

City of Billings, Montana



Fiscal Year 2025
Proposed Budget

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Introduction

May 2, 2024

Honorable Mayor and City Council Members:

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

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

ACCOMPLISHMENTS IN FY24

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

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

DRAFT COUNCIL STRATEGIES AND PRIORITIES

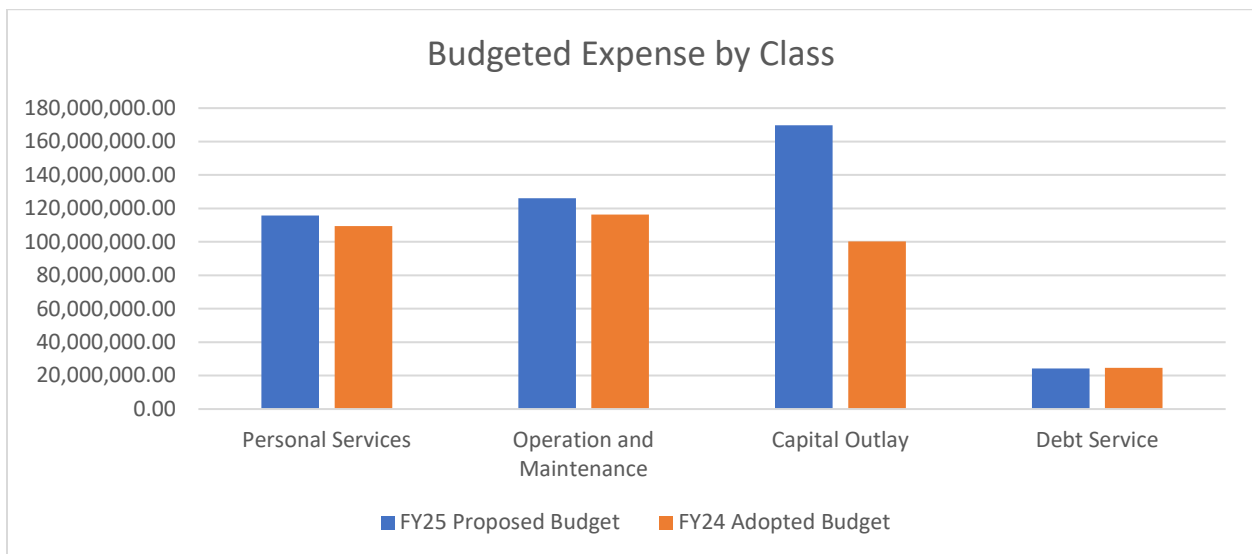
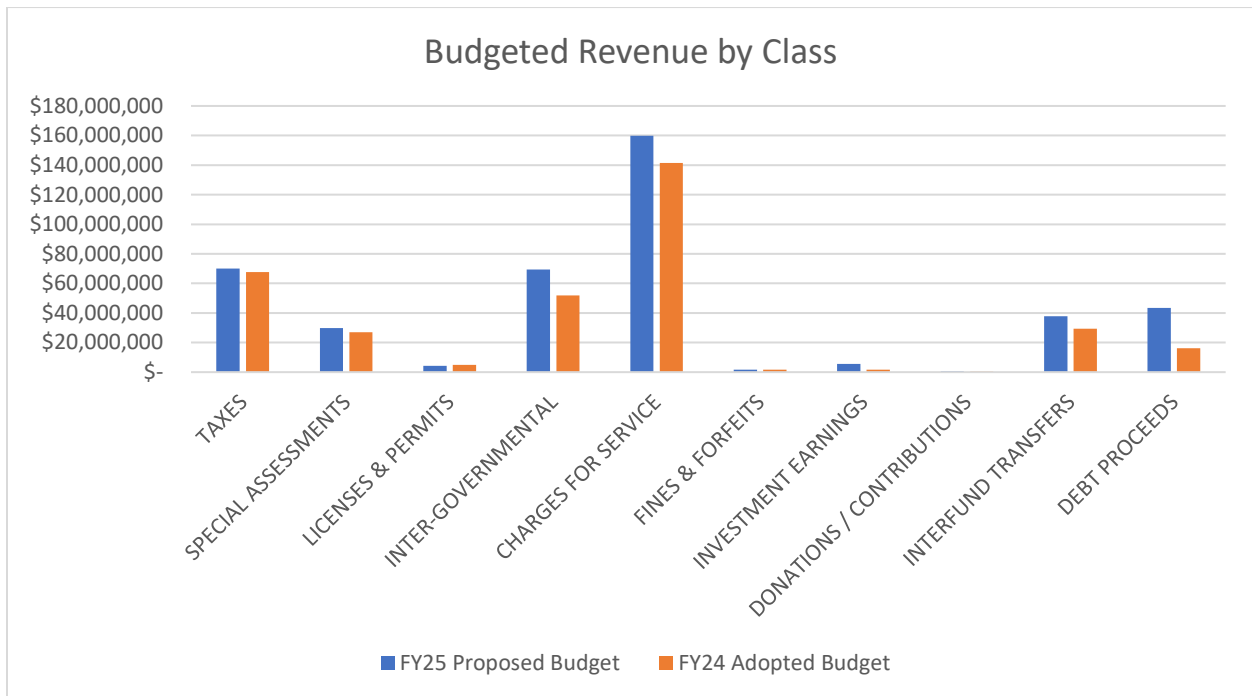
- **Improve the safety of Billings. (\$64.7 million)**
 - Improve accountability of criminals.
 - Decrease family violence.
 - Maximize programs and partnerships that reduce family violence
 - Further implement Family Justice Center strategic plan
 - Activate parks and expand access to recreation programs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

- Implement law enforcement, code enforcement, legal, and municipal court strategies to improve the effectiveness of the criminal justice system. 2023/2024
- Report data measuring the effectiveness of the criminal justice system. 2023/2024
- Financially support construction of a short-term holding facility at the Yellowstone County Detention Center
- **Invest in core infrastructure. (\$159.1 million)**
 - Complete City Hall/Law and Justice Center project
 - Complete Skyway and Skyline trail projects
 - Complete water treatment plant and reservoir projects and fund conservation and park components of project. 2025
 - Determine land use and infrastructure policies to serve Skyway drive and new I-90 interchange areas
 - Design improvements to Grand Ave and Rimrock Road for construction in future years
 - Expand water storage capacity in Zone 1, service the downtown area
- **Increase parks, trails, recreation, and cultural investments. (\$7.8 million)**
 - Determine annual level of maintenance and operation expenses for parks, trails, recreation, and public lands
 - Vet the impact of using a portion of the City's 74 mill charter cap to fund M&O
 - CPTED principles will be used activating public spaces for the benefit of neighborhoods, individuals, and crime reduction
 - Determine future plans for South Park Pool
 - Construct Stagecoach Trail
- **Improve the built environment through quality design. (\$450,000)**
 - Implement the downtown transportation plan/one way street conversions and road diets. 2023/2024
 - Develop a housing strategy in partnership with HomeFront and facilitate 1,000 housing units being added to the city's core. 2023/2024
 - Complete a review of the 2016 growth policy. 2024
 - Update West End and Heights neighborhood plans -update all 8 plans over the next decade
 - Update subdivision regulations. 2023/2024
- **Build a high-performance organization (HPO) principled in our core values. (\$280,000)**
 - Complete cost of services studies to better understand cost of delivering police, fire, parks, recreation, trails, storm water, water, wastewater and transportation services and infrastructure. 2023
 - Adopt legislative priorities for the 2025 session focused on improving the safety and economic vibrancy of Billings
 - Digitize all essential records for proper storage and access by citizens and staff. 2023/2024
 - Improve public engagement
 - Financially support local government review

THE FY25 PROPOSED BUDGET

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

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



CAPITAL INVESTMENTS

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

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

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

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

NEW PERSONNEL IN FY25

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

New Employee Requests for FY25

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

IMPACTS OF INFLATION

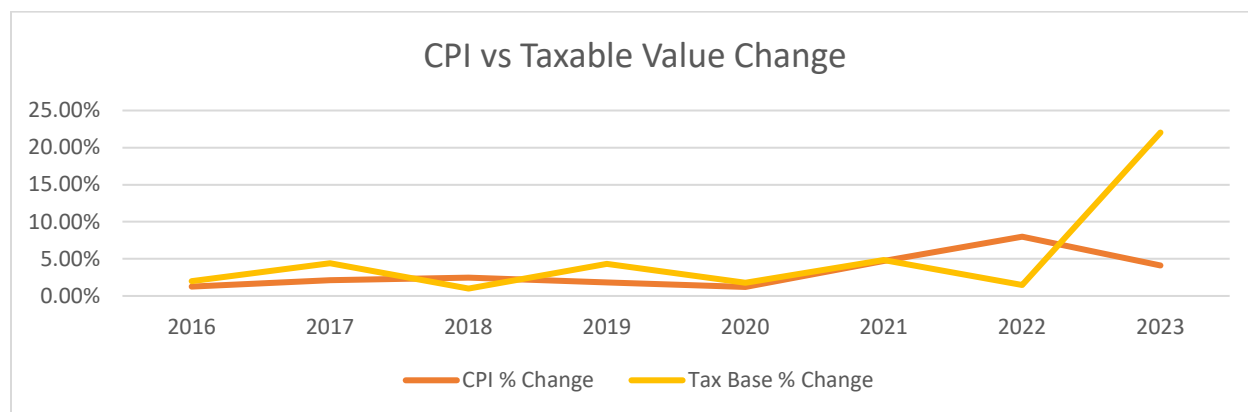
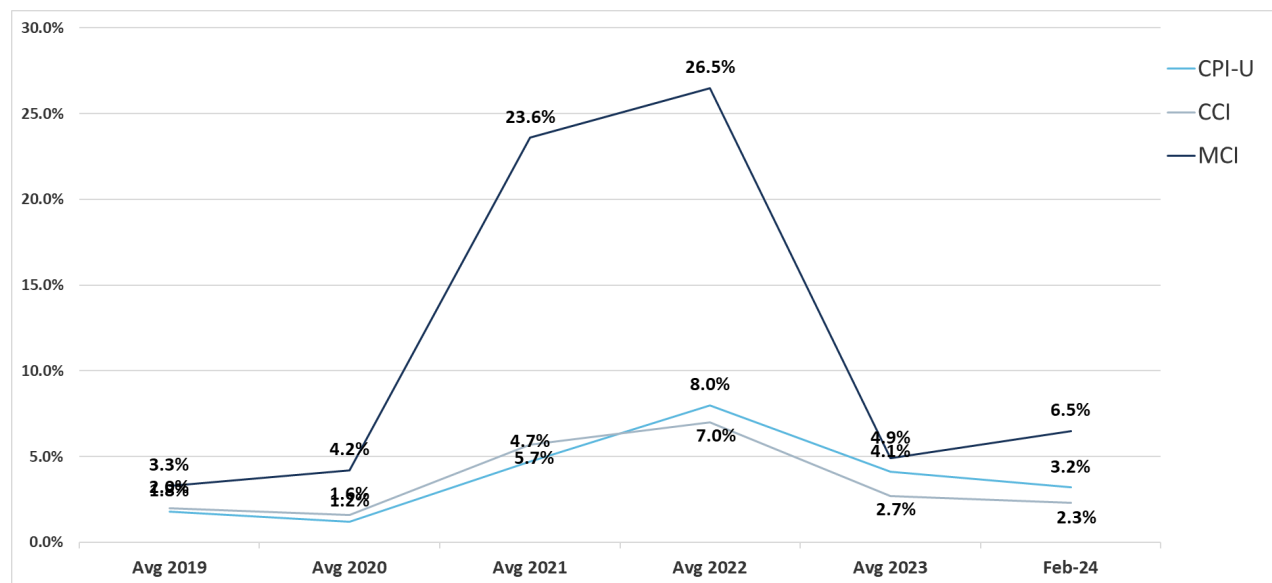
In 2023 the Consumer Price Index for All Urban Consumers (CPI-U) increased an average of 4.1% over 2022. Construction Cost Indexes have risen 4.9% over the past 12 months. City operations are impacted by these increases as a significant expense of operating City services involve fuel, labor, energy,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

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

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

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

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

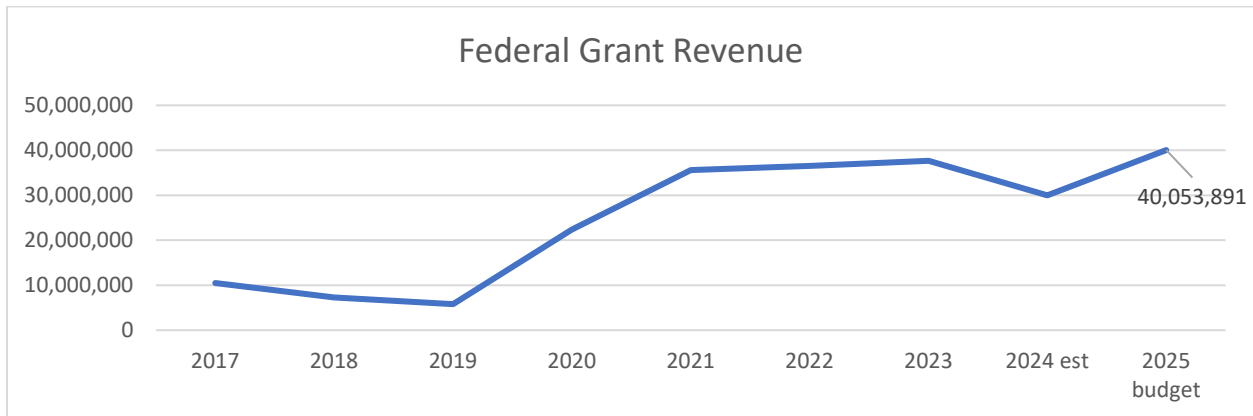


SPECIAL ASSESSMENTS

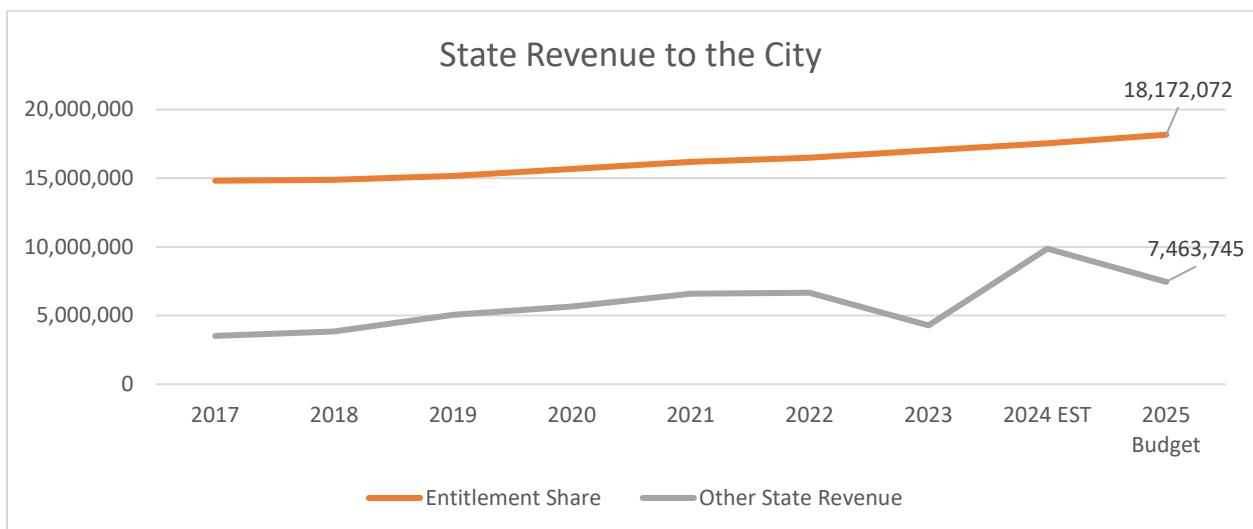
The City of Billings has multiple special assessment districts. Some are City-wide, while others are for small districts, for varied purposes. These districts are used to fund maintenance and operations of amenities that benefit the individual parcel. Some examples of districts are Parks Districts, Street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

INTERGOVERNMENTAL REVENUE

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



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



PROPERTY TAX REVENUE

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

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

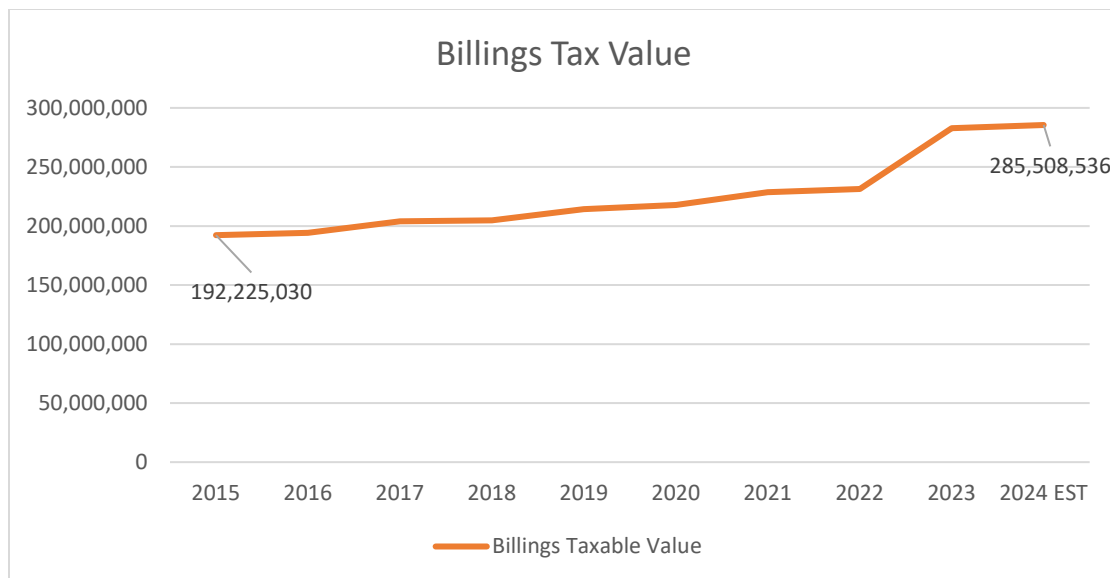
Number of Mills Levied

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

Median Home Property Taxes

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

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



MARIJUANA TAX

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

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

GENERAL & PUBLIC SAFETY FUNDS (GFPS)

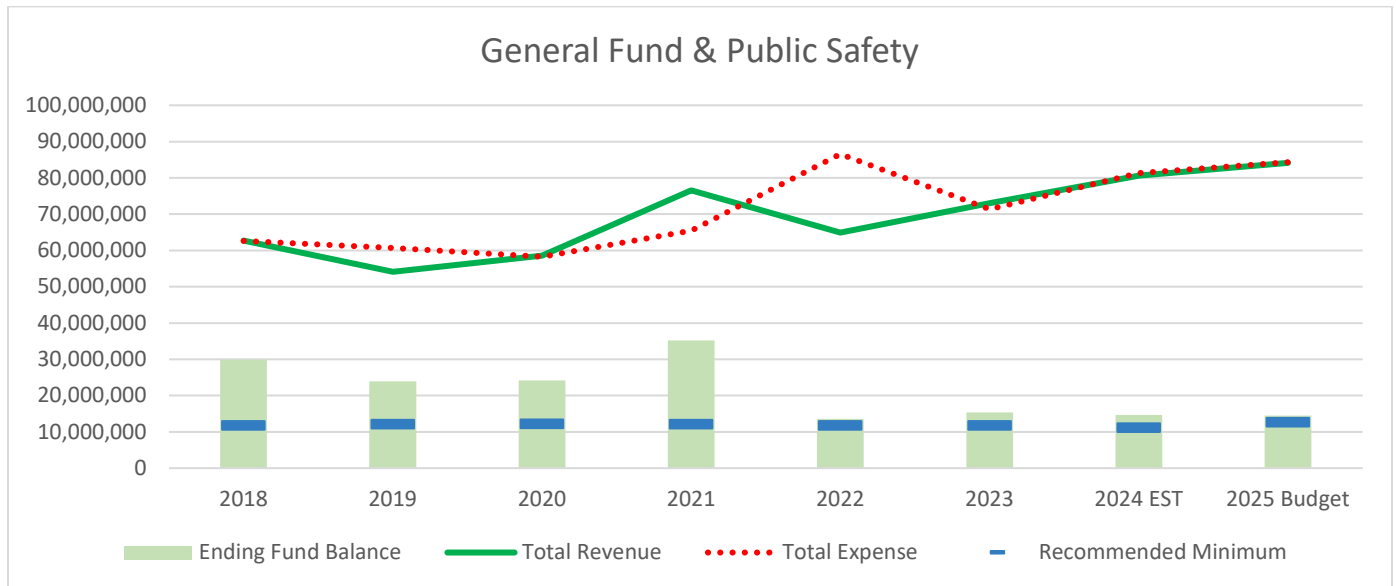
For FY25, we are assuming a growth in taxable value of 1%. We are proposing levying the maximum of 74 general purpose mills authorized by the charter. Overall, this will mean approximately \$1.1 million of new property tax revenue into the GFPS funds related to growth in value and a slight increase in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

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

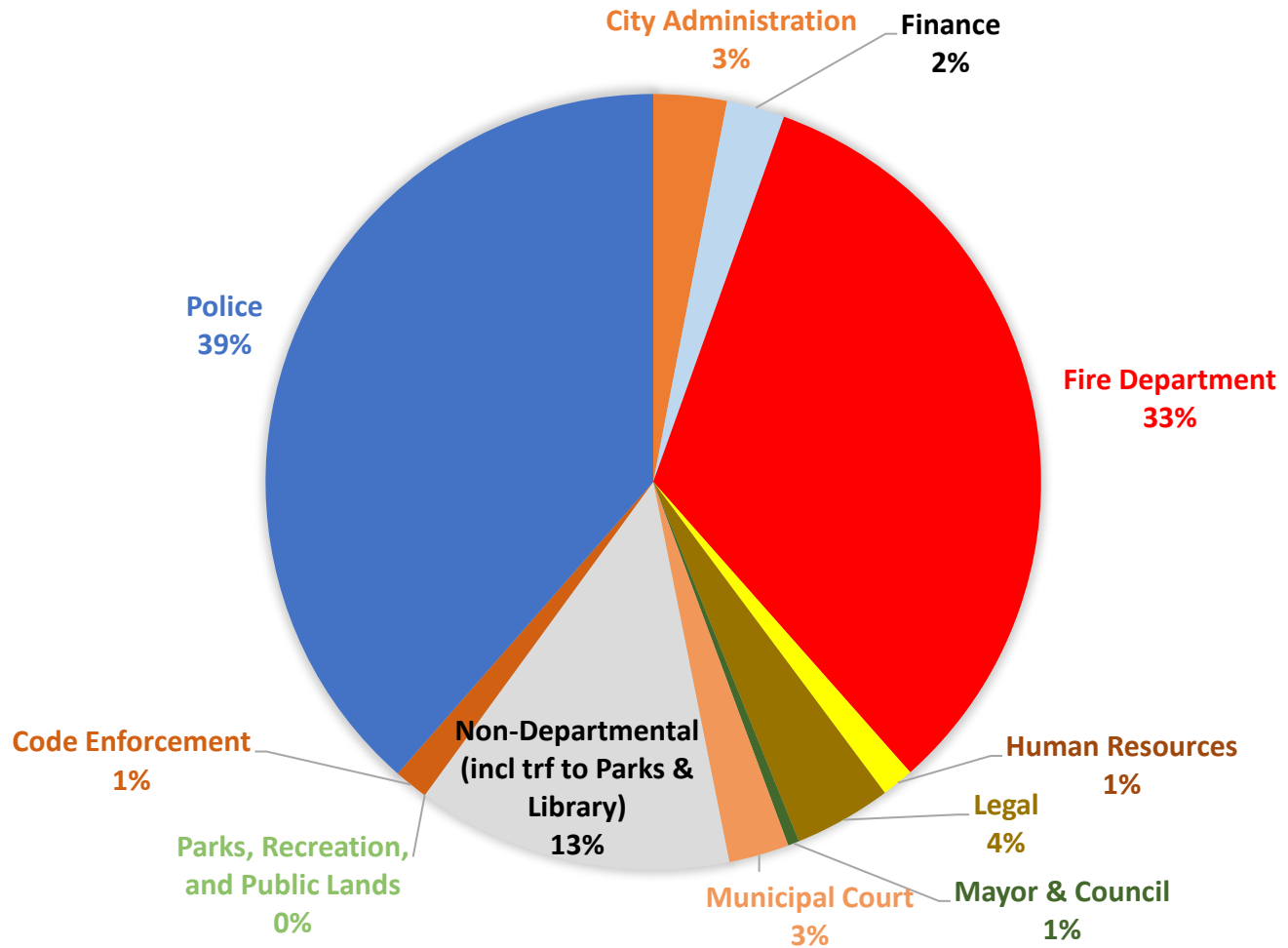
Additionally, this year we are recommending removing the Parks and Recreation department entirely from the General Fund, and creating a special revenue fund for Parks and Recreation. Traditionally Parks and Recreation have been funded via a combination of recreation program fees, donations, and a substantial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

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

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



FY25 PROPOSED GENERAL FUND AND PUBLIC SAFETY



PARKS, RECREATION, AND PUBLIC LAND FUNDING

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

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

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

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

PROPERTY TAXES, ASSESSMENTS, AND UTILITY BILLS

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

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

FY2025 Tax Revenue Assumptions

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

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

Number of Mills Levied

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

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

Median Home Property Taxes

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

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

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

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

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

Median Home Property Taxes

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

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

Average Home Monthly Utility Bill

| | FY2025 | FY2024 | Change |
|----------------------|---------------|---------------|---------------|
| Water | \$47.71 | \$43.40 | \$4.31 |
| Wastewater | 30.85 | 29.04 | 1.81 |
| Solid Waste | 14.50 | 13.90 | 0.60 |
| Storm Sewer | <u>7.00</u> | <u>0.00</u> | <u>7.00</u> |
| Monthly Utility Bill | \$100.06 | \$86.34 | \$13.72 |

CONCLUSION

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

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

Respectfully,

Chris Kukulski, City Administrator

Andrew Zoeller, Finance Director

Departmental Budget Overviews

City Administration

City Administration

Current Year Department Budgeted Expense Total:

City Administration: \$2,574,672

Change from Prior Year:

City Administration: \$76,735

Public Safety: \$131,034

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

New Programs:

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

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

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

Staffing Authorization:

| STAFFING AUTHORIZATION | | | | |
|------------------------------|-------------------|-------------------|-------------------|-------------------|
| POSITION | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY24 | PROPOSED FY25 |
| CITY ADMINISTRATOR | 1.0 | 1.0 | 1.0 | 1.0 |
| ASSISTANT CITY ADMINISTRATOR | 1.0 | 1.0 | 1.0 | 1.0 |
| PUBLIC INFORMATION OFFICER | 1.0 | 1.0 | 1.0 | 1.0 |
| EXECUTIVE SECRETARY | 1.0 | 1.0 | 1.0 | 1.0 |
| RECORDS SPECIALIST | - | 1.0 | 1.0 | 1.0 |
| CITY CLERK | 1.0 | 1.0 | 1.0 | 1.0 |
| DEPUTY CITY CLERK | 1.0 | 1.0 | 1.0 | 1.0 |
| TOTAL | <u>6.0</u> | <u>7.0</u> | <u>7.0</u> | <u>7.0</u> |

Budgeted Revenues:

| CITY ADMINISTRATOR DEPARTMENT REVENUE | | | | | |
|--|----------------------------|----------------------------|--------------------|-------------------------|-------------------------|
| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY24 | ESTIMATE FY24 | PROPOSED FY25 |
| AMERICAN RESCUE PLAN FUND | <u>\$ 6,891,785</u> | <u>\$ 9,198,097</u> | <u>\$ -</u> | <u>\$ 41,559</u> | <u>\$ 10,000</u> |
| TOTAL REVENUES | <u>\$ 6,891,785</u> | <u>\$ 9,198,097</u> | <u>\$ -</u> | <u>\$ 41,559</u> | <u>\$ 10,000</u> |

| CITY ADMINISTRATOR DEPARTMENT ALL FUNDS | | | | | |
|--|----------------------------|----------------------------|--------------------|-------------------------|-------------------------|
| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY24 | ESTIMATE FY24 | PROPOSED FY25 |
| TAXES | \$ - | | \$ - | \$ - | \$ - |
| INTERGOVERNMENTAL REVENUES | 7,000,000 | 8,940,314 | - | - | - |
| INVESTMENT EARNINGS | <u>(108,215)</u> | <u>257,783</u> | <u>-</u> | <u>41,559</u> | <u>10,000</u> |
| TOTAL REVENUES | <u>\$ 6,891,785</u> | <u>\$ 9,198,097</u> | <u>\$ -</u> | <u>\$ 41,559</u> | <u>\$ 10,000</u> |

Budgeted Expenditures:

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

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

City Administration:

| | CITY ADMINISTRATOR GENERAL FUND OPERATING BUDGET | | | | |
|----------------------------|---|----------------------------|----------------------------|----------------------------|---------------------------|
| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY24 | ESTIMATE FY24 | PROPOSED FY25 |
| PERSONAL SERVICES | \$ 788,914 | \$ 937,801 | \$ 971,278 | \$ 903,338 | \$1,032,444 |
| OPERATIONS AND MAINTENANCE | 181,059 | 254,667 | 376,659 | 240,438 | 392,228 |
| TOTAL EXPENDITURES | <u>\$ 969,973</u> | <u>\$ 1,192,468</u> | <u>\$ 1,347,937</u> | <u>\$ 1,143,776</u> | <u>\$1,424,672</u> |

City Clerk

Administration – City Clerk’s Office

Current Year Department Budgeted Expense Total:

\$425,552

Change from Prior Year:

\$25,316

Overall Budget Justification:

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



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

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

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New or Expanded Programs:

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

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

Accomplishments and Challenges:

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

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

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

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

Department Goals:

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

Facilities Management

Facilities Management

FY25 Department Budgeted Expense Total:

Facilities Funds: \$2,677,166

Change from Budget FY24:

Facilities Expenses: (\$328,572)

Overall Budget Justification:

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



Current City Hall

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

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

New City Hall

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

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

Yellowstone Valley Animal Shelter

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

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

Billings Operations Center

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

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

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

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

Personal services have increased \$45,252.

