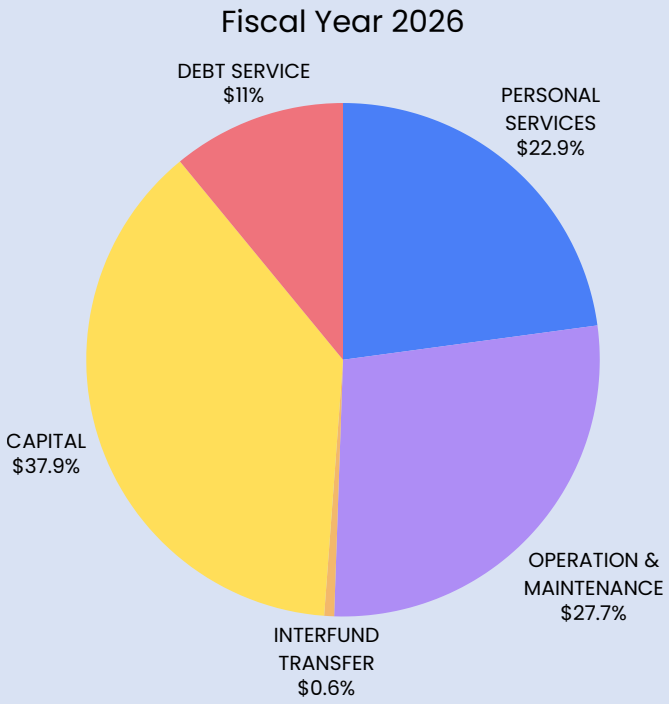


Fiscal Year 2026



ENTERPRISE FUNDS
SUMMARY OF EXPENDITURES





ENTERPRISE FUNDS
SUMMARY
OPERATING BUDGET
FY 27

	WATER	WASTE-WATER	PARKING	AMEND PARK REC CENTER	SOLID WASTE	AIRPORT	TRANSIT
WORKING CAPITAL -BEGINNING	**$ 5,822,777**	**$ 14,440,024**	**$ 2,853,910**	**$ -**	**$ 9,661,356**	**$ 30,154,947**	**$ 6,561,920**
REVENUE:							
TAXES	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,203,348
LICENSES & PERMITS	-	-	7,200	-	-	-	-
INTER-GOVERNMENTAL	-	-	-	-	-	7,500,000	4,688,889
CHARGES FOR SERVICE	39,250,756	25,806,990	2,205,600	660,000	26,734,800	17,254,811	927,600
FINES & FORFEITS	-	-	155,650	-	-	-	-
INVESTMENT EARNINGS	2,800,500	665,000	85,000	2,000	562,000	1,016,000	338,008
INTERFUND TRANSFERS	-	-	45,950	-	-	-	-
DEBT PROCEEDS	40,000,000	-	-	-	14,000,000	-	
MISCELLANEOUS	-	-	4,600	100,000	-	43,000	16,700
TOTAL REVENUE	**$ 82,051,256**	**$ 26,471,990**	**$ 2,504,000**	**$ 762,000**	**$ 41,296,800**	**$ 25,813,811**	**$ 9,174,545**
EXPENSES:							
PERSONAL SERVICES	$ 6,306,271	$ 5,233,661	$ 828,222	$ 392,201	$ 9,444,004	$ 6,326,763	$ 6,456,063
OPERATION & MAINTENANCE	15,975,638	7,494,147	1,247,484	341,300	10,382,252	4,839,925	2,280,106
CAPITAL	21,905,205	10,473,645	79,950	-	21,864,207	18,868,244	1,150,000
DEBT SERVICE	9,292,909	5,331,000	228,870	-	2,076,780	358,200	-
INTERFUND TRANSFERS	-	-	-	-	-	-	-
TOTAL EXPENSES	**$ 53,480,023**	**$ 28,532,453**	**$ 2,384,526**	**$ 733,501**	**$ 43,767,243**	**$ 30,393,132**	**$ 9,886,169**
WORKING CAPITAL NOT BUDGETED							
WORKING CAPITAL - ENDING	**$ 34,394,010**	**$ 12,379,561**	**$ 2,973,384**	**$ 28,499**	**$ 7,190,913**	**$ 25,575,626**	**$ 5,850,296**
LESS OPERATING RESERVE	**6,399,994**	**2,300,000**	**300,000**	**-**	**4,400,000**	**1,900,000**	**1,300,000**
LESS BOND/LOAN RESERVE REQUIREMENTS	**1,386,571**	**1,294,468**	**-**	**-**	**-**	**2,425,000**	**-**
AVAILABLE WORKING CAPITAL	**$ 26,607,445**	**$ 8,785,093**	**$ 2,673,384**	**$ 28,499**	**$ 2,790,913**	**$ 21,250,626**	**$ 4,550,296**

ENTERPRISE FUNDS
SUMMARY
OPERATING BUDGET
FY 27

	PROPOSED BUDGET FY 27	APPROVED BUDGET FY 26	INCREASE (DECREASE)	ACTUAL FY 25
WORKING CAPITAL -BEGINNING	**$ 69,494,934**	**$ 46,148,699**	**$ 23,346,235**	**$ 214,589,253**
REVENUE:				
TAXES	$ 3,203,348	$ 3,101,281	$ 102,067	$ 3,073,206
LICENSES & PERMITS	7,200	7,050	150	-
INTER-GOVERNMENTAL	12,188,889	13,946,687	(1,757,798)	24,093,772
CHARGES FOR SERVICE	112,840,557	105,716,708	7,123,849	111,466,184
FINES & FORFEITS	155,650	179,000	(23,350)	185,344
INVESTMENT EARNINGS	5,468,508	5,385,763	82,745	9,044,565
INTERFUND TRANSFERS	45,950	45,947	3	152,740
DEBT PROCEEDS	54,000,000	40,000,000	14,000,000	-
MISCELLANEOUS	164,300	146,640	17,660	1,710,281
TOTAL REVENUE	**$ 188,074,402**	**$ 168,529,076**	**$ 19,545,326**	**$ 149,728,377**
EXPENSES:				
PERSONAL SERVICES	$ 34,987,185	$ 32,760,344	$ 2,226,841	$ 30,217,433
OPERATION & MAINTENANCE	42,560,852	39,671,560	2,889,292	35,264,798
CAPITAL	74,341,251	54,272,783	20,068,468	86,343,288
DEBT SERVICE	17,287,759	15,690,581	1,597,178	5,747,195
INTERFUND TRANSFERS	-	888,703	(888,703)	426,543
TOTAL EXPENSES	**$ 169,177,047**	**$ 143,283,971**	**$ 25,893,076**	**$ 157,999,257**
WORKING CAPITAL NOT BUDGETED				10,181,266
WORKING CAPITAL - ENDING	**$ 88,392,289**	**$ 71,393,804**	**$ 16,998,485**	**$ 216,499,639**
LESS OPERATING RESERVE	**16,599,994**	**15,077,000**	**1,522,994**	**13,381,875**
LESS BOND/LOAN RESERVE REQUIREMENTS	**5,106,039**	**5,255,000**	**(148,961)**	**17,879,550**
AVAILABLE WORKING CAPITAL	**$ 66,686,256**	**$ 51,061,804**	**$ 15,624,452**	**$ 185,238,214**

WATER FUND
OPERATING BUDGET

FUNDS 5020-5090,4160,8700

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
WORKING CAPITAL - BEGINNING	**$ 61,987,139**	**$ 136,177,471**	**$ (13,009,381)**	**$ 114,618,598**	**$ 5,822,777**
REVENUES:					
WATER SALES	$ 30,333,561	$ 36,057,894	$ 31,897,000	$ 34,463,000	$ 36,036,100
FIRE HYDRANT CHARGES	536,065	211,844	520,000	550,000	564,000
WATER SERVICE LINE INS.	451,684	503,597	480,000	480,000	489,600
OTHER CHARGES FOR SERV.	420,392	309,556	410,000	288,194	293,760
LATE PAYMENT CHARGES	40,716	-	40,000	30,000	30,000
SYSTEM DEVELOPMENT FEE	1,309,023	2,422,472	1,400,000	2,000,000	1,800,000
CONTRIBUTIONS	5,488	-	-	-	-
STATE FEE	63,329	63,932	65,000	65,977	67,296
DEBT PROCEEDS	-	-	40,000,000	-	40,000,000
ARPA FEMA GRANTS	5,909,005	6,022,738	-	6,731,895	-
MISCELLANEOUS	881,948	571,338	15,000	264,129	-
TRANSFERS IN	48,774	5,899	-	-	-
SALE OF EQUIPMENT/LAND	1,650	17,952	-	1,500	-
INTEREST ON INVESTMENTS	6,439,118	5,377,660	3,266,500	3,639,161	2,770,500
TOTAL REVENUE	**$ 46,440,753**	**$ 51,564,882**	**$ 78,093,500**	**$ 48,513,856**	**$ 82,051,256**
EXPENSES:					
ADMINISTRATION	$ 2,508,317	$ 3,589,858	$ 3,229,112	$ 2,975,284	$ 3,321,284
FISCAL SERVICES	2,099,440	2,185,559	294,946	288,615	302,037
TREATMENT PLANT	6,595,543	6,633,783	10,920,211	10,470,275	12,081,932
DISTRIB/COLLECT/METERS	2,728,015	2,904,053	5,068,190	4,933,452	5,324,994
ENVIRONMENTAL AFFAIRS	-	-	-	-	901,661
CAPITAL	25,312,868	51,801,910	10,269,376	130,262,547	21,905,205
WATER SERVCE INS. PROG	357,828	195,243	350,000	382,372	350,000
BOND PRINCIPAL	-	-	3,195,000	3,195,000	4,100,000
BOND INTEREST	3,658,062	3,184,216	4,802,133	4,802,133	5,192,909
TOTAL EXPENSES	**$ 43,260,073**	**$ 70,494,622**	**$ 38,128,968**	**$ 157,309,677**	**$ 53,480,022**
W.C. CHANGES NOT BUDGETED	71,009,652	(2,629,133)	-	-	-
WORKING CAPITAL - ENDING	**$ 136,177,471**	**$ 114,618,598**	**$ 26,955,151**	**$ 5,822,777**	**$ 34,394,011**
LESS OPERATING RESERVE	**4,020,000**	**4,020,000**	**5,362,850**	**$ 5,143,499**	**6,056,471**
LESS SRF LOAN RESERVE	**1,386,571**	**1,386,571**	**1,385,000**	**1,386,571**	**1,386,571**
AVAILABLE WORKING CAPITAL	**$ 130,770,900**	**$ 109,212,027**	**$ 20,207,301**	**$ (707,293)**	**$ 26,950,969**

WASTEWATER FUND
OPERATING BUDGET

FUNDS 5120,5130,5170-5190,4210

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
WORKING CAPITAL - BEGINNING	**$ 30,568,505**	**$ 25,859,725**	**$ 14,934,719**	**$ 30,296,175**	**$ 14,434,024**
REVENUES:					
WASTEWATER CHARGES	$ 22,454,189	$ 25,429,523	$ 24,222,600	$ 23,360,600	$ 24,062,600
PERMITS	47,610	59,580	57,000	47,000	57,000
OTHER CHARGES FOR SERV.	328,202	370,000	396,000	396,000	-
WHOLESALE SURCHARGE	93,833	129,604	162,000	128,000	131,840
LATE PAYMENT CHARGES	44,576	-	45,000	35,000	35,000
SYSTEM DEVELOPMENT FEE	1,432,568	1,893,673	1,500,000	1,790,000	1,500,000
STATE FEE	23,128	76,177	55,000	55,000	55,550
CONTRIBUTIONS/DONATIONS	18,307	1,679	-	-	-
SPECIAL ASSESSMENTS	16,446	606	-	-	-
FEMA GRANT	-	45,526	-	-	-
ARMY CORPS OF ENGINEERS GR	200,000	-	-	-	-
MISCELLANEOUS	266,247	904,585	-	4,158	-
SALE OF EQUIPMENT	13,050	-	-	-	-
BOND REVENUE	-	-	-	-	-
TRANSFERS IN-OTHER FUNDS	19,009	-	-	-	-
INTEREST ON INVESTMENTS	1,506,485	1,048,777	575,000	1,076,319	630,000
TOTAL REVENUE	**$ 26,463,650**	**$ 29,959,730**	**$ 27,012,600**	**$ 26,892,078**	**$ 26,471,990**
EXPENSES:					
ADMINISTRATION	$ 1,898,254	$ 2,050,101	$ 2,460,864	$ 2,370,864	$ 2,560,440
FISCAL SERVICES	409,250	88,759	78,681	78,597	85,179
TREATMENT PLANT	6,863,746	6,831,141	7,265,849	8,559,718	6,688,352
COLLECTION SYSTEM	2,226,195	2,308,000	2,524,349	2,539,103	2,596,111
ENVIRONMENTAL AFFAIRS	412,985	534,894	589,914	623,327	797,725
REPLACEMENT EXPEND.	14,423,146	8,462,907	11,591,549	23,250,119	10,473,645
TRANSFERS OUT	-	-	-	1,500	-
BOND PRINCIPAL	-	-	3,265,000	3,265,000	3,265,000
BOND INTEREST	1,904,313	1,778,067	2,066,000	2,066,000	2,066,000
TOTAL EXPENSES	**$ 28,137,889**	**$ 22,053,869**	**$ 29,842,206**	**$ 42,754,229**	**$ 28,532,452**
W.C. CHANGES NOT BUDGETED	(3,034,541)	(3,469,411)	-	-	-
WORKING CAPITAL - ENDING	**$ 25,859,725**	**$ 30,296,175**	**$ 12,105,113**	**$ 14,434,024**	**$ 12,373,562**
LESS OPERATING RESERVE	**2,180,000**	**2,180,000**	**2,325,800**	**2,550,890**	**2,309,605**
LESS SRF LOAN RESERVE	**1,444,526**	**1,444,526**	**1,445,000**	**1,441,983**	**1,294,468**
AVAILABLE WORKING CAPITAL	**$ 22,235,199**	**$ 26,671,649**	**$ 8,334,313**	**$ 10,441,151**	**$ 8,769,489**

PARKING FUND
OPERATING BUDGET

FUND 5210

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
WORKING CAPITAL - BEGINNING	**$ 1,042,342**	**$ 1,729,161**	**$ 2,141,161**	**$ 2,030,203**	**$ 2,853,910**
REVENUES:					
PARKING METER INCOME	$ 535,193	$ 563,814	$ 526,300	$ 563,542	$ 529,350
VIOLATIONS	117,401	185,344	179,000	173,503	155,650
SURFACE LOTS	43,057	44,578	-	14,759	18,400
PARK 1 - GARAGE	298,932	334,586	348,500	316,085	325,500
PARK 1 - STORE RENTAL	60,582	-	-	-	-
PARK 2	710,945	783,270	766,006	803,905	793,100
PARK 3	314,795	301,033	323,000	266,673	281,400
EMPIRE PARKING GARAGE	271,630	268,184	282,000	255,507	262,450
INVESTMENT EARNINGS	79,436	89,504	67,553	81,000	85,000
SALE OF CAPITAL	-	-	-	888,703	-
VEHICLE PERMITS	28,429	18,117	7,050	6,733	7,200
TIF TRANSFER	130,000	139,542	145,947	45,000	45,950
TRANSFER IN	4,000	2,300	-	-	-
MISC. REVENUE	2,416	10,937	-	-	-
TOTAL REVENUE	**$ 2,596,816**	**$ 2,741,209**	**$ 2,645,356**	**$ 3,415,410**	**$ 2,504,000**

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
EXPENSES:					
ADMINISTRATION	$ 256,590	$ 272,552	$ 1,186,837	$ 303,697	$ 331,982
ENFORCEMENT	292,540	301,102	285,706	310,947	324,490
METER COLLECT. & MAINT.	192,134	317,777	281,530	207,373	309,011
SURFACE LOTS	14,015	26,403	-	7,646	18,068
PARK 1 - GARAGE	162,869	169,073	205,032	135,602	138,828
PARK 1 - STORE RENTAL	24,769	-	-	-	-
PARK 2	233,816	259,809	303,089	312,800	475,611
PARK 3	142,817	160,308	335,072	212,215	261,886
EMPIRE PARKING GARAGE	162,150	168,999	162,786	165,720	215,830
TRANSFER OUT	-	948	-	888,703	-
DEBT SERVICE-PRINCIPAL	-	-	193,407	-	175,208
DEBT SERVICE-INTEREST	69,288	59,352	62,376	47,000	53,662
CONSTRUCTION & CAPITAL	113,472	503,844	301,700	-	79,950
TOTAL EXPENSES	**$ 1,664,460**	**$ 2,240,167**	**$ 3,317,535**	**$ 2,591,703**	**$ 2,384,526**
WORKING CAP. CHANGES NOT BUDGETEI	(245,537)	(200,000)	**$ -**	-	-
WORKING CAPITAL - ENDING	**$ 1,729,161**	**$ 2,030,203**	**$ 1,468,982**	**$ 2,853,910**	**$ 2,973,384**
LESS OPERATING RESERVE	**237,072**	**268,315**	**300,000**	**265,000**	**330,000**
AVAILABLE WORKING CAPITAL	**$ 1,492,089**	**$ 1,761,888**	**$ 1,168,982**	**$ 2,588,910**	**$ 2,643,384**

AMEND PARK REC CENTER - ARC
OPERATING BUDGET

FUND 5300

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
WORKING CAPITAL - BEGINNING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
REVENUES:					
INTER GOVERNMENTAL	$ -	$ -	$ -	$ -	$ -
CHARGES FOR SERVICE	-	-	-	-	660,000
CONTRIBUTIONS-DONATIONS	-	-	-	-	100,000
INTEREST ON INVESTMENTS	-	-	-	-	2,000
TRANSFERS IN	-	-	-	-	-
TOTAL REVENUE	**$ -**	**$ -**	**$ -**	**$ -**	**$ 762,000**
EXPENSES:					
PERSONAL SERVICES	$ -	$ -	$ -	$ -	$ 392,201
OPERATIONS & MAINTENANCE	-	-	-	-	341,300
CAPITAL	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
TOTAL EXPENSES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 733,501**
WORKING CAP. CHANGES NOT BUDGETED	-	-	-	-	-
WORKING CAPITAL - ENDING	**$ -**	**$ -**	**$ -**	**$ -**	**$ 28,499**
AVAILABLE WORKING CAPITAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ 28,499**

SOLID WASTE FUND
OPERATING BUDGET

FUNDS 5410,5420,5440,5450

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
WORKING CAPITAL - BEGINNING	**$ 17,824,881**	**$ 15,261,563**	**$ 10,099,148**	**$ 13,568,453**	**$ 9,661,356**
REVENUES:					
GARBAGE COLLECTION-RES	$ 6,711,095	$ 8,086,816	$ 7,696,000	$ 7,600,000	$ 8,284,000
GARBAGE COLLECTION-COMM	5,451,907	6,689,613	6,448,000	6,500,000	7,085,000
COLLECTION-BILLED	1,822,011	1,856,209	1,877,000	1,855,000	2,022,000
LANDFILL CHARGES	7,537,745	7,856,040	8,203,000	8,331,580	9,183,000
MISC CHARGE FOR SERVICES	170,673	133,004	150,000	160,317	160,800
SURCHARGES	3,473	5,093	-	-	-
SPECIAL ASSESSMENTS	4,874	522	-	-	-
INTEREST ON INVSTMNT/LOANS	1,007,998	906,037	508,000	599,753	562,000
SALE OF SURPLUS EQUIP/LAND	-	9,859	-	6,000	-
DEBT PROCEEDS	-	-	-	-	14,000,000
TRANSFERS IN	59,042	-	-	-	-
REFUNDS/REIMBURSEMENTS	330	1,643	-	1,611	-
TOTAL REVENUE	**$ 22,769,148**	**$ 25,544,836**	**$ 24,882,000**	**$ 25,054,261**	**$ 41,296,800**
EXPENSES:					
ADMINISTRATION	$ 2,098,647	$ 1,882,906	$ 1,954,463	$ 1,889,734	$ 2,035,353
TRANSFER OUT-FACILITIES	143,743	-	-	-	-
TRANSFER OUT-GEN FUND		425,595	-	-	-
COLLECTION	11,602,176	16,826,802	15,432,281	14,663,980	15,511,094
LANDFILL	11,421,152	7,094,157	10,235,788	12,407,644	26,220,795
TOTAL EXPENSES	**$ 25,265,718**	**$ 26,229,460**	**$ 27,622,532**	**$ 28,961,358**	**$ 43,767,242**
WORKING CAP. CHANGES NOT BUDGETED	(66,748)	(1,008,486)	-	-	-
WORKING CAPITAL - ENDING	**$ 15,261,563**	**$ 13,568,453**	**$ 7,358,616**	**$ 9,661,356**	**$ 7,190,914**
LESS OPERATING RESERVE	**5,260,000**	**5,260,000**	**4,247,000**	**6,371,499**	**4,399,931** *
LESS DEBT RESERVE	**-**	**-**	**-**	**-**	**-**
AVAILABLE WORKING CAPITAL	**$ 10,001,563**	**$ 8,308,453**	**$ 3,111,616**	**$ 3,289,857**	**$ 2,790,983**

**The reserve for solid waste was initially established at 44% of operating revenues which was the amount needed when solid waste collection fees were billed on the annual tax statement and revenues were only received twice per year. The collection fees are now billed on the monthly utility bill and the reserve needs to be modified to 22%. Starting in FY2023 the operating reserve needed will be reduced from 44% to 22%.*

AIRPORT FUND
OPERATING BUDGET

FUNDS 5600-5690 & 4050-4090

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
WORKING CAPITAL - BEGINNING	**$ 23,446,631**	**$ 26,846,486**	**$ 30,236,148**	**$ 30,236,148**	**$ 30,154,947**
REVENUES:					
CHARGE FOR SERVICES	$ 12,511,636	$ 13,715,326	$ 14,349,853	$ 14,480,000	$ 14,397,811
FEDERAL/STATE GRANT REVENUE	11,771,050	7,804,289	7,628,480	9,200,000	7,500,000
PFC REVENUE	1,772,110	1,608,006	1,875,000	1,750,000	1,950,000
CFC REVENUE	790,506	864,336	820,000	835,000	907,000
INVESTMENT INTEREST	1,525,182	1,329,218	642,276	1,050,000	1,016,000
SALE OF EQUIPMENT/LAND	-	-	-	-	-
REFUNDS/REIMBURSEMENTS	100,035	77,453	84,940	90,000	43,000
TOTAL REVENUE	**$ 28,470,519**	**$ 25,398,628**	**$ 25,400,549**	**$ 27,405,000**	**$ 25,813,811**
EXPENSES:					
ADMINISTRATION	$ 1,950,674	$ 2,406,945	$ 2,837,071	$ 2,375,000	$ 2,916,398
BUILDING MAINTENANCE	2,195,992	2,328,302	2,607,707	2,255,000	2,864,662
AIRFIELD MAINTENANCE	1,658,414	1,626,553	1,748,170	1,530,000	1,737,820
AIRPORT POLICE	1,027,874	1,146,480	1,250,068	1,170,000	1,427,143
AIRCRAFT RESCUE FIREFIGHTING	1,245,793	1,358,565	1,383,370	1,205,000	1,370,932
BUSINESS PARK	177,959	188,450	352,056	160,000	342,526
CAR RENTAL FUELING	393,021	323,877	332,841	362,000	320,000
CAR WASH FACILITY O&M	208,676	207,140	181,471	175,000	187,207
AIRPORT AIP GRANT PROJECTS	14,089,416	7,470,344	18,422,186	8,200,000	16,908,244
AIRPORT PFC PROJECTS	-	2,909,282	2,000,000	4,983,000	-
AIRPORT CFC PROJECTS	-	21,012	-	25,000	-
CAPITAL OUTLAY	472,725	594,584	1,603,022	3,400,000	1,960,000
DEBT SERVICE-PRINCIPAL	-	-	423,365	1,555,658	305,000
DEBT SERVICE-INTEREST	120,683	124,794	118,300	90,543	53,200
TOTAL EXPENSES	**$ 23,541,227**	**$ 20,706,328**	**$ 33,259,627**	**$ 27,486,201**	**$ 30,393,132**
WORKING CAPITAL CHANGES NOT BUDGETED:	(1,529,437)	(1,302,638)	-	-	-
WORKING CAPITAL - ENDING	**$ 26,846,486**	**$ 30,236,148**	**$ 22,377,070**	**$ 30,154,947**	**$ 25,575,626**
LESS OPERATING RESERVE	**1,480,000**	**1,480,000**	**1,818,000**	**1,818,000**	**1,900,000**
LESS REVENUE BOND RESERVE	**2,425,000**	**2,425,000**	**2,425,000**	**425,000**	**2,425,000**
AVAILABLE WORKING CAPITAL	**$ 22,941,486**	**$ 26,331,148**	**$ 18,134,070**	**$ 27,911,947**	**$ 21,250,626**

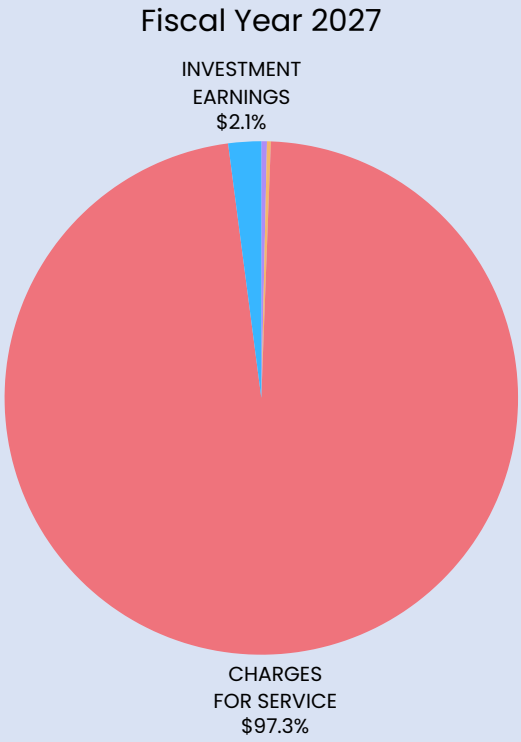
TRANSIT FUND
OPERATING BUDGET

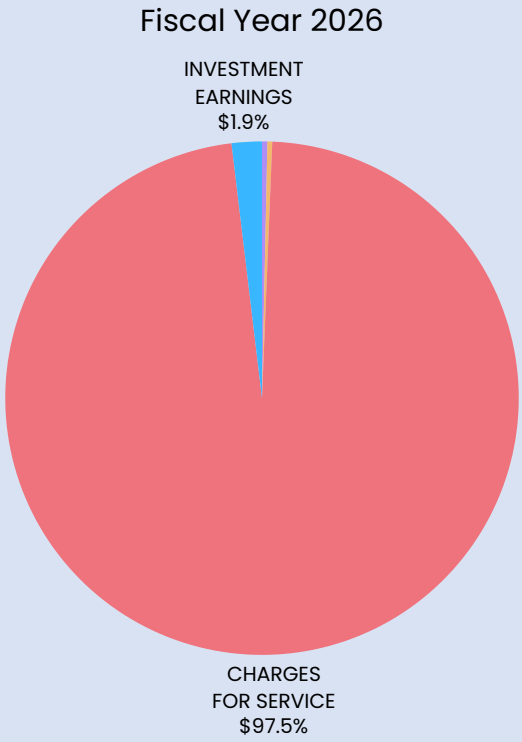
FUNDS 5710,5720,4110,4120,2040

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
WORKING CAPITAL - BEGINNING	**$ 6,888,083**	**$ 8,714,847**	**$ 6,659,981**	**$ 7,181,875**	**$ 6,561,920**
REVENUES:					
STATE AND FEDERAL GRANTS	$ 5,029,146	$ 3,975,386	$ 3,546,254	$ 3,546,254	$ 3,397,210
FTA CAPITAL GRANT	2,822,360	5,875,406	2,409,742	2,179,742	920,000
TAX REVENUE	2,648,844	3,073,206	3,101,281	3,090,116	3,203,348
INTER GOVERNMENTAL	335,866	352,021	362,211	362,145	371,679
OPERATING REVENUES	818,338	873,717	891,100	905,766	927,600
INTEREST ON INVESTMENTS	315,857	293,369	241,434	236,378	338,008
MISCELLANEOUS	23,277	44,926	10,050	16,190	10,050
TRANSFER IN	-	4,999	-	-	-
SALE SURPLUS EQUIP	2,549	26,062	36,650	48,000	6,650
TOTAL REVENUE	**$ 11,996,237**	**$ 14,519,092**	**$ 10,598,722**	**$ 10,384,590**	**$ 9,174,545**
EXPENSES:					
ADMINISTRATION	$ 1,583,150	$ 1,260,119	$ 911,758	$ 1,025,604	$ 957,556
OPERATIONS/DRIVERS	3,067,485	3,365,047	3,831,532	3,516,173	3,950,258
OPERATIONS/NON-DRIVERS	451,254	650,156	575,749	505,981	648,228
MAINTENANCE	1,164,217	1,503,355	1,342,619	1,454,341	1,633,909
MARKETING	117,650	121,331	141,041	118,837	135,194
PARATRANSIT	1,181,885	1,282,614	1,326,981	1,281,948	1,363,954
DOWNTOWN TRANSFER CNTR	42,886	67,465	51,473	45,417	47,070
TRANSFER OUT	-	5,000	-		
CAPITAL-LOCAL	-	12,843	-	-	-
CAPITAL - FEDERAL	3,455,639	7,931,148	2,931,950	3,056,244	1,150,000
O & M - LOCAL	-	80,732	-	-	-
TOTAL EXPENSES	**$ 11,064,166**	**$ 16,279,810**	**$ 11,113,103**	**$ 11,004,545**	**$ 9,886,169**
WORKING CAP. CHANGES NOT BUDGETED	894,693	227,746	-	-	-
WORKING CAPITAL - ENDING	**$ 8,714,847**	**$ 7,181,875**	**$ 6,145,600**	**$ 6,561,920**	**$ 5,850,296**
LESS: PARTS INVENTORY	**-**	**-**	**-**	**174,830**	**180,075**
OPERATING RESERVE	**1,000,000**	**1,000,000**	**1,384,117**	**1,384,117**	**1,485,000**
AVAILABLE WORKING CAPITAL	**$ 7,714,847**	**$ 6,181,875**	**$ 4,761,483**	**$ 5,002,973**	**$ 4,185,222**

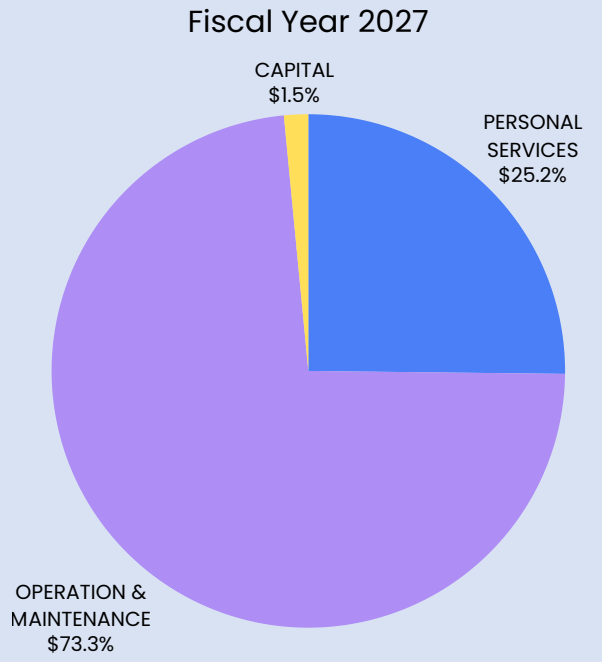
INTERNAL SERVICE FUNDS

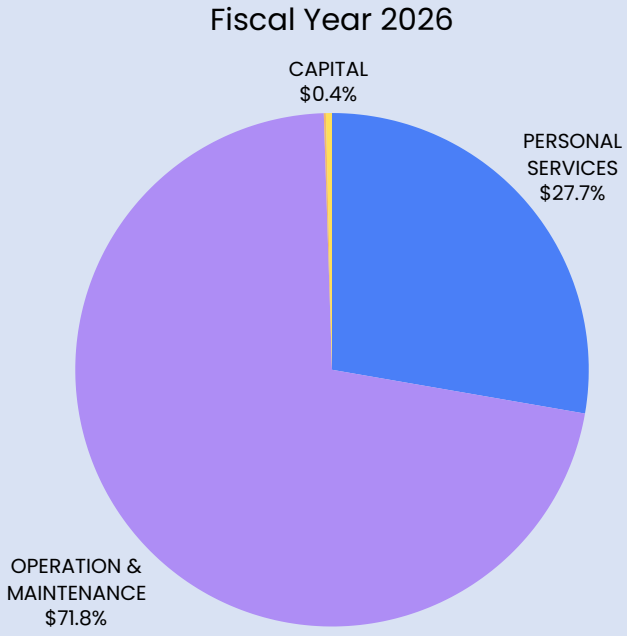
INTERNAL SERVICE FUNDS
SUMMARY OF REVENUES





INTERNAL SERVICE FUNDS
SUMMARY OF EXPENDITURES





INTERNAL SERVICE FUNDS
SUMMARY
OPERATING BUDGET
FY 27

	FLEET SERVICES	CENTRAL SERVICES	INFORMATION TECHNOLOGY	CITY HEALTH BENEFITS	CENTRAL TELEPHONE	RADIO COMMUNICATIONS	PROPERTY INSURANCE	FACILITIES MANAGEMENT
WORKING CAPITAL - BEGINNING	**$ 2,852,895**	**$ 200,865**	**$ 1,530,052**	**$ 5,640,330**	**$ 531,847**	**$ 1,282,747**	**$ (549,066)**	**$ 5,527,424**
REVENUE:								
SPECIAL ASSESSMENTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LICENSES & PERMITS	-	-	-	-	-	-	-	-
INTER-GOVERNMENTAL	-	-	-	-	-	-	-	-
CHARGES FOR SERVICE	2,793,180	236,405	4,268,247	15,600,000	462,435	78,861	5,080,778	2,723,751
INVESTMENT EARNINGS	106,009	8,000	50,317	317,581	19,258	35,000	20,179	210,868
INTERFUND TRANSFERS	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
TOTAL REVENUE	**$ 2,899,189**	**$ 244,405**	**$ 4,318,564**	**$ 15,917,581**	**$ 481,693**	**$ 113,861**	**$ 5,100,957**	**$ 2,934,619**
EXPENSES:								
PERSONAL SERVICES	$ 1,843,657	$ -	$ 2,575,391	$ 67,000	$ 195,343	$ -	$ 133,315	$ 563,059
OPERATION & MAINTENANCE	664,604	171,931	1,715,074	21,084,417	269,850	393,780	4,960,847	1,615,379
CAPITAL	80,000	-	85,000	-	242,060	-	-	55,000
DEBT SERVICE	-	-	-	-	-	-	-	-
INTERFUND TRANSFERS	-	-	-	-	-	-	-	-
TOTAL EXPENSES	**$ 2,588,261**	**$ 171,931**	**$ 4,375,465**	**$ 21,151,417**	**$ 707,253**	**$ 393,780**	**$ 5,094,162**	**$ 2,233,438**
WORKING CAPITAL- ENDING	**$ 3,163,823**	**$ 273,339**	**$ 1,473,151**	**$ 406,494**	**$ 306,287**	**$ 1,002,828**	**$ (542,271)**	**$ 6,228,605**
WORKING CAPITAL NOT BUDGETED		-	-	-	-	-	-	-
LESS RESERVED/DESIGNATED	**928,057**	**-**	**1,072,616**	**-**	**37,215**	**-**	**1,630,132**	**178,675**
UNDESIGNATED WORKING CAPITAL BALANCE ENDING	**$ 2,235,766**	**$ 273,339**	**$ 400,535**	**$ 406,494**	**$ 269,072**	**$ 1,002,828**	**$ (2,172,403)**	**$ 6,049,930**

INTERNAL SERVICE FUNDS
SUMMARY
OPERATING BUDGET
FY 27

	PUBLIC WORKS ADMINISTRATION	PUBLIC WORKS ENGINEERING	PROPOSED BUDGET FY 27	APPROVED BUDGET FY 26	INCREASE (DECREASE)	ACTUAL FY 25
WORKING CAPITAL - BEGINNING	**$ 837,154**	**$ 393,707**	**$ 18,247,955**	**$ 18,580,378**	**$ (332,423)**	**$ 18,856,405**
REVENUE:						
SPECIAL ASSESSMENTS	$ -	$ 139,000	$ 139,000	$ 125,000	$ 14,000	$ 106,999
LICENSES & PERMITS	-	96,900	96,900	113,000	(16,100)	111,425
INTER-GOVERNMENTAL	-	-	-	-	-	400,842
CHARGES FOR SERVICE	3,363,630	3,990,000	38,597,287	36,280,470	2,316,817	36,148,477
INVESTMENT EARNINGS	50,000	3,000	820,212	706,319	113,893	953,465
INTERFUND TRANSFERS	-	-	-	-	-	5,050
MISCELLANEOUS	-	-	-	-	-	217,414
TOTAL REVENUE	**$ 3,413,630**	**$ 4,228,900**	**$ 39,653,399**	**$ 37,224,789**	**$ 2,428,610**	**$ 37,943,672**
EXPENSES:						
PERSONAL SERVICES	$ 2,584,566	$ 3,316,295	$ 11,278,626	$ 11,440,044	$ (161,418)	$ 10,098,902
OPERATION & MAINTENANCE	1,165,256	788,073	32,829,211	29,606,608	3,222,603	25,552,052
CAPITAL	57,500	162,141	681,701	157,000	524,701	307,518
DEBT SERVICE	-	-	-	-	-	1,863
INTERFUND TRANSFERS	-	-	-	53,700	(53,700)	111,379
TOTAL EXPENSES	**$ 3,807,322**	**$ 4,266,509**	**$ 44,789,538**	**$ 41,257,352**	**$ 3,532,186**	**$ 36,071,714**
WORKING CAPITAL- ENDING	**$ 443,462**	**$ 356,098**	**$ 13,111,816**	**$ 14,547,815**	**$ (1,435,999)**	**$ 20,728,363**
WORKING CAPITAL NOT BUDGETED	-	-	-	-	-	(245,173)
LESS RESERVED/DESIGNATED	**299,986**	**410,437**	**4,557,118**	**4,317,557**	**239,561**	**3,973,874**
UNDESIGNATED WORKING CAPITAL BALANCE ENDING	**$ 143,476**	**$ (54,339)**	**$ 8,554,698**	**$ 10,230,258**	**$ (1,675,560)**	**$ 16,509,316**

FLEET SERVICES FUND
OPERATING BUDGET

FUND 6010

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
WORKING CAPITAL - BEGINNING	**$ 1,969,858**	**$ 2,765,876**	**$ 3,043,334**	**$ 2,536,021**	**$ 2,852,895**
REVENUES:					
FLEET SERVICES	$ 3,528,117	$ 2,069,333	$ 2,664,819	$ 2,254,711	$ 2,746,392
COURIER	40,752	42,795	45,472	45,472	46,788
INTEREST EARNINGS	121,372	101,499	75,721	70,553	106,009
INTERGOVERNMENTAL	30,564	16,472	-	-	-
MISCELLANEOUS	31,204	40,423	-	66,938	-
TOTAL REVENUE	**$ 3,752,009**	**$ 2,270,522**	**$ 2,786,012**	**$ 2,437,674**	**$ 2,899,189**
EXPENSES:					
PERSONAL SERVICES	$ 1,354,843	$ 1,688,676	$ 1,843,905	$ 1,586,253	$ 1,843,657
MOTOR POOL FACILITIES OPERATION & MAINTENANCE	1,325,262	500,521	628,171	481,856	664,604
CAPITAL	-	-	45,000	52,691	80,000
TRANSFERS OUT	165,191	86,981	-	-	-
TOTAL EXPENSES	**$ 2,845,296**	**$ 2,276,178**	**$ 2,517,076**	**$ 2,120,800**	**$ 2,588,261**
WORKING CAP. CHANGES NOT BUDGETED	(110,695)	(224,199)	-	-	-
WORKING CAPITAL - ENDING	**$ 2,765,876**	**$ 2,536,021**	**$ 3,312,270**	**$ 2,852,895**	**$ 3,163,823**
LESS OPERATING RESERVE	$ 991,639	$ 810,003	$ 914,668	$ 765,200	$ 928,057
AVAILABLE WORKING CAPITAL	**$ 1,774,237**	**$ 1,726,018**	**$ 2,397,602**	**$ 2,087,695**	**$ 2,235,766**

CENTRAL SERVICES FUND
OPERATING BUDGET

FUND 6050

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
WORKING CAPITAL-BEGINNING	**$ 222,453**	**$ 250,280**	**$ 128,712**	**$ 139,122**	**$ 200,865**
REVENUES:					
MAIL SERVICE	$ 64,389	$ 61,060	$ 70,040	$ 70,040	$ 70,000
DUPLICATION	42,354	84,039	167,698	124,519	166,405
INTEREST EARNINGS	12,363	10,250	8,547	26,926	8,000
TOTAL REVENUE	**$ 119,106**	**$ 155,349**	**$ 246,285**	**$ 221,485**	**$ 244,405**
EXPENSES:					
MAIL SERVICE	$ 58,305	$ 61,511	$ 70,040	$ 70,040	$ 70,000
DUPLICATION	32,974	204,996	200,822	89,702	101,931
TOTAL EXPENSES	**$ 91,279**	**$ 266,507**	**$ 270,862**	**$ 159,742**	**$ 171,931**
WORKING CAP. CHANGES NOT BUDGETED	-	-	-	-	-
WORKING CAPITAL-ENDING	**$ 250,280**	**$ 139,122**	**$ 104,135**	**$ 200,865**	**$ 273,339**

CENTRAL TELEPHONE SERVICES FUND
OPERATING BUDGET

FUND 6060

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
WORKING CAPITAL-BEGINNING	**$ 319,602**	**$ 393,606**	**$ 437,034**	**$ 442,538**	**$ 531,847**
REVENUES:					
CHARGE FOR SERVICES	$ 461,832	$ 471,816	$ 471,034	$ 440,249	$ 462,435
INTERGOVERNMENTAL	4,285	2,396	-	-	-
INTEREST EARNINGS	19,292	19,041	13,756	12,840	19,258
OTHER INCOME	29	65	-	157	-
TOTAL REVENUE	**$ 485,438**	**$ 493,318**	**$ 484,790**	**$ 453,246**	**$ 481,693**
EXPENSES:					
PERSONAL SERVICES	$ 191,271	$ 201,801	$ 196,708	$ 178,288	$ 195,343
OPERATIONS & MAINTENANCE	228,298	244,208	275,422	185,649	269,850
CAPITAL	-	-	-	-	242,060
TOTAL EXPENSES	**$ 419,569**	**$ 446,009**	**$ 472,130**	**$ 363,937**	**$ 707,253**
WORKING CAP. CHANGES NOT BUDGETED	8,135	1,623	-	-	-
WORKING CAPITAL-ENDING	**$ 393,606**	**$ 442,538**	**$ 446,694**	**$ 531,847**	**$ 306,287**
LESS OPERATING RESERVE	33,566	35,681	37,770	29,115	37,215
AVAILABLE WORKING CAPITAL	**$ 360,040**	**$ 406,857**	**$ 411,924**	**$ 502,732**	**$ 269,072**

RADIO COMMUNICATIONS FUND
OPERATING BUDGET

FUND 6070

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
WORKING CAPITAL-BEGINNING	**$ 663,052**	**$ 945,373**	**$ 1,165,908**	**$ 1,188,121**	**$ 1,282,747**
REVENUES:					
CHARGES FOR SERVICE	$ 333,516	$ 218,436	$ 85,716	$ 85,716	$ 78,861
TRANSFER FROM GENERAL FUND					
SALE OF EQUIPMENT					
INTEREST EARNINGS	42,778	45,657	32,520	43,905	35,000
OTHER	490	6	-	5	-
TOTAL REVENUE	**$ 376,784**	**$ 264,099**	**$ 118,236**	**$ 129,626**	**$ 113,861**
EXPENSES					
OPERATIONS & MAINTEN	$ 27,173	$ 21,351	$ 394,813	$ 35,000	$ 393,780
CAPITAL	67,290	-	-	-	-
TOTAL EXPENSES	**$ 94,463**	**$ 21,351**	**$ 394,813**	**$ 35,000**	**$ 393,780**
WORKING CAP. CHANGES NOT BUDG	-	-	-	-	-
WORKING CAPITAL-ENDING	**$ 945,373**	**$ 1,188,121**	**$ 889,331**	**$ 1,282,747**	**$ 1,002,828**

RADIO COMMUNICATIONS FUND BUDGET NARRATIVE

The 800MHz Radio Systems budget is an internal service fund comprised of all City departments utilizing the 800 MHz system. User departments fund the operation and maintenance charges for the base system, and the oversight of the expenditure budget is maintained by Fire Department / 9-1-1 Center personnel.

Revenues
No significant changes.

Expenses
No significant changes

Capital
None

INFORMATION TECHNOLOGY FUND
OPERATING BUDGET

FUND 6200

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
WORKING CAPITAL-BEGINNING	**$ 763,201**	**$ 901,250**	**$ 844,245**	**$ 1,278,771**	**$ 1,530,052**
REVENUES:					
CHARGE FOR SERVICES	$ 3,492,546	$ 3,857,281	$ 4,008,684	$ 3,657,831	$ 4,268,247
INTEREST EARNINGS	59,203	50,388	35,941	40,239	50,317
INTERGOVERNMENTAL	55,582	28,575	-	-	-
OTHER	59,178	162,464	-	149,655	-
TRANSFERS	2,000	-	-	-	-
TOTAL REVENUE	**$ 3,668,509**	**$ 4,098,708**	**$ 4,044,625**	**$ 3,847,725**	**$ 4,318,564**
EXPENSES:					
PERSONAL SERVICES	$ 2,422,166	$ 2,184,350	$ 2,461,842	$ 1,961,176	$ 2,575,391
OPERATIONS & MAINTENANCE	1,062,655	1,390,064	1,556,773	1,635,268	1,715,074
CAPITAL	67,088	-	-	-	85,000
PRINCIPAL	-	-	-	-	-
INTEREST	3,687	1,863	-	-	-
TRANSFER OUT	-	24,398	-	-	-
TOTAL EXPENSES	**$ 3,555,596**	**$ 3,600,675**	**$ 4,018,615**	**$ 3,596,444**	**$ 4,375,465**
WORKING CAP. CHANGES NOT BUDGETED	25,136	(120,512)	-	-	-
WORKING CAPITAL - ENDING	**$ 901,250**	**$ 1,278,771**	**$ 870,255**	**$ 1,530,052**	**$ 1,473,151**
LESS OPERATING RESERVE	871,205	893,604	1,004,654	899,111	1,072,616
AVAILABLE WORKING CAPITAL	**$ 30,045**	**$ 385,167**	**$ (134,399)**	**$ 630,941**	**$ 400,535**

CITY HEALTH BENEFITS FUND
OPERATING BUDGET

FUND 6270

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
WORKING CAPITAL - BEGINNING	**$ 9,904,562**	**$ 8,938,162**	**$ 7,056,285**	**$ 8,750,708**	**$ 5,640,330**
REVENUES:					
INVESTMENT EARNINGS	$ 526,950	$ 426,061	$ 317,581	$ 364,216	$ 317,581
CHARGES FOR SERVICE:					
CITY CONTRIBUTION HEALTH	10,027,333	10,528,938	9,700,000	10,817,400	11,265,000
CITY CONTRIBUTION LIFE $5,000	11,253	10,759	12,000	11,020	12,000
CITY CONTRIBUTION LIFE $15,000					
CITY CONTRIBUTION DENTAL	174,962	182,225	180,000	176,370	180,000
EMPLOYEE CONTRIBUTION LIFE					
EMPLOYEE FLEX CONTRIB.	351,964	427,758	385,000	316,260	385,000
EMPLOYEE DENTAL CONTRIB	174,962	182,225	200,000	176,370	200,000
EMPLOYEE HEALTH CONTRIB.	2,037,702	2,360,125	1,940,000	2,231,665	2,415,000
RETIREE/COBRA CONTRIB	715,586	821,438	800,000	969,952	878,000
CLAIM OVERPAYMENTS	54,639	30,253	80,000	50,000	80,000
PRESCRIPTION DRUG REBATE	59,036	1,468	775,000	1,500	10,000
STOP LOSS REIMBURSEMENTS	388,408	372,174	175,000	523,826	175,000
OTHER	(1,159)	(4,133)	-	-	-
TOTAL REVENUE	**$ 14,521,636**	**$ 15,339,291**	**$ 14,564,581**	**$ 15,638,579**	**$ 15,917,581**
EXPENSES:					
PERSONAL SERVICES:					
HEALTH INCENTIVES	$ 52,500	$ 35,700	$ 55,000	$ 46,200	$ 55,000
OPERATION AND MAINTENANCE:					
HEALTH CLAIMS	12,064,465	12,188,616	14,946,855	15,228,521	17,185,181
LIFE INSURANCE PREMIUMS	10,457	9,489	12,000	6,429	12,000
DENTAL CLAIMS	813,181	902,411	887,949	770,809	887,949
FLEX PLAN CLAIMS	351,964	427,757	358,000	316,260	370,000
125K FLEX ADMIN. CHGS.	10,260	10,210	14,000	11,680	14,000
HEALTH/DENTAL ADMIN. CHGS.	416,106	457,267	528,173	571,349	589,000
EMPLOYEE ASSISTANCE PROGRAM	27,900	23,608	28,750	38,633	40,000
FIDUCIARY LIABILITY INS.	294,000	(66,000)	5,000	-	-
ACA ADMIN. CHGS	22,122	26,401	30,000	31,770	32,750
STOP LOSS PREMIUM	808,091	901,851	1,175,383	1,102,858	1,213,144
H.S.A. ADMIN. FEES	15,508	15,162	19,500	17,353	16,000
VSP ADMIN FEES	7,889	8,509	8,000	8,636	8,600
WELLNESS EVENTS	2,160	2,160	10,000	2,000	12,000
CONSULTANT SERVICES	94,753	83,216	115,000	105,234	115,000
NURSE/SCREENING PROGRAM	287,518	287,657	332,000	246,446	345,000
CARE LINK SERVICES	-	-	20,000	-	-
COST ALLOCATION / OTHER	209,158	212,733	244,779	244,779	255,793
TOTAL EXPENSES	**$ 15,488,032**	**$ 15,526,747**	**$ 18,790,389**	**$ 18,748,957**	**$ 21,151,417**
PRIOR PERIOD ADJUSTMENT	$ -	$ -	$ -	$ -	$ -
WORKING CAP. CHANGES NOT BUDGETED	(4)	2	-	-	-
WORKING CAPITAL CHANGES NOT BUDGETED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
WORKING CAPITAL - ENDING	**$ 8,938,162**	**$ 8,750,708**	**$ 2,830,477**	**$ 5,640,330**	**$ 406,494**

PROPERTY INSURANCE FUND
OPERATING BUDGET

FUND 6300

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
WORKING CAPITAL-BEGINNING	**$ (358,186)**	**$ (273,241)**	**$ 795,674**	**$ 330,642**	**$ (549,066)**
REVENUES:					
CHARGE FOR SERVICES	$ 3,770,947	$ 4,972,194	$ 4,290,206	$ 4,290,206	$ 5,080,778
INTEREST EARNINGS	7,371	47,838	50,179	10,000	20,179
TRANSFERS FROM PUBLIC SAFETY FUND		-			
OTHER	11,288	1,589	-	-	-
TOTAL REVENUE	**$ 3,789,606**	**$ 5,021,621**	**$ 4,340,385**	**$ 4,300,206**	**$ 5,100,957**
EXPENSES:					
PERSONAL SERVICES	$ 126,764	$ 130,337	$ 129,286	$ 123,672	$ 133,315
OPERATIONS & MAINTENANCE	3,582,837	4,285,322	4,456,242	5,056,242	4,960,847
TOTAL EXPENSES	**$ 3,709,601**	**$ 4,415,659**	**$ 4,585,528**	**$ 5,179,914**	**$ 5,094,162**
WORKING CAP. CHANGES NOT BUDGETED	4,940	(2,079)	-	-	-
WORKING CAPITAL - ENDING	**$ (273,241)**	**$ 330,642**	**$ 550,531**	**$ (549,066)**	**$ (542,271)**
LESS OPERATING RESERVE	1,187,072	1,413,011	1,467,369	1,657,572	1,630,132
AVAILABLE WORKING CAPITAL	**$ (1,460,313)**	**$ (1,082,369)**	**$ (916,838)**	**$ (2,206,638)**	**$ (2,172,403)**

STAFFING AUTHORIZATION

POSITION	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	PROPOSED FY 27
RISK/SAFETY OFFICER	1.0	1.0	1.0	1.0
TOTAL	**1.0**	**1.0**	**1.0**	**1.0**

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 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
WORKING CAPITAL-BEGINNING	**$ 2,720,401**	**$ 4,090,905**	**$ 4,383,492**	**$ 4,854,774**	**$ 5,527,424**
REVENUES:					
CHARGE FOR SERVICES - ADMIN	$ 123,096	$ 334,767	$ 320,433	$ 219,332	$ 216,481
RENTS - CITY HALL	-	499,532	1,054,070	1,050,134	1,134,559
RENTS - BOC	1,148,607	1,241,453	1,367,852	1,414,624	1,330,381
EXTERNAL RENTS - CITY HALL	407,633	422,428	219,402	256,729	-
RENTS - ANIMAL SHELTER	35,187	42,330	42,330	42,330	42,330
RENTS - N 27TH	577,342	321,198	-	-	-
GRANT INCOME	15,290	7,956	-	-	-
BOND PREMIUM					
MISCELLANEOUS	2,110,115	2,594	-	337	
INTEREST EARNINGS	197,170	195,304	146,074	145,797	210,868
TRANSFER IN	350,894	-	-	-	-
TOTAL REVENUE	**$ 4,965,334**	**$ 3,067,562**	**$ 3,150,161**	**$ 3,129,283**	**$ 2,934,619**
EXPENSES:					
ADMINISTRATION	$ 2,782,210	$ 515,849	$ 656,557	$ 480,114	$ 548,449
NEW CITY HALL	270,294	378,946	755,986	697,680	835,538
BOC	707,921	1,053,391	1,089,927	1,210,955	822,451
ANIMAL SHELTER	13,697	9,987	17,000	67,884	27,000
N 27TH	363,209	342,839	-	-	-
TRANSFERS OUT	-	-	53,700	-	-
TOTAL EXPENSES	**$ 4,137,331**	**$ 2,301,012**	**$ 2,573,170**	**$ 2,456,633**	**$ 2,233,438**
WORKING CAP. CHANGES NOT BUDGETED	542,501	(2,681)	-	-	-
WORKING CAPITAL-ENDING	**$ 4,090,905**	**$ 4,854,774**	**$ 4,960,483**	**$ 5,527,424**	**$ 6,228,605**
LESS OPERATING RESERVE	330,986	184,081	205,854	196,531	178,675
AVAILABLE WORKING CAPITAL	**$ 3,759,919**	**$ 4,670,693**	**$ 4,754,629**	**$ 5,330,893**	**$ 6,049,930**

PUBLIC WORKS ADMINISTRATION
OPERATING BUDGET

FUND 6600

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
WORKING CAPITAL-BEGINNING	**$ 990,120**	**$ 1,163,787**	**$ 928,939**	**$ 1,110,555**	**$ 837,154**
REVENUES:					
CHARGE FOR SERVICES	3,166,855	3,113,987	3,296,990	3,296,990	3,363,630
INTERGOVERNMENTAL	45,733	24,245	-	-	-
TRANSFERS IN				-	-
INVESTMENT EARNINGS	64,971	61,791	25,000	50,500	50,000
MISCELLANEOUS	-	-	-	241	-
TOTAL REVENUE	**$ 3,277,559**	**$ 3,200,023**	**$ 3,321,990**	**$ 3,347,731**	**$ 3,413,630**
EXPENSES:					
PERSONAL SERVICES	$ 2,209,378	$ 2,276,276	$ 2,437,654	$ 2,389,216	$ 2,584,566
OPERATIONS & MAINTENANCE	928,788	1,012,170	1,254,104	1,231,916	1,165,256
CAPITAL	-	25,908	-	-	57,500
TOTAL EXPENSES	**$ 3,138,166**	**$ 3,314,354**	**$ 3,691,758**	**$ 3,621,132**	**$ 3,807,322**
WORKING CAP. CHANGES NOT BUDGETED	34,274	61,099	-	-	-
WORKING CAPITAL-ENDING	**$ 1,163,787**	**$ 1,110,555**	**$ 559,171**	**$ 837,154**	**$ 443,462**
LESS OPERATING RESERVE	251,053	263,076	295,341	289,691	299,986
AVAILABLE WORKING CAPITAL	**$ 912,734**	**$ 847,479**	**$ 263,830**	**$ 547,463**	**$ 143,476**

STAFFING AUTHORIZATION

POSITION	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	PROPOSED FY 27
DIRECTOR OF PUBLIC WORKS	1.0	1.0	1.0	1.0
DEPUTY DIRECTOR OF PUBLIC WORKS	1.0	1.0	1.0	1.0
UTILITY BUSINESS MANAGER	1.0	1.0	1.0	1.0
PUBLIC WORKS FISCAL SERVICES MGR	1.0	1.0	1.0	1.0
PUBLIC WORKS FINANCIAL ANALYST	1.0	1.0	1.0	1.0
SAFETY & TRAINING COORDINATOR	1.0	1.0	1.0	1.0
MOTOR VEHICLE OPERATOR TRAINOR	-	1.0	1.0	1.0
ACCOUNT CLERK II	6.0	6.0	6.0	6.0
BILLING ANALYST	-	-	-	1.0
BILLINGS SERV COORD	1.0	1.0	1.0	1.0
FACILITIES MAINT SUPPORT II	2.0	2.0	3.0	3.0
ADMINISTRATIVE SUPPORT II	1.0	1.0	1.0	-
ADMINISTRATIVE SUPPORT III	1.0	1.0	1.0	1.0
PROJECT & COMMUNICATION COORD	1.0	1.0	1.0	1.0
SPECIAL ASSESSMENT COORD	1.0	1.0	1.0	1.0
SENIOR ACCOUNT/PERMIT CLERK	2.0	2.0	2.0	2.0
PUBLIC WORKS DATA ANALYST	1.0	1.0	1.0	1.0
TOTAL	22.0	23.0	24.0	24.0

FUND 6700

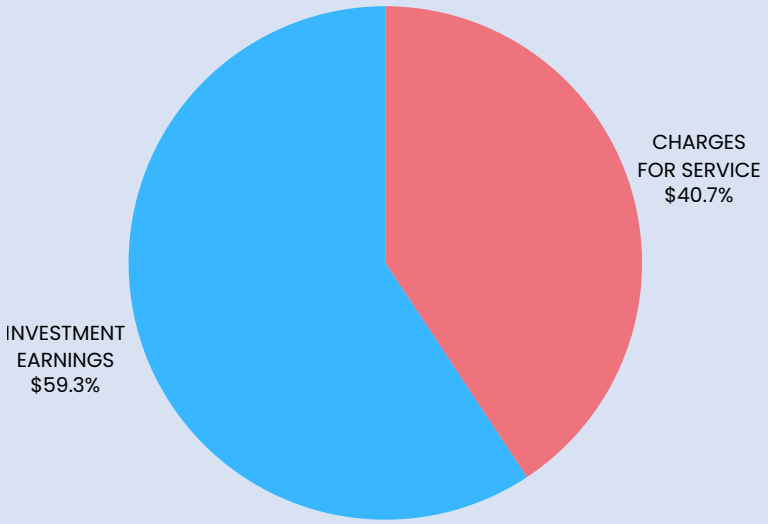
PUBLIC WORKS ENGINEERING
OPERATING BUDGET

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
WORKING CAPITAL-BEGINNING	**$ (6,756)**	**$ (319,593)**	**$ (203,245)**	**$ (215,634)**	**$ 393,707**
REVENUES:					
SPECIAL ASSESSMENTS	$ 96,529	$ 106,999	$ 125,000	$ 126,000	$ 139,000
LICENSES & PERMITS	78,090	111,425	113,000	71,500	96,900
CHARGE FOR SERVICES	3,174,345	3,765,175	3,928,724	4,153,024	3,990,000
INTERGOVERNMENTAL	64,041	34,488	-	-	-
TRANSFERS IN	-	5,050	-	-	-
INVESTMENT EARNINGS	6,516	(4,364)	1,000	2,847	3,000
MISCELLANEOUS	439	14,406	-	4,612	-
TOTAL REVENUE	**$ 3,419,960**	**$ 4,033,179**	**$ 4,167,724**	**$ 4,357,983**	**$ 4,228,900**
EXPENSES:					
PERSONAL SERVICES	$ 2,726,101	$ 3,018,703	$ 3,159,255	$ 3,001,567	$ 3,316,296
OPERATIONS & MAINTENANCE	722,002	725,483	759,756	747,075	788,073
CAPITAL	-	226,610	24,000	-	162,141
TOTAL EXPENSES	**$ 3,448,103**	**$ 3,970,796**	**$ 3,943,011**	**$ 3,748,642**	**$ 4,266,510**
WORKING CAP. CHANGES NOT BUDGETED	(284,694)	41,576	-	-	-
WORKING CAPITAL-ENDING	**$ (319,593)**	**$ (215,634)**	**$ 21,468**	**$ 393,707**	**$ 356,097**
LESS OPERATING RESERVE	344,810	374,419	391,901	374,864	410,437
AVAILABLE WORKING CAPITAL	**$ (664,403)**	**$ (590,053)**	**$ (370,433)**	**$ 18,843**	**$ (54,340)**

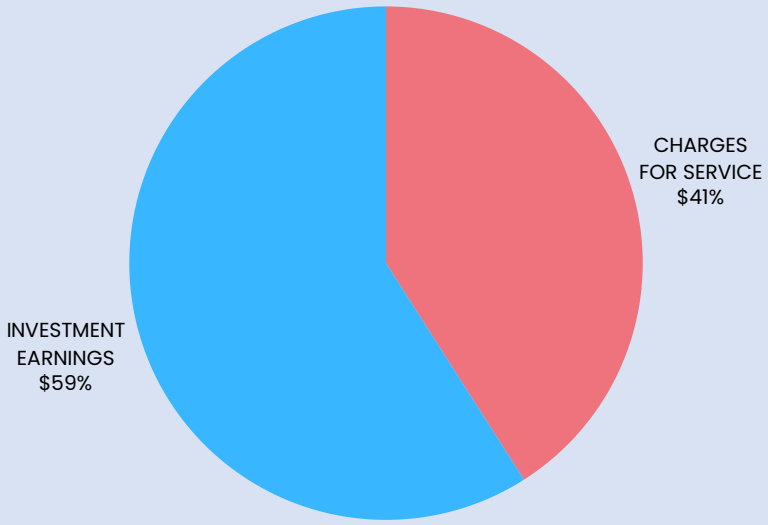
PERMANANT FUND

PERMANANT FUND
SUMMARY OF REVENUES

Fiscal Year 2027



Fiscal Year 2026



PERMANENT FUND
SUMMARY
OPERATING BUDGET
FY 27

	CEMETERY PERPETUAL CARE	PROPOSED BUDGET FY 27	APPROVED BUDGET FY 26	INCREASE (DECREASE)	ACTUAL FY 25
FUND BALANCE - BEGINNING	**$ 898,107**	**$ 898,107**	**$ 800,056**	**$ 98,051**	**$ 839,716**
REVENUE:					
CHARGES FOR SERVICE	$ 27,000	$ 27,000	$ 19,500	$ 7,500	$ 26,388
INVESTMENT EARNINGS	39,337	39,337	28,098	11,239	37,454
TOTAL REVENUE	**$ 66,337**	**$ 66,337**	**$ 47,598**	**$ 18,739**	**$ 63,842**
EXPENDITURES:					
INTERFUND TRANSFERS	$ 54,000	$ 54,000	$ 48,000	$ 6,000	$ 31,451
TOTAL EXPENDITURES	**$ 54,000**	**$ 54,000**	**$ 48,000**	**$ 6,000**	**$ 31,451**
FUND BALANCE ENDING	**$ 910,444**	**$ 910,444**	**$ 799,654**	**$ 110,790**	**$ 872,107**

CEMETERY PERPETUAL CARE FUND
OPERATING BUDGET

FUNDS 7010 & 7030

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	**$ 800,740**	**$ 839,716**	**$ 879,116**	**$ 872,107**	**$ 898,107**
REVENUE:					
PERPETUAL CARE FEES	$ 26,588	$ 26,388	$ 19,500	$ 30,000	$ 27,000
INTEREST ON INVESTMENTS	42,914	37,454	28,098	43,000	39,337
TOTAL REVENUE	**$ 69,502**	**$ 63,842**	**$ 47,598**	**$ 73,000**	**$ 66,337**
EXPENDITURES:					
TRANSFER-PRPL OPS	$ 30,526	$ 31,451	$ 48,000	$ 47,000	$ 54,000
TOTAL EXPENDITURES	**$ 30,526**	**$ 31,451**	**$ 48,000**	**$ 47,000**	**$ 54,000**
FUND BALANCE ENDING	**$ 839,716**	**$ 872,107**	**$ 878,714**	**$ 898,107**	**$ 910,444**
LESS:					
NONSPENDABLE	839,716	872,107	878,714	898,107	910,444
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 BID Budget FY27

Revenues		
BID Work Plan Income		
	Assessments	$ 588,938.14
	Delinquent Assessments	$ (5,889.38)
	BID Contract Labor	$ 20,000.00
	County Mill to Cooperative Safety	$ 162,230.00
	Green Meters	$ 7,500.00
	Interest Income	$ 600.00
	Other Income	$ 10,000.00
Event Income		
	Event Support to DBA	$ 100,000.00
Public Art Program		
	Arts & Culture Income	$ 5,000.00
	Total Revenue	**$ 888,378.76**