Fire Stations

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



Budgeted Revenues:

FACILITIES MANAGEMENT FUND REVENUES BY CLASS

ALL FUNDS

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

FACILITIES MANAGEMENT FUND REVENUES BY FUND

ALL FUNDS

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

Budgeted Expenditures:

FACILITIES MANAGEMENT FUND OPERATING BUDGET BY CLASS

ALL FUNDS

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

FACILITIES MANAGEMENT FUND OPERATING BUDGET BY FUND

ALL FUNDS

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

New or Expanded Programs:

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

Staffing:

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

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

Additional Comments:

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

Department Goals:

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

Building Division

Building Division

FY25 Department Budgeted Expense Total:

Revenue: \$2,262,000

Change from FY24: (\$381,000)

Expenses: \$2,471,643

Change from FY24: (\$154,361)



Overall Budget Justification:

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

Budgeted Revenues:

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

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

Budgeted Expenditures:

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

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

Building Division Reserves:

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

New or Ongoing Programs:

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

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

Staffing:

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

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

Fleet Services

Fleet Services

Current Year Department Budgeted Expense Total:

\$2,407,878

Change from Prior year:

\$202,101



Overall Budget Justification:

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

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

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

Accomplished Programs:

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

Budgeted Revenues:

| FLEET SERVICES FUND OPERATING BUDGET | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| FUND 6010 | | | | | |
| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
| REVENUES: | | | | | |
| FLEET SERVICES | \$ 1,827,996 | \$ 2,342,425 | \$ 2,296,369 | \$ 2,650,000 | \$ 3,480,379 |
| COURIER | 40,752 | 42,016 | 40,750 | 40,752 | 42,795 |
| INTEREST EARNINGS | (19,764) | 39,637 | 18,000 | 65,000 | 48,000 |
| INTERGOVERNMENTAL | 72,132 | 40,134 | - | - | - |
| MISCELLANEOUS | 30,573 | 74,912 | - | 25,000 | - |
| TOTAL REVENUE | \$ 1,951,689 | \$ 2,539,124 | \$ 2,355,119 | \$ 2,780,752 | \$ 3,571,174 |

Budgeted Expenditures:

| FLEET SERVICES FUND OPERATING BUDGET | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| FUND 6010 | | | | | |
| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
| EXPENSES: | | | | | |
| PERSONAL SERVICES | \$ 1,251,179 | \$ 1,668,370 | \$ 1,556,035 | \$ 1,390,000 | \$ 1,717,262 |
| OPERATION & MAINTENANCE | 323,416 | 501,096 | 611,375 | 480,000 | 608,685 |
| CAPITAL | 26,200 | - | - | - | - |
| TRANSFERS OUT | 95,770 | 95,770 | 38,367 | 38,367 | 81,931 |
| TOTAL EXPENSES | \$ 1,696,565 | \$ 2,265,236 | \$ 2,205,777 | \$ 1,908,367 | \$ 2,407,878 |

Staffing:

A new mechanic will be added in 2025.

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

Department Goals:

Goal: Add an additional 10th mechanic to Fleet Services.

Action: Request and receive approval to add a 10th mechanic for the FY 25 fiscal year and beyond.

Action: Administer a plan to upgrade this 10th position or another Mechanic II or III position to a Mechanic IV to ensure we have an Emergency Vehicle Ambulance technician available for the future emergency fleet.

Outcome(s):

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

Goal: Implementation of a receipt module in Asset Works.

Action: Assist Asset Works in completing a billing and receipt module for billing charges.

Action: Ensure the billing module is correct in a test environment before it goes live.

Outcome(s):

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

Goal: Complete both Fuel and Oil Contracts.

Action: Work closely with our current vendors to ensure our contract language is correct and up to date in the gas and oil industry.

Action: Meet with Town and Country and A&I Distributors to discuss the changes in the gas and oil industry to better determine the direction and cost of fuel and maintenance charges with the City of Billings Fleet.

Outcome(s):

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

Goal: Groom Fleet employees for potential promotions.

Action: Recognize employee potential and willingness for increased responsibilities.

Action: Allow employees to solve difficult problems and to shadow higher-level positions.

Action: Provide the required training for additional responsibilities.

Outcome(s): A well-trained staff that is recognized for their skills and abilities. Which increases employee morale and retention.

The potential for Fleet Services Division to have qualified employees ready to move into higher-level positions.

Goal: Update the Equipment Replacement Plan (ERP) for the FY2025 and future year's budgets.

Action: Assist departments with plan preparation and presentation.

Action: Prepare replacement documents for committee review and recommendations.

Action: Prepare and participate in presentation of plan documents for City Administration and Council approval.

Action: Formalize final plan documents for incorporation into the FY2025 budget.

Outcome(s): An established comprehensive plan designed to systematically replace and fund City vehicles and equipment.

Mayor & City Council

Mayor and City Council

Current Year Department Budgeted Expense Total:

\$396,897

Change from Prior year:

\$3,168

Overall Budget Justification:

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



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

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

Budget Expenditures:

MAYOR AND CITY COUNCIL

DEPARTMENT EXPENSE

| | ACTUAL | ACTUAL | BUDGET | ESTIMATE | PROPOSED |
|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | FY 22 | FY 23 | FY 24 | FY 24 | FY 25 |
| GENERAL FUND | \$ 577,112 | \$ 336,053 | \$ 393,729 | \$ 353,443 | \$ 396,897 |
| TOTAL EXPENDITURES | <u>\$ 577,112</u> | <u>\$ 336,053</u> | <u>\$ 393,729</u> | <u>\$ 353,443</u> | <u>\$ 396,897</u> |

MAYOR AND CITY COUNCIL

OPERATING BUDGET

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

STAFFING AUTHORIZATION

| POSITION | ACTUAL | ACTUAL | BUDGET | PROPOSED |
|-----------------|--------------------|--------------------|--------------------|--------------------|
| | FY 22 | FY 23 | FY 24 | FY 25 |
| MAYOR | 1.0 | 1.0 | 1.0 | 1.0 |
| COUNCIL MEMBERS | 10.0 | 10.0 | 10.0 | 10.0 |
| TOTAL | <u>11.0</u> | <u>11.0</u> | <u>11.0</u> | <u>11.0</u> |

Non-Departmental

Non-Departmental – General Fund

Current Year Department Budgeted Expense Total:

\$32,613,811

Change from Prior year:

\$2,499,062

Overall Budget Justification:

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

Budgeted Expenditures:

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

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

Parking

FY25 Budget Overview

Department: Parking

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

Change from Prior year: \$207,998

Overall Budget Justification:

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

New or Expanded Programs:

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

Staffing Changes:

The Parking Division is not proposing any new staffing changes.

Additional Comments:

None

Department Goals:

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

PARKING DIVISION
Goals for FY25

Department Goals:

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

Action:

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

Outcome(s):

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

Goal: Improve Aesthetic Appeal of Parking Properties

Action:

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

Outcome(s):

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

**PARKING FUND
OPERATING BUDGET**

FUND 5210

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|------------------------------------|-------------------------|-------------------------|---------------------------|---------------------------|---------------------------|
| WORKING CAPITAL - BEGINNING | \$ 341,322 | \$ 566,558 | \$ 1,070,088 | \$ 1,042,342 | \$ 1,627,232 |
| REVENUES: | | | | | |
| PARKING METER INCOME | \$ 490,577 | \$ 497,995 | \$ 592,900 | \$ 473,227 | \$ 591,850 |
| VIOLATIONS | 102,051 | 147,372 | 110,850 | 114,740 | 147,500 |
| SURFACE LOTS | 40,945 | 40,687 | 45,450 | 39,785 | 44,875 |
| PARK 1 - GARAGE | 260,409 | 267,843 | 283,400 | 293,440 | 306,370 |
| PARK 1 - STORE RENTAL | 55,683 | 61,077 | 55,683 | 60,710 | 60,800 |
| PARK 2 | 612,909 | 661,940 | 684,115 | 673,818 | 716,525 |
| PARK 3 | 292,370 | 305,965 | 337,000 | 291,095 | 331,900 |
| EMPIRE PARKING GARAGE | 207,591 | 260,505 | 283,100 | 277,705 | 287,700 |
| INVESTMENT EARNINGS | (11,647) | 24,688 | 9,000 | 64,323 | 30,000 |
| VEHICLE PERMITS | 13,224 | 17,252 | 35,000 | 12,658 | 15,500 |
| TIF TRANSFER | 130,000 | 130,000 | 130,000 | 139,542 | 139,542 |
| TRANSFERS IN | - | - | - | 4,000 | - |
| MISC. REVENUE | 4,572 | 10,263 | - | 2,274 | - |
| TOTAL REVENUE | \$ 2,198,684 | \$ 2,425,587 | \$ 2,566,498 | \$ 2,447,317 | \$ 2,672,562 |
| | ACTUAL FY 22 | ACTUAL FY 23 | APPROVED FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
| EXPENSES: | | | | | |
| ADMINISTRATION | \$ 307,242 | \$ 255,171 | \$ 279,458 | \$ 250,972 | \$ 290,988 |
| ENFORCEMENT | 322,829 | 257,265 | 276,897 | 261,397 | 312,677 |
| METER COLLECT. & MAINT. | 254,134 | 234,413 | 249,719 | 246,674 | 280,103 |
| SURFACE LOTS | 26,101 | 26,912 | 26,194 | 14,667 | 28,220 |
| PARK 1 - GARAGE | 145,647 | 168,183 | 186,273 | 158,971 | 210,838 |
| PARK 1 - STORE RENTAL | 14,828 | 19,892 | 21,700 | 20,410 | 19,765 |
| PARK 2 | 318,631 | 310,524 | 337,725 | 216,753 | 294,747 |
| PARK 3 | 203,056 | 171,948 | 149,181 | 163,839 | 164,796 |
| EMPIRE PARKING GARAGE | 116,690 | 144,111 | 151,838 | 159,489 | 200,333 |
| DEBT SERVICE-PRINCIPAL | - | - | 177,092 | 177,092 | 185,070 |
| DEBT SERVICE-INTEREST | 89,186 | 81,684 | 78,691 | 78,691 | 70,713 |
| CONSTRUCTION & CAPITAL | 25,397 | 86,587 | 123,204 | 113,472 | 207,720 |
| TOTAL EXPENSES | \$ 1,823,741 | \$ 1,756,690 | \$ 2,057,972 | \$ 1,862,427 | \$ 2,265,970 |
| PRIOR PERIOD ADJUSTMENT | \$ - | \$ - | \$ - | \$ - | \$ - |
| WORKING CAP. CHANGES NOT BUDGETED | (149,707) | (193,113) | \$ - | - | - |
| WORKING CAPITAL - ENDING | \$ 566,558 | \$ 1,042,342 | \$ 972,336 | \$ 1,627,232 | \$ 2,033,824 |
| LESS OPERATING RESERVE | 273,465 | 254,147 | 264,000 | 238,000 | 290,000 |
| LESS GARAGE CAPITAL RESERVE | - | - | - | - | - |
| AVAILABLE WORKING CAPITAL | \$ 293,093 | \$ 788,195 | \$ 708,336 | \$ 1,389,232 | \$ 1,743,824 |

**PARKING FUND
OPERATING BUDGET**

FUND 5210

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

**PARKING FUND
STAFFING AUTHORIZATION**

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

Aviation & Transit

Airport

Aviation & Transit Department

Airport

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

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

Overall Budget Justification:

The Aviation Division of the Aviation and Transit Department operates and maintains the City of Billings Logan International Airport, providing the facilities for commercial service airline operators to offer transportation for travelers utilizing the Airport's Terminal Building. In pre-COVID years, the annual number of passengers totaled around 900,000. In 2020, the passenger numbers dropped to just over 500,000 and bounced back to more than 840,000 during 2023. Other businesses



and activities located at the Airport include car rentals, restaurant/deli/lounge, gift shop, public parking, Fixed Base Operators (FBO), radio/avionics repair shops, executive hangars, a general aviation hangar complex, air freight/mail operators, the Transportation Security Administration (TSA), the Federal Aviation Administration (FAA), as well as numerous other State and Federal agencies. The Airport operation is a self-supporting Enterprise Fund that does not receive any General Fund or local tax revenue support. Airline landing fees, parking fees, as well as tenant concession, rental, and lease revenues offset the costs to operate and maintain the Airport facilities. Additionally, the Airport received COVID relief funds from the Federal Government in the form of operating grants, which will continue to be used to offset the revenue short-falls for Fiscal Years 2024 and 2025.

Revenues

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

Expenses

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

Capital

The FY 2025 capital projects include the following:

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

Debt Service

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

New or Expanded Programs:

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

Expand the Airport's Air Service Development effort.

Staffing Changes:

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

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

AIRPORT GOALS:

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

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

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

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

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

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

Goal: **Runway 7/25 Improvements**

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

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

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

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

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

Create print and digital advertising to promote the Airport.

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

Goal: **Renew Airline Agreements**

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

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

FUNDS 5600-5690 & 4050-4090

**AIRPORT FUND
OPERATING BUDGET**

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

**AIRPORT FUND
OPERATING BUDGET**

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

STAFFING AUTHORIZATION

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

MET Transit

MET Transit Division

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

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

Overall Budget Justification:

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



Revenues

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

Expenses

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

Capital

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

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

New or Expanded Programs:

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

Staffing Changes:

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

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

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

MET GOALS:

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

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

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

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

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

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

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

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

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

Goal: Continue to improve Transit system convenience and usability

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

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

Goal: Continue to increase Transit Division revenue generation

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

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

**TRANSIT FUND
OPERATING BUDGET**

FUNDS 5710,5720,4110,4120,2040

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

**TRANSIT FUND
OPERATING BUDGET**

FUND 5710,5720,4110,4120,2040

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

STAFFING AUTHORIZATION

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

Finance

Finance Department

Current Year Department Budgeted Expense Total:

\$7,079,608

Change from Prior year:

\$493,104

Overall Budget Justification:

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

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

New or Expanded Programs:

There are no new expanded programs for FY25.

Staffing Changes:

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



Department Goals:

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

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

Actions:

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

Measurements:

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

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

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

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

Actions:

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

Revenue:

FINANCE DEPARTMENT REVENUE

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

FINANCE DEPARTMENT ALL FUNDS

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

Budgeted Expenditure:

EXPENSE BY FUND

DEPARTMENT EXPENSE

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

FINANCE

DEPARTMENT ALL FUNDS

EXPENSE BY CLASSIFICATION

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

**FINANCE
OPERATING BUDGET**

GENERAL FUND

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

STAFFING AUTHORIZATION

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

Urban Renewal Districts

Urban Renewal Districts:

Tax Increment Funds & Downtown Revolving Loan

Current Year Department Budgeted Expense Total:

\$12,759,008

Change from Prior year:

(\$11,156,913)

Overall Budget Justification:

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

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

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

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

Budgeted Revenues:

ALL TAX INCREMENT OPERATING FUNDS URBAN RENEWAL DEVELOPMENT BY CLASSIFICATION

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

ALL TAX INCREMENT OPERATING FUNDS URBAN RENEWAL DEVELOPMENT BY FUND

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

Budgeted Expenditures:**ALL TAX INCREMENT OPERATING FUNDS
URBAN RENEWAL DEVELOPMENT BY CLASSIFICATION**

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

**ALL TAX INCREMENT OPERATING FUNDS
URBAN RENEWAL DEVELOPMENT BY FUND**

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

South Billings Boulevard Urban Renewal District

Current Year Budgeted Expense Total:

\$6,473,901

Change from Prior year:

(\$7,701,000)

Additional Comments:

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



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

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

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

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

North 27th Street Urban Renewal District

Current Year Budgeted Expense Total:

\$3,391,811

Change from Prior year:

(\$4,104,161)

Additional Comments:

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



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

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

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

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

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

East Billings Urban Renewal District

Current Year Budgeted Expense Total:

\$2,077,781

Change from Prior year:

\$676,625

Additional Comments:

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



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

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

Downtown Revolving Loan

Current Year Budgeted Expense Total:

\$815,515

Change from Prior year:

(\$28,377)

Additional Comments:

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



Fire

Fire Department

FY 2025 Department Budgeted Expense Total:

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

Change from FY 2024:

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

Overall Budget Justification:

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

PUBLIC SAFETY FUND

FIRE DEPARTMENT
OPERATING BUDGET

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

FIRE DEPARTMENT ALL FUNDS
OPERATING BUDGET BY FUND

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

**FIRE DEPARTMENT ALL FUNDS
OPERATING BUDGET BY CLASS**

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

**FIRE DEPARTMENT ALL FUNDS
REVENUE BY CLASSIFICATION**

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

**FIRE DEPARTMENT ALL FUNDS
REVENUE BY FUND**

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

PUBLIC SAFETY FUND

FIRE DEPARTMENT
OPERATING BUDGET

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

Staffing:

STAFFING AUTHORIZATION

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

Strategic Goals:

Fire

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

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

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

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

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

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

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

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

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

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

Objective: Maintain and increase efficiency with proper resource deployments.

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

EMS

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

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

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

Goal: Increase crisis response resources.

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

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

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

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

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

911

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

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

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

Goal: Reduce overall response times.

Objective: Continue working on software and hardware upgrades.

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

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

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

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

Human Resources

Human Resources Department

Current Year Department Budgeted Expense Total:

Human Resources: \$1,130,791

City Health Benefits: \$18,504,012

Property Insurance: \$4,294,245

Change from Prior Year:

Human Resources: \$41,087

City Health Benefits: \$2,418,222

Property Insurance: \$163,025



Overall Budget Justification:

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

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

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

Ongoing Programs:

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

Budgeted Revenues:

HUMAN RESOURCES REVENUE BY FUND

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

HUMAN RESOURCES REVENUE BY CLASSIFICATION

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

Budgeted Expenditures:

HUMAN RESOURCES OPERATING BUDGET BY FUND

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

HUMAN RESOURCES OPERATING BUDGET BY CLASSIFICATION

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

Staffing:

HUMAN RESOURCES STAFFING AUTHORIZATION

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

Department Goals:

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

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

Outcome(s):

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

Goal: Purchase new Payroll Software.

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

Outcome(s):

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

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

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

Outcome(s):

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

Information Technology

Information Technology Fund

Current Year Department Budgeted Expense Total:

Information Technology: \$ 4,080,261

Central Telephone: \$ 479,966

Change from Prior Year:

Information Technology: \$ 306,741

Central Telephone: \$ 21,851

Overall Budget Justification:



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

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

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

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

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

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

Budgeted Revenues:

INFORMATION TECHNOLOGY DEPARTMENT REVENUE

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

INFORMATION TECHNOLOGY DEPARTMENT ALL FUNDS

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

Budgeted Expenditures:

INFORMATION TECHNOLOGY DEPARTMENT EXPENSE

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

DEPARTMENT ALL FUNDS

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

Staffing:

STAFFING AUTHORIZATION

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

Department Goals:

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

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

Outcome(s):

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

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

Outcome(s):

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

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

Outcome(s):

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

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

Outcome(s):

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

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

Outcome(s):

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

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

Outcome(s):

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

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

Outcome(s):

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

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

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

Outcome(s):

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

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

Outcome(s):

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

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

Outcome(s):

- Engaging in a Cybersecurity Risk Assessment conducted by an outside professional firm will help us establish a baseline on which to move forward in the protection of our network and critical data. We expect the study to identify all of the areas in which we excel, areas needing improvement, and any critical exposures in our environment.
- Development of a Cybersecurity Roadmap will guide us as we address the threats identified in the risk assessment. The roadmap will identify how we can improve our environment through policy, staffing, software, network hardware, and overall operational changes. In addition to defining how to address our risks, we expect the Roadmap to prioritize the recommendations so we can most effectively manage our staff, maintain or enhance existing cybersecurity resources, and support any requests for additional investments needed to meet our current and future cybersecurity goals.

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

Outcome(s):

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

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

Outcome(s):

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

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

Outcome(s):

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

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

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

Outcome(s):

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

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

Outcome(s):

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

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

Outcome(s)

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

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

Outcome(s):

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

Action(s): Deploy ArcGIS Monitor.

Outcome(s):

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

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

Outcome(s):

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

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

Outcome(s):

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

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

Outcome(s):

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

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

Outcome(s):

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

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

Outcome(s):

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

Goal: Grow our staffing to meet anticipated future needs.

Action(s): Seek Opportunities to add additional staff through budget and organizational support.

Outcome(s):

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

Legal

City Attorney

Current Year Department Budgeted Expense Total:

\$4,047,182

Change from Prior year:

\$503,943

Overall Budget Justification:

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

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

New or Expanded Programs:

None proposed for FY 2025.

Staffing Changes:

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

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

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

Additional Comments:

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

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

Department Goals for FY 2025:

- To prosecute criminal cases in a timely and efficient manner in the best interests of justice, the best interests of the citizens of Billings, and the interests of victims of crime.
- To be a critical part of the City's leadership team through integration with department directors, City Council, and other city agencies such as the various city boards and commissions.
- To work effectively with the Billings Police Department and other law enforcement agencies, including the Airport Police and MSU-Billings Police Department to enforce state laws and city ordinances related to misdemeanor offenses within the city.
- To work with other city personnel and officials in enforcing city ordinances including zoning, building code, fire code, etc.
- To provide legal advice to the City Administrator, Mayor, City Council, departmental staff, and city boards concerning legal matters that arise with respect to city services and operations.

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

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

Budgeted Revenues:

CITY ATTORNEY DEPARTMENT REVENUE

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

CITY ATTORNEY DEPARTMENT ALL FUNDS

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

Budgeted Expenditures:

CITY ATTORNEY DEPARTMENT EXPENSE BY FUND

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

CITY ATTORNEY DEPARTMENT ALL FUNDS BY CLASS

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

Staffing:

CITY ATTORNEY STAFFING AUTHORIZATION

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

Library



Library Department

Current Year Department Budgeted Expense Total:

\$5,149,706

Change from Prior Year:

\$418,753

Overall Budget Justification:

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

New or Expanded Programs:

Library Express Lockers

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

Co+Lab

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

Technology Expansion

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

Budgeted Revenue:

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

Budgeted Expenditures:

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

Staffing Changes:

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

Department Goals:

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

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

Outcome: Continuation of servicing all residents of Yellowstone County.

Goal: **Preventative Maintenance Plan**

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

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

Municipal Court

Municipal Court

FY 2025 Department Budgeted Expense Total:

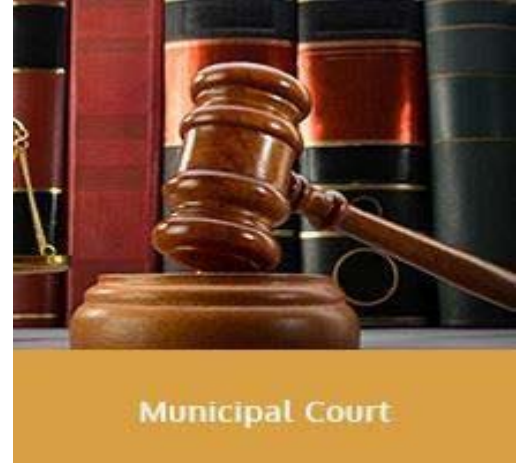
Municipal Court: \$2,119,094

Court Grants: \$523,826

Change from Budget FY 2024:

Municipal Court: \$116,959

Court Grants: \$(24,001)



Overall Budget Justification:

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

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

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

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

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

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

FUND 0100-12000

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

STAFFING AUTHORIZATION

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

**MUNICIPAL COURT GRANTS
OPERATING BUDGET**

FUNDS 2450-2480, 7370-7380

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

Parks & Recreation & Public Lands

FY25 Budget Overview

Department: Parks and Recreation Department

Overall Budget Justification:

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

Overall Budget Justification: Administration

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

New or Expanded Programs: Administration Division

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

Overall Budget Justification: Parks Division

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

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

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

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

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

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

New or Expanded Programs: Parks Division

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

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

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

New or Expanded Programs: Cemetery Division

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

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

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

New or Expanded Programs: Forestry Division

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

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

Overall Budget Justification: Recreation Division

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

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

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

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

New or Expanded Programs: Recreation Division

Inflation Adjustments

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

Extended Summer Season

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

Efficiency / Safety Improvements

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

New and Expanded Activities (Specifically for Teenagers)

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

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

New and Expanded Activities (Specifically for Children and Families)

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

New and Expanded Activities (Specifically for Seniors)

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

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

Program Staff Raise

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

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

Department Goals:

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

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

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

**PARKS RECREATION AND PUBLIC LANDS
DEPARTMENT REVENUE**

REVENUE BY FUND

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

**PARKS RECREATION AND PUBLIC LANDS
DEPARTMENT ALL FUNDS**

REVENUE BY CLASSIFICATION

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

**PARKS RECREATION AND PUBLIC LANDS
OPERATING BUDGET (GENERAL FUND)**

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

**PARKS RECREATION AND PUBLIC LANDS
DEPARTMENT EXPENSE (ALL FUNDS)**

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

STAFFING AUTHORIZATION

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

**PARKS RECREATION AND PUBLIC LANDS
DEPARTMENT EXPENSE**

EXPENSE BY FUND

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

**PARKS RECREATION AND PUBLIC LANDS
DEPARTMENT ALL FUNDS**

EXPENSE BY CLASSIFICATION

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

Planning, Community Services, Zoning & Code Enforcement

Planning and Community Services Department (PCSD)

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

Current Year Department Budgeted Expense Total:

\$11,808,043

Change from Prior year:

\$5,654,028

Overall Budget Justification:

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

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

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



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

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

Highlighted Programs:

CDBG-CV Projects Ongoing:

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

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

HOME-ARP Application Process in 2025:

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

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

Code Enforcement PSML Strategy Implementation:

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

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

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

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

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

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

Department Staffing and Resources

PCSD Director Allocations

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

Code Enforcement FTE Recommendation for FY 25

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

Community Development Internal Operations FTE Recommendation for FY25

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

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

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

Planning Division FY25 FTE Recommendation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

STAFFING AUTHORIZATION - ALL DEPARTMENTS

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

Budgeted Revenues:

Revenues

(by Class)

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

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

Budgeted Expenditures:

Expenses

(By Class)

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

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

Code Enforcement:

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

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

Revenue:

\$1,200,866

Expenses:

\$1,200,866

Additional Notes:

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

Budgeted Expenditures:

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

Anti-Graffiti Fund:

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

Revenue:

\$2,500

Expenses:

\$2,500

Budgeted Revenue & Expenditures:

| ANTI-GRAFFITI FUND OPERATING BUDGET | | | | | |
|--|-----------------|-----------------|-----------------|-------------------|-------------------|
| FUND 2140 | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
| FUND BALANCE BEGINNING | \$ - | \$ - | \$ - | \$ - | \$ - |
| REVENUE: | | | | | |
| ANTI-GRAFFITI: | | | | | |
| FINES AND FORFEITURES | \$ - | \$ - | \$ - | \$ - | \$ 500 |
| CONTRIBUTIONS/DONATIONS | - | - | - | - | 2,000 |
| TOTAL REVENUE | \$ - | \$ - | \$ - | \$ - | \$ 2,500 |
| EXPENDITURES: | | | | | |
| ANTI-GRAFFITI: | | | | | |
| OPERATION & MAINTENANCE | \$ - | \$ - | \$ - | \$ - | \$ 2,500 |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ - | \$ - | \$ 2,500 |
| FUND BALANCE ENDING | \$ - | \$ - | \$ - | \$ - | \$ - |

Community Development:

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

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

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

FY25 Revenue/Expenditures:

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

Budgeted Expenditures:

COMMUNITY DEVELOPMENT GRANTS FUND OPERATING BUDGET

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

Community Development Program:

Urban Renewal Property Acquisition Fund:

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

URBAN RENEWAL PROPERTY ACQUISITION FUND OPERATING BUDGET

FUND 4280

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

Planning:

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

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

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

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

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

Revenue:

\$2,753,006

Expenses:

\$2,785,388

Reserve:

Spending \$32,382 in reserves in FY25

Budgeted Expenditures:**CITY-COUNTY PLANNING FUND
OPERATING BUDGET**

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

Police

Billings Police Department Budget Overview:

Current Year Department Budgeted Expense Total:

\$33,530,100

Change from Prior Year:

\$1,115,517

Overall Budget Justification:

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



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

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

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

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

Downtown Police Officer

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

Mobile Data Terminals

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

SRO Training

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

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

Budgeted Revenues:

REVENUES

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

REVENUES

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

Budgeted Expenditures:

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

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

Public Safety Fund:**POLICE DEPARTMENT
OPERATING BUDGET****PUBLIC SAFETY FUND**

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

Staffing:

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

Department Goals:

Goal: Ensure safe community for residents and visitors.

This goal can be accomplished by achieving the following objectives:

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

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

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

This goal can be accomplished by achieving the following objectives.

2. Select third party to conduct assessment.
 - 2.1 Evaluate staffing, deployment, dispatch, records, and support.
 - 2.2 Coordinate with partners and stakeholders.

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

Goal: Strengthen community outreach, engagement, and communications.

This goal can be accomplished by achieving the following objectives:

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

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

Division – Crime Prevention – Volunteer Programs:

Goal: Increase and strengthen crime prevention efforts.

This goal can be accomplished by achieving the following objectives:

4. Strengthen and integrate crime prevention programs in the community.
 - 4.1 Re-energize Neighborhood Watch, Business Watch, Crime Stoppers.
 - 4.2 Introduce new programs and educational opportunities.
 - 4.3 Increase number of volunteers through aggressive and creative recruiting.
 - 4.4 Expand volunteer opportunities.

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

Goal: Strengthen public outreach programs.

This goal can be accomplished by achieving the following objectives:

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

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

Division – Patrol Operations:

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

This goal can be accomplished by achieving the following objectives

6. Target violent crime.
 - 6.1 Utilize crime mapping and analysis for hot spot policing.
 - 6.2 Utilize high visibility patrol.
7. Decrease injury accidents.
 - 7.1 Focus on problematic areas.
 - 7.2 Utilize technology (Radar, speed trailers)

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

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

Division – Training/Planning/Research:

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

This goal can be accomplished by achieving the following objectives:

- 8. Create and implement annual in-house training program.
 - 8.1 DVI and general investigations.
 - 8.2 Promote other programs and training courses that are focused on the development of Law Enforcement personnel.
- 9. Provide quality law enforcement training for all area law enforcement personnel.
 - 9.1 Host regional training that is timely, affordable, and available to all area law enforcement personnel.

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

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

This goal can be accomplished by achieving the following objectives:

- 10. Assign content expert to review.
 - 10.1 Update policy and procedures to stay current with local, state, and federal laws.

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

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

This goal can be accomplished by achieving the following objectives:

- 11. Provide accessible location with adequate equipment.

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

Division – Support Services:

Goal: Update Records Management system.

This goal can be accomplished by achieving the following objectives:

- 12. Refine and troubleshoot software problems.
 - 12.1 Address failures and increase ease of use.
 - 12.2 Advocate for new, updated software.
- 13. Deploy in-car citation software and printers.
 - 13.1 Secure funding.
 - 13.2 Coordinate installation with Fleet services and command staff.
- 14. Digitize records
 - 14.1 Identify documents that can be digitized.
 - 14.2 Reduce division footprint by eliminating paper.