Expenses		
OPS Allocations		
	Payroll	$ 369,039.22
	Professional Services	$ 27,720.00
	Shared Overhead	$ 26,268.00
	Advertising/Marketing	$ 4,950.00
	Insurance	$ 27,720.00
	Rent	$ 57,003.54
Cooperative Safety to BPD/Private Security		$ 201,000.00
Cooperative Safety to Riverstone (Outreach Team)		$ 60,000.00
BID WorkPlan		
	Rent - BID Shop	$ 8,400.00
	Internet - BID Shop	$ 1,800.00
	Capitol Equipment	$ 10,000.00
	Auto Maintenance/Fuel	$ 2,500.00
	Insurance (Liability/Property/Equip.)	$ 6,000.00
	Special Projects	$ -
	Portland Loo	$ 3,000.00
	Clean/Litter Expenses	$ 9,000.00
	Tools/Small Equipment	$ 1,000.00
	Planter/Tree/Flower Basket Maintenance	$ 16,000.00
	PMD Utilities	$ 1,200.00
	Uniforms	$ 3,000.00
	Audit	$ 45,000.00
	Public Art Program	$ 5,000.00
	Total Expenses	**$ 885,600.76**
	Net Revenue	**$ 2,778.00**



downtown Billings

BUSINESS IMPROVEMENT DISTRICT

downtownbillings.com



FY27 BID WORKPLAN

01 BID 101

02 CLEAN ZONE

03 SAFE ZONE

04 COMMUNITY DEVELOPMENT

05 FY26 BUDGET



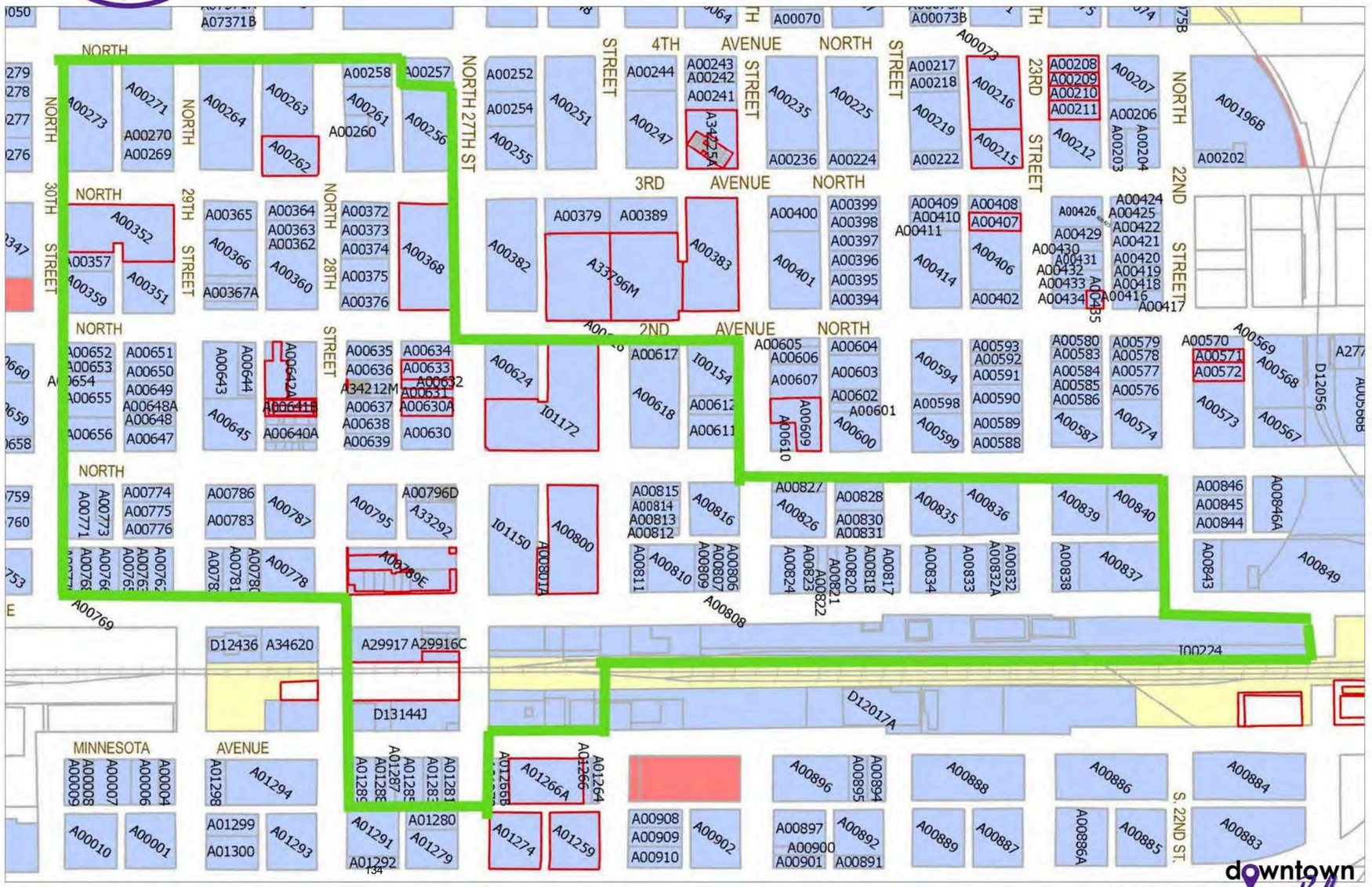
BUSINESS IMPROVEMENT DISTRICT

- 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
- Clean Zone & Safe Zone



Business Improvement District

CLEAN ZONE



Printed August 2024

- Sidewalk Sweeping
- Trash Bag Replacement
- Sidewalk Power Washing
- Street Level Graffiti Removal
- Public Restroom Maintenance
- Sidewalk Snow 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


Business
Improvement
District
downtown
Billings
Printed August 2024

SAFE



BILLINGS POLICE OFFICERS



COMMUNITY SERVICE OFFICERS



PRIVATE SECURITY



SAFETY OUTREACH TEAM



CPTED



Billings POLICE DEPARTMENT

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



Officer Kammerzell



Officer Pearson



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











Public Art Program





11,000+ Followers

24.5K Followes

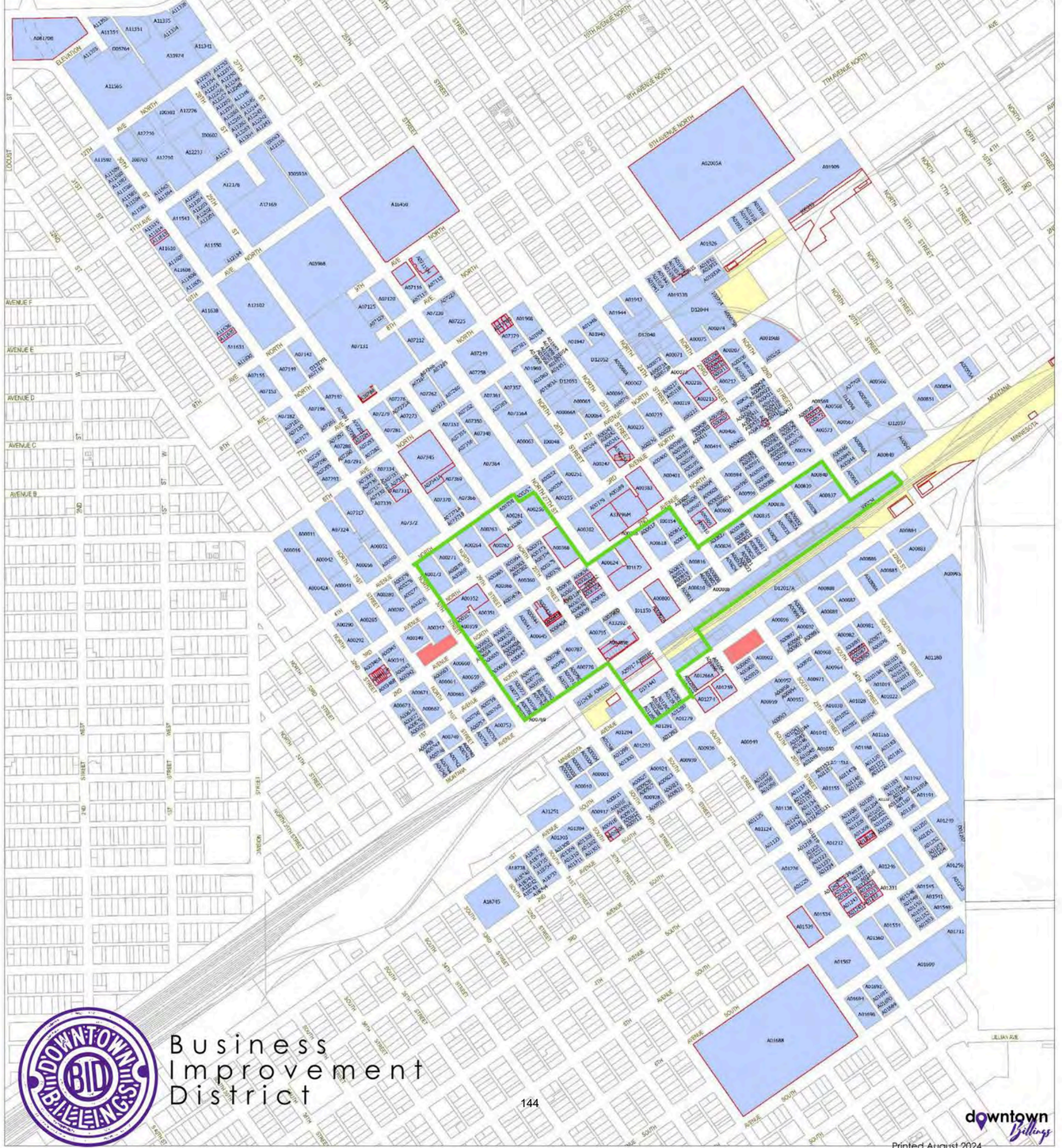






- Parades
- Alive After 5
- Strawberry Festival
- Chalk on the Walk
- Summer Stroll
- Harvest Festival
- Holiday Stroll
- First Fridays
- Mini-Golf Tournament

Community Engagement & Events Support



Business Improvement District

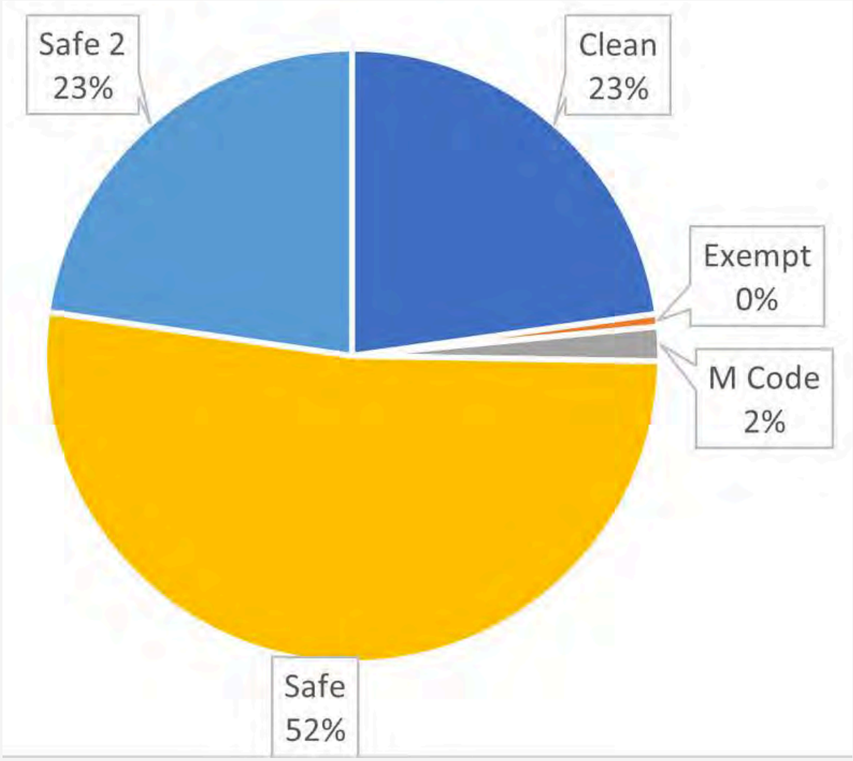
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Printed August 2024

BID Zone	Count of Zone
Clean	239
Exempt	7
M Code	19
Safe	545
Safe 2	238
Grand Total	**1048**

BID Zone	Total BID Assessment
Clean	$ 280,207.18
Exempt	$ -
M Code	$ -
Safe	$ 217,979.59
Safe 2	$ 90,751.37
Grand Total	**$ 588,938.14**



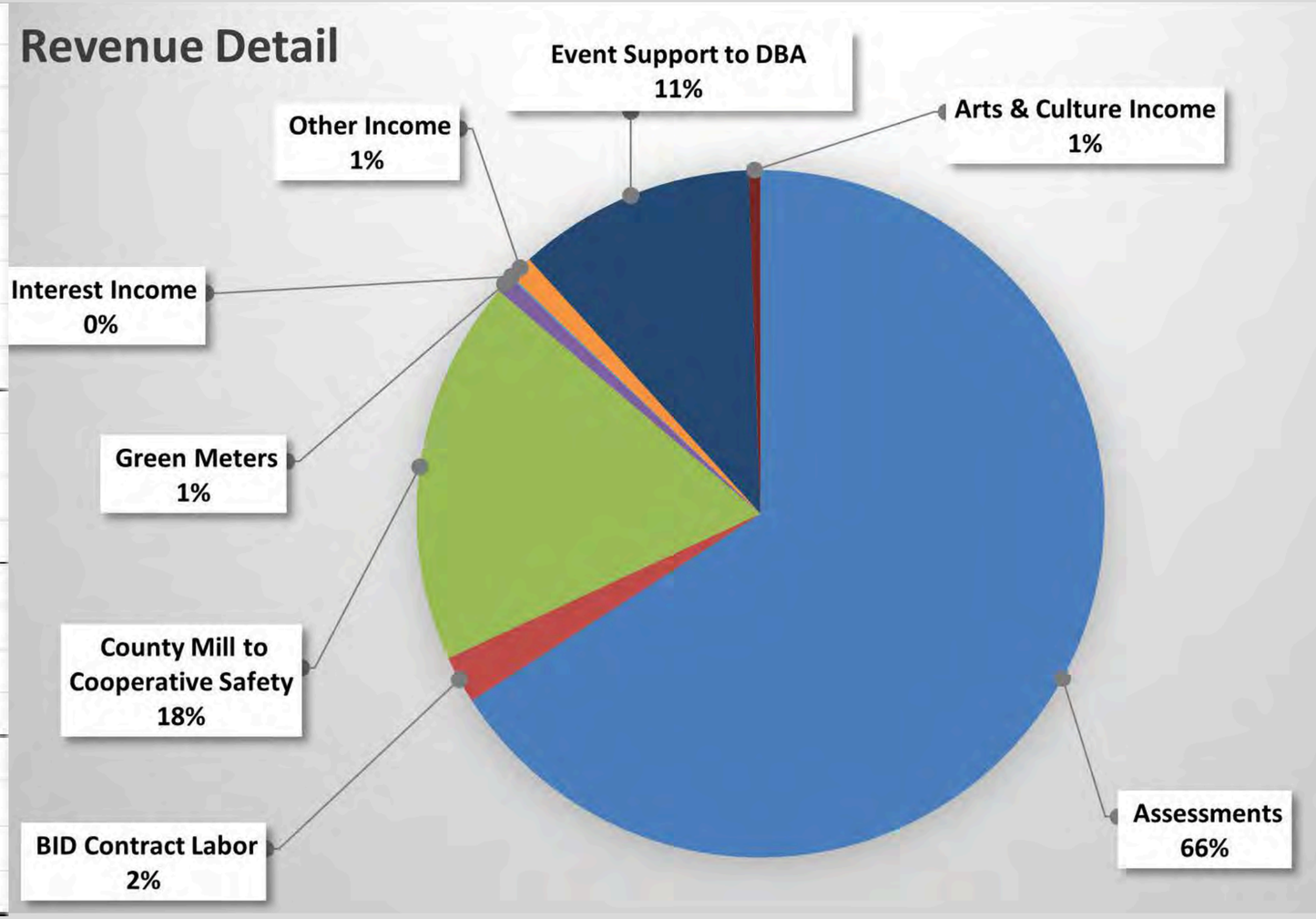


FY27 BID ASSESSMENT FORMULA

	Formula For FY27		Benfit Zones	Percentage of Benefits received	Total Assessment	Total Count
Lot Sq. Footage	$ 0.055		Clean Zone	100.00%	$280,207.18	239
All Taxable Value	$ 0.00040		Safe Zone 1	21.00%	$217,979.59	545
All Building sq. ft.	$ 0.028		Safe Zone 2	11.50%	$ 90,751.37	238
Admin Fee	$ 50.00		Safe Zone 3	3.00%	$ -	0
			Exempt/Other	100%	$ -	26
					$588,938.14	1048

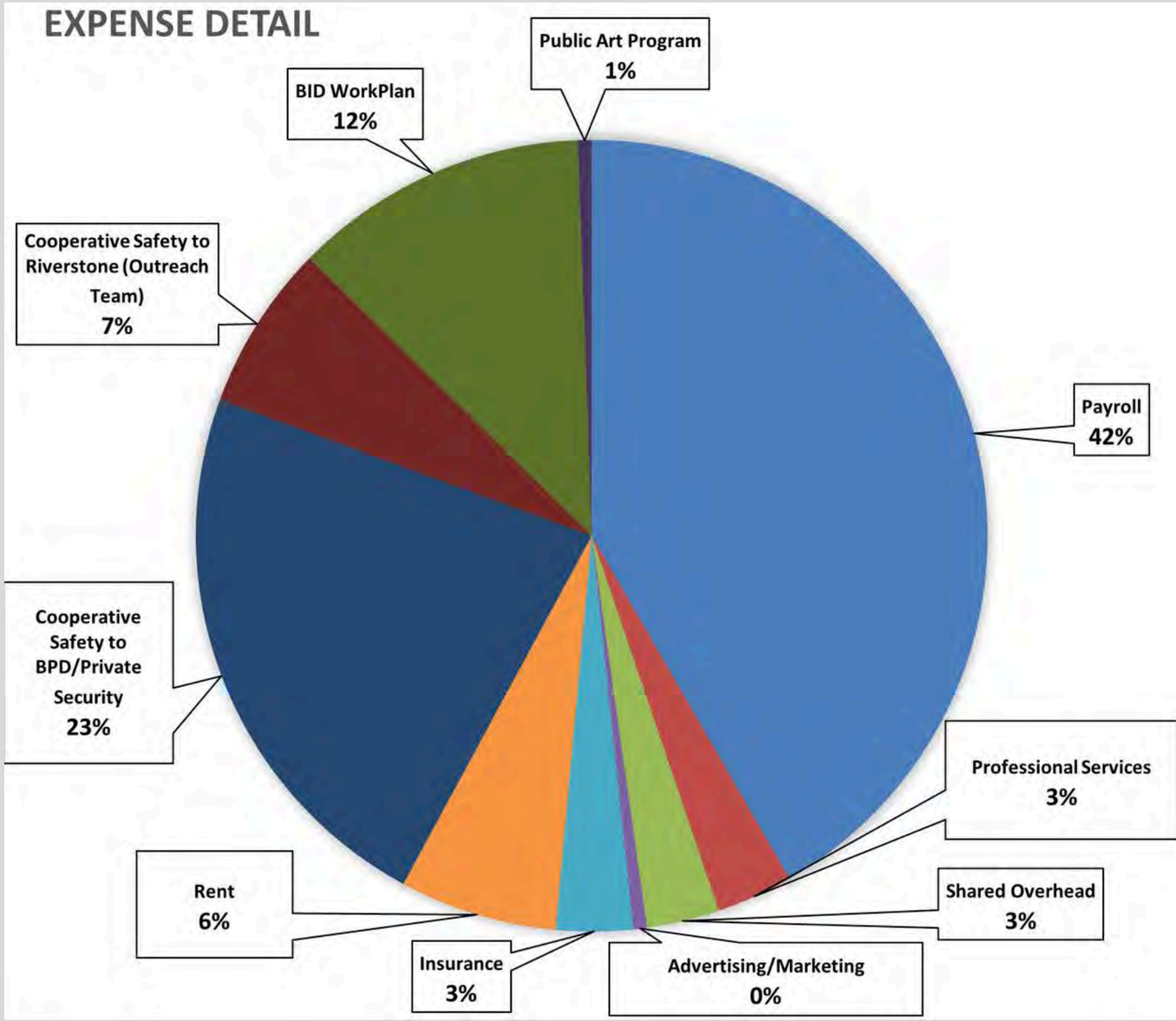
REVENUE DETAIL

Revenues		
BID Work Plan Income		
	Assessments	$ 588,938.14
	Delinquent Assessments	$ (5,889.38)
	BID Contract Labor	$ 20,000.00
	County Mill to Cooperative Safety	$ 162,230.00
	Green Meters	$ 7,500.00
	Interest Income	$ 600.00
	Other Income	$ 10,000.00
		$ 783,378.76
Event Income		
	Event Support to DBA	$ 100,000.00
		$ 100,000.00
Public Art Program		
	Arts & Culture Income	$ 5,000.00
		$ 5,000.00
	Total Revenue	$ 888,378.76



EXPENSE DETAIL

Expenses		
OPS Allocations		
	Payroll	$ 369,039.22
	Professional Services	$ 27,720.00
	Shared Overhead	$ 26,268.00
	Advertising/Marketing	$ 4,950.00
	Insurance	$ 27,720.00
	Rent	$ 57,003.54
		$ 512,700.76
Cooperative Safety to BPD/Private Security		$ 201,000.00
Cooperative Safety to Riverstone (Outreach Team)		$ 60,000.00
BID WorkPlan		$ 106,900.00
Public Art Program		$ 5,000.00
	Total Expenses	$ 885,600.76
	Net Revenue	$ 2,778.00





downtown Billings

Thank you for your support!





TOURISM BUSINESS IMPROVEMENT DISTRICT

FY27 STRATEGIC PLAN



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.



In 2024, visitors spent approximately

$5 BILLION

while traveling in Montana, supporting businesses and communities across the state.



38K JOBS

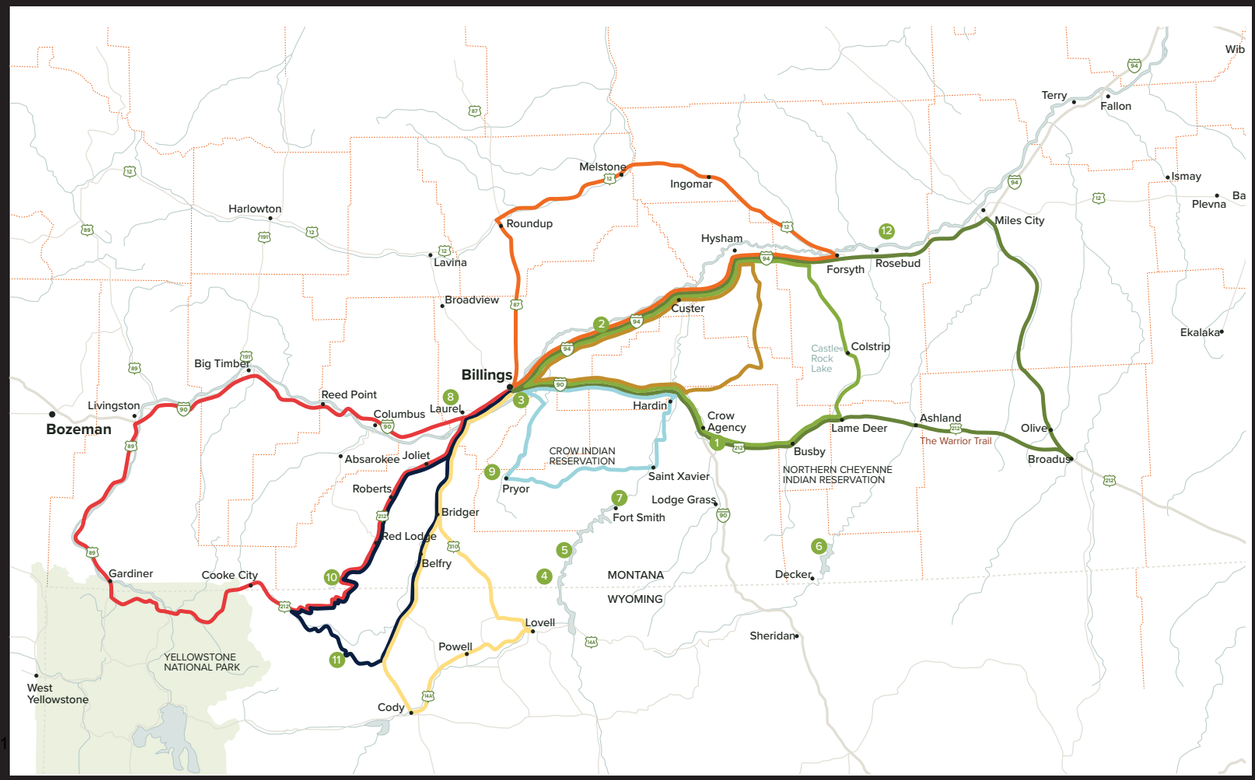
Non-resident travel supports nearly 38,240 jobs in Montana and lowers the tax burden on every Montana household an average of $680/year.

1 IN 15

Montana workers are supported by out-of-state travel and visitors generated more than $308 million in state and local taxes.



SCENIC LOOP ROADS



THE IMPORTANCE OF TOURISM IN BILLINGS

More than ever, it is essential to prioritize the continued growth of Billings' tourism industry.

As Montana's largest city under mighty big skies, Billings offers visitors something increasingly rare, an authentic Western destination where outdoor adventure, vibrant culture, and welcoming community intersect. As travel trends continue to evolve, Visit Billings remains focused on strengthening the city's position as a dynamic and accessible destination for leisure travelers, sporting events, meetings, and group travel.

The launch of the Visit Billings brand platform, **"Do Mighty Things,"** represents an important milestone for the destination and sets the tone for how Billings will tell its story moving forward. The brand celebrates the grit, independence, and spirit of the people who built this city, inviting travelers to discover a place where big skies inspire big experiences.

At the same time, Visit Billings continues to expand its leadership in sports tourism. The establishment of the Visit Billings Sports Authority and the growing collaboration among local sports organizations, facilities, and event organizers are creating new opportunities to host regional and national competitions that drive overnight visitation and economic impact.

Through the strategic investment of state lodging facility-use tax revenues and Tourism Business Improvement District funds, Visit Billings leads destination marketing and management efforts designed to grow visitation while strengthening the visitor economy. These investments help support local restaurants, retailers, attractions, and small businesses while elevating Billings as a place where visitors, and residents, can experience the energy of a thriving Montana city.

Each year, Visit Billings refines its marketing strategies, sales initiatives, and visitor experience priorities to respond to the evolving travel landscape. In FY27, the organization will continue building on the momentum created by the destination's new brand, expanding sports tourism opportunities, strengthening partnerships across the community, and ensuring that Billings remains a welcoming and vibrant place to visit.

Together, these efforts position Billings to continue doing what it has always done best, inviting visitors to discover new experiences and do mighty things in the heart of Big Sky Country.

WHAT IS TOURISM?

In the tourism industry, several terms are often used interchangeably. The United Nations Tourism Organization provides a clear definition that helps guide conversations among Destination Leadership Organizations and throughout this marketing plan.

Tourism is defined as a social, cultural, and economic phenomenon that involves the movement of people to places outside their usual environment for personal or business purposes. These travelers are referred to as visitors, which may include overnight tourists or day visitors. Tourism encompasses the activities visitors participate in during their stay, many of which involve spending within the destination.

WHAT DOES TOURISM LOOK LIKE IN BILLINGS?

In Billings, tourism takes many forms. Visitors travel to the city for vacations, weekend getaways, meetings and conferences, sporting events, medical appointments, and group tours. As Montana's largest city and a regional hub for commerce, healthcare, and transportation, Billings attracts travelers year-round for both leisure and business.

On average, Billings welcomes approximately 2.6 million visitors annually, generating roughly $621 million in visitor spending at local businesses including hotels, restaurants, retailers, attractions, campgrounds, outfitters, and tour providers (Destination Analysts).

Tourism growth in Billings also reflects broader travel trends across the state. According to the Institute for Tourism and Recreation Research (ITRR) at the University of Montana, 12.5 million visitors traveled to Montana in 2023, spending $5.45 billion statewide. As Montana's largest city and a regional hub for transportation, healthcare, and commerce, Billings is well positioned to responsibly welcome more visitors as the state's travel economy continues to grow.

As investments in sports tourism, outdoor recreation, air access, and destination experiences continue to grow, Billings is well positioned to responsibly welcome more travelers while strengthening the city's visitor economy.

WHAT DOES TOURISM MEAN FOR LOCAL RESIDENTS?

Tourism is not only important for visitors; it also provides measurable benefits for local communities.

According to the Institute for Tourism and Recreation Research (2024 Economic Contribution of Nonresident Travel in Montana), tourism remains one of Montana's most significant economic drivers. In 2024 alone, visitors spent approximately $5 billion while traveling in Montana, supporting businesses and communities across the state.

Statewide tourism impacts include:

- Tourism supports 38,240 Montana jobs
- 1 in 15 Montana workers are supported by travel and tourism
- Visitors generated more than $308 million in state and local taxes
- Tourism reduces the average tax burden for Montana households by approximately $680 per year

Visitor spending circulates throughout the economy, supporting hotels, restaurants, retail stores, outfitters, attractions, and transportation providers while creating employment opportunities across a wide range of industries.

For communities like Billings, tourism plays a vital role in sustaining small businesses, attracting new investment, and enhancing the experiences that make the city an exciting place to visit, and an even better place to live.

The strategic efforts of Visit Billings outlined in this plan help strengthen the city's competitive position as a destination, support local businesses, and expand opportunities across the visitor economy. Just as importantly, tourism helps foster a vibrant community that residents are proud to call home, one where visitors and locals alike can experience the energy of Montana's largest city and do mighty things under big skies.

Sources: *Destination Analysts. Billings Visitor Research Study, Institute for Tourism and Recreation Research (ITRR), University of Montana. Economic Contribution of Nonresident Travel in Montana, 2024, United Nations Tourism Organization (UN Tourism). Tourism Definitions and Concepts.*

BILLINGS MONTANA

Located in southeast Montana, Billings is the largest city between Calgary and Denver, Spokane and Minneapolis, serving a regional trade area of more than 500,000 people. As Montana's largest city, Billings blends urban energy with the wide-open landscapes that define the American West. Set beneath the iconic Rimrocks and surrounded by expansive plains, rivers, and mountain ranges, Billings offers visitors a rare combination: a vibrant city experience with immediate access to some of the most remarkable landscapes and historic places in the country.

Within a short drive, travelers can explore Yellowstone National Park, the dramatic landscapes of Bighorn Canyon National Recreation Area, and the legendary Beartooth Scenic Byway, often called one of the most beautiful drives in America. Visitors also can experience important pieces of Western history at Pompeys Pillar National Monument, home to William Clark's historic 1806 signature, and Little Bighorn Battlefield National Monument, one of the most significant historic sites in the United States.

Billings is also a place where Montana's culture comes to life. A thriving downtown, locally owned restaurants and breweries, world-class outdoor recreation, and a growing arts and events scene create a destination that surprises visitors and inspires them to stay longer. Billings is not simply a place travelers pass through; it is a place to experience the best of Montana and the American West.

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BILLINGS TOURISM BUSINESS IMPROVEMENT DISTRICT BOARD OF DIRECTORS

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JOE STUDINER - Erck Hotels

GEORGE MARAGOS - Northern Hotel

JORDAN CLAYTON - Home2 Suites by Hilton

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JASE MURI - Billings Hotel and Convention Center

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NICK STEEN - Walkers

CAROLEE MCCALL SMITH - McCall Homes

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THE VISIT BILLINGS TEAM

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Executive Director, (Billings TBID & Billings CVB)
Visit Billings

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Group Sales Manager
Visit Billings

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President & CEO
Billings Chamber of Commerce

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MEGAN STEVENSON, CATP
Finance Director
Billings Chamber/Visit Billings/Visit Southeast Montana

CASEY CONLON, PDM, CATP
Sports Tourism Director
Visit Billings

KYRA COUSINS, PDM, CATP
Visitor Services Manager
Visit Billings

VISIT BILLINGS

Visit Billings is the official destination leadership organization for Billings, Montana, responsible for promoting the city as a premier travel destination and strengthening the local visitor economy.

The Visit Billings brand represents the combined efforts of the Billings Tourism Business Improvement District (BTBID) and the Billings Convention and Visitors Bureau (BCVB). Visit Billings operates in partnership with the Billings Chamber of Commerce to support the growth of tourism and the visitor economy in Billings, Montana.

Through strategic sales and marketing strategies, the Visit Billings team works to attract leisure travelers, meetings and conferences, sporting events, and group tours to the region.

The organization's primary mission is to generate overnight stays and economic impact for the city's lodging partners while supporting the broader visitor economy, including local restaurants, retailers, attractions, and small businesses that help define the Billings experience.

As Billings' destination leadership organization, Visit Billings collaborates with community partners, tourism stakeholders, and local businesses to elevate the city's profile, strengthen the tourism industry, and ensure Billings remains a welcoming and vibrant place to visit.

WHAT IS A DLO?

As Billings' destination leadership organization (DLO), Visit Billings serves as a driving force behind the city's visitor economy and the broader vitality of the community.

Destination leadership organizations exist to promote places, grow visitation, and strengthen the industries that support travel. Through strategic planning, marketing, destination stewardship, and long-term initiatives such as air service development and event recruitment, DLOs help communities attract visitors while enhancing the experiences that make those destinations vibrant places to live.

For Billings, the Visit Billings team works as an extension of its tourism stakeholders, particularly the city's lodging partners, providing sales support, marketing expertise, and visitor services that help grow overnight stays and strengthen the local hospitality industry.

But a DLO's role goes far beyond tourism promotion. 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."

This philosophy reinforces the idea that destination organizations help shape the trajectory of a community, not just its tourism industry.

In 2023, Destinations International introduced the Community Vitality Wheel, a model that illustrates how destination organizations influence a city's overall health and growth. Through brand leadership, destination development, strategic investment, and promotion, DLOs help energize the cycle that makes a community more vibrant and competitive.

THE WORK OF A DESTINATION ORGANIZATION

1. VISIT

If you built a place where people want to visit, then you have built a place whewre 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 an active role in keeping that momentum moving forward. By attracting visitors, supporting events, strengthening the city's brand, and partnering with local organizations, Visit Billings helps fuel the experiences, businesses, and cultural assets that make Billings a place people want to visit, and a place residents are proud to call home.

Visit Billings plays a critical role in elevating the city's presence on both domestic and international stages, driving tourism across the leisure, meetings and conventions, group tour, and sporting events markets. As Billings' destination leadership organization, 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.

Under the leadership of the Billings Tourism Business Improvement District (BTBID) Board of Directors, and the Billings Convention and Visitors Bureau, in partnership with the Billings Chamber of Commerce, the State of Montana, the City of Billings, and other community partners, the Visit Billings team executes strategic, research-driven sales and marketing strategies designed to grow visitation and strengthen the visitor economy.

These efforts highlight the experiences that make Billings unique - from outdoor recreation and breathtaking landscapes to a thriving arts and culture scene, locally owned restaurants and breweries, and a growing calendar of local events. Visitors are drawn to iconic destinations such as Little Bighorn Battlefield National Monument, the legendary Beartooth Scenic Byway, and Yellowstone National Park, while Billings' meeting venues and expanding sports facilities position the city as an ideal location for events that generate economic impact and community engagement.

While attracting new visitors to Billings is essential, fostering repeat visitation is equally important. A positive and memorable visitor experience encourages travelers to return and recommend Billings to others.

Visit Billings supports this effort by strengthening in-market hospitality and community awareness of the visitor economy. Programs such as the Visit Billings Trail Guides initiative help equip frontline hospitality workers with the knowledge and tools needed to share the story of Billings and create meaningful visitor experiences. Visit Billings also supports accessibility and inclusion initiatives that help ensure all visitors feel welcome when exploring the destination.

By celebrating diversity and educating residents about the value of tourism, Visit Billings strengthens community pride and promotes a welcoming and inclusive destination worthy of repeat visitation.

In some parts of Montana, concerns about over-visitation dominate conversations about tourism. In Billings, however, the visitor economy thrives alongside a business community that welcomes and values what visitors bring to the city. With strong capacity across accommodations, dining, attractions, and event facilities, Billings is well positioned to continue growing visitation while maintaining the authentic hospitality that defines the community.

Through thoughtful destination leadership and strategic marketing, Visit Billings works to ensure that every visitor experiences the spirit of Montana's largest city, and discovers why Billings is a place worth returning to.

FUNDING

Visit Billings' work is made possible through a combination of local tourism investment and statewide lodging taxes.

The primary funding source is the Billings Tourism Business Improvement District (BTBID), which assesses $4.00 per occupied room per night on hotels and motels in the city of Billings with six (6) or more sleeping rooms. These funds are collected locally and reinvested directly into marketing and promotion efforts designed to grow visitation and strengthen the visitor economy in Billings.

In addition to the BTBID, the State of Montana imposes two taxes on overnight lodging stays including hotels, motels, campgrounds, guest ranches, and short-term rentals. These taxes are collected by lodging facilities and remitted to the Montana Department of Revenue.

4%	+	4%	=	8%
LODGING FACILITY USE TAX		LODGING FACILITY SALES TAX		STATEWIDE LODGING TAX

$4 Tax Per Occupied Room

8% Combined Lodging Tax

A portion of these revenues supports tourism promotion and destination development across Montana through the Montana Office of Tourism and regional tourism organizations. The remaining revenues are deposited into the Montana General Fund, helping support statewide services and programs that benefit residents across the state.

Through these combined investments, tourism not only supports local communities like Billings, but also contributes to the broader economic health of Montana.



Visit Billings serves as the backbone of the city's tourism industry, driving visitation, supporting local businesses, and strengthening the visitor economy.

ABOUT BILLINGS

Billings is Montana's largest city, born from a land of big dreams, big history, big adventure, and big opportunity. Set beneath the ancient sandstone Rimrocks and alongside the Yellowstone River, Billings blends authentic Western character, deep heritage, and modern energy in a way that is distinctly its own.

As the county seat of Yellowstone County and a regional hub for commerce, healthcare, education, agriculture, and tourism, Billings plays an important role in the life of Montana and the surrounding region. Founded in the 1880s during the expansion of the Northern Pacific Railroad, the city quickly earned the nickname Magic City for its remarkable growth. That bold spirit still defines Billings today, where genuine people, vibrant neighborhoods, and unforgettable Montana experiences come together to create a place full of possibility.

The Rimrocks help define Billings at first glance. Rising above the city in dramatic sandstone cliffs, these iconic formations create the kind of natural backdrop that makes Billings feel both grounded in history and wide open to adventure.

From overlooks at Four Dances National Recreation Area, Zimmerman Park, Swords Rimrock Park, and the Skyline Trail, visitors can take in sweeping views of the city, the Yellowstone Valley, and the wide-open Montana landscape beyond. On clear days, the horizon stretches to distant mountain ranges including the Bighorn, Pryor, and Beartooth Mountains, with glimpses of the Crazy, Big Snowy, and Bull Mountains in the distance.

The Rimrocks are more than a scenic landmark, they are part of what gives Billings its bold sense of place and unmistakable connection to the outdoors.

Billings brings together culture, flavor, and energy in a way that feels both distinctly Montana and entirely its own. From the walkable downtown core to vibrant neighborhoods throughout the city, visitors discover a destination rich in local character, creativity, and connection.

The Billings Brew Trail offers a true taste of place, while the city's dining scene ranges from elevated fine dining to global flavors and inventive local favorites, including creations from chefs and establishments that have earned James Beard recognition.

Visitors can explore art galleries, museums, historic landmarks, live music venues, and performing arts theaters that reflect both Western heritage and contemporary creativity. Throughout the year, public events, festivals, and community gatherings bring residents and visitors together, creating an atmosphere that is welcoming, energetic, and authentically local.

In Billings, Montana's largest city, urban energy meets wide-open landscapes, creating a destination where history, creativity, and adventure come together under big skies.

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.

HOW WE MARKET

Effective destination marketing is about more than promotion; it's about shaping awareness, influencing travel decisions, and supporting memorable visitor experiences from the moment inspiration begins to the moment a traveler returns home.

Visit Billings approaches destination marketing through four interconnected strategies: Inspire, Orient, Facilitate, and Amplify. Together, these efforts guide travelers from initial awareness to meaningful experiences in Billings while strengthening the city's reputation as a destination worth visiting, and revisiting.

INSPIRE

Just as Destination Montana inspires travelers to explore the state, Visit Billings inspires travel specifically to Billings.

Through strategic storytelling, brand marketing, media relations, digital advertising, and partnerships with regional and national travel organizations, Visit Billings introduces potential visitors to the experiences that make the city unique. Campaigns highlight the energy of Montana's largest city, from outdoor adventure beneath the Rimrocks to vibrant arts, dining, sports, and cultural experiences.

By reaching audiences in key drive and flight markets, Visit Billings encourages travelers to see Billings not just as a stop along the way, but as a destination where Montana experiences begin.

ORIENT

Inspiration is only the first step. Once travelers begin planning their trip, Visit Billings helps them move from interest to action.

Through destination guides, digital content, itinerary ideas, and direct engagement with travel planners, Visit Billings shows visitors why Billings fits into their travel plans and how to build it into leisure trips, sporting events, business travel, meetings and conferences, and group tour itineraries.

This stage helps travelers understand the full range of experiences available, from iconic landmarks and outdoor recreation to local culture, dining, and community events.

FACILITATE

Once visitors arrive, the experience they have in Billings becomes the most powerful marketing of all.

Visit Billings works alongside hospitality partners, community organizations, and local businesses to support a welcoming and memorable stay. From visitor information services and hospitality education programs to partnerships that strengthen the overall visitor experience, these efforts help ensure guests feel welcomed, connected, and inspired while exploring the destination.

A positive visitor experience not only encourages repeat visitation, it also strengthens the reputation of Billings as a place worth sharing with others.

AMPLIFY

Today's visitors don't just experience destinations, they share them.

Through social media, travel reviews, word-of-mouth recommendations, and digital storytelling, visitors naturally extend the reach of Visit Billings' marketing efforts. Every memorable experience becomes an opportunity for travelers to amplify the story of Billings to friends, family, and future visitors.

By creating experiences worth sharing, Visit Billings helps turn visitors into advocates, expanding awareness of the destination and inspiring the next wave of travelers to discover Montana's largest city.



2025 KEY BUSINESS METRICS

TOURISM CONTINUES TO PLAY A MEANINGFUL ROLE IN BILLINGS' ECONOMY, SUPPORTING LOCAL BUSINESSES, CREATING JOBS, AND CONTRIBUTING TO THE VIBRANCY OF THE COMMUNITY. UNDERSTANDING HOW THE DESTINATION PERFORMS WITHIN THE BROADER TRAVEL LANDSCAPE HELPS GUIDE VISIT BILLINGS' MARKETING STRATEGIES AND INVESTMENT PRIORITIES.

	Occupancy	Avg Daily Rate	RevPAR
Winter	46.1%	$113.68	$52.41
Spring	63.0%	$125.96	$79.34
Summer	66.2%	$134.28	$88.88
Fall	47.2%	$111.31	$52.49

VISITOR SPENDING & ECONOMIC IMPACT

Billings welcomes an estimated **2.6 million visitors annually,** generating approximately **$621 million in visitor spending** at local businesses. These dollars circulate throughout the community, supporting hotels, restaurants, retailers, attractions, outfitters, transportation providers, and a wide range of small businesses that help shape the Billings experience.

Because Montana does not have a statewide sales tax, measuring visitor spending can be complex, particularly when travelers stay in short-term rentals, with friends and family, or visit for day trips. Even so, research consistently shows that visitor spending plays a significant role in strengthening Billings' local economy and supporting jobs across multiple industries.

Billings' lodging sector continued to demonstrate resilience in 2025. Local hotels sold approximately 1,007,398 room nights, representing a 2.4% increase in demand compared to 2024.

At the same time, the destination experienced growth in hotel supply, with available room nights increasing 7.6% year over year to more than 1.8 million available rooms. As a result, occupancy shifted from 58.5% to 55.7%, while average daily rate (ADR) moved from $131.05 to $122.88. These trends highlight the importance of continuing to drive demand during need periods, encourage longer stays, and attract visitors who contribute strong economic impact across the community.

LODGING PERFORMANCE

ANNUAL OCCUPANCY: 55.7%

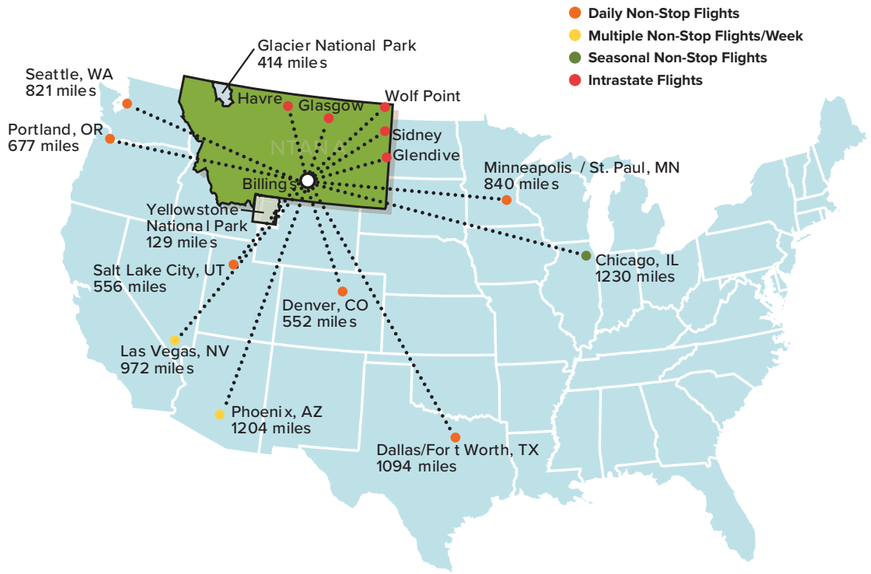
ANNUAL ADR: $122.88

ANNUAL REVPAR: $68.46

AIR ACCESS & REGIONAL CONNECTIVITY

514,497 ENPLANEMENTS + 512,114 DEPLANEMENTS = 1.026M PASSENGERS

**Billings Logan International Airport recorded an increase of approximately 4.7% passengers year over year.*



As the largest airport in eastern Montana and northern Wyoming, Billings serves as a critical access point for both business and leisure travelers. Strong air connectivity supports the destination's ability to attract meetings and conventions, sporting events, and visitors traveling from key flight markets across the country.

2.6M
VISITORS ANNUALLY

$621M
VISITOR SPENDING

1,007,398
HOTEL ROOM NIGHTS SOLD

38K+
MONTANA TOURISM JOBS

$308M
STATE AND LOCAL TAXES GENERATED

2025 KEY PERFORMANCE METRICS

2025 NATIONAL CAMPAIGN



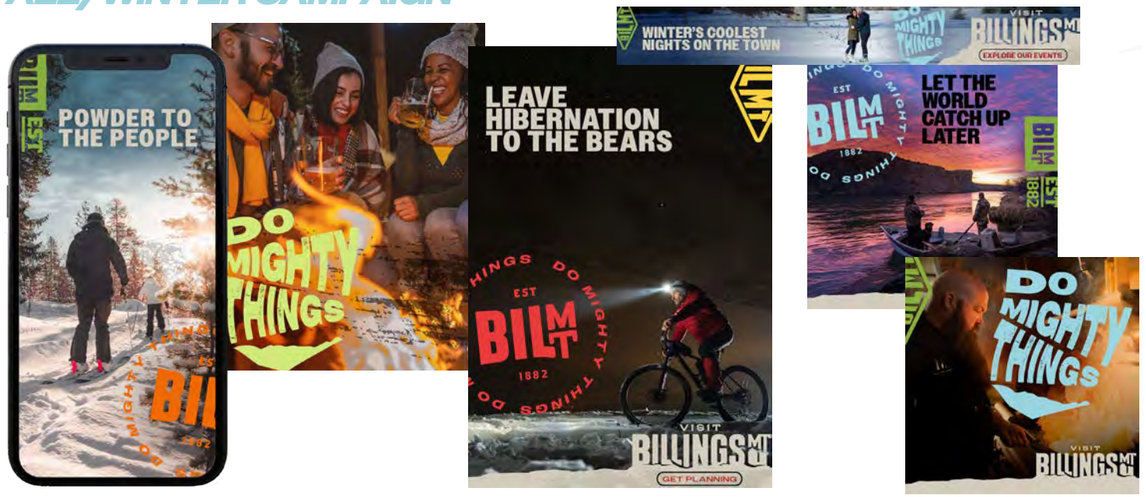




YouTube delivered over **1.3M impressions** with over **414,418 people** who completed videos views.

WEBSITE TRAFFIC	IMPRESSIONS	ACTIVITIES GENERATED	SEARCH CLICK THROUGH RATE (CTR)	DIGITAL OUT-OF-HOME IMPRESSIONS DELIVERED
520K	63.5M+	547K	11.2%	4.4M
				1.8M from Chicago alone, attributing to United having a 95% load

FALL/WINTER CAMPAIGN



IMPRESSIONS	WEBSITE ACTIVITIES	VIDEO VIEW RATE	SEARCH CLICK THROUGH RATE (CTR)
25.1M	255K	46.15%	15.3%



WEBSITE

WEBSITE TRAFFIC	SESSION DURATION	CLICKS TO PARTNER PAGES	VISITOR GUIDE VIEWS	VISITOR GUIDE REQUESTS	ENEWSLETTER SIGN-UPS
836K+	1:04	34.4K	7.4K	919	335
	Up 8.3%	Up 334.1%			

TOP ONLINE MARKETS FOR WEBSITE VISITATION

CHICAGO 53.6K DALLAS 44.7K
SEATTLE 40.4K PHOENIX 38.9K
DENVER 32.7K

Outreach generated more than **13 million media impressions** and an earned **media score of 76** (goal was 70).

PUBLIC RELATIONS

Highlights included:

- Placements in *Travel & Tour World* and *eTourism Summit's* newsletter, the latter which included information about the new destination branding as well as quotes from Visit Billings.
- Planning an earned media tour based on the *Do Mighty Things* brand for journalists representing publications such as *Outside, National Geographic Traveler, Travel + Leisure* and *Lonely Planet.*
- Established relationships with key national and interest-specific journalists and influencers to cultivate future earned media results.

NICHE AUDIENCES





Montana Marathon - Social Media & Display

DRIVE MARKET CLICKS GENERATED	FLY MARKET CLICKS GENERATED	"REGISTRATION" BUTTON CLICKS
9,665	9,227	10,508

James Beard Nominees - Social Media

USERS REACHED	ENGAGEMENTS	REACTIONS	COMMENTS	SHARES
81.9K	19.2K	551	32	30

TRAVEL TRENDS 2026

As Americans head into 2026, travel is guided more by intention than impulse. Trips remain important, but travelers are making deliberate choices, managing budgets carefully, and keeping expectations realistic. For travel brands and destinations, success will come from appealing to this mindset: offering value, meaningful experiences, and thoughtful options that match travelers' more focused priorities.

American travelers remain cautious about their financial future despite easing recession fears, with only a third feeling better off than a year ago and optimism still below early 2025 levels. Yet travel remains a high priority - nearly six in ten see now as a good time to spend, and average annual leisure budgets have reached a record $6,453 - reflecting a deliberate but strong motivation to explore. Travelers are favoring slower, more immersive trips, often focusing on single destinations, local experiences, and off-the-beaten-path locales, even as political dynamics increasingly influence comfort with certain destinations. (*State of the American Traveler,* Feb 2026, *Future Partners*)

Future Partners found that foodie trips have become so much more than a trend - they have become an undeniable way of travel. Culinary travel "holds high appeal among 62.8% of American travelers and is most appealing among Millennials (72.6%).

Further, "millennials are generally more likely than other age groups to find different types of travel appealing, but particularly:

64.7%
SLOWCATIONS
Extended, slower-paced trips focused on relaxation

61.1%
EXPERIENTIAL TRAVEL
Immersive, hands-on experiences that connect travelers with a destination's culture, history, or environment

61.1%
NOCTOURISM
Destinations chosen for their nighttime appeal such as stargazing, dark-sky parks, night safaris, or late-night cultural/ urban experiences.

WELLNESS IS DRIVING DECISION-MAKING FOR YOUNGER TRAVELERS

"Wellness isn't optional for younger travelers: With over 70% of Millennials prioritizing well-being in travel and more than half actively planning wellness-focused trips, marketing must speak to this motivation," according to Future Partners which is studying the relationship between day-to-day stress, mental wellness, and travel as part of *The State of the American Traveler* study. "When asked how important it is that their leisure trips support their physical, mental, or spiritual well-being, over seven in ten (71.7%) Millennial travelers said leisure travel is important - versus 61.1% of Boomers. These younger travelers are also taking action: more than half of both Gen Z (52.6%) and Millennials (52.6%) say they often or always plan leisure trips specifically to help manage their well-being."

HANDS-ON, AUTHENTIC EXPERIENCES

In 2026, U.S. travel is tapping into a deep desire for authentic, human-centered experiences, amplified by landmark anniversaries like the country's 250th birthday and Route 66's centennial. Travelers are seeking "real" connections - slower, immersive trips that go beyond tourist checklists to meet local people, explore heritage, and experience culture firsthand. From craft beer making, live music, and rodeos to personal interactions that AI cannot replicate, the emphasis is on meaningful engagement, learning, and shared experiences. This trend reflects a growing appetite for authenticity in an era of digital manipulation, social media fatigue, and AI-driven content, highlighting why trusted travel advisors and hands-on experiences are more valuable than ever. (*U.S. Travel*)

NATURE TRAVEL

Nature-based travel is emerging as a defining trend for American travelers in 2026, reflecting a shift toward rest, wellness, sustainability, and meaningful experiences over traditional city sightseeing or luxury stays. Americans are increasingly seeking immersive outdoor adventures - such as hikes, farm stays, forest retreats, and glamping - that offer mental and physical restoration while connecting them to local communities and landscapes. This shift aligns with broader sustainable tourism goals, supporting conservation, rural economies, and authentic cultural engagement. From national and state parks to hybrid cultural-nature experiences, travelers are prioritizing destinations where the environment itself becomes the central experience, demonstrating that nature-first travel is no longer a niche choice but a core part of modern vacation priorities. (*Travel and Tour World*)

SPORTS

Sports travel is growing in popularity. Fans want more than stadium lights; they're after authentic local experiences, cultural traditions and real community connections. 57% of travelers say they're likely to attend a local sporting event while on vacation. This jumps to 68% for Gen Z and Millennials. Banana Ball was one of the top sporting events fans were interested in with its high energy, making these experiences feel more meaningful, memorable and uniquely tied to a place. (*Future Partners*)

AI AND POLITICS

AI will continue to shape travel in 2026, according to nearly two-thirds of American travelers. More than two-thirds (68.4%) expect AI-powered dynamic pricing to become more common, while 65.2% say AI tools for trip planning will grow significantly in popularity.

Opinions are more divided when it comes to politics. However, fewer than half (49.6%) think travelers will actively choose or avoid destinations based on their personal political beliefs - suggesting concern without full behavioral shift. (*Future Partners*)





WHAT IMPACTS TRAVEL DECISIONS

INDUSTRY TRENDS: HOW MEDIA DRIVES TRAVEL DECISION

Goodway Group's research aggregation tool, Waldo, found that digital and social media platforms are major drivers of travel inspiration, destination discovery, and even bookings. These trends highlight the importance of continued investment in platforms like Meta, TikTok, YouTube, Pinterest, and search-based channels.

Research indicates that visual media exposure - including social media and traditional media like TV and movies - plays a significant role in travel decision-making. In a broader survey, 52% of U.S. consumers said they would consider visiting destinations featured in film or TV content. This increases to 82% for Gen Z and Millenials, according to Goodway Group. This reinforces the idea that destination media exposure, whether through user-generated social posts, influencer content, or broadcast media, contributes to travel demand, particularly for culturally relevant or pop-culture-linked regions.

In addition:

60% of Gen Z cite Instagram as their top travel inspiration source, while **33%** of Millennials use it for planning.

TikTok also has **60%** of Gen Z using it as a search engine for trip ideas with **40%** booking a vacation directly from its content.

YouTube comes in third with **54%** using it for travel inspiration and it is strong across all demographics.

Overall, 80% of travelers say social media actively influences the destinations or experiences they book.

Further AI has become the new planning layer between inspiration and booking. Social media sparks the desire, and then AI validates it. This creates a "scroll - plan - book" loop. Approximately 91% of global travelers now use AI as a travel planning tool for research, translation, itineraries and budgeting, according to Goodway Group.

What this means is an integrated funnel remains critical. Social and video spark travel inspiration, while search and tools like PMAX capture the resulting intent, making a balanced media mix essential for converting interest into visitation. 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, AirDNA data, Future Partners and other travel sources reporting.

FY27 PRIORITIES

Growing visitation remains Visit Billings' highest priority. Through strategic marketing, sales efforts, and strong community partnerships, Visit Billings works to increase demand for Billings' lodging facilities and strengthen the visitor economy.

When visitation grows, the benefits extend throughout the community. Restaurants, retailers, attractions, and hospitality businesses experience increased activity, supporting jobs, local investment, and new opportunities across the region.

Visit Billings' FY27 priorities focus on driving visitation across all major travel segments, including leisure travel, sports tourism, meetings and conventions, and group tour travel, while continuing to enhance the visitor experience and strengthen Billings' long-term competitiveness as a destination.



FOSTER VISITOR GROWTH

INCREASE LEISURE VISITATION *THROUGH TARGETED MARKETING CAMPAIGNS IN KEY DRIVE AND FLIGHT MARKETS.*

ENHANCE THE VISITOR EXPERIENCE *BY SUPPORTING A WELCOMING DESTINATION ENVIRONMENT AND STRENGTHENING HOSPITALITY PARTNERSHIPS.*

ADVANCE SPORTS TOURISM SALES *AND SUPPORT, BUILDING ON THE MOMENTUM OF NEW FACILITIES AND EXPANDING EVENT OPPORTUNITIES.*

SUPPORT AIR SERVICE DEVELOPMENT *BY PARTNERING WITH BILLINGS LOGAN INTERNATIONAL AIRPORT AND REGIONAL STAKEHOLDERS TO MAINTAIN AND EXPAND FLIGHT CONNECTIVITY.*

GROW GROUP TOUR TRAVEL *BY STRENGTHENING RELATIONSHIPS WITH TOUR OPERATORS AND TRAVEL PLANNERS.*

RECRUIT MEETINGS AND CONFERENCES *THAT GENERATE OVERNIGHT STAYS AND ECONOMIC IMPACT.*





INCREASE LEISURE VISITATION

Leisure travel remains a cornerstone of Billings' visitor economy, supporting lodging properties while driving activity across restaurants, retailers, attractions, events, and cultural experiences throughout the city.

Visit Billings focuses on attracting leisure travelers through targeted regional and national marketing efforts designed to inspire exploration of Montana's largest city. Campaigns reach travelers across multiple segments, from road trippers and outdoor adventurers to history enthusiasts, arts and culture explorers, and culinary travelers seeking authentic Western experiences.

Through strategic storytelling and digital engagement, Visit Billings highlights the experiences that make Billings distinctive. Marketing efforts showcase the city's vibrant downtown, thriving culinary scene, outdoor recreation beneath the Rimrocks, and the local personalities who shape the character of the community. By presenting Billings as a place where authentic Montana experiences meet urban energy, Visit Billings works to inspire travelers to include the destination in their plans, and to stay longer once they arrive.

Billings' location along the I-90 and I-94 corridors also positions the city as a natural stop for travelers exploring the broader Northern Rockies. Visitors traveling between destinations such as Yellowstone National Park, the Black Hills, and the Badlands often pass through Billings, creating an opportunity to convert pass-through travelers into overnight guests.

By strengthening destination storytelling, expanding digital reach, and promoting compelling itineraries, Visit Billings will continue to elevate leisure visitation while encouraging travelers to experience more of what makes Billings unique. These efforts help ensure that leisure travel remains a powerful driver of economic activity and community vitality in Billings.

THE VISITOR EXPERIENCE

An exceptional visitor experience is one of the most powerful drivers of repeat visitation. When travelers feel welcomed, connected, and inspired during their time in Billings, they are more likely to extend their stay, return in the future, and share their experiences with others.

For Visit Billings, the visitor experience begins long before a traveler arrives; it starts with a community that understands and embraces the value of tourism. Educating residents and local businesses about Billings as a destination helps ensure visitors are greeted with the warmth, knowledge, and hospitality that define the city. Efforts such as local tourism education campaigns and National Travel & Tourism Week help strengthen this connection by celebrating the people and businesses who contribute to Billings' visitor economy.

Visit Billings enhances the visitor experience through programs such as the Billings Trail Guides initiative and Meet the Locals, which highlight the people, places, and stories that make Billings unique. These efforts strengthen local knowledge, empower hospitality partners, and help visitors connect more deeply with the destination.

Creating a welcoming destination also means ensuring that Billings continues to grow as an accessible and inclusive place for all travelers. Visit Billings works alongside community partners and local businesses to support accessibility initiatives and promote a destination where visitors of all backgrounds and abilities feel comfortable exploring and experiencing the city.

Visitor experience is also critical to the success of sports events, meetings, and conferences hosted in Billings each year. Visit Billings provides event support services including hosted site visits, registration assistance, city and regional tour planning, grant and incentive coordination, and confidential hotel sourcing. These services help meeting planners and tournament organizers deliver successful events while creating positive experiences for attendees.

By prioritizing hospitality, accessibility, and strong community engagement, Visit Billings helps ensure that every visitor leaves Billings with a memorable experience, and a reason to return.



ADVANCE SPORTS SALES & SUPPORT

Sports tourism continues to be one of the fastest-growing segments of the visitor economy in Billings, bringing athletes, teams, families, and fans to the city while generating significant economic impact for local lodging properties, restaurants, retailers, and attractions.

Visit Billings is focused on strategically positioning the city as a competitive and growing sports destination. By targeting events that align with Billings' facilities, accessibility, and hospitality infrastructure, the organization works to attract tournaments, championships, and sporting events that generate overnight stays and meaningful economic impact.

In recent years, the city's sports tourism efforts have gained additional momentum through the formation of the Billings Sports Authority, a collaborative initiative bringing together sports organizations, facility operators, and community partners to strengthen Billings' ability to recruit and host events. The Sports Authority will continue to evolve as a key partner in identifying opportunities, supporting event organizers, and advancing the overall sports ecosystem in the community.

Facility development remains an important part of Billings' sports tourism strategy. A 2018 sports feasibility study conducted by Victus Advisors identified the need for expanded sports infrastructure to increase the destination's ability to attract larger and more diverse tournaments. While the proposed Multigenerational Recreation Center was not approved by voters in 2023, the demand for high-quality sports facilities in the community remains strong.

In response, local sports organizations and user groups have stepped forward to help advance new facility development. Projects such as the Signal Peak Energy Ice Arena, led by the Yellowstone Ice Foundation, will introduce a two-sheet ice facility designed to meet growing regional demand for hockey, figure skating, and other ice sports.

The Billings Tourism Business Improvement District (TBID) continues to play an important role in supporting the development and activation of sports facilities. Strategic investment in venues helps strengthen Billings' ability to compete for new events while also supporting the growth of existing tournaments that have become fixtures on the city's event calendar.

By combining strong partnerships, growing sports infrastructure, and strategic event recruitment, Visit Billings is helping position the city as an emerging sports destination in the Northern Rockies, creating new opportunities for visitation, economic impact, and community pride.





RECRUIT MEETINGS & CONFERENCES

Meetings and conferences generate significant year-round economic impact for Billings, bringing professionals, industry leaders, and association groups to the city while supporting hotels, restaurants, and local businesses.

Visit Billings works to position the destination as a competitive and welcoming location for meetings, conferences, and professional gatherings. Through targeted sales outreach, industry partnerships, and direct engagement with meeting planners, Visit Billings promotes the advantages that make Billings an appealing host city, including strong air access, a walkable downtown, flexible meeting facilities, and authentic Montana experiences that enhance the attendee experience.

Sales efforts focus on securing meetings and conferences for future years while building long-term relationships with planners, associations, and industry partners. Visit Billings collaborates closely with local hotels, venues, and hospitality partners to present cohesive proposals that highlight the city's meeting infrastructure and visitor amenities.

Exceptional service remains a defining strength of Billings' meetings program. Visit Billings provides planners with hands-on support including hosted site visits, venue coordination, attendee resources, promotional materials, and local event recommendations. These services help ensure successful events while reinforcing Billings' reputation as a destination that values both planners and their attendees.

By combining strategic sales efforts with personalized service, Visit Billings continues to grow the meetings and conferences segment while delivering meaningful economic impact for the community.





GROW GROUP TOUR TRAVEL

Billings continues to be a strong destination for group travel, offering a compelling mix of history, culture, outdoor adventure, and accessibility. From motorcoach tours to small-group expeditions, Billings provides travelers with an authentic introduction to the landscapes, stories, and communities that define this part of the Northern Rockies.

As group travel evolves, itineraries are expanding to include younger, more active travelers seeking immersive experiences. Today's visitors want more than a guided tour; they want to experience the stories behind the landscapes, landmarks, and local culture. Tour operators are increasingly building itineraries that incorporate outdoor recreation, flexible exploration time, and opportunities to connect with communities in meaningful ways.

Visit Billings works closely with tour operators and travel planners to position the city as a welcoming overnight destination within regional itineraries. With access to destinations such as Little Bighorn Battlefield National Monument, Pompeys Pillar National Monument, and the Beartooth Scenic Byway, Billings offers an ideal place to begin or expand a Montana travel experience. As international travel continues to rebound and fly/drive itineraries grow in popularity, Visit Billings will continue strengthening relationships with operators and highlighting Billings as a place where travelers can experience the spirit of the American West.

SUPPORT AIR SERVICE & BIL

Strong air service is critical to the continued growth of Billings' visitor economy. Reliable connectivity allows travelers, meeting planners, and sporting events to reach the destination efficiently while supporting the broader business community across eastern Montana and northern Wyoming.

Billings Logan International Airport (BIL) serves as the primary air hub for the region and provides travelers with a modern, efficient, and welcoming travel experience. With more than one million passengers traveling through the airport annually, BIL plays a vital role in connecting visitors to Billings and the surrounding region while supporting the city's position as a regional center for commerce, healthcare, events, and tourism.

Visit Billings remains actively engaged in efforts to sustain and expand air service. The organization works closely with the Billings Air Service Committee, the airport, and community partners to demonstrate demand for new routes and maintain existing service. Visit Billings supports these efforts through marketing partnerships in key flight markets, participation in Small Community Air Service Development (SCASD) grant initiatives, and collaborative outreach to airline partners.

Airlines increasingly look to communities to demonstrate both demand and destination support when evaluating new routes. Through coordinated marketing efforts, public relations campaigns, and community engagement initiatives, Visit Billings helps strengthen the case for Billings as a growing and viable air market.

By continuing to support air service development and promote travel to the region, Visit Billings helps ensure Billings remains accessible, competitive, and well connected for visitors and residents alike.



THE 2024–2027 STRATEGIC PLAN

In the fall of 2021, Visit Billings began developing a strategic plan to guide both organizational growth and destination development through 2027. Released in early 2024, the resulting plan outlines key objectives designed to strengthen the visitor economy, elevate Billings' destination brand, and position the community for long-term tourism growth.