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

Subdivision – Animal Control:

Goal: Enforcement plan maximizing available animal control personnel.

This goal can be accomplished by achieving the following objective:

- 15. Flexible scheduling
 - 15.1 Schedules that cover more of the day and week.
- 16. Liaison with Parks and Recreation
 - 16.1. Ensure compliance in parks
- 17. Public engagement.
 - 17.1 Public service announcements.
 - 17.2 Increased programs, presentations, and public contact.

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

Division – Investigations:

Goal: Create Special Victims Unit

This goal can be accomplished by achieving the following objectives:

18. Add additional FTE's

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

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

Goal: Improve efficiency of digital evidence analysis.

- 19.1 Hire additional FTE.
- 19.2 Explore technology and software options

Outcome: Increase capacity for efficient investigations.

20. Specialized training

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

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

Public Works



EXCELLENCE
INNOVATION
INTEGRITY

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

Total Public Works Budgeted Expenses

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

Total Public Works Budgeted Revenues

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

Overall Budget Justification (Summary)

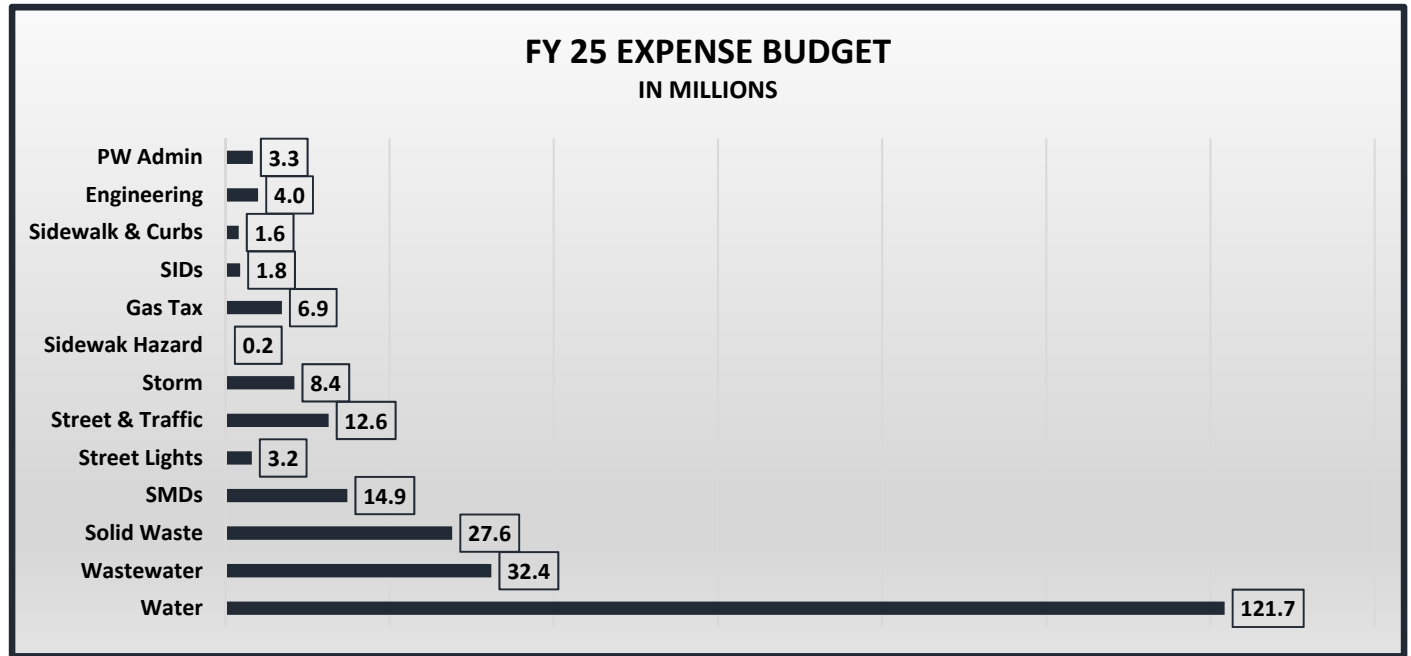
The FY25 budget of \$238,753,790 supports all the functions and services that the Public Works Department currently provides. These functions and services are managed by seven divisions within the Public Works Department and include:

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

- **Safety & Facilities** Development and management of safety program, including training, field audits, incident investigations, and reports. Maintenance of Public Works facilities.
- **Special Assessments** Administer special assessments for storm assessments, 198 street improvement lighting maintenance districts, and 2 street maintenance districts.
- **Technology** Oversee asset management software, GIS, and other technology initiatives.
- **Distribution & Collection**
 - **Hydrant & Valve Maintenance** Critical infrastructure includes approximately 4,800 fire hydrants and 8,200 valves that require regular maintenance to ensure reliability.
 - **Lift Station Maintenance** Operation and maintenance of 11 sewer lift stations.
 - **Locate Services** Supports the 811 Call Before You Dig program.
 - **Pipe Bursting** Replacement of small diameter water and wastewater pipe.
 - **Wastewater Mains and Manholes** Condition assessments, regular maintenance of more than 520 miles of wastewater pipe and respond to sewer back-ups.
 - **Water Mains** Condition assessments, regular maintenance of approximately 515 miles of water pipe and respond to water main breaks and leaks.
 - **Water Meters** Installation, replacement, and repair of residential and business water meters.
- **Engineering**
 - **ADA Compliance** Ensure projects are designed to meet requirements of the Americans with Disabilities Act and manage annual program to install ADA ramps.
 - **Capital Program Management & Design** Responsible for all street, streetlight, sidewalk, storm, trails, landfill, building, water, and wastewater design, construction, inspection, and project management, as well as project management of other City Departments' capital projects and Tax Increment Financing Districts' capital projects.
 - **Infrastructure Planning** Manage plans, policies, and standards for Public Works infrastructure.
 - **Right of Way Management** Provide planning and coordination of all activities in the ROW through issuance of permits, planning, review, and inspection, ensuring safety and mobility. This includes special events.
 - **PAVER Program** Oversee the pavement maintenance program including overlays, chip seals, dig outs, and crack seals.
 - **Private Development Oversight** Subdivision review, private contract plan review, traffic coordination, and inspection of private development.
 - **Sidewalk Maintenance Program** Manage the annual missing and large sidewalk project, the on-going concrete program (grinding), and the annual small concrete replacement program.
 - **Stormwater Management** Administer stormwater management manual.
 - **Traffic Engineering** Manage and prioritize the planning, design, and improvements of traffic control systems.
- **Environmental Affairs**
 - **Cross-Connection Control Program** Work with customers to ensure backflow preventers are tested regularly.
 - **Monitoring & Reporting** Administer construction BMPs, FOG program, landfill hazardous waste, and Stormwater systems.

- **MS4 Permit** Enforce regulations and ensure compliance with MS4 permit.
- **Regulatory Compliance** Ensure compliance with permits and regulations for landfill, wastewater, stormwater, the Environmental Protection Agency, and the Montana Department of Environmental Quality.
- **Wastewater Pretreatment Program** Manage pretreatment program.
- **Solid Waste**
 - **Collection Services** Trash collection for commercial operations and both household and yard waste collection for residential customers.
 - **Household Hazardous Waste** Accepted at landfill.
 - **Landfill Operations** Provide environmentally safe disposal service for the City of Billings, Yellowstone County, and several other Montana counties, as well as parts of Wyoming.
 - **Recycling** Drop off services for used oil, antifreeze, cardboard, and electronic waste.
 - **Roll Off Services** Provide temporary and permanent roll off (drop box) containers for construction and demolition.
- **Street-Traffic**
 - **Landscaping** Maintenance of trees and grassy areas in the right of way.
 - **Locate Services** Support the 811 Call Before You Dig program.
 - **Snow & Ice** Deicing, sanding, plowing, and hauling of snow.
 - **Storm Drains** Storm drain and inlet cleaning, maintenance, and repair of approximately 300 miles of pipe and more than 8,600 inlets.
 - **Streetlights** Streetlight maintenance for approximately 4,500 lights.
 - **Traffic Controls** Traffic signal and sign maintenance, crosswalk, bike lanes, and other pavement markings.
 - **Street Maintenance** Sweeping, pothole repair, road maintenance for the Distribution and Collection Division after water main break repairs and pipe bursting projects, and other pavement management, as well as maintaining gravel roads and alleys.
 - **Walkways and Trails** Maintenance of trails and walkways in the right of way.
- **Water Quality**
 - **Pump Stations** Operation and maintenance for 13 pumping stations.
 - **Reservoirs** Operation and maintenance for 16 reservoirs as well as manage 3 reservoirs for the County Water District of Billings Heights.
 - **Wastewater Reclamation Facility** Operation and Maintenance of 36 MGD water reclamation facility and all associated infrastructure to treat wastewater generated by the City and maintain environmental standards for returning reclaimed water to the Yellowstone River.
 - **Water Treatment Plant** Operation and maintenance of 60 MGD water treatment plant including intakes and all associated infrastructure to always ensure the safety and adequate reserves of drinking water for the City of Billings.
 - **Water Quality Laboratories** State certified laboratory responsible for testing and monitoring water quality.

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

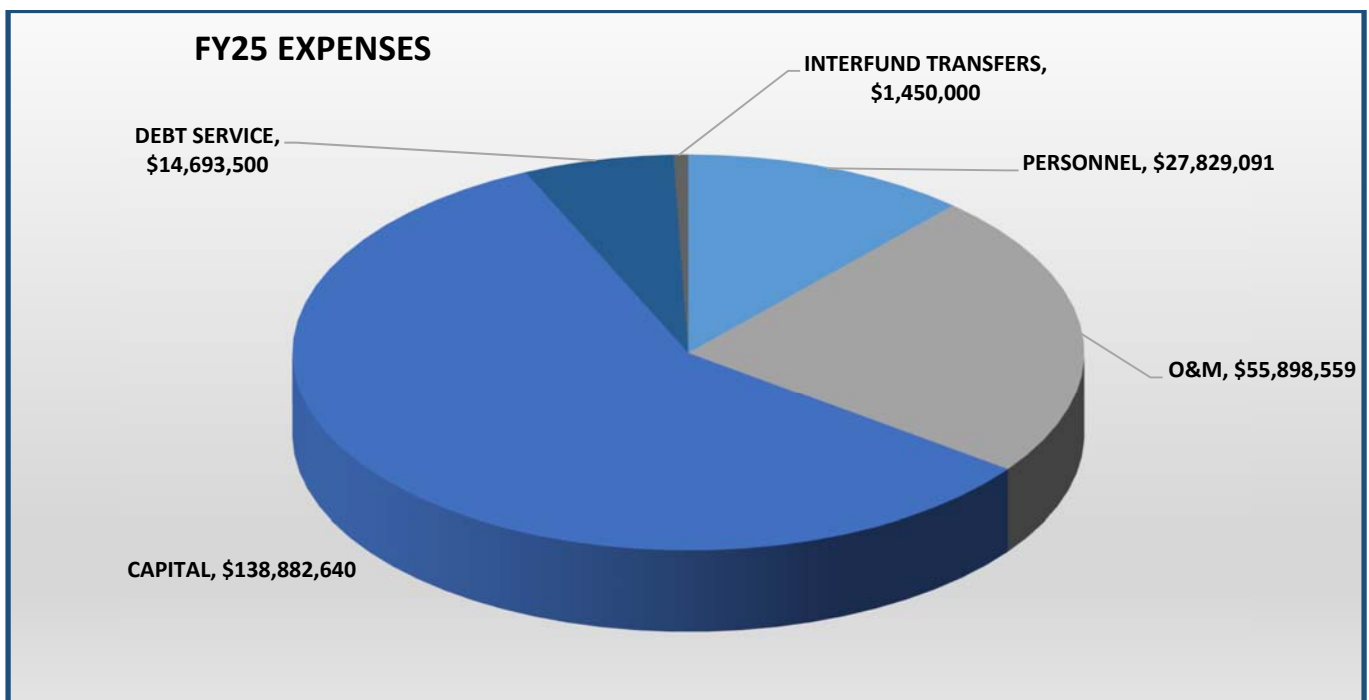


Each fund accounts for its own expenses and revenues and revenues are legally restricted to be used for legal expenses of the fund. The following is the purpose of each Public Works fund:

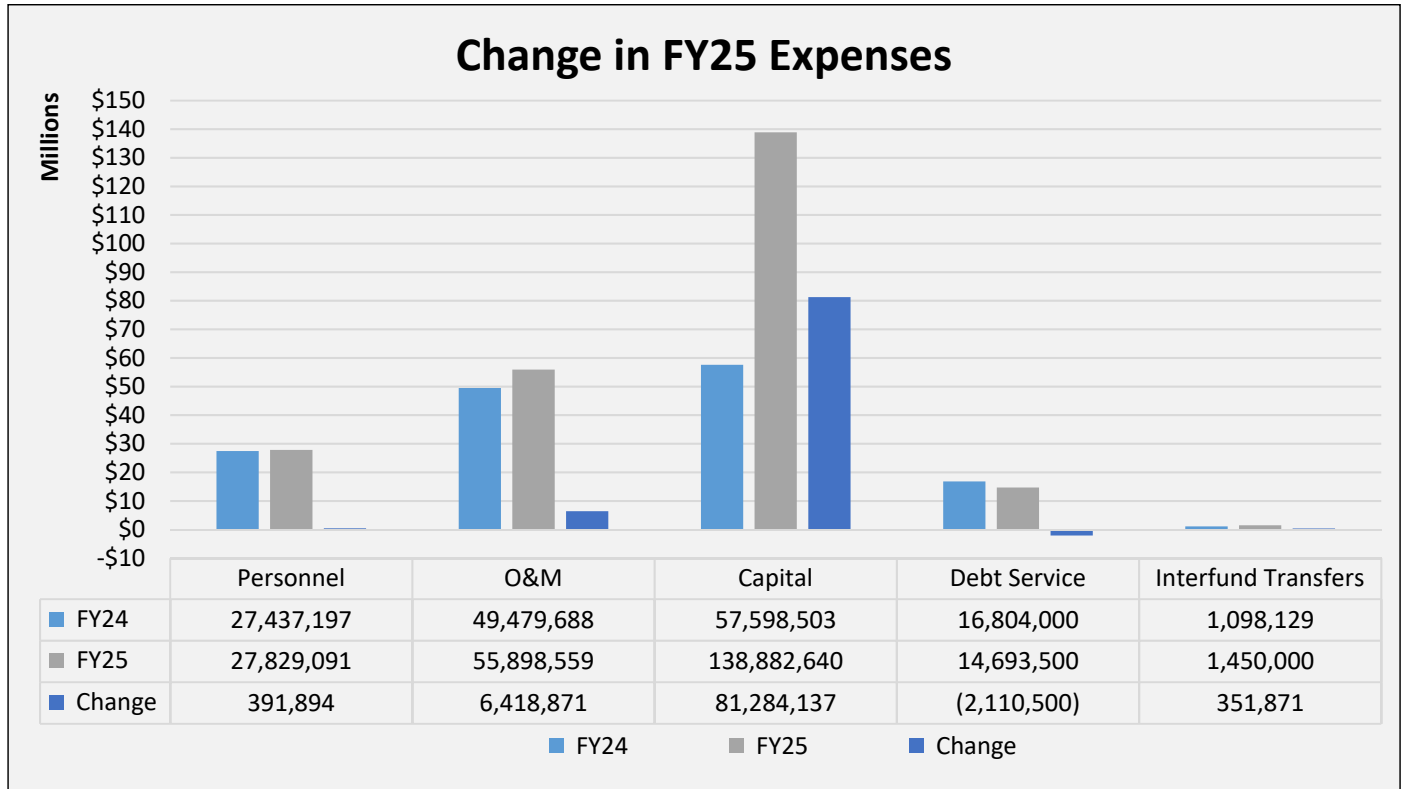
- **Internal Service Funds [\$7,352,800]** account for services performed for other Public Works and City Departments' funds.
 - **Public Works Administration [\$3,348,356]** provides services to the Public Works divisions.
 - **Public Works Engineering [\$4,004,444]** provides capital project management services to other Public Works funds, other City Departments and manages public right-of-way.
- **Capital Project Funds [\$3,442,500]** account for financial resources to be used for the construction of infrastructure that are financed through assessments to property owners that benefit from the improvements.
 - **Sidewalk and Curb District [\$1,635,000]** accounts for the construction of sidewalks and curbs.
 - **Special Improvement Districts (SIDs) [\$1,807,500]** accounts for the construction of public streets, water, wastewater, streetlights, and storm infrastructure.
- **Special Revenue Funds [\$46,186,086]** account for the proceeds of specific revenue sources to finance specified legal activities.
 - **Gas Tax [\$6,889,567]** accounts for revenues received from the State of Montana fuel tax and is expended for the maintenance and construction of local, collector, and arterial streets and appurtenances.
 - **Sidewalk Hazard [\$190,000]** accounts for minor repairs to sidewalks and is funded via assessing adjacent property owners by billing upon completion of the repair or on property taxes.

- **Storm Sewer [\$8,418,227]** accounts for the operation and maintenance of the storm sewer system, as well as the transfer to a storm debt service fund to pay the debt service on two large capital projects from previous years.
- **Street and Traffic [\$12,586,521]** accounts for street cleaning, snow and ice management, minor street repairs, alley and gravel road maintenance, signs, traffic signal maintenance, pavement markings, landscaping, maintenance of walkways and trails in the right of way. It also accounts for the labor and maintenance expenses for streetlights and storm and charges the Storm Sewer and Street Light Maintenance District funds for this work.
- **Street Light Maintenance Districts [\$3,228,775]** accounts for the operations and maintenance of street lighting systems within all light districts in the City.
- **Street Maintenance Districts (SMD) [\$14,872,996]** for SMD assessments from 2 districts. District 1 is the downtown Billings area and receives additional street sweeping and snow plowing/hauling services. District 2 incorporates the entire City.
- **Enterprise Funds [\$181,772,404]** account for operations that are funded and operated in a manner similar to private business enterprises.
 - **Solid Waste [\$27,643,897]** accounts for all activities of trash collection and the landfill.
 - **Wastewater [\$32,409,820]** accounts for all activities of the wastewater system.
 - **Water [\$121,718,687]** accounts for all activities of the water system.

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



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



Personnel Budget

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

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

Operating and Maintenance Budget

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

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

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

Capital Budget

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

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

- **Additional Equipment & Technology [\$165,864]** CCTV camera technology is programmed in the amount of \$160,000 in the Street and Traffic fund and \$5,864 was added to the Wastewater fund for a new temperature calibrator/accurate thermal system.
- **Solid Waste [\$2,085,000]** Expenses are budgeted in the Solid Waste fund.
 - **Landfill Household Hazardous Waste Facility [\$500,000]** Funds the construction of a new facility adjacent to the existing drop-off building.
 - **Landfill Road [\$500,000]** Pave approximately one mile of gravel road from the maintenance shop to the cell tower at the Landfill.
 - **Landfill Secondary Leachate Pond [\$285,000]** Construction of a secondary leachate pond at the landfill.
 - **Lift Horizontal Gas Wells [\$800,000]** Lift 2 of the horizontal methane gas collection wells at the Landfill.
- **Stormwater [\$3,897,000]** Expenses are budgeted in the Storm Sewer Fund.
 - **54th to Grand to 48th Drainage Corridor [\$1,292,000]** Construction of drainage corridor from the intersection of Rimrock and 54th to the Shiloh Drain.
 - **Annual Projects [\$705,000]** Expenditures address culvert, problem drainage locations, and storm sewer rehabilitation.
 - **Wicks Lane Storm Drain Phase II [\$1,900,000]** Completes the trunk storm drain in Wicks Lane from Moose Hollow Road east to the outfall on Wicks Lane.
- **Transportation [\$16,473,500]** Expenses are budgeted in the Sidewalk and Curb District [\$1,610,000], Special Improvement Districts [\$1,782,500], Gas Tax [\$6,427,000], and Street Maintenance District [\$6,654,000] funds.
 - **Annual ADA & Sidewalk Projects [\$1,343,000]** Includes the annual Americans with Disabilities Act ramp construction and the annual replacement and infill sidewalk programs.
 - **Annual Street Reconstruction Projects [\$3,229,500]** Includes annual gravel street reconstruction and annual non-maintainable street reconstruction. Staff is actively pursuing gravel street SIDs to help reduce maintenance costs.
 - **Bike Boulevard [\$240,000]** Construction of a bike boulevard in the area of Howard, Terry and 24th Street West and a second along 24th Street West and Arvin. This project diverts bicyclists to non-arterial streets and creates barriers between vehicular and bicycle traffic.
 - **Grand Avenue 43rd to 62nd [2,000,000]** Design to complete improvements on Grand including replacement of pavement, construction of multi-modal elements and a traffic signal at 56th Street West. Right of way acquisition is slated for FY26 and construction is in FY27. This project will be funded by Urban Funds.
 - **PAVER Program [\$3,900,000]** Annual program to address crack sealing, overlay, chip seals, and dig outs on City streets.
 - **Safe Routes to School (SRTS) [\$700,000]** Updates to street, traffic control devices, and routes in residential and commercial areas to improve safety and encourage walking and biking to elementary schools.
 - **Special Improvement District Projects (SID) [\$1,200,000]** Annual amount for any SIDs that neighborhoods bring forward.

- **Traffic Control Projects [\$1,261,000]** Annual programs for enhanced pedestrian crossings and travel corridor construction, as well as continuation of traffic calming projects, traffic signal upgrades, and planned intersection improvements.
- **Hesper Road Improvements [\$2,000,000]** Reconstruction of Hesper Road as part of the West End Reservoir project.
- **Rimrock Road Improvements 54th to 62nd [\$600,000]** Design of the reconstruction of Rimrock Road from 54th Street West to 62nd Street West to replace deteriorating pavement and construct it to complete streets standards. Construction of the project is slated for FY26 in the amount of \$6,200,000.
- **Utility [\$107,218,000]** Expenses are budgeted in Wastewater [\$14,200,000] and Water [\$93,018,000]
 - **Intake #2 Catwalk Repair [\$3,738,000]** Reconstruction of catwalk, building and intake that was damaged during the 2022 flood. The majority of the project will be reimbursed by insurance and a FEMA grant.
 - **Central Sewer and Water Extension [\$1,570,000]** Construction of additional water and wastewater mains west of Shiloh to 44th Street West to serve community growth.
 - **Digester Gas Boiler Replacement [\$1,000,000]** Replace boiler for the anaerobic digestion process at the Water Reclamation Facility.
 - **Fiber from Service Center/Water Plant to Stillwater Building [\$600,000]** Replace wireless point to point network link with City owned fiber.
 - **Hesper Sewer [\$3,800,000]** Construction of new sewer main on Hesper Road from Shiloh to 48th Street West.
 - **Hydrogen Sulfide Mitigation [\$500,000]** Construction of buildings and upgrades needed to mitigate H₂S in the wastewater system.
 - **MetraPark Water Line [\$100,000]** Funds the City's share of the County's waterline replacement project through MetraPark that will benefit the wastewater treatment plant.
 - **Wastewater and Water Compensation Agreements [\$600,000]** Annual program for compensation agreements with private developers for oversizing water and sewer mains.
 - **Water and Wastewater Line Extensions [\$3,000,000]** Funds developer driven extensions as developments occur in previously unserved areas. Costs are expected to be paid back over time as development occurs.
 - **Wastewater Electrical Upgrades [\$300,000]** Upgrades of wastewater campus electrical.
 - **Wastewater Main Replacements [\$5,800,000]** Annual program for the replacement of sewer mains throughout the City. The annual program amount was increased by 10% per year beginning in FY22 to slowly begin increasing the funding to the level that is needed.
 - **Water Main Replacements [\$5,800,000]** Annual program for the replacement of water mains throughout the City. The annual program amount was increased by 10% per year beginning in FY22 to slowly begin increasing the funding to the level that is needed.
 - **Water Treatment Plant Electrical Improvement [\$900,000]** On-going program to fund the replacement of power lines, switches, and transformers at the water treatment plant and pump stations.
 - **West End Distribution [\$4,000,000]** Construction of Zone 2 (44th and King) and Zone 3 (Hesper and Gable) distribution connections to the new West End Water Treatment Plant.
 - **West End Reservoir [\$69,400,000]** Construction of a new west end reservoir. Design was funded in prior years and the amount in the FY25 budget is to fund the construction of the raw water storage reservoir. Amenities (public bathrooms, fishing docks, trails, etc.) for the area cannot be funded with water revenues and are still unfunded.

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

Debt Service and Interfund Transfers Budget

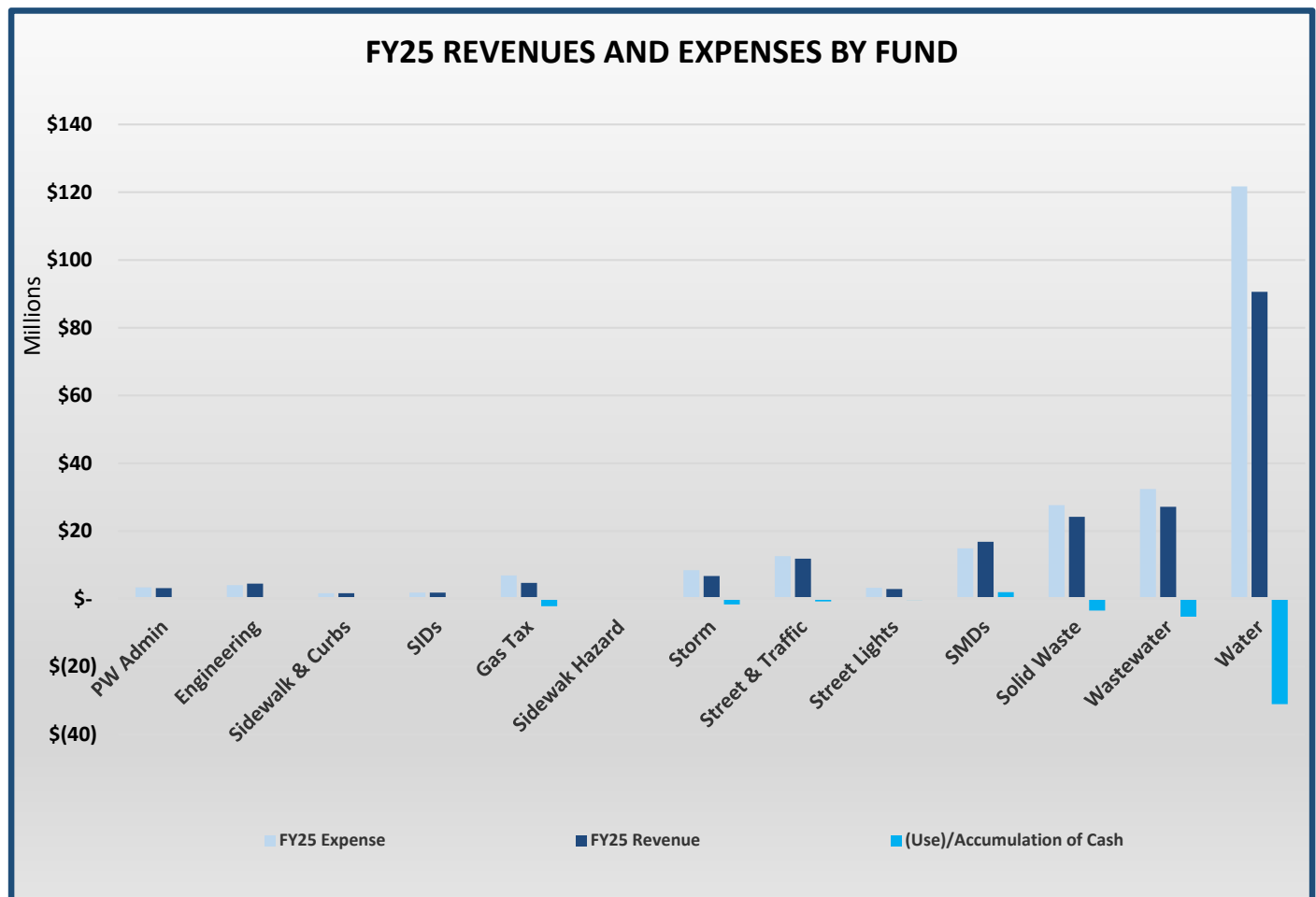
The FY25 debt service budget of \$14,693,500 is a decrease of \$2,110,500 over the FY24 budget. This is the annual amount required to pay for debt service on Public Works outstanding bond issues. The decrease is due to structuring the debt service for the west end water plant and reservoir project into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

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

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

Revenue Budget

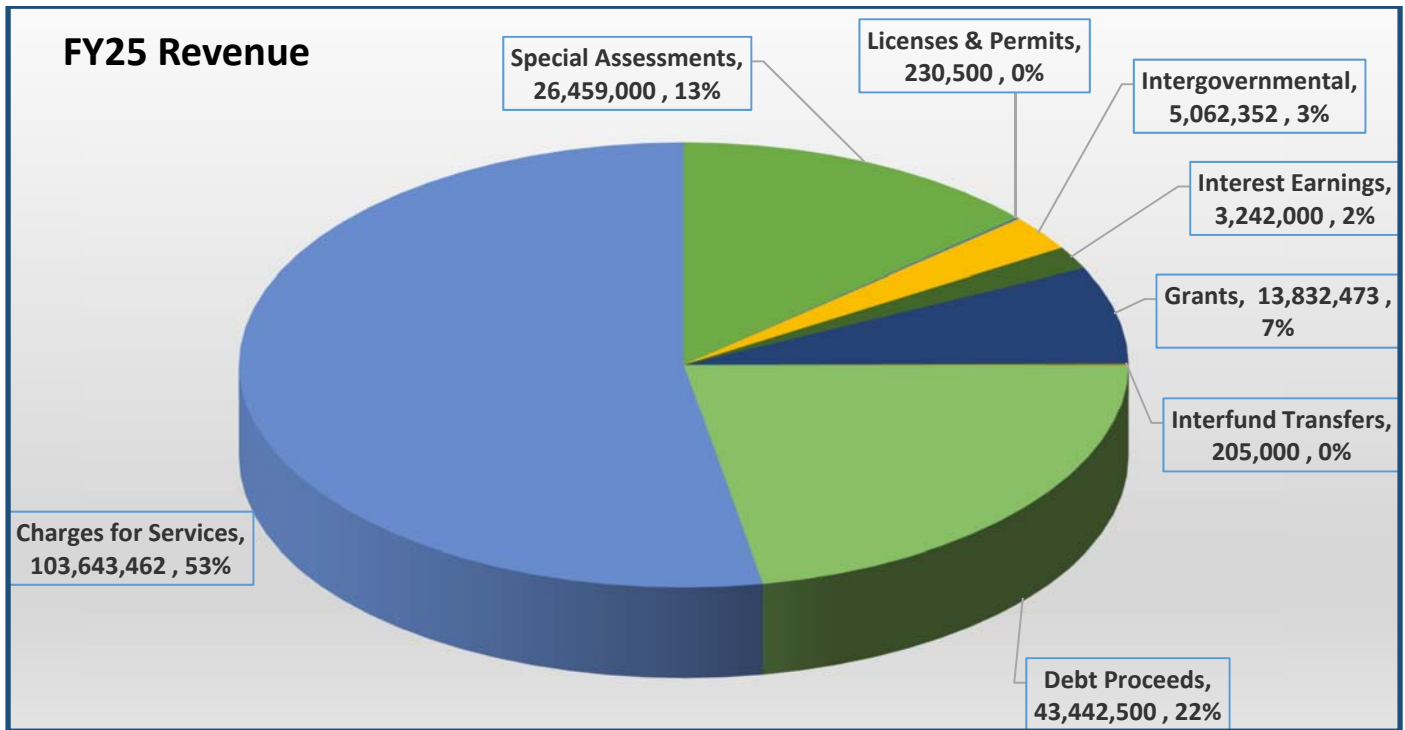
The FY25 revenue budget for Public Works is \$196,117,287, an increase of \$63,610,442 over the FY24 budget. FY25 budgeted revenues are \$42,636,503 less than FY25 budgeted expenses. This revenue gap is primarily for capital projects planned in FY25 for which Public Works has been accumulating cash.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



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

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

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



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

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

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

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

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

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

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

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

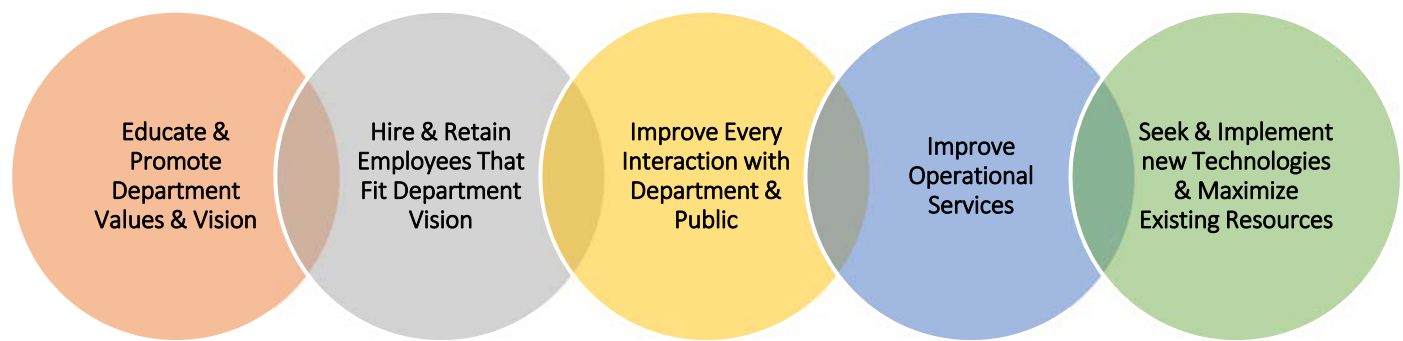
| Solid Waste Service | FY24 Monthly Rate | Proposed FY25 Monthly Rate |
|--|-------------------|----------------------------|
| Residential Garbage Collection | \$13.90 | \$14.50 |
| Commercial Garbage Collection (8yd, 2x per week) | \$166.22 | \$173.14 |
| Roll Off Service | \$200.00 | \$212.00 |
|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

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

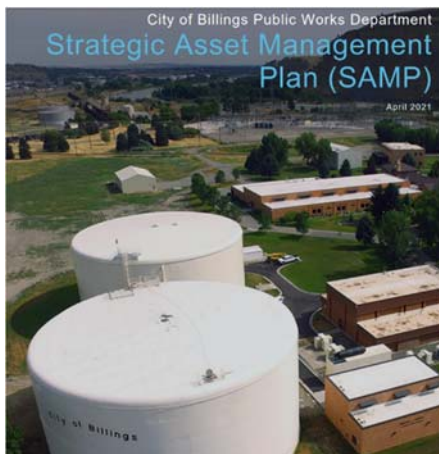
| Customer Type | % Increase |
|--|-------------------|
| Water – Residential | 10% |
| Water – Non-Residential | 7.6% |
| Water – Seasonal | 12% |
| Water – Bulk Resellers | 8% |
| Heights Water District | 2.4% ^f |
| Private Fire Line | 6.0% |
| Wastewater – Residential & Non-Residential | 6.2% |
|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

Planning for the Future

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



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



Asset Management

Infrastructure intensive organizations like Public Works recognize the benefits of comprehensive asset management as a set of practices and processes to maximize the return on investment for assets, improve decision-making related to new and aging infrastructure, enhance organizational performance, and increase community satisfaction. One of the key goals and benefits of the asset management initiative is that all service areas begin to use consistent approaches, practices, and processes. Consistency in decision-making principles, processes, and performance reporting will help elected officials obtain a better understanding of the activities and assets presenting high risk as well as the organizational areas with high or low performance. Public Works began Phase 1, the planning, and data accumulation phase, of

asset management in FY20 and began Phase 2, the implementation phase in FY21. The implementation phase has continued for several years and will require extensive staff resources again in FY25. The implementation phase is scheduled to be substantially complete by the end of FY25 and then Public Works will enter the continuous improvement phase. With more than \$7 billion of assets in Public Works, asset management plays a critical role in building and maintaining critical infrastructure.



Cardboard Collection

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



Fats, Oils, and Grease (FOG)

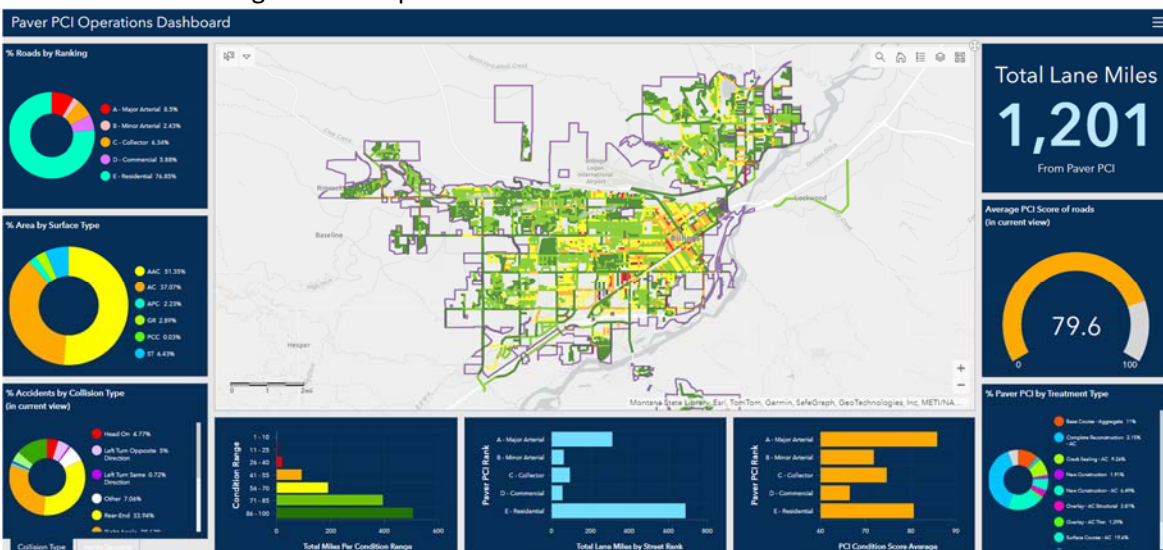
The discharge of FOG into the wastewater system causes blockages in pipes and creates significant challenges for wastewater plant operations. Staff came up with an innovative plan to dispose of FOG at the landfill. Prior to this, staff did not enforce compliance of FOG disposal as there was no place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



Geographic Information Systems (GIS)

A connected and accurate GIS system is required for a connected, data-driven future. Public Works began extensive investments into the City's GIS system in FY20. Utilizing a consultant to support the City's GIS team, we have been able to build new maps and spatial intelligence to improve service delivery to residents. To date, the team has completed a GIS governance project, a data schema update, database improvements, implementation of ArcGIS Portal, updated

ArcGIS Online apps and dashboards, an ESRI pilot using Feature Manipulation Engine workflows for data migration, Cityworks updates and integrations, automatic vehicle location tracking for snow plowing and sanding, and OneCall integrations with GIS and Cityworks. The implementation phase is planned to be complete by December 2024 and at that time the City's GIS team will be able to maintain and continue improving the system into the future, as well as extend the tools that have been developed to other City departments. The City of Billings has received a Special Achievement in GIS (SAG) award for its efforts focused on modernizing Public Works' workflows in a GIS/Esri-centric fashion. The following is an example of one of the new dashboards:





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



Landfill Composting Program

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



Lead Services

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



PAVER Program

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



Stormwater Program

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

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



Street Lights

Public Works manages 199 street light districts in Billings. 123 of these districts are solely owned, operated, and maintained by other entities (NorthWestern Energy, Yellowstone Vally Electric Company, and Montana Department of Transportation). The other 76 districts that include approximately 4,500 lights are owned, operated, and maintained by Public Works. Some of the light district infrastructure is over 100 years old and needs replacement. The lights also need to be changed out from high pressure sodium to LED which require metering in all of these districts but will result in less electricity costs. Currently, 53 of the City-owned light districts (about 3,000 lights) are unmetered and it costs about \$6,000 per meter. The major barrier to moving forward with these

changes is coming up with a funding mechanism. Basically, the City has two choices. The first is to utilize Special Improvement Districts (SIDs) to fund the improvements and the second is to recreate most of the light districts with terminology that allows for the replacement of widespread infrastructure and pay for the upgrades through the light district assessments. Lighting is a key component of Crime Prevention Through Environmental Design (CPTED) and Public Works is prioritizing this light district issue in FY25. This will allow us to devise options for moving forward and projecting costs of the changes for the FY26 budget.



Transportation Master Plan

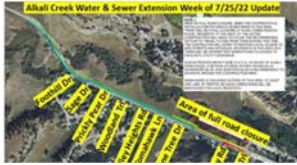
The City needs to determine the direction our transportation system should take. By doing a transportation master plan that looks at transportation goals, defines modal corridors and sections, and develops appropriate associated land uses, we can do a better job of developing the system more intentionally to meet our goals. This effort will involve significant involvement from all of our citizens, other governmental

entities, the City Council and staff from Administration, Planning, Zoning, Transit, and PW. While the City has some funding available, we intend to work with MDT to utilize planning funds that they have available.



Wastewater regulations.

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



Water and sewer extensions

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



Water and wastewater pipe replacement program

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



West End Water Treatment Plant & Reservoir

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

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

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

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

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

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

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

Detailed Fund Summaries

FY25 Budget Overview

Public Works Department

PUBLIC WORKS ADMINISTRATION OPERATING BUDGET

FUND 6600

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

STAFFING AUTHORIZATION

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

FY25 Budget Overview

Public Works Department

FUND 6700

PUBLIC WORKS ENGINEERING OPERATING BUDGET

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

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

FY25 Budget Overview

Public Works Department

SIDEWALK AND CURB DISTRICTS FUND OPERATING BUDGET

FUNDS 4340

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

FY25 Budget Overview

Public Works Department

SPECIAL IMPROVEMENT DISTRICT FUNDS OPERATING BUDGET

FUND 4500

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

FY25 Budget Overview

Public Works Department

ARTERIAL STREET FEES FUND OPERATING BUDGET

FUND 8450

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

FY25 Budget Overview

Public Works Department

| GAS TAX FUND OPERATING BUDGET | | | | | |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| FUND 2050 & 2060 | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
| FUND BALANCE BEGINNING | \$ 8,588,839 | \$ 7,432,295 | \$ 2,715,697 | \$ 6,309,023 | \$ 8,539,212 |
| REVENUE: | | | | | |
| STATE GAS TAX | \$ 3,944,961 | \$ 1,779,937 | \$ 4,275,000 | \$ 8,480,000 | \$ 4,400,000 |
| COUNTY CONTRACT SERVICE | 88,488 | 101,565 | 95,334 | 95,334 | 142,352 |
| INTEREST ON INVESTMENTS | (91,523) | 190,687 | 21,000 | 400,000 | 150,000 |
| CONTRIBUTIONS/DONATIONS | - | 60,471 | - | - | - |
| TRANSFERS: | | | | | |
| STREET MAINT DISTRICTS | 1,760,000 | - | - | - | - |
| MISCELLANEOUS | - | - | - | - | - |
| TOTAL REVENUE | \$ 5,701,926 | \$ 2,132,660 | \$ 4,391,334 | \$ 8,975,334 | \$ 4,692,352 |
| EXPENDITURES: | | | | | |
| PERSONAL SERVICES | \$ 87,944 | \$ 92,893 | \$ 95,333 | \$ 95,293 | \$ 95,723 |
| OPERATION & MAINTENANCE | 3,462,048 | 1,131,397 | 353,760 | 379,260 | 366,844 |
| CAPITAL PROJECTS | 3,293,478 | 2,031,642 | 1,127,000 | 6,270,592 | 6,427,000 |
| TRANSFERS | 15,000 | - | - | - | - |
| TOTAL EXPENDITURES | \$ 6,858,470 | \$ 3,255,932 | \$ 1,576,093 | \$ 6,745,145 | \$ 6,889,567 |
| FUND BALANCE ENDING | \$ 7,432,295 | \$ 6,309,023 | \$ 5,530,938 | \$ 8,539,212 | \$ 6,341,997 |
| LESS: | | | | | |
| RESTRICTED: | | | | | |
| OTHER PROJECTS | 7,432,295 | 6,309,023 | 5,530,938 | 8,539,212 | 6,341,997 |
| UNASSIGNED | \$ - | \$ - | \$ - | \$ - | \$ - |

FY25 Budget Overview

Public Works Department

| SIDEWALK HAZARD OPERATING BUDGET | | | | | |
|-------------------------------------|------------------|------------------|-------------------|-------------------|-------------------|
| FUND 2080 | | | | | |
| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
| FUND BALANCE BEGINNING | \$ 80,646 | \$ 95,763 | \$ 9,016 | \$ 81,553 | \$ 83,323 |
| REVENUE: | | | | | |
| SPECIAL ASSESSMENTS | \$ 1,324 | \$ 17,926 | \$ 150,000 | \$ 140,000 | \$ 173,000 |
| LICENSES & PERMITS | - | 4,610 | 12,000 | 8,000 | 15,000 |
| INTEREST ON INVESTMENTS | (1,296) | 1,924 | 200 | 2,850 | 2,000 |
| TRANSFERS | 15,000 | - | - | - | - |
| TOTAL REVENUE | \$ 15,028 | \$ 24,460 | \$ 162,200 | \$ 150,850 | \$ 190,000 |
| EXPENDITURES: | | | | | |
| OPERATION & MAINTENANCE | (89) | 38,670 | 150,000 | 149,080 | 190,000 |
| TOTAL EXPENDITURES | \$ (89) | \$ 38,670 | \$ 150,000 | \$ 149,080 | \$ 190,000 |
| FUND BALANCE ENDING | \$ 95,763 | \$ 81,553 | \$ 21,216 | \$ 83,323 | \$ 83,323 |
| LESS: | | | | | |
| RESTRICTED: | | | | | |
| OTHER PROJECTS | 95,763 | 81,553 | - | 83,323 | 83,323 |
| UNASSIGNED | \$ - | \$ - | \$ - | \$ - | \$ - |

FY25 Budget Overview

Public Works Department

STORM SEWER FUND OPERATING BUDGET

FUND 8400 & 2070

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

FY25 Budget Overview

Public Works Department

STREET AND TRAFFIC FUND OPERATING BUDGET

FUND 2110

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

STREET AND TRAFFIC FUND OPERATING BUDGET

FUND 2110

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

STAFFING AUTHORIZATION

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

STREET LIGHT MAINTENANCE DISTRICTS FUND OPERATING BUDGET

FUND 8100

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

FY25 Budget Overview

Public Works Department

| STREET MAINTENANCE DISTRICTS FUND | | | | | |
|-----------------------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
| OPERATING BUDGET | | | | | |
| FUND 8010 & 8020 | | | | | |
| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
| FUND BALANCE BEGINNING | \$ 4,631,883 | \$ 4,423,655 | \$ 6,109,865 | \$ 10,294,185 | \$ 9,381,240 |
| REVENUE: | | | | | |
| SPECIAL ASSESSMENTS | \$ 9,625,744 | \$ 15,020,802 | \$ 15,773,649 | \$ 15,885,050 | \$ 16,666,000 |
| INTEREST ON INVESTMENTS | (73,626) | 231,633 | 20,500 | 289,500 | 155,000 |
| TOTAL REVENUE | \$ 9,552,118 | \$ 15,252,435 | \$ 15,794,149 | \$ 16,174,550 | \$ 16,821,000 |
| EXPENDITURES: | | | | | |
| OPERATION & MAINTENANCE | \$ 8,000,346 | \$ 7,649,002 | \$ 7,883,111 | \$ 7,883,111 | \$ 8,218,996 |
| CAPITAL | - | 1,732,903 | 9,378,631 | 9,204,384 | 6,654,000 |
| TRANSFER TO GAS TAX FUND | 1,760,000 | - | - | - | - |
| TOTAL EXPENDITURES | \$ 9,760,346 | \$ 9,381,905 | \$ 17,261,742 | \$ 17,087,495 | \$ 14,872,996 |
| FUND BALANCE ENDING | \$ 4,423,655 | \$ 10,294,185 | \$ 4,642,272 | \$ 9,381,240 | \$ 11,329,244 |
| LESS: | | | | | |
| NONSPENDABLE | - | - | - | - | - |
| RESTRICTED | 4,423,655 | 10,294,185 | 4,642,272 | 9,381,240 | 11,329,244 |
| COMMITTED | - | - | - | - | - |
| ASSIGNED | - | - | - | - | - |
| UNASSIGNED | \$ - | \$ - | \$ - | \$ - | \$ - |

FY25 Budget Overview

Public Works Department

| SOLID WASTE FUND OPERATING BUDGET | | | | | |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| FUNDS 5410,5420,5440,5450 | | | | | |
| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
| WORKING CAPITAL - BEGINNING | \$15,460,105 | \$17,963,506 | \$7,209,643 | \$17,968,624 | \$10,045,525 |
| REVENUES: | | | | | |
| GARBAGE COLLECTION-RES | \$6,091,303 | \$6,329,044 | \$6,150,000 | \$7,200,000 | \$7,488,000 |
| GARBAGE COLLECTION-COMM | 4,807,288 | 5,107,667 | 4,910,000 | 6,000,000 | 6,240,000 |
| CONATINER SALES | 35,600 | - | - | - | - |
| COLLECTION-BILLED | 1,411,872 | 1,561,928 | 1,482,700 | 1,740,000 | 1,838,000 |
| LANDFILL CHARGES | 6,460,887 | 6,840,635 | 6,817,250 | 7,273,754 | 7,780,000 |
| MISC CHARGE FOR SERVICES | 82,831 | 140,959 | 113,500 | 139,781 | 339,000 |
| SURCHARGES | 19,460 | 56 | 21,000 | - | - |
| SPECIAL ASSESSMENTS | - | - | - | 1,977 | - |
| INTEREST ON INVSTMNT/LOANS | (393,599) | 420,107 | 121,300 | 735,500 | 497,000 |
| SALE OF SURPLUS EQUIP/LAND | 10,374 | - | - | - | - |
| TRANSFERS FROM OTHER FUNDS | - | - | - | 174,000 | - |
| REFUNDS/REIMBURSEMENTS | 755,856 | 2,260,572 | - | - | - |
| TOTAL REVENUE | \$19,281,872 | \$22,660,968 | \$19,615,750 | \$23,265,012 | \$24,182,000 |
| EXPENSES: | | | | | |
| ADMINISTRATION | \$4,038,902 | \$2,593,728 | \$1,689,800 | \$1,839,529 | \$2,457,790 |
| TRANSFER OUT-FACILITIES | - | - | 143,743 | 143,743 | 1,973,000 |
| COLLECTION | 9,938,534 | 9,713,539 | 12,168,548 | 15,194,694 | 14,820,136 |
| LANDFILL | 4,770,874 | 10,534,565 | 7,516,926 | 14,010,145 | 9,955,971 |
| TOTAL EXPENSES | \$18,748,310 | \$22,841,832 | \$21,519,017 | \$31,188,111 | \$29,206,897 |
| WORKING CAP. CHANGES NOT BUDGETED | 1,969,839 | 185,982 | - | - | - |
| WORKING CAPITAL - ENDING | \$17,963,506 | \$17,968,624 | \$5,306,376 | \$10,045,525 | \$5,020,628 |
| LESS OPERATING RESERVE | 5,260,000 | 5,260,000 | 3,500,000 | - | 5,108,460 |
| LESS DEBT RESERVE | - | - | - | - | - |
| AVAILABLE WORKING CAPITAL | \$12,703,506 | \$12,708,624 | \$1,806,376 | \$10,045,525 | \$ (87,832) |

FY25 Budget Overview

Public Works Department

SOLID WASTE FUND OPERATING BUDGET

FUNDS 5410,5420,5440,5450

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

STAFFING AUTHORIZATION

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

FY25 Budget Overview

Public Works Department

| WASTEWATER FUND OPERATING BUDGET | | | | | |
|-------------------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| FUNDS 5120,5130,5180,5190,4210 | | | | | |
| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
| WORKING CAPITAL - BEGINNING | <u>\$34,689,881</u> | <u>\$ 27,143,989</u> | <u>\$ 15,470,542</u> | <u>\$ 30,568,505</u> | <u>\$ 17,735,796</u> |
| REVENUES: | | | | | |
| WASTEWATER CHARGES | \$20,487,507 | \$ 21,022,316 | \$ 21,049,600 | \$ 23,200,105 | \$ 24,528,600 |
| PERMITS | 65,285 | 50,825 | 65,000 | 52,000 | 55,000 |
| OTHER CHARGES FOR SERV. | 265,703 | 321,805 | 438,360 | 339,899 | 375,000 |
| WHOLESALE SURCHARGE | 90,568 | 89,528 | 93,000 | 110,000 | 115,000 |
| LATE PAYMENT CHARGES | 44,917 | 42,988 | 45,000 | 42,000 | 45,000 |
| SYSTEM DEVELOPMENT FEE | 2,661,255 | 2,040,706 | 1,800,000 | 1,400,000 | 1,500,000 |
| STATE FEE | 58,120 | 44,434 | 55,000 | 45,000 | 55,000 |
| ARPA GRANT | - | 5,838 | - | - | - |
| ARMY CORPS OF ENGINEERS GR | - | 1,800,000 | 200,000 | 200,000 | - |
| MISCELLANEOUS | 15,127 | 9,129 | - | 259,775 | - |
| SALE OF EQUIPMENT | 2,600 | - | - | 12,700 | - |
| TRANSFERS IN-OTHER FUNDS | 8,000 | - | - | - | - |
| INTEREST ON INVESTMENTS | (485,564) | 653,519 | 145,000 | 1,037,000 | 460,000 |
| TOTAL REVENUE | <u>\$23,213,518</u> | <u>\$ 26,081,088</u> | <u>\$ 23,890,960</u> | <u>\$ 26,698,479</u> | <u>\$ 27,133,600</u> |
| EXPENSES: | | | | | |
| ADMINISTRATION | \$ 1,689,791 | \$ 1,711,790 | \$ 2,225,151 | \$ 2,191,178 | \$ 2,569,378 |
| FISCAL SERVICES | (23,148) | 228,404 | 80,324 | 78,477 | 79,168 |
| TREATMENT PLANT | 6,585,357 | 6,560,451 | 7,072,619 | 7,370,094 | 7,100,247 |
| COLLECTION SYSTEM | 1,750,455 | 1,915,647 | 2,227,172 | 2,223,241 | 2,262,729 |
| ENVIRONMENTAL AFFAIRS | 398,629 | 414,712 | 520,132 | 430,768 | 532,558 |
| REPLACEMENT EXPEND. | 13,275,330 | 8,330,134 | 14,023,379 | 21,879,430 | 14,534,740 |
| INTRA-FUND TRANSFERS | 15,200 | - | - | - | - |
| BOND PRINCIPAL | - | - | 2,840,000 | 2,840,000 | 3,265,000 |
| BOND INTEREST | 2,141,143 | 2,025,353 | 2,518,000 | 2,518,000 | 2,066,000 |
| TOTAL EXPENSES | <u>\$25,832,757</u> | <u>\$ 21,186,491</u> | <u>\$ 31,506,777</u> | <u>\$ 39,531,188</u> | <u>\$ 32,409,820</u> |
| W.C. CHANGES NOT BUDGETED | (4,926,653) | (1,470,081) | - | - | - |
| WORKING CAPITAL - ENDING | <u>\$27,143,989</u> | <u>\$ 30,568,505</u> | <u>\$ 7,854,725</u> | <u>\$ 17,735,796</u> | <u>\$ 12,459,576</u> |
| LESS OPERATING RESERVE | <u>1,845,000</u> | <u>2,180,000</u> | <u>2,180,000</u> | <u>1,800,000</u> | <u>2,072,662</u> |
| LESS SRF LOAN RESERVE | <u>1,444,526</u> | <u>1,444,526</u> | <u>1,445,000</u> | <u>1,445,000</u> | <u>1,445,000</u> |
| AVAILABLE WORKING CAPITAL | <u>\$23,854,463</u> | <u>\$ 26,943,979</u> | <u>\$ 4,229,725</u> | <u>\$ 14,490,796</u> | <u>\$ 8,941,914</u> |

FY25 Budget Overview

Public Works Department

WASTEWATER FUND OPERATING BUDGET

FUND 5120,5130,5180,4210

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

STAFFING AUTHORIZATION

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

FY25 Budget Overview

Public Works Department

| WATER FUND OPERATING BUDGET | | | | | |
|-------------------------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|
| FUNDS 5020,5030,5050,5070,4160,8700 | | | | | |
| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
| WORKING CAPITAL - BEGINNING | \$ 46,359,048 | \$ 53,126,848 | \$ 26,268,476 | \$ 61,987,139 | \$ 62,571,001 |
| REVENUES: | | | | | |
| WATER SALES | \$ 27,412,980 | \$ 28,697,524 | \$ 28,229,500 | \$ 29,950,500 | \$ 32,201,000 |
| FIRE HYDRANT CHARGES | 478,180 | 510,878 | 480,000 | 515,000 | 515,000 |
| WATER SERVICE LINE INS. | 469,820 | 459,250 | 450,000 | 468,000 | 465,000 |
| OTHER CHARGES FOR SERV. | 579,296 | 423,064 | 417,000 | 427,125 | 435,000 |
| LATE PAYMENT CHARGES | 32,827 | 37,133 | 35,000 | 38,000 | 40,000 |
| SYSTEM DEVELOPMENT FEE | 2,623,428 | 1,643,560 | 1,650,000 | 1,250,000 | 1,400,000 |
| STATE FEE | 62,899 | 63,671 | 60,000 | 63,331 | 65,000 |
| DEBT PROCEEDS | - | - | - | 73,935,931 | 40,000,000 |
| ARPA FEMA GRANTS | 1,763,546 | 5,537,977 | 7,063,546 | 7,063,549 | 13,832,473 |
| MISCELLANEOUS | 13,769 | 13,769 | 13,000 | 861,866 | 15,000 |
| SALE OF EQUIPMENT/LAND | 10,012 | - | - | 700 | - |
| INTEREST ON INVESTMENTS | (660,374) | 1,237,671 | 62,700 | 4,210,235 | 1,638,000 |
| TOTAL REVENUE | \$ 32,786,383 | \$ 38,624,497 | \$ 38,460,746 | \$ 118,784,237 | \$ 90,606,473 |
| EXPENSES: | | | | | |
| ADMINISTRATION | \$ 2,531,158 | \$ 2,520,954 | \$ 2,848,681 | \$ 2,901,262 | \$ 3,527,273 |
| FISCAL SERVICES | 1,891,559 | 2,005,370 | 292,070 | 269,366 | 298,055 |
| TREATMENT PLANT | 6,505,981 | 7,208,968 | 10,449,195 | 7,479,760 | 10,999,343 |
| DISTRIB/COLLECT/METERS | 2,893,542 | 3,002,405 | 4,603,826 | 4,541,482 | 4,764,966 |
| CAPITAL | 8,968,077 | 13,363,256 | 19,092,742 | 96,286,649 | 93,983,050 |
| WATER SERVICE INS. PROG | 380,836 | 468,016 | 350,000 | 387,095 | 350,000 |
| INTRA-FUND TRANSFERS | 22,800 | 144 | - | - | - |
| BOND PRINCIPAL | - | - | 7,200,000 | 3,620,000 | 4,120,000 |
| BOND INTEREST | 503,055 | 443,805 | 2,700,000 | 2,714,761 | 3,676,000 |
| TOTAL EXPENSES | \$ 23,697,008 | \$ 29,012,918 | \$ 47,536,514 | \$ 118,200,375 | \$ 121,718,687 |
| W.C. CHANGES NOT BUDGETED | (2,321,575) | (751,288) | - | - | - |
| WORKING CAPITAL - ENDING | \$ 53,126,848 | \$ 61,987,139 | \$ 17,192,708 | \$ 62,571,001 | \$ 31,458,787 |
| LESS OPERATING RESERVE | 3,646,000 | 4,020,000 | 5,000,000 | 4,020,000 | 5,000,000 |
| LESS SRF LOAN RESERVE | 1,386,571 | 1,386,571 | 1,385,000 | 1,385,000 | 1,385,000 |
| AVAILABLE WORKING CAPITAL | \$ 48,094,277 | \$ 56,580,568 | \$ 10,807,708 | \$ 57,166,001 | \$ 25,073,787 |

FY25 Budget Overview

Public Works Department

| WATER FUND | | | | | |
|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|
| FUNDS 5020,5030,5050,5070,4160,8700 | | | | | |
| OPERATING BUDGET | | | | | |
| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
| PERSONAL SERVICES | \$ 4,686,408 | \$ 5,135,579 | \$ 5,275,092 | \$ 5,025,577 | \$ 5,233,906 |
| OPERATIONS AND MAINTENANCE | 9,539,468 | 10,070,278 | 13,268,681 | 10,783,788 | 14,704,231 |
| CAPITAL | 8,968,077 | 13,363,256 | 19,092,742 | 96,054,749 | 93,983,050 |
| DEBT SERVICE | 503,055 | 443,805 | 9,900,000 | 6,336,261 | 7,797,500 |
| TOTAL EXPENSES | <u>\$ 23,697,008</u> | <u>\$ 29,012,918</u> | <u>\$ 47,536,515</u> | <u>\$ 118,200,375</u> | <u>\$ 121,718,687</u> |