The strategic plan serves as a dynamic roadmap for Visit Billings, allowing the organization to evaluate priorities annually while maintaining focus on long-term goals. The plan also aligns with the renewal timeline for the Billings Tourism Business Improvement District (BTBID), ensuring that investments made today continue to support the future competitiveness of the destination.

Through the leadership of the BTBID Board of Directors and collaboration with community partners, Visit Billings continues to implement initiatives that drive visitation, support local businesses, and strengthen Billings' reputation as Montana's largest city and a premier place to visit.

VISIT BILLINGS BRAND LAUNCH

In 2025, Visit Billings introduced its refreshed destination brand following extensive research with visitors, residents, and stakeholders. The new brand reflects a more authentic expression of Billings, celebrating the city's bold history, vibrant culture, outdoor access, and entrepreneurial spirit. The brand debuted publicly in front of more than 500 community leaders and partners at the Billings Chamber Annual Meeting, marking an important milestone in aligning the community around a unified destination identity.

BILLINGS SPORTS AUTHORITY

Visit Billings also initiated the Billings Sports Authority, bringing together local sports organizations, facility operators, and community leaders to strengthen collaboration around sports tourism. While still in its early stages, the Sports Authority represents an important step in coordinating the city's growing sports ecosystem and supporting the recruitment and hosting of major sporting events.

TOURISM EDUCATION CAMPAIGN

Visit Billings successfully launched its first comprehensive tourism education campaign, designed to increase local awareness of tourism's impact on the Billings economy and quality of life. The campaign introduced new resources including fact sheets, digital content, and storytelling initiatives that highlight how visitor spending supports local businesses, jobs, and community amenities. Moving forward, tourism education will become an ongoing component of Visit Billings' annual outreach efforts.

STRATEGIC PLAN PROGRESS

Over the past year, Visit Billings has made significant progress implementing key initiatives identified in the 2024–2027 Strategic Plan. Utilizing research, visitor data, and performance metrics to inform marketing strategies, guide investment decisions, and measure the economic impact of tourism. These efforts reflect the organization's commitment to strengthening the visitor economy while building greater alignment within the community.

TOAST TO BILLINGS HOSPITALITY AWARDS

As part of National Travel & Tourism Week, Visit Billings will host the inaugural TOAST to Billings Hospitality Awards, celebrating the individuals and organizations that help create exceptional visitor experiences across the community. The event highlights the people who power the visitor economy, from frontline hospitality staff to event organizers and attractions, while reinforcing the importance of tourism to Billings' community pride and economic vitality.

SPORTS TOURISM LEADERSHIP

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 decade, the segment has delivered consistent wins, from hosting NCAA and NAIA collegiate events to supporting the expansion of youth and travel sports, contributing to a growing sense of community pride and measurable visitor impact.

Sports tourism remains one of the strongest opportunities for visitation to Billings. In FY26, Visit Billings built on this momentum through several key initiatives, including the launch of Visit Billings Sports, a dedicated brand for the sports tourism segment that signals the destination's continued commitment to attracting and hosting premier events.

As Billings' sports infrastructure continues to grow, Visit Billings will strengthen citywide collaboration with sports organizations, facilities, and community partners to expand opportunities for tournament and event recruitment. Key developments supporting this growth include:

- **Signal Peak Energy Ice Arena,** developed by the Yellowstone Ice Foundation, introducing a new two-sheet ice facility and expanding Billings' ability to host regional and national ice sports events.
- **The ARC Sport Courts Facility** at Amend Recreation Campus, a new indoor courts complex designed to support basketball, volleyball, and other tournament-driven events.

These investments are expanding Billings' capacity to host larger and more diverse competitions while strengthening the destination's reputation as a regional sports hub.

To support this momentum, Visit Billings has initiated the Billings Sports Authority, an advisory group bringing together sports leaders, facility operators, and community partners to strengthen coordination and long-term planning for sports tourism in the city.

As outlined in the 2024–2027 Strategic Plan, developing the right leadership structure for sports tourism is essential to sustained success. With new facilities coming online and demand for events continuing to grow, FY27 represents the next phase in advancing Billings' position as a premier sports destination in the Northern Rockies.



The ARC Sport Courts Facility



Signal Peak Energy Arena

TOURISM EDUCATION & NATIONAL TRAVEL & TOURISM WEEK

Resident engagement plays a vital role in the success of tourism in Billings. Communities that understand the value of tourism, and the role visitors play in supporting local businesses, jobs, and quality of life, are better positioned to welcome visitors and support destination growth.

In FY26, Visit Billings launched its first comprehensive tourism education campaign, designed to increase awareness of tourism's economic impact and the important role the visitor economy plays in the community. The campaign introduced a range of new resources including fact sheets, videos, digital content, and storytelling initiatives that highlight how visitor spending supports local businesses, attractions, events, and community amenities throughout Billings.

National Travel & Tourism Week (NTTW), established by the U.S. Travel Association, provides an important annual opportunity to amplify these efforts. Each May, Visit Billings uses NTTW to share tourism data, celebrate the industry's impact, and recognize the individuals and organizations who help create exceptional visitor experiences across the destination.

Building on the success of the initial campaign, tourism education will now become an ongoing initiative for Visit Billings. Future efforts will continue to expand community engagement through local media partnerships, social media storytelling, and the sharing of authentic visitor experiences that demonstrate the value tourism brings to Billings.

A key milestone for FY27 will be the inaugural TOAST to Billings: Hospitality Awards, held during National Travel & Tourism Week. This new event celebrates the people and organizations who create outstanding visitor experiences across the community. Awards will recognize excellence in areas such as Attraction of the Year, Event of the Year, Heart of Hospitality, and Pride in Place, highlighting the individuals and businesses who help make Billings welcoming, memorable, and visitor-ready every day.

Through ongoing tourism education efforts and community celebration, Visit Billings continues to strengthen local understanding of the visitor economy while fostering pride in the people and experiences that define Billings as a destination.



SIGNATURE EVENT EXPLORATION DURING NEED PERIODS

Visit Billings continues to support and collaborate with local events and festivals that create high-quality visitor experiences while generating overnight visitation. Events play an important role in activating the destination, particularly during shoulder seasons when additional visitation can have the greatest economic impact.

One example of this momentum is Billings Craft Beer Week, which celebrates the city's thriving craft beer scene and the businesses that make up the Billings Brew Trail. With support from Visit Billings and local brewery partners, the event continues to grow each year. The 2026 celebration will feature more than 25 events across breweries throughout the city, culminating in the Last Best Beer Run and After Party, along with specialty beer releases, collectible merchandise, and brewing competitions that showcase the creativity of Billings' craft beverage community.

In addition to supporting existing events, Visit Billings has convened a community exploratory committee to evaluate the potential development of a signature winter event designed to generate visitation during the slower winter season. The committee is currently reviewing successful models from comparable destinations and exploring opportunities that align with Billings' character, outdoor access, and growing arts and culinary scene.

While still in the early planning stages, the goal of this effort is to create a destination-driven event that can attract overnight visitors while celebrating the unique culture and energy of Billings. If feasible, a potential launch timeline for a winter signature event would be January 2028, allowing time to thoughtfully develop the concept, build community partnerships, and ensure long-term success.



INTERNATIONAL MOUNTAIN BICYCLING ASSOCIATION (IMBA)

RIDE CENTER CERTIFICATION

Outdoor recreation continues to play an important role in the Billings visitor experience, and mountain biking has emerged as one of the destination's fastest-growing outdoor activities. With miles of singletrack trails across northwest Billings, the Acton Recreation Area, and surrounding public lands, the city offers riders of all skill levels access to diverse terrain and expansive views beneath the Rimrocks.

Building on this momentum, Visit Billings is working with community partners to pursue International Mountain Bicycling Association (IMBA) Ride Center certification. IMBA Ride Centers represent premier mountain biking destinations that offer high-quality trail systems, strong community support, and exceptional rider experiences.

In FY27, Visit Billings will collaborate with organizations such as Pedal United, Billings TrailNet, local land managers, and the broader cycling community to prepare and submit a Ride Center application. Achieving IMBA designation would elevate Billings' profile within the global mountain biking community while attracting new visitors seeking outdoor adventure in the Northern Rockies.

BRAND LAUNCH & IMPLEMENTATION

A key recommendation of the 2024–2027 Visit Billings Strategic Plan was to evolve the destination brand to better reflect the authentic identity of Billings. Research with visitors, residents, and stakeholders revealed an opportunity to move beyond previous location-based messaging and instead celebrate what makes Billings unique - its people, culture, landscapes, and entrepreneurial spirit.

In 2025, Visit Billings officially launched its refreshed destination brand, shaped by this research and grounded in a more authentic expression of Billings itself. The new brand positions Billings as a destination born from big dreams, big history, big adventure, and big opportunity, highlighting the city's vibrant neighborhoods, Western heritage, creative energy, and signature experiences beneath the Rimrocks.

The brand debut was celebrated in front of more than 500 community leaders and partners at the Billings Chamber Annual Meeting, marking an important milestone in aligning the community around a shared vision for the destination. The enthusiastic response demonstrated strong local support and excitement for the future of the Visit Billings brand.

Since the launch, Visit Billings has begun integrating the refreshed brand across marketing channels, including the destination website, digital campaigns, content storytelling, and visitor-facing materials. As new opportunities arise, the brand will continue to expand across partner assets, community touchpoints, and promotional efforts to ensure a consistent and compelling representation of Billings in the marketplace.

Through continued implementation of the new brand, Visit Billings will strengthen the destination's identity, elevate the city's story in competitive travel markets, and help visitors better understand the experiences that make Billings a one-of-a-kind place to explore.

MARKETING STRATEGY & AUDIENCE ENGAGEMENT

Visit Billings executes an integrated marketing strategy designed to inspire travel, guide trip planning, support visitor experiences, and amplify the stories that make Billings unique. While leisure travelers remain a key audience, Visit Billings also markets the destination to meeting planners, sports event organizers, and group travel decision-makers who play an important role in generating year-round visitation and economic impact for the community. Through a coordinated mix of paid, owned, and earned media, the organization builds awareness of Billings as a destination while helping travelers move from inspiration to action.

The strategy is rooted in Visit Billings' refreshed brand platform and informed by ongoing research into traveler behavior, market trends, and performance data. Campaigns highlight Billings' authentic sense of place, its vibrant neighborhoods, welcoming community, outdoor access, culinary scene, arts and culture, and signature events beneath the Rimrocks.

Marketing efforts are intentionally integrated across channels, ensuring that storytelling, media relations, digital engagement, and content development work together to create a consistent and compelling destination narrative. By aligning marketing strategy with the visitor journey, from initial inspiration through trip planning and post-visit advocacy, Visit Billings continues to strengthen the destination's presence in competitive travel markets while driving year-round visitation and economic impact.



CAMPAIGN STRATEGY & DESTINATION STORYTELLING

GOALS

Increase awareness of Billings as a distinctive travel destination while inspiring travelers to include the city in leisure, meetings, sports, and group travel itineraries.

STRATEGY

Visit Billings develops integrated marketing campaigns that bring the destination's story to life through compelling visuals, authentic voices, and experience-driven storytelling. Campaigns are built around the refreshed Visit Billings brand platform, highlighting the city's unique blend of Western heritage, creative energy, outdoor adventure, and vibrant local culture.

Campaign development prioritizes authentic storytelling and human-centered narratives that reflect the community's warm and genuine spirit. Through features such as Trail Guides and Secret Spots in Billings, Visit Billings showcases local perspectives that help travelers understand the experiences, personalities, and places that define the destination.

Marketing efforts also leverage major events, seasonal experiences, and signature attractions to encourage longer stays and repeat visitation. By highlighting the full range of experiences available throughout the year, from cultural events and culinary exploration to outdoor adventure and regional day trips, campaigns help travelers envision a more complete Billings itinerary.

Visit Billings also participates in select travel and adventure shows, providing an opportunity to promote the destination directly to travelers while gaining valuable insights into evolving traveler sentiment, interests, and trip-planning behavior. These interactions help the Visit Billings team better understand what inspires travelers, what questions they are asking, and how Billings can position its experiences within broader travel trends.

Public relations plays a critical role in amplifying these efforts, generating earned media coverage that extends the reach of destination storytelling. Through targeted media outreach and creator collaborations, Visit Billings works to showcase Billings as a place of big adventure, rich culture, memorable flavors, and authentic connection.

TRADITIONAL AND DIGITAL MEDIA

GOALS

Inspire target audiences to strengthen their connection with the destination's brand and highlight direct flights to Billings from Chicago, Dallas/Fort Worth, Denver, Las Vegas, Minneapolis, Phoenix, Salt Lake City, Portland, Seattle, and Los Angeles.







STRATEGY

The paid media campaign leverages a multi-channel media strategy approach that utilizes native / display, PMAX, Meta, Pinterest, and search while also increasing investment and expanding geo-targeting to support drive and flight markets.

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.

Sponsor content development and digital targeting niche audiences such as two-wheel, restaurant and events.

Leverage advanced analytics to inform and optimize media performance and strategy, refining audience targeting within existing channels while testing new tactics across additional platforms. At the same time, closely monitor ROI on key advertising and marketing initiatives to ensure campaigns deliver increased impressions throughout the fiscal year, drive higher engagement, and achieve click-through rates that exceed industry benchmarks.



Increase investment in upper-funnel tactics - search, display, and social (Pinterest and Meta) to drive awareness in flight markets, especially where Billings is a lesser-known travel destination. For drive markets, use channels best for events - search and display - to drive awareness and site traffic.

Continue to build awareness through CTV, YouTube and audio to further educate, inspire and encourage visitors to explore trip planning resources further by driving traffic to the website.

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. Combine this with strategically placed billboards within and around Billings to engage local and regional audiences.

INTERACTIVE & SOCIAL MEDIA

Visit Billings' interactive and social media platforms play a central role in how the destination's story is shared with travelers, residents, and industry partners. Through engaging digital content and authentic storytelling, these channels help inspire travel, guide trip planning, and build lasting connections with audiences.

The Visit Billings team approaches social media and digital engagement as an editorial platform, one that highlights the people, places, experiences, and moments that define Billings. Content across channels reflects the destination's refreshed brand voice and emphasizes the community's warm, genuine spirit, vibrant neighborhoods, outdoor adventure, culinary scene, arts and culture, and signature events.

As digital platforms and traveler behavior continue to evolve, Visit Billings remains committed to adapting its strategies to reach audiences where they are most engaged. This includes embracing emerging technologies, evolving social platforms, and new content formats, while maintaining a consistent and authentic voice that reflects the true character of Billings.

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GOALS

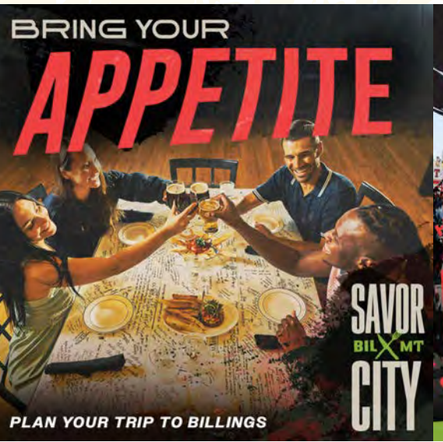
INCREASE BRAND ENGAGEMENT
Strengthen interaction with Visit Billings' digital content through compelling storytelling, inspiring visuals, and informative trip-planning resources.

GROW SOCIAL AUDIENCES
Expand the reach of Visit Billings' social platforms by attracting new followers while maintaining strong engagement with existing audiences.

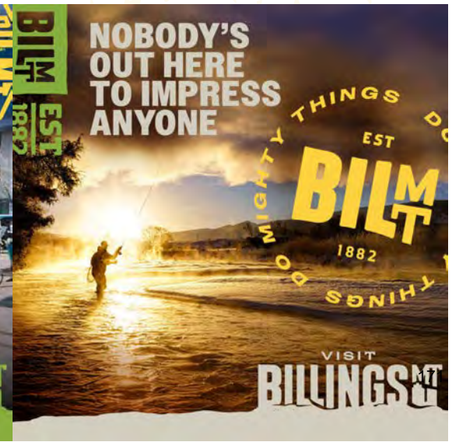
SUPPORT TRIP PLANNING
Provide travelers, meeting planners, sports organizers, and group tour operators with accessible and useful digital resources that support destination decision-making.

STRENGTHEN DIGITAL COMMUNITIES
Build relationships with visitors and residents alike by sharing stories that celebrate Billings' culture, experiences, and local pride.

ADAPT TO EVOLVING DISCOVERY TRENDS
Monitor changes in traveler discovery behavior, including the growing influence of AI-driven search and conversational travel planning, to ensure Visit Billings' digital content remains visible, relevant, and useful in emerging discovery environments.







TACTICS

Visit Billings' interactive and social media platforms play a central role in how the destination's story is shared with travelers, residents, and industry partners. Through engaging digital content and authentic storytelling, these channels help inspire travel, guide trip planning, and build lasting connections with audiences.

EDITORIAL STORYTELLING
Visit Billings shares the destination's story through compelling, human-centered content that highlights authentic experiences and local perspectives. Integrated monthly editorial calendars guide content development across digital channels, helping ensure messaging remains timely, relevant, and aligned with seasonal opportunities, events, and partner experiences.

CROSS-PLATFORM CONTENT STRATEGY
Content is strategically adapted and shared across multiple digital platforms to maximize reach and engagement while respecting each platform's unique audience and format. This includes highlighting seasonal experiences, new local businesses, major events, and unique itineraries that encourage visitors to explore Billings more deeply.

VIDEO & VISUAL STORYTELLING
Short-form video and dynamic visual storytelling play an increasingly important role in Visit Billings' digital strategy. Video content across owned channels showcases local personalities, signature experiences, outdoor adventure, culinary discoveries, and cultural moments that help audiences envision their own trip to Billings.





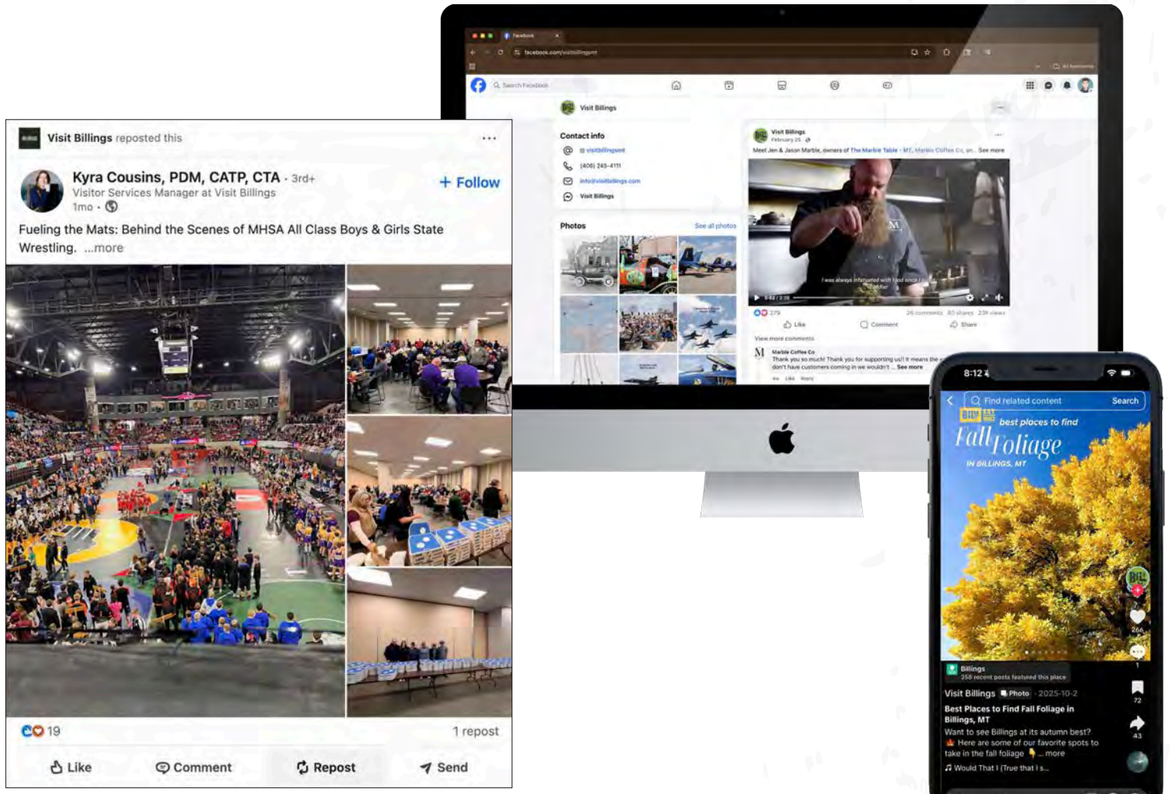




INTERACTIVE & SOCIAL MEDIA

PLATFORM-SPECIFIC ENGAGEMENT

- **FACEBOOK -** Encourage engagement and drive awareness of upcoming events, key attractions, tourism partners, and seasonal experiences.
- **INSTAGRAM -** Showcase human-centered storytelling that inspires travel, highlights itineraries, and shares authentic visitor experiences through editorial photos, videos, Stories, and user-generated content.
- **TIKTOK -** Leverage short-form video and emerging trends to engage new audiences while highlighting authentic moments and experiences that reflect Billings' personality.
- **LINKEDIN -** Engage community partners and industry audiences while promoting Billings as a premier destination for meetings, sports events, and group travel.



EMAIL MARKETING

Visit Billings uses targeted email marketing to expose travelers to editorial content, itineraries, blog features, and seasonal experiences while strengthening relationships with engaged audiences. Email campaigns serve as a key bridge between inspiration and trip planning.

WEBSITE STRATEGY & EXPERIENCE

Visit Billings launched its redesigned destination website in 2025 as a key expression of the organization's refreshed brand and a central hub for visitor inspiration and trip planning. The new site delivers a modern, visually compelling, and user-focused digital experience that better reflects Billings' authentic sense of place while meeting evolving traveler expectations.

The redesign improved navigation, strengthened security, addressed previous technical limitations, and aligned the platform with current industry standards, accessibility guidelines, and best practices for destination marketing websites. The updated site also more effectively showcases Billings' signature experiences, from outdoor adventure beneath the Rimrocks to the city's culinary scene, arts and culture, events, and vibrant neighborhoods.

As traveler behavior continues to evolve, destination websites are playing an increasingly important role across the entire visitor journey. While social media and earned media often inspire interest, travelers frequently turn to official destination websites for trusted information once a location enters their consideration set. Visit Billings' website is designed to support this stage of the journey by providing clear, useful, and actionable trip-planning resources that help visitors confidently build their itineraries.

At the same time, emerging technologies, including conversational search and AI-assisted trip planning, are reshaping how travelers discover and evaluate destinations. As these tools become more integrated into the planning process, official tourism websites must serve not only as inspirational storytelling platforms but also as authoritative, well-structured sources of information that can be surfaced through evolving search and discovery tools. Visit Billings will continue monitoring these shifts to ensure the destination's digital presence remains visible, accurate, and useful across new travel-planning environments.

Content strategy for the website emphasizes storytelling and trip-planning resources that align with key traveler interests. Blog features, curated itineraries, and seasonal guides highlight experiences for a variety of visitor personas, from history enthusiasts and outdoor adventurers to culinary explorers and cultural travelers. These stories help travelers envision their time in Billings while also supporting broader digital marketing and public relations efforts.

As Visit Billings moves forward, the team will continue expanding digital content, enhancing planning resources, and extending the refreshed brand across the website and other visitor-facing touchpoints. This ongoing work ensures that the destination is represented with clarity, consistency, and relevance throughout every stage of the visitor journey.



PUBLIC RELATIONS

Public relations plays a critical role in elevating Billings' visibility as a destination by generating credible, high-impact storytelling through earned media and creator partnerships. Through strategic media relations and targeted outreach, Visit Billings works to position the city as an authentic, welcoming, and experience-rich destination, one that offers vibrant neighborhoods, outdoor access, cultural energy, memorable flavors, and a warm, genuine community spirit.

Earned media allows Visit Billings to amplify the destination's story in ways that extend beyond traditional advertising. By working with journalists, creators, and travel media outlets that align with the organization's priority audiences and seasonal campaigns, Visit Billings ensures that Billings' story is told through trusted voices that resonate with potential travelers.

Public relations efforts are closely integrated with Visit Billings' broader marketing strategy. Media storytelling complements paid campaigns and owned digital platforms, helping expand reach while reinforcing the destination's brand narrative across multiple channels.

GOALS

- **GENERATE EARNED MEDIA AND INFLUENCER COVERAGE -** Secure earned media and creator coverage that positions Billings as an authentic, welcoming, and experience-rich destination while highlighting its vibrant neighborhoods, outdoor adventure, culinary scene, cultural experiences, and signature events.
- **INCREASE QUALIFIED ENGAGEMENT FROM EARNED MEDIA -** Drive high-intent visitors to Visit Billings' digital platforms through earned media and influencer storytelling that encourages deeper exploration of trip ideas, itineraries, events, and partner experiences.
- **SECURE HIGH-VALUE MEDIA PLACEMENTS -** Place earned media stories in publications and outlets that align with Visit Billings' priority audiences and seasonal campaign themes while delivering meaningful reach, strong storytelling, and clear message pull-through.

TACTICS

Visit Billings will pursue cost-effective, high-impact media relations strategies that reflect the destination's refreshed brand and the evolving media landscape. Efforts will prioritize storytelling opportunities that showcase authentic local voices, signature experiences, and the unique sense of place that defines Billings.

Media outreach will align closely with seasonal marketing campaigns to ensure earned media, paid media, and owned digital content work together to amplify destination messaging. Visit Billings also will leverage evolving travel trends, including multigenerational travel, solo exploration, sports travel, culinary discovery, and cultural experiences, as frameworks for developing timely and relevant story ideas.

Additional public relations efforts will include:

- Sharing news, story ideas, and destination updates regularly with targeted journalists, creators, and media outlets.
- Reengaging journalists who previously expressed interest in visiting Billings while identifying new writers and creators aligned with priority audiences.
- Responding to qualified editorial inquiries with timely, brand-aligned destination information.
- Supporting media visits and creator storytelling with updated digital resources, trip-planning materials, and destination contacts.
- Exploring cooperative public relations opportunities with Brand Montana, Visit Southeast Montana, and other aligned partners to extend reach and share costs.

EVALUATION & ROI

Visit Billings will evaluate public relations success using the earned media scorecard developed in the previous fiscal year and aligned with best practices in communications measurement. Evaluation will consider not only placement volume and audience reach, but also media quality, message pull-through, share of voice, and the ability of earned coverage to generate meaningful engagement with Visit Billings' digital platforms and visitor-planning resources.

This approach ensures that public relations efforts contribute to broader destination marketing goals while delivering measurable value for stakeholders.



ADVANCE SPORTS SALES & SUPPORT

Sports tourism continues to be one of the strongest opportunities for driving visitation and economic impact in Billings. Through targeted recruitment, strategic partnerships, and ongoing support for event organizers, Visit Billings works to position the city as a premier sports destination in the Northern Rockies.

From youth and amateur tournaments to collegiate championships and regional competitions, sports events bring athletes, families, and fans to Billings while supporting local hotels, restaurants, retailers, and attractions. Visit Billings Sports focuses on recruiting events that align with the community's facilities, hospitality assets, and growing sports infrastructure while also strengthening and expanding events already hosted in the destination.

Through strong partnerships with local organizations, venues, and regional sports leaders, Visit Billings will continue building momentum for sports tourism while enhancing the overall event experience for participants and visitors alike.

GOALS

GENERATE NEW ROOM NIGHTS
Recruit sporting events that drive overnight visitation, increase room demand, and generate economic impact while elevating Billings' reputation as a premier sports destination.

PARTNER
Collaborate with local collegiate partners and sporting organizations to pursue competitive event bids, including NCAA and NAIA championships.

SUPPORT 35 EVENTS
Book and/or support at least 35 sporting events annually in Billings.

RETAIN & GROW EVENTS
Retain existing sporting events while working with event organizers to expand and enhance tournaments already hosted in Billings.

TACTICS

EXPAND INDUSTRY PRESENCE & BRAND AWARENESS
Attend key sports tourism trade shows and appointment-based conferences, including Sports ETA and TEAMS, to strengthen relationships with event organizers and increase awareness of Billings' sports tourism offerings.

LEAD GENERATION & OUTREACH
Develop new event opportunities through platforms such as Playeasy, targeted outreach to sports planners, and ongoing relationship development within the sports tourism industry.

STRATEGIC SPORTS MARKETING
Maintain and enhance Visit Billings Sports marketing initiatives that showcase the destination's facilities, hospitality assets, and event-hosting capabilities.

BILLINGS SPORTS AUTHORITY ENGAGEMENT
Leverage the expertise of the Billings Sports Authority to assess opportunities for growing the community's sports tourism profile and identifying strategic event recruitment opportunities.

COLLEGIATE SPORTS PARTNERSHIPS
Strengthen collaboration with Rocky Mountain College, Montana State University Billings, the Frontier Conference, and the GNAC Conference to attract collegiate championships and sporting events.

RETENTION & GROWTH OF EXISTING EVENTS
Support tournament directors and event organizers through ongoing collaboration with local, state, and regional stakeholders to retain and expand sporting events already hosted in Billings.

SALES TOOLKIT DEVELOPMENT
Continuously refine the Visit Billings sports sales toolkit to improve efficiency and effectiveness in sales outreach, event recruitment, and planner communication.

ECONOMIC IMPACT ANALYSIS
Utilize industry tools and data resources to calculate and communicate the economic impact of sports tourism events hosted in Billings.

SPORTS PLANNER FAMILIARIZATION TOURS
Host site inspections and familiarization tours for targeted sports planners to showcase Billings' sports facilities, hospitality infrastructure, and event-hosting capabilities.



RECRUIT MEETINGS & CONFERENCES

Meetings and conferences play a vital role in supporting year-round visitation in Billings, bringing business travelers, association groups, and professional organizations to the city while generating meaningful economic impact for hotels, restaurants, and local businesses.

Visit Billings works to position the destination as a competitive and welcoming choice for regional and national meetings by building strong relationships with planners, providing exceptional conference services, and collaborating closely with the city's convention hotels and venues. Through targeted sales initiatives and ongoing partnership development, Visit Billings continues to strengthen Billings' reputation as a meeting destination where planners can deliver memorable events and strong attendance.

By combining proactive sales outreach with personalized service and strong local partnerships, Visit Billings helps meeting planners move from initial interest to successful event execution, ensuring Billings remains a trusted host city for conferences and professional gatherings.

GOALS

- **BUILD RELATIONSHIPS -** Strengthen relationships with meeting planners and industry partners while generating room nights through targeted sales initiatives and personalized support for event organizers.
- **BOOK MEETINGS & CONFERENCES -** Book, support, and/or retain 30 meetings or conferences annually in Billings.
- **CONFERENCE SERVICES -** Provide conference services and logistical support for 20 meetings, conferences, or events hosted in the destination.
- **ELEVATE BILLINGS AS A MEETING DESTINATION -** Generate new room nights and economic impact while reinforcing Billings' reputation as a welcoming and competitive meeting destination in the Rocky Mountain West.
- **STAKEHOLDER COLLABORATION -** Collaborate closely with Billings' primary convention hotels and meeting venues to recruit new meetings and retain existing conferences while highlighting new or expanded meeting spaces when applicable.

TACTICS

EXPAND INDUSTRY PRESENCE & RELATIONSHIPS
Attend national and regional appointment-based meeting and convention trade shows to strengthen relationships with meeting planners and generate new leads. Participation in key industry events elevates Billings' visibility and supports long-term convention recruitment.

SECURE MULTI-YEAR CONFERENCE COMMITMENTS
Work with local hotel sales teams to secure multi-year contracts with associations and organizations, ensuring consistent repeat business for Billings.

LEAD GENERATION & INDUSTRY PARTNERSHIPS
Collaborate with partners such as Integrated Media Marketing (IMM) and other industry organizations to identify and develop new meeting leads.

SALES & MARKETING TOOLKIT DEVELOPMENT
Continuously refine digital and print materials within the meeting recruitment toolkit to clearly communicate Billings' strengths as a meeting destination.

INDUSTRY PLATFORM ENGAGEMENT
Maximize visibility on industry platforms such as Cvent and other meeting planning tools to ensure Billings remains competitive within the small-market meeting destination category.

STRATEGIC SPONSORSHIP OPPORTUNITIES
Pursue targeted sponsorship opportunities with associations and organizations to increase visibility and engagement with meeting planners. Strategic participation in relationship-focused events, such as the Accents West show, provides valuable opportunities to connect directly with decision-makers actively seeking destinations for future meetings and tours.

CONFERENCE SERVICES & EVENT SUPPORT
Provide meeting planners with visitor guides, Brew Trail maps, off-agenda activity suggestions, and other resources designed to enhance the attendee experience and encourage exploration of Billings.

MEETING CAMPAIGN PROMOTION
Advance Visit Billings' signature meeting campaigns, including "Meet Me in Billings" and "Big Skies Mean Big Attendance." A complementary "Bring It Home to Billings" initiative will encourage local organizations and residents to consider hosting conferences and professional gatherings in their hometown.

THIRD-PARTY PLANNER ENGAGEMENT
Strengthen relationships with national third-party meeting planning organizations such as HelmsBriscoe and ConferenceDirect to elevate Billings' visibility within the Rocky Mountain West meetings market.

MEETING PLANNER FAMILIARIZATION TOURS
Host targeted meeting planner familiarization tours to showcase Billings' meeting facilities, hospitality infrastructure, and unique off-agenda experiences.











GROW GROUP TOUR TRAVEL

Group travel remains an important segment of Billings' visitor economy, bringing motorcoach tours, small group travel, and international visitors to the region. Billings' location along the I-90 and I-94 corridors, combined with its proximity to Yellowstone National Park, Little Bighorn Battlefield National Monument, Pompeys Pillar National Monument, and other regional attractions, makes the city a natural stop for tour operators building Western itineraries.

In 2025, *U.S. News & World Report* ranked Yellowstone National Park the #2 "Best Places to Visit in the United States," reinforcing the region's continued global appeal. Yellowstone welcomed approximately 4.7 million visitors in 2025, and major upcoming milestones across the region will further elevate travel interest in the Northern Plains and Rocky Mountain West. The America 250 celebration in 2026, including the opening of the Theodore Roosevelt Presidential Library in Medora, North Dakota, will draw additional visitors exploring the broader Western landscape. In Billings, the return of the Yellowstone International Air Show on August 22–23, 2026, featuring the U.S. Navy Blue Angels, presents another opportunity to showcase the destination to domestic and international travelers.

Visit Billings works to ensure that tour operators planning Western U.S. itineraries recognize Billings as a strategic stop, offering convenient access to national parks and monuments, group-friendly dining and lodging, and authentic Montana experiences such as the Billings Brew Trail, vibrant downtown, and nearby outdoor recreation.

GOALS

- **STRENGTHEN TOUR OPERATOR RELATIONSHIPS -** Build and maintain strong relationships with domestic and international tour operators to position Billings as a preferred stop within Western U.S. itineraries.
- **ENHANCE AND REFRESH ITINERARIES -** Work with tour operators to incorporate new experiences, attractions, and local stories into existing itineraries, ensuring Billings remains relevant and compelling within evolving travel programs.
- **ENCOURAGE EXTENDED STAYS -** Promote Billings as more than a stopover by encouraging longer stays that highlight the city's culinary scene, outdoor recreation, cultural attractions, and regional day-trip opportunities.

TACTICS

INDUSTRY ENGAGEMENT
Participate in key group travel trade events, including the American Bus Association (ABA) Marketplace, IPW, and other targeted industry gatherings, to strengthen relationships with tour operators and inbound travel planners.

STRATEGIC PARTNERSHIPS
Work closely with Destination Montana and the Montana Department of Commerce Travel & Trade team to align statewide messaging, marketing efforts, and group travel strategies.

INDUSTRY ADVOCACY
Support national tourism advocacy efforts led by organizations such as U.S. Travel Association and state tourism partners to improve international travel access and strengthen inbound visitation to the United States.

FAMILIARIZATION TOURS
Leverage opportunities with Destination Montana and travel trade partners to host tour operator and receptive operator familiarization tours, allowing planners to experience Billings' attractions, hospitality, and regional touring opportunities firsthand.

INTERNATIONAL TRAVEL TRADE EDUCATION
Continue providing education and resources to local partners to strengthen Billings' readiness for international group travel. Building on *Visit Billings' International 101: Understanding the Travel Trade Pipeline* workshop, hosted in partnership with travel trade expert Lena Ross of America 4 You, future efforts will help local stakeholders better understand how global tour operators, receptive operators, and overseas travel planners work together to bring visitors to Montana.

ENHANCING THE VISITOR EXPERIENCE

A memorable visitor experience begins long before a traveler arrives and continues long after they leave. In Billings, that experience is shaped not only by attractions and events, but by the people who welcome visitors every day: hotel staff, restaurant teams, shop owners, guides, and community members who share pride in their city.

Visit Billings works to strengthen the visitor experience by supporting frontline hospitality professionals, recognizing industry excellence, and fostering a community that understands the value of tourism. Through education initiatives, visitor support services, and partnerships across the hospitality industry, Visit Billings helps ensure that every traveler experiences the warm, genuine spirit that defines Billings.

A key component of this effort is Visit Billings' ongoing tourism education campaign, which helps residents and local businesses better understand tourism's role in supporting jobs, small businesses, and community vitality. As more residents become engaged and informed about the visitor economy, they become champions for the destination, creating a more welcoming and memorable experience for visitors exploring Billings.

GOALS

- **EXPAND TOURISM EDUCATION -** Continue growing Visit Billings' tourism education initiatives, including the Trail Guides program through Learn Tourism, to strengthen understanding of the visitor economy and provide training resources for frontline hospitality staff.
- **SUPPORT INCLUSIVE TRAVEL EXPERIENCES -** Encourage industry participation in programs such as Certified Autism Travel Professional certifications and Certified Autism Center designations through IBCCES, helping ensure Billings remains welcoming and accessible to travelers of all abilities.
- **RECOGNIZE INDUSTRY EXCELLENCE -** Celebrate businesses and organizations that create exceptional visitor experiences through recognition programs and community initiatives.
- **SUPPORT MEETINGS & CONVENTIONS -** Provide resources and support that encourage meeting attendees to explore the city, helping convert conference traffic into meaningful economic impact for local businesses.
- **SUPPORT SPORTS TOURISM EVENTS -** Work closely with sports organizers and partners to help create welcoming, well-supported experiences for athletes, coaches, and fans visiting Billings.
- **DELIVER CONSISTENT SERVICE EXCELLENCE -** Equip Billings' visitor-facing workforce with tools, information, and training that support high-quality customer service across the destination.

STRATEGIC TACTICS

TOURISM EDUCATION & TRAINING
Encourage participation in Visit Billings' Trail Guides program and other tourism education initiatives that strengthen local understanding of the visitor economy and prepare frontline staff to confidently assist visitors.

VISITOR ENGAGEMENT AT COMMUNITY EVENTS
Maintain a visible presence at major community events, including festivals and seasonal celebrations, to provide visitor information, connect with residents, and promote local tourism resources.

INDUSTRY COLLABORATION
Work closely with local hospitality businesses, attractions, and partners to share visitor insights, promote best practices, and strengthen the overall visitor experience across the destination.

MEETINGS & CONVENTIONS SUPPORT
Provide visitor resources, welcome materials, and local recommendations that help meeting attendees explore Billings during and after conferences.

SPORTS EVENT SUPPORT
Assist with logistics, visitor resources, and welcome efforts for sports tournaments and competitions hosted in Billings, ensuring athletes and spectators feel supported and encouraged to explore the community.

IN-MARKET VISITOR SUPPORT
Explore new opportunities to connect with visitors during their stay, ensuring they have access to helpful information, local insights, and recommendations that enhance their overall experience.



STATE LODGING TAX BUDGET

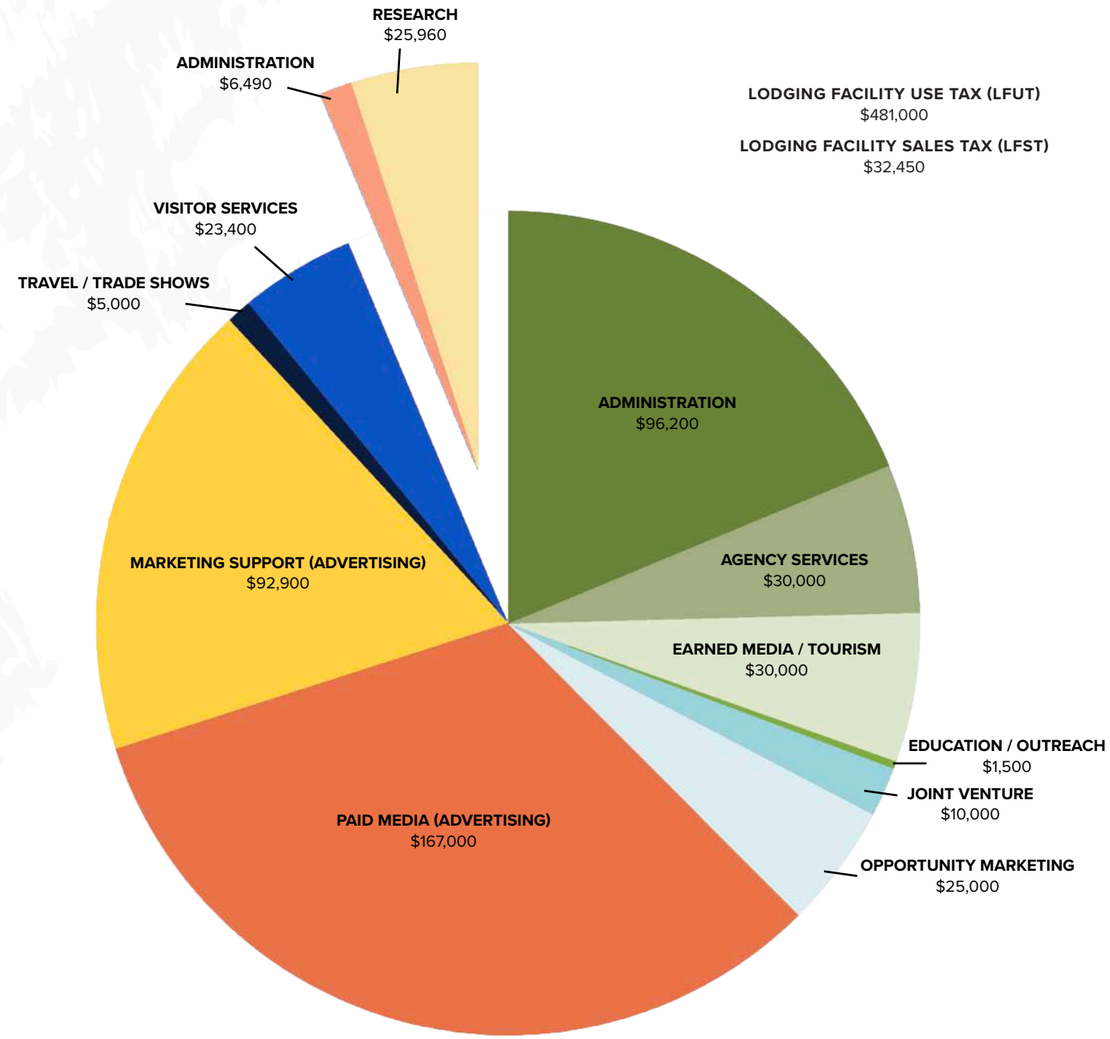
Administration	$96,200
Agency Services	$30,000
Earned Media / Tourism	$30,000
Education / Outreach	$1,500
Joint Venture	$10,000
Opportunity Marketing	$25,000
Paid Media (Advertising)	$167,000
Marketing Support (Advertising)	$92,900
Travel / Trade Shows	$5,000
Visitor Services	$23,400
TOTAL PROJECTED	**$481,000**

LODGING FACILITY SALES TAX (LFST)

Administration	$6,490
Research	$25,960
TOTAL PROJECTED	**$32,450**

FY27 BUDGET

STATE LODGING TAX BUDGET (CVB)



TOTAL PROJECTED CVB FY27 BUDGET:

$513,450

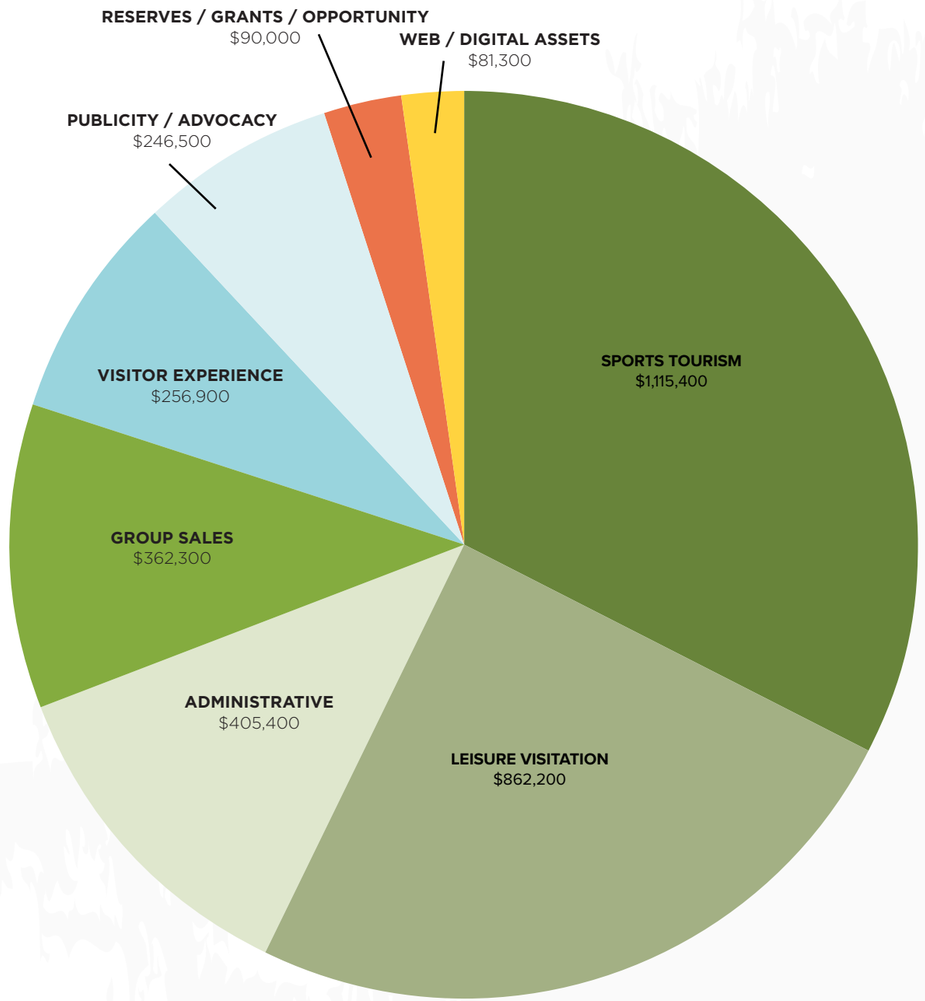
FY27 BUDGET BILLINGS TOURISM BUSINESS IMPROVEMENT DISTRICT

Leisure Visitation	$862,200
Group Sales	$362,300
Sports Tourism	$1,115,400
Web / Digital Assets	$81,300
Publicity / Advocacy	$246,500
Reserves / Grants / Opportunity	$90,000
Visitor Experience	$256,900
Administrative	$405,400
TOTAL	**$3,420,000**



FY26 BUDGET

BILLINGS TOURISM BUSINESS IMPROVEMENT DISTRICT (BTBID)



TOTAL PROJECTED BTBID FY27 BUDGET:
$3,420,000


WE ARE THE DESCENDANTS OF GO-GETTERS WHO CHALLENGED EVERY "WHY?" WITH A "WHY NOT?" THE ONES WHO COULDN'T LEAVE WELL ENOUGH ALONE. IN OUR VEINS RUNS THE BLOOD OF PEOPLE WHO MADE TRAILS, NOT FOLLOWED THEM. BORN FROM A LAND OF BIG DREAMS, BIG HISTORY, BIG ADVENTURE AND BIG OPPORTUNITY IN THE BIGGEST CITY IN MONTANA. A UNIQUE TAPESTRY OF HEART, SOUL AND GRIT TO PUSH YOURSELF JUST A LITTLE FURTHER ENVELOPES BILLINGS.
BILLINGS IS A CITY DOING MIGHTY THINGS UNDER THESE MIGHTY BIG SKIES.
VISIT
BILLINGS MT
DO MIGHTY THINGS

CITY ADMINISTRATION



City Administration

BUDGETED EXPENSE TOTAL | $1,914,600

CHANGE FROM PRIOR YEAR | (548,601)

General Fund: $168,399
Public Safety: ($717,000)

General Fund

The General Fund's budget increased $168,399 from FY26 reporting a budgeted total of $1,481,600 for FY27. The increase is split between Personal Services and Operations and Maintenance.
Operations and Maintenance increased $105,867 in total from FY26. Professional Services costs reflect the largest increase of $79,500 which is broken out by each of these different groups; City Administrator $30,000, City Clerk $69,500 offset by a $20,000 decrease for the Public Information Officer.
An increase in Facility Charges of $20,720 and the rising costs for software purchases and IT support services also contribute to the overall O&M increase.
Personal Services increased in total by $62,532.

Public Safety

The FY27 budget for the Public Safety Fund is focused on supporting key programs that address public safety, domestic violence and juvenile crime. The Public Safety Fund within City Administration has $433,000 designated for these efforts, which is a decrease of $717,000 from FY26. Key projects budgeted include the Nurse Family Partnership with RiverStone Health, which $200,000 is allocated as a preferred strategy to try to prevent and mitigate the long-term effects of adverse childhood experiences. The remaining $233,000 is to be used for the Family Justice Center. The City will continue to seek new programs aimed at targeting mental health and substance abuse in an effort to reduce crime.



Staffing Authorization

BUDGETED EXPENSE TOTAL | $1,914,600

CHANGE FROM PRIOR YEAR | (548,601)

POSITION	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	PROPOSED FY 27
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	-	-
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	6.0	6.0

Saved to this PC





Budgeted Revenues

BUDGETED EXPENSE TOTAL | $1,914,600

CHANGE FROM PRIOR YEAR | (548,601)

FUNDS 0100-13000, 2640, 1510-13000

CITY ADMINISTRATOR DEPARTMENT REVENUE

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
AMERICAN RESCUE PLAN FUND	$ 49,454	$ 29,566	$ -	$ -	$ -
GENERAL FUND	-	75	-	-	-
TOTAL REVENUES	$ 49,454	$ 29,641	$ -	$ -	$ -

CITY ADMINISTRATOR DEPARTMENT ALL FUNDS

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
CHARGES FOR SERVICE	$ -	$ 75	$ -	$ -	$ -
INVESTMENT EARNINGS	49,454	29,566	-	-	-
TOTAL REVENUES	$ 49,454	$ 29,641	$ -	$ -	$ -



Budgeted Expense

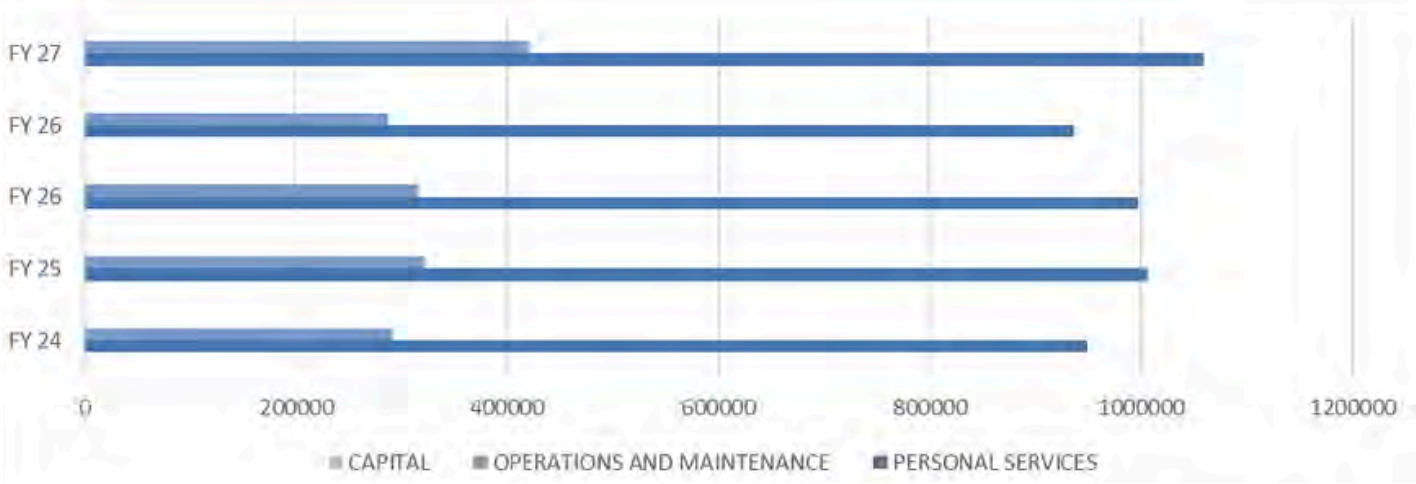
BUDGETED EXPENSE TOTAL | $1,914,600

CHANGE FROM PRIOR YEAR | (548,601)

CITY ADMINISTRATOR GENERAL FUND
OPERATING BUDGET

FUNDS 0100-13000

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
PERSONAL SERVICES	$ 949,405	$ 1,006,283	$ 997,273	$ 936,837	$ 1,059,805
OPERATIONS AND MAINTENANCE	291,499	322,212	315,928	287,947	421,795
CAPITAL	-	948	-	-	-
TOTAL EXPENDITURES	$ 1,240,904	$ 1,329,443	$ 1,313,201	$ 1,224,784	$ 1,481,600



CITY CLERK



City Clerk

BUDGETED EXPENSE TOTAL | $456,475
CHANGE FROM PRIOR YEAR | $84,292

Budget Justification

The City Clerk's budget is consolidated with the City Administration's overall budget of $1,914,600. The FY27 budget for the City Clerk's office is $456,475, which is an increase in costs of $84,292 from the prior year. The FY27 budgeted increase is primarily due to higher operation and maintenance expenses of $61,150. FY27 budgeted personal services reflect an increase of $23,142 expenses. The Clerk's office employs a full-time city clerk, full-time deputy city clerk, a full-time records specialist and a records intern from Rocky Mountain College at approximately 10 hours per week. This has been a great collaboration with Rocky Mountain and provided excellent archiving experience for the students.

The Clerk's Office currently includes a full-time City Clerk, full-time Deputy City Clerk, a full-time Records Specialist, and a records management intern from Rocky Mountain College working approximately 10 hours per week. This collaboration with Rocky Mountain College has provided valuable archival and records management experience for students while assisting the City in advancing its records management goals.

The FY27 budget includes ongoing software expenses for agenda management and public records request tracking, which are critical tools for maintaining transparency and timely communication with the public. Additionally, the budget includes a new request for an electronic bidding and contract management platform designed to modernize procurement and contract administration processes.

The City Clerk's Office provides essential administrative and compliance functions for the City including supporting City Council meetings, preparing agendas and minutes, drafting resolutions and ordinances, maintaining official records, managing elections, conducting bid openings, responding to public records requests, and providing testimony or documentation when requested.



City Clerk

BUDGETED EXPENSE TOTAL | $456,475
CHANGE FROM PRIOR YEAR | $84,292

New Programs

Records Management Modernization
Questys, the City's records management software, recently underwent a significant upgrade and is closer to becoming a robust public-facing records resource. This upgrade has been several years in development and was successfully tested in February 2026. The enhanced system will soon be introduced to the public, providing improved access to digital records and greater transparency.
The Clerk's Office continues to make progress digitizing permanent records and reducing the City's reliance on physical storage. Staff are working with departments across the organization to develop consistent filing plans and metadata standards to support long-term digital archiving and improved records retrieval.

E-Bidding and Contract Management Software
The FY27 budget includes a request for approximately $80,000 to acquire an electronic bidding and contract management software platform. The City's current procurement and contracting process relies heavily on manual workflows and fragmented systems. Although the adoption of tools such as DocuSign and standardized templates has reduced the solicitation-to-contract cycle from roughly four months to approximately two months, many inefficiencies remain. Templates still require manual editing and review, and there are limited safeguards for version control or compliance tracking. This results in redundant review processes among Purchasing, Legal, and the City Clerk's Office and increases the potential for administrative errors.



City Clerk

BUDGETED EXPENSE TOTAL | $456,475
CHANGE FROM PRIOR YEAR | $84,292

New Programs continued...

The proposed software would modernize procurement and contract administration by creating a unified electronic platform for bidding, evaluation, and contract development. Key features under consideration include:Automated contract generation using logic-based templates

- Digital vendor registration and management
- Secure electronic bid submission and bid opening
- Automated workflow routing for evaluations and approvals
- Integrated document storage and version control
- Automated tracking of insurance, deadlines, and contract renewals
- Enhanced analytics and reporting capabilities

Implementing an integrated system would allow the City to eliminate many paper-based processes associated with Invitations for Bids (IFBs), Requests for Proposals (RFPs), and contract documentation while improving efficiency, transparency, and compliance.
Several platforms designed specifically for government procurement are being considered and the City is prepared to enter into a Request for Proposals process. These systems provide secure electronic bid submission, automated bid tabulation, vendor communication tools, and contract lifecycle management capabilities.
Adoption of an electronic procurement and contract management system will improve operational efficiency, enhance vendor participation, increase transparency in the bidding process, and allow the City to track procurement data more effectively for cost savings and supplier diversity initiatives.



City Clerk

BUDGETED EXPENSE TOTAL | $456,475
CHANGE FROM PRIOR YEAR | $84,292

Accomplishments and Challenges

The Clerk's Office filing plan has been completed and serves as a critical tool for organizing and managing records according to the records retention schedule. The Records Specialist continues to work with other departments to develop their own filing plans and establish metadata standards within Questys to ensure consistent archiving practices.

The long-term goal is to establish a single comprehensive filing plan covering the entire organization, aligned with the local government retention schedule. This framework will serve as a "guidebook" for how records are named, stored, and maintained, providing consistency across departments and assisting with onboarding and training of new staff.

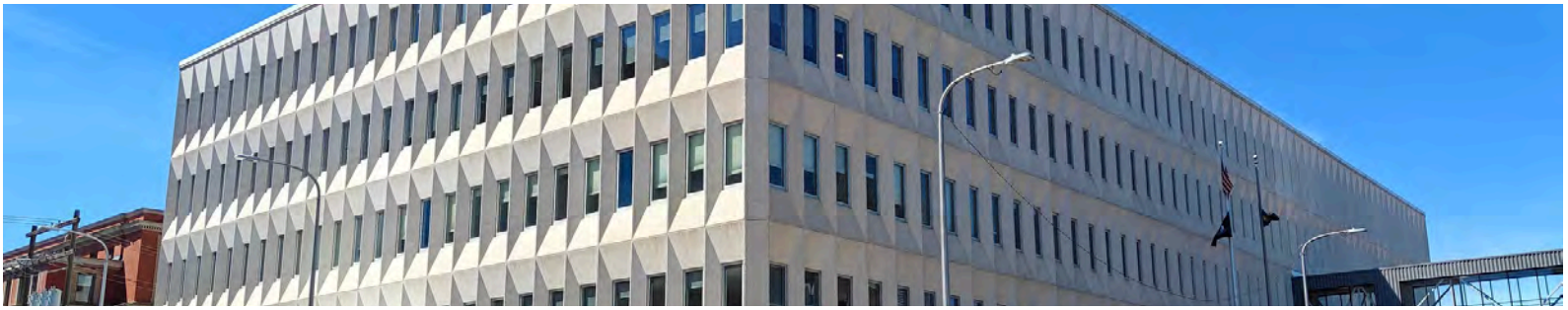
The records intern recently completed a two-year project indexing and digitizing City resolutions, significantly improving access to historical legislative records and supporting the City's long-term digital preservation goals.

Preparation of meeting minutes has improved with the use of AI-generated transcripts; however, the process remains time-intensive and requires further refinement before it can be implemented across all boards and commissions.

Department Goals and Future Growth

- Continue digitization of paper records to improve public access and reduce physical storage requirements.
- Expand the City's records management program and continue implementation of departmental filing plans.
- Implement an electronic bidding and contract management platform to streamline procurement processes and improve transparency.
- Amend and update City Code sections affecting administration and the City Clerk's Office.
- Add three additional FTE positions in future years, including two positions dedicated to expanding the records management program and one position dedicated to managing the growing number of public records requests.

FACILITIES MANAGEMENT



Facilities Management

BUDGETED EXPENSE TOTAL | $2,233,438

CHANGE FROM PRIOR YEAR | ($339,732)

City Hall

Year-one charges were based on early estimates that turned out to be higher than actual costs once the building was fully operating and usage was understood. FY27 department charges are being adjusted to reflect the real expenses.

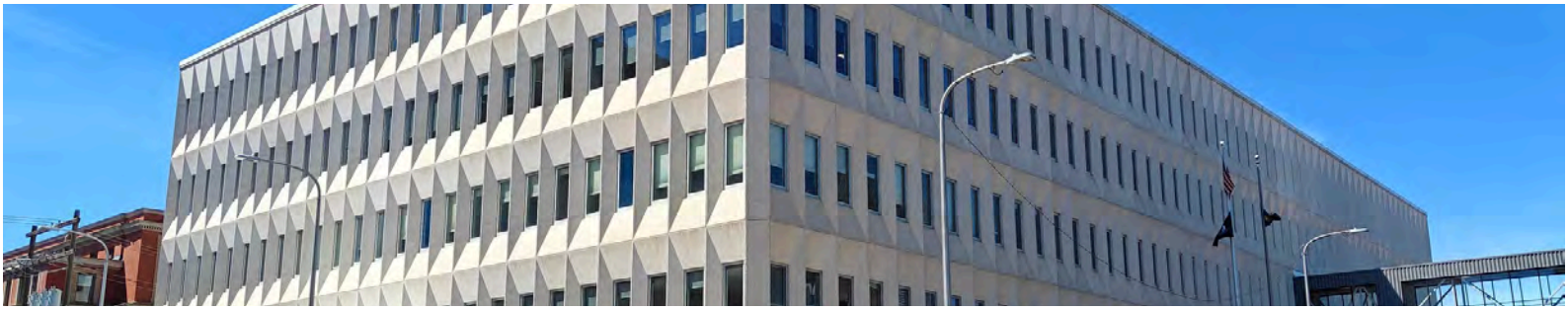
Allocation of Funds

Allocations to the departments are increasing due to the following reasons:

- City Hall Basement parking charges
- Third floor vacancy
- Upcoming Capital Improvement Projects

Billings Operation Center

These departments will see a 3% increase in tenant charges. The savings from the contracted custodial services will be allocated to Capital Improvements as the Billings Operations Center is projecting $7.7 million dollars in upcoming capital improvement projects in the next five years.



Budget Justification

BUDGETED EXPENSE TOTAL | $2,233,438

CHANGE FROM PRIOR YEAR | ($339,732)

Fire Department

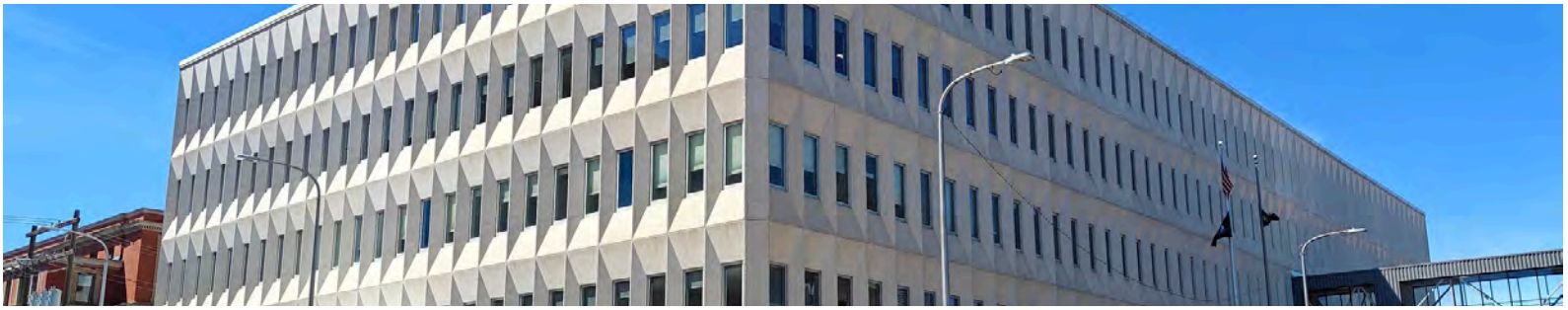
The Fire Department will see a 3% increase in their Facilities Management Services These funds are retained by the Facilities Division to offset personnel costs.

Animal Shelter

The Police Department will receive a 3% increase in tenant charges. Facilities Management charges have been suspended until a final decision is made on the future of the animal shelter facility.