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

Business Improvement Districts

Downtown Business Improvement District



Business
Improvement
District

Downtown Billings Business Improvement District

Work Plan FY25

Mission Statement

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

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

Financial Forecast

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

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

Products and Services

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

Clean program (street level)

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

Safe program

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

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

Public Art Program

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

Landscape/Beautification/Planter Maintenance

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

Kit of Parts

- Street Furniture
- Kiosks

Community Engagement and Events

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

Key Staff

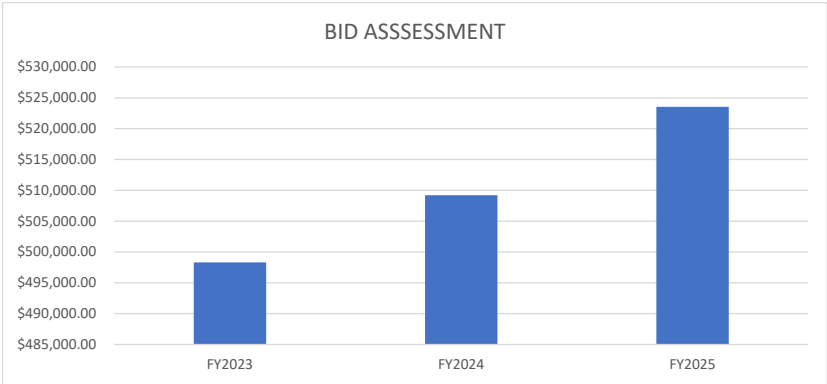
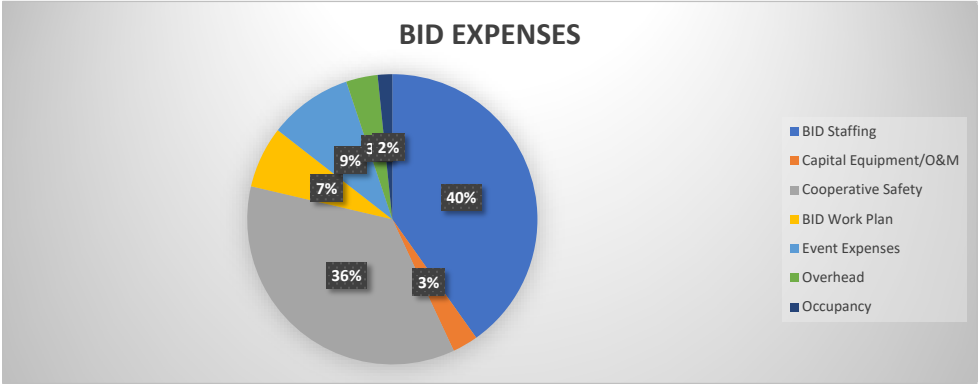
The BID is managed by the BID Board of Directors via the DBA CEO and includes the following staff:

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

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

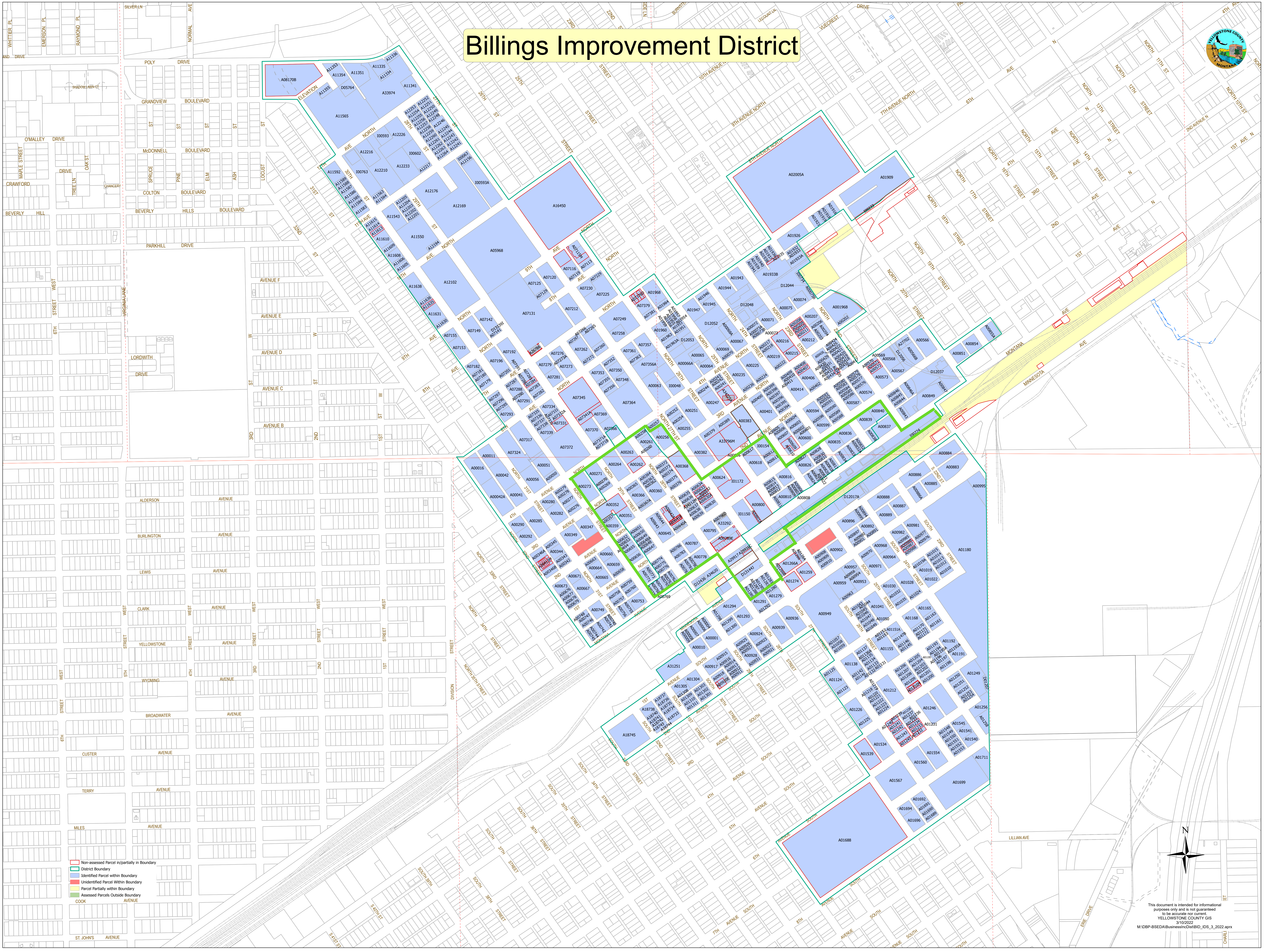
| GOAL | ACTION |
|-------------------|--|
| General | <ul style="list-style-type: none"> • Condensing dumpsters as something that was observed in the most recent aspirational visit in Omaha, NE • Marketing / Advertising / PR Campaign |
| Planning | <ul style="list-style-type: none"> • Plan for additional Portland Loo facilities. <ul style="list-style-type: none"> ○ Locations ○ Fundraising • Pedestrian Mall – closing Broadway <ul style="list-style-type: none"> ○ Informational Meetings with Property Owners ○ Programming with Stakeholders ○ Design with City Staff for Closure ○ Identify Pedlet/Parklet Options with Budget and Designs ○ Temporary/Pilot Program for Designated Period • 4th Resource Officer or Community Service Officer <ul style="list-style-type: none"> ○ Identify Objective/Need ○ Proposal/Budget for Assessment Change |
| BID Renewal | <ul style="list-style-type: none"> • \$5,000 Budget • Identify Desired BID Boundary • Identify High % Property Owners Needed for Approval • One-on-One Meetings with High % Property Owners • Quarterly Informational Meetings with Property Owners • Media outreach |
| Built Environment | <ul style="list-style-type: none"> • Evaluate and fund one digital kiosk • Commission 10-15 new Trash Cans from local vendor • Commission and install new, branded bike racks • Evaluate seating options for downtown corners. Contract one new seating/play/sculptural seating arrangement. • Repair and Paint all kiosks • Identify and apply for one public art grant • Design and construct “Napa” style wayfinding structures • Identify dark areas downtown |
| Safe | <ul style="list-style-type: none"> • Continue CPTED evaluations and grants in partnership with DBP • Create HOT Team introduction and education program for BID properties • Meet with Parks Department re: PMD on Broadway and MT Ave.s |
| Events | <ul style="list-style-type: none"> • Evaluate opportunity for winter event. (Winter Fest, New Year’s Eve, Fire and Ice Fest) • Restaurant Week • Spring Fest • Share Placer AI contract with DBP, DBA, CI • Targeted Ad Budget for Events |
| | |

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

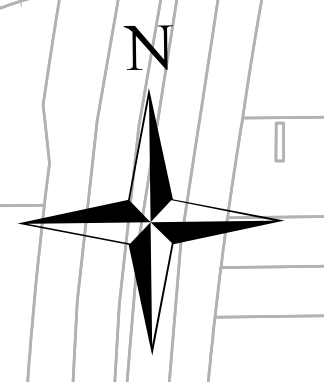


| Assesment Formula FY25 | | |
|-------------------------|----|---------|
| Lot Square Footage | \$ | 0.055 |
| Building Square Footage | \$ | 0.028 |
| All Taxable Value | \$ | 0.00038 |
| Admin Cost per Parcel | \$ | 50.00 |
| Clean Zone | | 100% |
| Safe Zone 1 | | 21% |
| Safe Zone 2 | | 11.50% |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

Billings Improvement District



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



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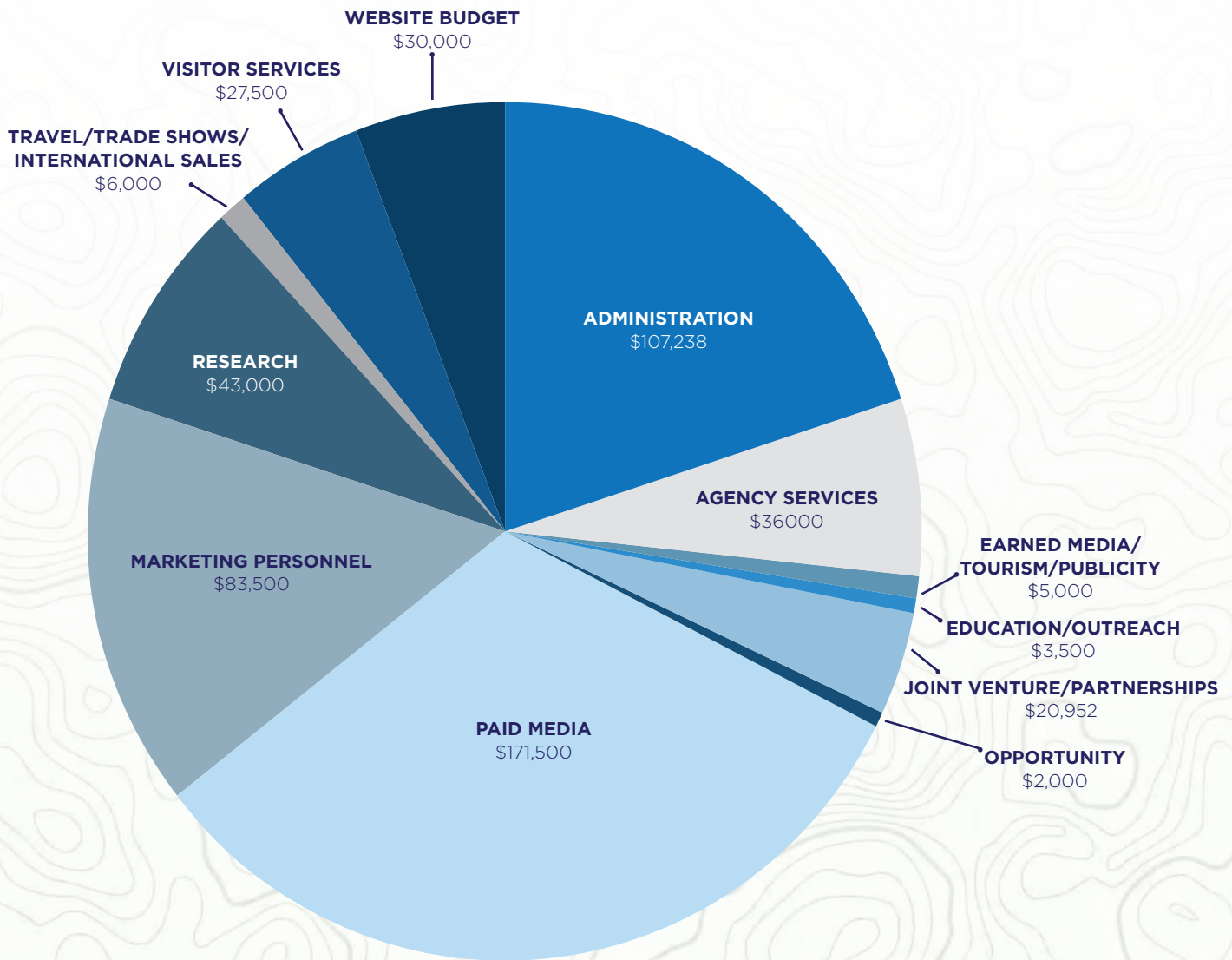
Tourism Business Improvement District

BILLINGS CONVENTION AND VISITORS BUREAU (BCVB) **FY25 BUDGET**

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



FY25 BUDGET BILLINGS CONVENTION AND VISITORS BUREAU (BCVB)



PROJECTED BCVB FY25 REVENUE
\$536,190

BILLINGS TOURISM BUSINESS IMPROVEMENT DISTRICT (BTBID) FY25 BUDGET

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

ADDITIONAL BTBID REVENUE BREAKDOWN:

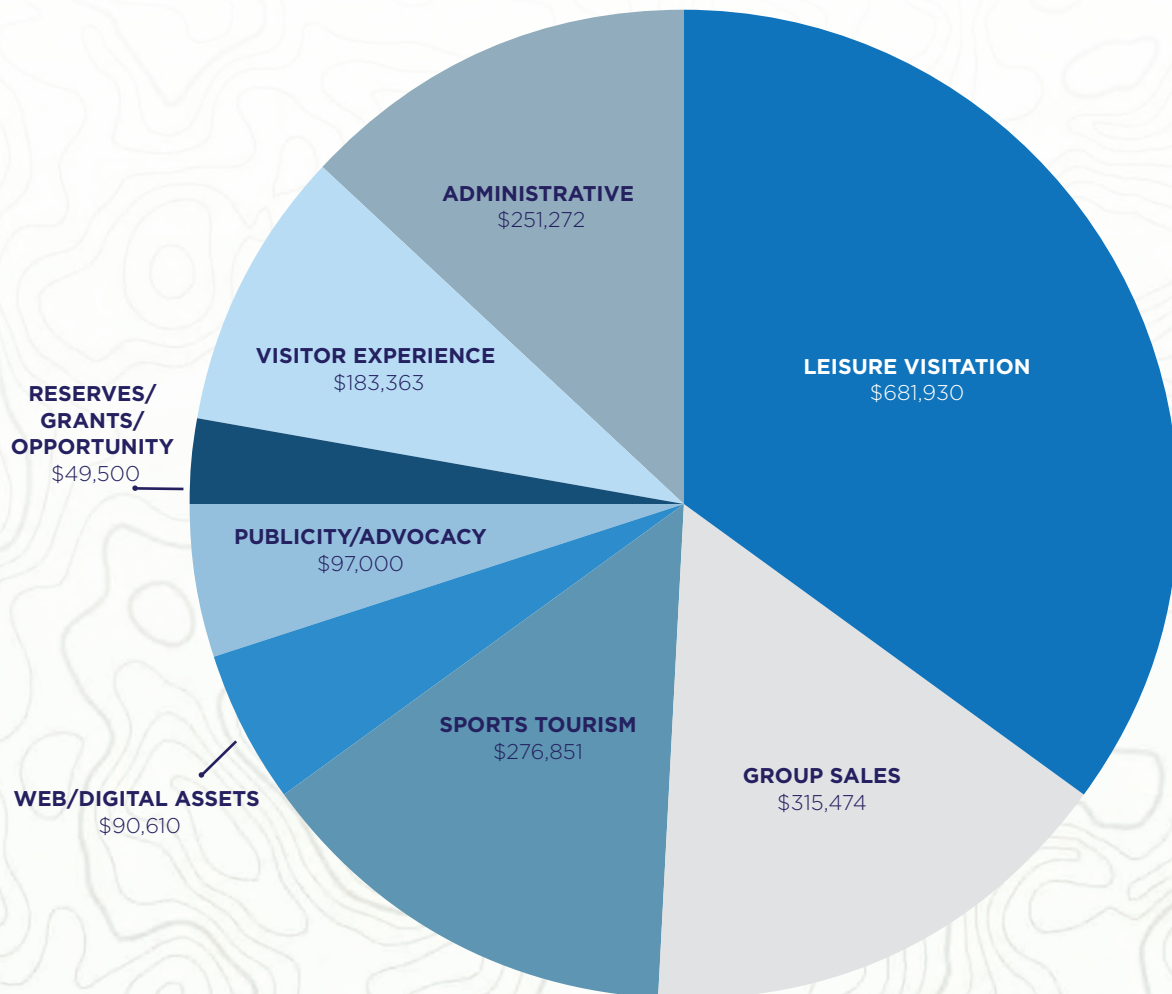
- Projected Revenue & Interest: \$1,715,000
- FY24 Carryover: \$131,000
- BTBID Reserves for Group Sales: \$100,000

OTHER BTBID NOTES:

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



FY25 BUDGET BILLINGS TOURISM BUSINESS IMPROVEMENT DISTRICT (BTBID)



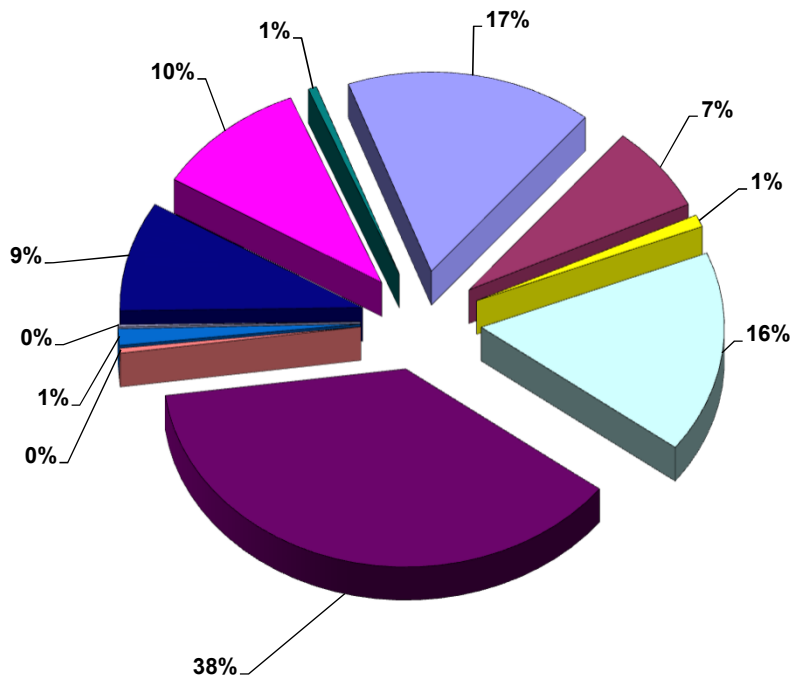
TOTAL PROJECTED BTBID FY25 BUDGET:
\$1,946,000

Summary Pages

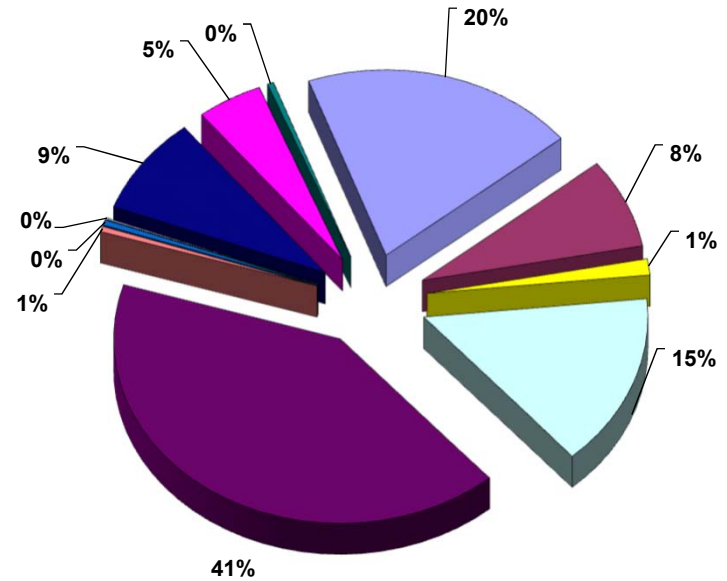
All Funds

Summary of Revenues

| <u>FY 25</u> | | <u>FY 24</u> |
|-----------------------|---------------------------|-----------------------|
| \$ 70,156,849 | TAXES | \$ 67,665,206 |
| 29,721,512 | SPECIAL ASSESSMENTS | 27,024,911 |
| 4,252,576 | LICENSES & PERMITS | 4,840,228 |
| 69,475,721 | INTER-GOVERNMENTAL | 51,943,579 |
| 159,777,726 | CHARGES FOR SERVICE | 141,410,385 |
| 1,724,546 | FINES & FORFEITS | 1,620,696 |
| 5,677,060 | INVESTMENT EARNINGS | 1,589,058 |
| 602,990 | DONATIONS / CONTRIBUTIONS | 437,000 |
| 37,825,619 | INTERFUND TRANSFERS | 29,280,853 |
| 43,442,500 | DEBT PROCEEDS | 16,123,900 |
| 2,434,117 | <u>MISCELLANEOUS</u> | 1,537,975 |
| <u>\$ 425,091,216</u> | TOTAL | <u>\$ 343,473,791</u> |



Fiscal Year 2025

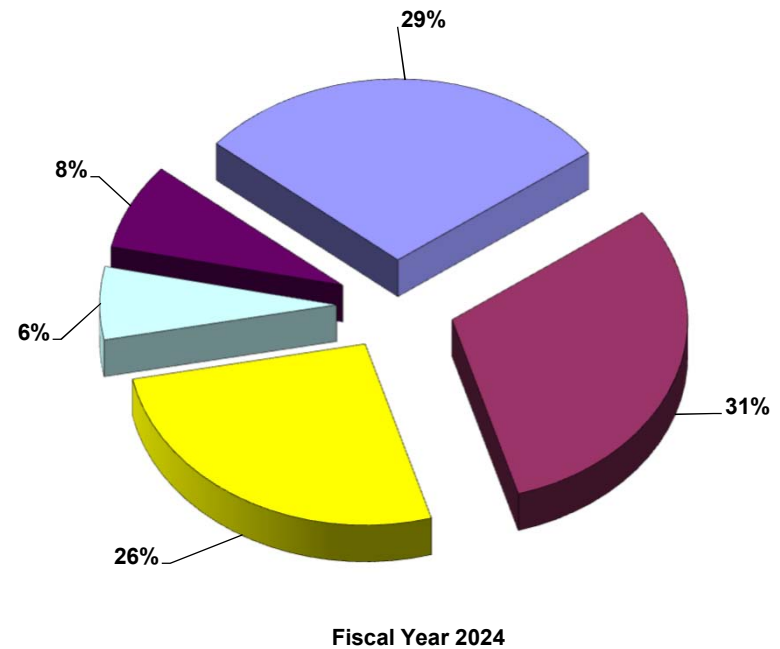
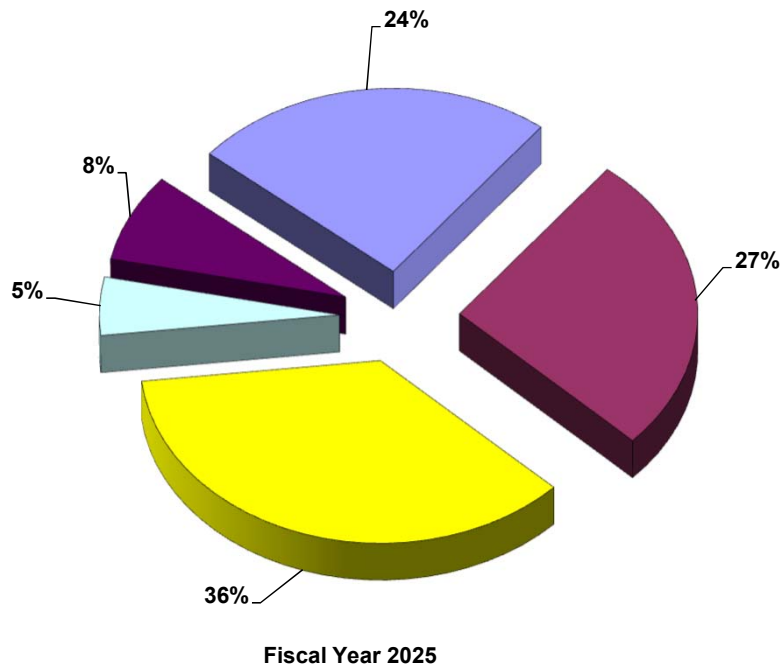


Fiscal Year 2024

All Funds

Summary of Expenditures

| <u>FY 25</u> | | | <u>FY 24</u> |
|-----------------------|-------------------------|----|-----------------------|
| \$ 115,733,330 | PERSONAL SERVICES | \$ | 109,407,468 |
| 126,093,665 | OPERATION & MAINTENANCE | | 116,166,572 |
| 170,719,720 | CAPITAL | | 100,259,970 |
| 24,319,375 | DEBT SERVICE | | 24,754,681 |
| 36,830,619 | INTERFUND TRANSFERS | | 29,280,853 |
| <u>\$ 473,696,709</u> | <u>TOTAL</u> | | <u>\$ 379,869,544</u> |



**SUMMARY
ALL FUNDS
OPERATING BUDGET
FY 24**

| | GENERAL | SPECIAL REVENUE | DEBT SERVICE | CAPITAL PROJECTS | ENTERPRISE | INTERNAL SERVICE | PERMANENT |
|-------------------------------------|---------------|--------------------|-----------------|---------------------|----------------|---------------------|------------|
| FUND BALANCE - BEGINNING | \$ 12,398,052 | \$ 68,743,912 | \$ 7,264,783 | \$ 269,221 | | | \$ 798,006 |
| WORKING CAPITAL - BEGINNING | | | | | \$ 128,216,864 | \$ 17,405,940 | |
| REVENUES: | | | | | | | |
| TAXES | \$ 22,920,627 | \$ 42,487,703 | \$ 1,451,272 | \$ 200,000 | \$ 3,097,247 | \$ - | \$ - |
| SPECIAL ASSESSMENTS | - | 27,806,512 | 1,795,000 | - | - | 120,000 | - |
| LICENSES & PERMITS | 1,845,576 | 2,291,500 | - | - | 15,500 | 100,000 | - |
| INTER-GOVERNMENTAL | 13,707,744 | 23,207,018 | - | 650,000 | 31,910,959 | - | - |
| CHARGES FOR SERVICE | 3,790,321 | 17,006,558 | - | - | 103,132,287 | 35,829,810 | 18,750 |
| FINES & FORFEITS | 1,294,046 | 283,000 | - | - | 147,500 | - | - |
| INVESTMENT EARNINGS | 97,000 | 1,435,060 | 134,800 | 182,200 | 3,369,000 | 440,500 | 18,500 |
| DONATIONS / CONTRIBUTIONS | - | 597,990 | - | 5,000 | - | - | - |
| INTERFUND TRANSFERS | 769,802 | 32,440,690 | 2,010,000 | 2,465,585 | 139,542 | - | - |
| DEBT PROCEEDS | - | - | - | 3,442,500 | 40,000,000 | - | - |
| MISCELLANEOUS | - | 519,375 | - | 1,080 | 259,179 | 1,654,483 | - |
| TOTAL REVENUES | \$ 44,425,116 | \$ 148,075,406 | \$ 5,391,072 | \$ 6,946,365 | \$ 182,071,214 | \$ 38,144,793 | \$ 37,250 |
| EXPENDITURES: | | | | | | | |
| PERSONAL SERVICES | \$ 8,639,240 | \$ 66,745,659 | \$ - | \$ - | \$ 29,683,644 | \$ 10,664,787 | \$ - |
| OPERATION & MAINTENANCE | 4,191,912 | 52,325,475 | 86,048 | 45,362 | 40,660,239 | 28,784,629 | - |
| CAPITAL | 1,800 | 28,584,560 | - | 5,366,369 | 136,262,641 | 504,350 | - |
| DEBT SERVICE | - | 3,125,171 | 5,588,145 | - | 15,606,059 | - | - |
| INTERFUND TRANSFERS | 31,519,087 | 4,531,530 | - | - | 410,000 | 334,802 | 35,200 |
| TOTAL EXPENDITURES | \$ 44,352,039 | \$ 155,312,395 | \$ 5,674,193 | \$ 5,411,731 | \$ 222,622,583 | \$ 40,288,568 | \$ 35,200 |
| FUND BALANCE - ENDING | \$ 12,471,129 | \$ 61,506,923 | \$ 6,981,662 | \$ 1,803,855 | | | \$ 800,056 |
| WORKING CAPITAL NOT BUDGETED | | | | | - | - | |
| WORKING CAPITAL - ENDING | | | | | \$ 87,665,495 | \$ 15,262,165 | |
| LESS OPERATING RESERVE | | | | | 15,020,000 | 4,151,372 | |
| LESS BOND/LOAN RESERVE REQUIREMENTS | | | | | 5,255,000 | - | |
| AVAILABLE WORKING CAPITAL | | | | | \$ 67,390,495 | \$ 11,110,793 | |