Budgeted Revenues

BUDGETED EXPENSE TOTAL | $2,233,438

CHANGE FROM PRIOR YEAR | ($339,732)

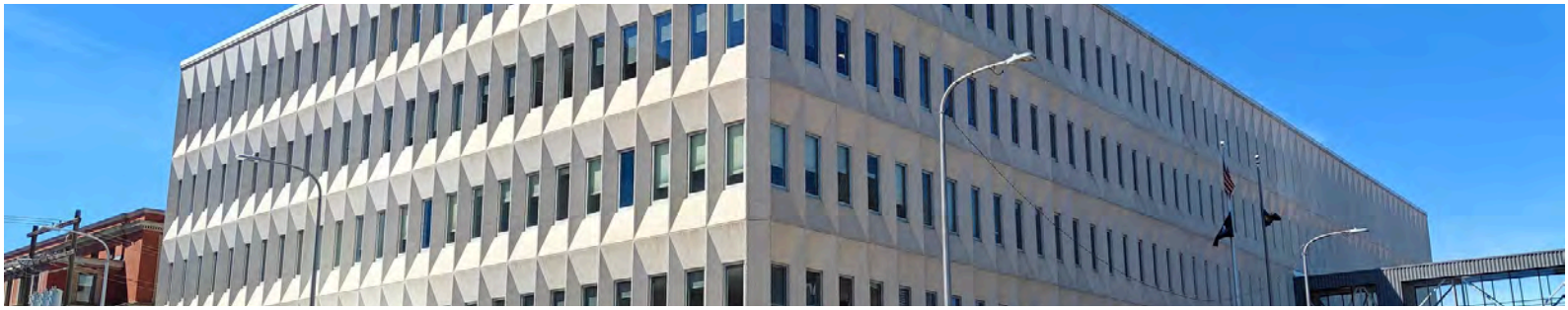
FACILITIES MANAGEMENT FUND
REVENUES BY CLASS

ALL FUNDS

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY26	ESTIMATE FY26	PROPOSED FY27
REVENUES:					
TAXES	$ 199,999	$ 200,000	$ -	$ -	$ -
CHARGES FOR SERVICES	735,625	1,197,827	1,416,833	1,311,796	1,393,370
INTERGOVERNMENTAL	672,399	657,956	-	-	-
RENTS	1,554,982	1,751,077	1,587,254	1,671,353	1,330,381
INVESTMENT EARNINGS	646,953	286,988	281,262	170,354	210,868
MISCELLANEOUS	11,954,202	576,425	-	695,337	-
TRANSFERS	350,294	841,921	-	-	-
TOTAL REVENUES	**$ 16,114,454**	**$ 5,512,194**	**$ 3,285,349**	**$ 3,848,840**	**$ 2,934,619**

FACILITIES MANAGEMENT FUND
REVENUES BY FUND

ALL FUNDS	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY26	ESTIMATE FY26	PROPOSED FY27
REVENUES:					
CITY HALL CONSTRUCTION	$ 11,149,690	$ 2,444,492	$ 135,188	$ 719,557	$ -
FACILITIES MANAGEMENT	4,964,764	3,067,702	3,150,161	3,129,283	2,934,619
TOTAL REVENUES	**$ 16,114,454**	**$ 5,512,194**	**$ 3,285,349**	**$ 3,848,840**	**$ 2,934,619**



Budgeted Expenses

BUDGETED EXPENSE TOTAL | $2,233,438

CHANGE FROM PRIOR YEAR | ($339,732)

FACILITIES MANAGEMENT FUND
OPERATING BUDGET BY CLASS

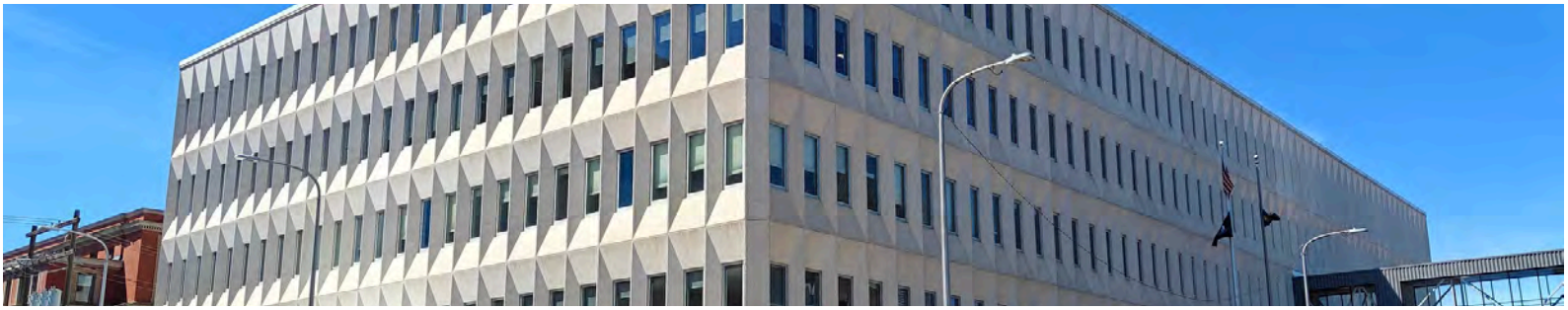
ALL FUNDS

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY26	ESTIMATE FY26	PROPOSED FY27
EXPENDITURES:					
PERSONAL SERVICES	$ 862,162	$ 770,813	$ 1,156,394	$ 617,193	$ 563,059
OPERATIONS AND MAINTENANCE	2,968,660	1,537,942	1,275,076	1,839,440	1,615,379
CAPITAL	22,882,245	5,318,100	88,000	150,883	55,000
BOND ISSUANCE COSTS	80,000	15,989	-	-	-
TRANSFERS OUT	-	260,202	543,734	841,521	-
TOTAL EXPENDITURES	**$ 26,793,067**	**$ 7,903,046**	**$ 3,063,204**	**$ 3,449,037**	**$ 2,233,438**

FACILITIES MANAGEMENT FUND
OPERATING BUDGET BY FUND

ALL FUNDS

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY26	ESTIMATE FY26	PROPOSED FY27
EXPENDITURES:					
CITY HALL CONSTRUCTION	$ 23,004,745	$ 5,602,032	$ 490,034	$ 992,404	$ -
FACILITIES MANAGEMENT	3,788,322	2,301,014	2,573,170	2,456,633	2,233,438
TOTAL EXPENDITURES	**$ 26,793,067**	**$ 7,903,046**	**$ 3,063,204**	**$ 3,449,037**	**$ 2,233,438**



Staffing Authorization

BUDGETED EXPENSE TOTAL | $2,233,438

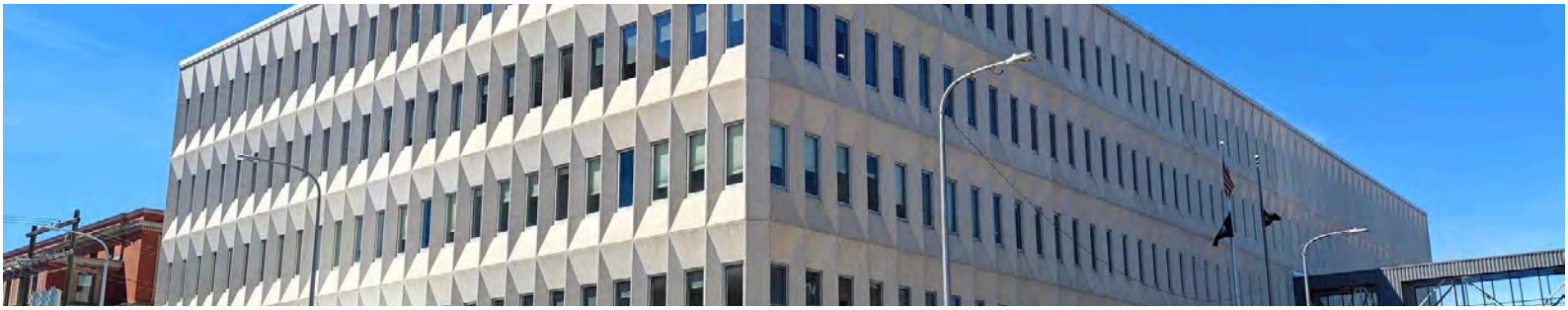
CHANGE FROM PRIOR YEAR | ($339,732)

The Facilities Division proposes reclassifying Maintenance Support II positions to Maintenance Mechanic to better align job titles with actual technical requirements. The mechanic role handles critical systems, including the replacement of motors, pumps, belts, filtration units, and building control systems. Reclassifications will be implemented only upon position vacancies:

- FY27 Impact: One (1) immediate reclassification for an existing vacancy.
- Long-term Impact: One (1) additional reclassification anticipated within the next three years to coincide with a planned retirement.

This reclassification represents a 24.47% increase in hourly wages. Recruiting at the mechanic grade allows the Division to hire and retain personnel with the specialized skills necessary to manage complex building systems internally. By elevating this role, the Division anticipates increased system uptime and a reduction in high-cost emergency contractor repairs, as technical tasks previously outsourced can now be performed by on-site staff.

Grade	Title	Step 1	Step 7
154	Facilities Support II	21.123	28.3046
176	Facilities Maintenance Mechanic	26.2921	35.2312
	Pay Increase	5.1691	6.9266



Staffing Authorization

BUDGETED EXPENSE TOTAL | $2,233,438

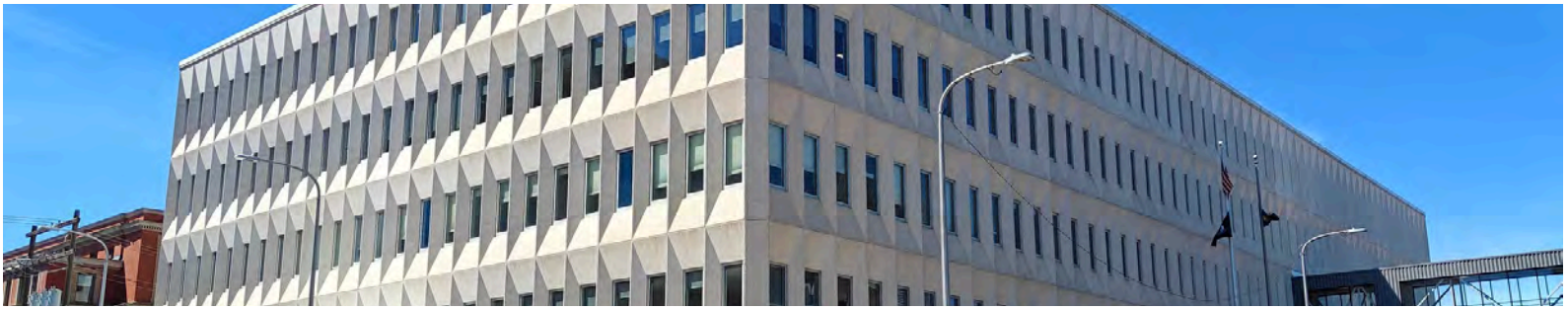
CHANGE FROM PRIOR YEAR | ($339,732)

POSITION	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY26	PROPOSED FY27
FACILITIES MANAGER	0.3	0.3	1.0	1.0
FACILITIES SUPERINTENDENT	1.0	1.0	-	-
FACILITIES SPECIALIST	1.0	1.0	1.0	1.0
LEAD MAINTENACE TECHNICIAN	1.0	1.0	1.0	1.0
FACILITIES MAINTENANCE MECHANIC	-	-	-	1.0
FACILITIES MAIN SUPPORT I	3.0	3.0	3.0	-
FACILITIES MAIN SUPPORT II	2.0	2.0	4.0	1.0
TOTAL	8.3	8.3	10.0	5.0









Facilities Management

BUDGETED EXPENSE TOTAL | $2,233,438

CHANGE FROM PRIOR YEAR | ($339,732)

Department Goals

Goal: Reduce vendor expenses.

Objective: Minimize reactive equipment repairs and maintenance.

Key Actions:

- Develop and launch an Equipment Replacement Program
- Implement comprehensive Preventative Maintenance Programs

5-Year Outlook

The Facilities Division is shifting from reactive repairs to data-driven asset management. In FY27, we will launch an Equipment Replacement Plan and begin detailed tracking of all work orders to build accurate cost and performance baselines. In the following years, we will refine these metrics to improve budgeting and define project needs. By the end of the five-year cycle, the Division will operate proactively, supported by a revolving Equipment Replacement Plan and a fully developed Preventative Maintenance program that improves system reliability and reduces long-term costs.

BUILDING DIVISION



Building Division

BUDGETED EXPENSE TOTAL | $2,979,332

CHANGE FROM PRIOR YEAR | ($12,663)

Rendering of New Aeries Tower at St. John's United Campus (credit A&E + SMA Design)



CITY OF Billings

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 are restricted by State Law to only be utilized for building code enforcement.



Budgeted Revenues

BUDGETED EXPENSE TOTAL | $2,979,332

CHANGE FROM PRIOR YEAR | ($12,663)

All revenue for the Building Division is collected through permitting and plan review fees. Revenues can fluctuate a great deal based on actual construction activity, which can be difficult to predict. We estimate revenues based on recent activity, known planned construction activity, and regional and national trends. 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 FY26 and beginning of FY27 include a downtown hotel project and the new housing tower on the St. John's campus. The Aeries tower at St. John's is the first residential mass timber high rise in the state.

Permit and plan review revenues for FY27 are projected to be $2,471,256, which is $218,641 less than last year's budgeted revenues.

The actual FY26 revenue collected through the first eight months of FY26 is significantly higher than the budgeted amount. We are estimating that we will end FY26 with nearly $1.5 million more revenues than budgeted. The City Council approved a resolution in February 2026 to reduce permit fees by about 25% and commercial plan review fees by 5%. The reduced fees are the primary reason the estimated revenue is less than last year's estimate. The new fees went into effect in late March 2026.

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
REVENUE:					
LICENSES & PERMITS	$ 2,601,757	$ 3,024,411	$ 2,521,000	$ 4,027,494	$ 2,259,000
INTEREST ON INVESTMENTS	103,347	199,438	160,897	161,270	211,256
MISCELLANEOUS	6,175	5,628	8,000	3,600	1,000
TOTAL REVENUE	$ 2,711,279	$ 3,229,477	$ 2,689,897	$ 4,192,364	$ 2,471,256



Budgeted Expenses

BUDGETED EXPENSE TOTAL | $2,979,332

CHANGE FROM PRIOR YEAR | ($12,663)

Expenditures are set at $2,965,992 for FY27. Most of our expenses are personnel and O&M for our office and vehicles. Expenses for the coming fiscal year are budgeted to be $26,003 less than FY26. There are no planned vehicle or other large expenses planned in FY27. We will be purchasing multiple new computers and inspector's mobile devices per IT's replacement plan.

FUND 2090

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
EXPENDITURES:					
PERSONAL SERVICES	$ 1,597,581	$ 1,696,691	$ 2,219,834	$ 1,860,824	$ 2,172,161
OPERATIONS & MAINT.	685,773	967,425	767,161	931,402	787,171
CAPITAL	228,918	240,492	5,000	86,518	20,000
INTERFUND TRANSFERS	-	-	-	-	-
TOTAL EXPENDITURES	$ 2,512,270	$ 2,904,608	$ 2,991,995	$ 2,878,744	$ 2,979,332

Reserves

The Building Division currently holds close to $6,000,000 in reserves, with a significant increase experienced this fiscal year due to multiple large projects. Holding a 10-12 month reserve allows the Building Division to weather periods of lower construction activity without significantly affecting the Division operations. We reduced fees starting in March 2026 to reduce our reserves to the 10-12 month target over the next one to two budget cycles.



Programs

BUDGETED EXPENSE TOTAL | $2,979,332

CHANGE FROM PRIOR YEAR | ($12,663)

New Programs

We recently implemented a new online permitting and plan review program. The new system has 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.

The State of Montana will be adopting the 2024 ICC building codes in Summer of 2026. By state law, the City must adopt the codes by administrative order within 90 days of the state adoption. We will schedule informational training and provide resources to the public to make them aware of the code adoption schedule and significant changes to the codes.

We continue to engage regularly with the local Homebuilder's Association and the Development community through meetings, forums, and trainings.

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 plans examiner or combination building inspector.

We will closely monitor our reserves and revenues and may come to council with another resolution to either increase or decrease fees as needed to stabilize the reserve amount.

The next five years will see replacement of up to 5 inspector vehicles.



Staffing Authorization

BUDGETED EXPENSE TOTAL | $2,979,332

CHANGE FROM PRIOR YEAR | ($12,663)

POSITION	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	PROPOSED FY 27
BUILDING OFFICIAL	1.0	1.0	1.0	1.0
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	1.0
PLANS EXAMINER	3.0	3.0	3.0	3.0
ELECTRICAL INSPECTOR I/II	2.0	2.0	2.0	2.0
COMBINATION INSPECTOR I/II/III	5.0	5.0	6.0	6.0
PLUMBING INSPECTOR	1.0	1.0	1.0	1.0
PROJECT COORDINATOR	-	-	1.0	1.0
ADMINISTRATIVE SUPPORT I	0.3	0.3	-	-
FIRE PROTECTION ENGINEER	-	-	1.0	1.0
BUILDING PERMIT TECH	1.0	1.0	-	-
TOTAL	18.3	18.3	20.0	20.0

FLEET SERVICES



Fleet Management

BUDGETED EXPENSE TOTAL | $2,588,261

CHANGE FROM PRIOR YEAR | $67,114

The FY27 budget for the Fleet Services Division is $2,584,190; this represents an increase of $67,114 from the previous year for Operations, 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 3.5% COLA, IT charges, Building Rent charges and Liability Insurance.

Fleet Services revenues are generated from user departments for services provided. This includes revenues from mechanical labor, parts, tires and fuel markup, courier services, vehicle rental and interest on investments. The total projected revenue for FY27 is $2,899,189, an increase of $113,177 from the prior year. The change in the revenues is also subject to any changes in the cost of fuel.



Budget Justification



Fleet Management

BUDGETED EXPENSE TOTAL | $2,588,261

CHANGE FROM PRIOR YEAR | $67,114

Accomplishments

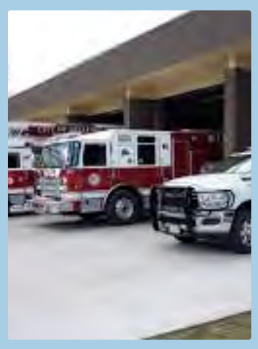
We have completed our third year with our new Fleet Management program, AssetWorks. Fleet Services went live with AssetWorks in November 2022 and this program has significantly contributed to the overall success of managing a fleet of over 1100 pieces of equipment as well as providing a customized billing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

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.











Goals

BUDGETED EXPENSE TOTAL | $2,588,261

CHANGE FROM PRIOR YEAR | $67,114

Goal: Upgrade all four fuel pump towers.
Action: Conversion and Implementation of the four new Fuel tower.
Action: Implement a fuel distribution tower that is supported by our IT Department.
Outcome(s):
A new tower that is more friendly for the user but still communicates with our EKOS system.

Goal: Continue to enhance further development of Fleet maintenance technology and training programs such as EVT training.
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 as well as Emergency Vehicles Training. 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 FY2027 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.



Staffing Authorization

BUDGETED EXPENSE TOTAL | $2,588,261

CHANGE FROM PRIOR YEAR | $67,114

No staffing changes for FY27.

POSITION	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	PROPOSED FY 27
FLEET SERVICES MANAGER	1.0	1.0	1.0	1.0
MECHANIC II	4.0	5.0	5.0	7.0
MECHANIC III	2.0	2.0	2.0	2.0
MECHANIC IV	2.0	2.0	2.0	1.0
LEAD MECHANIC	1.0	1.0	1.0	-
FLEET SERV SHOP FOREMAN	1.0	1.0	1.0	1.0
ADMINISTRATIVE SUPPORT II	1.0	1.0	1.0	1.0
STORES CLERK	-	-	-	-
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	19.0	19.0	19.0



Revenues & Expenses

BUDGETED EXPENSE TOTAL | $2,588,261

CHANGE FROM PRIOR YEAR | $67,114

FLEET SERVICES FUND
OPERATING BUDGET

FUND 6010

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
REVENUES:					
FLEET SERVICES	$ 3,528,117	$ 2,069,333	$ 2,664,819	$ 2,254,711	$ 2,746,392
COURIER	40,752	42,795	45,472	45,472	46,788
INTEREST EARNINGS	121,372	101,499	75,721	70,553	106,009
INTERGOVERNMENTAL	30,564	16,472	-	-	-
MISCELLANEOUS	31,204	40,423	-	66,938	-
TOTAL REVENUE	**$ 3,752,009**	**$ 2,270,522**	**$ 2,786,012**	**$ 2,437,674**	**$ 2,899,189**
EXPENSES:					
PERSONAL SERVICES	$ 1,354,843	$ 1,688,676	$ 1,843,905	$ 1,586,253	$ 1,843,657
MOTOR POOL FACILITIES					
OPERATION & MAINTENANCE	1,325,262	500,521	628,171	481,856	664,604
CAPITAL	-	-	45,000	52,691	80,000
TRANSFERS OUT	165,191	86,981	-	-	-
TOTAL EXPENSES	**$ 2,845,296**	**$ 2,276,178**	**$ 2,517,076**	**$ 2,120,800**	**$ 2,588,261**

MAYOR & CITY COUNCIL



Mayor and Council

BUDGETED EXPENSE TOTAL | $442,722

CHANGE FROM PRIOR YEAR | ($24,991)

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 net decrease of $24,991 from FY26. The decrease is primarily a result of a Personal Services dropping by $25,873 for estimated health insurance costs, while Salary & Wages remained close to FY26 budgeted amounts.

Operations and Maintenance increased in total by $882. FY27 budgeted increases include $6,337 for facility charges, $758 for parking fees and $1,000 for membership fees offset by a reduction in computer equipment costs of $7,600.



This year's budget also includes $35,000 for Council Contingency which is the same amount that was budgeted in FY26. Council Contingency is an amount available for directed use by the City Council upon affirmative vote by the majority of City Council.

Budget Justification



Expenses

BUDGETED EXPENSE TOTAL | $442,722

CHANGE FROM PRIOR YEAR | ($24,991)

MAYOR AND CITY COUNCIL
OPERATING BUDGET

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
PERSONAL SERVICES	$ 199,727	$ 215,576	$ 239,515	$ 221,711	$ 213,642
OPERATIONS AND MAINTENANCE	100,670	168,219	228,198	232,346	229,080
CAPITAL	-	10,075	-	-	-
TRANSFERS	10,000	-	-	-	-
TOTAL EXPENDITURES	$ 310,397	$ 393,870	$ 467,713	$ 454,057	$ 442,722

MAYOR AND CITY COUNCIL
DEPARTMENT EXPENSE

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
GENERAL FUND	$ 310,397	$ 393,870	$ 467,713	$ 454,057	$ 442,722
TOTAL EXPENDITURES	$ 310,397	$ 393,870	$ 467,713	$ 454,057	$ 442,722



Council Members

BUDGETED EXPENSE TOTAL | $442,722

CHANGE FROM PRIOR YEAR | ($24,991)



Mayor Mike Nelson



Kendra Shaw
Ward 1



Denis Pitman
Ward 2



Amy Aguirre
Ward 3



Andrew Lindley
Ward 4



Mike Boyett
Ward 4



Mark Nicholson
Ward 1



Roy Neese
Ward 2



Bill Kennedy
Ward 3



Scott Aspenlieder
Ward 4



Tony O'Donnell
Ward 4

NON-DEPARTMENTAL



Non-Departmental

BUDGETED EXPENSE TOTAL | $34,044,738

CHANGE FROM PRIOR YEAR | $1,236,410

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 $1,236,410 overall increase in expenditures from FY26 is a result of the legislative changes increasing interdepartmental transfers to the Parks Rec Department, Public Safety, and Library out of the General Fund while professional services and liability insurance has decreased.





Budget Justification



Budgeted Expenses

BUDGETED EXPENSE TOTAL | $34,044,738

CHANGE FROM PRIOR YEAR | $1,236,410

NON-DEPARTMENTAL

GENERAL FUND

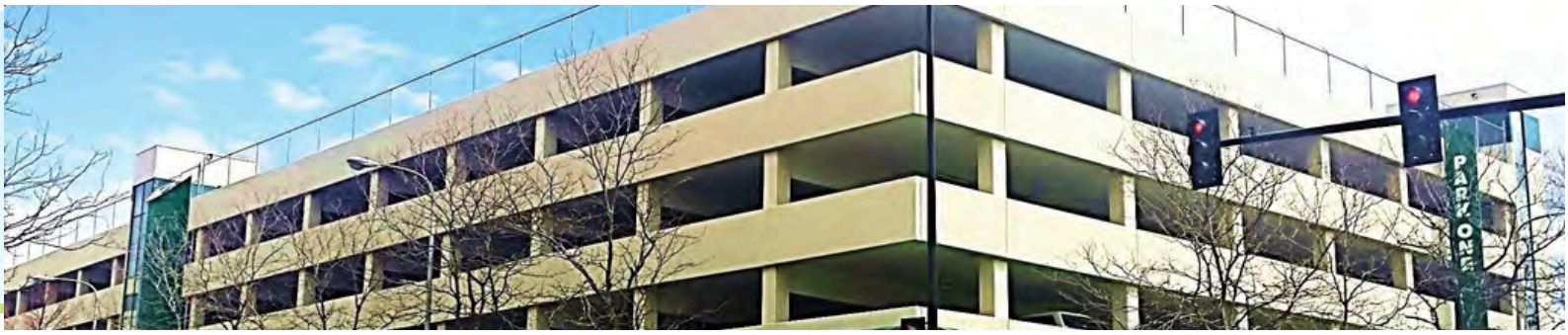
	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
PERSONAL SERVICES	$ 100,001	$ 119,177	$ 125,000	$ 125,000	$ 125,000
OPERATIONS AND MAINTENANCE	5,060,790	942,567	1,775,628	1,500,000	848,661
CAPITAL	-	3,596	-	-	-
TRANSFERS	24,856,907	31,602,683	30,907,700	30,907,700	33,071,077
TOTAL EXPENDITURES	$ 30,017,698	$ 32,668,023	$ 32,808,328	$ 32,532,700	$ 34,044,738

NON-DEPARTMENTAL

GENERAL FUND

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
SICK AND VACATION PAYOFF	$ 100,001	$ 119,177	125,000	125,000	125,000
LIABILITY INSURANCE	989,202	553,919	1,152,128	1,152,128	380,301
PROFESSIONAL SERVICES	477,122	368,517	603,500	329,872	454,860
SPECIAL ASSESSMENTS	17,453	20,131	20,000	18,000	13,500
FRANCHISE FEE SETTLEMENT	3,577,012	-	-	-	-
CAPITAL	-	3,596	-	-	-
TRANSFERS TO OTHER FUNDS					
LIBRARY	1,372,419	1,394,332	1,392,818	1,392,818	1,211,824
COMMUNITY DEVELOPMENT	66,552	35,387	51,470	51,470	42,343
CITY HALL LEASE	-	151,864	-	-	234,056
PARKS AND RECREATION	3,823,482	7,506,100	7,027,866	7,027,866	7,235,188
PLANNING	300,000	100,000	100,000	100,000	100,000
PUBLIC SAFETY	19,294,455	22,415,000	22,335,546	22,335,546	24,247,666
TOTAL EXPENDITURES	$ 30,017,698	$ 32,668,023	$ 32,808,328	$ 32,532,700	$ 34,044,738

PARKING



Parking Division

BUDGETED EXPENSE TOTAL | $2,384,526

CHANGE FROM PRIOR YEAR | ($933,009)

Budget Justification

The FY27 Parking Division budget totals $2,384,526, representing a decrease of $933,009 compared to FY26. The reduction is primarily due to significant capital outlay projects included in the FY26 budget for restoration work at the Park 1, Park 2, and Park 3 parking garages. While some work will continue, most of the repair expenditures occurred in FY26.

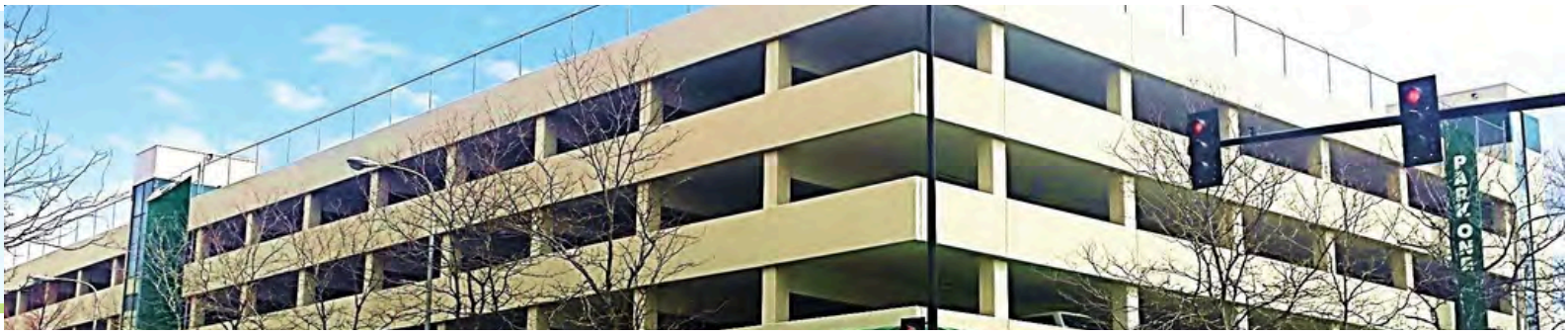
In FY27, the division plans to purchase a garage sweeper/scrubber to improve routine maintenance of the parking garages. The equipment will sweep and scrub garage decks while collecting dirty water generated during the cleaning process, helping preserve the condition of the garage structures and support long-term infrastructure maintenance.

New Programs



The Parking Division has invested in a License Plate Recognition (LPR) system to improve parking enforcement and more accurately monitor signed parking areas. The system will also support potential future parking initiatives such as residential parking permits or expanded paid parking areas.

The division continues to improve security within the parking garages through the installation of additional cameras equipped with artificial intelligence and audio capabilities.



Goals

BUDGETED EXPENSE TOTAL | $2,384,526

CHANGE FROM PRIOR YEAR | ($933,009)

Goal: Maintain financial stability and operational efficiency within the Parking Division.

Action:

oMonitor parking revenues, expenditures, and operational costs to ensure long-term sustainability.

oEnsure monthly parking customers are accurately billed and payments are collected promptly.

oReview parking utilization and evaluate parking rates as needed.

Outcome(s):

·Continued financial stability within the Parking Division.

·Improved financial tracking and reporting.

·Efficient use of operational resources.

Goal: Maintain and preserve parking facilities to ensure safe, clean, and functional infrastructure.

Action:

o Implement the new garage sweeper/scrubber to support routine garage cleaning.

o Conduct regular inspections of garages and surface lots.

o Perform preventative maintenance and repairs.

Outcome(s):

·Improved cleanliness and appearance of parking facilities.

·Extended life of parking structures.

Goal: Enhance safety, security, and enforcement within parking facilities.

Action:

o Continue installing and upgrading security cameras.

o Evaluate lighting improvements to increase visibility.

o Utilize License Plate Recognition (LPR) technology to improve enforcement.

Outcome(s):

·Increased safety and security within parking facilities.

·Improved monitoring and enforcement.

·Greater customer confidence

Goal: Support downtown development and improve parking services through partnerships and technology.

Action:

oMaintain partnerships with Capehon Development related to Park 3 operations.

oContinue coordination with Billings School District #2 regarding the Lincoln Center lot.

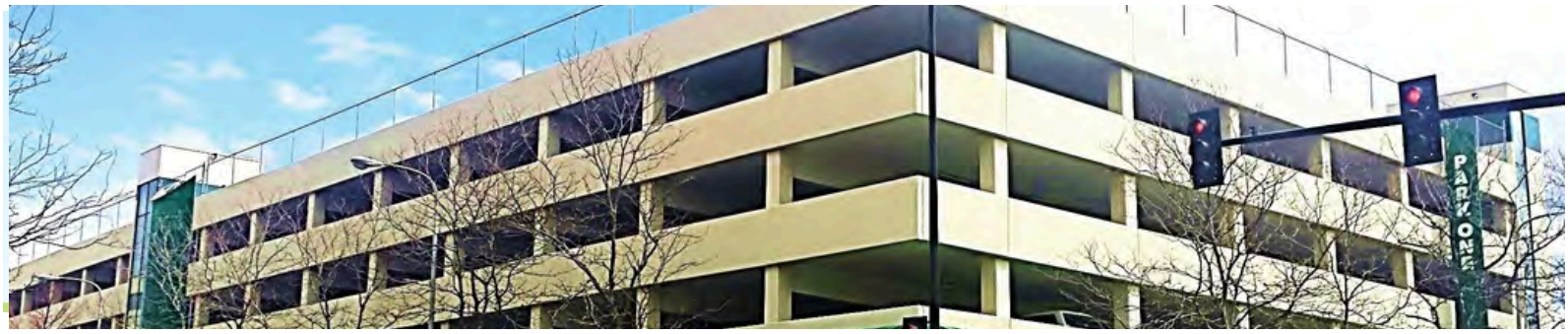
oEvaluate opportunities for digital parking information boards.

Outcome(s):

·Strong working relationships with community partners.

·Improved communication of parking information.

·Parking services that support downtown businesses and visitors.



Parking Division

BUDGETED EXPENSE TOTAL | $2,384,526

CHANGE FROM PRIOR YEAR | ($933,009)

About the Division

The Parking Division manages both on-street and off-street parking in downtown Billings and serves as the clearinghouse for all citywide parking citations.

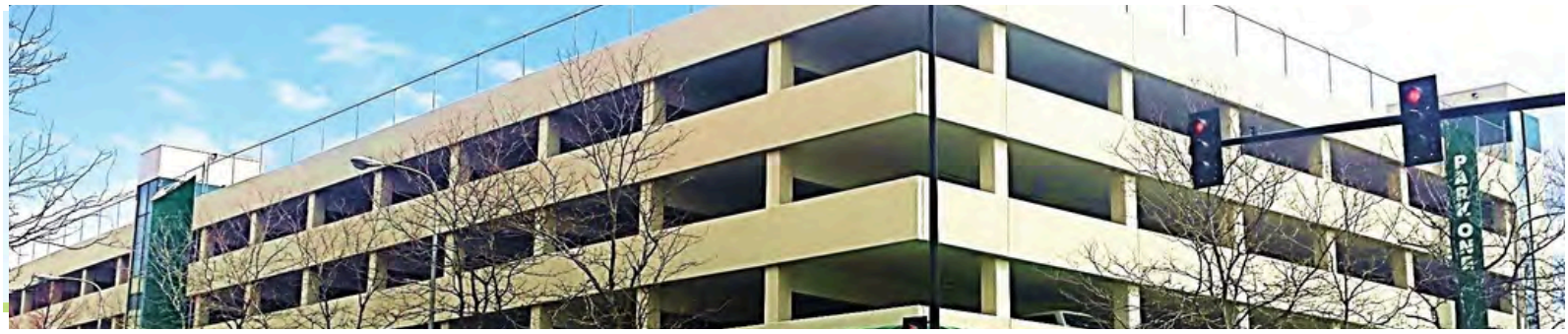
The division currently operates and maintains:

- Four parking garages
- Four surface parking lots
- Approximately 800+ parking meters
- Six Level 2 EV charging ports

The division is currently working with Billings School District #2 to explore a potential agreement related to parking at the Lincoln Center lot. Details of this arrangement are still being finalized.

Staffing Changes

The Parking Division currently has one Facilities Maintenance Support I position vacant. In addition, the Meter Collections/Maintenance position has been unavailable due to extended employee leave. Facilities Maintenance staff have assisted with operational duties to help maintain service levels.



Staffing Authorization

BUDGETED EXPENSE TOTAL | $2,384,526

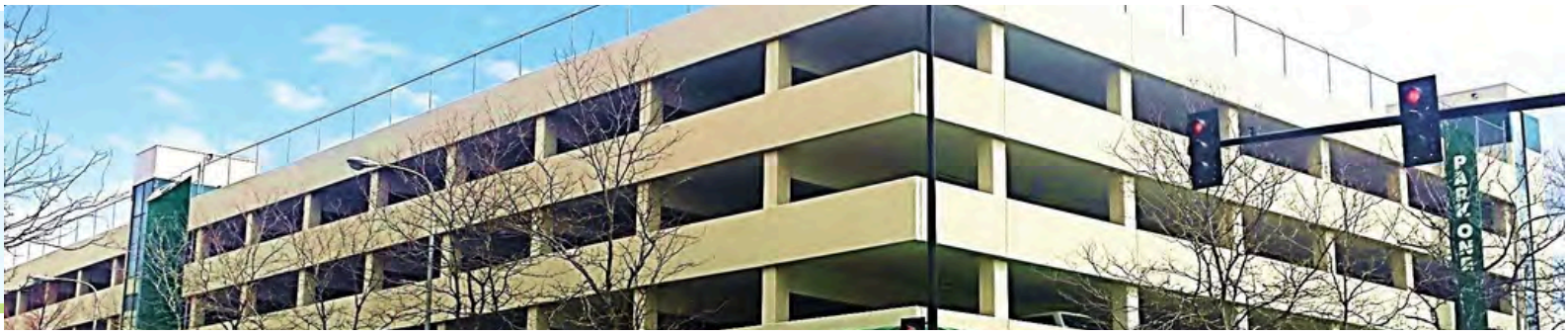
CHANGE FROM PRIOR YEAR | ($933,009)







POSITION	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY26	PROPOSED FY27
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**



Budgeted Expenses

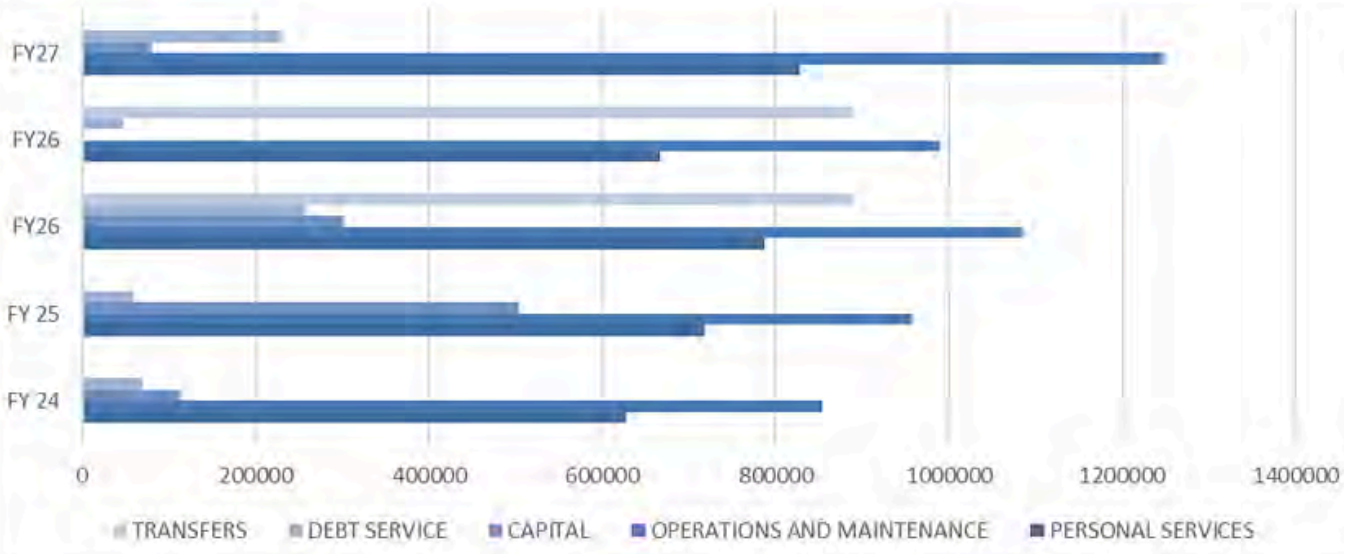
BUDGETED EXPENSE TOTAL | $2,384,526

CHANGE FROM PRIOR YEAR | ($933,009)

PARKING FUND
OPERATING BUDGET

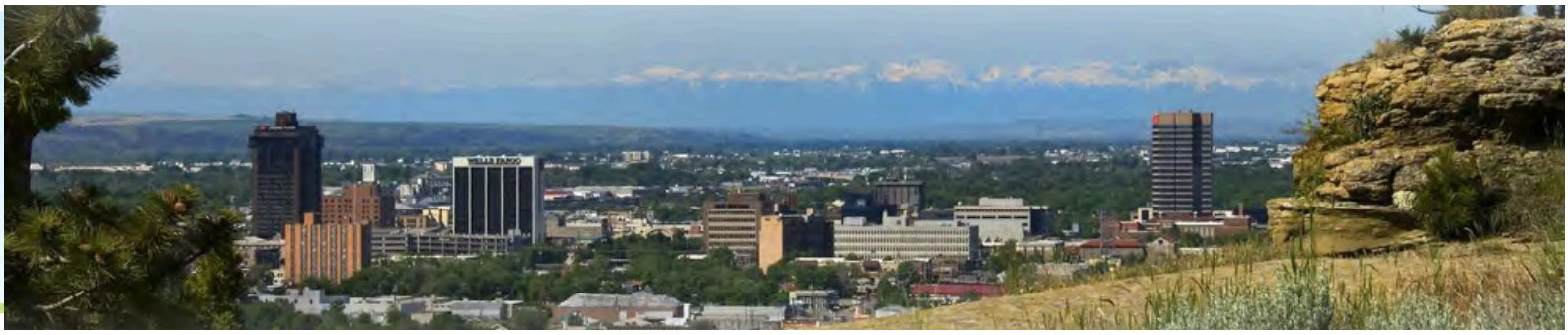
FUND 5210

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY26	ESTIMATE FY26	PROPOSED FY27
PERSONAL SERVICES	$ 627,713	$ 718,169	$ 787,248	$ 666,000	$ 828,222
OPERATIONS AND MAINTENANCE	853,987	957,856	1,084,101	990,000	1,247,484
CAPITAL	113,472	503,844	301,700	-	79,950
DEBT SERVICE	69,288	59,351	255,783	47,000	228,870
TRANSFERS	-	948	888,703	888,703	-
TOTAL EXPENSES	**$1,664,460**	**$2,240,168**	**$3,317,535**	**$ 2,591,703**	**$2,384,526**



AVIATION & TRANSIT

AIRPORT



Airport

BUDGETED EXPENSE TOTAL | $30,393,132

CHANGE FROM PRIOR YEAR | ($2,866,495)

Budget Justification

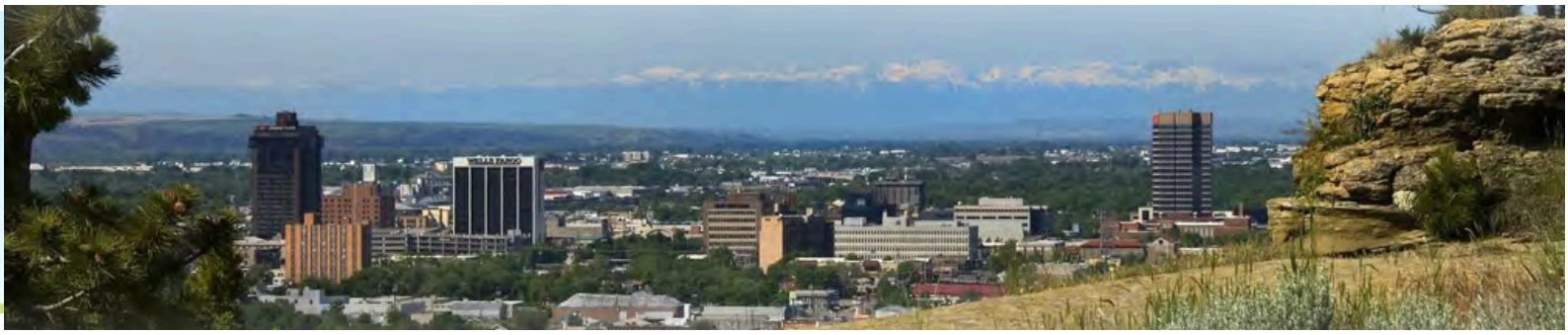
The Aviation Division of the Aviation and Transit Department operates and maintains the City of Billings Logan International Airport, providing the facilities for commercial service airline operators to offer transportation for travelers utilizing the Airport's Terminal Building. In pre-COVID years, 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 1,000,000 during 2025. 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, aircraft maintenance 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 concessions, rental, and lease revenues offset the costs to operate and maintain the Airport's facilities.











Airport

BUDGETED EXPENSE TOTAL | $30,393,132

CHANGE FROM PRIOR YEAR | ($2,866,495)

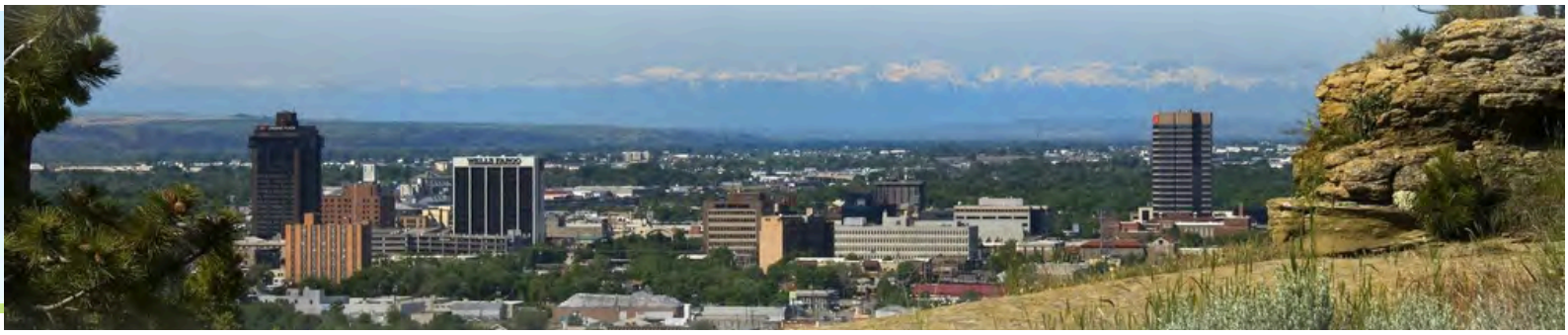
Budget Justification continued...

Revenues

The Airport's FY 2027 budgeted revenues total $25,813,811, which is an increase of $413,262 from the FY 2026 budget. PFC collections are expected to increase as passenger traffic continues to rebound 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 FY 2027 are predicted to be $15,040,811, a slight increase over FY 2026. This is primarily due to the decrease in landing fees as the result of Federal Express losing the USPS mail contract and moving to a contractor with smaller cargo planes. Any capital expenses above the FY 2027 revenues will be covered by airport generated capital reserves.

Expenses

The Airport's Personnel Services FY 2027 budget is $277,934 more than the FY 2026 budget. This increase is due to step increases and the anticipated cost of living wage increase that all employees will receive from labor negotiations.The Airport's FY 2027 Operations and Maintenance budget is $190,000 more than that of FY 2026. This is the result of the Airport anticipating having to implement additional employee screening program requirements, upgrade to CCTV camera systems, and the increase in City of Billings cost allocation charges from other departments. Operating expenses for FY 2027 are budgeted at $11,166,688.



Airport

BUDGETED EXPENSE TOTAL | $30,393,132

CHANGE FROM PRIOR YEAR | ($2,866,495)

Budget Justification continued...

Capital

The FY 2027 capital projects include the following:

- The Airport Improvement Program (AIP) will provide approximately $7,500,000 to fund the ticket counter remodel ($14,166,666), and rehabilitation of the incursion & fuel farm roads ($2,631,578).

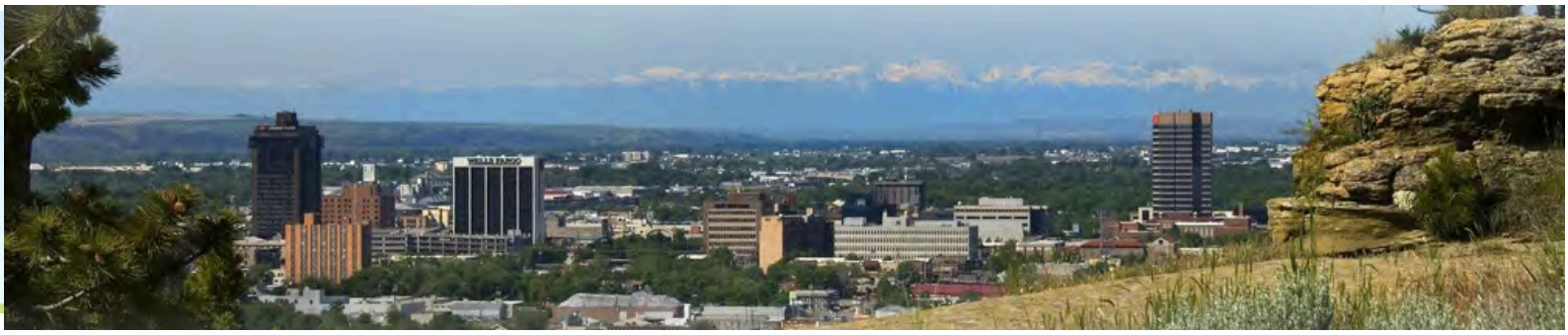
- Passenger Facility Charges (PFC) will provide approximately $2,000,000 to fund the replacement of two new fire trucks.

- There are no Car Rental Facility Charges (CFC) funded projects budgeted for FY 2027. CFCs will be used to pay the 2020B long term debt.

- Other projects budgeted in FY 2027 include: Shuttle lot ($1,700,000), Taxiway H design ($110,000), Airfield equipment - motor patrol, loader, mowers ($1,000,000), and snow removal equipment – broom ($1,000,000).

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 2027 Debt Service Principal and Debt Service Interest budgets may be less than the FY 2026 budget due to early pay-off of the Terminal Expansion project loan.



Airport

BUDGETED EXPENSE TOTAL | $30,393,132

CHANGE FROM PRIOR YEAR | ($2,866,495)

New Programs

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

Expanding the Airport's Air Service Development effort.

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

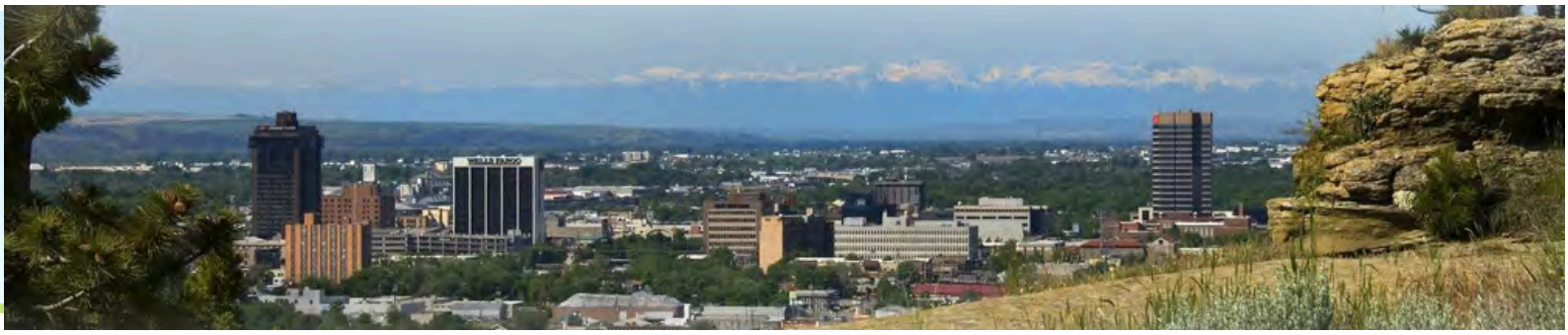




Staffing Changes

Staffing additions include a Marketing Specialist and Construction Project Manager.

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.



GOALS

BUDGETED EXPENSE TOTAL | $30,393,132

CHANGE FROM PRIOR YEAR | ($2,866,495)

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

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

Outcome: A twenty-year forecast of future Airport infrastructure 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.

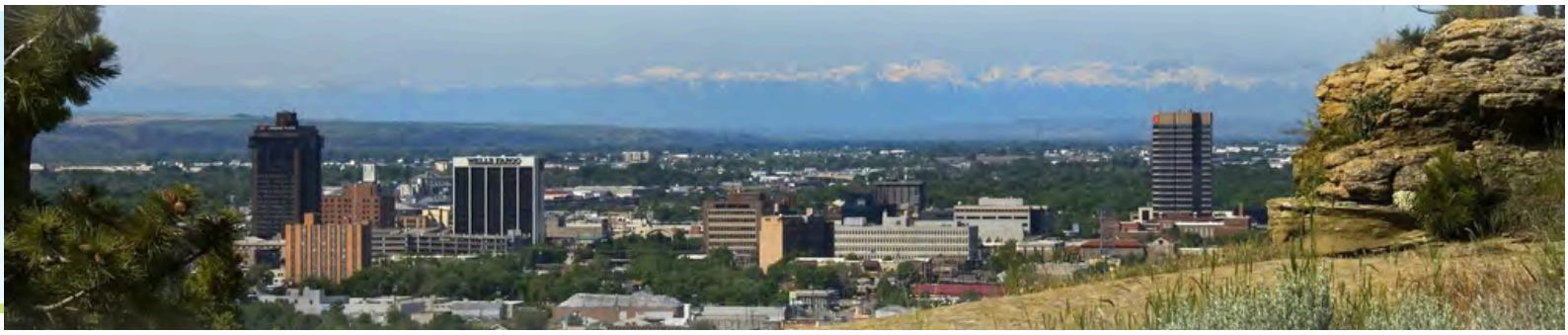
Outcome: Robust travel opportunities for the users of the Airport at a fair price.

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

Action: Phase I – A multi-year project to rehabilitate the ticket counter area and install an inline baggage screening system.

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





Revenues and Expenses

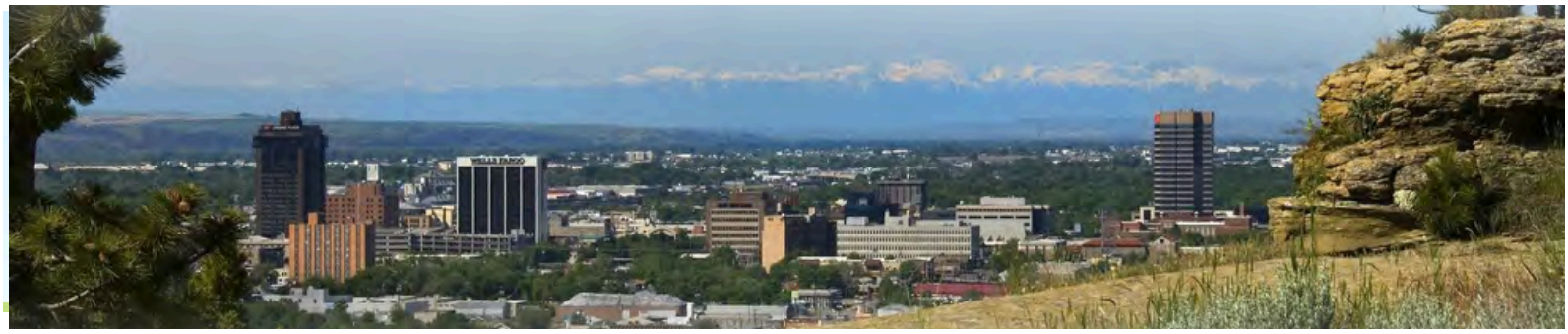
BUDGETED EXPENSE TOTAL | $30,393,132

CHANGE FROM PRIOR YEAR | ($2,866,495)

AIRPORT FUND
OPERATING BUDGET

FUNDS 5600-5690 & 4050-4090

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
WORKING CAPITAL - BEGINNING	$ 23,446,631	$ 26,846,486	$ 30,236,148	$ 30,236,148	$ 30,154,947
REVENUES:					
CHARGE FOR SERVICES	$ 12,511,636	$ 13,715,326	$ 14,349,853	$ 14,480,000	$ 14,397,811
FEDERAL/STATE GRANT REVENUE	11,771,050	7,804,289	7,628,480	9,200,000	7,500,000
PFC REVENUE	1,772,110	1,608,006	1,875,000	1,750,000	1,950,000
CFC REVENUE	790,506	864,336	820,000	835,000	907,000
INVESTMENT INTEREST	1,525,182	1,329,218	642,276	1,050,000	1,016,000
SALE OF EQUIPMENT/LAND	-	-	-	-	-
REFUNDS/REIMBURSEMENTS	100,035	77,453	84,940	90,000	43,000
TOTAL REVENUE	$ 28,470,519	$ 25,398,628	$ 25,400,549	$ 27,405,000	$ 25,813,811
EXPENSES:					
ADMINISTRATION	$ 1,950,674	$ 2,406,945	$ 2,837,071	$ 2,375,000	$ 2,916,398
BUILDING MAINTENANCE	2,195,992	2,328,302	2,607,707	2,255,000	2,864,662
AIRFIELD MAINTENANCE	1,658,414	1,626,553	1,748,170	1,530,000	1,737,820
AIRPORT POLICE	1,027,874	1,146,480	1,250,068	1,170,000	1,427,143
AIRCRAFT RESCUE FIREFIGHTING	1,245,793	1,358,565	1,383,370	1,205,000	1,370,932
BUSINESS PARK	177,959	188,450	352,056	160,000	342,526
CAR RENTAL FUELING	393,021	323,877	332,841	362,000	320,000
CAR WASH FACILITY O&M	208,676	207,140	181,471	175,000	187,207
AIRPORT AIP GRANT PROJECTS	14,089,416	7,470,344	18,422,186	8,200,000	16,908,244
AIRPORT PFC PROJECTS	-	2,909,282	2,000,000	4,983,000	-
AIRPORT CFC PROJECTS	-	21,012	-	25,000	-
CAPITAL OUTLAY	472,725	594,584	1,603,022	3,400,000	1,960,000
DEBT SERVICE-PRINCIPAL	-	-	423,365	1,555,658	305,000
DEBT SERVICE-INTEREST	120,683	124,794	118,300	90,543	53,200
TOTAL EXPENSES	$ 23,541,227	$ 20,706,328	$ 33,259,627	$ 27,486,201	$ 30,393,132
WORKING CAPITAL CHANGES NOT BUDGETED:	(1,529,437)	(1,302,638)	-	-	-
WORKING CAPITAL - ENDING	$ 26,846,486	$ 30,236,148	$ 22,377,070	$ 30,154,947	$ 25,575,626
LESS OPERATING RESERVE	1,480,000	1,480,000	1,818,000	1,818,000	1,900,000
LESS REVENUE BOND RESERVE	2,425,000	2,425,000	2,425,000	425,000	2,425,000
AVAILABLE WORKING CAPITAL	$ 22,941,486	$ 26,331,148	$ 18,134,070	$ 27,911,947	$ 21,250,626



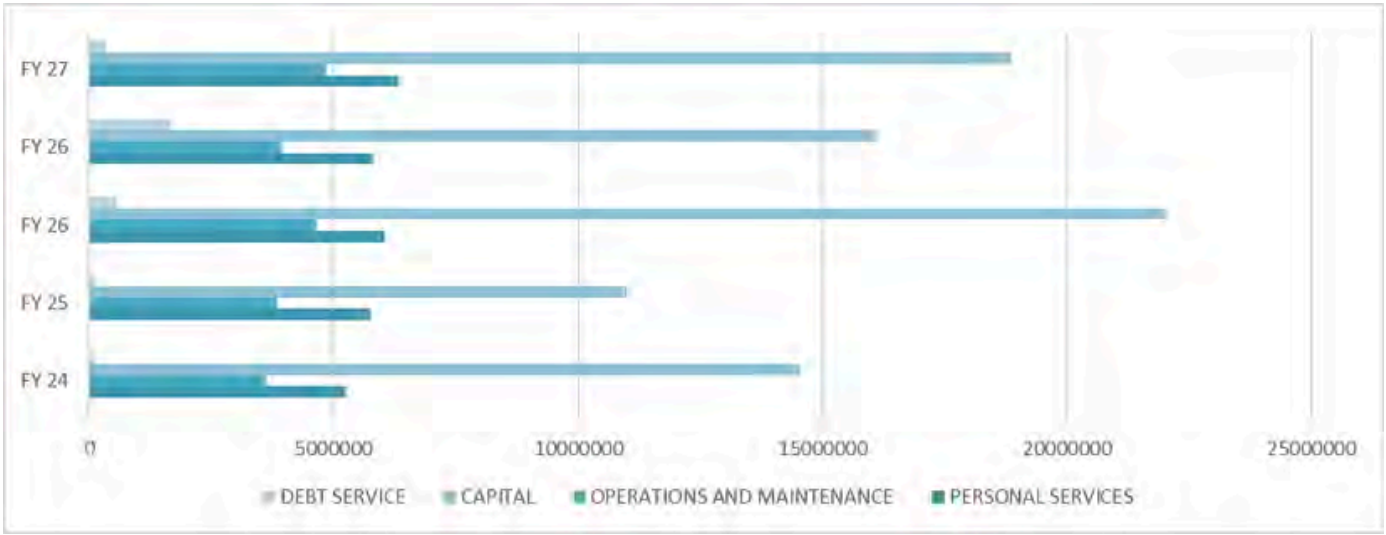
Operating Budget

BUDGETED EXPENSE TOTAL | $30,393,132

CHANGE FROM PRIOR YEAR | ($2,866,495)

AIRPORT FUND
OPERATING BUDGET

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
PERSONAL SERVICES	$ 5,244,568	$ 5,754,297	$ 6,048,829	$ 5,800,000	$ 6,326,763
OPERATIONS AND MAINTENANCE	3,613,835	3,832,015	4,643,925	3,940,000	4,839,925
CAPITAL	14,562,141	10,995,222	22,025,208	16,100,000	18,868,244
DEBT SERVICE	120,683	124,794	541,665	1,646,201	358,200
TOTAL EXPENSES	**$ 23,541,227**	**$ 20,706,328**	**$ 33,259,627**	**$27,486,201**	**$30,393,132**



MET TRANSIT



MET Transit

BUDGETED EXPENSE TOTAL | $9,636,169

CHANGE FROM PRIOR YEAR | ($1,476,934)

Budget Justification

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

Revenues

The budget for Transit revenues totals $8,974,545 for FY 2027, which is a decrease of $1,624,177 from the FY 2026 budget. This decrease is a combination of decreased capital projects funded by grants in FY 2026 and decreased federal, state and local revenues. Anticipated generated operating revenue increased slightly by $6,500 primarily due to growth of collected fares and growth of the advertising program. Anticipated federal revenue decreased by $24,698 due to decreased 5303 planning apportionment, while state source revenue decreased by $107,947 due to decreases in TransADE funds. Local tax revenues decreased by $19,089 while Interest on investments increased by $96,574. Federal capital funds decreased by a total of $1,689,742.

Operating Expenses

Total FY 2027 budgeted operating expenses of $8,736,169 reflect an increase of $555,016 from FY 2026. Personnel services increased significantly by $216,726 due to step increases for those employees with six years of service or less and the union negotiated cost of living increases. Overall non-personnel operating budget items increased by a total of $151,128; this is a result of adjustments across the board with fleet, auto parts, and facility expenditure increasing by a combined $89,971 and insurance costs increasing by $51,987.



MET Transit

BUDGETED EXPENSE TOTAL | $9,636,169

CHANGE FROM PRIOR YEAR | ($1,476,934)

Budget Justification continued...

Paratransit operations increased by $959 while fixed-route operations decreased by $7,122, and overall administration increased by a combined $15,334. Increases in operational expenses occurred primarily due to parts usage for fleet repairs and cost escalations for services. Expenses were selectively reduced where able with cuts to management training, marketing items, and other controllable expenses.

Capital Expenses

Transit's FY 2027 capital expenditure budget totals $900,000 and consists of planned bus stop improvements ($162,500), construction supporting amenity updates at the Stewart Park Transfer Center ($400,000), a replacement forklift ($50,000) for use at the METroplex, and a Downtown Transfer Center Service window/remodel project ($287,500) rolled forward from FY26.

A combination of Section 5310 and Section 5339A Grant will fund 80% of the allowed costs for the bus stop improvements. Section 5339A federal formula funding will be used as available for 80% of allowable facility projects and the forklift replacement. Total expenditure of $900,000 includes $720,000 in federal grants (reflected above in total Revenues) and $180,000 in local match funded by using MET Transit reserves.





MET Transit

BUDGETED EXPENSE TOTAL | $9,636,169

CHANGE FROM PRIOR YEAR | ($1,476,934)

New Programs

MET anticipates exploring additional routing and revenue options to support fixed-route service expansion by utilizing area CMAQ funding.

Staffing Changes

MET is not requesting additional staff for FY 2027.

Department Goals

Goal: Improve bus stop locations through assessment for usability 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 to increase ridership.

Action(s): Complete updates to the Stewart Park Transfer Center to provide for 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 the Transit advertising program to increase generated revenue. Using the completed Governance and Funding Study findings, assess potential partnerships and other revenue growth strategies to increase transit reach and funding levels.

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.



Staffing Authorization

BUDGETED EXPENSE TOTAL | $9,636,169

CHANGE FROM PRIOR YEAR | ($1,476,934)

POSITION	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	PROPOSED FY 27
AVIATION & TRANSIT DIRECTOR	0.2	0.2	0.2	0.2
ASSISTANT AVIATION DIRECTOR	0.1	-	-	
ASSISTANT TRANSIT DIRECTOR	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 COORD.	-	-	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 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
FACILITIES MAINT MECHANIC	1.0	1.0	1.0	1.0
TRANSIT SERVICES DISPATCHER	4.0	4.0	5.0	5.0
TOTAL	59.3	59.2	68.2	68.2



Budgeted Expenses

BUDGETED EXPENSE TOTAL | $9,636,169

CHANGE FROM PRIOR YEAR | ($1,476,934)

TRANSIT FUND
OPERATING BUDGET

FUND 5710,5720,4110,4120,2040

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
PERSONAL SERVICES	$ 5,620,748	$ 5,936,678	$ 6,239,337	$ 5,822,899	$ 6,456,063
OPERATIONS AND MAINTENANCE	1,987,779	2,394,141	1,941,816	2,125,401	2,280,106
CAPITAL	3,455,639	7,943,991	2,931,950	3,056,244	900,000
TOTAL EXPENSES	$ 11,064,166	$ 16,274,810	$ 11,113,103	$ 11,004,545	$ 9,636,169





Budgeted Expenses

BUDGETED EXPENSE TOTAL | $9,636,169

CHANGE FROM PRIOR YEAR | ($1,476,934)

TRANSIT FUND
OPERATING BUDGET

FUNDS 5710,5720,4110,4120,2040

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
EXPENSES:					
ADMINISTRATION	$ 1,583,150	$ 1,260,119	$ 911,758	$ 1,025,604	$ 957,556
OPERATIONS/DRIVERS	3,067,485	3,365,047	3,831,532	3,516,173	3,950,258
OPERATIONS/NON-DRIVERS	451,254	650,156	575,749	505,981	648,228
MAINTENANCE	1,164,217	1,503,355	1,342,619	1,454,341	1,633,909
MARKETING	117,650	121,331	141,041	118,837	135,194
PARATRANSIT	1,181,885	1,282,614	1,326,981	1,281,948	1,363,954
DOWNTOWN TRANSFER CNTR	42,886	67,465	51,473	45,417	47,070
TRANSFER OUT	-	5,000	-		
CAPITAL-LOCAL	-	12,843	-	-	-
CAPITAL - FEDERAL	3,455,639	7,931,148	2,931,950	3,056,244	900,000
O & M - LOCAL	-	80,732	-	-	-
TOTAL EXPENSES	$ 11,064,166	$ 16,279,810	$ 11,113,103	$ 11,004,545	$ 9,636,169



Budgeted Revenues

BUDGETED EXPENSE TOTAL | $9,636,169

CHANGE FROM PRIOR YEAR | ($1,476,934)

TRANSIT FUND
OPERATING BUDGET

FUNDS 5710,5720,4110,4120,2040

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
REVENUES:					
STATE AND FEDERAL GRANTS	$ 5,029,146	$ 3,975,386	$ 3,546,254	$ 3,546,254	$ 3,397,210
FTA CAPITAL GRANT	2,822,360	5,875,406	2,409,742	2,179,742	720,000
TAX REVENUE	2,648,844	3,073,206	3,101,281	3,090,116	3,203,348
INTER GOVERNMENTAL	335,866	352,021	362,211	362,145	371,679
OPERATING REVENUES	818,338	873,717	891,100	905,766	927,600
INTEREST ON INVESTMENTS	315,857	293,369	241,434	236,378	338,008
MISCELLANEOUS	23,277	44,926	10,050	16,190	10,050
TRANSFER IN	-	4,999	-	-	-
SALE SURPLUS EQUIP	2,549	26,062	36,650	48,000	6,650
TOTAL REVENUE	$ 11,996,237	$ 14,519,092	$ 10,598,722	$ 10,384,590	$ 8,974,545

FINANCE



Finance Department

BUDGETED EXPENSE TOTAL | $8,390,519

CHANGE FROM PRIOR YEAR | $451,337

Budget Justification

The Finance Department manages essential municipal functions, including Purchasing, Accounts Payable, Business Licenses, Debt and Investment Management, and Financial Reporting. For FY27, the department is requesting $2.1 million from the General Fund to cover internal salaries, operations, and maintenance. While this request supports daily needs, the total departmental budget is $8.3 million, reflecting an overall increase of $451,337 compared to the previous fiscal year.