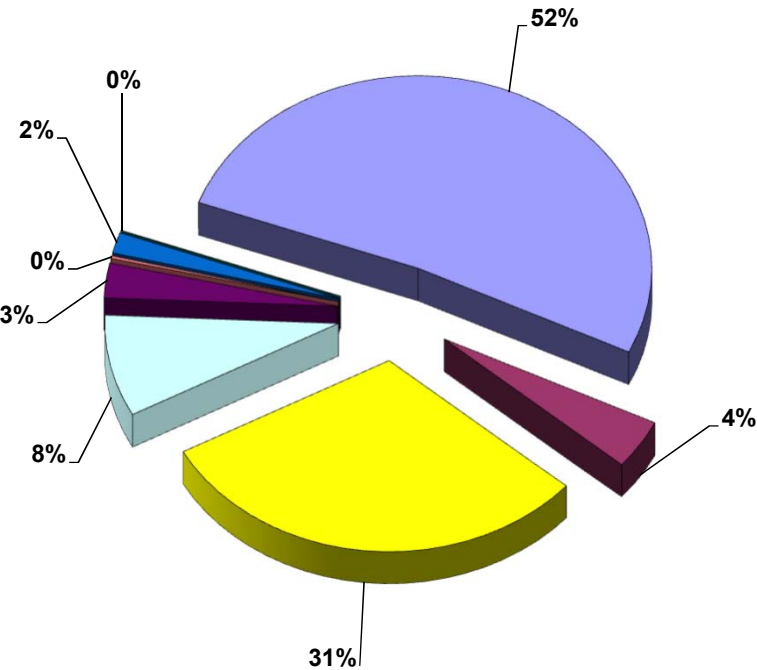
**SUMMARY
ALL FUNDS
OPERATING BUDGET
FY 24**

| | BUDGET FY 25 | BUDGET FY 24 | INCREASE (DECREASE) | ACTUAL FY 23 |
|-------------------------------------|-----------------|-----------------|------------------------|-----------------|
| FUND BALANCE - BEGINNING | \$ 89,473,975 | \$ 107,266,189 | \$ (17,792,214) | \$ 97,776,705 |
| WORKING CAPITAL - BEGINNING | \$ 145,622,804 | \$ 100,321,227 | \$ 45,301,577 | \$ 145,590,137 |
| REVENUES: | | | | |
| TAXES | \$ 70,156,849 | \$ 67,665,206 | \$ 2,491,643 | \$ 58,942,052 |
| SPECIAL ASSESSMENTS | 29,721,512 | 27,024,911 | 2,696,601 | 29,342,636 |
| LICENSES & PERMITS | 4,252,576 | 4,840,228 | (587,652) | 4,706,110 |
| INTER-GOVERNMENTAL | 69,475,721 | 51,943,579 | 17,532,142 | 48,396,991 |
| CHARGES FOR SERVICE | 159,777,726 | 141,410,385 | 18,367,341 | 139,861,709 |
| FINES & FORFEITS | 1,724,546 | 1,620,696 | 103,850 | 1,567,456 |
| INVESTMENT EARNINGS | 5,677,060 | 1,589,058 | 4,088,002 | 6,785,122 |
| DONATIONS / CONTRIBUTIONS | 602,990 | 437,000 | 165,990 | 501,270 |
| INTERFUND TRANSFERS | 37,825,619 | 29,280,853 | 8,544,766 | 40,955,593 |
| DEBT PROCEEDS | 43,442,500 | 16,123,900 | 27,318,600 | 1,710,593 |
| MISCELLANEOUS | 2,434,117 | 1,537,975 | 896,142 | 6,150,876 |
| TOTAL REVENUES | \$ 425,091,216 | \$ 343,473,791 | \$ 81,617,425 | \$ 338,920,408 |
| EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 115,733,330 | \$ 109,407,468 | \$ 6,325,862 | \$ 100,473,014 |
| OPERATION & MAINTENANCE | 126,093,665 | 116,166,572 | 9,927,093 | 99,130,615 |
| CAPITAL | 170,719,720 | 100,259,970 | 70,459,750 | 55,405,176 |
| DEBT SERVICE | 24,319,375 | 24,754,681 | (435,306) | 12,410,444 |
| INTERFUND TRANSFERS | 36,830,619 | 29,280,853 | 7,549,766 | 31,291,784 |
| TOTAL EXPENDITURES | \$ 473,696,709 | \$ 379,869,544 | \$ 93,827,165 | \$ 298,711,033 |
| FUND BALANCE - ENDING | \$ 83,563,626 | \$ 97,590,096 | \$ (14,026,470) | \$ 122,182,446 |
| WORKING CAPITAL NOT BUDGETED | - | - | - | (1,125,558) |
| WORKING CAPITAL - ENDING | \$ 102,927,660 | \$ 73,601,597 | \$ 29,326,063 | \$ 160,268,212 |
| LESS OPERATING RESERVE | 19,171,372 | 17,641,258 | 1,530,114 | 14,134,661 |
| LESS BOND/LOAN RESERVE REQUIREMENTS | 5,255,000 | 5,255,000 | - | 10,516,097 |
| AVAILABLE WORKING CAPITAL | \$ 78,501,288 | \$ 50,705,309 | \$ 27,795,979 | \$ 135,617,454 |

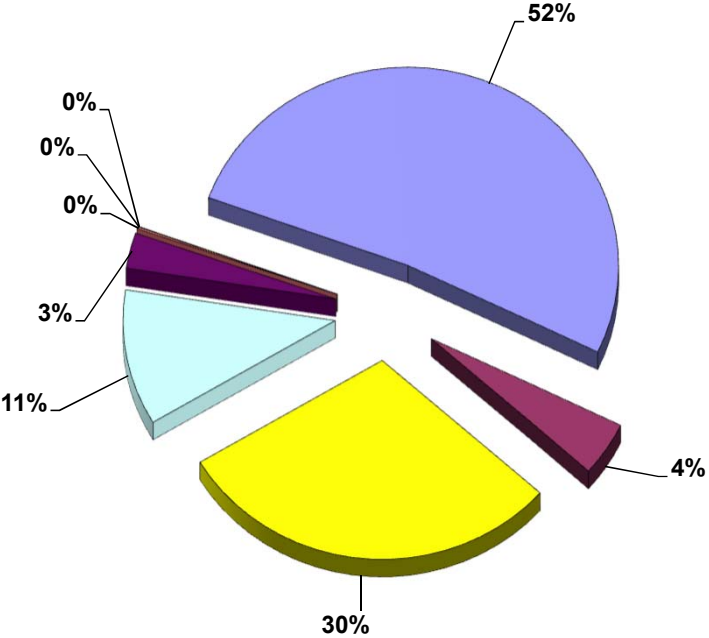
General Fund

General Fund Summary of Revenues

| <u>FY 25</u> | | <u>FY 24</u> |
|----------------------|---------------------|----------------------|
| \$ 22,920,627 | TAXES | \$ 23,004,702 |
| 1,845,576 | LICENSES & PERMITS | 1,974,028 |
| 13,707,744 | INTER-GOVERNMENTAL | 13,279,363 |
| 3,790,321 | CHARGES FOR SERVICE | 4,924,395 |
| 1,294,046 | FINES & FORFEITS | 1,294,046 |
| 97,000 | INVESTMENT EARNINGS | 65,000 |
| 769,802 | INTERFUND TRANSFERS | 10,600 |
| - | OTHER | - |
| <u>\$ 44,425,116</u> | <u>TOTAL</u> | <u>\$ 44,552,134</u> |



Fiscal Year 2025



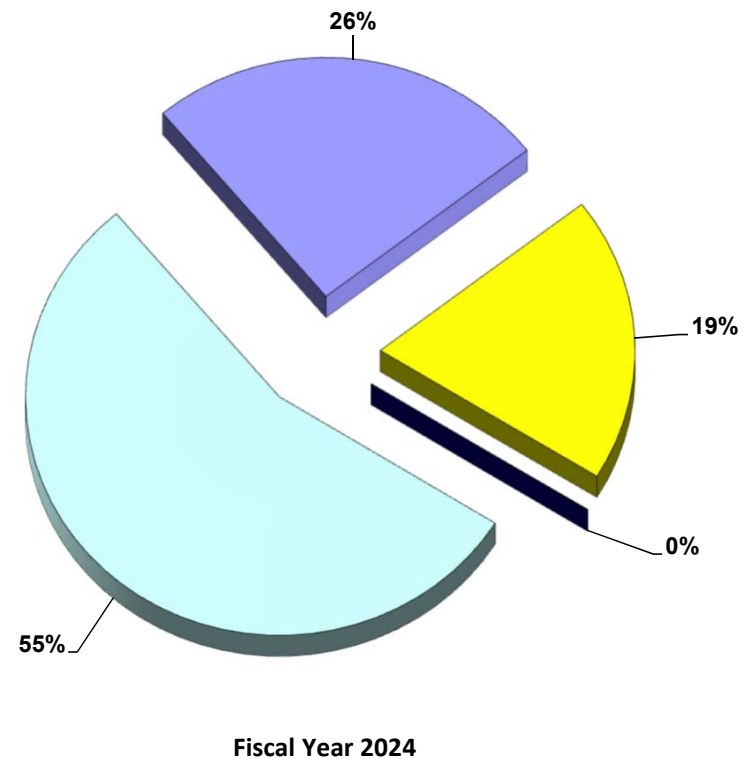
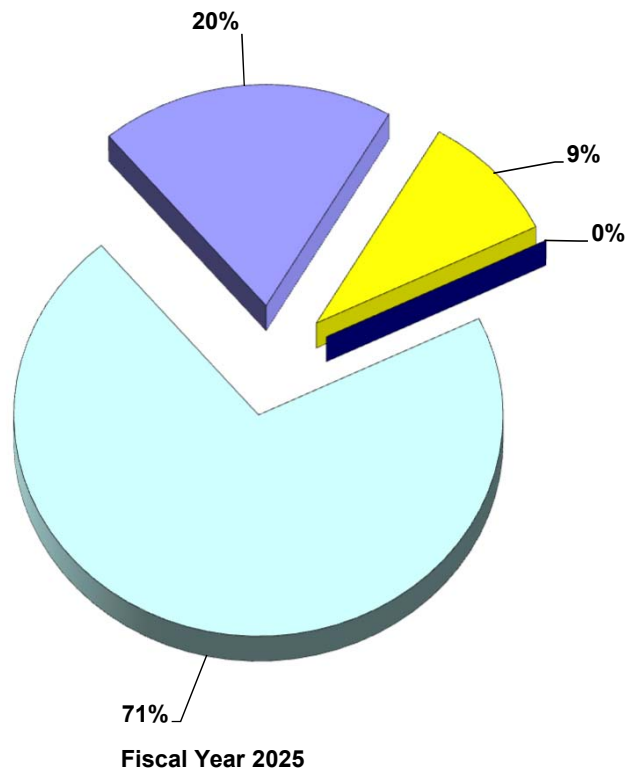
Fiscal Year 2024

General Fund Summary of Expenditures

| <u>FY 25</u> | |
|--------------|-------------------|
| \$ | 8,639,240 |
| | 4,191,912 |
| | 1,800 |
| | 31,519,087 |
| <u>\$</u> | <u>44,352,039</u> |

PERSONAL SERVICES
OPERATION & MAINTENANCE
CAPITAL
INTERFUND TRANSFERS
TOTAL

| <u>FY 24</u> | |
|--------------|-------------------|
| \$ | 11,789,018 |
| | 8,866,706 |
| | 19,345 |
| | 25,302,233 |
| <u>\$</u> | <u>45,977,302</u> |



**GENERAL OPERATING FUND
SUMMARY
OPERATING BUDGET
FY25**

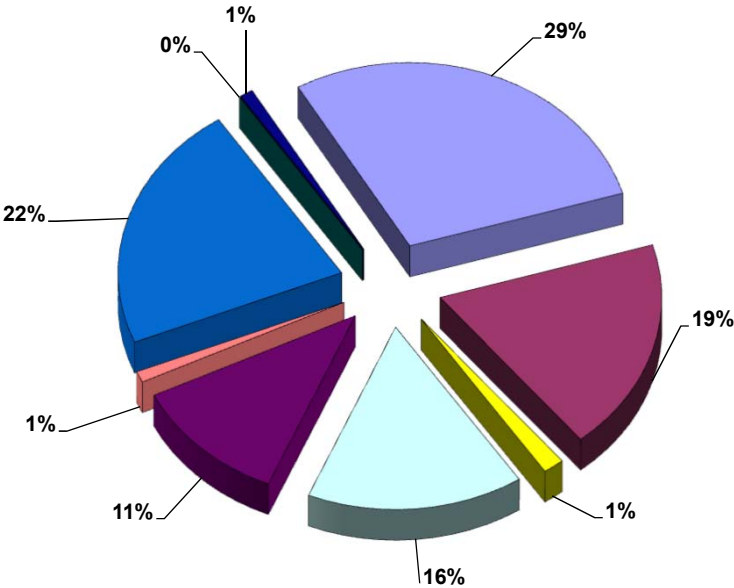
| | PROPOSED BUDGET FY 25 | APPROVED BUDGET FY 24 | INCREASE (DECREASE) | ACTUAL FY 23 |
|---------------------------------|--------------------------------------|--------------------------------------|--------------------------------|-------------------------|
| FUND BALANCE - BEGINNING | \$ 12,398,052 | \$ 14,247,913 | \$ (1,849,861) | \$ 11,579,301 |
| REVENUES: | | | | |
| TAXES | \$ 22,920,627 | \$ 23,004,702 | \$ (84,075) | \$ 19,195,911 |
| SPECIAL ASSESSMENTS | - | - | - | 17,005 |
| LICENSES & PERMITS | 1,845,576 | 1,974,028 | (128,452) | 1,986,222 |
| INTER-GOVERNMENTAL | 13,707,744 | 13,279,363 | 428,381 | 12,853,964 |
| CHARGES FOR SERVICE | 3,790,321 | 4,924,395 | (1,134,074) | 4,677,141 |
| FINES & FORFEITS | 1,294,046 | 1,294,046 | - | 1,152,957 |
| INVESTMENT EARNINGS | 97,000 | 65,000 | 32,000 | 139,063 |
| INTERFUND TRANSFERS | 769,802 | 10,600 | 759,202 | 19,303 |
| MISCELLANEOUS | - | - | - | 13,184 |
| TOTAL REVENUES | \$ 44,425,116 | \$ 44,552,134 | \$ (127,018) | \$ 40,054,750 |
| EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 8,639,240 | \$ 11,789,018 | \$ (3,149,778) | \$ 10,738,021 |
| OPERATION & MAINTENANCE | 4,191,912 | 8,866,706 | (4,674,794) | 3,855,832 |
| CAPITAL | 1,800 | 19,345 | (17,545) | 116,859 |
| INTERFUND TRANSFERS | 31,519,087 | 25,302,233 | 6,216,854 | 24,168,462 |
| TOTAL EXPENDITURES | \$ 44,352,039 | \$ 45,977,302 | \$ (1,625,263) | \$ 38,879,174 |
| FUND BALANCE - ENDING | \$ 12,471,129 | \$ 12,822,745 | \$ (351,616) | \$ 12,754,877 |

Special Revenue Funds

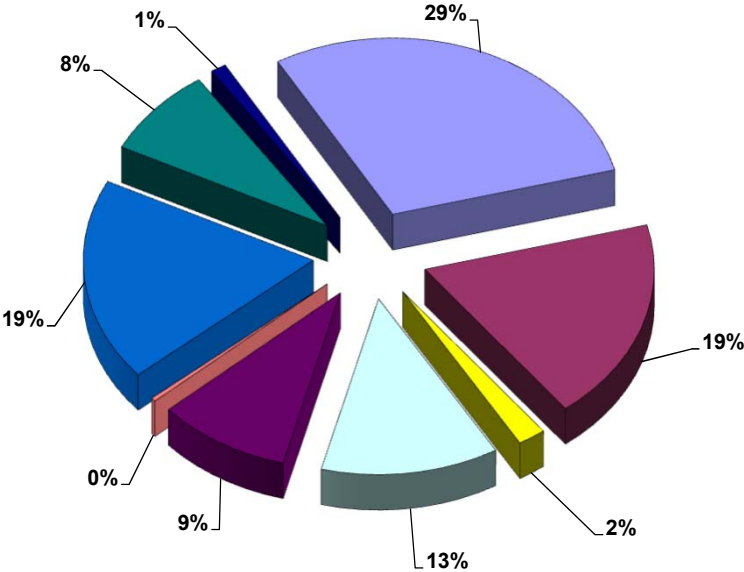
Special Revenue Funds

Summary of Revenues

| <u>FY 25</u> | | <u>FY 24</u> |
|-----------------------|---------------------|----------------------|
| \$ 42,487,703 | TAXES | \$ 40,047,100 |
| 27,806,512 | SPECIAL ASSESSMENTS | 25,424,911 |
| 2,291,500 | LICENSES & PERMITS | 2,690,700 |
| 23,207,018 | INTER-GOVERNMENTAL | 17,109,067 |
| 17,006,558 | CHARGES FOR SERVICE | 12,897,882 |
| 1,435,060 | INVESTMENT EARNINGS | 456,853 |
| 32,440,690 | INTERFUND TRANSFERS | 25,460,506 |
| - | DEBT PROCEEDS | 11,200,160 |
| 1,400,365 | <u>OTHER</u> | 1,565,460 |
| <u>\$ 148,075,406</u> | <u>TOTAL</u> | <u>\$136,852,639</u> |



Fiscal Year 2025

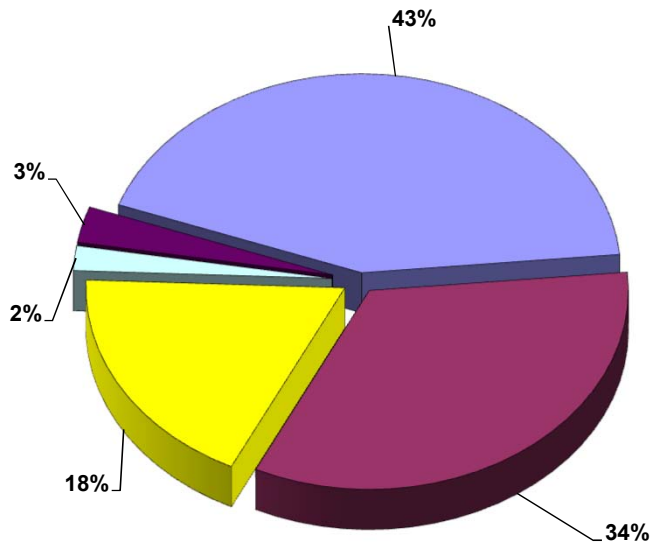


Fiscal Year 2024

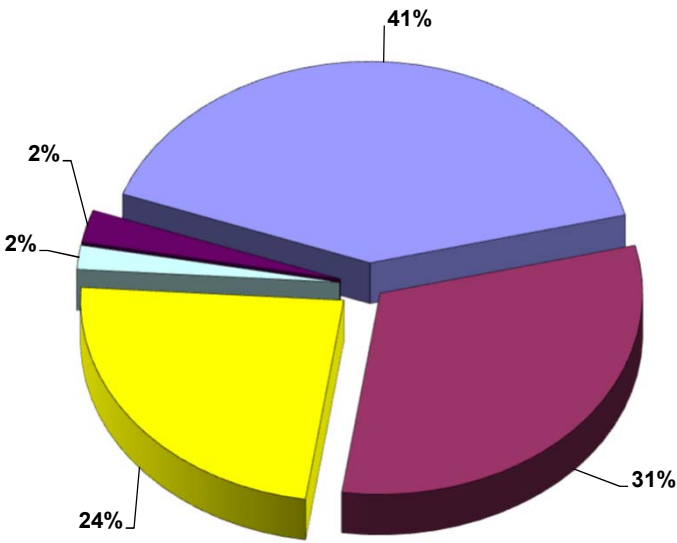
Special Revenue Funds

Summary of Expenditures

| <u>FY 25</u> | | <u>FY 24</u> |
|-----------------------|-------------------------|-----------------------|
| \$ 66,745,659 | PERSONAL SERVICES | \$ 59,080,514 |
| 52,325,475 | OPERATION & MAINTENANCE | 45,311,739 |
| 28,584,560 | CAPITAL | 34,462,533 |
| 3,125,171 | DEBT SERVICE | 2,802,054 |
| 4,531,530 | INTERFUND TRANSFERS | 3,791,941 |
| <u>\$ 155,312,395</u> | <u>TOTAL</u> | <u>\$ 145,448,781</u> |



Fiscal Year 2025



Fiscal Year 2024

**SPECIAL REVENUE FUNDS
SUMMARY
OPERATING BUDGET
FY 25**

| | PUBLIC SAFETY | SOUTH TAX INCREMENT | EAST TAX INCREMENT | NORTH 27th STREET TAX INCREMENT | GAS TAX | BUILDING INSPECTION | TRANSP. ENHANC. GRANT | STREET & TRAFFIC | FIRE PROGRAMS |
|---------------------------------|--------------------------|------------------------------------|-----------------------------------|--|---------------------|--------------------------------|--------------------------------------|---------------------------------|--------------------------|
| FUND BALANCE - BEGINNING | \$ 2,240,356 | \$ 6,852,830 | \$ 2,068,937 | \$ 3,522,374 | \$ 8,539,212 | \$ 3,664,667 | \$ - | \$ 5,803,492 | \$ 374,373 |
| REVENUE: | | | | | | | | | |
| TAXES | \$ 32,245,639 | \$ 4,318,168 | \$ 1,105,420 | \$ 2,627,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| SPECIAL ASSESSMENTS | - | - | - | - | - | - | - | - | - |
| LICENSES & PERMITS | 37,000 | - | - | - | - | 2,158,000 | - | - | - |
| INTER-GOVERNMENTAL | 3,757,267 | 292,587 | 171,479 | 266,796 | 4,542,352 | - | - | 520,000 | 69,875 |
| CHARGES FOR SERVICE | 3,171,309 | - | - | - | - | - | - | 11,188,500 | 22,000 |
| FINES & FORFEITS | 51,900 | - | - | - | - | - | - | - | - |
| INVESTMENT EARNINGS | 19,991 | 150,000 | 30,000 | 59,400 | 150,000 | 104,000 | - | 100,000 | 4,525 |
| CONTRIBUTIONS / DONATIONS | - | - | - | - | - | - | - | - | 18,000 |
| INTERFUND TRANSFERS | 21,801,891 | - | - | - | - | - | - | - | - |
| DEBT PROCEEDS | - | - | - | - | - | - | - | - | - |
| MISCELLANEOUS | 122,200 | - | - | - | - | - | - | 7,500 | 2,500 |
| TOTAL REVENUE | \$ 61,207,197 | \$ 4,760,755 | \$ 1,306,899 | \$ 2,953,196 | \$ 4,692,352 | \$ 2,262,000 | \$ - | \$ 11,816,000 | \$ 116,900 |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES | \$ 48,146,970 | \$ - | \$ - | \$ - | \$ 95,723 | \$ 1,700,135 | \$ - | \$ 5,034,353 | \$ 7,500 |
| OPERATION & MAINTENANCE | 10,440,814 | 4,456,334 | 1,171,886 | 1,661,560 | 366,844 | 750,764 | - | 5,240,168 | 150,000 |
| CAPITAL | 642,922 | 850,000 | 439,000 | 100,000 | 6,427,000 | 20,744 | - | 2,287,000 | - |
| DEBT SERVICE | 301,891 | 865,676 | 466,895 | 1,490,709 | - | - | - | - | - |
| INTERFUND TRANSFERS | 1,951,793 | 301,891 | - | 139,542 | - | - | - | 25,000 | - |
| TOTAL EXPENDITURES | \$ 61,484,390 | \$ 6,473,901 | \$ 2,077,781 | \$ 3,391,811 | \$ 6,889,567 | \$ 2,471,643 | \$ - | \$ 12,586,521 | \$ 157,500 |
| FUND BALANCE ENDING | \$ 1,963,163 | \$ 5,139,684 | \$ 1,298,055 | \$ 3,083,759 | \$ 6,341,997 | \$ 3,455,024 | \$ - | \$ 5,032,971 | \$ 333,773 |

**SPECIAL REVENUE FUNDS
SUMMARY
OPERATING BUDGET
FY 25**

| | EOC 9-1-1 | CITY COUNTY PLANNING | CITY ATTORNEY GRANTS | MUNCIPAL COURT GRANTS | ADMINI- STRATION GRANTS | POLICE PROGRAMS | CITY COUNTY LIBRARY | AMERICAN RESCUE PLAN FUND | COMMUNITY DEVELOPMENT GRANTS |
|---------------------------------|---------------------|----------------------------|----------------------------|-----------------------------|-------------------------------|--------------------|---------------------------|---------------------------------|------------------------------------|
| FUND BALANCE - BEGINNING | \$ 644,244 | \$ 988,330 | \$ 4,614 | \$ 2,384 | \$ - | \$ 794,842 | \$ 5,044,262 | \$ 884,504 | \$ 1,586,698 |
| REVENUE: | | | | | | | | | |
| TAXES | \$ - | \$ 642,650 | \$ - | \$ - | \$ - | \$ - | \$ 1,548,826 | \$ - | \$ - |
| SPECIAL ASSESSMENTS | - | - | - | - | - | - | - | - | - |
| LICENSES & PERMITS | - | 90,000 | - | - | - | - | - | - | - |
| INTER-GOVERNMENTAL | 1,112,010 | 1,499,281 | 270,000 | 523,826 | - | 380,000 | 1,861,922 | - | 2,169,623 |
| CHARGES FOR SERVICE | - | 383,075 | - | - | - | 294,706 | 15,370 | - | 15,000 |
| FINES & FORFEITS | - | - | 46,000 | - | - | 170,000 | 15,100 | - | - |
| INVESTMENT EARNINGS | 96,375 | 18,000 | - | - | - | 17,540 | 98,300 | 10,000 | 30,058 |
| CONTRIBUTIONS / DONATIONS | - | 20,000 | - | - | - | 50,000 | 93,490 | - | - |
| INTERFUND TRANSFERS | - | 100,000 | 310,693 | - | - | - | 1,392,818 | - | 69,285 |
| DEBT PROCEEDS | - | - | - | - | - | - | - | - | - |
| MISCELLANEOUS | 1,205 | - | - | - | - | - | 86,550 | - | 200,000 |
| TOTAL REVENUE | \$ 1,209,590 | \$ 2,753,006 | \$ 626,693 | \$ 523,826 | \$ - | \$ 912,246 | \$ 5,112,376 | \$ 10,000 | \$ 2,483,966 |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES | \$ 197,344 | \$ 1,587,763 | \$ 623,773 | \$ 213,618 | \$ - | \$ 502,316 | \$ 3,108,666 | \$ - | \$ 518,000 |
| OPERATION & MAINTENANCE | 1,225,683 | 1,195,211 | - | 310,208 | - | 312,000 | 2,007,408 | - | 1,735,908 |
| CAPITAL | - | - | - | - | - | - | - | - | - |
| DEBT SERVICE | - | - | - | - | - | - | - | - | - |
| INTERFUND TRANSFERS | - | 2,414 | - | - | - | - | 33,632 | - | - |
| TOTAL EXPENDITURES | \$ 1,423,027 | \$ 2,785,388 | \$ 623,773 | \$ 523,826 | \$ - | \$ 814,316 | \$ 5,149,706 | \$ - | \$ 2,253,908 |
| FUND BALANCE ENDING | \$ 430,807 | \$ 955,948 | \$ 7,534 | \$ 2,384 | \$ - | \$ 892,772 | \$ 5,006,932 | \$ 894,504 | \$ 1,816,756 |

**SPECIAL REVENUE FUNDS
SUMMARY
OPERATING BUDGET
FY 25**

| | PARK PROGRAMS | DOWNTOWN REVOLVING LOAN PGM | CEMETERY IMPROVE- MENT | BIKE PATH/ TRAIL DONATIONS | ANIMAL CONTROL DONATIONS | STREET MAINTENANCE DISTRICTS | STREET LIGHT MAINT DISTRICTS | STORM SEWER | PARK MAINT. DISTRICTS |
|---------------------------------|----------------------------|--|---------------------------------------|---|---|---|---|----------------------------|--------------------------------------|
| FUND BALANCE - BEGINNING | <u>\$ 2,260,353</u> | <u>\$ 1,918,036</u> | <u>\$ 61,127</u> | <u>\$ (66,612)</u> | <u>\$ 23,642</u> | <u>\$ 9,381,240</u> | <u>\$ 1,856,869</u> | <u>\$ 2,533,393</u> | <u>\$ 2,273,279</u> |
| REVENUE: | | | | | | | | | |
| TAXES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| SPECIAL ASSESSMENTS | - | - | - | - | - | 16,666,000 | 2,870,000 | 6,630,000 | 1,464,637 |
| LICENSES & PERMITS | - | - | - | - | - | - | - | 500 | - |
| INTER-GOVERNMENTAL | 1,000,000 | - | - | 4,730,000 | - | - | - | - | - |
| CHARGES FOR SERVICE | - | - | 20,000 | - | - | - | - | - | - |
| FINES & FORFEITS | - | - | - | - | - | - | - | - | - |
| INVESTMENT EARNINGS | 50,760 | 66,600 | 4,665 | 120 | 526 | 155,000 | 30,000 | 102,000 | 42,000 |
| CONTRIBUTIONS / DONATIONS | 142,500 | - | - | 200,000 | - | - | - | - | - |
| INTERFUND TRANSFERS | 5,000 | - | - | 669,703 | - | - | - | - | - |
| DEBT PROCEEDS | - | - | - | - | - | - | - | - | - |
| MISCELLANEOUS | - | 93,520 | - | - | - | - | - | 5,900 | - |
| TOTAL REVENUE | <u>\$ 1,198,260</u> | <u>\$ 160,120</u> | <u>\$ 24,665</u> | <u>\$ 5,599,823</u> | <u>\$ 526</u> | <u>\$ 16,821,000</u> | <u>\$ 2,900,000</u> | <u>\$ 6,738,400</u> | <u>\$ 1,506,637</u> |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| OPERATION & MAINTENANCE | 1,138,752 | 815,515 | - | - | - | 8,218,996 | 3,228,775 | 3,506,227 | 1,374,623 |
| CAPITAL | - | - | - | 5,545,000 | - | 6,654,000 | - | 3,897,000 | 200,000 |
| DEBT SERVICE | - | - | - | - | - | - | - | - | - |
| INTERFUND TRANSFERS | - | - | - | - | - | - | - | 1,015,000 | - |
| TOTAL EXPENDITURES | <u>\$ 1,138,752</u> | <u>\$ 815,515</u> | <u>\$ -</u> | <u>\$ 5,545,000</u> | <u>\$ -</u> | <u>\$ 14,872,996</u> | <u>\$ 3,228,775</u> | <u>\$ 8,418,227</u> | <u>\$ 1,574,623</u> |
| FUND BALANCE ENDING | <u>\$ 2,319,861</u> | <u>\$ 1,262,641</u> | <u>\$ 85,792</u> | <u>\$ (11,789)</u> | <u>\$ 24,168</u> | <u>\$ 11,329,244</u> | <u>\$ 1,528,094</u> | <u>\$ 853,566</u> | <u>\$ 2,205,293</u> |