This budget growth is primarily driven by a strategic one-time transfer from the Capital Replacement Plan into the Public Safety Fund. This move facilitates a shift in how the City acquires Police tasers and body cameras, moving from one-time capital purchases to an annual lease model. Other rising expenses contributing to the total include higher Internal Service charges, increased costs for contracted Professional Services, standard adjustments to salaries and wages, and an increase in Storm Debt Service to fund future infrastructure via fee collections .

Conversely, the department has achieved significant savings through the restructuring of the City Hall lease. Annual payments have been reduced following a substantial pay-down of the debt, funded by proceeds from the sale of the Park 1 Structure, the former City Hall, and the application of Historical Tax Credits. These reductions help offset the broader operational increases, balancing the department's long-term fiscal obligations with its immediate service requirements.

New Programs

There are no new or expanded programs for FY27.



Staffing Authorization

BUDGETED EXPENSE TOTAL | $8,390,519

CHANGE FROM PRIOR YEAR | $451,337

Staffing Changes:

The Finance department is recommending holding open one vacant position for the next few years. This will help balance the City's budget in the wake of the property tax legislation in 2025. The Grants Administrator position is recommended to remain unfilled. An Accountant II will replace the Budget Analyst in FY2027.

POSITION	ACTUAL FY 25	ACTUAL FY 26	BUDGET FY 26	PROPOSED FY 27
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	-
ACCOUNTANT II	3.0	3.0	2.0	3.0
ACCOUNTING TECHNICIAN	1.0	1.0	1.0	1.0
ACCOUNT CLERK II	3.0	3.0	3.0	3.0
DEBT/INVESTMENT COORDINATOR	1.0	1.0	1.0	1.0
GRANTS ADMINISTRATOR	1.0	1.0	1.0	1.0
PURCHASING AGENT	1.0	1.0	1.0	1.0
TOTAL	12.0	12.0	13.0	13.0



Budgeted Expenses

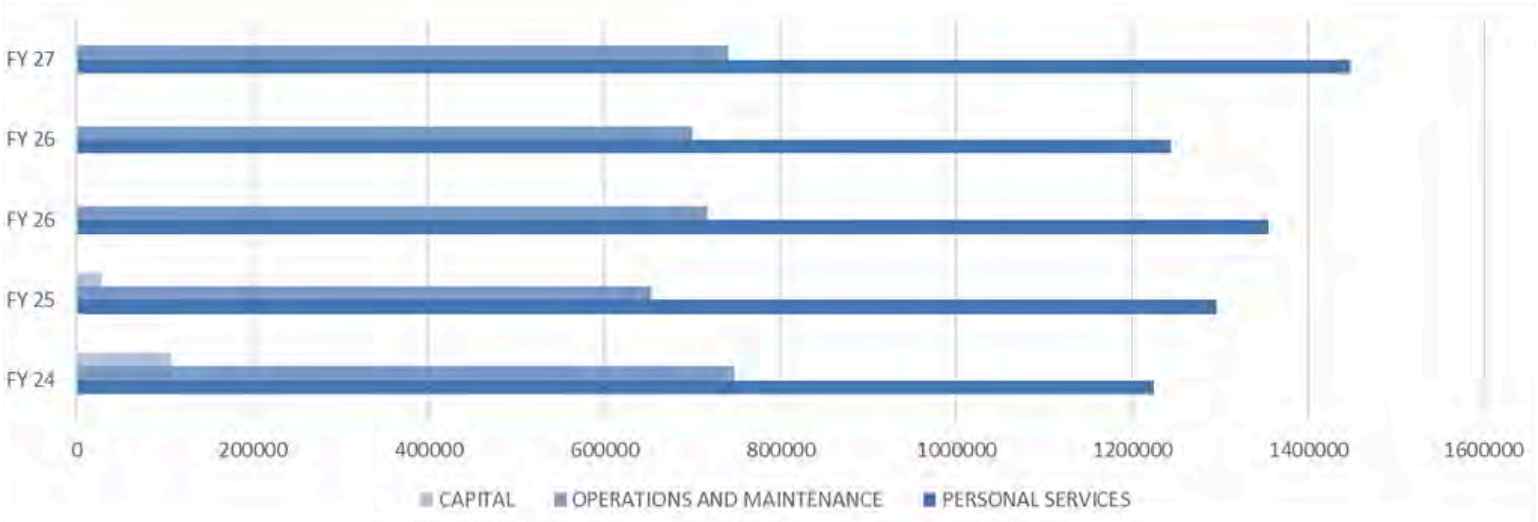
BUDGETED EXPENSE TOTAL | $8,390,519

CHANGE FROM PRIOR YEAR | $451,337

FINANCE
OPERATING BUDGET

GENERAL FUND

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
PERSONAL SERVICES	$ 1,224,661	$ 1,296,771	$ 1,355,012	$ 1,243,458	$ 1,448,680
OPERATIONS AND MAINTENANCE	748,154	653,670	717,507	700,000	741,382
CAPITAL	107,412	27,747	-	-	-
TOTAL EXPENDITURES	**$ 2,080,227**	**$ 1,978,188**	**$ 2,072,519**	**$ 1,943,458**	**$ 2,190,062**





Budgeted Expenses

BUDGETED EXPENSE TOTAL | $8,390,519

CHANGE FROM PRIOR YEAR | $451,337

FINANCE DEPARTMENT EXPENSE

EXPENSE BY FUND

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
GENERAL FUND	$ 2,080,227	$ 1,978,187	$ 2,072,519	$ 1,943,458	$ 2,190,062
CENTRAL SERVICES FUND	106,664	277,855	270,862	148,064	171,931
CAPITAL REPLACEMENT FUND	2,568	6,984	4,881	4,881	513,646
SPECIAL IMPROVEMENT DISTRICT BONDS	1,015,678	983,260	804,750	804,750	801,200
SIDEWALK DISTRICT BONDS	544,755	660,592	513,800	513,800	518,600
STORM SEWER DEBT SERVICE	1,007,130	997,544	1,473,500	1,473,500	1,817,775
CITY HALL FINANCING	-	10,749,841	1,240,034	7,601,090	467,056
FORMER FEDERAL BUILDING	-	490,935	-	6,790,000	395,563
GENERAL OBLIGATION DEBT					
LIBRARY G.O.	768,689	761,490	799,586	799,586	752,086
STREET IMPROVEMENTS G.O. 2004A	350,048	355,029	-	-	16,000
BALLPARK G.O. 2015 REFUNDING	748,160	846,469	759,250	759,250	746,600
TOTAL EXPENDITURES	**$ 6,623,919**	**$ 18,108,186**	**$ 7,939,182**	**$ 20,838,379**	**$ 8,390,519**



Budgeted Expenses

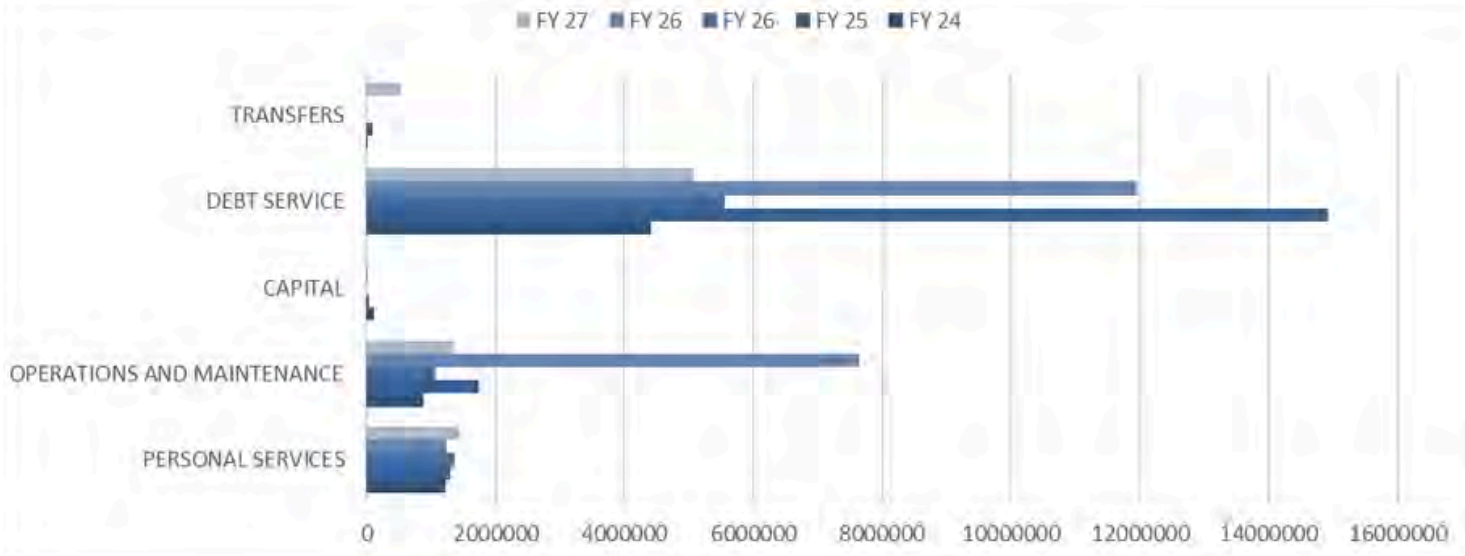
BUDGETED EXPENSE TOTAL | $8,390,519

CHANGE FROM PRIOR YEAR | $451,337

FINANCE
DEPARTMENT ALL FUNDS

EXPENSE BY CLASSIFICATION

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
PERSONAL SERVICES	$ 1,224,661	$ 1,296,771	$ 1,355,012	$ 1,243,458	$ 1,448,680
OPERATIONS AND MAINTENANCE	872,926	1,749,969	1,053,450	7,638,064	1,356,922
CAPITAL	107,412	27,747	-	4,881	-
DEBT SERVICE	4,391,648	14,918,650	5,530,720	11,951,976	5,060,917
TRANSFERS	11,888	103,704	-	-	524,000
DEPRECIATION	15,384	11,345	-	-	-
TOTAL EXPENDITURES	**$ 6,623,919**	**$ 18,108,186**	**$ 7,939,182**	**$ 20,838,379**	**$ 8,390,519**





Budgeted Revenues

BUDGETED EXPENSE TOTAL | $8,390,519

CHANGE FROM PRIOR YEAR | $451,337

FINANCE
DEPARTMENT REVENUE

REVENUE BY FUND	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
GENERAL FUND	$ 41,329,956	$ 43,199,846	$ 43,168,269	$ 42,619,151	$ 44,505,489
PUBLIC SAFETY FUND	53,350,685	56,785,666	58,163,314	56,272,865	60,584,627
CENTRAL SERVICES FUND	119,106	155,351	246,285	221,485	244,405
CAPITAL REPLACEMENT FUND	2,541,143	2,765,282	2,782,479	2,896,837	2,778,388
SPECIAL IMPROVEMENT DISTRICT BONDS	1,592,123	1,219,851	987,895	519,150	1,007,053
SIDEWALK DISTRICT BONDS	818,888	709,561	775,000	775,000	775,000
NEW CITY HALL FINANCING	-	10,163,410	690,034	8,965,706	467,056
FORMER FEDERAL BUILDING	-	1,258,407	-	12,870,913	-
STORM SEWER DEBT SERVICE	201,675	1,036,110	1,499,230	1,051,432	1,853,230
GENERAL OBLIGATION DEBT					
LIBRARY G.O.	686,697	710,844	770,322	736,138	808,041
PARKS G.O. SERIES 2000	10	16	-	-	-
STREET IMPROVEMENTS G.O. 2004A	360,378	2,196	-	-	-
BALLPARK G.O. 2015 REFUNDING	752,302	855,524	767,768	738,712	681,260
TOTAL REVENUE	**$ 101,752,963**	**$ 118,862,064**	**$ 109,850,596**	**$ 127,667,389**	**$ 113,704,549**



Budgeted Revenues

BUDGETED EXPENSE TOTAL | $8,390,519

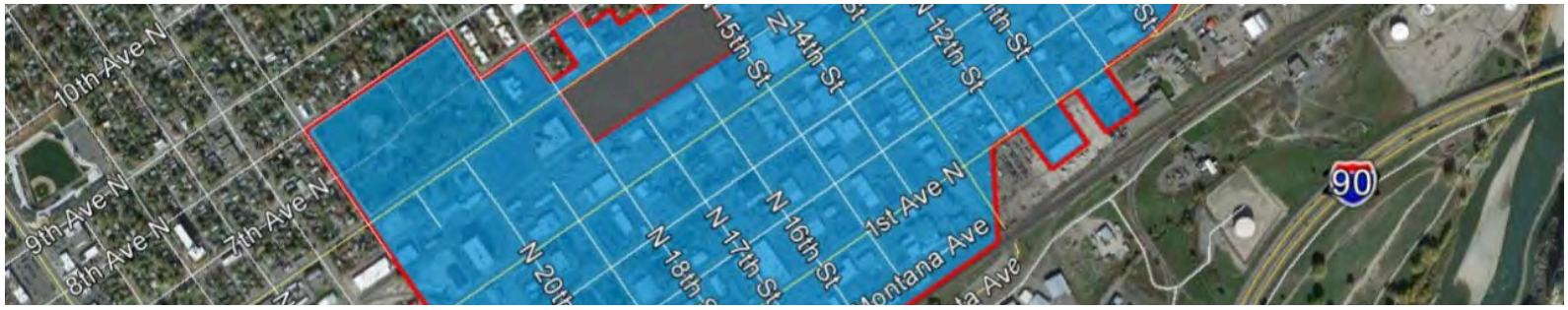
CHANGE FROM PRIOR YEAR | $451,337

FINANCE
DEPARTMENT ALL FUNDS

REVENUE BY TYPE

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
TAXES	$ 56,065,622	$ 56,345,759	$ 56,937,688	$ 55,835,784	$ 58,594,248
SPECIAL ASSESSMENTS	1,587,432	1,686,697	1,715,000	1,234,052	1,715,000
LICENSES & PERMITS	1,887,037	2,040,040	1,977,395	2,079,251	1,587,998
INTERGOVERNMENTAL	15,561,857	16,538,781	17,514,819	16,367,770	18,047,516
CHARGES FOR SERVICE	3,431,352	3,950,782	4,302,827	3,926,769	4,238,299
INVESTMENT EARNINGS	1,237,603	892,757	564,370	735,469	754,765
CONTRIBUTIONS/DONATIONS	-	1,258,407	-	6,600,947	-
DEBT PROCEEDS	12,025	10,250,702	-	-	-
SALE OF ASSET	-	-	-	2,652,705	-
INTERFUND TRANSFERS	21,948,002	25,879,290	26,837,417	38,204,445	28,763,822
MISCELLANEOUS	22,033	18,849	1,080	30,197	2,901
TOTAL REVENUE	$ 101,752,963	$ 118,862,064	$ 109,850,596	$ 127,667,389	$ 113,704,549

URBAN RENEWAL DISTRICTS



Urban Renewal Districts

BUDGETED EXPENSE TOTAL | $21,186,712

CHANGE FROM PRIOR YEAR | $797,748

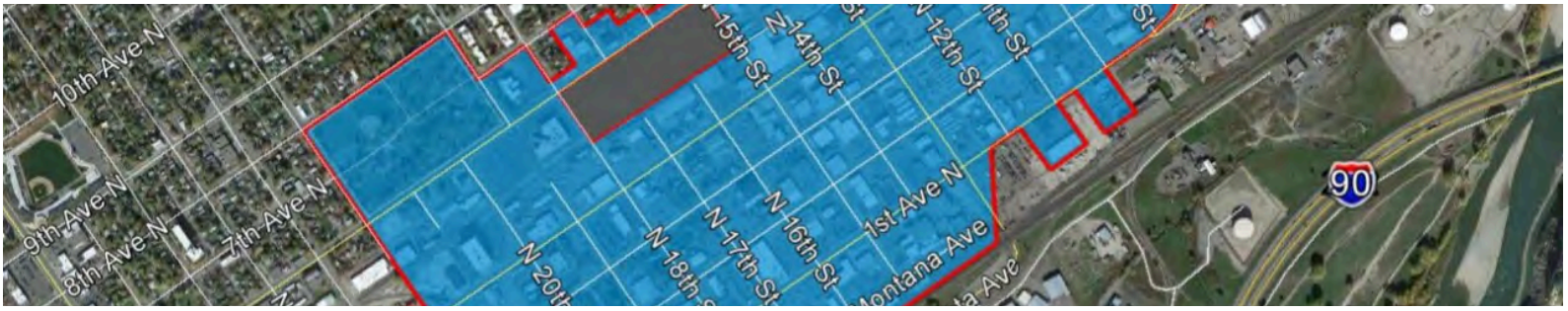
Budget Justification

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

BUDGETED EXPENSE TOTAL | $21,186,712

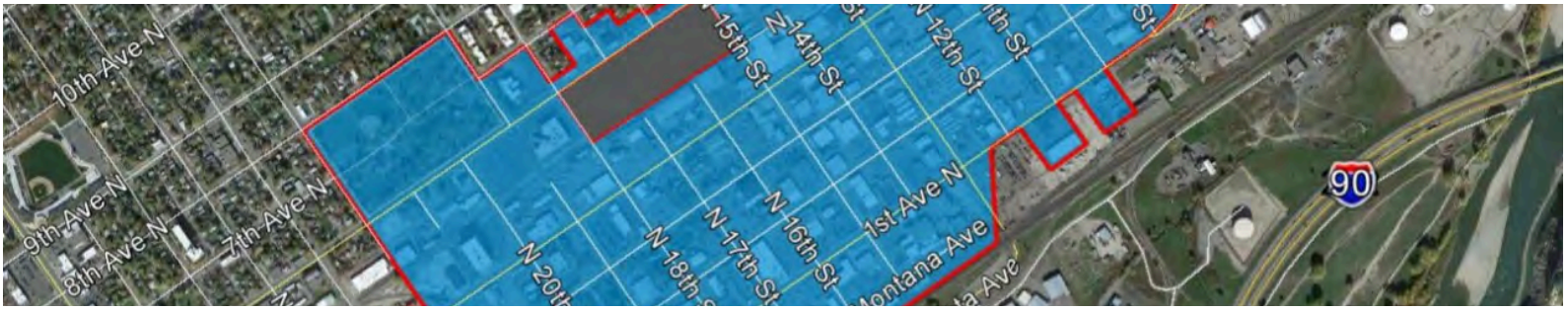
CHANGE FROM PRIOR YEAR | $797,748

ALL TAX INCREMENT OPERATING FUNDS
URBAN RENEWAL DEVELOPMENT BY CLASSIFICATION

	ACTUAL FY 24	ACTUAL FY 25	APPROVED FY 26	ESTIMATE FY 26	PROPOSED FY 27
Contributions/Donations	$ 53,881	$ -	$ -	$ -	$ -
Intergovernmental	871,019	897,791	897,791	950,340	897,791
Investment Earnings	612,636	634,381	499,320	286,678	699,047
Transfers	146,350	2,214,982	-	17,847,741	-
Other Financing	7,574,705	4,213,975	9,600,000	20,850,000	10,000,000
Miscellaneous	163,380	305,420	115,000	48,572	115,000
Taxes	8,349,274	8,106,710	8,371,386	7,155,517	8,844,337
TOTAL REVENUE	**$ 17,771,245**	**$ 16,373,259**	**$ 19,483,497**	**$ 47,138,848**	**$ 20,556,175**

ALL TAX INCREMENT OPERATING FUNDS
URBAN RENEWAL DEVELOPMENT BY FUND

	ACTUAL FY 24	ACTUAL FY 25	APPROVED FY 26	ESTIMATE FY 26	PROPOSED FY 27
Downtown Revolving Loan	$ 259,006	$ 388,192	$ 177,471	$ 90,307	$ 202,459
South TIF	5,295,187	5,154,372	14,761,340	42,408,697	15,740,990
East TIF	1,387,726	1,269,358	1,289,097	991,932	1,164,799
N. 27th TIF	10,829,326	9,561,337	3,255,589	3,647,912	3,447,927
TOTAL REVENUE	**$ 17,771,245**	**$ 16,373,259**	**$ 19,483,497**	**$ 47,138,848**	**$ 20,556,175**



Budgeted Expenses

BUDGETED EXPENSE TOTAL | $21,186,712

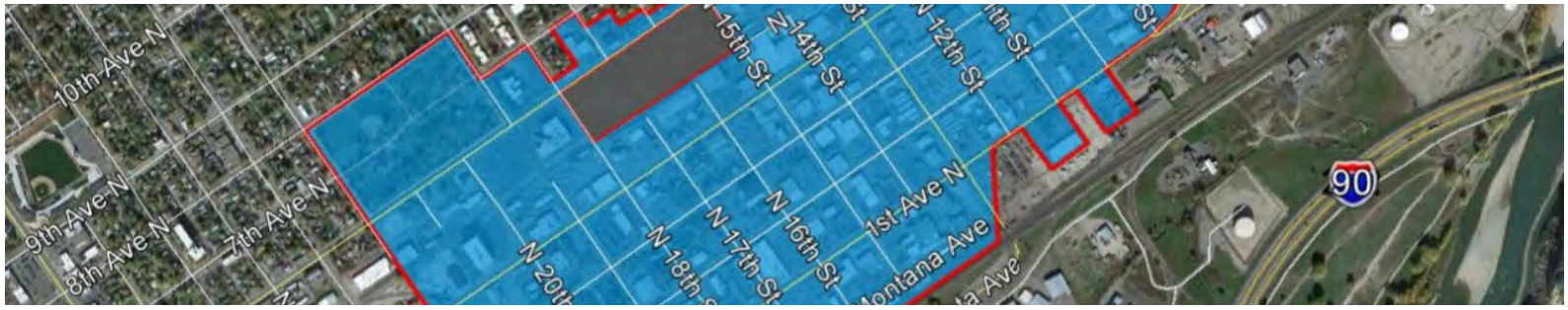
CHANGE FROM PRIOR YEAR | $797,748

ALL TAX INCREMENT OPERATING FUNDS
URBAN RENEWAL DEVELOPMENT BY CLASSIFICATION

	ACTUAL FY 24	ACTUAL FY 25	APPROVED FY 26	ESTIMATE FY 26	PROPOSED FY 27
Bond Issuance Costs	$ 395,517	$ 197,185	$ -	$ 455,279	$ 500,000
Capital Outlay	3,424,541	4,514,372	9,750,000	16,087,495	10,559,800
Interest and Fiscal Charges	1,307,260	1,313,482	2,709,656	2,711,356	2,427,931
Operation and Maintenance	4,191,712	3,421,702	6,103,286	4,347,753	5,716,548
Principal	1,185,000	8,985,000	1,780,075	1,780,075	1,915,000
Transfers Out	582,023	4,601,524	45,947	17,893,688	67,433
TOTAL EXPENDITURES	**$ 11,086,053**	**$ 23,033,265**	**$ 20,388,964**	**$ 43,275,646**	**$ 21,186,712**

ALL TAX INCREMENT OPERATING FUNDS
URBAN RENEWAL DEVELOPMENT BY FUND

	ACTUAL FY 24	ACTUAL FY 25	APPROVED FY 26	ESTIMATE FY 26	PROPOSED FY 27
Downtown Revolving Loan	$ 168,204	$ 273,777	$ 807,030	$ 7,030	$ 801,559
South TIF	6,228,640	7,521,913	15,461,392	36,373,384	15,552,436
East TIF	951,878	1,182,784	1,383,721	1,580,074	1,720,010
N. 27th TIF	3,737,331	14,054,791	2,736,821	5,315,158	3,112,707
TOTAL EXPENDITURES	**$ 11,086,053**	**$ 23,033,265**	**$ 20,388,964**	**$ 43,275,646**	**$ 21,186,712**



South Billings Boulevard

BUDGETED EXPENSE TOTAL | $15,552,436

CHANGE FROM PRIOR YEAR | $91,044

Budget Justification

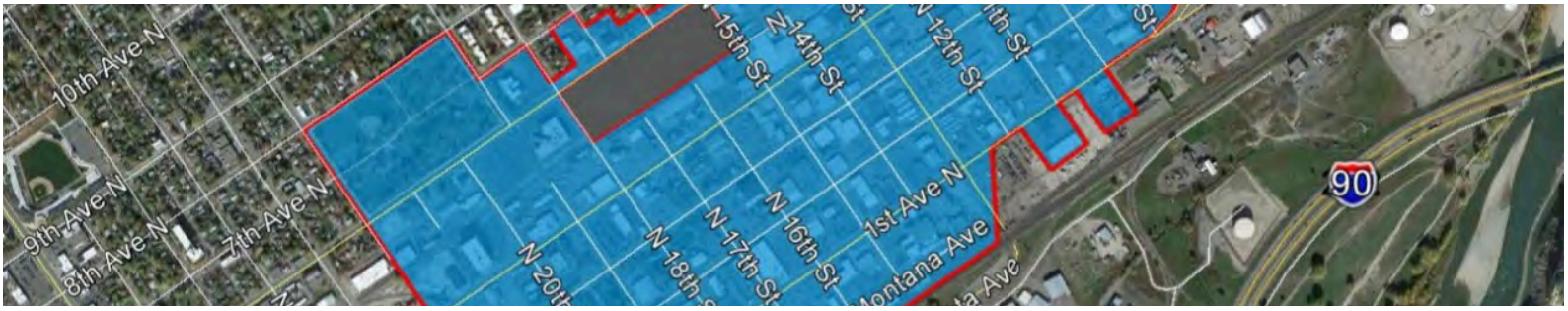
Budgeted expenditures increased $91,044 from the prior year. The largest change was an increase in capital costs of $1.4 million, offset by a decrease in development incentives of $1.3 million. The FY26 budget had several large dollar incentives budgeted where FY27 does not include as many large projects. The Amend Park Recreation Center is currently under construction, and a lot of time and effort is focused on this one project.

The South Billings Boulevard Urban Renewal District (SBBURD) reduced their operating agreement fees by $33,750 reporting a total expense of $126,250 for FY27.

Cost allocation charges are budgeted at $65,211 specifically to cover Planning and Community Services Department employee time and $79,807 to cover additional city time and resources.

The FY27 budget includes $500,000 for unspecified development assistance projects, $50,000 for sewer and utility hookups and $1,000,000 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 FY27 is estimated at $10.6 million, which includes $10.0 million allocated for the construction of the South Park Pool renovation and $559,800 for street improvements.



North 27th Street

BUDGETED EXPENSE TOTAL | $3,112,707

CHANGE FROM PRIOR YEAR | $375,886

Budget Justification

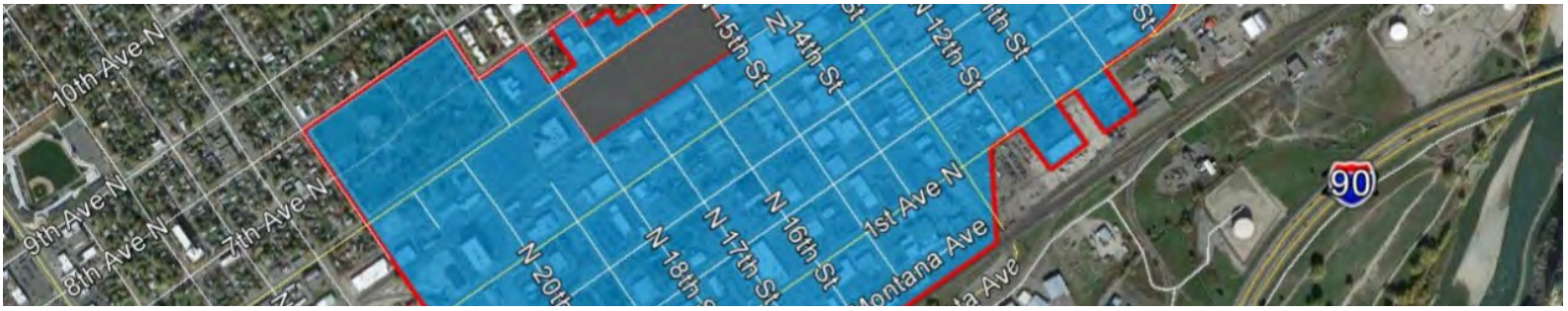
The North 27th Street Urban Renewal District will continue to share the cost with the Downtown Billings Association (DBA) for increased security in the Billings downtown area. The downtown security includes foot-patrol officers from the City of Billings Police Department along with an additional security contract secured by the Downtown Billings Association. The North 27th Street Urban Renewal District shares a portion of these patrol costs and has $71,341 included in their budget for FY27 for the shared expenses.

The total transfer to the Parking Division for FY27 is $45,950, which is used to provide one month's free parking for downtown during the holiday period.

The Downtown Billings Partnership, Inc administrative costs were reduced by 21% for FY27. Total administrative costs budgeted in FY27 are $258,102 compared to $326,105 in FY26.

Expenses in fiscal year 2027 include cost allocations at $65,209 specifically to cover Planning and Community Services Department employee time and $67,317 for additional city time and resources.

New developmental incentives of $1.3 million are budgeted for FY27. These development incentives are comprised of four specific projects estimated at $1.2 million as well as $30,000 for the sign program, $50,000 for façade improvements and $50,000 for unspecified development projects. There are no capital improvements budgeted for FY27.



East Billings

BUDGETED EXPENSE TOTAL | $1,720,010

CHANGE FROM PRIOR YEAR | $336,289

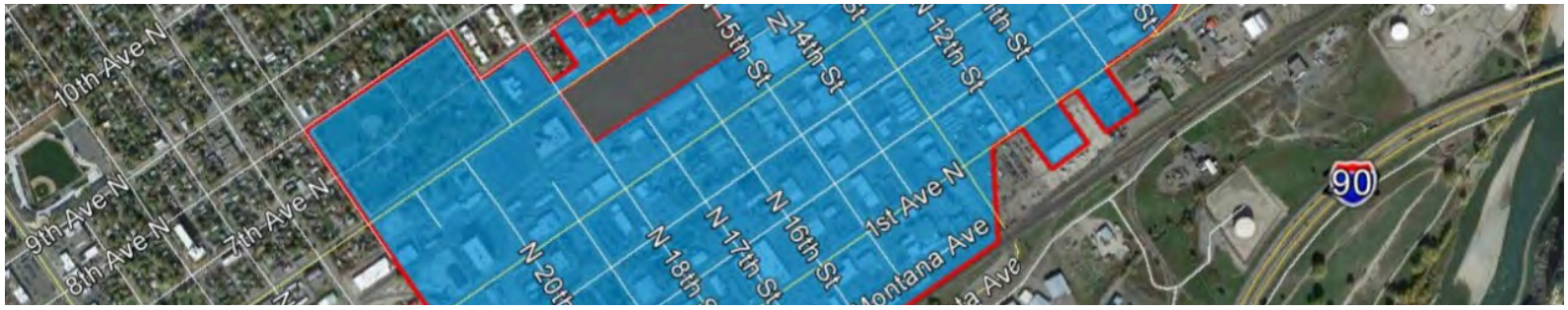
Budget Justification

The East Billings Urban Renewal District (EBURD) reduced their administrative costs by $39,850 for FY27 and have budgeted $139,900 in total for their FY27 operating costs compared to $179,750 for FY26.

Expenses in fiscal year 2027 for cost allocations are $65,209 specifically to cover Planning and Community Services Department employee time and $49,482 for additional city time and resources.

There are two capital improvement projects planned in fiscal year 2027 totaling $150,000 for sidewalk and street improvements.

Development Incentives are budgeted at $1,004,185 for FY27. The budget includes four specific projects earmarked for FY27 totaling $774,185 and a reserve of $230,000 for unspecified projects.The unspecified budgeted amount allows the EBURD the ability to approve new projects throughout the year. There are no capital improvement projects budgeted for fiscal year 2027.



Downtown Revolving Loan

BUDGETED EXPENSE TOTAL | $801,559

CHANGE FROM PRIOR YEAR | ($5,471)

Budget Justification

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 DEPARTMENT



Fire Department

BUDGETED EXPENSE TOTAL | $32,728,327

Public Safety (Fire): $30,471,233
911: $1,553,370
Radio: $393,780
Grants: $99,000
Capital Replacement Fund: $30,627
Fire Station Construction: $178,519
Road Maintenance District: $1,798

CHANGE FROM PRIOR YEAR | $1,431,325

Public Safety (Fire): $1,395,693
911: $148,776
Radio: ($42,500)
Grants: ($1,033)
Capital Replacement Fund: ($247,881)
Fire Station Construction: $178,519
Road Maintenance District: $51

Budget Justification

The Billings Fire Department's primary responsibility is to protect life, property, and the environment by providing fire suppression, emergency medical services, hazardous materials mitigation, technical rescue, and a wide range of service responses. In addition to emergency operations, the department performs critical prevention functions including fire and arson investigations, public education, fire code enforcement, plan reviews, and community risk reduction initiatives. These services are provided to residents of the City of Billings as well as those living within the Billings Urban Fire Service Area (BUFSA) in Yellowstone County. As an all-hazards organization, the department must continually adapt to meet the growing and evolving needs of the community.

To effectively deliver these services, the department operates multiple specialized divisions that ensure personnel remain trained, proficient, and prepared for the wide variety of incidents encountered. The organization is built around three essential operational pillars: Fire Suppression, Emergency Medical Services (EMS), and Emergency Communications (911).



Fire Department

BUDGETED EXPENSE TOTAL | $32,728,327
CHANGE FROM PRIOR YEAR | $1,431,325

Budget Justification continued...

In addition to operational responsibilities, the Fire Department manages and maintains eleven facilities across the city, including the recently constructed 911 Communications Center. Funding associated with Fire operations is distributed across several funds, including Public Safety Fire, the 911 Center Fund, the Radio Communications Fund, Fire Grants, and Road Maintenance funds. Fiscal Year 2026 provided valuable insight into operational needs and future priorities required to maintain the high level of service expected by our community.

The department's budgeting philosophy prioritizes investments in personnel, fleet, and facilities, in that order. FY26 enabled the department to add personnel, thereby improving operational efficiency and service delivery. Continuing to build on these gains remains essential as call volumes and service expectations increase. At the same time, our newest fire apparatus is still in the manufacturing process and is expected to be delivered in early 2027, representing an important step toward maintaining a reliable and modern fleet.

For FY27, the department's initial operational priority was staffing Fire Station 8, adding a second Battalion Chief position. This addition would have improved the span of control during daily operations and major incidents. Current supervisory coverage falls below national best-practice standards and recommendations identified in previous assessments of the department. Both the Center for Public Safety Management (CPSM) study, completed in 2021, and the Emergency Services Consulting International (ESCI) long-range master plan, completed in 2018, identified the need for additional command-level staffing to maintain effective incident management and operational oversight as the community grows. We were also requesting 3 additional support staff for the 911 center, and funding for the Assistant Chief of Administration, which we did not allocate last year. Due to FY27 revenue constraints administration is only requesting to fund the Assistant Chief of Administration which was frozen last budget cycle.



Fire Department

BUDGETED EXPENSE TOTAL | $32,728,327
CHANGE FROM PRIOR YEAR | $1,431,325

Budget Justification continued...

A second major priority for FY27 is continued investment in station infrastructure and modernization. In FY26, the department successfully completed renovations to Fire Station 5 through a combination of city and grant funding. For FY27, Fire Station 1, located at 2305 8th Avenue North, has been identified as the next priority project and is already included in the City's Capital Improvement Plan. The need for this renovation was identified during the previous budget cycle.

These station projects are not cosmetic improvements, but comprehensive renovations required to address aging infrastructure and operational deficiencies. Stations identified in the Capital Improvement Plan—including Stations 1, 2, and 3—require significant upgrades to building systems, living quarters, and operational spaces in order to meet modern safety standards and support current staffing models. Most of these facilities are 50 to 60 years old and have received only limited upgrades during their lifespan.
Strategic reinvestment in these facilities represents a responsible long-term approach. With major renovations, these stations can continue serving their current response areas for an additional 30 years or more. This approach preserves existing coverage models, avoids the significantly higher costs associated with constructing entirely new stations, and protects the City's previous infrastructure investments.

Looking ahead, the department recommends a five-year strategy that prioritizes the renovation of one fire station per year over the next four years. This phased approach allows the city to systematically modernize critical public safety infrastructure while maintaining fiscal stability and operational continuity.



Fire Department

BUDGETED EXPENSE TOTAL | $32,728,327
CHANGE FROM PRIOR YEAR | $1,431,325

Budget Justification continued...

Together, these FY27 priorities—continued investment in personnel, command staffing, apparatus replacement, and facility modernization would have positioned the Billings Fire Department to maintain the high level of emergency service delivery expected by the citizens of Billings and the residents of Yellowstone County within the BUFSA. The minimum ask of refunding the Assistant Chief of Administration will help address seeking alternate revenue streams to fucus on the initial FY27 priorities listed earlier in this overview.









Goals

BUDGETED EXPENSE TOTAL | $32,728,327
CHANGE FROM PRIOR YEAR | $1,431,325

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 staffing Station 8 and construction of Station 9 while pursuing funding for staffing.
Objective: To provide full-service coverage for the heights and 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): 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 sectors.
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 departments 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.





Goals

BUDGETED EXPENSE TOTAL | $32,728,327
CHANGE FROM PRIOR YEAR | $1,431,325



EMS Continued...

Goal: Monitor the effectiveness of the new service agreement with AMR.
Objective: To continue our partnership with a transport agency.
Action(s): Review and update the current service agreement as needed 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.

911

Goal: Evaluation and assessment of current systems for NEXTGEN 911 compatibility.
Objective: Conduct assessment of current technologies for compatibility with NEXTGen 911 services
Action(s): Work with the project manager and Motorola to evaluate these systems to determine what is current and what will need to be updated or replaced to be compliant with state protocols.
Goal: Continued advertising and recruitment of high-quality personnel for vacant Emergency Operator Positions.
Objective: Identify and recruit quality people for open vacancies at the center.
Action(s): Continue to work with HR on advertising, testing, and hiring or quality candidates of open vacancies.
Goal: Evaluation and assessment for potential implementation of a Real-Time Intel Center (RTIC) and Drone First Responder program (DFR).
Objective: Evaluate and assess our current capabilities and plan for the implementation of a RTIC/DFR.
Action(s): Work with known vendors to plan for the building out of a RTIC/DFR and establish a viable phased plan for the project.



Staffing Authorization

BUDGETED EXPENSE TOTAL | $32,728,327

CHANGE FROM PRIOR YEAR | $1,431,325

POSITION	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	PROPOSED FY 27
FIRE CHIEF	1.0	1.0	1.0	1.0
ASSISTANT FIRE CHIEF	3.0	3.0	2.0	3.0
ADMINISTRATION SUPPORT I	-	-	-	-
ADMINISTRATION SUPPORT II	2.0	2.0	2.0	2.0
ADMIN SUPPORT III (CHIEF OF STAFF)	-	1.0	1.0	1.0
SR ADMINISTRATION SUPPORT IV	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	39.0	39.0	39.0
FIRE ENGINEER	30.0	33.0	33.0	33.0
PUBLIC SAFETY TECHNICIAN	0.3	0.3	0.3	0.3
FIREFIGHTER	56.0	51.0	51.0	51.0
FIRE PROTECTION ENGINEER	-	-	-	-
LOGISTICS OFFICER	1.0	-	-	-
CRISIS RESPONSE EMT	2.0	2.0	2.0	2.0
COMMUNICATIONS CNTR MANAGER	1.0	1.0	1.0	1.0
COMMUNICATIONS CNTR ASST MANAGER	-	-	-	-
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	5.0	5.0	5.0
SUBTOTAL PUBLIC SAFETY	175.3	182.3	181.3	182.3
911 GRANT POSITIONS:				
PUBLIC SAFETY TECHNICIAN	0.3	0.3	0.3	0.3
COMM CENTER ASST MGER	1.0	1.0	1.0	1.0
TOTAL FIRE DEPARTMENT POSTIIONS	176.6	183.6	182.6	183.6



Budgeted Expenses

BUDGETED EXPENSE TOTAL | $32,728,327
CHANGE FROM PRIOR YEAR | $1,431,325

FIRE DEPARTMENT ALL FUNDS
OPERATING BUDGET BY FUND

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FIRE DEPT PUBLIC SAFETY FUND	$ 27,231,329	$ 28,036,182	$ 29,075,540	$ 27,744,622	$ 30,471,233
911 EMERGENCY OPS	3,583,360	2,247,525	1,404,594	2,491,128	1,553,370
FIRE GRANTS	50,177	302,192	141,500	49,550	99,000
RADIO COMMUNICATIONS	94,465	54,718	394,813	35,000	393,780
CAPITAL REPLACEMENT	374,122	79,866	278,508	278,508	30,627
FIRE STATION CONSTRUCTION	-	-	-	-	178,519
ROAD MAINTENANCE	564	501	1,747	1,747	1,798
TOTAL EXPENDITURES	**$ 31,334,017**	**$ 30,720,984**	**$ 31,296,702**	**$ 30,600,554**	**$ 32,728,327**

FIRE DEPARTMENT ALL FUNDS
OPERATING BUDGET BY CLASS

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
PERSONAL SERVICES	$ 22,956,634	$ 24,059,564	$ 23,893,526	$ 23,182,216	$ 25,268,091
OPERATIONS AND MAINTENANCE	3,774,945	4,017,779	5,196,684	4,015,303	5,179,615
CAPITAL	3,361,828	374,928	1,273,612	2,481,465	1,043,127
TRANSFERS	1,240,610	2,268,713	932,880	921,570	1,237,494
TOTAL EXPENDITURES	**$ 31,334,017**	**$ 30,720,984**	**$ 31,296,702**	**$ 30,600,554**	**$ 32,728,327**



Budgeted Revenues

BUDGETED EXPENSE TOTAL | $32,728,327
CHANGE FROM PRIOR YEAR | $1,431,325

FIRE DEPARTMENT ALL FUNDS
REVENUE BY CLASSIFICATION

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
REVENUE:					
LICENSES & PERMITS	$ 100	$ 4,100	$ 2,000	$ 1,000	$ 2,000
INTER-GOVERNMENTAL	1,966,732	2,147,930	1,859,914	2,235,648	1,980,010
CHARGES FOR SERVICE	2,838,320	3,008,709	2,898,876	2,832,069	3,101,561
SPECIAL ASSESSMENTS	2,880	2,764	2,875	2,800	2,875
TRANSFER	370,000	1,302,492	53,700	53,700	178,519
MISCELLANEOUS	752,440	499,311	269,684	592,040	357,968
TOTAL REVENUE	$ 5,930,472	$ 6,965,306	$ 5,087,049	$ 5,717,257	$ 5,622,933

FIRE DEPARTMENT ALL FUNDS
REVENUE BY FUND

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
REVENUE:					
FIRE PUBLIC SAFETY	$ 3,747,360	$ 4,213,144	$ 3,591,064	$ 4,132,294	$ 4,181,219
911 EMERGENCY OPS	1,655,747	2,384,711	1,213,188	1,343,937	1,253,659
FIRE GRANTS	127,016	94,141	103,069	51,722	64,438
RADIO COMMUNICATIONS	376,784	264,099	118,237	129,626	113,861
FIRE STATION CONSTRUCTION	19,518	5,319	57,793	55,678	5,730
ROAD MAINTENANCE	4,047	3,892	3,698	4,000	4,026
TOTAL REVENUE	$ 5,930,472	$ 6,965,306	$ 5,087,049	$ 5,717,257	$ 5,622,933

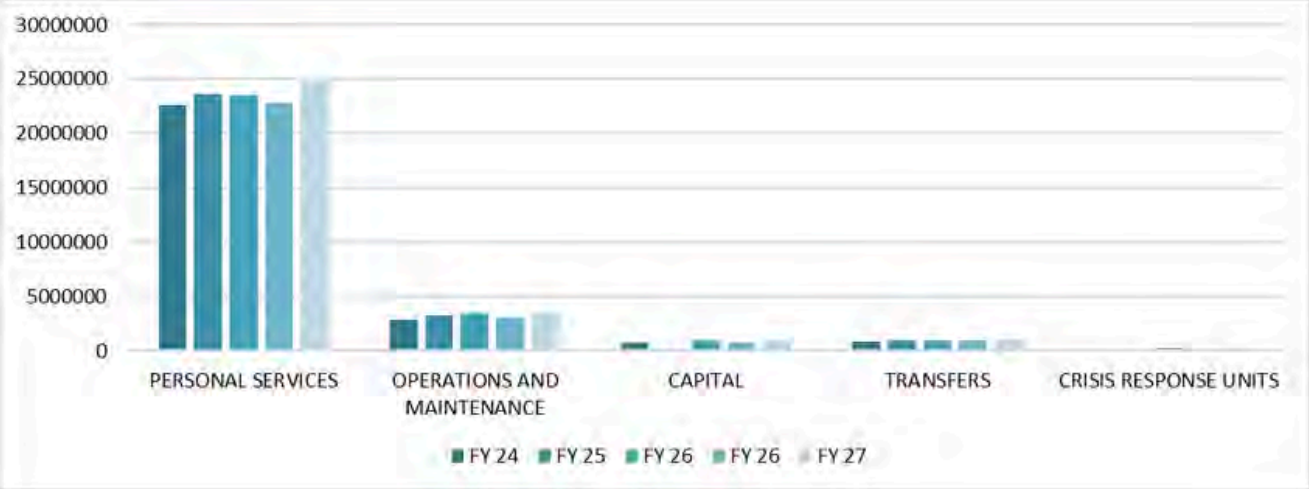


Fire Department

BUDGETED EXPENSE TOTAL | $32,728,327
CHANGE FROM PRIOR YEAR | $1,431,325

PUBLIC SAFETY FUND — OPERATING BUDGET

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
PERSONAL SERVICES	$ 22,639,656	$ 23,623,567	$ 23,519,712	$ 22,844,054	$ 24,842,195
OPERATIONS AND MAINTENANCE	2,824,235	3,283,785	3,425,223	3,034,333	3,439,280
CAPITAL	725,416	38,895	995,104	785,104	912,500
TRANSFERS	870,610	966,221	932,880	921,570	1,058,975
TOTAL FIRE	**27,059,917**	**27,912,468**	**28,872,919**	**27,585,061**	**30,252,950**
MENTAL HEALTH:					
CRISIS RESPONSE UNITS	171,412	157,078	202,621	159,561	218,283
TOTAL EXPENDITURES	**$ 27,231,329**	**$ 28,069,546**	**$ 29,075,540**	**$ 27,744,622**	**$ 30,471,233**



HUMAN RESOURCES



Human Resources

BUDGETED EXPENSE TOTAL | $27,726,270

General Fund (Human Resources): $1,480,691
City Health Benefits: $21,151,417
Property Insurance $5,094,162

CHANGE FROM PRIOR YEAR | $3,220,840

Budget Justification

The FY27 Human Resources Department budget is $1,480,691, this is an increase in costs of $351,178 over the prior year.

The City's HR and Payroll functions support approximately 1,100 employees across multiple departments and bargaining units. Payroll processing is currently dependent on a highly manual, outdated system that requires extensive data entry, complex validations, and significant institutional knowledge to ensure accuracy and compliance. This lack of automation increases the risk of payroll errors, compliance issues, delays, and financial liabilities, while also placing heavy strain on HR and Finance during audits, budgeting, and labor negotiations.

The limitations of the legacy system also affect other HR functions, including open enrollment, benefits administration, timekeeping, policy communication, and employee support. A modern, integrated Payroll/HRIS system is essential to improving accuracy, reducing risk, streamlining processes, and enhancing employee communication and service delivery.

The HR Director currently manages all operational, compliance, and strategic responsibilities while also overseeing all aspects of labor relations for the City, including collective bargaining agreements, negotiations, grievances, and due process hearings, without any dedicated leadership support. The volume and complexity of daily workload demands regularly exceed the time available to address them, making it difficult to maintain essential operations effectively. This creates organizational risk and limits the department's ability to provide consistent oversight, manage complex employee matters, and lead the transition to a new HRIS system. Adding an Assistant HR Director will provide critical support in employee relations, labor relations, investigations, compliance, and policy administration, and will expand the leadership capacity needed to meet Citywide expectations.



Human Resources

BUDGETED EXPENSE TOTAL | $27,726,270
CHANGE FROM PRIOR YEAR | $3,220,840

Budget Justification continued...

Additionally, HR's current siloed structure leaves no cross-coverage for HR Associates. Each Associate manages specialized responsibilities—including FMLA/ADA, benefits administration, onboarding and offboarding, workers' compensation, and liability and property claims—with no designated backup when they are absent. This results in service delays, compliance risks, and inconsistent support to departments.

A second HR Generalist will allow the department to shift to a team-based model, ensuring trained cross-coverage for essential functions, continuity of service, reduced risk exposure, and improved employee experience. This position will also create capacity for policy updates, system improvements, annual compliance training, and ongoing operational needs.

Given the size and complexity of the City's workforce, the current staffing and systems cannot meet operational demands or provide the level of service required. Investing in a modern HRIS, an Assistant HR Director, and a second HR Generalist is essential to strengthening internal controls, improving efficiency, reducing risk, and supporting the City's ability to manage its workforce effectively and responsibly.

The FY27 Property and Liability Insurance budget will increase by $508,634 driven by a 10% increase in property insurance premiums, an 8.5% increase in liability insurance premiums and a 26% increase in self-insured liability payments.

The FY27 Health Insurance budget will increase by $2,361,028 driven by a 9% projected increase in medical claims costs and a 12% increase in prescription claims costs.



Human Resources

BUDGETED EXPENSE TOTAL | $27,726,270
CHANGE FROM PRIOR YEAR | $3,220,840

Ongoing Issues

·The City will continue to support the "Healthy Is Wellness" program, which focuses on improving employee health and reducing high-cost insurance claims through proactive wellness initiatives. As part of this program, HR will continue to coordinate annual biometric screening events each April, encouraging employees to participate in health assessments that promote early detection, healthier habits, and long-term well-being. These efforts help employees take a more active role in managing their health while also supporting the City's goal of reducing overall health insurance costs.

·The City will continue its Milestone Recognition Program, which honors employees for their dedicated service at 5, 10, 15, 20, 25, 30, 35, and 40 years. This program reinforces a culture of appreciation, supports employee retention, and recognizes the long-term commitment of staff who contribute to the City's mission and community every day.

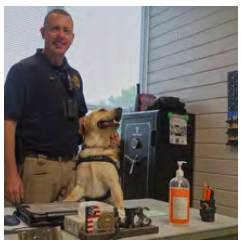
The Safety Committee program, paired with our transition to Montana State Fund as our workers' compensation carrier, have produced substantial cost savings. This change has also expanded our access to state-provided safety training resources, further supporting long-term risk reduction and budget stability.













Goals

BUDGETED EXPENSE TOTAL | $27,726,270
CHANGE FROM PRIOR YEAR | $3,220,840

Goal: Purchase a modern, integrated Payroll/HRIS software system

Action(s): Research, review, and conduct a cost analysis to purchase a new payroll/HRIS software system.

Outcome(s): New payroll/HRIS system will improve accuracy, reduce risk, streamline processes, and enhance employee communication and service delivery.

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: 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.





Staffing Authorization

BUDGETED EXPENSE TOTAL | $27,726,270
CHANGE FROM PRIOR YEAR | $3,220,840

POSITION	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	PROPOSED FY 27
HUMAN RESOURCES				
HUMAN RESOURCES DIRECTOR	1.0	1.0	1.0	1.0
HUMAN RESOURCES ASSISTANT DIRECTOR	-	-	-	1.0
TRAINING SPECIALIST	-	-	-	-
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**	**8.0**

5-Year Outlook

The HR Department will operate far more efficiently with a fully integrated Payroll/HRIS system that consolidates payroll, benefits, recruiting, onboarding, training, timekeeping and employee records into one platform. This efficiency, combined with additional staffing, will allow HR to deliver consistent in-house compliance training and reduce reliance on third-party providers. With more capacity, the department will also be able to focus on strategic planning, workforce development, and maintaining fully electronic personnel files. The result will be a more efficient, compliant, and forward-focused HR operation.



Budgeted Revenues

BUDGETED EXPENSE TOTAL | $27,726,270
CHANGE FROM PRIOR YEAR | $3,220,840

HUMAN RESOURCES
REVENUE BY FUND

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
GENERAL FUND	$ -	$ -	$ -	$ -	$ -
HEALTH BENEFITS	14,521,636	$ 15,339,291	14,564,581	15,638,579	15,917,581
PROPERTY INSURANCE	3,789,606	5,021,622	4,340,385	4,300,206	5,100,947
TOTAL REVENUES	**$ 18,311,242**	**$ 20,360,913**	**$ 18,904,966**	**$ 19,938,785**	**$ 21,018,528**

HUMAN RESOURCES
REVENUE BY CLASSIFICATION

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
CHARGE FOR SERVICES	$ 17,766,791	$ 19,889,555	$ 18,537,206	$ 19,564,569	$ 20,680,768
INVESTMENT EARNINGS	534,322	473,899	367,760	374,216	337,760
MISCELLANEOUS	10,129	(2,541)	-	-	-
TOTAL REVENUES	**$ 18,311,242**	**$ 20,360,913**	**$ 18,904,966**	**$ 19,938,785**	**$ 21,018,528**



Budgeted Expenses

BUDGETED EXPENSE TOTAL | $27,726,270
CHANGE FROM PRIOR YEAR | $3,220,840

HUMAN RESOURCES
OPERATING BUDGET BY FUND

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
GENERAL FUND	$ 972,467	$ 1,055,772	$ 1,129,513	$ 1,104,893	$ 1,480,691
HEALTH BENEFITS	15,488,035	15,526,747	18,790,389	18,748,957	21,151,417
PROPERTY INSURANCE	3,709,601	4,415,659	4,585,528	5,179,914	5,094,162
TOTAL EXPENDITURES	**$ 20,170,103**	**$ 20,998,178**	**$ 24,505,430**	**$ 25,033,764**	**$ 27,726,270**

HUMAN RESOURCES
OPERATING BUDGET BY CLASSIFICATION

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
PERSONAL SERVICES	$ 1,184,384	$ 806,201	$ 971,997	$ 903,404	$ 1,120,637
OPERATIONS AND MAINTENANCE	18,985,719	20,191,977	23,533,433	24,130,360	26,605,633
TOTAL EXPENDITURES	**$ 20,170,103**	**$ 20,998,178**	**$ 24,505,430**	**$ 25,033,764**	**$ 27,726,270**

INFORMATION TECHNOLOGY



Information Technology

BUDGETED EXPENSE TOTAL | $5,082,718

Information Technology: $ 4,375,465

Central Telephone: $ 707,253

CHANGE FROM PRIOR YEAR | $591,973

Budget Justification

The Information Technology Department provides the technology systems, infrastructure, and support services that enable City of Billings departments to deliver reliable public services. As City operations increasingly rely on digital systems, the department's role is to ensure that technology is secure, reliable, and aligned with the organization's operational needs. To accomplish this, the IT Department manages the City's enterprise applications, cybersecurity protections, network and communications infrastructure, geographic information systems (GIS), and data services while providing strategic planning, project management, system integration, vendor coordination, and technical support to departments across the City.

The Information Technology Budget is $4,375,465, $356,850 more than last year's. This budget includes a new Systems Analyst position, budgeted at $105,000.This position was recommended by the SL Serco Audit and will be dedicated to meeting Public Works' application support needs. Additionally, IT had a savings of $125,923 from retirement and position transitions from the prior year. However, IT will be requesting two positions at a cost of $197,324. This means there was a net increase in personnel costs of $71,401 from the prior year. Operating expenses increased by $158,301 primarily due to Technology Replacement Plan (TRP) equipment replacements and higher software licensing and support costs across several citywide systems. There are $85,000 in Capital expenses this year to pay for two new SAN servers.

Information Technology is an internal support function with projected revenues of $4,318,564 generated primarily through service charges to City departments. Departmental IT charges are calculated using a cost allocation model that reflects each department's use of technology services and resources. Charges are based on the prior calendar year's



Information Technology

BUDGETED EXPENSE TOTAL | $5,082,718
CHANGE FROM PRIOR YEAR | $591,973

Budget Justification continued...

utilization of PC and network support, application support, GIS services, virtual server infrastructure, and data storage resources. Key metrics used in the allocation model include the number of PCs supported, the number of email accounts, allocated data storage, virtual server usage, and the level of staff support required to maintain enterprise applications and systems.

FY27 total revenues are projected to be $70,061 less than total expenses. The Information Technology Department maintains conservative revenue estimates. Variations between projected revenues and expenses are typically managed through normal operating adjustments and prior-year savings within the Information Technology fund.

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, 513 landline phones, 32 Centrex phone lines, 45 outside analog lines, and 435 Smartphones/cell phones.

The Central Telephone Service (Fund 606) is an internal support function with revenues of $481,693 derived predominantly from phone-related services, including management of cellular services and interest income. Expenses for FY27 are $705,253, an increase of $235,123 over the prior year. The primary driver of this increase is the planned replacement of the City's phone system, including $242,060 in capital expenditures for new equipment, to be funded from available savings.



Staffing Authorization

BUDGETED EXPENSE TOTAL | $5,082,718
CHANGE FROM PRIOR YEAR | $591,973

POSITION	ACTUAL FY24	ACTUAL FY25	BUDGET FY 26	PROPOSED FY 27
INFORMATION TECHNOLOGY DIRECTOR	0.9	0.9	0.9	0.9
SYSTEMS ANALYST	3.0	3.0	4.0	4.0
SYSTEM/DATABASE ADMINISTRATOR	-	-	1.0	1.0
SYSTEM ADMINISTRATOR	-	-	-	
APPLICATION MANAGER	-	-	1.0	1.0
OPERATION SUPPORT SPECIALIST	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	-	-
SENIOR APPLICATION DEVELOPER	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	4.0	4.0
GIS ASSET ANALYST	1.0	1.0	1.0	1.0
TOTAL	**21.5**	**21.5**	**22.5**	**22.5**



Staffing Authorization

BUDGETED EXPENSE TOTAL | $5,082,718
CHANGE FROM PRIOR YEAR | $591,973

Staffing in the next 5 years

Over the next five years, the Information Technology Department anticipates staffing growth of up to four positions to support increasing technology demands across the organization. As City operations continue to rely more heavily on enterprise systems, network infrastructure, training, and data services, additional staff capacity will be necessary to maintain reliable technology services and successfully implement new systems and initiatives.

The current FY27 budget includes a Systems Analyst position intended to support application and integration needs for the Public Works Department. This position was recommended through the SL Serco assessment and will be funded 100% by Public Works. The position remained unfilled for the past year while the department worked with Public Works leadership to better define the responsibilities and support needs of this role.

Looking ahead, the IT Department anticipates adding an Assistant Network Administrator position in FY27 or FY28 to strengthen the Network and Infrastructure Team. As the City's network, server infrastructure, cybersecurity requirements, and communications systems continue to grow, this position will help provide additional operational capacity to manage infrastructure systems and support citywide technology services. Funding for this position would be supported through adjustments to departmental IT service charges.

The department is also evaluating the potential addition of an IT Project Management position in FY28. As the City continues to implement and replace enterprise software systems and infrastructure platforms, this role would help coordinate technology projects, improve project planning and implementation, and ensure technology initiatives are delivered efficiently and with minimal disruption to City operations.



Staffing Authorization

BUDGETED EXPENSE TOTAL | $5,082,718
CHANGE FROM PRIOR YEAR | $591,973

Staffing in the next 5 years continued...

In addition, IT anticipates adding a Public Safety Training Coordinator position in FY28 to support the Police Department's growing technology training needs. As public safety agencies adopt more advanced software platforms and operational technologies, this position will help ensure staff are properly trained to use these systems effectively while supporting ongoing understanding and use of system capabilities as technology evolves. Funding for this position would be provided through the Police Department's Public Safety Mill Levy funds.

	FY27 Requested Budget	FY27 Additions	FY28 Additions	FY29 Additions	FY30 Additions
Additional FTE	1	1	1		
Personal Services	$105,000	$116,000	$205,000		
Operation & Maintenance	$270,000	$20,000	$20,000	$25,000	
Capital Outlay	85,000	500,000			



Budgeted Revenues

BUDGETED EXPENSE TOTAL | $5,082,718
CHANGE FROM PRIOR YEAR | $591,973

INFORMATION TECHNOLOGY DEPARTMENT REVENUE

REVENUE BY FUND	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
INFORMATION RESOURCES	$ 3,668,509	$ 4,098,708	$ 4,044,625	$ 3,847,725	$ 4,318,564
TELEPHONE	485,438	493,318	484,790	453,246	481,693
TOTAL REVENUE	$ 4,153,947	$ 4,592,026	$ 4,529,415	$ 4,300,971	$ 4,800,257

INFORMATION TECHNOLOGY DEPARTMENT ALL FUNDS

REVENUE BY CLASSIFICATION	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
CHARGE FOR SERVICE	$ 3,954,378	$ 4,329,097	$ 4,479,718	$ 4,098,080	$ 4,730,682
OTHER	121,074	193,500	-	149,812	-
INVESTMENT EARNINGS	78,495	69,429	49,697	53,079	69,575
TOTAL REVENUE	$ 4,153,947	$ 4,592,026	$ 4,529,415	$ 4,300,971	$ 4,800,257



Budgeted Expenses

BUDGETED EXPENSE TOTAL | $5,082,718
CHANGE FROM PRIOR YEAR | $591,973

INFORMATION TECHNOLOGY DEPARTMENT EXPENSE

EXPENSE BY FUND	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
INFORMATION RESOURCES	$ 3,555,596	$ 3,600,675	$ 4,018,615	$ 3,596,444	$ 4,375,465
TELEPHONE	419,569	446,009	472,130	363,937	707,253
TOTAL EXPENDITURES	$ 3,975,165	$ 4,046,684	$ 4,490,745	$ 3,960,381	$ 5,082,718

DEPARTMENT ALL FUNDS

EXPENSE BY CLASSIFICATION	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
PERSONAL SERVICES	$ 2,613,437	$ 2,386,151	$ 2,658,550	$ 2,139,464	$ 2,770,734
OPERATIONS AND MAINTENANCE	1,294,640	1,636,135	1,832,195	1,820,917	1,984,924
CAPITAL	67,088		-	-	327,060
TRANSFERS OUT	-	24,398	-	-	-
TOTAL EXPENDITURES	$ 3,975,165	$ 4,046,684	$ 4,490,745	$ 3,960,381	$ 5,082,718



Goals

BUDGETED EXPENSE TOTAL | $5,082,718
CHANGE FROM PRIOR YEAR | $591,973

Project Outlook: 1 to 3 Years

Goal: Strengthen Cybersecurity and Protect City Systems

Action: Continue implementing the cybersecurity improvement roadmap developed through the City's recent cybersecurity assessments. This effort will focus on expanding incident response capabilities and enhancing internal security policies and procedures. The work will prioritize the highest-risk areas identified through the assessment while improving staff awareness and operational readiness across departments.

Outcome: Improved protection of City systems and data, reduced organizational cybersecurity risk, and increased readiness to detect and respond to cybersecurity threats affecting City operations.

Action: Evaluate emerging artificial intelligence technologies to determine how they may support cybersecurity monitoring, threat detection, and automation of routine security tasks.

Outcome: Improved cybersecurity monitoring capabilities and increased organizational readiness to respond to emerging threats.



Goals

BUDGETED EXPENSE TOTAL | $5,082,718
CHANGE FROM PRIOR YEAR | $591,973

Project Outlook: 1 to 3 Years continued...

Goal: Modernize Core Technology Infrastructure

Action: Plan and implement a replacement for the City's current phone system, which is approaching the end of its lifecycle. Staff will work with departments to understand their needs, evaluate available communications platforms, and implement a modern system that supports reliable voice services and future collaboration capabilities across City departments.

Outcome: Reliable and sustainable communications infrastructure that supports daily operations across City departments while reducing long-term risk associated with unsupported technology.

Action: Upgrade the City's virtual server infrastructure that supports many of the City's core business systems. This effort will evaluate staged hardware refresh cycles and the selective use of cloud services to reduce large, cyclical replacement costs while improving overall system reliability.

Outcome: Improved reliability and resiliency of the City's infrastructure environment supporting core business systems, reduced risk of service disruptions, and a more predictable approach to managing long-term technology replacement costs.



Goals

BUDGETED EXPENSE TOTAL | $5,082,718
CHANGE FROM PRIOR YEAR | $591,973

Project Outlook: 1 to 3 Years continued...

Goal: Modernize Enterprise Systems Supporting City Operations

Action: Complete the transition of the City's public safety technology environment to modern cloud-based platforms in partnership with Police, Fire, and other public safety agencies. This effort will build on the evaluation work already completed and the Fire Department's successful transition to the new cloud-based technology. Over the next year, the City will move forward with implementing the enterprise public safety system and other recommended public safety technologies to replace legacy systems and improve system integration across public safety operations.

Outcome: Modern public safety systems that improve reliability, security, and operational coordination across Police, Fire, and other emergency response agencies while reducing reliance on locally maintained infrastructure and manual system upgrades.

Action: Provide project management oversight for the transition to a new payroll system. This effort will involve coordinating with Human Resources, Finance, and the selected vendor to guide the project through implementation, ensuring alignment with defined goals, timelines, budget expectations, and quality standards. The project will also support system configuration, staff training, and operational readiness as the new system is deployed.



Goals

BUDGETED EXPENSE TOTAL | $5,082,718
CHANGE FROM PRIOR YEAR | $591,973

Project Outlook: 1 to 3 Years continued...

Outcome: Implementation of a new payroll system that will improve the efficiency and automation of HR and payroll processes while enhancing the accuracy and accessibility of employee data and reporting. The new system will strengthen compliance with regulatory and reporting requirements, reduce operational risk associated with manual processes, and provide a more streamlined, user-friendly experience for City employees and HR staff.

Action: Implement the Storeroom inventory management system and integrate it with the City's asset management tools used by Public Works and Parks. This effort will involve configuring the system and integrating it with the City's asset management and financial systems.