**SPECIAL REVENUE FUNDS
SUMMARY
OPERATING BUDGET
FY 25**

| | PARK DISTRICT 1 | ARTERIAL STREET FEES | AMEND PARK | BALLFIELD STADIUM DONATIONS | ROAD MAINTENANCE DISTRICT | SIDEWALK HAZARD REPAIR | BALLPARK REPAIR FUND |
|---------------------------------|--------------------------------|-------------------------------------|-----------------------|--|--|---------------------------------------|-------------------------------------|
| FUND BALANCE - BEGINNING | \$ 3,918,784 | \$ - | \$ 220,173 | \$ 492,667 | \$ 24,301 | \$ 679,091 | \$ 151,450 |
| REVENUE: | | | | | | | |
| TAXES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| SPECIAL ASSESSMENTS | - | - | - | - | 2,875 | 173,000 | - |
| LICENSES & PERMITS | 6,000 | - | - | - | - | - | - |
| INTER-GOVERNMENTAL | 40,000 | - | - | - | - | - | - |
| CHARGES FOR SERVICE | 1,856,598 | - | 25,000 | - | - | 15,000 | - |
| FINES & FORFEITS | - | - | - | - | - | - | - |
| INVESTMENT EARNINGS | 74,000 | - | 5,000 | 10,300 | 500 | 2,000 | 3,400 |
| CONTRIBUTIONS / DONATIONS | 4,000 | - | - | 70,000 | - | - | - |
| INTERFUND TRANSFERS | 8,061,300 | - | - | - | - | - | 30,000 |
| DEBT PROCEEDS | - | - | - | - | - | - | - |
| MISCELLANEOUS | - | - | - | - | - | - | - |
| TOTAL REVENUE | \$ 10,041,898 | \$ - | \$ 30,000 | \$ 80,300 | \$ 3,375 | \$ 190,000 | \$ 33,400 |
| EXPENDITURES: | | | | | | | |
| PERSONAL SERVICES | \$ 5,009,498 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| OPERATION & MAINTENANCE | 2,549,746 | - | 235,964 | 10,855 | 501 | 190,000 | 30,733 |
| CAPITAL | 1,421,894 | - | - | 100,000 | - | - | - |
| DEBT SERVICE | - | - | - | - | - | - | - |
| INTERFUND TRANSFERS | 1,057,258 | - | 5,000 | - | - | - | - |
| TOTAL EXPENDITURES | \$ 10,038,396 | \$ - | \$ 240,964 | \$ 110,855 | \$ 501 | \$ 190,000 | \$ 30,733 |
| FUND BALANCE ENDING | \$ 3,922,286 | \$ - | \$ 9,209 | \$ 462,112 | \$ 27,175 | \$ 679,091 | \$ 154,117 |

**SPECIAL REVENUE FUNDS
SUMMARY
OPERATING BUDGET
FY 25**

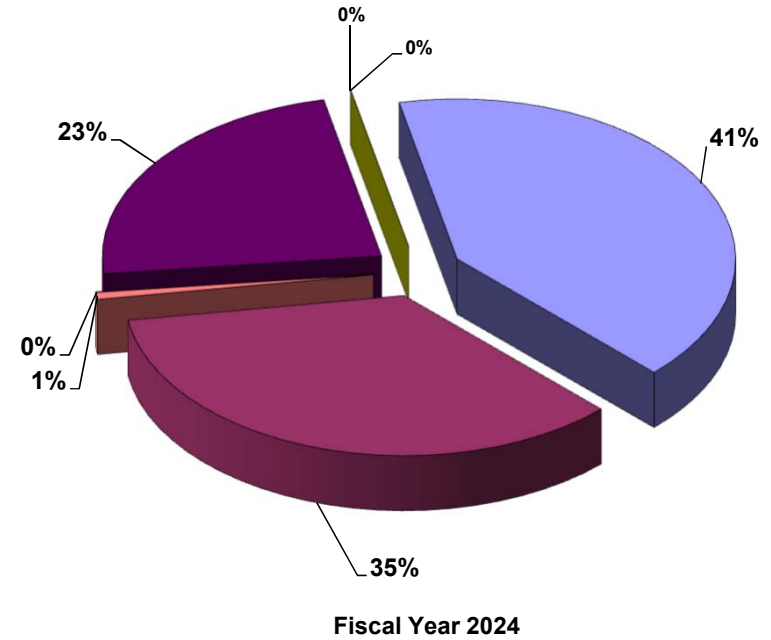
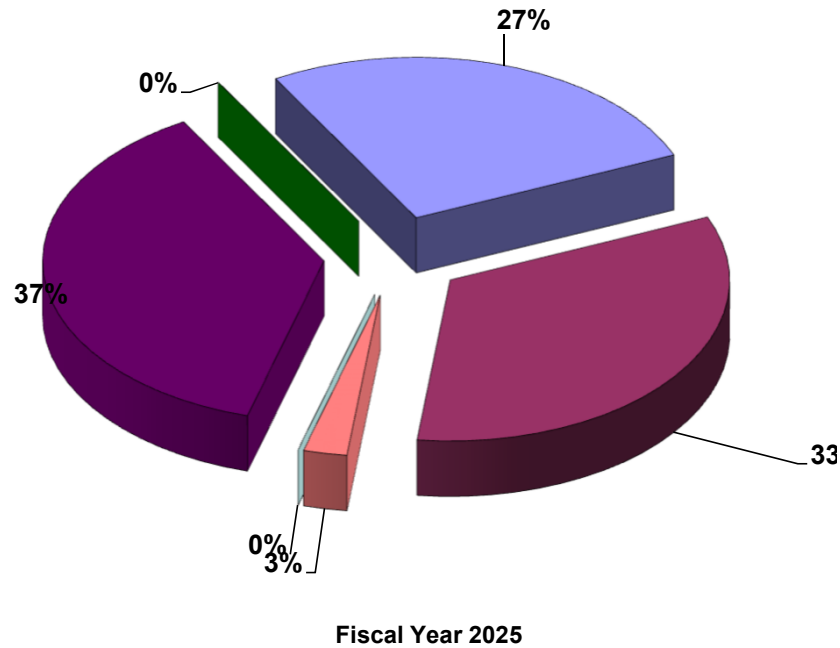
| | PROPOSED BUDGET FY 25 | APPROVED BUDGET FY 24 | INCREASE (DECREASE) | ACTUAL FY 23 |
|---------------------------------|--------------------------------------|--------------------------------------|--------------------------------|------------------------------|
| FUND BALANCE - BEGINNING | <u>\$ 68,743,912</u> | <u>\$ 60,147,770</u> | <u>\$ 8,596,142</u> | <u>\$ 70,752,148</u> |
| REVENUE: | | | | |
| TAXES | \$ 42,487,703 | \$ 40,047,100 | \$ 2,440,603 | \$ 35,235,552 |
| SPECIAL ASSESSMENTS | 27,806,512 | 25,424,911 | 2,381,601 | 27,712,577 |
| LICENSES & PERMITS | 2,291,500 | 2,690,700 | (399,200) | 2,620,142 |
| INTER-GOVERNMENTAL | 23,207,018 | 17,109,067 | 6,097,951 | 13,349,171 |
| CHARGES FOR SERVICE | 17,006,558 | 12,897,882 | 4,108,676 | 13,623,606 |
| FINES & FORFEITS | 283,000 | 215,800 | 67,200 | 331,234 |
| INVESTMENT EARNINGS | 1,435,060 | 456,853 | 978,207 | 2,946,404 |
| CONTRIBUTIONS / DONATIONS | 597,990 | 432,000 | 165,990 | 306,394 |
| INTERFUND TRANSFERS | 32,440,690 | 25,460,506 | 6,980,184 | 23,767,851 |
| DEBT PROCEEDS | - | 11,200,160 | (11,200,160) | 353,818 |
| MISCELLANEOUS | <u>519,375</u> | <u>917,660</u> | <u>(398,285)</u> | <u>1,798,744</u> |
| TOTAL REVENUE | <u>\$ 148,075,406</u> | <u>\$ 136,852,639</u> | <u>\$ 11,222,767</u> | <u>\$ 122,045,493</u> |
| EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 66,745,659 | \$ 59,080,514 | \$ 7,665,145 | \$ 54,718,458 |
| OPERATION & MAINTENANCE | 52,325,475 | 45,311,739 | 7,013,736 | 35,763,306 |
| CAPITAL | 28,584,560 | 34,462,533 | (5,877,973) | 15,073,823 |
| DEBT SERVICE | 3,125,171 | 2,802,054 | 323,117 | 4,759,202 |
| INTERFUND TRANSFERS | <u>4,531,530</u> | <u>3,791,941</u> | <u>739,589</u> | <u>5,936,043</u> |
| TOTAL EXPENDITURES | <u>\$ 155,312,395</u> | <u>\$ 145,448,781</u> | <u>\$ 9,863,614</u> | <u>\$ 116,250,832</u> |
| FUND BALANCE ENDING | <u>\$ 61,506,923</u> | <u>\$ 51,551,628</u> | <u>\$ 9,955,295</u> | <u>\$ 76,546,809</u> |

Debt Service Funds

Debt Service Funds

Summary of Revenues

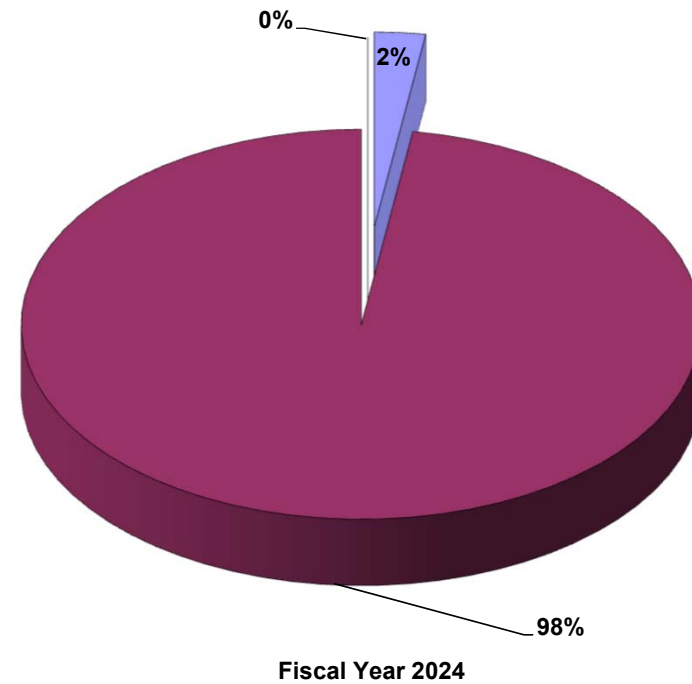
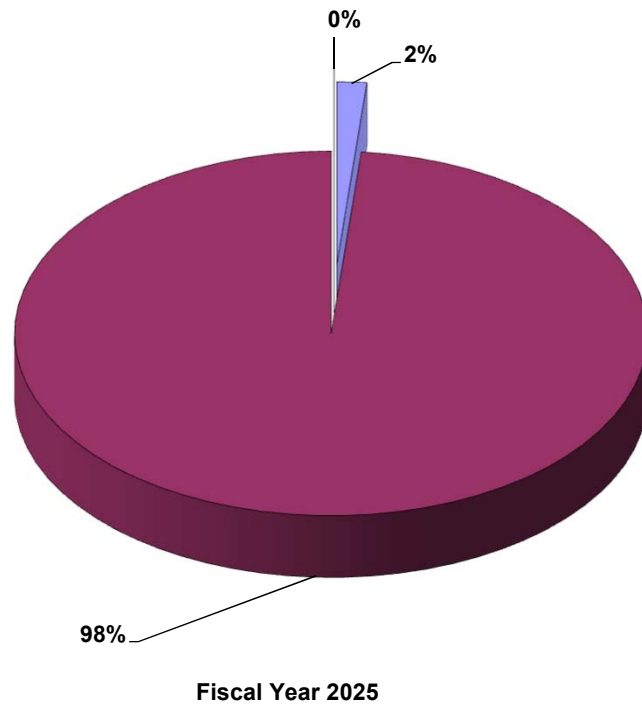
| <u>FY 25</u> | | <u>FY 24</u> |
|---------------------|---------------------|---------------------|
| \$ 1,451,272 | TAXES | \$ 1,769,299 |
| 1,795,000 | SPECIAL ASSESSMENTS | 1,515,000 |
| 134,800 | INVESTMENT EARNINGS | 30,250 |
| - | DONATIONS | - |
| 2,010,000 | INTERFUND TRANSFERS | 1,015,000 |
| - | DEBT PROCEEDS | - |
| - | MISCELLANEOUS | - |
| <u>\$ 5,391,072</u> | <u>TOTAL</u> | <u>\$ 4,329,549</u> |



Debt Service Funds

Summary of Expenditures

| <u>FY 25</u> | | <u>FY 24</u> |
|---------------------|-------------------------|---------------------|
| \$ 86,048 | OPERATION & MAINTENANCE | \$ 108,993 |
| 5,588,145 | DEBT SERVICE | 4,383,694 |
| - | INTERFUND TRANSFERS | - |
| <u>\$ 5,674,193</u> | TOTAL | <u>\$ 4,492,687</u> |



**DEBT SERVICE FUNDS
SUMMARY
OPERATING BUDGET
FY 25**

| | SPECIAL IMPROVEMENT DISTRICTS | CITY HALL | SERIES 2004A STREET IMPROVEMENTS | STORM SEWER | SIDEWALK & CURB DISTRICTS | SERIES 2015 BASEBALL FIELD REFUNDING | SERIES 2021 LIBRARY |
|---------------------------------|--|-------------------|---|------------------------|--|---|--------------------------------|
| FUND BALANCE - BEGINNING | \$ 1,913,449 | \$ - | \$ 370,270 | \$ 2,729,780 | \$ 679,091 | \$ 823,634 | \$ 748,559 |
| REVENUE: | | | | | | | |
| TAXES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 745,755 | \$ 705,517 |
| SPECIAL ASSESSMENTS | 1,020,000 | - | - | - | 775,000 | - | - |
| INVESTMENT EARNINGS | 100,000 | - | - | 24,300 | 5,000 | 1,000 | 4,500 |
| DONATIONS | - | - | - | - | - | - | - |
| INTERFUND TRANSFERS | - | 995,000 | - | 1,015,000 | - | - | - |
| TOTAL REVENUE | \$ 1,120,000 | \$ 995,000 | \$ - | \$ 1,039,300 | \$ 780,000 | \$ 746,755 | \$ 710,017 |
| EXPENDITURES: | | | | | | | |
| OPERATION & MAINTENANCE | \$ 43,600 | \$ - | \$ 8,951 | \$ 8,500 | \$ 13,800 | \$ 10,547 | \$ 650 |
| DEBT SERVICE | 1,076,500 | 995,000 | 350,175 | 995,095 | 670,000 | 736,600 | 764,775 |
| INTERFUND TRANSFERS | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 1,120,100 | \$ 995,000 | \$ 359,126 | \$ 1,003,595 | \$ 683,800 | \$ 747,147 | \$ 765,425 |
| FUND BALANCE ENDING | \$ 1,913,349 | \$ - | \$ 11,144 | \$ 2,765,485 | \$ 775,291 | \$ 823,242 | \$ 693,151 |

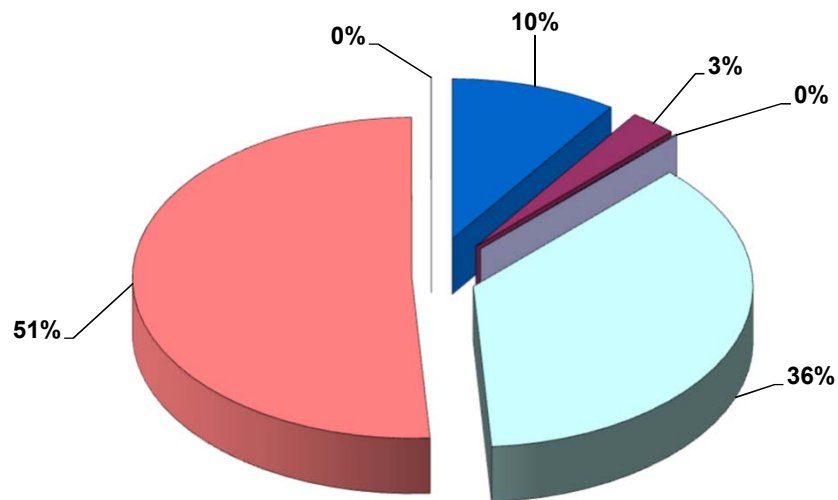
**DEBT SERVICE FUNDS
SUMMARY
OPERATING BUDGET
FY 25**

| | PROPOSED BUDGET FY 25 | APPROVED BUDGET FY 24 | INCREASE (DECREASE) | ACTUAL FY 23 |
|---------------------------------|--------------------------------------|--------------------------------------|--------------------------------|----------------------------|
| FUND BALANCE - BEGINNING | <u>\$ 7,264,783</u> | <u>\$ 6,208,568</u> | <u>\$ 1,056,215</u> | <u>\$ 6,520,291</u> |
| REVENUE: | | | | |
| TAXES | \$ 1,451,272 | \$ 1,769,299 | \$ (318,027) | \$ 1,742,930 |
| SPECIAL ASSESSMENTS | 1,795,000 | 1,515,000 | 280,000 | 1,526,674 |
| INVESTMENT EARNINGS | 134,800 | 30,250 | 104,550 | 98,059 |
| DONATIONS | - | - | - | - |
| INTERFUND TRANSFERS | <u>2,010,000</u> | <u>1,015,000</u> | <u>995,000</u> | <u>1,844,647</u> |
| TOTAL REVENUE | <u>\$ 5,391,072</u> | <u>\$ 4,329,549</u> | <u>\$ 1,061,523</u> | <u>\$ 5,212,310</u> |
| EXPENDITURES: | | | | |
| OPERATION & MAINTENANCE | \$ 86,048 | \$ 108,993 | \$ (22,945) | \$ 22,512 |
| DEBT SERVICE | 5,588,145 | 4,383,694 | 1,204,451 | 4,301,431 |
| INTERFUND TRANSFERS | <u>-</u> | <u>-</u> | <u>-</u> | <u>2</u> |
| TOTAL EXPENDITURES | <u>\$ 5,674,193</u> | <u>\$ 4,492,687</u> | <u>\$ 1,181,506</u> | <u>\$ 4,323,945</u> |
| FUND BALANCE ENDING | <u>\$ 6,981,662</u> | <u>\$ 6,045,430</u> | <u>\$ 936,232</u> | <u>\$ 7,408,656</u> |

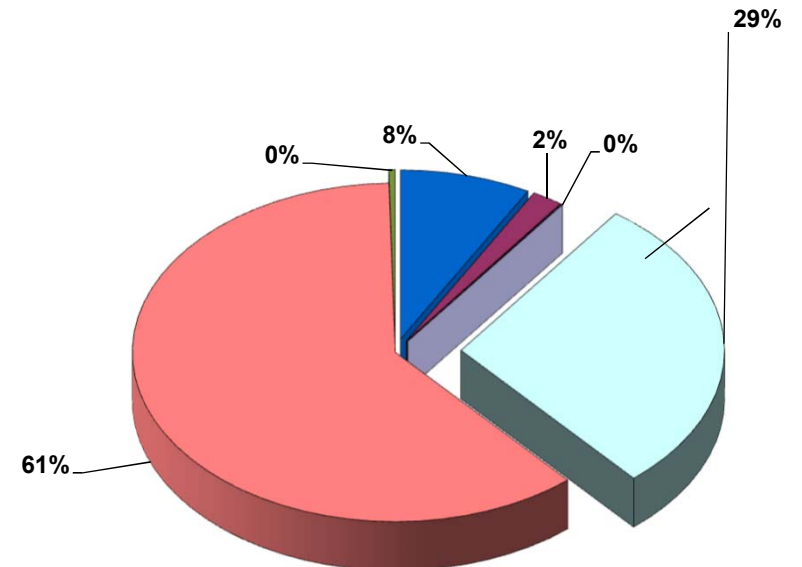
Capital Projects Funds

Capital Project Funds Summary of Revenues

| <u>FY 25</u> | | | <u>FY 24</u> |
|---------------------|---------------------|---------------------|--------------|
| \$ 650,000 | INTER-GOVERNMENTAL | \$ 650,000 | |
| 182,200 | INVESTMENT EARNINGS | 153,970 | |
| 5,000 | DONATIONS | 5,000 | |
| 2,465,585 | INTERFUND TRANSFERS | 2,308,884 | |
| 3,442,500 | DEBT PROCEEDS | 4,923,900 | |
| 1,080 | MISCELLANEOUS | 31,116 | |
| <u>\$ 6,746,365</u> | <u>TOTAL</u> | <u>\$ 8,072,870</u> | |



Fiscal Year 2025



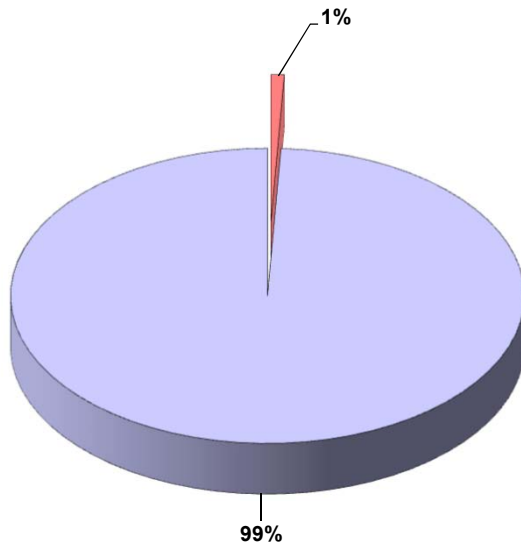
Fiscal Year 2024

Capital Project Funds Summary of Expenditures

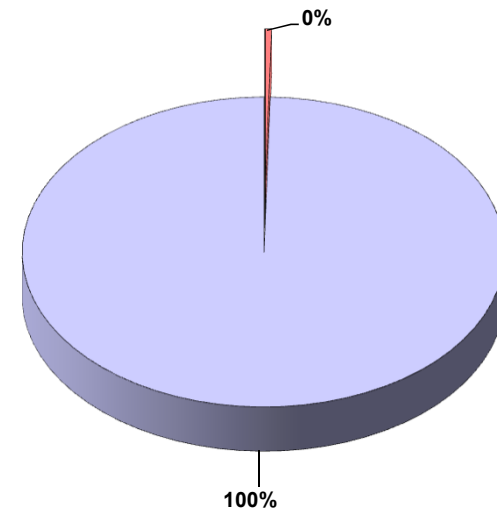
| | <u>FY 25</u> |
|----|------------------|
| \$ | 45,362 |
| | 5,366,369 |
| | - |
| \$ | <u>5,411,731</u> |

OPERATION & MAINTENANCE
CAPITAL
TRANSFERS
TOTAL

| | <u>FY 24</u> |
|----|-------------------|
| \$ | 88,185 |
| | 21,216,106 |
| | - |
| \$ | <u>21,304,291</u> |



Fiscal Year 2025



Fiscal Year 2024

**CAPITAL PROJECT FUNDS
SUMMARY
OPERATING BUDGET
FY 25**

| | URBAN RENEWAL PROP. ACQUIST. | SIDEWALK AND CURB DISTRICTS | SPECIAL IMPROVEMENT DISTRICTS | CITY HALL CONSTRUCTION | FIRE STATION CONSTR. | CAPITAL REPLACEMENT | DOG PARK CONSTRUCTION | PARK CONSTRUCTION |
|---------------------------------|------------------------------------|-----------------------------------|-------------------------------------|---------------------------|----------------------------|------------------------|--------------------------|----------------------|
| FUND BALANCE - BEGINNING | \$ 195,314 | \$ - | \$ - | \$ (6,831,386) | \$ 108,134 | \$ 6,718,273 | \$ 5,230 | \$ 73,656 |
| REVENUE: | | | | | | | | |
| TAXES | \$ - | \$ - | \$ - | \$ 200,000 | \$ - | \$ - | \$ - | \$ - |
| INTER-GOVERNMENTAL | - | - | - | 650,000 | - | - | - | - |
| INVESTMENT EARNINGS | 500 | - | - | 30,000 | 11,000 | 137,700 | - | 3,000 |
| DONATIONS | - | - | - | - | - | - | 5,000 | - |
| INTERFUND TRANSFERS | - | - | - | 100,000 | - | 2,365,585 | - | - |
| DEBT PROCEEDS | - | 1,635,000 | 1,807,500 | - | - | - | - | - |
| MISCELLANEOUS | - | - | - | - | - | 1,080 | - | - |
| TOTAL REVENUE | \$ 500 | \$ 1,635,000 | \$ 1,807,500 | \$ 980,000 | \$ 11,000 | \$ 2,504,365 | \$ 5,000 | \$ 3,000 |
| EXPENDITURES: | | | | | | | | |
| OPERATION & MAINTENANCE | \$ 13,381 | \$ - | \$ 25,000 | \$ - | \$ - | \$ 6,981 | \$ - | \$ - |
| CAPITAL | 7,000 | 1,635,000 | 1,782,500 | 995,000 | - | 941,869 | 5,000 | - |
| DEBT SERVICE | - | - | - | - | - | - | - | - |
| INTERFUND TRANSFERS | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 20,381 | \$ 1,635,000 | \$ 1,807,500 | \$ 995,000 | \$ - | \$ 948,850 | \$ 5,000 | \$ - |
| FUND BALANCE ENDING | \$ 175,433 | \$ - | \$ - | \$ (6,846,386) | \$ 119,134 | \$ 8,273,788 | \$ 5,230 | \$ 76,656 |

**CAPITAL PROJECT FUNDS
SUMMARY
OPERATING BUDGET
FY 25**

| | PROPOSED BUDGET FY 25 | APPROVED BUDGET FY 24 | INCREASE (DECREASE) | ACTUAL FY 23 |
|---------------------------------|--------------------------------------|--------------------------------------|--------------------------------|-----------------------------|
| FUND BALANCE - BEGINNING | <u>\$ 269,221</u> | <u>\$ 17,321,281</u> | <u>\$ (17,052,060)</u> | <u>\$ 6,722,066</u> |
| REVENUE: | | | | |
| TAXES | \$ 200,000 | \$ 200,000 | \$ - | \$ - |
| INTER-GOVERNMENTAL | 650,000 | 650,000 | - | - |
| INVESTMENT EARNINGS | 182,200 | 153,970 | 28,230 | 307,006 |
| DONATIONS | 5,000 | 5,000 | - | 68,500 |
| INTERFUND TRANSFERS | 2,465,585 | 2,308,884 | 156,701 | 14,197,208 |
| DEBT PROCEEDS | 3,442,500 | 4,923,900 | (1,481,400) | 1,710,593 |
| MISCELLANEOUS | <u>1,080</u> | <u>31,116</u> | <u>(30,036)</u> | <u>61,451</u> |
| TOTAL REVENUE | <u>\$ 6,946,365</u> | <u>\$ 8,272,870</u> | <u>\$ (1,326,505)</u> | <u>\$ 16,344,758</u> |
| EXPENDITURES: | | | | |
| OPERATION & MAINTENANCE | \$ 45,362 | \$ 88,185 | \$ (42,823) | \$ 448,460 |
| CAPITAL | 5,366,369 | 21,216,106 | (15,849,737) | 1,491,599 |
| DEBT SERVICE | - | - | - | - |
| INTERFUND TRANSFERS | <u>-</u> | <u>-</u> | <u>-</u> | <u>2,456</u> |
| TOTAL EXPENDITURES | <u>\$ 5,411,731</u> | <u>\$ 21,304,291</u> | <u>\$ (15,892,560)</u> | <u>\$ 1,942,515</u> |
| FUND BALANCE ENDING | <u>\$ 1,803,855</u> | <u>\$ 4,289,860</u> | <u>\$ (2,486,005)</u> | <u>\$ 21,124,309</u> |

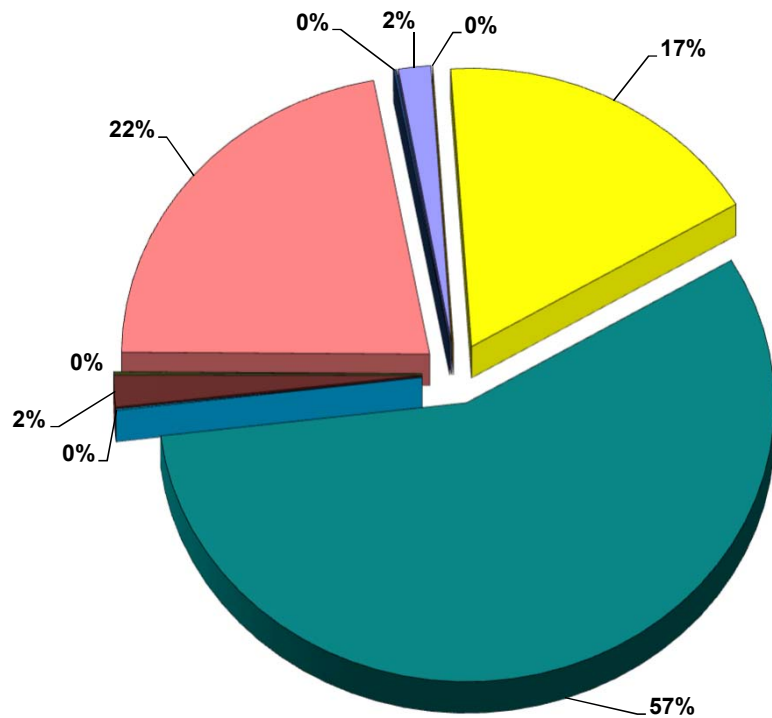
Enterprise Funds

Enterprise Funds Summary of Revenues

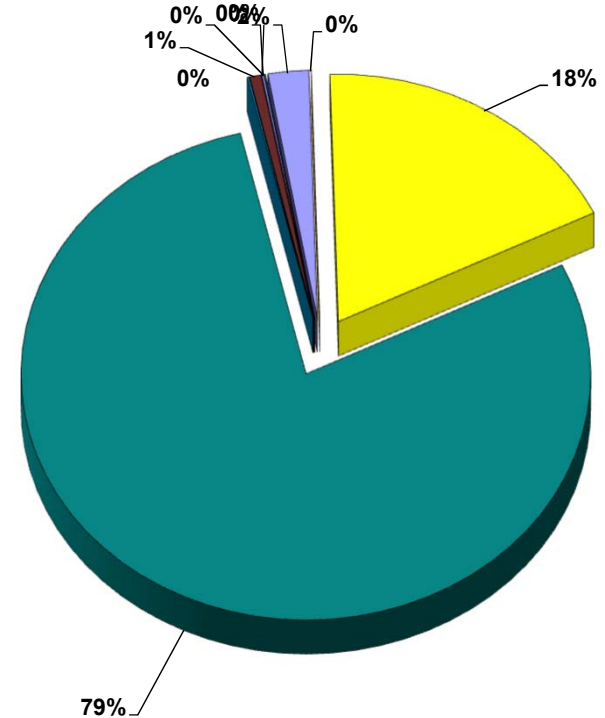
| | <u>FY 25</u> |
|----|-----------------------|
| \$ | 3,097,247 |
| | - |
| | 31,910,959 |
| | 103,132,287 |
| | 147,500 |
| | 3,369,000 |
| | 139,542 |
| | 40,000,000 |
| | 259,179 |
| | <u>\$ 182,055,714</u> |

| |
|---------------------|
| TAXES |
| SPECIAL ASSESSMENTS |
| INTER-GOVERNMENTAL |
| CHARGES FOR SERVICE |
| FINES & FORFEITS |
| INVESTMENT EARNINGS |
| INTERFUND TRANSFERS |
| DEBT PROCEEDS |
| MISCELLANEOUS |
| TOTAL |

| | <u>FY 24</u> |
|----|-----------------------|
| \$ | 2,644,105 |
| | - |
| | 20,905,149 |
| | 90,100,176 |
| | 110,850 |
| | 737,985 |
| | 130,000 |
| | - |
| | 89,039 |
| | <u>\$ 114,717,304</u> |