Outcome: Improved tracking and management of materials and supplies used in infrastructure maintenance and operations.

Goal: Improve Collaboration, Data Access, and Digital Services

Action: Redesign the City's public website to improve usability, accessibility, and service delivery while ensuring compliance with accessibility standards and modern digital communication expectations. This effort will include working with departments to ensure information and online services are easier for residents to locate and use.



Goals

BUDGETED EXPENSE TOTAL | $5,082,718
CHANGE FROM PRIOR YEAR | $591,973

Project Outlook: 1 to 3 Years continued...

Action: Expand and improve the City's use of SharePoint and Microsoft collaboration tools to support document sharing, workflow automation, and improved organization of departmental information. This effort will include working with departments to establish consistent document structures, strengthen information management practices, and implement appropriate governance and access controls within the City's collaboration environment. These improvements will also help prepare the City to responsibly evaluate and implement emerging technologies, including generative AI tools.

Outcome: Improved collaboration and more efficient access to organizational information through better document organization and information management practices. Establishing consistent structures and governance for the City's digital information will also position the organization to safely adopt emerging technologies such as generative AI, enabling staff to more easily locate information and develop draft content while maintaining appropriate security and policy guardrails.

Action:Expand the City's ability to access and analyze operational data through improved data integration, reporting tools, and analytics capabilities supported by GIS and other enterprise systems. This effort will focus on connecting authoritative data sources across systems, improving the ability to generate dashboards and reports, and supporting departments in using operational data to better understand service delivery and performance.



Goals

BUDGETED EXPENSE TOTAL | $5,082,718
CHANGE FROM PRIOR YEAR | $591,973

Project Outlook: 1 to 3 Years continued...

Outcome: Improved decision-making capabilities and better visibility into operational performance across City departments. By improving access to integrated data and analytics tools, departments will be better equipped to monitor service levels, track key performance indicators, and make more informed operational and policy decisions.

Goal: Strengthen Technology Governance and Long-Term Sustainability

Action: Develop and implement a formal IT governance and project delivery framework to improve technology planning, prioritization, and cross-departmental coordination. This effort will establish clearer processes for evaluating technology requests, prioritizing projects, and coordinating implementation efforts with departmental stakeholders to ensure technology initiatives align with operational needs and organizational priorities.

Outcome: More consistent and transparent delivery of technology projects, improved coordination between IT and City departments, and stronger alignment between technology investments and the City's operational and strategic priorities.

Action: Continue evaluating technology growth and software licensing costs to ensure that technology investments remain aligned with organizational priorities while minimizing financial impact to City departments. This effort will include reviewing enterprise software licensing, infrastructure costs, and emerging technology needs to ensure the City maintains a sustainable and strategic approach to technology spending.



Goals

BUDGETED EXPENSE TOTAL | $5,082,718
CHANGE FROM PRIOR YEAR | $591,973

Project Outlook: 1 to 3 Years continued...

Outcome: Sustainable technology growth that supports operational needs while maintaining responsible cost management. Ongoing evaluation of technology investments will help ensure the City continues to deliver reliable and modern technology services while managing long-term costs and maintaining predictable IT charges to departments.

Goal: Strengthen Department Partnerships and Technology Service Delivery

Action: Establish an engagement process between the Information Technology Department and the City departments it serves. This effort will include regularly scheduled meetings with department leadership and subject matter experts to review technology needs, discuss upcoming projects, evaluate system performance, and identify opportunities to improve technology services. These meetings will also help departments better understand the technology systems they rely on, clarify roles and responsibilities between IT and operational departments, and support better coordination when planning new technology initiatives.

Outcome: Stronger collaboration between the IT Department and City departments, resulting in better alignment between technology services and operational needs. Regular communication will improve transparency in how IT services are delivered, allow departments to better plan for future technology changes, and help ensure technology investments support service delivery across the organization.



Goals

BUDGETED EXPENSE TOTAL | $5,082,718
CHANGE FROM PRIOR YEAR | $591,973

Technology Outlook: Next 5 Years

The following items represent long-term technology priorities that will guide the City's technology strategy over the next five years.

·Technology Partnerships with Public Safety Departments

- IT will continue partnering with the Police and Fire Departments to support evolving technology needs, operational data analysis, and reporting capabilities that enhance public safety operations and service delivery.

·Long-Term Technology Investment Planning

- IT will continue planning for future technology needs by evaluating emerging technologies, reviewing system utilization, and ensuring that technology investments align with organizational priorities while maintaining cost sustainability.

·Expanding GIS Utilization

- IT will expand access to GIS tools and data across departments to improve operational awareness, asset management, planning activities, and service delivery.

·Organizational Readiness and Technology Adoption

- The IT Department will support the City in navigating ongoing technology changes by promoting structured adoption strategies, training, and improved communication between IT and customer departments.



Goals

BUDGETED EXPENSE TOTAL | $5,082,718
CHANGE FROM PRIOR YEAR | $591,973

Technology Outlook: Next 5 Years

·Internal Technology Expertise and Workforce Development

- The IT Department will continue investing in staff development, cross-training, and knowledge sharing to strengthen internal expertise across infrastructure, applications, cybersecurity, GIS, and data systems. By ensuring multiple team members can support key systems, the department will reduce operational risk associated with single points of expertise and improve service continuity during staff absences or transitions. Expanding internal capabilities will allow more technology projects to be completed in-house, reduce reliance on external consultants where appropriate, and support the evaluation of open-source and internally managed solutions that help control long-term technology costs.

·Artificial Intelligence Readiness and Responsible Adoption

- The IT Department will work with City leadership to evaluate and responsibly adopt emerging artificial intelligence technologies that can enhance operational efficiency, improve access to information, and support data-driven decision making. This work will focus on establishing appropriate governance, information organization, and security controls to enable the safe use of AI tools to assist staff with information discovery, document preparation, and operational analysis.

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Goals

BUDGETED EXPENSE TOTAL | $5,082,718
CHANGE FROM PRIOR YEAR | $591,973

Technology Outlook: Next 5 Years

Systems Thinking and IT Service Delivery

- The IT Department will continue to strengthen a systems-based approach to technology management by improving coordination among infrastructure, applications, cybersecurity, GIS, and departmental systems. This approach will help the City better understand where critical data resides, who is responsible for managing it, and how technology systems interact across the organization. By improving visibility into systems and their relationships, the City will be better positioned to integrate authoritative data across systems and support reliable reporting of performance metrics and other key information that helps leadership and the public better understand City operations and service delivery.





CITY ATTORNEY



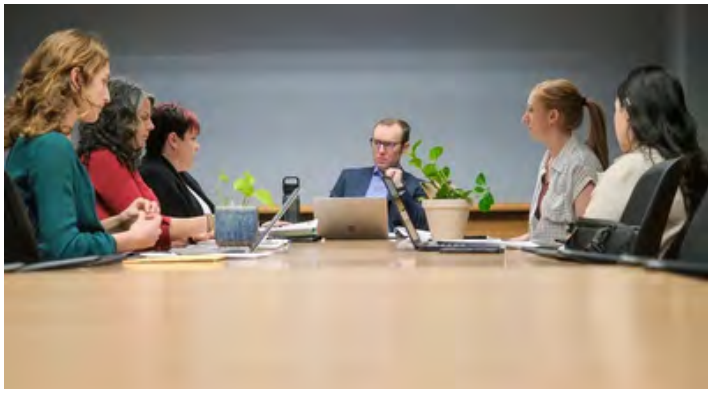
City Attorney

BUDGETED EXPENSE TOTAL | $4,379,863
CHANGE FROM PRIOR YEAR | $223,412

Budget Justification

The FY27 budget for the City Attorney is $4,379,863, which includes an increase of $223,412 over FY26. The City Attorney's Office currently has two (2) vacant positions that need to be filled. Hiring of 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 $49,171 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 $25,100 due to a yearly increase in bar association dues, subscriptions, and software licenses.



New Programs

Implementation of interfaces between the Billings Police Department's database system (New World LERMS by Tyler) and the City Attorney's Office database (Prosecutor by Karpel). These interfaces will work cohesively with one another and will enable easier integration of case information from law enforcement to the City Attorney's Office which will increase productivity and reduce redundancy between the two departments. Annual maintenance for the Tyler interface portion will cost $7,400 and annual maintenance for the PBK interface portion will cost $2,000.



City Attorney

BUDGETED EXPENSE TOTAL | $4,379,863
CHANGE FROM PRIOR YEAR | $223,412

Arraignment Court

An arraignment court, which includes all courts in Yellowstone County, was implemented in February 2025. Billings Municipal Court has not yet been incorporated into the arraignment court due to its volume of cases but is expected to begin participating in the arraignment court at some point, likely in FY27. 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 but this is an unknown factor until Municipal Court is incorporated into the arraignment court.







City Attorney

BUDGETED EXPENSE TOTAL | $4,379,863
CHANGE FROM PRIOR YEAR | $223,412

Departmental Goals

·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 effectively with Code Enforcement and 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

BUDGETED EXPENSE TOTAL | $4,379,863
CHANGE FROM PRIOR YEAR | $223,412

CITY ATTORNEY
DEPARTMENT REVENUE

REVENUE BY FUND	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
GENERAL FUND	$ 11,185	$ 6,398	$ -	$ 3,979	$ -
CITY ATTORNEY GRANTS	589,566	597,681	805,400	455,327	804,452
TOTAL REVENUE	**$ 600,751**	**$ 604,079**	**$ 805,400**	**$ 459,306**	**$ 804,452**

CITY ATTORNEY
DEPARTMENT ALL FUNDS

REVENUE BY CLASSIFICATION	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
CHARGE FOR SERVICE	$ 8,224	$ 4,028	$ -	$ 1,738	$ -
FINES AND FORFEITURE	57,386	56,740	46,000	53,274	46,000
INTERGOVERNMENTAL	206,392	202,903	270,000	251,838	257,783
INVESTMENT EARNINGS	3,671	2,750	-	2,456	-
TRANSFER IN	325,078	337,658	489,400	150,000	500,669
TOTAL REVENUE	**$ 600,751**	**$ 604,079**	**$ 805,400**	**$ 459,306**	**$ 804,452**



Budgeted Expenses

BUDGETED EXPENSE TOTAL | $4,379,863
CHANGE FROM PRIOR YEAR | $223,412

CITY ATTORNEY
DEPARTMENT EXPENSE BY FUND

EXPENSE BY FUND	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
GENERAL FUND	$ 2,557,939	$ 2,892,293	$ 3,351,051	$ 2,572,337	$ 3,575,411
CITY ATTORNEY GRANTS	594,627	587,069	805,400	750,353	804,452
TOTAL EXPENDITURES	**$ 3,152,566**	**$ 3,479,362**	**$ 4,156,451**	**$ 3,322,690**	**$ 4,379,863**

CITY ATTORNEY

DEPARTMENT ALL FUNDS BY CLASS

EXPENSE BY CLASSIFICATION	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
PERSONAL SERVICES	$ 2,527,284	$ 2,744,114	$ 3,200,647	$ 2,795,769	$ 3,400,421
OPERATIONS AND MAINTENANCE	300,204	380,573	453,106	321,426	478,773
TRANSFERS	325,078	354,675	502,698	205,495	500,669
TOTAL EXPENDITURES	**$ 3,152,566**	**$ 3,479,362**	**$ 4,156,451**	**$ 3,322,690**	**$ 4,379,863**

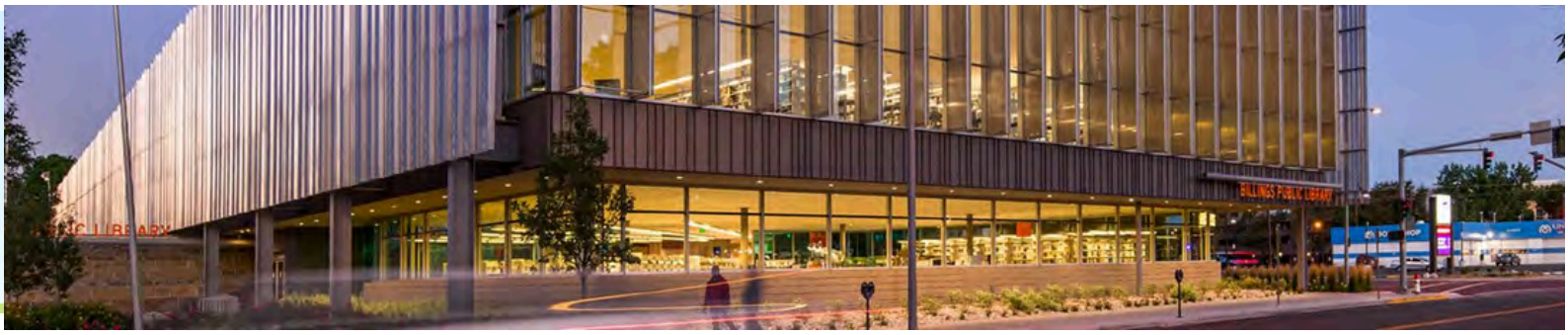


Staffing Authorization

BUDGETED EXPENSE TOTAL | $4,379,863
CHANGE FROM PRIOR YEAR | $223,412

CITY ATTORNEY POSITION	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	PROPOSED FY 27
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	1.0
DEPUTY CITY ATTORNEY	8.0	7.0	8.0	8.0
LEGAL OFFICE MANAGER	-	1.0	1.0	1.0
VICTIM WITNESS SPECIALIST	2.0	3.0	3.0	3.0
LEGAL SECRETARY	1.0	-	-	-
PARALEGAL	1.0	1.0	1.0	1.0
ADMINISTRATIVE SUPPORT II	3.0	5.0	5.0	5.0
TOTAL	**17.0**	**20.0**	**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	3.0	3.0	3.0
TOTAL	**5.0**	**6.0**	**6.0**	**6.0**
TOTAL CITY ATTORNEY	**22.0**	**26.0**	**27.0**	**27.0**

LIBRARY



Library

BUDGETED EXPENSE TOTAL | $5,626,983
CHANGE FROM PRIOR YEAR | $336,338

Budget Justification

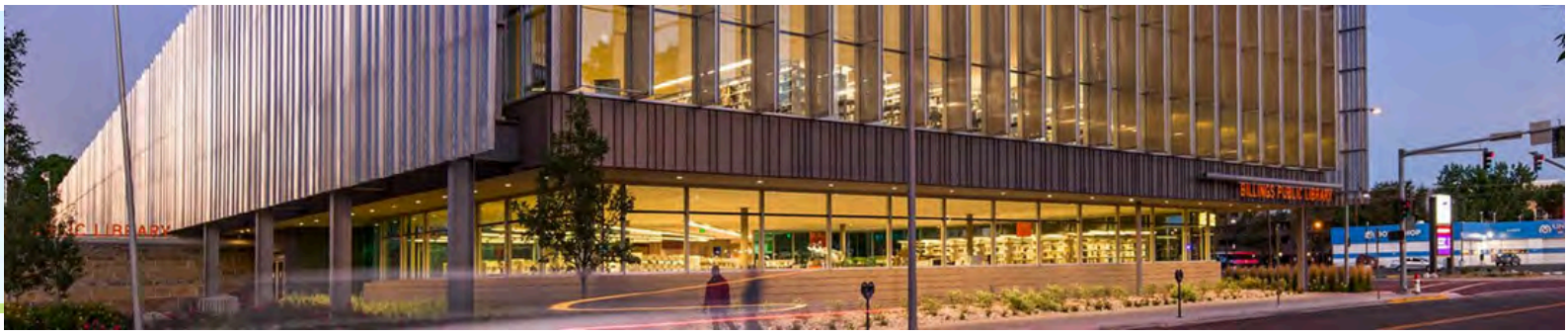
The FY27 operating budget for the Library Department is $5.6 million, reflecting a $336,338 increase from FY26 due primarily to increases in uncontrollable costs such as vendor contracts, utilities, insurance costs, and building maintenance ($281,187). Recent changes in state law that uniquely impact the City of Billings are expected to further reduce available tax revenue with an estimated 1% decline. FY27 will mark the second consecutive year in which the library has experienced flat or reduced revenue while costs across nearly all areas of operation continue to rise. Discretionary spending has been reduced where possible yet increases in fixed and uncontrollable costs remain.

Maintaining the Existing Library Building

The Billings Public Library is one of the most heavily used public facilities in the city, welcoming just under 300,000 visitors in the past year and millions of visitors overall since opening in 2014. Maintaining and improving this community asset remains an ongoing priority for the Library and the City of Billings.

In FY27, planned investments include targeted flooring improvements, automation tools to improve building cleanliness, replacement of the dedicated server room air conditioning unit, exterior walkway improvements, and other routine maintenance. Some of this work was deferred in the prior fiscal year due to revenue reductions and is being addressed as funding allows.

Looking ahead, the library is planning a larger improvement effort that will include carpet replacement throughout the facility and interior painting. This investment will ensure the building remains welcoming, safe, and functional for the community.



Library

BUDGETED EXPENSE TOTAL | $5,626,983
CHANGE FROM PRIOR YEAR | $336,338

CO+LAB Makerspace: Phase Two Expansion

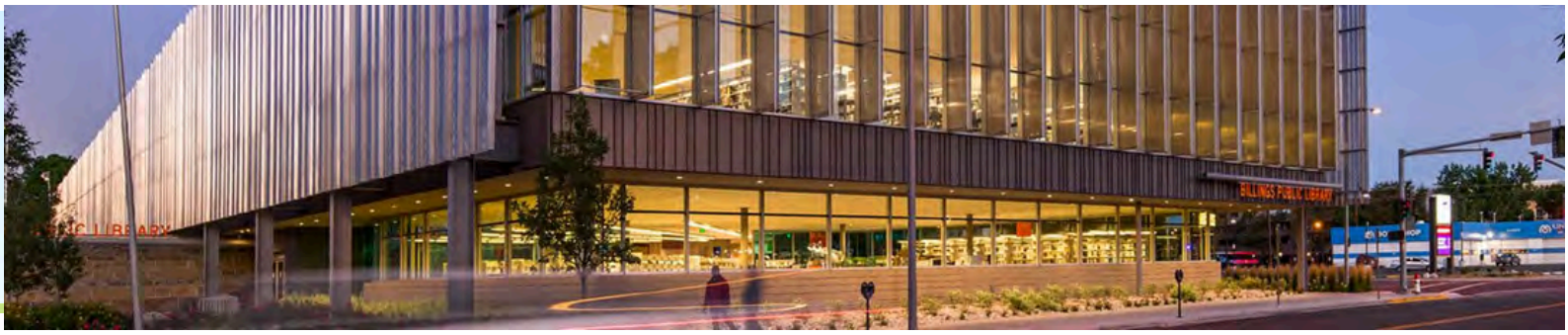
Since its launch in 2024, the CO+LAB makerspace has become a heavily utilized community resource providing access to specialized technology and creative tools not widely available to the public. Participants have ranged in age from 2 to 79, demonstrating broad engagement across age groups and interests. Current offerings include 3D printers, laser engravers, audio production tools, and other equipment, supported by workshops and open lab sessions that allow residents to develop practical skills and complete creative projects.

The Library is currently completing phase two of the project and anticipates opening an expanded CO+LAB in summer 2026. With support from the Library Foundation, the makerspace will expand into an adjacent space, creating a larger and more flexible area dedicated to digital media and technology instruction. The expanded space will support additional programming in media production, virtual reality, and digital design. Workforce development opportunities will also expand through partnerships with Google and Coursera, providing access to career-focused training and professional certificate programs.









Library

BUDGETED EXPENSE TOTAL | $5,626,983
CHANGE FROM PRIOR YEAR | $336,338

Expanded Access Through Locker Services

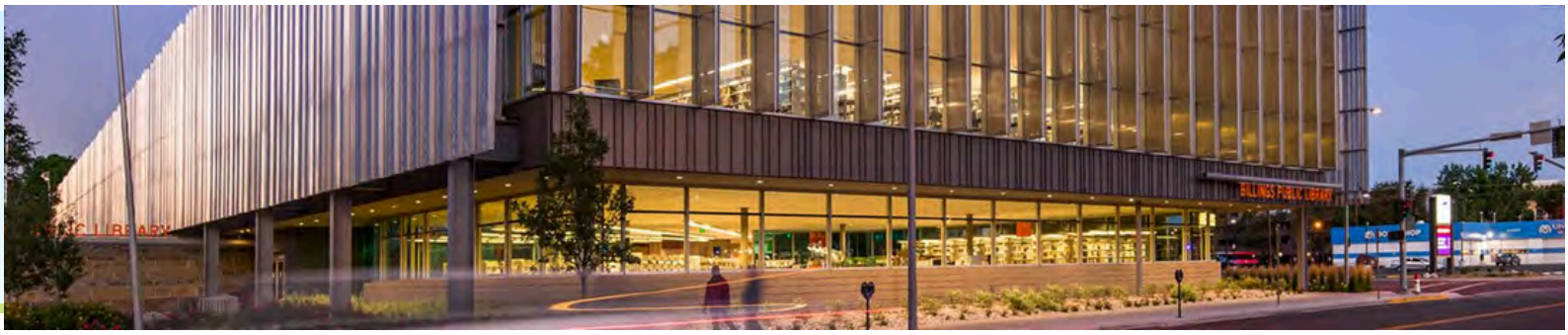
The library's 24/7 pickup lockers continue to expand access to library services through partnerships with Intermountain Health and The Children's Clinic, allowing patrons to retrieve and drop off materials closer to home and outside of regular library hours. The Heights and West End locations have consistently operated at approximately 75–80 percent capacity, reflecting sustained demand for library services in these areas. Off-site programming, including family storytime and other outreach activities, has also seen attendance growth in the past year and has successfully connected the library with neighborhoods beyond the downtown facility.

As demand continues to grow, the library is beginning to experience capacity constraints related to locker availability and material processing and logistics at the main library. The program nonetheless remains a vital means of extending equitable library access throughout the community.









Library

BUDGETED EXPENSE TOTAL | $5,626,983
CHANGE FROM PRIOR YEAR | $336,338

Strategic Planning and Future Library Needs

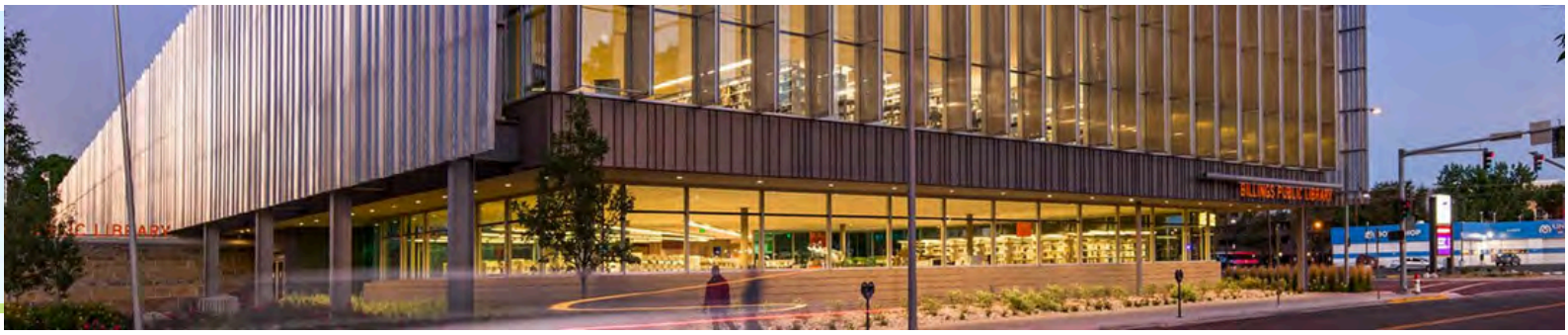
The library is currently developing its next strategic plan, scheduled to launch in July 2026. A recent community survey with strong participation, along with a comprehensive environmental scan, will inform future service priorities and identify emerging community needs. This planning process will provide a framework for long-term decision making related to services, space needs, and operational improvements.

Following completion of the strategic plan, the library anticipates engaging a consultant to evaluate operational efficiencies and conduct a feasibility study related to future growth and facility needs.









Goals

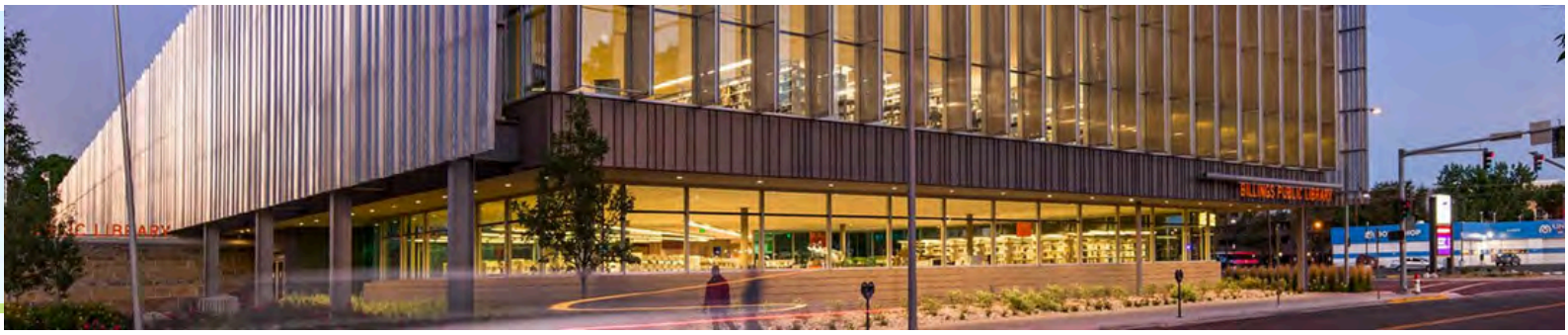
BUDGETED EXPENSE TOTAL | $5,626,983
CHANGE FROM PRIOR YEAR | $336,338

Goal: Maintain and Improve the Library Facility
Action: Continue implementing and expanding the preventative maintenance plan for the library building.
Action: Complete planned facility improvements that maintain a safe, welcoming, and functional environment for the nearly 300,000 visitors who use the library each year.
Outcome: A well-maintained public facility that preserves the community's investment and reduces long-term repair costs through proactive maintenance.

Goal: Increase Community Awareness of and Access to Library Services
Action: Expand off-site service models, including 24/7 pickup lockers and neighborhood programming, to bring library services closer to where residents live and work.
Action: Strengthen marketing, outreach, and community partnerships to increase awareness of library programs, technology resources, and educational opportunities.
Action: Use multiple communication channels to ensure residents across Billings and Yellowstone County are aware of available library services.
Outcome: Increased awareness and use of library services, leading to growth in the number of residents who access library programs, materials, and technology resources.

Goal: Expand Technology Access and Creative Learning Opportunities
Action: Complete the phase two expansion of the CO+LAB makerspace, increasing the available space and equipment for public use.
Action: Offer programming that supports digital literacy, media production, and emerging technology skills.
Action: Continue workforce development programs and partnerships that provide access to professional training and certification programs.
Outcome: Expanded opportunities for residents of all ages to learn new technologies, develop creative skills, and explore workforce training opportunities.

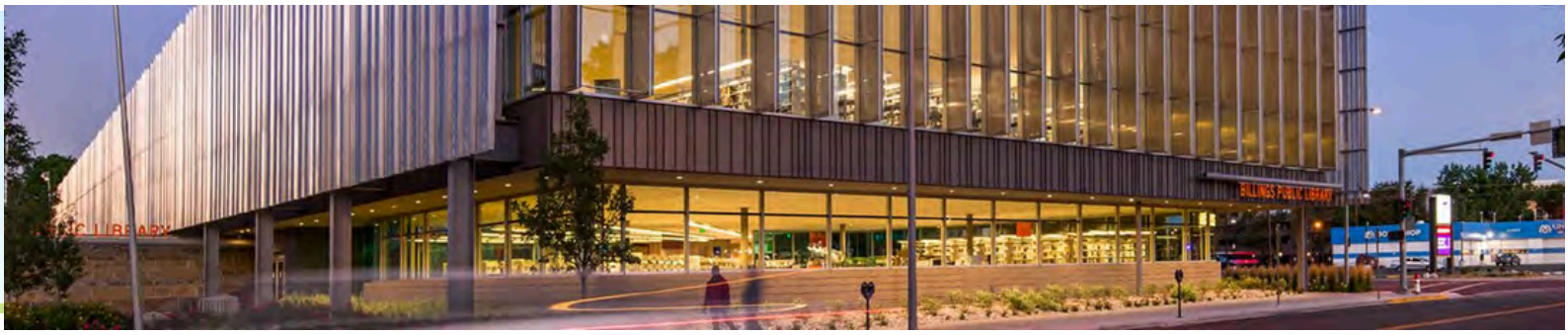
Goal: Plan Responsibly for Future Library Needs
Action: Complete the 2026 strategic planning process using community survey data and environmental scan findings.
Action: Evaluate operational improvements and conduct a feasibility study related to long-term facility and service needs.
Outcome: A strategic roadmap that guides future investments and ensures the library continues to meet evolving community needs in Billings and Yellowstone County.



Staffing Authorization

BUDGETED EXPENSE TOTAL | $5,626,983
CHANGE FROM PRIOR YEAR | $336,338

POSITION	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	PROPOSED FY 27
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	13.0	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	3.0	3.0	3.0
LIBRARY SVCS SPEC II	9.8	10.0	10.0	10.0
FACILITIES MAINT SUPPORT II	2.0	2.0	2.0	2.0
FACILITIES MAINT SUPPORT I	2.0	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
LIBRARY SVCS SPEC I	-	-	-	-
TOTAL	34.8	38.0	38.0	38.0



Budgeted Revenues

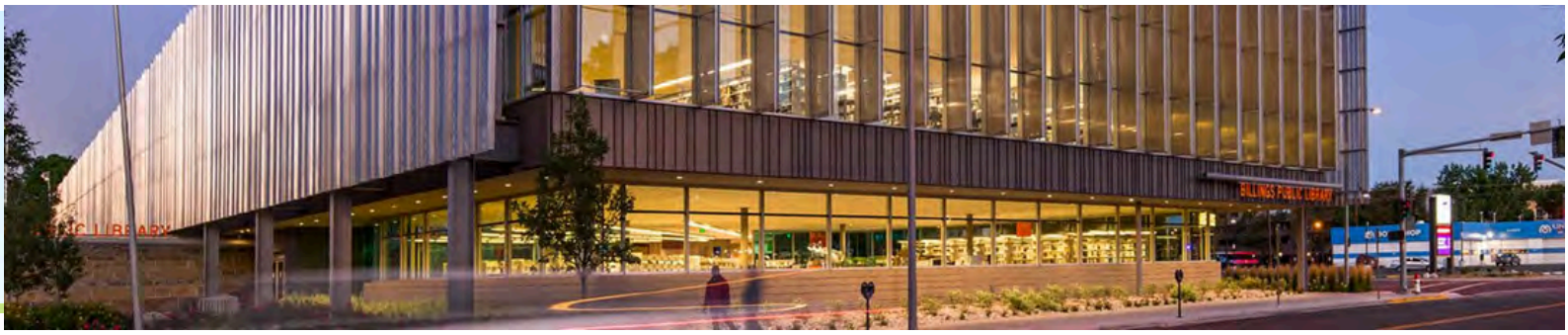
BUDGETED EXPENSE TOTAL | $5,626,983

CHANGE FROM PRIOR YEAR | $336,338

CITY-COUNTY LIBRARY FUND
OPERATING BUDGET

FUND 2600-2610, 2630

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	$ 4,925,755	$ 5,346,390	$ 5,079,343	$ 5,353,988	$ 5,504,692
REVENUE:					
CITY TAXES	$ 1,324,208	$ 1,530,413	$ 1,550,844	$ 1,546,334	$ 1,603,019
FEDERAL GRANT	-	-			
COUNTY PROPERTY TAX	1,400,933	1,412,174	1,480,000	1,820,427	1,564,100
STATE GRANTS/AID	2,125	2,095	2,200	2,217	2,218
STATE REIMBURSEMENTS	424,770	339,845	162,773	161,653	162,980
CHARGES FOR SERVICE	16,415	8,920	17,400	10,000	15,400
FINES & FORFEITURES	17,114	20,385	16,500	18,300	17,800
INTEREST ON INVESTMENTS	232,586	208,234	150,651	175,028	167,181
DONATIONS/CONTRIBUTIONS	98,929	25,824	99,750	20,050	109,000
TRANSFER FR GENERAL FUND	1,372,417	1,394,332	1,392,818	1,392,818	1,211,824
SALE OF SURPLUS EQUIP	-	-	50	-	50
MISCELLANEOUS	132,939	51,982	85,000	38,830	43,500
TOTAL REVENUE	$ 5,022,436	$ 4,994,204	$ 4,957,986	$ 5,185,657	$ 4,897,072



Budgeted Expenses

BUDGETED EXPENSE TOTAL | $5,626,983

CHANGE FROM PRIOR YEAR | $336,338

CITY-COUNTY LIBRARY FUND
OPERATING BUDGET

EXPENSE BY CLASSIFICATION

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
PERSONAL SERVICES	$ 2,599,648	$ 2,857,536	$ 3,267,773	$ 2,836,626	$ 3,286,722
OPERATIONS AND MAINTENANCE	1,977,278	2,068,043	1,989,867	2,025,736	2,307,114
CAPITAL	-	27,395	-	156,089	-
TRANSFERS	24,876	33,632	33,005	16,502	33,147
TOTAL EXPENDITURES	$ 4,601,802	$ 4,986,606	$ 5,290,645	$ 5,034,953	$ 5,626,983



MUNICIPAL COURT



Municipal Court

BUDGETED EXPENSE TOTAL | $2,613,237

Municipal Court: $2,365,349

Court Grants: $247,888

CHANGE FROM PRIOR YEAR | $161.102

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 and more than 25,000 hearingsannually, making it one of the largestcourts in the State of Montana.
The proposed personnel budget for FY27 reflects an increase of $107,333, due to merit cost-of-living adjustment, as well as additional overtime for the bailiffs.

The proposed Operations and Maintenance (O&M) budget reflects an increase of $26,031. The FY27 O&M budget includes projected increases in Internal Services costs and requested adjustments for shift differential, dental insurance, and jury management. These requested increases align with FY26 encumbrance levels.

Staffing Requests

Additional overtime is requested for bailiff positions to meet increased operational demands following the opening of the Short-Term Detention Facility





Municipal Court

BUDGETED EXPENSE TOTAL | $2,613,237
CHANGE FROM PRIOR YEAR | $161.102

Other Programs

Grant Programs. The Billings Adult Misdemeanor Treatment Court (BAMTC) was previously supported through federal grants, which have recently expired, and future federal funding remains uncertain. BAMTC has secured State of Montana funding to sustain the DUI Treatment Court and remains optimistic about obtaining support for drug-related cases.

Subsidy Program. City Council funded $40,000 in FY26 for the Subsidy Program to assist defendants requiring court-ordered monitoring prior to release from jail. As of December 31, 2025, 48 defendants have received subsidies totaling 2,947 monitoring days at a cost of $26,523, compared to an estimated $377,216 to house those individuals in jail. Billings Municipal Court recommends continuing this funding as a cost-effective alternative that supports appropriate pre-release supervision while reducing pressure on jail resources.

5-Year Outlook

Over the next five years, the Court anticipates continued growth in workload driven by increased jail activity. With the current expansion of detention capacity and the potential for additional jail expansion, operational demands on the Court are expected to continue increasing. As jail operations expand and booking capacity rises, courts typically experience corresponding increases in initial appearances and arraignments. These proceedings require timely scheduling, courtroom staffing, and administrative support.

To maintain efficient case processing and uphold constitutional and statutory timelines, the Court will continue to evaluate staffing levels and operational resources. Aligning staffing capacity with increased workload will be necessary to support courtroom operations, manage growing caseloads, and ensure the continued delivery of timely and effective judicial services.



Goals

BUDGETED EXPENSE TOTAL | $2,613,237
CHANGE FROM PRIOR YEAR | $161.102

Goal: Advance Early Case Resolution & Efficient Case Flow.

Action: Continue strengthening front-end resolution practices to improve case movement, reduce unnecessary hearings, and support timely dispositions.

Action: Emphasize resolving appropriate cases at the earliest stage while maintaining fairness, judicial discretion, and due process protections.

Action: Monitor early disposition rates and identify barriers to timely resolution.

Outcome(s):

- A more efficient court process that reduces delays and repeat appearances.
- Increased early case resolution rates.
- Improved timeliness from filing to disposition.

Goal: Effective Jail Case Management. Action: Maintain an 80% 72-hour release rate for individuals held at the STDF.

Action: Monitor jail hold lengths, number of in-custody hearings, and time to disposition for in-custody cases to identify trends and opportunities for improved efficiency.

Action: Streamline early case resolution through standardized plea agreements where appropriate.

Action: Ensure equitable access to pre-trial services, utilizing $40,000 in funding to support low-income individuals who are unable to afford services.

Outcome(s):

- Reduced jail population and shorter case lifecycles.



Goals

BUDGETED EXPENSE TOTAL | $2,613,237
CHANGE FROM PRIOR YEAR | $161.102

Goal: Enhance Courtroom Efficiency.

Action: Refine scheduling practices and courtroom workflows to maximize productive hearing time and improve docket flow.

Action: Continue improving standardized practices, forms, and communication to reduce confusion for defendants, victims, and justice partners.

Action: Pursue technology solutions and workflow redesign that reduce manual processes and improve case tracking.

Outcome(s):

- Improved case flow, hearing completion rates.
- More effective use of judicial resources. Enhanced public experience with the court.

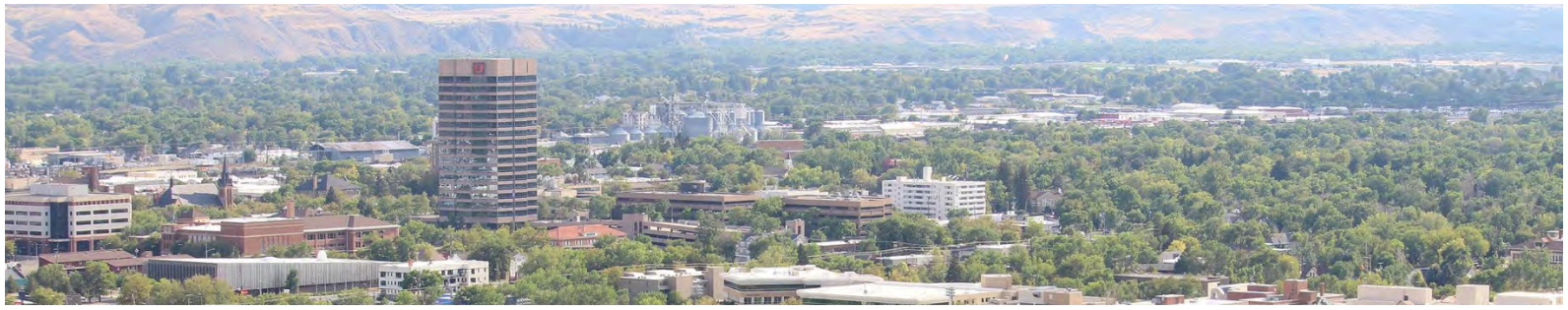
Goal: Strengthen Data-Driven Court Operations.

Action: Maintain monthly tracking of filings, dispositions, jail activity, and case timelines to support operational planning and informed decision making.

Outcome(s):

- Improves ability to identify trends in filings, jail usage, and case processing.
- Supports Data-informed operational adjustments.
- Enhances long-term planning by providing reliable data to guide staffing, scheduling, and operational decisions.





Budgeted Expenses

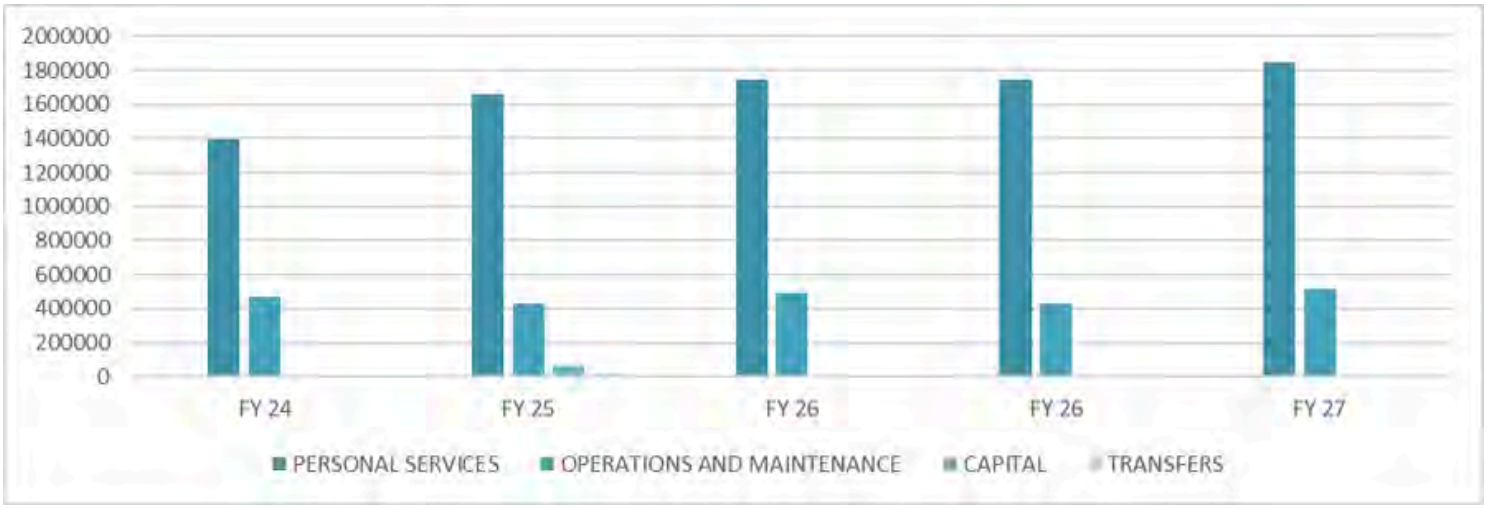
BUDGETED EXPENSE TOTAL | $2,613,237

CHANGE FROM PRIOR YEAR | $161.102

MUNICIPAL COURT
OPERATING BUDGET

FUND 0100-12000

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
PERSONAL SERVICES	$ 1,393,062	$ 1,660,550	$ 1,742,625	$ 1,743,347	1,849,958
OPERATIONS AND MAINTENANCE	472,477	425,963	489,927	426,964	$ 515,391
CAPITAL	-	65,130	-		
TRANSFERS	-	20,568	-	-	-
TOTAL EXPENDITURES	$ 1,865,539	$ 2,172,211	$ 2,232,552	$ 2,170,311	$ 2,365,349





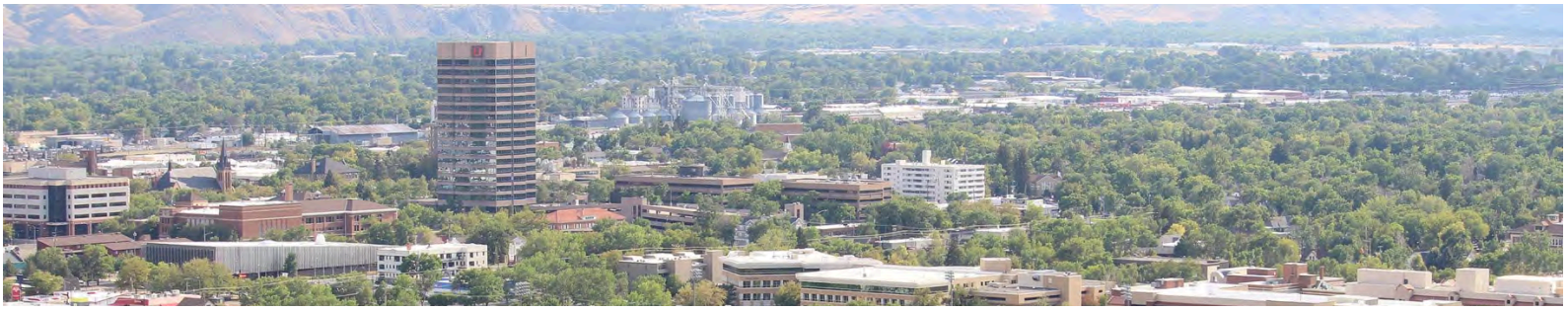
Grant Programs

BUDGETED EXPENSE TOTAL | $2,613,237
CHANGE FROM PRIOR YEAR | $161.102

MUNICIPAL COURT GRANTS
OPERATING BUDGET

FUNDS 2450-2480, 7370-7380

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	$ 12,608	$ 22,488	$ 987	$ 22,649	$ 22,808
REVENUE:					
INTER-GOVERNMENTAL	$ 391,479	$ 291,857	$ 219,169	$ 176,082	$ 247,888
MICELLANEOUS	438	403	-	158	-
TOTAL REVENUE	$ 391,917	$ 292,260	$ 219,169	$ 176,240	$ 247,888
EXPENDITURES:					
PERSONAL SERVICES	$ 174,012	$ 125,588	$ 163,033	$ 90,406	$ 167,017
OPERATION & MAINTENANCE	208,025	166,511	57,117	85,676	80,871
TOTAL EXPENDITURES	$ 382,037	$ 292,099	$ 220,150	$ 176,082	$ 247,888
FUND BALANCE ENDING	$ 22,488	$ 22,649	$ 6	$ 22,808	$ 22,808
LESS:					
RESTRICTED	22,488	22,649	6	22,808	22,808
ASSIGNED	-	-	-	-	-
UNASSIGNED	$ -	$ -	$ -	$ -	$ -



Staffing Authorization

BUDGETED EXPENSE TOTAL | $2,613,237
CHANGE FROM PRIOR YEAR | $161.102

POSITION	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	PROPOSED FY 27
MUNICIPAL JUDGE	1.5	2.0	2.0	2.0
MUNICIPAL COURT BAILIFF/CLERK	4.0	4.0	4.0	4.0
ADMININSTRATIVE SUPPORT II	1.0	2.0	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**	**19.0**	**19.0**	**19.0**
GRANT POSITION:				
TREATMENT COURT COORD/MGR	0.8	1.0	1.0	-
TREATMENT COURT COORD	1.6	2.0	2.0	2.0
TOTAL MUNICIPAL COURT	**19.9**	**22.0**	**22.0**	**21.0**

PARKS, RECREATION, & PUBLIC LANDS



Parks, Recreation, & Public Lands

BUDGETED EXPENSE TOTAL | $13,262,505

CHANGE FROM PRIOR YEAR | ($152,306)









Budget Justification

The FY27 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, and activation of the Courts Complex at the Amend Recreation Campus.



New Programs

BUDGETED EXPENSE TOTAL | $13,262,505

CHANGE FROM PRIOR YEAR | ($152,306)

Administration Division

"Amend Recreation Center" Courts Facility: $733,501. This allocates funding for ARC operations and maintenance within the new 5300 fund. Projected revenue totals $762,000. A forthcoming MOU with the Tourism and Business Improvement District will outline a $500,000 commitment to offset potential operating shortfalls during the first three years.

Total New Program Request package for Administration: **$733,501**



Parks Division

·**Wages: $57,739.** One additional full-time employee. One Equipment Operator/Maintenance Worker position which is to be offset by revenue from using existing PMD funds.

·**Misc Benefits/Insurance/FICA: $20,268.** Unemployment, Workers Comp, Health Insurance, Social Security, Retirement, Deferred Comp, Medicare, and Life Insurance for one additional full-time employee. One position to be offset by revenue from using existing PMD funds.

·**Temporary Wages: $66,820.** Temporary wages are currently budgeted at FY24 levels. In that time, Parks increased wages to attract and retain employees. Request will allow the hiring of a sufficient number of temporary employees.



New Programs

BUDGETED EXPENSE TOTAL | $13,262,505

CHANGE FROM PRIOR YEAR | ($152,306)

Parks Division continued...



·**Phone: $960.** One additional full-time employee. One position to be offset by revenue from using existing PMD funds.

·**Other Utility Services: $50,000**. New charges for stormwater are not accounted for in previous budget years.

·**Transportation Equipment: $53,000.** One additional truck for new full-time staff position.

·**Various operating supplies, parts and equipment: reduced by ($60,000)**.

Total New Program Request Package for Park Division - $260,195 - ($143,291 offset by PMD revenue)





New Programs

BUDGETED EXPENSE TOTAL | $13,262,505

CHANGE FROM PRIOR YEAR | ($152,306)

Cemetery Division

Temporary Wages: $1,304. Increase in temporary wages to attract and retain employees.

Machine/Equipment Parts: $40,000. Increase for approved ERP replacement unit #1919. Replacement unit will have increased capacities and capabilities suited for operations better.

Membership Fees/Tuition: $7,000. Provide additional education and training for staff. Other Utility Services: $600. Ongoing request for additional new storm water assessment from Public Works charged to Cemetery.

Total New Program Request Package for Cemetery Division - $48,904



Forestry Division

Wages: $57,167. Request to hire one additional Arborist. Position is to be offset from current funding re-distributed between Parks and Forestry Divisions. Benefits, insurance, FICA, etc. also covered by offsetting from other funds re-distributed. No additional budget authority requested.

Misc Benefits/Insurance/FICA: $24,871. Unemployment, Workers Comp, Health Insurance, Social Security, Retirement, Deferred Comp, Medicare, and Life Insurance for the new employee.

Temporary Wages: $1,920. Temporary wage increase request will allow the hiring of a sufficient number of temporary employees.

Medical Examinations: $100. One additional Arborist added.

Total New Program Request Package for Forestry Division - $84,058 ($82,038 offset from other funds)



New Programs

BUDGETED EXPENSE TOTAL | $13,262,505

CHANGE FROM PRIOR YEAR | ($152,306)

Recreation Division

Inflation Adjustments

Inflationary Adjustment for Pool Chemicals and Supplies – $9,000 in account # 8730-51260-402290 (ongoing). We continue 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 in account # 8730-51260-401160 (ongoing). Increase hourly wage rates by $0.50 for summer seasonal aquatic staff to be competitive in the local economy and with other similar service providers in Billings. With the current hourly pay rates, it is often difficult to attract enough qualified applicants to fill key aquatic staff positions. Without qualified lifeguards, swim instructors and supervisors, the level of aquatics service that PRPL can provide to our community will decline. Without aquatic staff, we will have to consider reducing pool hours or facility closures.

Seasonal Wage Increase for Program Staff - $6,500 in account # 8730-51250-401160 (ongoing). To remain competitive in attracting seasonal staff for all our youth, adult and senior recreation programs and activities, we have increased wages by $0.50 on average.

Seasonal Wage Increase for Rec2U Staff - $1,500 in account # 8730-51240-401160 (ongoing). To remain competitive in attracting seasonal staff for all our youth, adult and senior recreation programs and activities, we have increased wages by $0.50 on average.

Winter Activity Guide - $5,600 in account # 8730-51210-403210 (ongoing). As programming and activities offered by the Rec. Div. have increased dramatically over the last few years, so has the cost of providing the winter guide. Our winter guide started 10 years ago as a trifold printed in the office. The Winter Activity Guide now has 32 pages of programs and activities and is now inserted in the November issue of Simply Local Magazine and mailed directly to over 10,000 customers.



New Programs

BUDGETED EXPENSE TOTAL | $13,262,505

CHANGE FROM PRIOR YEAR | ($152,306)



Recreation Division

Efficiency / Safety Improvements

Mustang/Legion Baseball MOU - $15,000 in account # 8730-51250-403690 (on-going). To simplify the pass-through payment from Legion Baseball that is then paid to the Mustangs, we request the funding expenditure be added to offset the revenue deposited in account # 8730-51250-342312.

Total New Program Request Package for Recreation - $48,100



Goals

BUDGETED EXPENSE TOTAL | $13,262,505

CHANGE FROM PRIOR YEAR | ($152,306)

1. **Apply Placer AI data:** Maximize the value of Placer AI data to guide and strengthen park upgrade prioritization decisions. Use visitation trends, dwell time, seasonal patterns, and comparative park performance to identify where investments will have the greatest impact on community use, service levels, and return on capital.

2. **Complete LWCF Conversions:** Complete the LWCF conversion from Wilson Park to the West End Reservoir to expand outdoor recreation opportunities in a higher-use, higher-growth area. Evaluate additional conversion opportunities that improve public access and recreation value while increasing PRPL's flexibility to develop new amenities that better align with community needs.

3. **Operations at Amend Park Campus:** establish sports tourism and community activation at the Courts Complex.

4. **Aquatic Operations:** Implement strategy for new South Pool and future aquatic operations.

5. **Park Assets:** Continue cataloging Park assets in City Works in order to develop clear criteria for replacement prioritization.

6. **Parkland Development:** Integrate new developments at Annafeld and the Amend Recreation Campus into ongoing park operations. Minimizing disruptions to maintenance in existing parks will be important for a successful transition.

7. **Emerald Ash Borer Mitigation**: Begin the process of thinning the ash population within the 12,882 trees in the Billings PRPL urban forest. This will create a more manageable and resilient urban forest when the emerald ash borer eventually reaches Billings. Our goal is to remove 334 ash trees this year and reduce the overall ash population to fewer than 800 trees by 2029.



5-Year Overview

BUDGETED EXPENSE TOTAL | $13,262,505

CHANGE FROM PRIOR YEAR | ($152,306)

Parks Division

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 from 2017 levels and $2,797,000 in funding below Best Practices. The FY27 budget requests three new FTE positions, and another five (5) FTE over the next three (3) years. Additional O&M funding of $585,000/year needed to reach the $2.7 Million goal of 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. Park asset inventory is ongoing with approximately 40% complete.











5-Year Overview

BUDGETED EXPENSE TOTAL | $13,262,505

CHANGE FROM PRIOR YEAR | ($152,306)

Recreation Division

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 Campus. When this facility becomes operational, recreation staff and community partners will provide additional opportunities for our community and region which will require additional staffing for facility operations, maintenance, programming, and bookkeeping.

	FY26	FY27	FY28	FY29	FY30	FY31
Parks additional FTE		2	2	2	1	
Parks Additional Operation and Maintenance Funding	$132,660	$323,053	$585,000	$585,000	$585,000	$585,000
Alternative Funding Source				Mill Levy Proposed		
Life Cycle Funding		Inventory Park Assets to develop asset management /ERP type program				
Add recreation FTE		3 (ARC)	1 (ARC)	1 (ARC)		
Rec Additional New Program Development and Expansion		$733,051	$100,000	$100,000	$125,000	$150,000



Budgeted Revenues

BUDGETED EXPENSE TOTAL | $13,262,505

CHANGE FROM PRIOR YEAR | ($152,306)

PARKS RECREATION AND PUBLIC LANDS
DEPARTMENT REVENUE

REVENUE BY FUND

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
GENERAL FUND	$ 1,498,731	$ -	$ -	$ -	$ -
PARKS OPERATIONS FUND	4,933,116	9,193,496	9,035,659	8,709,366	9,686,819
PARK MAINTENANCE DISTRICT	1,455,824	1,579,924	1,760,020	1,600,000	1,903,568
AMEND PARK	22,660	22,681	32,449	30,000	30,649
AMEND PARK REC CENTER-ARC	-	-	-	-	762,000
BALLPARK DONATION	125,969	83,975	87,297	75,000	84,297
BALLPARK REPAIR FUND	38,370	37,228	35,217	36,000	35,217
CEMETERY IMPROVEMENTS	43,056	32,462	24,569	31,500	35,597
CEMETERY PERPETUAL TRUST	69,502	63,842	47,598	73,000	66,337
DOG PARK CONSTRUCTION	262	227	5,000	250	250
PARK CONSTRUCTION	3,460	2,981	2,290	150	300
TRAIL CONSTURCTION	-	615,015	-	6,000	3,000
PARKS PROGRAMS	255,389	285,102	224,529	260,469	273,849
TOTAL REVENUE	$ 8,446,339	$ 11,916,933	$ 11,254,628	$ 10,821,735	$ 12,881,883



Budgeted Revenues

BUDGETED EXPENSE TOTAL | $13,262,505

CHANGE FROM PRIOR YEAR | ($152,306)

PARKS RECREATION AND PUBLIC LANDS DEPARTMENT ALL FUNDS

REVENUE BY CLASSIFICATION

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
SPECIAL ASSESSMENTS - PMD	$ 1,347,316	$ 1,464,179	$ 1,677,378	$ 1,500,000	$ 1,787,869
SPECIAL ASSESSMENTS - PD1	16,336	1,548	-	-	-
TRANSFER FROM GENERAL FUND	3,823,482	7,534,970	7,090,866	7,027,866	7,235,188
CHARGE FOR SERVICE	1,477,077	1,489,808	1,855,877	1,567,490	2,730,415
CONTRIBUTIONS/DONATIONS	193,383	216,131	201,500	249,269	564,000
INTERGOVERNMENTAL	933,984	110,477	50,000	100,000	60,000
INVESTMENT EARNINGS	498,857	419,563	338,297	335,900	393,701
LICENSE AND PERMITS	7,960	6,750	6,000	6,500	7,000
MICELLANEOUS	3,338	9,214	-	-	-
TRANSFERS IN FROM PRPL	75,060	41,011	34,710	34,710	103,710
TOTAL REVENUE	$ 8,376,793	$ 11,293,651	$ 11,254,628	$ 10,821,735	$ 12,881,883



Budgeted Expenses

BUDGETED EXPENSE TOTAL | $13,262,505

CHANGE FROM PRIOR YEAR | ($152,306)

PARKS RECREATION AND PUBLIC LANDS DEPARTMENT EXPENSE

EXPENSE BY FUND

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
GENERAL FUND	$ 5,195,944	$ 41,599	$ -	$ -	$ -
PARK DISTRICT 1/PRPL OPS	4,112,035	10,772,439	10,296,644	9,432,111	9,739,832
PARK MAINTENANCE DISTRICT	814,884	983,513	1,655,975	1,249,955	1,757,584
AMEND PARK	28,791	11,011	52,216	46,000	38,599
AMEND PARK REC CENTER-ARC	-	-	-	-	733,501
BALLPARK DONATION	14,785	39,342	312,003	348,233	7,275
BALLPARK REPAIR FUND	24,335	19,797	91,865	131,865	32,085
CEMETERY IMPROVEMENTS	198,464	-	-	-	130,000
CEMETERY PERPETUAL TRUST	30,526	31,451	48,000	47,000	54,000
DOG PARK CONSTRUCTION	-	-	5,000	-	-
PARK CONSTRUCTION	-	43,500	-	28,900	-
PARKS PROGRAMS	97,319	676,127	854,516	36,500	273,546
TRAIL CONSTRUCTION	-	198,348	-	403,632	-
CAPITAL REPLACEMENT	388,855	587,035	98,592	80,000	496,083
TOTAL EXPENDITURES	$ 10,905,938	$ 13,404,162	$ 13,414,811	$ 11,804,196	$ 13,262,505



Budgeted Expenses

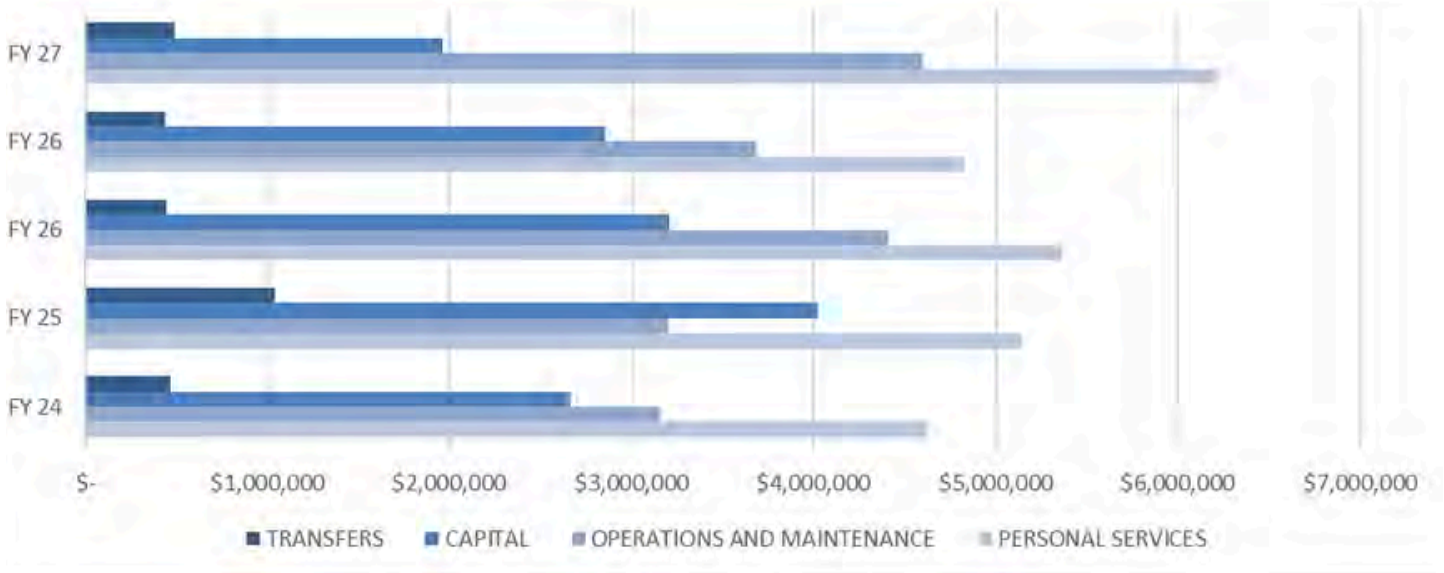
BUDGETED EXPENSE TOTAL | $13,262,505

CHANGE FROM PRIOR YEAR | ($152,306)

PARKS RECREATION AND PUBLIC LANDS
DEPARTMENT ALL FUNDS

EXPENSE BY CLASSIFICATION

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
PERSONAL SERVICES	$ 4,619,700	$ 5,142,457	$ 5,358,105	$ 4,829,116	$ 6,215,073
OPERATIONS AND MAINTENANCE	3,157,189	3,202,443	4,408,868	3,684,913	4,601,341
CAPITAL	2,664,074	4,021,825	3,206,578	2,853,907	1,959,083
TRANSFERS	464,975	1,037,436	441,260	436,260	487,008
TOTAL EXPENDITURES	$ 10,905,938	$ 13,404,161	$ 13,414,811	$ 11,804,196	$ 13,262,505





Budgeted Expenses

BUDGETED EXPENSE TOTAL | $13,262,505

CHANGE FROM PRIOR YEAR | ($152,306)

PARKS RECREATION AND PUBLIC LANDS
OPERATING BUDGET (GENERAL FUND)

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
PERSONAL SERVICES	$ 4,340,695	$ -	$ -	$ -	$ -
OPERATIONS AND MAINTENANCE	793,277	41,599	-	-	-
CAPITAL	-	-	-	-	-
TRANSFERS	61,973	-	-	-	-
TOTAL EXPENDITURES	$ 5,195,945	$ 41,599	$ -	$ -	$ -

PARKS RECREATION AND PUBLIC LANDS
DEPARTMENT EXPENSE (ALL FUNDS)

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 26
PERSONAL SERVICES	$ 4,619,700	$ 5,142,457	$ 5,358,105	$ 4,829,116	$ 6,215,073
OPERATIONS AND MAINTENANCE	3,157,189	3,202,443	4,408,868	3,684,913	4,601,341
CAPITAL	2,664,074	4,021,825	3,206,578	2,853,907	1,959,083
TRANSFERS	464,975	1,037,436	441,260	436,260	487,008
TOTAL EXPENDITURES	$ 10,905,938	$ 13,404,161	$ 13,414,811	$ 11,804,196	$ 13,262,505



Staffing Authorization

BUDGETED EXPENSE TOTAL | $13,262,505

CHANGE FROM PRIOR YEAR | ($152,306)

POSITION	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	PROPOSED FY 27
ADMINISTRATIVE SUPPORT I	1.0	1.0	1.0	1.0
ADMINISTRATIVE SUPPORT II	2.0	2.0	2.0	2.0
ARBORIST	1.0	1.0	1.0	2.0
CEMETERY/PARKS SUPERVISOR	2.0	2.0	2.0	2.0
COMMUNITY CENTER SUPERVISOR	1.0	1.0	1.0	1.0
DIR. PARKS, RECREATION, PUBLIC LANDS	1.0	1.0	1.0	1.0
FACILITIES MAINT SUPPORT II	1.0	1.0	1.0	1.0
FACILITIES MAINT SUPPORT II - ARC	-	-	-	1.0
FORESTER/NAT'L RESOURCE SUP	1.0	1.0	1.0	1.0
PARKS SUPERINTENDENT	1.0	1.0	1.0	1.0
PROJECT MANAGER/ASSET CO-ORD	1.0	1.0	1.0	1.0
RECREATION EVENT SPECIALIST	3.0	3.0	3.0	3.0
RECREATION EVENT SPECIALIST-ARC	-	-	-	1.0
RECREATION FACILITY SUPERVISOR-ARC	-	-	-	1.0
RECREATION & WELLNESS ADMIN SUPP II	1.0	1.0	1.0	1.0
RECREATION & WELLNESS SPECIALIST	1.0	1.0	1.0	1.0
RECREATION SUPERINTENDENT	1.0	1.0	1.0	1.0
EQUIPMENT OPER./MAINT. WORKER	9.0	9.0	11.0	12.0
SR EQUIP. OPER./MAINT. WORKER	6.0	6.0	8.0	8.0
VOLUNTEER PROGRAM COORDINATOR	1.0	1.0	-	-
TOTAL	34.0	34.0	37.0	42.0

PLANNING & COMMUNITY SERVICES DEPARTMENT



Planning & Community Services Department

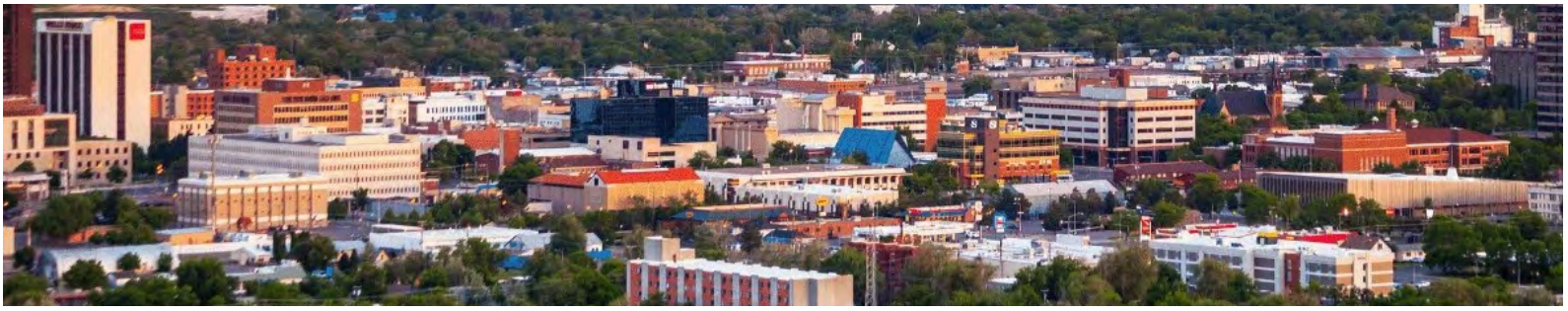
BUDGETED EXPENSE TOTAL | $6,706,588

General Fund (Code Enforcement): $1,307,451
Capital Replacement Fund: $50,802
Anti-Graffiti Fund: $3,469
Community Development Fund: $2,604,087
City County Planning Fund: $2,602,302
Urban Renewal Property Fund: $21,483

CHANGE FROM PRIOR YEAR | $968,630

General Fund (Code Enforcement): $84,871
Capital Replacement Fund: $1,497
Anti-Graffiti Fund: $469
Community Development Fund: $771,350
City County Planning Fund: ($28,034)

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 brings together the City and County to make long term transportation decisions. Our activities are public facing in all of our services and demands excellent customer service from our Department.



Budget Justification

BUDGETED EXPENSE TOTAL | $6,706,588

CHANGE FROM PRIOR YEAR | $968,630

The Planning and Community Services Department (PCSD) FY27 budget is $6,706,588; this is a net increase in expenses from FY26 of $968,630. This increase is tied to two proposed FTEs for an additional Code Enforcement II Officer and an additional TIF Coordinator, [NR1] but the majority is continued expenditure of HOME-ARP and Community Development program funds for projects in 2026 and 2027, including an application for Sage Towers rehabilitation that will come to the Council in Spring 2026.

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 will decrease in FY27 in some areas, mainly from a decrease in Federal Transportation Planning funds, conclusion of some one-time funds from the County for Billings2045/MLUPA work, and balanced decreases in revenue and expenses in Community Development programs. Permit and application income is expected to remain relatively flat in FY27 in Planning. 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.
[NR1]Please make sure this is stated how you want it.I added the Planner II for the TIF Support



Highlighted Programs

BUDGETED EXPENSE TOTAL | $6,706,588

CHANGE FROM PRIOR YEAR | $968,630

HOME-ARP Ongoing Allocation Process in 2026

The U.S. Department of Housing and Urban Development awarded Billings $1,212,671 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. A total of $580,776 has been expended as of December 31, 2025, and $285,770 remains available for allocation. The Community Development Division will continue to distribute funds from this program in FY27. For more information, please visit www.BillingsMT.gov/HOMEarp.

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 CE officer, consuming about 240 hours of his time.



Highlighted Programs

BUDGETED EXPENSE TOTAL | $6,706,588

CHANGE FROM PRIOR YEAR | $968,630

Graffiti Pilot Program continued...

Given the success of the program, City Administration, Public Works and the Code Enforcement Division renewed 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 supervised the FY26 seasonal worker.

The Division has proposed adding a new Commercial CE Officer II in FY27 to enable ongoing and year-round abatement of graffiti on private and public property. Code Enforcement has also partnered again with Public Works, specifically the Solid Waste Division. Their trucks have the software capability to log tagged dumpsters.A report is created by Solid Waste and exported into a share point spreadsheet that Code Enforcement can access.We now have more eyes on the street, locating graffiti, making abatement quicker. Solid Waste continues to supply materials, while Code Enforcement abates the graffiti.

The additional Commercial CE Officer II would also provide increased capacity for the Code Enforcement Division to manage this work as well as other duties as outlined in the Department Resources – FY2027 and Five-Year Recommendations section further down in this Overview.





Department Resources

BUDGETED EXPENSE TOTAL | $6,706,588

CHANGE FROM PRIOR YEAR | $968,630

FY2027 Recommendations

Code Enforcement FTE Recommendation FY2027

Code Enforcement and City Administration are recommending an additional full-time Commercial Code Enforcement Officer II in FY27. The Council Budget and Finance Committee at its February 2026 meeting also supported bringing the added position to the FY27 Budget review. Commercial properties span the entire city, creating an enormous enforcement area for a single officer to cover thoroughly. Part of the CE II position responsibilities is graffiti abatement, which reduces property conditions that led to the need for law enforcement resources. A second position would allow the city to better serve its commercial properties, do some tasks year round that we have relied on a seasonal position to do in the past, and share 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.

Community Development FTE Recommendation FY2027

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.



Department Resources

BUDGETED EXPENSE TOTAL | $6,706,588

CHANGE FROM PRIOR YEAR | $968,630

FY2027 Recommendations continued...

Community Development FTE Recommendation FY2027 continued...

Given the instability of HUD funding going into 2026 and 2027, the CD Division is not advancing the Grant Technician position for FY27. The Division has been exploring some program and policy development work through small consultant contracts to address some capacity needs the Grant Technician might have addressed. **The Division is planning to keep its FTE Program Coordinator position that was vacated by retirement in late 2025 open as it anticipates filling that position in late FY26 or early FY27.** The Division is staffed with 3 FTEs, including the Manager.

As noted below in the five-year recommendations, the Division will continue to look toward future staffing needs based on HUD funding and possible local funding contributions

Planning Division Recommendation FY2027

The Planning Division does not have any new FTE recommendations for FY27. The Division is expecting one retirement in FY27 and will be moving the MPO-funded Traffic Technician position over from the Engineering Division to Planning Division to meet FHWA and MDT review recommendations as far as the MPO structure. The Division does have long term recommendations noted below in the 5-Year Recommendations.



Department Resources

BUDGETED EXPENSE TOTAL | $6,706,588

CHANGE FROM PRIOR YEAR | $968,630

FY2027 Recommendations continued...

PCSD Director Allocations

The PCSD Director continues to work with PCSD Division Managers, City Finance and Administration to improve the allocation of the wages, 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 FY27 $32,260 allocation from CE to the PCSD Director position is the same as FY26 and is still low compared to the time spent supporting the CE Division. The transfer needs an annual O&M component along with the COLA calculation.

Housing Director/Innovations Division

In FY26, the PCSD Director recommended Council research the applicability of a city housing director and/or community innovations team. 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.



Department Resources

BUDGETED EXPENSE TOTAL | $6,706,588

CHANGE FROM PRIOR YEAR | $968,630

FY2027 Recommendations continued...

Housing Director/Innovations Division continued...

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.

Council approved a FY26 Budget Amendment to research applicability of a city housing/community innovations team. This was a focused effort from the concepts outlined above and Council Member Tom Rupsis led the effort with staff and community stakeholders through a series of meetings in late 2025. CD Staff provided Billings Housing Market SWOT Analysis, Existing Housing Studies Matrix, and Examples from Other Cites (Missoula and Great Falls) to support this effort. Former CM Rupsis provided a report to be shared with City Council through Administration and former CM Rupsis in 2026 to provide any direction or budget recommendations in FY27 or FY28.



Department Resources

BUDGETED EXPENSE TOTAL | $6,706,588

CHANGE FROM PRIOR YEAR | $968,630

FY2027 Recommendations continued...

PCSD Urban Renewal District Coordinator Recommendation

OPer direction from the City Council in April 2026, PCSD and Finance staff are proposing the Urban Renewal District Coordinator position responsible for administration and operations of the South Billings Boulevard Urban Renewal District (SBBURD), East Billings Urban Renewal District (EBURD), and the Downtown Urban Renewal District (Downtown). This position will work in coordination with the three non-profit entities contracted by the City for District support and economic development activities. The position will ensure the Districts operate in accordance with the District urban renewal plans, state law, and City policies. The position will be involved in implementation of programs and projects related to the expenditures of tax increment financing funds (TIF) in these Districts. This position also will coordinate support with the three non-profit entities for the three City-appointed Advisory Committees for the SBBURD, EBURD and Downtown. This position will be housed in the PCSD likely within the City-County Planning Division.



Department Resources

BUDGETED EXPENSE TOTAL | $6,706,588

CHANGE FROM PRIOR YEAR | $968,630

FY2027 Recommendations continued...

Urban Renewal Districts

The City Council considered adjustments to Urban Renewal District Management and Operations per 2025 Legislation and directed staff to keep the operations as similar as possible to past operations. The City entered new Agreements with the Downtown, EBURD and SBBURD entities but set the termination dates for these agreements as the end of FY26. Council raised the issue again in early 2026 for modifying how the advisory boards and the current non-profit entities integrate into the URD process. PCSD staff expects a resolution to the operational strategy for the three URDs for FY27.

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 and adequate 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 Yellowstone County and 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. Given the current focus on the County Jail and public safety services, this effort would have to be considered in FY28 or FY29.



Department Resources

BUDGETED EXPENSE TOTAL | $6,706,588

CHANGE FROM PRIOR YEAR | $968,630

Five Year Recommendations continued...

Capacity Needs: Department and Divisions

FTEs:

- Due to ongoing instability with HUD funding, the CD division is keeping open its FTE Program Coordinator position vacated by retirement in late 2025 for FY27. The Division will continue to evaluate added FTE needs in CD, and CD contribution to PCSD Director position, but with only HUD funding for administrative and program support at this time, there is no line of sight to further staffing and support for Division work. The housing/community innovations staff/team concept explored by the Council through CM Rupsis' work described above might be a pathway to some added program integration in the future.
- PCSD Administrative Support – Looking at portion of CE Clerk and Planning Clerk time supporting PCSD Administration for short term. Retirement in Planning Division in late 2026 will trigger a review of the job duties for the Planning Clerk in this area. Need FTE Administrative Support position for PCSD long term (CE, CD and tie to County-Wide Planning Levy increase could be a solution – revisit in FY28 or FY29)
- In addition to the CE II position request in FY27, the Division anticipates 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 FY29)
- Planning Division is considering adjustments to its planning positions, including additional Planner IIs with different rolls to support both current, long range, and regulatory maintenance (Begin exploring in FY27 with further implementation estimated in FY28)



Department Resources

BUDGETED EXPENSE TOTAL | $6,706,588

CHANGE FROM PRIOR YEAR | $968,630

Five Year Recommendations continued...

Capacity Needs: Department and Divisions continued...

Organizational Modifications

- Urban Renewal District Management Review and Changes (FY27)
- Strategic Community Initiatives Division – Research described above in FY26. FTEs to carry out City involvement in housing policy, homelessness, CPTED, neighborhood task forces, etc. (Estimated FY28)
- MPO Reconfiguration and Regional Expansion – Reconfiguration work will continue in FY27, with longer range issues of a MET Transit District in relation to the MPO, and inclusion of Laurel in the Urban Planning Area after the 2030 Census (Estimated in FY28-FY30)
- The City should revisit is organizational support for the Neighborhood Task Forces as far as how PCSD staff engage and administer the annual task force General Fund allocation of about $9,000 (FY26). (Revisit in FY28).

Succession Planning/Retirements/Training (Ongoing)

- One retirement anticipated in FY27 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.



Goals

BUDGETED EXPENSE TOTAL | $6,706,588

CHANGE FROM PRIOR YEAR | $968,630

Goal: Improve the safety of Billings

Objective: Maintain code enforcement compliance rate of 90% or higher

- Code Enforcement was at 93% compliance at close of 2025.
- Continue to implement proactive nuisance property abatement procedures to efficiently increase neighborhood safety – Ongoing.
- Continue progression of the multi-discipline, multi-jurisdictional nuisance property team to improve neighborhoods.
- Implement graffiti reduction program – Started 2024 and used seasonal for City property maintenance again in 2025 and will continue program for FY27. Continuing private property and (MDT) cleanups and murals, including a major cleanup of the Montana Avenue Overpass in 2025 and coordination with MDT for a mural project with a target date of summer 2026 based on grant awards.
- Propose ordinance amendments – Ongoing with amendments already approved by Council in 2024 and 2025. Implementation of MOU with RiverStone Health underway to support RSH licensing enforcement for establishments that are not licensed by RSH – motels and body art businesses. Currently, Motel 6's on West End are closed and under court order to work with RSH to obtain licenses.
- Conduct 10 or more community outreach programs increasing community awareness of city codes – 2025: CE participated in 5 community events and continued to organize the Code Enforcement Statewide Group – monthly meetings with code professionals from around MT.
- Increase web, social media-based, neighborhood task force presence and information sharing on CE activities and seasonal concerns to improve compliance – CE Blog post is updated monthly and blog link is being shared with the PCSD Facebook Page.
- Achieve division and individual staff development/training through AACE/ICC accreditations – Training and testing to be completed in early 2026. CE Manager completed Professional Development Academy Leadership Training in December 2025.



Goals

BUDGETED EXPENSE TOTAL | $6,706,588

CHANGE FROM PRIOR YEAR | $968,630

Goal: Sustain and Upgrade Critical Infrastructure

Objective: Optimize efficiency of the transportation system

- Grand Avenue from 43rd to 62nd – Project is funded and added to the Transportation Improvement Program (TIP) and the City is working on project management agreements with MDT.
- 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 working with Public Works in multiple capacities – TA Grant Award for SRTS projects, SS4AGrant, SRTS programmed projects in CIP, CIP Trail and SRTS feasibility analysis work underway per approved 2026 UPWP.
- Developing alternatives for improvement to the 21st Street Underpass through approved Feasibility Study, which will be completed and brought to the Council Spring 2026.

Goal: Foster Economic Vibrancy through Quality Designed Neighborhoods and Business Districts

Objective: Stimulate infill and redevelopment

- Implement the 2023 Montana Land Use Planning Act (Billings 2045) –Statutory deadline is May 2026.
- Continue Infill Policy implementation – review policy starting late 2026
- In partnership with building/development community support opportunities to make redevelopment in the downtown less intimidating – Launched listening session in late 2024. Ongoing, but staff capacity limited activity in 2025. Development community tested new project/permitting software to roll out in 2026. Continuing to hold quarterly meetings with the Billings Homebuilders Association.

Objective: ·Improve multi-modal transportation system

- Complete two-way street conversion – Completed 2025
- Complete road diet on Montana Avenue – 4 more RFB's for crosswalks were installed in late 2025, but no exact timeline determined for MDT project work



Goals

BUDGETED EXPENSE TOTAL | $6,706,588

CHANGE FROM PRIOR YEAR | $968,630

Objective: ·Improve multi-modal transportation system continued…

- 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 – Policy Report underway
- Safe Routes to Schools Phase I and Phase II – Projects underway in 2026 per CIP, SS4AII Grant, TA Grant.
- Complete transportation corridors analysis and outreach

Update subdivision regulations – Updates completed in 2024. Updated regulations also must be adopted under Billings2045.

Update neighborhood plans

- Neighborhood Planner will advance plan updates in 2027
- Completing West End and Heights in 2026
- Contract executed to complete economic analysis of the Skyway Drive corridor in 2026.

Develop new land use plan and future land use map of Billings - Underway

Develop housing strategies

- 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 Community Development and HOME programs – Included in Con Plan
- Support resource and program expansion to address housing needs and neighborhood stabilization - Former CM Rupsis provided a report that should be shared with City Council through Administration. This is further described in the PCSD Budget Narrative

Determine application of cost-of-service study findings - Underway

Determine economic development, land use and infrastructure to serve Skyway Drive/Hwy 3 – Contract executed for 2026 and referred to above in other Goals



Goals

BUDGETED EXPENSE TOTAL | $6,706,588

CHANGE FROM PRIOR YEAR | $968,630

Goals: Provide Exceptional Educational, Recreational, and Cultural Services and Amenities

Objective: ·Activate parks and public spaces to improve a sense of community, improve health and reduce crime.

- Apply CPTED principles in parks – Still working to use Community Development program funds in eligible parks
- Continue phased implementation of CPTED principles in South Park, Skate Park, Pioneer Park, Spring Creek Park, Dehler Park – Need FY27 Budget allocation
- Build new pool and community center in South Park (SBBURD Expansion)
- Public Art Policy adopted by Council in September 2025 and Public Art Committee to be seated early 2026 for public art installations reviewed

Council Initiatives PCSD is involved in outside of adopted priorities and Goals

- Expansion of the SBBURD to include the Southside Triangle – Expansion completed (tied to the new pool in South Park as noted in the Goals and Priorities above)
- Assisting with City property inventory/sale list work – CD Board Housing Recommendation
- Housing Support Effort – CM Rupsis FY26 Project



Photo by: Isabel Spartz/MTN News



Staffing Authorization

BUDGETED EXPENSE TOTAL | $6,706,588

CHANGE FROM PRIOR YEAR | $968,630

POSITION	DIVISION FUNDING	ACTUAL FY24	ACTUAL FY25	BUDGET FY26	PROPOSED FY27
PLANNING/COMM SERV DIRECTOR	PLANNING	1.0	1.0	1.0	1.0
ADMINISTRATIVE SUPPORT I	BUILDING	0.3	0.0	0.0	0.0
	CODE ENFORCEMENT	0.3	0.0	0.0	0.0
	PLANNING	0.4	0.0	0.0	0.0
	TOTAL	**1.0**	**0.0**	**0.0**	**0.0**
COMMUNITY SERVICES MANAGER	COMMUNITY DEVELOPMENT	1.0	1.0	1.0	1.0
COMMUNITY DEV GRANT COORDINATOR	COMMUNITY DEVELOPMENT	3.0	3.0	3.0	3.0
GRANTS TECHNICIAN	COMMUNITY DEVELOPMENT	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	5.0	5.0	5.0
CODE ENFORCEMENT OFFICER II	CODE ENFORCEMENT	1.0	2.0	2.0	3.0
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	3.0	3.0	3.0
PLANNER II	PLANNING	1.0	2.0	2.0	3.0
PLANNING CLERK	PLANNING	1.0	1.0	1.0	1.0
PLANNING DIVISION MANAGER	PLANNING	1.0	1.0	1.0	1.0
TRAFFIC TECHNICIAN	PLANNING	0.0	0.0	0.0	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		**21.5**	**25.5**	**25.5**	**28.5**

* Position name change in FY26 from Active Transportation Planner to Multi-Modal Planner



Budgeted Revenues

BUDGETED EXPENSE TOTAL | $6,706,588

CHANGE FROM PRIOR YEAR | $968,630

PCSD
DEPARTMENT AND FUNDS

REVENUE BY CLASSIFICATION	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
TAXES	$ 636,158	$ 748,264	$ 668,000	$ 634,600	$ 695,569
LICENSES & PERMITS	106,475	98,598	92,000	87,900	90,000
INTERGOVERNMENTAL	2,678,931	2,568,666	3,298,293	2,974,888	2,579,293
CHARGES FOR SERVICE	411,878	542,114	479,703	488,238	571,591
INVESTMENT EARNINGS	120,364	103,769	87,226	68,416	64,598
CONTRIBUTIONS/DONATIONS	46,634	6,100	2,500	2,750	2,500
INTERFUND TRANSFERS	376,552	2,511,748	151,470	373,271	163,826
FINES AND FORFEITURES	-	-	500	-	500
MISCELLANEOUS	523,045	394,466	200,000	522,595	1,207,296
PCSD TOTAL REVENUE	**$ 4,900,037**	**$ 6,973,725**	**$ 4,979,692**	**$ 5,152,658**	**$ 5,375,173**
BIKE PATH/TRAIL DONATION **	2,225,559	733,885	-	110,001	20,000
COMBINED REVENUE	**$ 7,125,596**	**$ 7,707,610**	**$ 4,979,692**	**$ 5,262,659**	**$ 5,395,173**

- Note: The Code Enforcement operating budget revenue is not shown in the table above as revenue to PCSD. This is Finance practice since CE revenue is from the General Fund. This makes it look like the budget is way out of balance in these tables for the PCSD. This is not actually the case. During the PCSD presentation to Council, the CE revenue will be shown as added to total revenue for clarity.



Budgeted Revenues

BUDGETED EXPENSE TOTAL | $6,706,588

CHANGE FROM PRIOR YEAR | $968,630

REVENUE BY FUND

PCSD
ALL DEPARTMENT REVENUES

FUND NAME	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
GENERAL FUND	$ 24,541	$ 8,873	$ 43,000	$ 10,959	$ 23,000
ANTI-GRAFFITI FUND	4,000	5,680	3,000	2,972	3,000
COMMUNITY DEVELOPMENT FUND	2,358,898	4,372,223	2,122,719	2,350,669	2,613,352
CITY COUNTY PLANNING FUND	2,512,598	2,586,949	2,810,973	2,788,058	2,735,821
PCSD TOTAL REVENUE	**$ 4,900,037**	**$ 6,973,725**	**$ 4,979,692**	**$ 5,152,658**	**$ 5,375,173**
BIKE PATH/TRAIL DONATION **	2,225,559	733,885	-	110,001	20,000
COMBINED REVENUE	**$ 7,125,596**	**$ 7,707,610**	**$ 4,979,692**	**$ 5,262,659**	**$ 5,395,173**



Budgeted Expenses

BUDGETED EXPENSE TOTAL | $6,706,588

CHANGE FROM PRIOR YEAR | $968,630

PCSD
ALL DEPARTMENT EXPENSES

EXPENSE BY CLASSIFICATION

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
PERSONAL SERVICES	$2,618,781	$ 2,607,417	$ 3,071,243	$ 2,913,973	$ 3,369,183
OPERATIONS AND MAINTENANCE	2,138,770	3,207,694	2,590,688	2,389,848	3,244,439
CAPITAL	677,489	24,019	49,305	42,305	50,802
TRANSFERS	25,576	2,430,459	26,722	248,648	22,164
PCSD TOTAL EXPENDITURES	**$5,460,616**	**$ 8,269,589**	**$ 5,737,958**	**$ 5,594,774**	**$ 6,686,588**
BIKE PATH/TRAIL DONATION **	2,593,128	206,148	-	160,676	20,000
COMBINED EXPENDITURES	**$8,053,744**	**$ 8,475,737**	**$ 5,737,958**	**$ 5,755,450**	**$ 6,706,588**



Budgeted Expenses

BUDGETED EXPENSE TOTAL | $6,706,588

CHANGE FROM PRIOR YEAR | $968,630

PCSD

EXPENSE BY FUND — ALL DEPARTMENT EXPENSES

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
GENERAL FUND	$1,040,027	$ 1,046,466	$ 1,222,580	$ 1,091,577	$ 1,307,451
CAPITAL REPLACEMENT	677,489	24,019	49,305	42,305	50,802
ANTI-GRAFFITI FUND	1,051	567	3,000	809	3,469
COMMUNITY DEVELOPMENT FUND	1,564,036	5,082,966	1,832,737	1,981,384	2,602,601
CITY COUNTY PLANNING FUND	2,178,013	2,115,571	2,630,336	2,478,699	2,722,265
PCSD TOTAL EXPENDITURES	**$5,460,616**	**$ 8,269,589**	**$ 5,737,958**	**$ 5,594,774**	**$ 6,686,588**
BIKE PATH/TRAIL DONATION **	2,593,128	206,148	$ -	160,676	20,000
COMBINED EXPENDITURES	**$8,053,744**	**$ 8,475,737**	**$ 5,737,958**	**$ 5,755,450**	**$ 6,706,588**



Code Enforcement

BUDGETED REVENUE TOTAL | $1,351,253

BUDGETED EXPENSE TOTAL | $1,351,253

The Code Enforcement Division is an integral and critical component of any public safety solution the City embraces. Code Enforcement mitigates criminal activity before it becomes a resource demand of the Police Department by cleaning up and securing nuisance properties, cleaning graffiti before it increases and draws more criminal activity, ensuring outside storage of junk and junk vehicles is addressed before a property attracts crime. Maintains neighborhood stability by enforcing City codes in a consistent manner.
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 handled over 4,400 cases in 2025. 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 $10,000 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. CE is currently applying for various grants for a large mural project soon.



Code Enforcement

BUDGETED REVENUE TOTAL | $1,351,253

BUDGETED EXPENSE TOTAL | $1,351,253

CODE ENFORCEMENT
OPERATING BUDGET

GENERAL FUND

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
PERSONAL SERVICES	$ 801,035	$ 802,555	$ 905,309	$ 816,733	$ 1,021,225
OPERATIONS AND MAINTENANCE	215,913	212,565	292,886	250,458	266,206
CAPITAL	-	-	7,371	7,371	43,802
TRANSFERS	23,079	31,346	24,385	24,385	20,020
TOTAL EXPENDITURES	**$ 1,040,027**	**$ 1,046,466**	**$ 1,229,951**	**$ 1,098,947**	**$ 1,351,253**



Photo by: MTN News File



Community Development

BUDGETED REVENUE TOTAL | $2,591,869

BUDGETED EXPENSE TOTAL | $2,588,118

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 $51,931). 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 maintain reserve funds; however, federal grant funds and related loan repayment revenues may be carried forward from one City fiscal year to the next. While this carryover provides flexibility to reallocate program income toward eligible services and activities, HUD's annual expenditure deadlines can create challenges in meeting required timeliness and spending benchmarks. Further discussion of the HUD-ARP funding award is under the Highlighted Programs section.



Community Development

BUDGETED REVENUE TOTAL | $2,591,869

BUDGETED EXPENSE TOTAL | $2,588,118

Program	Revenue Amount	Expenditure Amount
Com Dev Federal Grant	$1,589,619	$1,587,619
HOME Federal Grant	$572,799	$569,676
HOME-ARP Federal Grant	$285,000	$285,000
AmeriCorps VISTA Support	$16,526	$15,000
AmeriCorps VISTA Federal Grant	$85,000	$85,000
General Funds Transfer (Rent / Parking)	$42,715	$42,343
Miscellaneous Programs	$210	$3,480
TOTAL	**$2,591,869**	**$2,588,118**
Miscellaneous – South 27th Street Land	$21,483	$21,483
TOTAL	**$2,613,352**	**$2,609,601**

Long Term Service Agility

The Division continues to experience capacity constraints due to very limited funding outside of its core HUD programs. This creates challenges in delivering and supporting other social service activities that remain significant priorities within Billings. A Program Coordinator position became vacant following a retirement in late 2025. The timing of refilling this position is currently under evaluation and may occur in late FY26 or early FY27 (see FY27 and Five-Year Recommendations below).

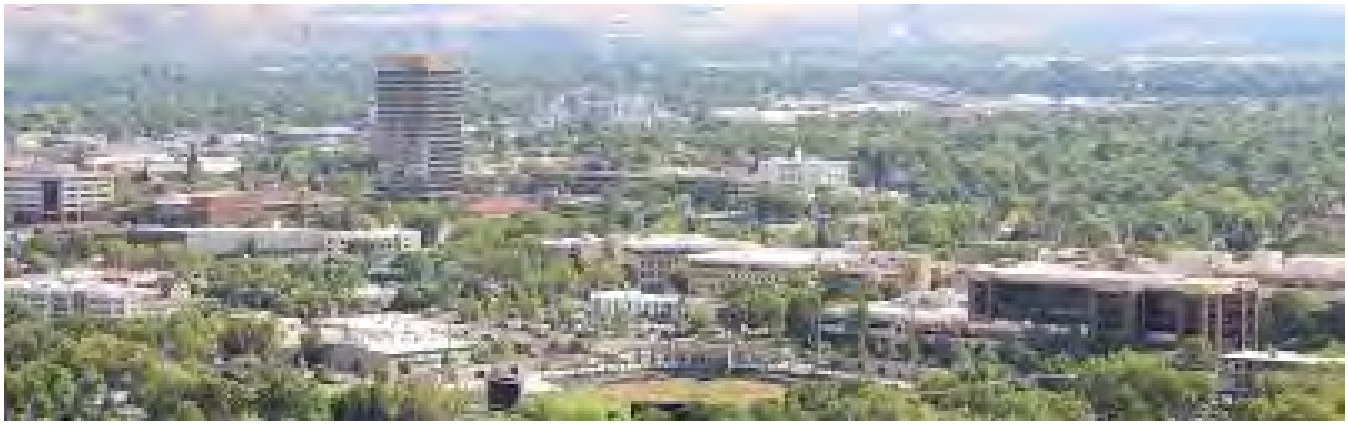
Due to a series of recent HUD regulatory changes and program updates, the Division must dedicate time and staff capacity to reviewing and strengthening internal procedures. This includes updating written policies, compliance protocols, and monitoring practices to ensure continued alignment with federal requirements and to reduce risk during future HUD monitoring.



Community Development

BUDGETED REVENUE TOTAL | $2,591,869

BUDGETED EXPENSE TOTAL | $2,588,118



COMMUNITY DEVELOPMENT GRANTS FUND
OPERATING BUDGET

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY26	ESTIMATE FY26	PROPOSED FY27
PERSONAL SERVICES	$ 485,906	$ 476,326	$ 521,203	$ 528,542	$ 507,619
OPERATIONS AND MAINTENANCE	1,068,998	2,219,886	1,297,737	1,222,758	2,081,985
CAPITAL	677,489	24,019	-	-	-
TRANSFERS	-	2,376,361	-	222,159	-
TOTAL EXPENDITURES	$ 2,232,393	$ 5,096,592	$ 1,818,940	$ 1,973,459	$ 2,589,604



Urban Renewal Property Acquisition

BUDGETED REVENUE TOTAL | $21,483

BUDGETED EXPENSE TOTAL | $21,483

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 may be 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. The ongoing maintenance continues to gradually put pressure on this account pending property sales. The current Property Disposition Committee recommendations to the City Council may help advance sale of these properties to encourage redevelopment in the South 27th Street Corridor. There is a slight increase in both Operating and Maintenance Expenses and Interest Income.



Urban Renewal Property Acquisition

BUDGETED REVENUE TOTAL | $21,483

BUDGETED EXPENSE TOTAL | $21,483

URBAN RENEWAL PROPERTY ACQUISITION FUND OPERATING BUDGET

FUND 4280

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	$ 205,729	$ 198,111	$ 185,641	$ 188,233	$ 174,699
REVENUE:					
TRANSFERS IN	$ -	$ -	$ -	$ -	$ 21,483
INTEREST ON INVESTMENTS	1,514	515	623	(34)	-
TOTAL REVENUE	$ 1,514	$ 515	$ 623	$ (34)	$ 21,483
EXPENDITURES:					
OPERATIONS & MAINTENANCE	9,132	10,393	13,797	13,500	14,483
LAND & IMPROVEMENTS	-	-	7,000	-	7,000
TOTAL EXPENDITURES	$ 9,132	$ 10,393	$ 20,797	$ 13,500	$ 21,483
FUND BALANCE ENDING	$ 198,111	$ 188,233	$ 165,467	$ 174,699	$ 174,699
LESS:					
NONSPENDABLE					
RESTRICTED	198,111	188,233	165,467	174,699	174,699



Planning Division

BUDGETED REVENUE TOTAL | $2,735,821

BUDGETED EXPENSE TOTAL | $2,722,265

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. This approach maintains a very efficient and coordinated service program for City and County planning 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 for the City and County

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 years 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.



Planning Division

BUDGETED REVENUE TOTAL | $2,615,858

BUDGETED EXPENSE TOTAL | $2,602,302

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
FUND BALANCE BEGINNING	$ 1,139,676	$ 1,474,261	$ 1,633,986	$ 1,945,639	$ 2,254,998
REVENUE:					
CITY-COUNTY PLANNING:					
COUNTY PROPERTY TAX	$ 636,159	$ 748,264	$ 668,000	$ 634,600	$ 695,569
LICENSES & PERMITS	106,475	98,598	92,000	87,900	90,000
FEDERAL/ LOCAL GRANTS	954,929	1,047,048	1,426,293	1,405,140	1,246,293
CONTRIBUTION-COUNTY	1,000	1,000	56,000	56,000	1,000
CHARGES FOR SERVICE	402,441	520,741	421,703	457,350	533,591
INTEREST ON INVESTMENTS	45,324	60,254	40,977	40,716	57,368
TRANSFERS IN	310,000	100,000	100,000	100,000	100,000
CONTRIBUTIONS/DONATIONS	42,634	-	-	-	-
MISCELLANEOUS	636	1,044	-	352	-
HISTORIC PRESERVATION GRANT	13,000	10,000	6,000	6,000	12,000
TOTAL REVENUE	$ 2,512,598	$ 2,586,949	$ 2,810,973	$ 2,788,058	$ 2,735,821
EXPENDITURES:					
CITY-COUNTY PLANNING:					
PERSONAL SERVICES	$ 1,331,839	$ 1,328,536	$ 1,644,731	$ 1,568,698	$ 1,840,339
OPERATION & MAINTENANCE	828,101	752,371	972,921	897,551	865,282
TRANSFERS	2,497	22,752	2,337	2,103	2,144
HISTORIC PRESERVATION GRANT	15,576	11,912	10,347	10,347	14,500
TOTAL EXPENDITURES	$ 2,178,013	$ 2,115,571	$ 2,630,336	$ 2,478,699	$ 2,722,265
FUND BALANCE ENDING	$ 1,474,261	$ 1,945,639	$ 1,814,623	$ 2,254,998	$ 2,268,554
RESTRICTED	1,474,261	1,945,639	1,814,623	2,254,998	2,268,554

POLICE DEPARTMENT



Police Department

BUDGETED EXPENSE TOTAL | $37,865,151
Public Safety (Police): $35,534,663
Police Programs/Grants: $1,340,801
Capital Outlay: $989,687

CHANGE FROM PRIOR YEAR | $2,765,184

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.

Personal Services saw an increase of $1,534,921, reflecting salary adjustments, contractual step increases, rising employee benefits costs, and projected payouts for accrued sick leave and vacation time as employees retire. Additionally, in FY26 City Council reduced overtime budgets by $500,000 to balance the budget.

Operation and Maintenance (O&M) expenses for FY27 total $7,436,374, reflecting an increase of $1,131,892 from the previous year. Notable areas of increased spending include facility charges for the new Stillwater building, liability insurance, MDT (Mobile Data Terminal) repairs, computer and phone replacements, medical charges for SANE exams and blood draws, rising costs of subscriptions and software, and Axon implementation. The Axon implementation includes new body worn camera and in vehicle video hardware and digital evidence management software and integration with criminal justice partners.



Police Department

BUDGETED EXPENSE TOTAL | $37,865,151
Public Safety (Police): $35,534,663
Police Programs/Grants: $1,340,801
Capital Outlay: $989,687

CHANGE FROM PRIOR YEAR | $2,765,184

Budget Justification continued...

Capital Expenses are budgeted at $989,687, earmarked for the replacement of public safety equipment and vehicles. Eight patrol cars and one detective vehicles are scheduled for replacement at a cost of $341,781. $152,906 is budgeted to replace two additional cars that were damaged on patrol and are beyond repair. $495,000 is for a Grant Funded Rook Armored Response Vehicle.

The Animal Control division's budget covers the monthly payments for sheltering services. A request for proposal has been offered. We anticipate the possibility of up to a 30% increase in contract fees. Expenses include boarding fees for cases involving ten or more animals, 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 FY27 budget for these three officers is $294,843, covering both revenues and expenditures.







Goals

BUDGETED EXPENSE TOTAL | $37,865,151

CHANGE FROM PRIOR YEAR | $2,765,184

Strengthen Core Police Operations and Service Delivery

FY27 Objective: Improve response capability, service quality, and operational efficiency while prioritizing life-safety calls.

Key Action Steps:

- Further refine call prioritization and dispatch protocols to ensure rapid response to high-risk and life-threatening incidents.
- Reduce non-essential out-of-service time through staffing optimization, workload analysis, and civilian support expansion.
- Expand and formalize the use of civilian field CSI and technical support units.

FY27 Outcomes:

- Improved response times for Priority 1 and Priority 2 calls.
- Increased proportion of sworn personnel available for patrol, investigations, and emergency response.
- Improved data accuracy, evidence quality, and case processing efficiency.

Prevent and Reduce Family and Domestic Harm

FY27 Objective: Interrupt cycles of family violence through consistent investigations, survivor-centered practices, and coordinated support.

Key Action Steps:

- Ensure meaningful follow-up investigations for at least:
  - 75% of family violence cases
  - 80% of reported strangulation cases
- Expand use of coordinated multidisciplinary follow-up through in-house and partner-based victim services.
- Increase department-wide domestic violence and trauma-informed response training.
- Conduct structured case audits to ensure adherence to policy, accuracy, and investigative completeness.

FY27 Outcomes:

- Increased victim safety and access to support services.
- Improved investigative quality and prosecutorial readiness.
- Reduced repeat victimization and escalation risk.



Goals

BUDGETED EXPENSE TOTAL | $37,865,151

CHANGE FROM PRIOR YEAR | $2,765,184

Reduce Violent Crime Through Precision Policing and Prevention

FY27 Objective: Reduce violent crime by focusing resources where and when violence is most likely to occur.

Key Action Steps:

- Utilize intelligence-led, data-driven strategies, including hotspot and precision policing.
- Focus enforcement and prevention efforts on repeat locations, high-risk times, and individuals associated with violent behavior.
- Expand collaboration with community partners for intervention, prevention, and violence interruption initiatives.

FY27 Outcomes:

- Measurable reductions in violent crime compared to FY26.
- Improved coordination between enforcement, prevention, and community stakeholders.
- More efficient deployment of limited resources.

Improve Downtown Safety and Quality of Life

FY27 Objective: Enhance public safety and livability in the downtown core through visibility, coordination, and problem-solving.

Key Action Steps:

- Increase visible officer presence through directed patrols, bike patrols, and time-specific deployments.
- Strengthen coordination with Code Enforcement, city departments, businesses, and service providers.
- Address chronic quality-of-life concerns using problem-oriented policing strategies.

FY27 Outcomes:

- Reduced frequency and severity of downtown-related calls for service.
- Improved perception of safety among residents, visitors, and businesses.
- Sustained problem resolution through coordinated enforcement and compliance efforts.



Goals

BUDGETED EXPENSE TOTAL | $37,865,151

CHANGE FROM PRIOR YEAR | $2,765,184

Enhance Traffic Safety and Reduce Serious Crashes

FY27 Objective: Reduce traffic-related injuries and fatalities through enforcement, education, and engagement.

Key Action Steps:

- Conduct high-visibility enforcement targeting DUI, speeding, distracted driving, and traffic control violations.
- Use crash data to guide enforcement locations and timing.
- Expand public education and community outreach on traffic safety risks and behaviors.

FY27 Outcomes:

- Reduced traffic crashes, injuries, and fatalities compared to FY26.
- Increased public awareness of traffic safety priorities.
- More efficient use of enforcement resources through data-driven deployment.

Reduce Property Crime and Repeat Victimization

FY27 Objective: Deter property crime through focused enforcement, environmental design, and community partnership.

Key Action Steps:

- Apply intelligence-based policing and hotspot analysis to property crime trends.
- Target repeat offenders, repeat locations, and high-risk time periods.
- Expand community-based crime prevention efforts, including CPTED education and assessments.

FY27 Outcomes:

- Year-over-year reductions in property crime.
- Increased participation by CPTED-trained businesses and residents.
- Reduced repeat victimization at identified locations.



Goals

BUDGETED EXPENSE TOTAL | $37,865,151

CHANGE FROM PRIOR YEAR | $2,765,184

FY27–FY31 LONG-TERM STRATEGIC PRIORITIES

Enhance Public Safety
Anticipate and respond to emerging threats while safeguarding constitutional rights and community well-being.



Strengthen Community Trust and Legitimacy
Promote transparency, collaboration, and accountability through sustained community engagement and problem-solving.



Improve Organizational Effectiveness
Ensure efficient operations, sound fiscal stewardship, and clear expectations across all levels of the department.

Develop and Retain a High-Quality Workforce
Recruit, retain, and develop a diverse, professional workforce through training, mentorship, and leadership development.



Support Officer Wellness and Resilience
Promote physical, mental, and emotional well-being to enhance performance, retention, and long-term effectiveness.



Staffing Authorization

BUDGETED EXPENSE TOTAL | $37,865,151

CHANGE FROM PRIOR YEAR | $2,765,184

POSITION	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	PROPOSED FY 27
CHIEF OF POLICE	1.0	1.0	1.0	1.0
ASST CHIEF OF POLICE	1.0	1.0	1.0	1.0
ADMINISTRATIVE SUPPORT III	1.0	1.0	1.0	1.0
ADMINISTRATIVE SUPPORT II	1.0	1.0	1.0	1.1
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	2.0
POLICE SUPPORT SPECIALIST	14.5	15.0	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	141.0	142.0	142.0
COMMUNITY SERVICE OFFICERS	7.0	10.0	10.0	10.0
PROPERTY EVIDENCE TECHNICIAN	3.0	1.0	1.0	-
PROPERTY EVIDENCE TECHNICIAN II	-	5.0	5.0	8.0
CRIME ANALYST	1.0	-	-	-
CRIME ANALYST II	-	1.0	1.0	1.0
IDENTIFICATION TECHNICIAN	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
ADMINISTRATIVE SUPPORT I	1.0	1.0	1.0	1.0
SUBTOTAL PUBLIC SAFETY	**208.8**	**221.3**	**222.3**	**222.4**
GRANT POSITIONS:				
ADMINISTRATIVE SUPPORT II	1.0	1.0	1.0	0.9
POLICE OFFICER-DOWNTOWN BEAT	3.0	3.0	3.0	3.0
DUI PATROL	-	-	1.0	1.0
TOTAL POLICE/POLICE GRANTS	**212.8**	**225.3**	**227.3**	**227.3**



Budgeted Revenues

BUDGETED EXPENSE TOTAL | $37,865,151

CHANGE FROM PRIOR YEAR | $2,765,184

REVENUES

REVENUE BY CLASSIFICATION

POLICE DEPARTMENT
POLICE DEPARTMENT BY CLASSIFICATION

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
CHARGE FOR SERVICE	$ 899,592	$ 844,208	$ 943,700	$ 866,521	$ 883,743
CONTRIBUTIONS/DONATIONS	62,981	61,860	60,000	60,000	60,000
FINES AND FORFEITURES	275,296	242,211	140,400	156,037	27,150
INTERGOVERNMENTAL	1,692,922	1,688,813	1,422,271	1,372,051	1,955,674
INVESTMENT EARNINGS	44,581	42,260	18,114	46,739	22,359
LICENSE AND PERMITS	51,367	30,224	35,000	33,250	35,000
MISCELLANEOUS	58,043	69,918	77,800	87,360	72,000
OTHER FINANCING	735	-	-	-	-
TRANSFER FROMS	308,169	2,247,000	112,905	67,743	657,500
TOTAL REVENUE	**$ 3,393,686**	**$ 5,226,494**	**$ 2,810,190**	**$ 2,689,701**	**$ 3,713,426**

REVENUES

REVENUE BY FUND

POLICE DEPARTMENT
POLICE DEPARTMENT BY FUND

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
ANIMAL SHELTER	$ 1,198	$ 1,056	$ 790	$ 967	$ 1,106
POLICE PROGRAMS/GRANTS	1,712,988	1,594,045	1,463,219	1,335,243	1,832,954
PUBLIC SAFETY	1,679,500	3,631,393	1,346,181	1,353,491	1,879,366
TOTAL REVENUE	**$ 3,393,686**	**$ 5,226,494**	**$ 2,810,190**	**$ 2,689,701**	**$ 3,713,426**



Budgeted Expenses

BUDGETED EXPENSE TOTAL | $37,865,151

CHANGE FROM PRIOR YEAR | $2,765,184

EXPENDITURES BY CLASSIFICATION

POLICE DEPARTMENT
POLICE DEPARTMENT BY CLASSIFICATION

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
PERSONAL SERVICES	$ 24,474,596	$ 25,721,152	$ 26,805,153	$ 26,372,973	$ 28,340,074
OPERATIONS & MAINTENANCE	5,851,943	6,280,612	6,304,482	6,156,313	7,436,374
CAPITAL OUTLAY	250,323	1,265,689	666,747	641,860	989,687
DEBT SERVICE	305,673	2,246,015	-	-	-
TRANSFERS OUT	991,453	990,571	1,323,585	1,323,585	1,099,016
TOTAL BUDGETED EXPENDITURES	**$ 31,873,988**	**$ 36,504,039**	**$ 35,099,967**	**$ 34,494,731**	**$ 37,865,151**

EXPENDITURES BY FUND

POLICE DEPARTMENT
POLICE DEPARTMENT BY FUND

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
ANIMAL SHELTER	$ -	$ -	$ -	$ -	$ -
CAPITAL REPLACEMENT	155,522	575,983	538,015	513,128	341,781
POLICE PROGRAMS/GRANTS	1,485,036	1,464,421	1,392,943	1,168,348	1,835,801
PUBLIC SAFETY	30,233,430	34,463,635	33,169,009	32,813,255	35,687,569
TOTAL BUDGETED EXPENDITURES	**$ 31,873,988**	**$ 36,504,039**	**$ 35,099,967**	**$ 34,494,731**	**$ 37,865,151**



Budgeted Expenses

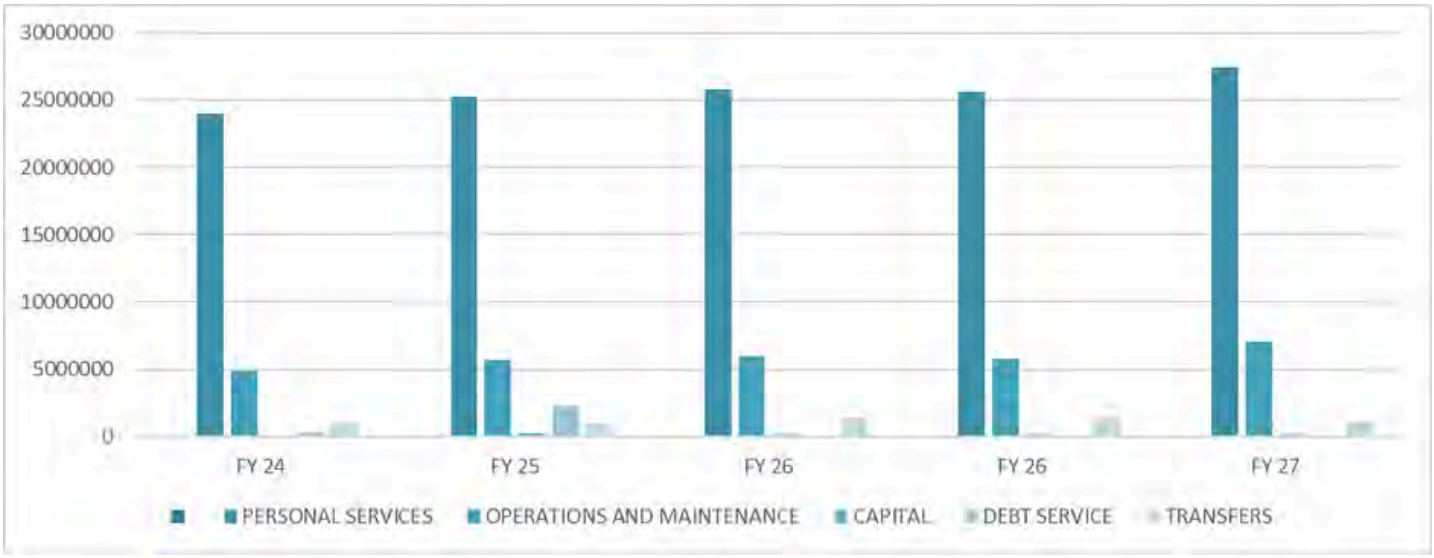
BUDGETED EXPENSE TOTAL | $37,865,151

CHANGE FROM PRIOR YEAR | $2,765,184

PUBLIC SAFETY FUND

OPERATING BUDGET

	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 26	ESTIMATE FY 26	PROPOSED FY 27
PERSONAL SERVICES	$ 23,983,862	$ 25,274,534	$ 25,806,684	$ 25,603,270	$ 27,435,673
OPERATIONS AND MAINTENANCE	4,853,321	5,712,263	5,910,008	5,757,668	6,999,974
CAPITAL	101,616	240,252	128,732	128,732	152,906
DEBT SERVICE	305,673	2,246,015	-	-	-
TRANSFERS	988,958	990,571	1,323,585	1,323,585	1,099,016
TOTAL EXPENDITURES	**$ 30,233,430**	**$ 34,463,635**	**$ 33,169,009**	**$ 32,813,255**	**$ 35,687,569**



PUBLIC WORKS



Public Works

BUDGETED EXPENSE TOTAL | $194,628,195
CHANGE FROM PRIOR YEAR | $22,572,425



EXCELLENCE
INNOVATION
INTEGRITY



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

Total Public Works Budgeted Expenses		
Prior Year FY26 Total $172,055,771	Current Year FY27 Total $194,628,195	Change From Prior Year $22,572,425

Total Public Works Budgeted Revenues		
Prior Year FY26 Total $204,853,826	Current Year FY27 Total $225,170,940	Change From Prior Year $20,317,114



Budget Justification

BUDGETED EXPENSE TOTAL | $194,628,195
CHANGE FROM PRIOR YEAR | $22,572,425

The FY27 budget of $194,628,195 supports all the functions and services that the Public Works Department currently provides. These functions and services are managed by seven divisions within the Public Works Department and include:

Administration

- **Accounting & Financial Services** Responsible for the Department's accounting, analysis, budget preparation and control, construction payments, financial management, internal controls compliance, payables, rate and fee determination, and solid waste, utility, and miscellaneous billing for approximately 40,000 customers, and account services.
- **Asset Management** Oversee a set of practices and processes to minimize life cycle costs of assets at an acceptable level of risk, while continuously delivering established levels of service.
- **Communications** Promote positive relations through accurate, transparent information.
- **Customer Service** Provides customer service for water, wastewater, solid waste collections, and landfill customers.
- **Information Management** Develop policies and procedures, maintain records, and manage the sharing of information.
- **Inventory** Purchasing, bulk ordering, and administration of the storeroom to keep parts on hand.
- **Personnel Administration** Oversee hiring of employees, disciplinary actions, and employee engagement initiatives.
- **Planning & Organization** Short and long-term capital, financial, and program initiatives.
- **Public Works Board** Advisory partnership for all aspects of Public Works operations.
- **Safety & Facilities Development** and management of safety programing, including training, field audits, incident investigations, and reports. Maintenance of Public Works facilities.



Budget Justification

BUDGETED EXPENSE TOTAL | $194,628,195
CHANGE FROM PRIOR YEAR | $22,572,425

- **Special Assessments** Administer special assessments for 198 street improvement lighting maintenance districts and 2 street maintenance districts.
- **Special Events** Coordinate all special events for the City.
- **Technology** Oversee asset management software, GIS, and other technology initiatives.

Engineering

- **ADA Compliance** Ensure projects are designed to meet requirements of the Americans with Disabilities Act and manage annual program to install ADA ramps.
- **Capital Program Management & Design** Responsible for all street, streetlight, sidewalk, storm, trails, landfill, water, and wastewater design, construction, inspection, and project management, as well as project management of other City Departments' capital projects and Tax Increment Financing Districts' capital projects.
- **Infrastructure Planning** Manage plans, policies, and standards for Public Works infrastructure.
- **Right of Way Management** Provide planning and coordination of all activities in the ROW through issuance of permits, planning, review, and inspection, ensuring safety and mobility.
- **Locate Services** Support the 811 Call Before You Dig program.
- **PAVER Program** Oversee the pavement maintenance program including overlays, chip seals, dig outs, and crack seals.
- **Private Development Oversight** Subdivision review, private contract plan review, traffic coordination, and inspection of private development.
- **Sidewalk Maintenance Program** Manage the annual missing and large sidewalk project, the on-going concrete program (grinding), and the annual small concrete replacement program.



Budget Justification

BUDGETED EXPENSE TOTAL | $194,628,195
CHANGE FROM PRIOR YEAR | $22,572,425

- **Stormwater Management** Administer stormwater management manual.
- **Traffic Engineering** Manage and prioritize the planning, design, and improvements of traffic control systems.

Environmental Affairs

- **Cross-Connection Control Program** Work with customers to ensure backflow preventers are tested regularly.
- **Monitoring & Reporting** Administer construction BMPs, FOG program, landfill hazardous waste, and Stormwater systems.
- **MS4 Permit** Enforce regulations and ensure compliance with MS4 permit.
- **Regulatory Compliance** Ensure compliance with permits and regulations for landfill, wastewater, stormwater, the Environmental Protection Agency, and the Montana Department of Environmental Quality.
- **Wastewater Pretreatment Program** Manage pretreatment program.
- **Water Quality Laboratories** State certified laboratory responsible for testing and monitoring water quality.

Infrastructure Maintenance

- **Hydrant & Valve Maintenance** Critical infrastructure includes approximately 4,800 fire hydrants and 8,200 valves that require regular maintenance to ensure reliability.
- **Landscaping Maintenance** of trees and grassy areas in the right of way.
- **Pipe Bursting** Replacement of small diameter water and wastewater pipe.
- **Snow & Ice** Deicing, sanding, plowing, and hauling of snow.
- **Storm Drains** Storm drain and inlet cleaning, maintenance, and repair of approximately 300 miles of pipe, a network of open drains, 9 storm drain outfalls in the Yellowstone River, and more than 8,600 inlets.



Budget Justification

BUDGETED EXPENSE TOTAL | $194,628,195
CHANGE FROM PRIOR YEAR | $22,572,425

- **Streetlights** Streetlight maintenance for approximately 4,500 lights.
- **Traffic Controls** Traffic signal and sign maintenance, crosswalk, bike lanes, and other pavement markings.
- **Street Maintenance** Sweeping, pothole repair, road maintenance for the Distribution and Collection Division after water main break repairs and pipe bursting projects, and other pavement management, as well as maintaining gravel roads and alleys.
- **Walkways and Trails** Maintenance of trails and walkways in the right-of-way.
- **Wastewater Mains and Manholes** Condition assessments, regular maintenance of more than 500 miles of wastewater pipe and respond to sewer back-ups.
- **Water Mains** Condition assessments, regular maintenance of approximately 500 miles of water pipe and respond to water main breaks and leaks.
- **Water Meters** Installation, replacement, and repair of residential and business water meters.

Solid Waste

- **Cardboard Collection Service** Monthly residential cardboard pickup.
- **Commercial Collection Service** Monday through Saturday trash collection for commercial operations
- **Household Hazardous Waste** Accepted at landfill.
- **Landfill** Operations Provide environmentally safe disposal service for the City of Billings, Yellowstone County, and several other Montana counties.
- **Recycling** Curbside collection of cardboard for recycling and drop off services for used oil, antifreeze, cardboard, and electronic waste.
- **Residential Collection Services** Trash collection of approximately 47,000 residential black containers per week.



Budget Justification

BUDGETED EXPENSE TOTAL | $194,628,195
CHANGE FROM PRIOR YEAR | $22,572,425

- **Roll Off Services** Provide temporary and permanent roll off (drop box) containers for construction and demolition.
- **Yard Waste Collection** Collection of approximately 25,000 residential green containers per week from April through November.

Water Quality



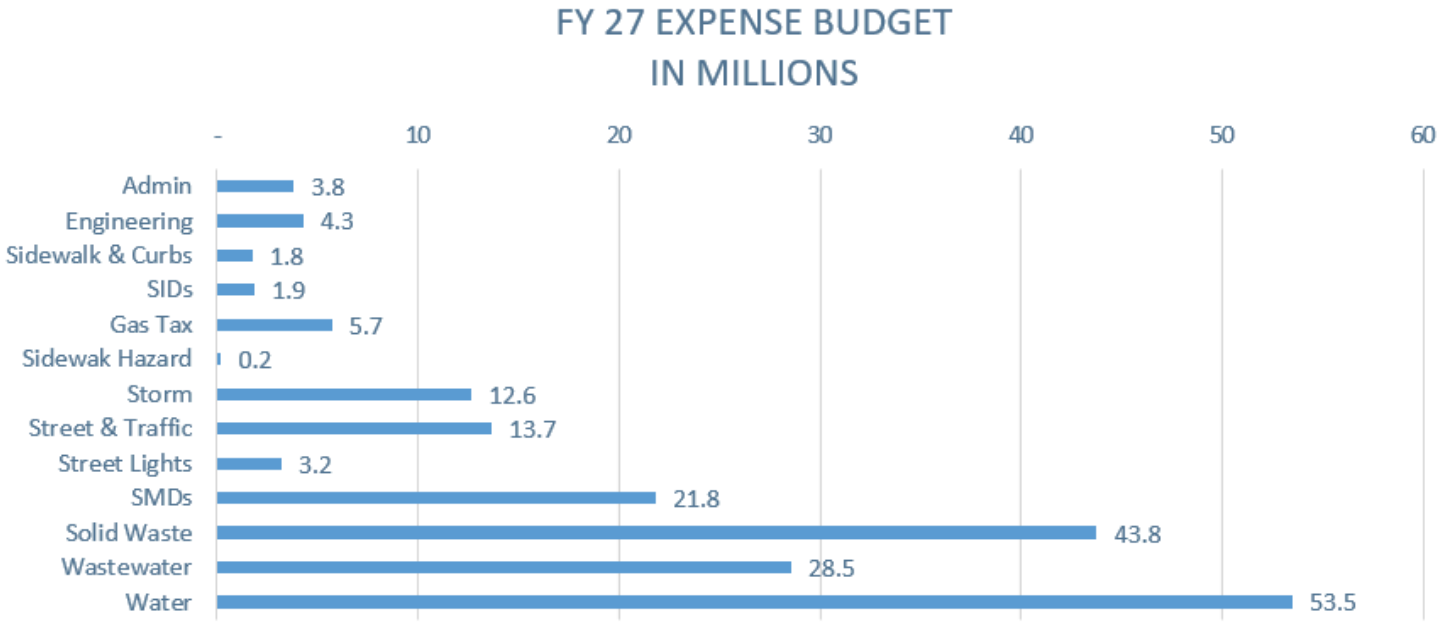
- **Lift Station Maintenance** Operation and maintenance of 11 sewer lift stations.
- **Pump Stations** Operation and maintenance for 13 pumping stations.
- **Reservoirs** Operation and maintenance for 16 reservoirs as well as manage 3 reservoirs for the County Water District of Billings Heights.
- **Wastewater Reclamation Facility** Operation and Maintenance of 36 MGD water reclamation facility and all associated infrastructure to treat wastewater generated by the City and maintain environmental standards for returning reclaimed water to the Yellowstone River.
- **Water Treatment Plant** Operation and maintenance of 60 MGD water treatment plant including intakes and all associated infrastructure to always ensure the safety and adequate reserves of drinking water for the City of Billings. Start up and operate new 18 MGD water treatment plant in FY27 and support construction of west end storage reservoirs.



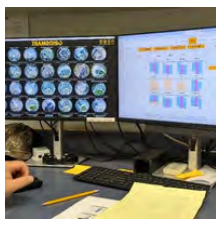
Budget Justification

BUDGETED EXPENSE TOTAL | $194,628,195
CHANGE FROM PRIOR YEAR | $22,572,425

While the services of the Public Works Department are divided into 6 divisions, the budget for Public Works encompasses 13 accounting funds as shown below:












Budget Justification

BUDGETED EXPENSE TOTAL | $194,628,195
CHANGE FROM PRIOR YEAR | $22,572,425

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

·**Internal Service Funds [$8,073,832]** account for services performed for other Public Works and City Departments' funds.

- **Public Works Administration [$3,807,322]** provides services to the Public Works divisions.
- **Public Works Engineering [$4,266,510]** provides capital project management services to other Public Works funds, other City Departments and manages public right-of-way.

·**Capital Project Funds [$3,609,250]** account for financial resources to be used for the construction of infrastructure that are financed through assessments to property owners that benefit from the improvements.

- **Sidewalk and Curb District [$1,756,500]** accounts for the construction of sidewalks and curbs.
- **Special Improvement Districts (SIDs) [$1,852,750]** accounts for the construction of public streets, water, wastewater, streetlights, and storm infrastructure.



Budget Justification

BUDGETED EXPENSE TOTAL | $194,628,195
CHANGE FROM PRIOR YEAR | $22,572,425

·**Special Revenue Funds [$57,165,398]** account for the proceeds of specific revenue sources to finance specified legal activities.

- **Gas Tax [$5,694,497]** accounts for revenues received from the State of Montana fuel tax and is expended for the maintenance and construction of local, collector, and arterial streets and appurtenances.
- **Sidewalk Hazard [$185,000]** accounts for minor repairs to sidewalks and is funded via assessing adjacent property owners by billing upon completion of the repair or on property taxes.
- **Storm Sewer [$12,649,982]** accounts for the operation and maintenance of the storm sewer system, as well as the transfer to a storm debt service fund to pay the debt service on two large capital projects from previous years.
- **Street and Traffic [$13,657,160]** accounts for street cleaning, snow and ice management, minor street repairs, alley and gravel road maintenance, signs, traffic signal maintenance, pavement markings, landscaping, maintenance of walkways and trails in the right of way. It also accounts for the labor and maintenance expenses for streetlights and storm and charges the Storm Sewer and Street Light Maintenance District funds for this work.
- **Street Light Maintenance Districts [$3,176,065**] accounts for the operations and maintenance of street lighting systems within all light districts in the City.
- **Street Maintenance Districts (SMD) [$21,802,694]** for SMD assessments from 2 districts. District 1 is the downtown Billings area and receives additional street sweeping and snow plowing/hauling services. District 2 incorporates the entire City.



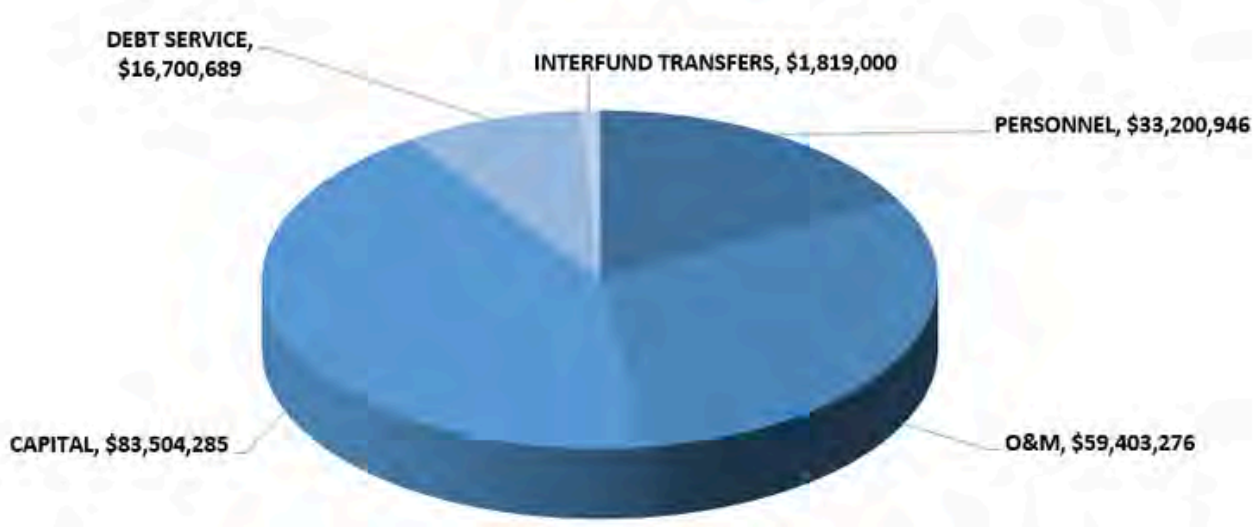
Budget Justification

BUDGETED EXPENSE TOTAL | $194,628,195
CHANGE FROM PRIOR YEAR | $22,572,425

·**Enterprise Funds [$126,988,998]** account for operations that are funded and operated in a manner similar to private business enterprises.

- **Solid Waste [$43,767,242]** accounts for all activities of trash collection and landfill operation.
- **Wastewater [$28,532,452** accounts for all activities of the wastewater system.
- **Water [$53,480,022]** accounts for all activities of the water system.

The expense budget is categorized into personnel, operating and maintenance (O&M), capital, debt service, and interfund transfers. 17.06% of Public Works FY27 budget is for personnel expenses, 30.52% is O&M, 42.90% is capital, 8.58% is debt service, and the remaining .93% is interfund transfers. The interfund transfer amount of $1,819,000 is transferred to debt service funds, bringing the actual amount of debt service expenses for the Department to $18,519,689.

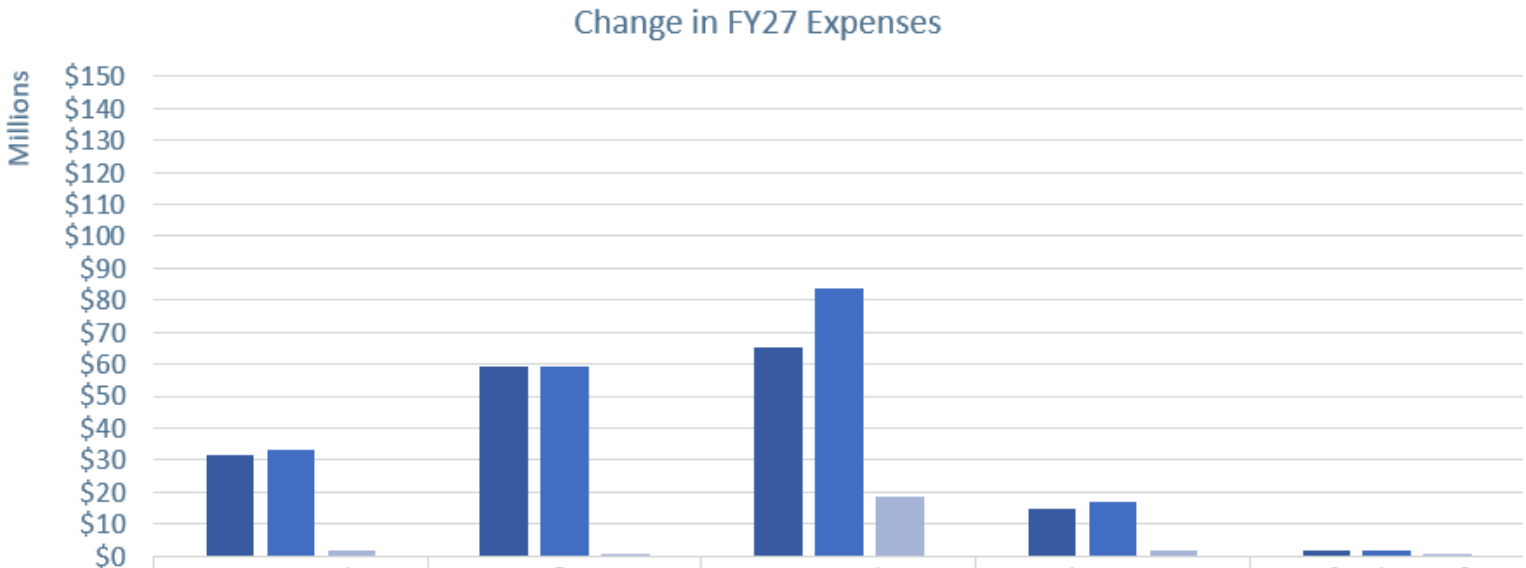




Budget Justification

BUDGETED EXPENSE TOTAL | $194,628,195
CHANGE FROM PRIOR YEAR | $22,572,425

The changes from the FY26 budget to the FY27 budget are shown below and the major changes for each expense category are detailed in the subsections below the following chart:



	Personnel	O&M	Capital	Debt Service	Interfund Transfers
FY26	31,365,043	59,185,999	65,146,596	14,893,133	1,465,000
FY27	33,200,946	59,403,276	83,504,285	16,700,689	1,819,000
Change	1,835,902	217,277	18,357,689	1,807,556	354,000



Personnel Budget

BUDGETED EXPENSE TOTAL | $194,628,195
CHANGE FROM PRIOR YEAR | $22,572,425

The FY27 personnel budget of $33,200,946, representing an increase of $1,835,902 (6%) over the FY26 budget.

Proposed staffing additions include a Billing Analyst in Administration ($80,388); a Utility Locator and Traffic Analyst in Engineering ($175,586); an Equipment Operator for an additional commercial route in Solid Waste Collections ($81,330); a Landfill Operator/Mechanic ($86,600); and two Water Treatment Technicians to support the new west end plant ($177,842).

In addition, during FY26 budget approval, Council authorized a landfill mechanic position funded through vehicle labor savings. Altogether, staffing increases by eight positions, from 296 in FY26 to 304 in FY27.

The remaining increase in the FY27 personnel budget is attributable to cost-of-living adjustments (COLA) and employee step increases.

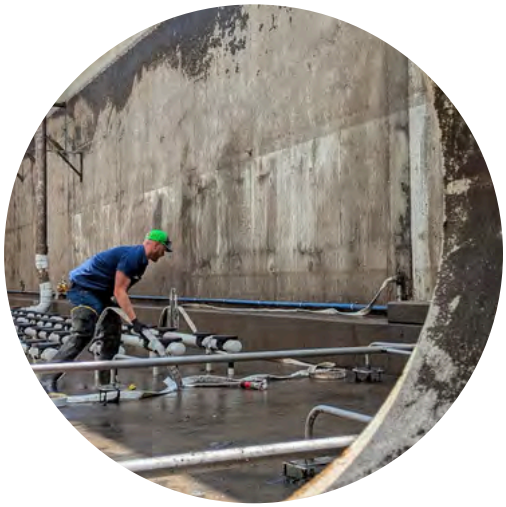






Operations & Maintenance

BUDGETED EXPENSE TOTAL | $194,628,195
CHANGE FROM PRIOR YEAR | $22,572,425





The FY27 operation and maintenance budget of $59,403,276 is an increase of $217,277 from the FY26 budget. The primary FY27 operating and maintenance budget increases include the following:

- $80,000 in the Administration fund for a transportation impact fee study.
- $200,000 in the SMD fund for rockfall mitigation on Zimmerman Trail.
- $661,818 for property insurance increases across all funds.
- $200,000 in the Water fund for a contribution to BBWA for the annual fee to access the BBWA Canal for water for the west end plant.
- $836,200 for electricity increases, $700,000 of which is to power the new west end plant.
- $300,000 in the Water fund for chemicals at the new west end treatment plant.

These increases were offset by decreases in internal Public Works cost allocations.



Capital Budget

BUDGETED EXPENSE TOTAL | $194,628,195
CHANGE FROM PRIOR YEAR | $22,572,425

Capital expenses of $83,504,285 are included in the FY27 budget for Public Works. These expenses include:

- **Equipment & Technology Replacements [$9,768,035]** All vehicles, large equipment, and technology hardware are replaced according to their replacement plan useful life per the City of Billings' Equipment Replacement Plan and Technology Replacement Plan. Equipment and technology replacements are funded in the budgets for the Public Works Administration, Engineering, Street-Traffic, Solid Waste, Wastewater, and Water funds.
- **New Equipment [$865,000]** New equipment requested includes a frontload garbage truck for a new commercial route, an inbound scale at the Landfill, and a leaf sweeper, walk behind ground packer and line lazer for the Infrastructure Maintenance Division
- **Solid Waste [$13,941,000]** Expenses are budgeted in the Solid Waste fund.
    - **Landfill Cell 6 Expansion and Leachate Pond [$13,941,000]** Funds the construction of a new cell at the Landfill.
- **Stormwater [$7,659,000]** Expenses are budgeted in the Storm Sewer Fund.
    - **Annual Boulder Pit Upgrades & Replacements [$444,000]** Funds necessary improvements, upgrades, and replacements to the existing boulder pits.
    - **Annual Detention Pond Upgrades [$297,000]** Funds the necessary improvements and upgrades to the existing detention and retention ponds.
    - **Annual Local Area Capital Improvements [$180,000]** Annual project to improve intersections and other local areas with storm drainage problems.



Capital Budget

BUDGETED EXPENSE TOTAL | $194,628,195
CHANGE FROM PRIOR YEAR | $22,572,425

- **Annual Storm Sewer Rehabilitation Program [$600,000]** Funds additional work beyond regular maintenance, and activities to identify and reduce systems obstructions.
- **Annual Water Quality Improvements [$300,000]** Add stormwater water quality improvements to various locations throughout Billings.
- **Annual Yellowstone River Flood Protection [$113,000]** annual project to improve the stormwater outfalls to the Yellowstone River.
- **Broadwater Avenue & Shiloh Storm Drain Improvements [$3,500,000]** Installs storm drainage infrastructure within the Broadwater Avenue drainage basin west of Shiloh Road.
- **Olympic Subdivision Regional Pump/ Detention Facility [$500,000]** Replaces existing boulder pit network with updated conventional pump and pipe system.
- **Monad Road Storm [$425,000]** Installs storm drainage infrastructure with the Monad Road project from Daniels to Moore Lane. Design is in FY 26 and construction will be in FY27.
- **Rimrock Road Storm [$1,000,000]** Installs storm drainage infrastructure with the Rimrock Road (Clearview to 54th) transportation project.
- **Wicks Lane Outfall Rehabilitation [$200,000]** Formalizes the storm drain outfall channel located east of Wicks Land and River View Drive intersection.
- **Wicks Lane Storm [$100,000]** Installs storm drainage infrastructure from Hawthorne Lane to Bitterroot Lane with the Wicks Lane Transportation project.



Capital Budget

BUDGETED EXPENSE TOTAL | $194,628,195
CHANGE FROM PRIOR YEAR | $22,572,425

- **Transportation [$20,163,250]** Expenses are budgeted in the Sidewalk and Curb District & Special Improvement Districts [$3,513,250], Gas Tax [$5,378,000], and Street Maintenance District [$11,272,000] funds.
  - **Annual ADA & Sidewalk Projects [$1,412,000]** Includes the annual Americans with Disabilities Act ramp construction and the annual replacement and infill sidewalk programs.
  - **Annual Street Reconstruction Projects [$3,336,550]** Includes annual gravel street reconstruction and annual non-maintainable street reconstruction. Staff is actively pursuing gravel street SIDs to help reduce maintenance costs.
  - **Monad Road – Daniels Street to Moore Lane [$4,165,000]** This project will reconstruct Monad Road from Daniels Street to Moore Lane to improve it to a collector, complete street standard.
  - **PAVER Program [$4,700,000]** Annual program to address crack sealing, overlay, chip seals, and dig outs on City streets.
  - **Rimrock Road Improvements – Clearview Drive to 54th Street [$3,403,000]** This project will reconstruct Rimrock Road from Clearview Drive to 54th Street West to full arterial, complete streets standards. Design is was in FY26 and construction will be in FY27.
  - **Safe Routes to School (SRTS) [$700,000]** Updates to street, traffic control devices, and routes in residential and commercial areas to improve safety and encourage walking and biking to elementary schools.
  - **Special Improvement District Projects (SID) [$1,200,000]** Annual amount for any SIDs that neighborhoods bring forward.



Capital Budget

BUDGETED EXPENSE TOTAL | $194,628,195
CHANGE FROM PRIOR YEAR | $22,572,425

- **Traffic Control Projects [$962,000]** Annual programs for enhanced pedestrian crossings and travel corridor construction, as well as continuation of traffic calming projects and planned intersection improvements.
- **Wicks Lane – Hawthorne Lane to Bitterroot Lane [$284,700]** Design reconstruction of Wicks Lane, including sidewalks, and storm water facilities.

- **Utility [$31,070,000]** Expenses are budgeted in Wastewater [$9,550,000] and Water [$21,520,000]
  - **48th Street Water Transmission Lines Phases I-III [$5,500,000]** Constructs a water transmission main from King Avenue to Grand Avenue completing a main trunk in water service zone 3.
  - **FOG Improvements [$1,000,000]** This project proposes the design and construction of a dedicated FOG (Fats, Oils, and Grease) Receiving Station at the landfill.
  - **Monad Road Sewer [$530,000]** Reconstructs the existing 12- and 18-inch sewer main in Monad Road between Shiloh Road and 32nd St West.
  - **Monad Road Water [$720,000]** Funds the construction of water main facilities with the Monad Road transportation project.
  - **Wastewater H2S Mitigation [$520,000]** Construction of buildings and upgrades needed to mitigate H2S in the wastewater system.
  - **Water and Wastewater Compensation Agreements [$600,000]** Annual program for compensation agreements with private developers for oversizing water and sewer mains.



Capital Budget

BUDGETED EXPENSE TOTAL | $194,628,195
CHANGE FROM PRIOR YEAR | $22,572,425







- **Water and Wastewater Electrical Upgrades [$800,000]** Ongoing program to fund upgrades of electrical utility components at both the Water Treatment Plant and Wastewater Reclamation Facility campuses.
- **Water and Wastewater Line Extensions [$400,000]** Funds developer driven extensions as developments occur in previously unserved areas. Costs are expected to be paid back over time as development occurs.There is a reduction in the usual plan allowance due to 0% rate increases in FY26 which decreased funds being assigned for FY27.
- **Water and Wastewater Main Replacements [$13,800,000]** Annual program for the replacement of water and sanitary sewer mains throughout the City. The annual program amount was increased by 10% per year beginning in FY22 to slowly begin increasing the funding to the level that is needed.
- **Zone 1 Water Storage Improvements [$7,200,000]** Construct an additional water tank in Pressure Zone #1 which serves the downtown area.



Debt Service & Interfund Transfers

BUDGETED EXPENSE TOTAL | $194,628,195
CHANGE FROM PRIOR YEAR | $22,572,425

The FY27 debt service budget of $16,700,689 is an increase of $1,807,556 over the FY26 budget. The increase is due to the second bond sale for the west end water plant and reservoir project. This is the annual amount required to pay for debt service on Public Works outstanding bond issues.

- $2,076,780 of solid waste debt for the Landfill Transfer Station that was completed in FY21. This debt will be paid off in 2039.
- $5,331,000 of wastewater debt for the Headworks construction, Briarwood sewer extension, 2009 wastewater main replacements, UV disinfection project, the 5 Mile Lift Station, and the recently completed wastewater nutrient improvement project. The first debt issue was paid off in 2026 and the last and largest of the debt will be paid off in 2036.
- $9,292,909 of water debt for the 2009 water main replacements, Zone 4 reservoir construction, 2010 water main replacements, Fox reservoir construction, Zone 3 reservoir expansion, Briarwood reservoir expansion, and west end water treatment plant and reservoir. The first debt issue was paid off in 2026 and the last and largest of the debt will be paid off in 2046.

The FY27 interfund transfer budget of $1,819,000 is an increase of $354,000 from the FY26 budget. The increase is due to the anticipated increase of storm debt service.

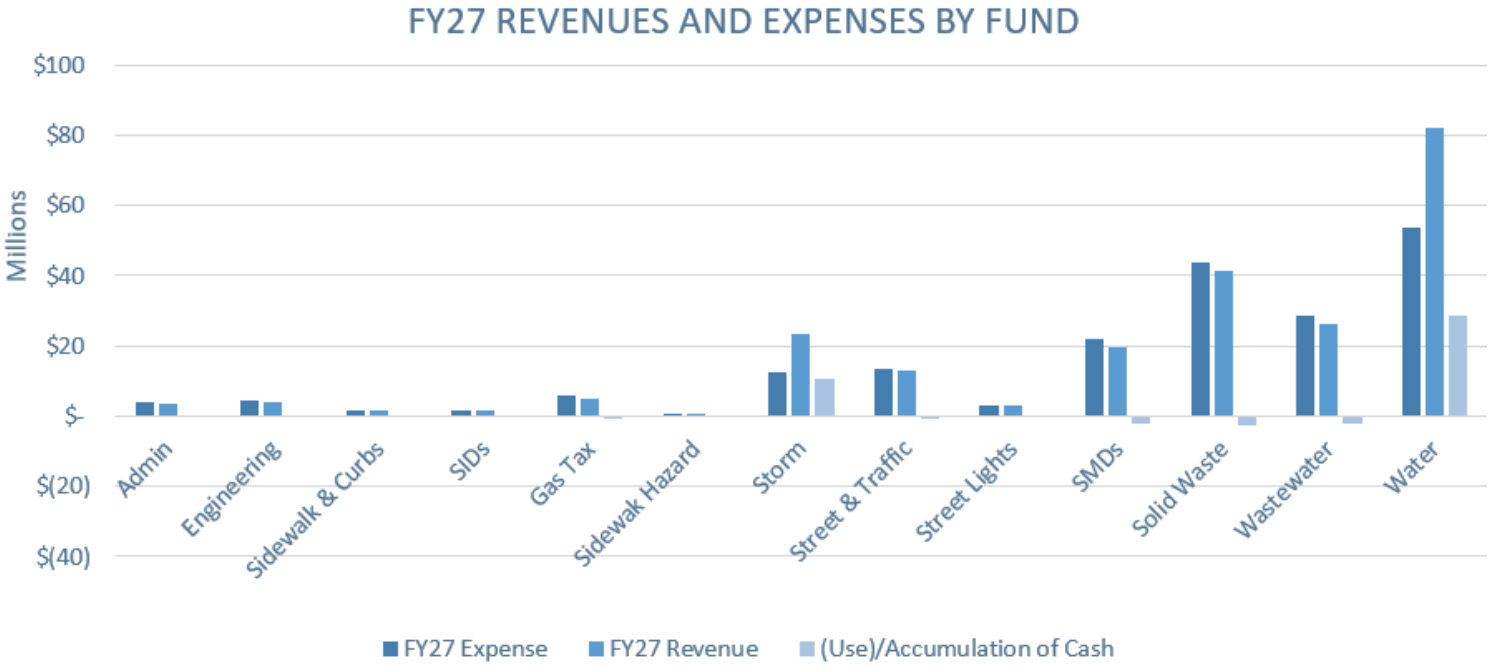


Revenues Budget

BUDGETED EXPENSE TOTAL | $194,628,195
CHANGE FROM PRIOR YEAR | $22,572,425

The FY27 Public Works revenue budget totals $225,170,940, an increase of $20,317,114 over the FY26 budget. Budgeted FY27 revenues exceed expenditures by $30,542,745. This variance is primarily driven by the inclusion of $40,000,000 from a second bond issuance for the West End project and $12,500,000 for storm projects, which are reflected as debt proceeds in FY27, while the associated expenses were largely budgeted in FY26.

The Public Works Administration, Gas Tax, Light Districts, Solid Waste, and Wastewater funds show revenue shortfalls; however, these are intentionally offset by the planned use of existing cash reserves to support FY27 expenditures.





Revenues Budget

BUDGETED EXPENSE TOTAL | $194,628,195
CHANGE FROM PRIOR YEAR | $22,572,425

Public Works revenues are distributed across seven categories. The largest category in FY27 is charges for services, totaling $122,232,819, or 54.3% of total revenues. This category is primarily comprised of solid waste, stormwater, wastewater, and water charges; this also includes internal Public Works service charges and other miscellaneous fees.

The remaining revenue categories include debt proceeds, special assessments, interest earnings, intergovernmental revenues, licenses and permits, and miscellaneous revenues. Debt proceeds account for 31.1% of the FY27 budget and include $40,000,000 from a second bond issuance for the West End project, $12,500,000 for stormwater projects, $14,000,000 for construction of a new landfill cell, and $3,609,250 from the sale of Sidewalk and Curb District and Special Improvement District (SID) bonds.

Special assessments are budgeted at $22,167,947, representing 9.8% of total revenues, and include charges for encroachments, streetlight maintenance districts, and street maintenance districts. Interest earnings are projected at $5,719,400, or 2.5% of revenues.

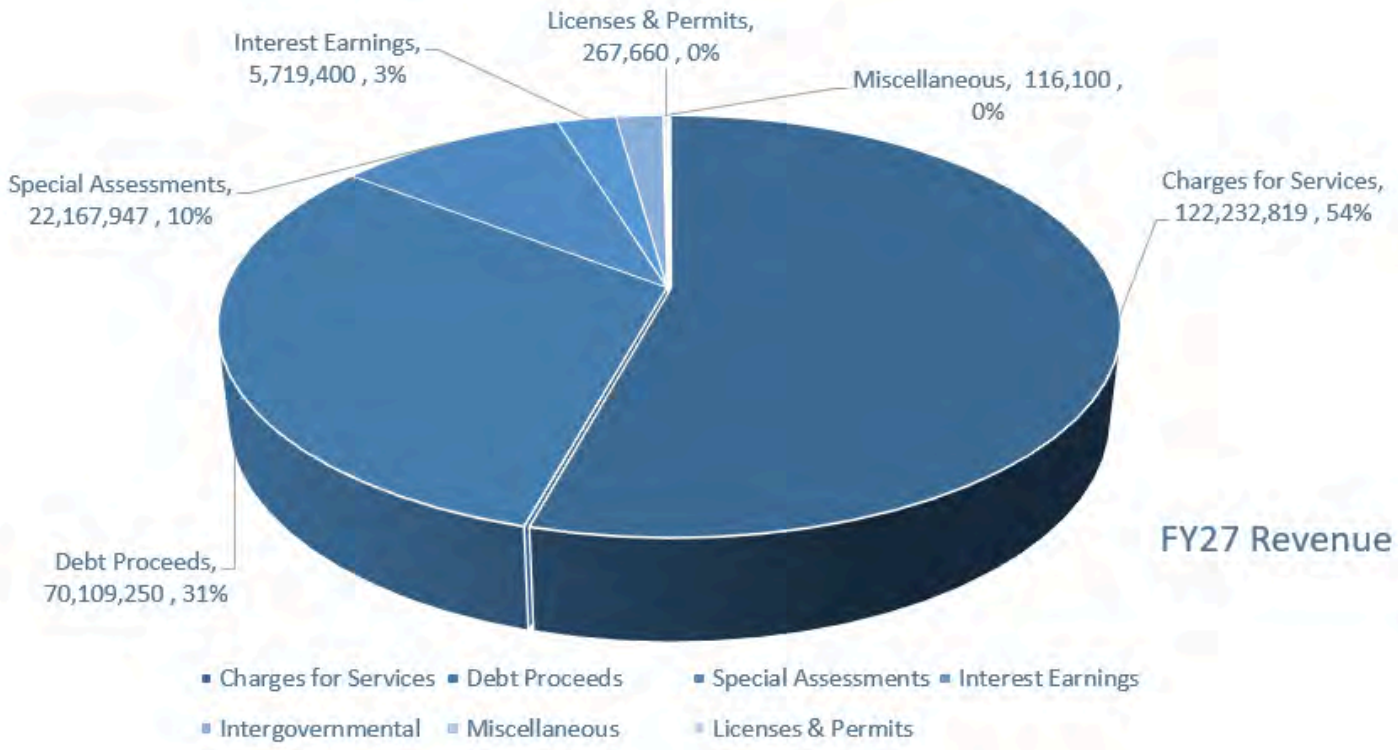
Intergovernmental revenues total $4,557,764, including $4,300,000 in state fuel tax revenue and $257,764 from Street-Traffic's allocation of HB 124 state entitlement funding. Under prior allocation formulas, Street-Traffic would have received approximately $865,000; however, due to General Fund constraints, the allocation has been reduced to support only essential programs not eligible for other funding sources. These programs include maintenance at the Shiloh Conservation Area, operation of streetlights outside designated light districts, and work performed for other divisions and departments.



Revenues Budget

BUDGETED EXPENSE TOTAL | $194,628,195
CHANGE FROM PRIOR YEAR | $22,572,425

Licenses and permits—including engineering, sidewalk hazard, stormwater, water, and wastewater—are budgeted at $267,660 in FY27, with miscellaneous revenues totaling $116,100.



Public Works has planned several rate adjustments for FY27 to maintain service levels and address infrastructure needs.



Revenues Budget

BUDGETED EXPENSE TOTAL | $194,628,195
CHANGE FROM PRIOR YEAR | $22,572,425

Historically, Street Maintenance District (SMD) assessments have been adjusted based on indices such as the Construction Cost Index (CCI), Consumer Price Index for All Urban Consumers (CPI-U), Materials Cost Index (MCI), and necessary reserve levels. Due to no rate increase in FY26, a larger adjustment is required in FY27. In 2026, the CCI increased by 2.7%, CPI-U by 2.8%, and MCI by 5.8%. To maintain current service levels, no increase is proposed for SMD 1, while SMD 2 assessments will increase by 6.1%. For a typical residential property of 9,691 square feet, the annual fee will be $229.44, an increase of $13.19.

Light district assessments for FY27 will be finalized in August 2026, following reconciliation of FY26 expenses. Each district will be assessed based on projected electricity, maintenance, administrative costs, and required reserve adjustments.

Public Works has identified significant stormwater infrastructure needs through recent studies, including $73.8 million in deferred maintenance, $83.9 million in capital improvements, $2.9 million in flood protection projects, and additional water quality capital needs. In FY25, City Council approved a seven-year funding plan to address these needs. The FY27 rate adjustment represents the third year of this phased plan and supports proactive system maintenance.

Stormwater fees are based on the Equivalent Residential Unit (ERU), calculated using an average impervious area of 3,751.22 square feet for a single-family residence. Single-family properties are assessed at 1.0 ERU, duplex units at 0.75 ERUs per unit, and undeveloped properties at 0.75 ERUs. All other properties are assessed based on measured impervious area divided by 3,751.22. The proposed FY27 rate increases the monthly fee from $8.81 to $9.96 per ERU, a 13.6% increase.



Revenues Budget

BUDGETED EXPENSE TOTAL | $194,628,195
CHANGE FROM PRIOR YEAR | $22,572,425

A comprehensive solid waste rate study was completed to establish FY27 rates for collection, landfill, and roll-off services. Due to no residential rate increase in FY26, higher-than-normal adjustments are required in FY27. Proposed rates are as follows:

Solid Waste Service	FY26 Rate	Proposed FY27 Rate	$ Increase over FY26	% Increase over FY26
Residential 96-gal Collection Monthly Fee	$14.50	$15.75	$1.25	8.60%
Residential 64-gal Collection Monthly Fee	$10.35	$11.25	$0.90	8.60%
Commercial 8yd, 2x per wk Monthly Fee	$180.10	$192.71	$12.61	7.00%
Roll Off Service	$225.00	$247.50	$22.50	10.00%
Landfill MSW per Ton – Billings	$31.85	$35.15	$3.30	10.40%
Landfill MSW per Ton – MT outside of Billings	$47.80	$52.77	$4.97	10.40%



Revenues Budget

BUDGETED EXPENSE TOTAL | $194,628,195
CHANGE FROM PRIOR YEAR | $22,572,425

Customer Type	% Increase
Water - Fixed Monthly Fee	2.30%
Water – Residential Volumetric Rates	4.10%
Water – Non-Residential Volumetric Rate	0%
Water – Multi-Family Volumetric Rate	0.00%
Water – Seasonal (irrigation meter) Volumetric Rate	10.60%
Water – Bulk Resellers	0.00%
Resale Water (County Water District of Billings Heights)	28.40%
Private Fire Line	7.00%
Wastewater – Fixed Monthly Fee	1.90%
Wastewater – Volumetric Rate All User Classes	3.50%
Water Residential System Development Fees	0.00%
Water Non-Residential System Development Fees	0.00%
Water Irrigation System Development Fees	0.00%
Wastewater System Development Fees	0.00%

In FY25, Public Works completed a comprehensive cost-of-service study for water and wastewater systems. The study established rates for all customer classes, including resale and wholesale customers, and calculated System Development Fees (SDFs) in accordance with industry standards and legal requirements to ensure proportional cost recovery.

City Council adopted a two-year rate plan in FY25 for all customer classes except wholesale. At Council's direction, no residential rate increases were implemented in FY26, which required deferring $1.6 million in water main extensions and $1.3 million in wastewater pipe extensions from the Capital Improvement Plan. The following rate adjustments are adopted for FY27:



Revenues Budget

BUDGETED EXPENSE TOTAL | $194,628,195
CHANGE FROM PRIOR YEAR | $22,572,425



The average residential water bill will increase by $1.00 per month in FY27, from $47.71 to $48.71. The average residential wastewater bill will increase by $0.95 per month, from $30.85 to $31.80.

A rate study for wholesale water and wastewater customers is ongoing and will inform future adjustments. These rate changes reflect the City's commitment to maintaining critical infrastructure, addressing deferred needs, and ensuring long-term financial sustainability.



Planning for the Future

BUDGETED EXPENSE TOTAL | $194,628,195
CHANGE FROM PRIOR YEAR | $22,572,425

Public Works vision is “Exceed expectations through innovation, integrity and service to the community.” Staff try to embody this vision in everything Public Works does to support the City Council’s strategic plan and the needs of the community.

To align with the City Council’s strategic plan, Public Works continues to implement action plans that enhance service delivery.The department is actively advancing established strategic goals through enhanced external and internal communications, employee engagement initiatives, customer service programs, asset management strategies, efficiency initiatives, expansion of GIS, and integration of technology solutions. Public Works fosters a culture of collaboration by involving employees at all levels in six strategic planning groups. This inclusive approach encourages innovative thinking, facilitates the development of effective strategies, and promotes ownership and commitment amount staff. The Public Works leadership team remains dedicated to identifying opportunities for operation improvements. We are committed to developing policies and programs that reinforce our vision and mission, ensuring the continued delivery of high-quality services to the community.





Planning for the Future

BUDGETED EXPENSE TOTAL | $194,628,195
CHANGE FROM PRIOR YEAR | $22,572,425



Asset Management

Infrastructure-intensive organizations like Public Works recognize asset management as a critical framework for maximizing return on investment, improving decision-making for both new and aging infrastructure, enhancing organizational performance, and increasing community satisfaction.

Public Works has completed the foundational planning, data development, and implementation phases of its asset management program (FY20–FY26) and is now transitioning into a continuous improvement phase. In this phase, the focus shifts from building systems and inventories to actively using asset data to drive decision-making, optimize maintenance strategies, manage risk, and prioritize capital investments.

A key outcome of this effort is the establishment of consistent practices, processes, and performance measures across all service areas. This consistency enables more transparent, data-driven decision-making and provides elected officials with clearer insight into infrastructure condition, risk exposure, and service performance.

With more than $7.9 billion in assets, Public Works will continue to refine its asset management practices to support long-term sustainability, improve service levels, and ensure resources are directed to the highest-priority needs.



Planning for the Future

BUDGETED EXPENSE TOTAL | $194,628,195
CHANGE FROM PRIOR YEAR | $22,572,425



Cardboard Collection

The City launched its first curbside recycling effort with the introduction of cardboard collection in July 2023. Due to low participation and high program costs, Public Works will conduct a cost-benefit analysis to evaluate whether the program should continue.

Geographic Information Systems (GIS)

A connected and accurate GIS system is foundational to a data-driven Public Works organization. Since FY20, the City has made significant investments to modernize and integrate its GIS platform, enabling improved service delivery, operational efficiency, and decision-making.

With the core implementation now largely complete, Public Works is transitioning into a maintenance and continuous improvement phase. The focus has shifted from system buildout to actively leveraging GIS tools and data to support daily operations, infrastructure planning, and performance management.
Key accomplishments include establishment of GIS governance, modernization of data schema and databases, implementation of ArcGIS Portal, enhanced ArcGIS Online applications and dashboards, integration with Cityworks, deployment of automatic vehicle location tracking for snow plowing and sanding, and integration of OneCall systems. These advancements have created a more connected and reliable data environment across Public Works operations.



Planning for the Future

BUDGETED EXPENSE TOTAL | $194,628,195
CHANGE FROM PRIOR YEAR | $22,572,425

Geographic Information Systems (GIS) continued...

A connected and accurate GIS system is foundational to a data-driven Public Works organization. Since FY20, the City has made significant investments to modernize and integrate its GIS platform, enabling improved service delivery, operational efficiency, and decision-making.



Gravel Streets Program

Public Works initiated the gravel streets program in 2017 to meet MS4 permit requirements and reduce long-term maintenance costs. Currently, approximately 10.9 miles of gravel streets remain.

Under current policy, adjacent property owners are responsible for funding their share of improvements to a residential half-street standard, including concrete curb and gutter, a 5-foot sidewalk (or equivalent multi-use trail cost), and storm drainage. This requirement has made it difficult to gain neighborhood support, as a 50% protest is sufficient to stop formation of a Special Improvement District (SID).

Public Works will explore alternative approaches, in conjunction with a broader review of SID policy, to identify more effective and equitable ways to complete remaining gravel street improvements to City standards.



Planning for the Future

BUDGETED EXPENSE TOTAL | $194,628,195
CHANGE FROM PRIOR YEAR | $22,572,425

Heights Water District (HWD)

Public Works is working with the Heights Water District Board to evaluate potential consolidation, including development of key data and financial analysis. This effort was initiated by HWD in response to projected significant increases in water rates absent consolidation. An initial study was completed in December 2025.

Public Works is now developing financial projections and evaluating consolidation scenarios designed to avoid rate increases for existing customers. Options under consideration include a one-time buy-in or maintaining separate rates for HWD customers. A joint public hearing between the City and HWD is anticipated in April 2026, with a vote of HWD customers to follow. If approved, Public Works and HWD will move forward with consolidation efforts during FY27.



Lead Services

The City has completed replacement of all known lead service lines between the water main and the private property line. When the program began, more than 3,500 lead lines were identified and replaced.
Fewer than 200 lead service lines remain on private property, between the property line and individual structures. Residents can identify their service line material by visiting the City's website at https://www.billingsmtpublicworks.gov/CivicAlerts.aspx?AID=61 and entering their address.



Planning for the Future

BUDGETED EXPENSE TOTAL | $194,628,195
CHANGE FROM PRIOR YEAR | $22,572,425

Lead Services continued...

The EPA is in the process of finalizing new regulations related to lead service lines on private property. Based on current guidance, these regulations are expected to require replacement of remaining lead lines within a 10-year period. Public Works will develop a program in FY27 to address these requirements once final regulations are issued. The City's role may range from requiring property owners to complete replacements to participating more directly in replacement efforts on private property. While all known public-side lead lines have been replaced, additional lines may occasionally be identified during construction projects and are replaced at that time.

MDT Agreements and Policies

The City has collaborated with the Montana Department of Transportation (MDT) for several years to standardize and streamline infrastructure and maintenance agreements and manuals, improving the efficiency and consistency of road maintenance and construction operations.Public Works is also evaluating the feasibility of assuming responsibility for certain maintenance activities on state routes to improve service for Billings residents. However, if MDT is unable to fully reimburse the City for these additional responsibilities, increases to Street Maintenance District (SMD) assessments may be required.





Planning for the Future

BUDGETED EXPENSE TOTAL | $194,628,195
CHANGE FROM PRIOR YEAR | $22,572,425

Paved Alleys

Billings maintains an extensive network of paved alleys, but there is currently no dedicated program or funding for their reconstruction. Public Works will conduct a comprehensive alley inventory in FY27 and develop a long-term strategy for maintenance and improvement.

If the community supports establishing an alley reconstruction program, additional funding would be required, likely through increased Street Maintenance District (SMD) assessments.





Stormwater Program

The stormwater system has experienced years of underinvestment in maintenance, capital improvements, and long-term planning, resulting in significant deferred maintenance and capital needs.

FY27 represents the third year of the stormwater program's ramp-up phase, requiring increased staffing and resources to support expanded maintenance and capital project delivery. The proposed FY27 budget includes both capital and operations funding to address these needs and improve overall system performance. These investments are intended to reduce flood risk, improve water quality, and position the system for long-term sustainability, benefiting both the community and the environment.



Planning for the Future

BUDGETED EXPENSE TOTAL | $194,628,195
CHANGE FROM PRIOR YEAR | $22,572,425

Transportation Impact Fee

Public Works has included $80,000 in the FY27 budget to conduct a transportation impact fee study. This study will evaluate funding mechanisms that better align growth with the cost of expanding and maintaining the City's transportation system, ensuring that new development pays its proportionate share.

Currently, the City utilizes an Intersection Improvement Fee as part of the Subdivision Improvement Agreement process. While this fee supports specific intersection upgrades, it can be difficult for developers to estimate in advance, is limited in scope, and may take several years to accumulate sufficient funding to construct needed improvements.

A transportation impact fee would provide a more predictable, equitable, and efficient funding mechanism. If implemented, it would replace the existing Intersection Improvement Fee and could be structured by service areas—such as growth corridors—to better align fee collection with project delivery and accelerate infrastructure improvements. The FY27 study will evaluate infrastructure needs, growth projections, legal requirements, and rate structures, and will provide recommendations for City Council consideration.







Planning for the Future

BUDGETED EXPENSE TOTAL | $194,628,195
CHANGE FROM PRIOR YEAR | $22,572,425

West End Water Treatment Plant & Reservoir

FY24 marked the groundbreaking of the West End Water Treatment Plant and Reservoir project. At $160 million, this is the largest project of its kind in Montana and is scheduled for completion in FY28.

The project will significantly enhance system reliability by increasing water storage capacity from hours to weeks and providing critical redundancy within the water system. Of the total cost, $110 million will be funded through bond proceeds, with the remaining $50 million funded through user rates.

Rate increases have been implemented to support this investment. The treatment plant is expected to be operational in FY27, with the reservoirs coming online in FY28.Funding for associated public amenities (including a beach, boat ramps, picnic areas, and restrooms) cannot be supported with water revenues and has not yet been identified.





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	2021	2022	2023	2024	2025
Demographic:						
Area in Square Miles	FY	44.5	44.7	45.2	45.5	45.7
Population**	CY	117,116	117,445	118,288	120,864	121,483
Per Capita Personal Income**	CY	56,649	56,698	60,984	63,939	68,898
Median Age**	CY	36.9	37.3	37.6	37.7	37.8
School Enrollment	FY	16,945	16,800	17,000	22,400	16,257
Infrastructure:						
Miles of Streets	CY	559.1	560.5	564.7	574.3	575.7
Miles of Alleys	CY	126.4	127.2	127.8	128.2	128.6
Miles of Highway/Interstate	CY	20	20	20	20	20
Street Light Maint. Dist.	FY	197	197	198	197	197
No. of Street Lights	FY	8,881	8,847	8,858	8,851	8,851
Miles of Storm Sewer	CY	279	283	288	290	292
No. of Fire Hydrants (per PUD)	FY	4,717	4,801	4,871	4,894	4,924
New Special Improvement Districts	CY	6	5	5	7	0
Fire Protection:						
No. of Stations	CY	7	7	7	8	8
No. of Firefighters/Officers/Dispatchers	FY	156.5	160.6	172.0	149.0	181.0
No. of Dispatched Calls	CY	18,365	17,803	19,625	17,795	17,425
No. of Fire Inspections	CY	729	857	1,026	453	297
Police Protection:						
No. of Stations	CY	1	1	1	1	1
No. of Police Officers	FY	154	157	160	167	163
No. of Dispatched Calls	CY	94,532	83,668	90,079	89,769	84,264
No. of Arrests	CY	11,538	11,035	9,939	14,505	13,110
No. of Traffic Violations	CY	17,871	20,519	17,367	20,106	15,796
No. of Traffic Accidents	CY	1,772	2,465	2,395	2,391	2,525
Animal Control:						
No. of Animals Processed	CY	3,431	5,521	4,790	7,723	6,508
No. of Licenses Issued	CY	4,305	4,427	4,722	4,630	3,124
No. of Citations Issued	CY	1,048	1,248	1,172	1,148	664
No. of Complaints Received	CY	5,398	5,286	6,125	6,078	5,880

** Figures are estimates

City of Billings - Statistical Information: Continued

Activity	Report Period	2021	2022	2023	2024	2025
Municipal Water:						
No. of Consumers	FY	32,948	33,197	32,683	33,159	33,358
Average Daily Consumption	FY	23.1	22.2	23.3	22.0	22.7
Maximum Daily Capacity (millions of gallons)	FY	60	60	50	65	60
Miles of Water Mains	FY	487	499	497	499	499
Municipal Wastewater:						
No. of Customers	FY	35,937	36,385	36,718	36,992	37,214
Average Daily Treatment	FY	18.9	20.6	18.7	19.1	20.2
Maximum Daily Capacity (millions of gallons)	FY	30	65	32	32	30
Miles of Sanitary Sewers	FY	513.0	518.6	524.4	528.0	531.0
Solid Waste:						
No. of Residential Customers	FY	33,182	33,637	33,871	34,160	34,365
No. of Commercial Customers	FY	2,641	2,667	2,691	2,740	3,522
Total Customers	FY	35,823	36,304	36,562	36,900	37,887
No. of Landfill Trips	FY	127,053	112,203	163,561	161,531	150,373
Building						
Residential Permits	CY	853	1,033	260	384	377
Remodel/Addition Permits	CY	284	491	458	640	222
Commercial Permits	CY	534	361	78	101	52
Remodel/Addition Permits	CY	206	206	325	298	242
Total Number Permits	CY	1,877	2,091	1,121	1,398	893
New Residential Valuation	CY	$ 148.5	$ 149.3	$ 89.4	$ 175.3	$ 152.7
Remodel/Addition Valuation	CY	7.5	16.3	34.9	49.5	11.5
New Commercial Valuation	CY	190.2	318.8	110.2	163.9	166.2
Remodel/Addition Valuation	CY	34.9	55.4	82.5	77.7	74.1
Total Permit Valuation		$ 381.1	$ 468.1	$ 316.9	$ 466.4	$ 404.5
Airport Activity:						
No. of Enplanements	CY	384,070	395,619	417,714	490,147	514,497
Tons of Freight Handled	CY	49,533	46,256	38,436	36,729	1,072
Tons of Mail Handled	CY	669	594	231	164	-
No. of Crash/Fire Responses	CY	154	147	191	160	194
Transit Activity:						
No. of Miles Traveled	FY	809,714	844,633	881,010	1,077,161	1,126,573
Ridership	FY	307,793	337,500	367,584	429,393	576,933
Wheel Chair Ridership	FY	13,844	12,996	12,858	11,808	11,422
Fleet Services:						
Preventive Maintenance Orders	FY	2,866	2,783	1,788	1,891	2,431
Other Repair Orders	FY	6,148	5,403	5,978	3,760	3,898
Total Repair Orders	FY	9,014	8,186	7,766	5,651	6,329
Maintenance Hours Charged	FY	6,554	6,379	18,193	18,580	20,003
Fuel Consumption (Gallons)	FY	800,617	808,243	861,293	946,464	1,011,378

City of Billings - Statistical Information

Activity	Report Period	2021	2022	2023	2024	2025
Municipal Cemetery:						
No. of Spaces Occupied	FY	25,437	25,535	25,606	25,673	25,791
No. of Spaces Un-Occupied	FY	6,118	6,020	5,949	5,882	5,764
Total Spaces	FY	31,555	31,555	31,555	31,555	31,555
No. of Full Burials	FY	49	58	34	27	42
No. of Cremation Burials	FY	72	78	83	73	76
Total Burials	FY	121	136	117	100	118
Municipal Parking Garages:						
No. of Parking Garages	FY	4	4	4	4	4
No. of Available Spaces	FY	1,868	1,868	1,868	1,868	1,868
No. of Leased Spaces	FY	1,551	1,551	1,551	1,551	1,551
No. of Shopper Spaces	FY	260	261	261	261	261
No. of Other Spaces	FY	57	57	57	57	57
On-Street Parking:						
No. of Parking Meters	FY	795	794	849	849	624
Off-Street Parking Lots						
No. of Parking Lots	FY	3	3	3	3	2
No. of Lot Meters (includes multi-space meter)	FY	43	43	43	43	42
No. of Leased Lot Spaces	FY	29	29	29	29	-
City Parks:						
Developed Acres	FY	1,232	1,255	1,257	1,268	1,268
Undeveloped Acres	FY	268	248	248	246	246
Natural Park Acres	FY	1,213	1,213	1,213	1,203	1,203
Total Park Acres	FY	2,713	2,716	2,718	2,717	2,717
City/County Library:						
No. of Volumes	FY	281,048	277,904	501,968	483,829	491,528
No. of Annual Circulations	FY	490,345	620,126	679,558	697,009	718,285
City Recreation:						
No. of Recreation Programs	FY	408	475	487	491	496
No. of Participants	FY	56,783	65,400	68,741	69,280	70,460
Legal /Judicial:						
Warrants Reviewed	FY	9,654	8,360	7,141	7,640	5,624
Appeals to Higher Court	FY	15	14	10	9	12
Financial Activity:						
Investment Rate of Return	FY	0.47%	0.29%	4.93%	3.63%	4.42%
No. of New Businesses	FY	891	819	906	916	932
No. of Renewal Businesses	FY	5,183	5,149	5,107	5,007	5,335
Total Businesses	FY	6,074	5,968	6,013	5,923	6,267

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, 2025 and Ten Years Ago
(Unaudited)

	Tax Year 2024			Tax Year 2015		
Taxpayer	Taxable Value	Rank	Percentage of Total Taxable Value	Taxable Value	Rank	Percentage of Total Taxable Value
Northwestern Energy-T & D	$ 17,423,151	1	51.7%	$ -		0.0%
Montana Dakota Utilities	5,145,716	2	15.3%	2,847,155	2	395.3%
Charter Communications	2,987,684	3	8.9%	3,443,997	1	478.2%
Phillips 66 Carrier LLC	1,693,325	4	5.0%			
AT&T Mobility & Communications	1,234,204	5	3.7%	1,414,445	4	196.4%
Yellowstone Pipeline LLC	1,191,914	6	3.5%			
Verizon Wireless	1,079,990	7	3.2%	1,012,625	5	140.6%
Par Rocky Mountain Midstream LLC	1,074,907	8	3.2%	-		0.0%
BNSF Railway Co	1,043,694	9	3.1%	-		0.0%
Lumen Technologies	808,351	10	2.4%	-		0.0%
Wal-Mart/Sam's Real Estate	-		0.0%	862,448	7	119.7%
Billings 401 LLC	-		0.0%	615,851	9	85.5%
Scheels All Sports Inc	-		0.0%	578,999	10	80.4%
Rimrock Owner LP	-		0.0%	913,986	6	126.9%
Century Link LLC	-		0.0%	2,437,834	3	338.5%
Sisters of Charity of Leavenworth	-		0.0%	720,243	8	100.0%
Total	$ 33,682,936		100.0%	$ 14,847,583		2061.5%
Total taxable value	$ 286,298,171			$ 192,045,981		

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 OF
Billings









July 1, 2026 – June 30, 2027

FY2027 Budget Proposal





FY26 Accomplishments

- Realized more than $5MM Historic Tax Credits
- Increased MET Ridership 11%
- BPD hired 15 Police Officers
- $1.2MM in Safe Routes to School approved through TAP funds
- Upgraded hundreds of school zone signs
- Billings 2045 Land Use Plan adopted



City Council Adopted Goals & Objectives

Balanced budget focused on Council priorities

- Improve Safety ($77.5MM)
- Sustain & Upgrade Infrastructure ($118.6MM)
- Education, Recreation & Cultural Services ($33MM)
- Economic Vibrancy ($17.7MM)
- High-Performance Organization

Budget at a Glance

- Total Revenues: $465.8 million
- Total Operating & Capital Expenses: $447 million

- Primary drivers of increase: Planned capital investments and personnel costs

- Balanced budget with targeted investments

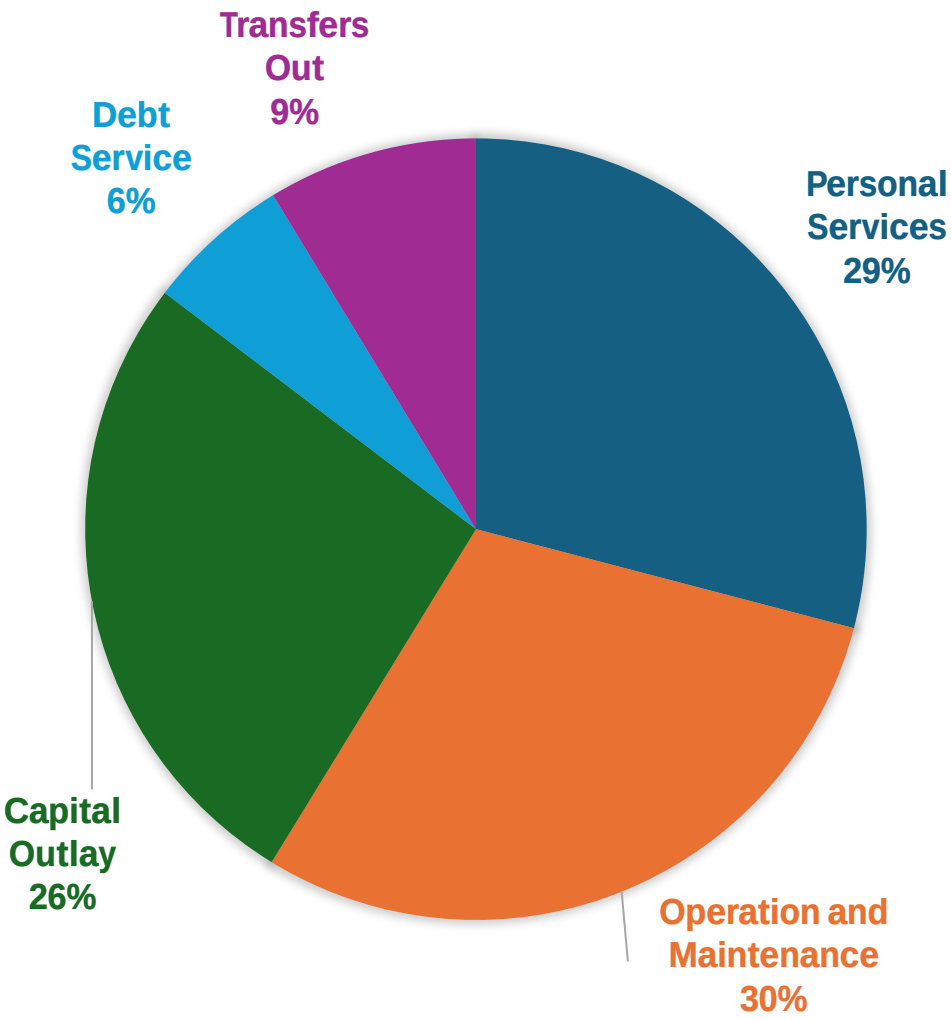






Budgeted Expenses

	FY27 Proposed Budget	FY26 Adopted Budget
Personal Services	$ 130,015,763	$ 123,510,041
Operation and Maintenance	132,221,329	125,443,132
Capital Outlay	118,633,538	105,324,696
Debt Service	27,412,207	25,711,032
Transfers Out	38,861,008	36,222,531
Total Budgeted Expenses	$ 447,143,845	$ 416,211,432



Capital Projects

- Solid Waste/Landfill: $13.9MM Cell Expansion & leachate pond
- Transportation: Rimrock Road, SRTS, Monad Road
- Water: 48th Street transmission line
- Airport: $18.9MM ticket counters, fire trucks, stormwater
- Parks: $10MM for South Park Pool Renovation





New Employee Proposed for FY27

Fund	Department/Division	# of Positions	Position
General	Human Resources	1	Assistant HR Director
General	CodeEnforcement	1	Commercial Code Enforcement Officer II
Information Tech.	IT	1	Assistant Network Admin
Information Tech.	IT	1	PW Systems Analyst
Amend Rec Center	PRPL	1	Facilities Maintenance Support II
Amend Rec Center	PRPL	1	Rec Event Specialist
Amend Rec Center	PRPL	1	Rec Facility Supervisor
Aviation and Transit	Airport	1	Airport Advertising & Marketing Specialist
Aviation and Transit	Airport	1	Equipment Oper/Maint Worker
PMD	PRPL	1	PRPL Equipment Op/Maint Worker
PRPL	PRPL	1	Arborist
Engineering	Engineering	1	Utility Locator
Engineering	Engineering	1	Traffic Analyst
Water	Water	2	Water Treatment Tech
Solid Waste	Solid Waste	1	Eq Operator Collections
Solid Waste	Solid Waste	1	Landfill Operator/Mechanic
Planning	Planning	1	TIF Coordinator
	Total Additional New FTE in FY27 Budget	**18**	

Revenue Highlights

- Property Taxes
  - 2.95% increase plus new construction
  - Increase total mills from 244.39 to 255.39
- Intergovernmental
  - $44.5MM total, down $2MM
  - State Entitlement Share increase 2.9%
- Marijuana Excise Tax
  - Shifted in use to support Public Safety operations
- Special Assessments
  - Recommended increases to support districts (Street, Lighting, Parks)



Budgeted Revenues

Revenues	**FY27 Proposed Budget**	**FY26 Adopted Budget**
TAXES	$ 72,940,521	$ 70,629,199
SPECIAL ASSESSMENTS	25,673,691	22,117,875
LICENSES & PERMITS	4,085,098	4,753,445
INTER-GOVERNMENTAL	44,301,906	46,401,298
CHARGES FOR SERVICE	183,818,856	174,267,713
FINES & FORFEITS	1,565,100	1,700,400
INVESTMENT EARNINGS	10,393,495	9,234,760
DONATIONS / CONTRIBUTIONS	790,500	881,750
INTERFUND TRANSFERS	38,861,008	36,222,531
DEBT PROCEEDS	80,115,950	66,172,733
MISCELLANEOUS	3,045,828	2,274,624
Total Budgeted Revenues	$ 465,591,953	$ 434,656,328

Property Tax Mill Levy

FY2027 Budget Tax Assumptions		
Median Home Value	$	345,200
Assumed Value of 1 mill	$	228,191
Annual Cost of 1 mill for the Median Home	$	2.62

Number of Mills			
	FY2027	FY2026	Change
General	90.77	86.71	4.06
Public Safety	139.69	133.43	6.26
Library	6.13	5.86	0.27
Transit	12.25	11.71	0.54
GO Bonds	6.55	6.68	-0.13
Total Mills	255.39	244.39	11.00

Median Home Property Taxes (Annual)			
	FY27	FY26	Change
General	$ 238.14	$ 227.49	$ 10.65
Public Safety	366.48	350.06	16.42
Library	16.08	15.37	0.71
Transit	32.14	30.72	1.42
General Obligation	17.18	17.53	(0.34)
Median Home Property Tax	$ 670.02	$ 641.16	$ 28.86

Utilities & Assessments

- Average monthly residential utility bill: $106.22 (increase $4.35)
- Median Home Street Maintenance Assessment: $229.44/year an increase of $13.19
- Many residential utility rates held flat in FY26



Average Home Monthly Utility Bill

	FY2027	FY2026	Change
Water	48.71	47.71	1.00
Wastewater	31.80	30.85	0.95
Solid Waste	15.75	14.50	1.25
Storm Sewer	9.96	8.81	1.15
Monthly Utility Bill	106.22	101.87	4.35

General & Public Safety Funds (GFPS) Detail

- Revenue increase of $2.95M
- Fund Balance slightly below recommended minimum – mitigated by new construction potential

Expenses by Department	FY27 Proposed Budget	FY26 Adopted Budget	Change
City Administration	1,914,600	2,463,201	-548,601
Finance	2,190,062	2,072,519	117,543
Fire Department	30,471,233	29,075,540	1,395,693
Human Resources	1,480,691	1,129,513	351,178
Legal	3,575,411	3,351,051	224,360
Mayor & Council	442,722	467,713	-24,991
Municipal Court	2,365,349	2,232,552	132,797
Non-Departmental	1,350,060	1,977,098	-627,038
Transfer to Library	1,211,824	1,392,818	-180,994
Transfer to PRPL	7,235,188	7,027,866	207,322
Code Enforcement	1,351,253	1,229,951	121,302
Police	35,687,569	33,169,009	2,518,560
Total	**$ 89,275,962**	**$ 85,588,831**	**$ 3,687,131**

New World – Law Enforcement Records Management

- Not currently included in the budget
- Recommendation to move to cloud based platform
- Estimated year 1 cost $1.1M
- Annual ongoing increase $350k

- Efficient Report writing
- Improved mobile access and real-time data
- Reduced system downtime

Challenges & Strategic Approach

- State tax law changes
- Declining intergovernmental share
- Rising personnel, health insurance, and infrastructure costs
- Commitment to transparency, accountability, and Council priorities
- Minimal impact on taxpayers despite investments









Timeline & Calendar

- Monday May 4
  - Budget Overview
  - General Fund – City Admin, Finance, Non-department
  - Library
  - Police
- Tuesday May 5
  - City Attorney
  - Parks, Recreation, and Public Lands
  - Fire
- Monday May 18
  - Human Resources
  - Information Tech
  - Public Works
  - DBID & TBID
- Tuesday May 19
  - Aviation & Transit
  - Urban Renewal
  - Planning, Community Development, Code Enforcement
  - Budget Wrap-up
- Monday June 8
  - Budget Adoption

City Council Work Session **2.**
Meeting Date: 05/04/2026
TITLE: FY2027 Departmental Budget Presentation
PRESENTED BY: Andy Zoeller, Finance Director
Department: Finance
Presentation: Yes
Legal Review: No
Project Number: n/a

RECOMMENDATION
Staff will be present to provide FY27 budget information to City Council. Council action will occur in June at a regular City Council meeting.

EXECUTIVE SUMMARY
Council will receive information about the FY27 budget over multiple work sessions in May.

BACKGROUND (Consistency with Adopted Plans and Policies, if applicable)
Council will receive information about the FY27 budget over multiple work sessions. Each department has provided an overview of their proposed FY27 budget. The entire proposed FY27 budget can be found online at www.billingsmt.gov/finance. City Council will receive information from the following departments on May 4th, 2026

General Fund Overview
Library
Police

FISCAL EFFECTS
The current proposed budget for FY27 is $447 million. A summary can be found on pages 1-15 of the budget proposal.

STAKEHOLDERS

ALTERNATIVES
No Council action will be required at this meeting. Final adoption of the FY2027 budget is planned for June.

Attachments

General Fund Overview
Police Department Budget Presentation
Library Handout

General Fund Overview

FY2027 Proposed Budget

General Fund FY27 Proposed

Revenue By Class	FY27 Proposed Budget
Taxes	24,233,919
Charge for Service	4,026,954
Fines And Forfeitures	1,293,000
Intergovernmental	14,402,974
Investment Earnings	278,704
License And Permits	1,587,998
Revenue Total	**$ 45,823,549**

Expenses by Department	FY27 Proposed Budget
City Administration	1,481,600
Finance	2,190,062
Human Resources	1,480,691
Legal	3,575,411
Mayor & Council	442,722
Municipal Court	2,365,349
Non-Departmental	34,044,738
Code Enforcement	1,351,253
Total	**$ 46,931,826**

Additions/(Use) of Reservces	$	(1,108,277)

City Administration

FY27 Proposal $1,481,600

City Administration & City Clerk

Budget Book Page 181

- Increases for:
  - Facilities
  - IT Charges
  - E-Bidding & Contract Building Software
    - Improvements for Legal, Finance, and City Clerk

Finance

FY27 Proposal $2,190,062

Cashiering, A/P, A/R, Accounting, Banking, Purchasing, Audit & Budget

Budget Book Page 230

- Increases for:
  - Audit Fees
  - Software Subscriptions
  - Facilities & IT Charges

Legal/City Attorney

FY27 Proposal $3,575,411

Departmental Presentation on May 5

Budget Book Page 278

Mayor & Council

FY27 Proposal $442,722

Budget Book Page 206

Includes $35,000 Council Contingency

Municipal Court

FY27 Proposal $2,365,349

Budget Book Page 292

- Requested increases for:
  - Internal service costs
  - Shift differential
  - Jury Management

STDF requiring some additional overtime for Bailiff

Non-Departmental

FY27 Proposal $34,044,738

Budget Book Page 209

- Includes:
  - Channel 7 Broadcasting
  - Election Fees
  - Legislative/Lobbying Fees
  - General Fund Liability Insurance
  - GF Transfer to Library $1,211,824
  - GF Transfer to PRPL $7,235,188
  - GF Transfer to Public Safety $24,247,666
  - GF Transfer to CDBG (Rent) $42,343
  - GF Transfer to Planning $100,000
  - GF Transfer for City Hall Debt $234,056

Code Enforcement

FY27 Proposal $1,351,253

Budget Book Page 314

Department Presentation on May 19

Includes additional Code Enforcement Officer

Only added if tax revenue allows

General Fund Reserves

- Estimated Use of Reserves: $1.1M
- Assumes 2.95% increase in tax revenue
- No estimates included for additional tax revenue associated with new construction

BILLINGS POLICE DEPARTMENT

FY 2027 PROPOSED BUDGET

CITY COUNCIL BUDGET PRESENTATION — MAY 2026

Our Mission & Budget Priorities

The Billings Police Department is committed to improving the quality of life through customer service and problem-solving partnership with the community.

— DEPARTMENT MISSION STATEMENT

FY 2027 BUDGET PRIORITIES



Protect Public Safety

Maintain front-line capability to safeguard residents and respond to evolving threats across the community.



Address Community Needs

Invest in programs and partnerships that directly serve the community, from behavioral health to neighborhood engagement.



Ensure Operational Efficiency

Leverage technology, streamline processes, and manage resources responsibly to maximize taxpayer value.

BUDGET OVERVIEW

FY26 vs. FY27 Budget Comparison

Year-over-year comparison of adopted and proposed general fund budgets.

+$2.76M | 7.88% Increase

FY26 ADOPTED

$35,099,967



FY27 PROPOSED

$37,865,151



FY26 ADOPTED	FY27 PROPOSED	NET INCREASE	% CHANGE
$35.10M	$37.87M	$2,765,184	↑ 7.88%

TOTAL BUDGET

BUDGET ALLOCATION

FY 2027 Budget Breakdown

$37,865,151

Where Every Dollar Goes



PERSONAL SERVICES O&M CAPITAL

$28,340,074

PERSONAL SERVICES

75%

$7,436,374

OPERATIONS & MAINTENANCE

19.5%

$2,088,703

CAPITAL EXPENDITURES

5.5%

Where the Investment Goes

FY 2027 budget increase breakdown by category

Total Increase: **$2,765,184**



Largest category Operations & technology

All figures represent year-over-year increase from FY26 Adopted Budget

Personal Services — $1,534,921 Increase

Largest budget driver — mandatory personnel obligations comprising two key components

Contractual Increases

Reflects negotiated pay adjustments in accordance with collective bargaining agreements — ensuring competitive compensation packages that support officer recruitment and long-term retention in a challenging hiring market.

MANDATORY OBLIGATION

Projected Payouts

Covers accrued vacation and sick time payouts owed to retiring and departing personnel. These are earned benefits that must be honored upon separation — costs fluctuate based on anticipated retirements and tenure of departing staff.

NON-DISCRETIONARY

Key Operations & Maintenance Investments

Strategic spending to modernize capabilities and sustain critical services

AXON Technology Platform

$665,000

New body-worn camera and in-vehicle video hardware, digital evidence management software, and integration with criminal justice partners. Enhances transparency, accountability, and evidence quality.

City Hall Facility Charges

$31,641

Facility charges for the new City Hall Building to support expanded operational capacity and accommodate growing departmental needs.

Investigation Services

$35,000

Covers increased Billings Clinic fees for SANE examinations (fees have doubled) and blood draws relocated from the former DUI Center.

FY 2027 Staffing Snapshot

Current workforce strength and capacity.

SWORN OFFICERS

171 / 177

On-Board of Authorized

96.6% staffed

SUPPORT PERSONNEL

46 / 50

Staffed of Authorized

92.0% staffed

ANIMAL CONTROL

7

Employees

- 5 ACOs · 2 Vacancies

EVIDENCE / ID

100%

Capacity

✓ FULLY STAFFED

100% staffed

CSO POSITIONS

8 / 10

Staffed Positions

80.0% staffed

PENDING RETIREMENTS

3

Retiring in 2026

⏳ SUCCESSION PLAN

Recruitment & Workforce Pipeline

From application to deployment — tracking our next cohort of officers



Application Period

31 applications received

COMPLETE

Background Investigation

8 candidates currently in process

IN PROGRESS

MLEA Academy

Fall 2026 Basic

Field Deployment

Early 2027 projected start

STRATEGIC PRIORITIES

Looking Ahead

Public Safety Complexity

Sustain progress amid rising crime complexity; address gang activity and youth violence; reinforce traffic safety.

Community & Behavioral Health

Continued focus on homelessness response, behavioral health crises, and short-term detention solutions.

Modernization & Sustainability

Technology modernization; resource sustainability planning; facility needs assessment.

Workforce Investment

Recruitment and retention strategies; workforce wellness programs.

Building a safer, healthier, and more resilient Billings — together.

Key Takeaways

01 The proposed **$37.9M budget** reflects a **7.88% increase** driven primarily by mandatory personnel obligations and critical technology investments.

02 The **AXON platform** investment positions BPD for modern evidence management and strengthened criminal justice partnerships.

03 Staffing remains a priority — active recruitment pipeline with **31 applicants** and **8 in background investigation** for the next MLEA cohort.

04 Strategic priorities center on **community safety**, behavioral health response, workforce sustainability, and technology modernization.

BILLINGS PUBLIC LIBRARY

FY27 Budget Overview

Budget & Finance Committee | FY27 Proposed Budget

REVENUE $4,897,072 Projected FY27

EXPENSES $5,626,983 +$336,338 from FY26

Record community demand. Declining revenue. A gap that requires a new approach.

FY27 expenses exceed projected revenues by $729,911. The library's healthy fund balance will cover this year, but drawing from reserves annually is not sustainable. A structural solution is needed.

$5,626,983	$4,897,072	$729,911
TOTAL EXPENSES	PROJECTED REVENUE	RESERVE USE - FY27
+$336,338 from FY26	Down from $4,957,986 in FY26	

HOW WE GOT HERE:

1. Entitlement Share Reallocation

In FY22 the library received $424,350 in entitlement share. By FY26 that figure had dropped to $43,118. A loss of more than $381,000 over four years. This is a 90% reduction in a single revenue line.

2. Decline in Mill Value

The interlocal agreement worked well when mill values were gradually rising. As mill values have declined significantly, revenue has fallen as well, eroding a historically reliable funding source.

3.Legislative Impacts

Recent changes to state law uniquely impact Billings and are expected to reduce available tax revenue further. The library projects an estimated 1% decline in City Tax / General Fund revenue in FY27.

REVENUE vs. EXPENSE TREND

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Estimate	FY27 Proposed
Revenue	$5,022,436	$4,994,204	$4,957,986	$5,185,657	$4,897,072
Expenses	$4,601,802	$4,986,606	$5,290,645	$5,034,953	$5,626,983

FY27 FUND BALANCE PROJECTION

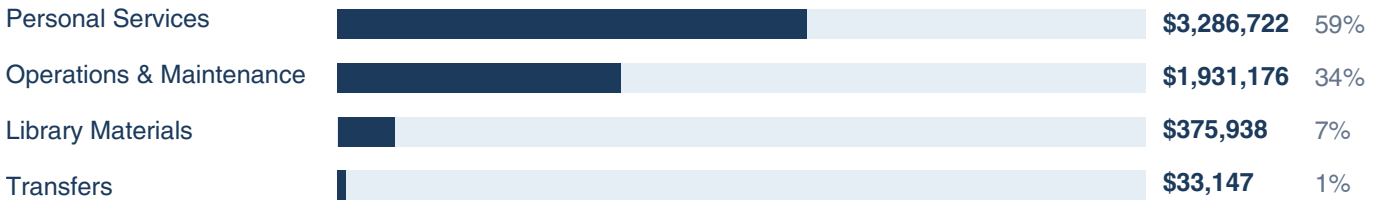
Projected Fund Balance (Beginning)	$5,504,692
+Projected Revenue	$4,897,072
-Projected Expenses	($5,626,983)
-25% Cash Reserve	($1,406,746)
-Payout Reserve	($100,000)
-Building Maintenance Fund	($500,000)
- Reserves to Balance Budget	**($729,911)**
Unobligated Available Cash	$2,768,035

UNOBLIGATED AVAILABLE CASH

$2,768,035

The fund balance is currently healthy. The concern is the trajectory. Drawing nearly $730K annually is not sustainable long-term.

WHERE THE MONEY GOES — EXPENSE BREAKDOWN



Note on Cost Increases:

$281,187 of the $336,338 increase from FY26 is driven by uncontrollable fixed costs such as vendor contracts, utilities, and insurance.

BILLINGS PUBLIC LIBRARY

The Library in Action: FY26 Usage Highlights

Usage is up across every major metric.
The library is serving more people, in more ways than ever before.

FY26 USAGE AT A GLANCE

744,000+
CHECKOUTS
↑4% from FY25

290,000+
VISITORS
↑ 3% from FY25

57,800+
ACTIVE CARDHOLDERS
Registered library users

661,000+
Wi-Fi SESSIONS
↑ 16% from FY25

PROGRAM & FACILITY USAGE

SERVICE / PROGRAM	FY26 USAGE	CHANGE
Checkouts (physical & digital materials)	744,000+	↑ 4%
Library Visitors / Door Count	290,000+	↑ 3%
Active Cardholders	57,800+	
24/7 Pickup Locker Uses	16,000+	↑ 50%
Meeting / Study Room Reservations	2,900+	↑ 12%
In-Library Wi-Fi Sessions	661,000+	↑ 16%
CO+LAB Program Attendance & Equipment Use	3,000+	↑ 13%

WHY THE RESERVE MATTERS: FY26–29 STRATEGIC PLAN INVESTMENTS (ESTIMATED)

The following projects are identified in the 2026–2029 strategic plan. Costs are preliminary estimates:

Branch Feasibility Study	**$50K–$150K**	Site analysis,cost modeling, consultant fees
Bookmobile Vehicle Replacement	**$250K–$500K+**	Fleet replacement for outreach services
CO+LAB Expansion	**$200K–$500K**	Equipment, programming, staffing & mobile options over plan period
Building Improvements	**~$500K**	Carpet replacement, interior painting, major facility upgrades
Meeting Room / Pod Conversion	**~$300K**	Renovation, furniture, and AV upgrades
Fifth Library Express Locker	**~$150K**	Hardware and installation at a new location

FY27 and Beyond:

1. Approve the FY27 Budget

The proposed budget is $5,626,983, and the projected revenue is $4,897,072.

The fund balance will bridge the $729,911 gap this year.

2. Address the Structural Gap

The revenue-expense gap is driven by entitlement share reallocation, declining mill values, and state law changes.

Without a new approach, this will grow larger every year as costs rise across all areas.

3. Work Toward a Revised Funding Framework

The historical funding model is no longer adequate.

The library needs a partner in developing a long-term funding solution before the annual draw on reserves becomes unsustainable.