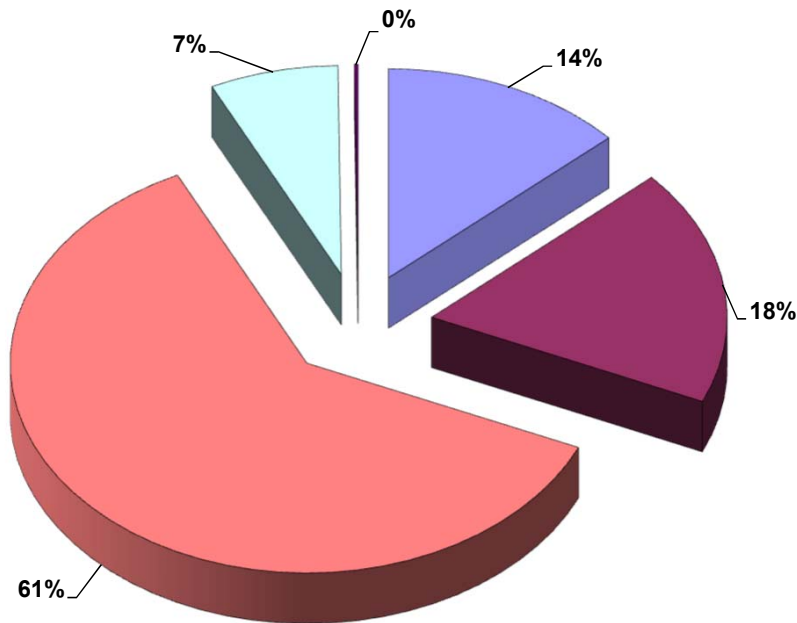
Fiscal Year 2025



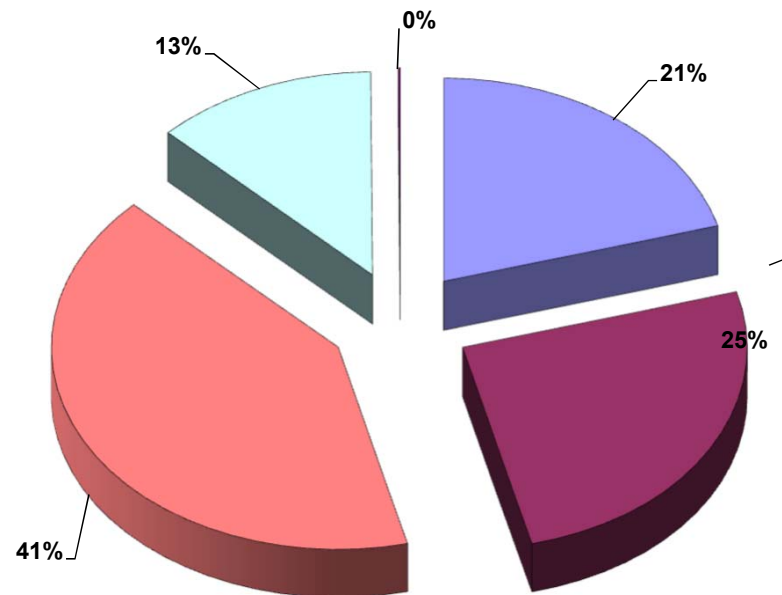
Fiscal Year 2024

Enterprise Funds Summary of Expenses

| <u>FY 25</u> | | <u>FY 24</u> |
|-----------------------|-------------------------|-----------------------|
| \$ 29,683,644 | PERSONAL SERVICES | \$ 28,592,210 |
| 40,660,239 | OPERATION & MAINTENANCE | 35,463,312 |
| 136,262,641 | CAPITAL | 57,289,293 |
| 15,606,059 | DEBT SERVICE | 17,418,933 |
| 410,000 | INTERFUND TRANSFERS | 143,743 |
| <u>\$ 222,622,583</u> | <u>TOTAL</u> | <u>\$ 138,907,491</u> |



Fiscal Year 2025



Fiscal Year 2024

**ENTERPRISE FUNDS
SUMMARY
OPERATING BUDGET
FY 25**

| | WATER | WASTE- WATER | PARKING | SOLID WASTE | AIRPORT | TRANSIT |
|--|------------------------------|-----------------------------|----------------------------|-----------------------------|-----------------------------|----------------------------|
| WORKING CAPITAL -BEGINNING | <u>\$ 62,571,001</u> | <u>\$ 17,735,796</u> | <u>\$ 1,627,232</u> | <u>\$ 10,189,268</u> | <u>\$ 30,124,481</u> | <u>\$ 5,969,086</u> |
| REVENUE: | | | | | | |
| TAXES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,097,247 |
| LICENSES & PERMITS | - | - | 15,500 | - | - | - |
| INTER-GOVERNMENTAL | 13,832,473 | - | - | - | 13,597,425 | 4,481,061 |
| CHARGES FOR SERVICE | 35,081,000 | 26,628,600 | 2,340,020 | 23,685,000 | 14,634,424 | 763,243 |
| FINES & FORFEITS | - | - | 147,500 | - | - | - |
| INVESTMENT EARNINGS | 1,678,000 | 505,000 | 30,000 | 497,000 | 520,000 | 139,000 |
| INTERFUND TRANSFERS | - | - | 139,542 | - | - | - |
| DEBT PROCEEDS | 40,000,000 | - | - | - | - | - |
| MISCELLANEOUS | 15,000 | - | - | - | 228,480 | 15,699 |
| TOTAL REVENUE | <u>\$ 90,606,473</u> | <u>\$ 27,133,600</u> | <u>\$ 2,672,562</u> | <u>\$ 24,182,000</u> | <u>\$ 28,980,329</u> | <u>\$ 8,496,250</u> |
| EXPENSES: | | | | | | |
| PERSONAL SERVICES | \$ 5,233,906 | \$ 4,728,145 | \$ 773,189 | \$ 7,551,689 | \$ 5,568,098 | \$ 5,828,617 |
| OPERATION & MAINTENANCE | 14,705,731 | 7,815,935 | 1,029,278 | 10,552,208 | 4,564,664 | 1,992,423 |
| CAPITAL | 93,983,050 | 14,534,740 | 207,720 | 7,565,000 | 19,203,131 | 769,000 |
| DEBT SERVICE | 7,796,000 | 5,331,000 | 255,783 | 1,565,000 | 658,276 | - |
| INTERFUND TRANSFERS | - | - | - | 410,000 | - | - |
| TOTAL EXPENSES | <u>\$ 121,718,687</u> | <u>\$ 32,409,820</u> | <u>\$ 2,265,970</u> | <u>\$ 27,643,897</u> | <u>\$ 29,994,169</u> | <u>\$ 8,590,040</u> |
| WORKING CAPITAL NOT BUDGETED | | | | | | |
| WORKING CAPITAL - ENDING | <u>\$ 31,458,787</u> | <u>\$ 12,459,576</u> | <u>\$ 2,033,824</u> | <u>\$ 6,727,371</u> | <u>\$ 29,110,641</u> | <u>\$ 5,875,296</u> |
| LESS OPERATING RESERVE | <u>5,400,000</u> | <u>2,260,000</u> | <u>290,000</u> | <u>4,070,000</u> | <u>1,700,000</u> | <u>1,300,000</u> |
| LESS BOND/LOAN RESERVE REQUIREMENTS | <u>1,385,000</u> | <u>1,445,000</u> | <u>-</u> | <u>-</u> | <u>2,425,000</u> | <u>-</u> |
| AVAILABLE WORKING CAPITAL | <u>\$ 24,673,787</u> | <u>\$ 8,754,576</u> | <u>\$ 1,743,824</u> | <u>\$ 2,657,371</u> | <u>\$ 24,985,641</u> | <u>\$ 4,575,296</u> |

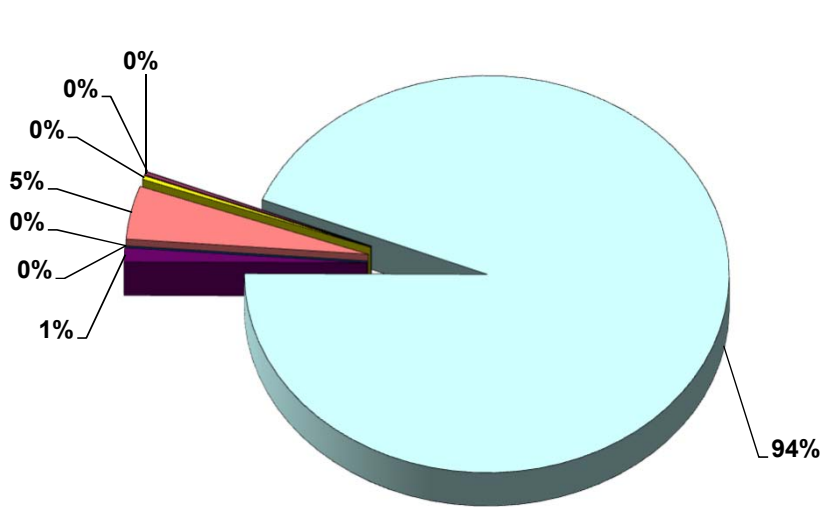
**ENTERPRISE FUNDS
SUMMARY
OPERATING BUDGET
FY 25**

| | PROPOSED BUDGET FY 25 | APPROVED BUDGET FY 24 | INCREASE (DECREASE) | ACTUAL FY 23 |
|--|--------------------------------------|--------------------------------------|--------------------------------|------------------------------|
| WORKING CAPITAL -BEGINNING | <u>\$ 128,216,864</u> | <u>\$ 84,799,113</u> | <u>\$ 43,417,751</u> | <u>\$ 128,498,451</u> |
| REVENUE: | | | | |
| TAXES | \$ 3,097,247 | \$ 2,644,105 | \$ 453,142 | \$ 2,567,659 |
| LICENSES & PERMITS | 15,500 | 35,000 | (19,500) | - |
| INTER-GOVERNMENTAL | 31,910,959 | 20,905,149 | 11,005,810 | 20,770,075 |
| CHARGES FOR SERVICE | 103,132,287 | 90,100,176 | 13,032,111 | 91,311,320 |
| FINES & FORFEITS | 147,500 | 110,850 | 36,650 | 147,372 |
| INVESTMENT EARNINGS | 3,369,000 | 737,985 | 2,631,015 | 3,062,804 |
| INTERFUND TRANSFERS | 139,542 | 130,000 | 9,542 | 175,978 |
| DEBT PROCEEDS | 40,000,000 | - | 40,000,000 | - |
| MISCELLANEOUS | <u>259,179</u> | <u>89,039</u> | <u>170,140</u> | <u>4,173,796</u> |
| TOTAL REVENUE | <u>\$ 182,071,214</u> | <u>\$ 114,752,304</u> | <u>\$ 67,318,910</u> | <u>\$ 122,214,842</u> |
| EXPENSES: | | | | |
| PERSONAL SERVICES | \$ 29,683,644 | \$ 28,592,210 | \$ 1,091,434 | \$ 27,391,721 |
| OPERATION & MAINTENANCE | 40,660,239 | 35,463,312 | 5,196,927 | 34,615,419 |
| CAPITAL | 136,262,641 | 57,289,293 | 78,973,348 | 39,608,471 |
| DEBT SERVICE | 15,606,059 | 17,418,933 | (1,812,874) | 3,349,811 |
| INTERFUND TRANSFERS | <u>410,000</u> | <u>143,743</u> | <u>266,257</u> | <u>1,616</u> |
| TOTAL EXPENSES | <u>\$ 222,622,583</u> | <u>\$ 138,907,491</u> | <u>\$ 83,715,092</u> | <u>\$ 104,967,038</u> |
| WORKING CAPITAL NOT BUDGETED | | | | (5,956,964) |
| WORKING CAPITAL - ENDING | \$ 87,665,495 | \$ 60,643,926 | \$ 27,021,569 | \$ 139,789,291 |
| LESS OPERATING RESERVE | 15,020,000 | 13,707,000 | 1,313,000 | 8,934,147 |
| LESS BOND/LOAN RESERVE REQUIREMENTS | <u>5,255,000</u> | <u>5,255,000</u> | <u>-</u> | <u>10,516,097</u> |
| AVAILABLE WORKING CAPITAL | <u>\$ 67,390,495</u> | <u>\$ 41,681,926</u> | <u>\$ 25,708,569</u> | <u>\$ 120,339,047</u> |

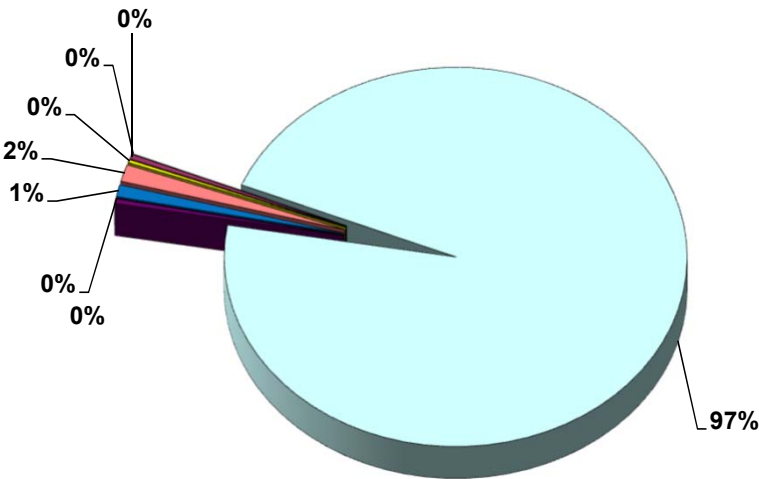
Internal Service Funds

Internal Service Fund Summary of Revenues

| FY 25 | | | FY 24 | |
|-------|------------|----------------------|-------|------------|
| \$ | 120,000 | SPECIAL ASSESSMENTS | \$ | 85,000 |
| | 100,000 | LICENSES AND PERMITS | | 140,500 |
| | - | INTER-GOVERNMENTAL | | - |
| | 35,829,810 | CHARGES FOR SERVICE | | 33,472,182 |
| | 440,500 | INVESTMENT EARNINGS | | 137,300 |
| | - | INTERFUND TRANSFERS | | 356,894 |
| | 1,654,483 | MISCELLANEOUS | | 500,000 |
| \$ | 38,144,793 | TOTAL | \$ | 34,691,876 |



Fiscal Year 2025



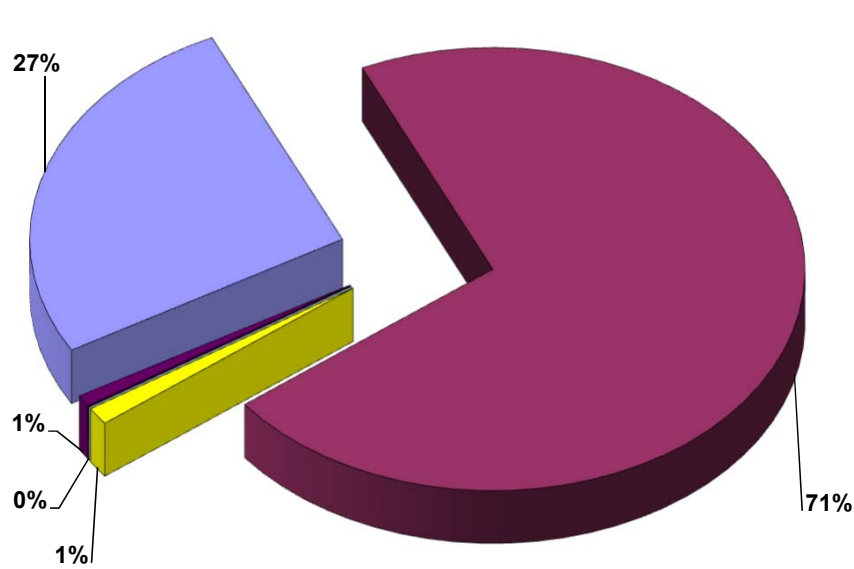
Fiscal Year 2024

Internal Service Fund Summary of Expenses

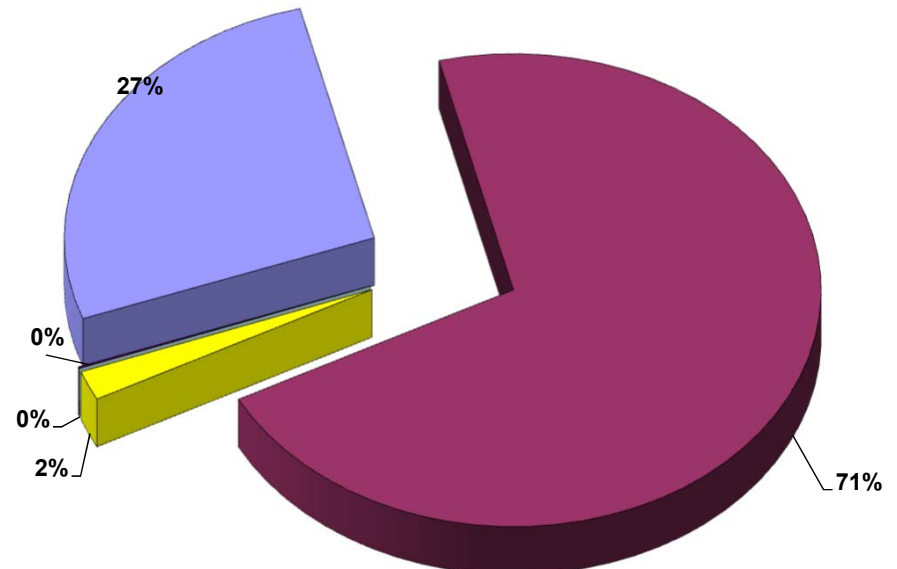
| <u>FY 25</u> |
|----------------------|
| \$ 10,664,787 |
| 28,784,629 |
| 504,350 |
| - |
| 334,802 |
| <u>\$ 40,288,568</u> |

| |
|----------------------------|
| PERSONAL SERVICES |
| OPERATION & MAINTENANCE |
| CAPITAL |
| DEBT SERVICE |
| <u>INTERFUND TRANSFERS</u> |
| TOTAL |

| <u>FY 24</u> |
|----------------------|
| \$ 9,945,726 |
| 26,525,212 |
| 747,044 |
| - |
| 38,367 |
| <u>\$ 37,256,349</u> |



Fiscal Year 2025



Fiscal Year 2024

**INTERNAL SERVICE FUNDS
SUMMARY
OPERATING BUDGET
FY 25**

| | FLEET SERVICES | CENTRAL SERVICES | INFORMATION TECHNOLOGY | CITY HEALTH BENEFITS | CENTRAL TELEPHONE | RADIO COMMUNICATIONS | PROPERTY INSURANCE | FACILITIES MANAGEMENT |
|--|---------------------------|-----------------------------|-----------------------------------|---------------------------------|------------------------------|---------------------------------|-------------------------------|----------------------------------|
| WORKING CAPITAL - BEGINNING | \$ 2,842,243 | \$ 230,191 | \$ 873,502 | \$ 7,208,819 | \$ 350,730 | \$ 535,443 | \$ 45,907 | \$ 4,363,199 |
| REVENUE: | | | | | | | | |
| SPECIAL ASSESSMENTS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| LICENSES & PERMITS | - | - | - | - | - | - | - | - |
| INTER-GOVERNMENTAL | - | - | - | - | - | - | - | - |
| CHARGES FOR SERVICE | 3,523,174 | 113,427 | 4,018,763 | 14,247,000 | 471,799 | 218,096 | 4,993,742 | 891,847 |
| INVESTMENT EARNINGS | 48,000 | 5,300 | 25,000 | 239,000 | 8,200 | 16,000 | 6,700 | 69,300 |
| INTERFUND TRANSFERS | - | - | - | - | - | - | - | - |
| MISCELLANEOUS | - | - | 500 | - | - | - | - | 1,653,983 |
| TOTAL REVENUE | \$ 3,571,174 | \$ 118,727 | \$ 4,044,263 | \$ 14,486,000 | \$ 479,999 | \$ 234,096 | \$ 5,000,442 | \$ 2,615,130 |
| EXPENSES: | | | | | | | | |
| PERSONAL SERVICES | \$ 1,717,262 | \$ - | \$ 2,543,266 | \$ 55,000 | \$ 203,927 | \$ - | \$ 125,668 | \$ 834,389 |
| OPERATION & MAINTENANCE | 608,685 | 99,790 | 1,494,995 | 18,449,012 | 276,039 | 392,450 | 4,168,577 | 1,269,906 |
| CAPITAL | - | - | 42,000 | - | - | - | - | 320,000 |
| DEBT SERVICE | - | - | - | - | - | - | - | - |
| INTERFUND TRANSFERS | 81,931 | - | - | - | - | - | - | 252,871 |
| TOTAL EXPENSES | \$ 2,407,878 | \$ 99,790 | \$ 4,080,261 | \$ 18,504,012 | \$ 479,966 | \$ 392,450 | \$ 4,294,245 | \$ 2,677,166 |
| WORKING CAPITAL- ENDING | \$ 4,005,539 | \$ 249,128 | \$ 837,504 | \$ 3,190,807 | \$ 350,763 | \$ 377,089 | \$ 752,104 | \$ 4,301,163 |
| WORKING CAPITAL NOT BUDGETED | - | - | - | - | - | - | - | - |
| LESS RESERVED/DESIGNATED | 860,600 | - | 1,009,565 | - | 38,397 | - | 1,374,158 | 214,173 |
| UNDESIGNATED WORKING CAPITAL BALANCE ENDING | \$ 3,144,939 | \$ 249,128 | \$ (172,061) | \$ 3,190,807 | \$ 312,366 | \$ 377,089 | \$ (622,054) | \$ 4,086,990 |

**INTERNAL SERVICE FUNDS
SUMMARY
OPERATING BUDGET
FY 25**

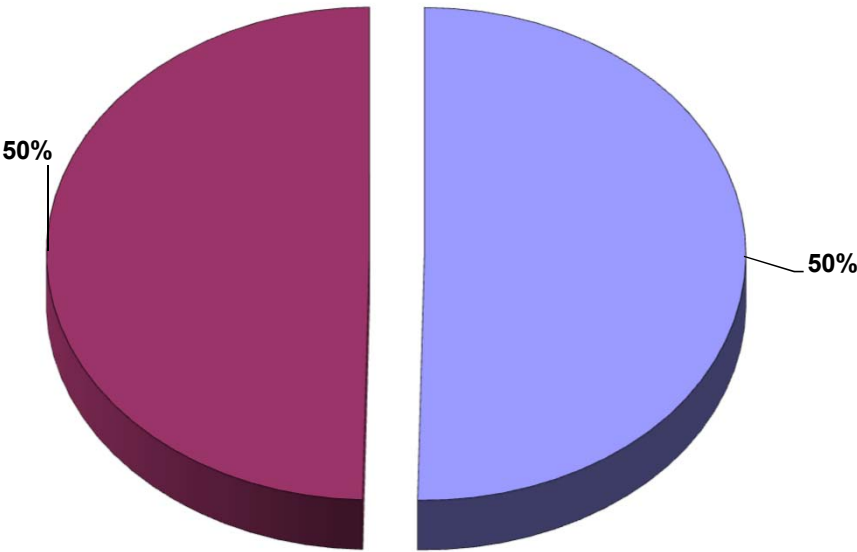
| | PUBLIC WORKS ADMINISTRATION | PUBLIC WORKS ENGINEERING | PROPOSED BUDGET FY 25 | APPROVED BUDGET FY 24 | INCREASE (DECREASE) | ACTUAL FY 23 |
|--|--|-------------------------------------|--------------------------------------|--------------------------------------|--------------------------------|-------------------------|
| WORKING CAPITAL - BEGINNING | \$ 1,044,603 | \$ (88,697) | \$ 17,405,940 | \$ 15,522,114 | \$ 1,883,826 | \$ 17,091,686 |
| REVENUE: | | | | | | |
| SPECIAL ASSESSMENTS | \$ - | \$ 120,000 | \$ 120,000 | \$ 85,000 | \$ 35,000 | \$ 86,380 |
| LICENSES & PERMITS | - | 100,000 | 100,000 | 140,500 | (40,500) | 99,746 |
| INTER-GOVERNMENTAL | - | - | - | - | - | 751,917 |
| CHARGES FOR SERVICE | 3,114,119 | 4,237,843 | 35,829,810 | 33,472,182 | 2,357,628 | 30,744,197 |
| INVESTMENT EARNINGS | 20,000 | 3,000 | 440,500 | 137,300 | 303,200 | 438,555 |
| INTERFUND TRANSFERS | - | - | - | 356,894 | (356,894) | 532,057 |
| MISCELLANEOUS | - | - | 1,654,483 | 500,000 | 1,154,483 | 108,220 |
| TOTAL REVENUE | \$ 3,134,119 | \$ 4,460,843 | \$ 38,144,793 | \$ 34,691,876 | \$ 3,452,917 | \$ 32,761,072 |
| EXPENSES: | | | | | | |
| PERSONAL SERVICES | \$ 2,245,282 | \$ 2,939,993 | \$ 10,664,787 | \$ 9,945,726 | \$ 719,061 | \$ 7,573,820 |
| OPERATION & MAINTENANCE | 1,083,074 | 942,101 | 28,784,629 | 26,525,212 | 2,259,417 | 25,268,463 |
| CAPITAL | 20,000 | 122,350 | 504,350 | 747,044 | (242,694) | 1,265,661 |
| DEBT SERVICE | - | - | - | - | - | - |
| INTERFUND TRANSFERS | - | - | 334,802 | 38,367 | 296,435 | 97,299 |
| TOTAL EXPENSES | \$ 3,348,356 | \$ 4,004,444 | \$ 40,288,568 | \$ 37,256,349 | \$ 3,032,219 | \$ 34,205,243 |
| WORKING CAPITAL- ENDING | \$ 830,366 | \$ 367,702 | \$ 15,262,165 | \$ 12,957,641 | \$ 2,304,524 | \$ 15,647,515 |
| WORKING CAPITAL NOT BUDGETED | - | - | - | - | - | 4,831,406 |
| LESS RESERVED/DESIGNATED | 266,268 | 388,209 | 4,151,372 | 3,493,218 | 658,154 | 5,200,514 |
| UNDESIGNATED WORKING CAPITAL BALANCE ENDING | \$ 564,098 | \$ (20,507) | \$ 11,110,793 | \$ 9,464,423 | \$ 1,646,370 | \$ 15,278,407 |

Permanent Fund

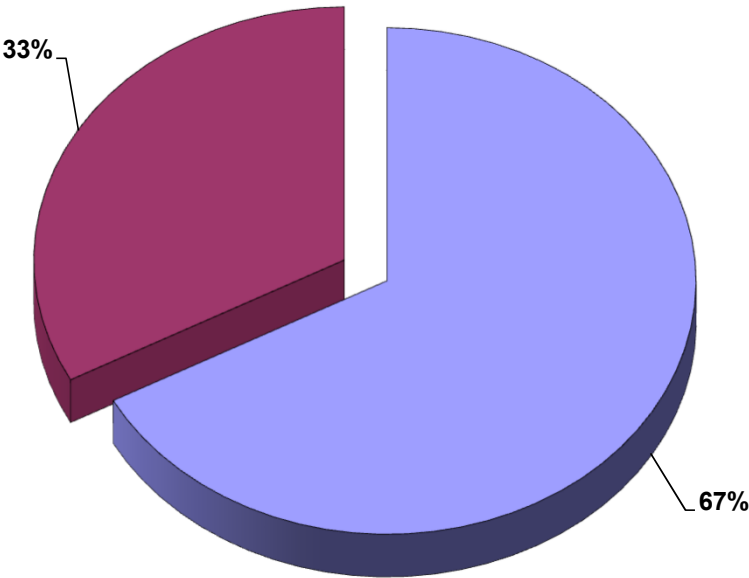
Permanent Fund

Summary of Revenues

| FY 25 | | | FY 24 | |
|-------|--------|---------------------|-------|--------|
| \$ | 18,750 | CHARGES FOR SERVICE | \$ | 15,750 |
| | 18,500 | INVESTMENT EARNINGS | | 7,700 |
| \$ | 37,250 | TOTAL | \$ | 23,450 |



Fiscal Year 2025



Fiscal Year 2024

**PERMANENT FUND
SUMMARY
OPERATING BUDGET
FY 25**

| | CEMETERY PERPETUAL CARE | PROPOSED BUDGET FY 25 | APPROVED BUDGET FY 24 | INCREASE (DECREASE) | ACTUAL FY 23 |
|---------------------------------|--|--------------------------------------|--------------------------------------|---------------------------------|---------------------------------|
| FUND BALANCE - BEGINNING | <u>\$ 798,006</u> | <u>\$ 798,006</u> | <u>\$ 789,168</u> | <u>\$ 8,838</u> | <u>\$ 778,006</u> |
| REVENUE: | | | | | |
| CHARGES FOR SERVICE | \$ 18,750 | \$ 18,750 | \$ 15,750 | \$ 3,000 | \$ 19,696 |
| INVESTMENT EARNINGS | <u>18,500</u> | <u>18,500</u> | <u>7,700</u> | <u>10,800</u> | <u>17,891</u> |
| TOTAL REVENUE | <u>\$ 37,250</u> | <u>\$ 37,250</u> | <u>\$ 23,450</u> | <u>\$ 13,800</u> | <u>\$ 37,587</u> |
| EXPENDITURES: | | | | | |
| INTERFUND TRANSFERS | \$ 35,200 | \$ 35,200 | \$ 5,600 | \$ 29,600 | \$ 14,853 |
| TOTAL EXPENDITURES | <u>\$ 35,200</u> | <u>\$ 35,200</u> | <u>\$ 5,600</u> | <u>\$ 29,600</u> | <u>\$ 14,853</u> |
| FUND BALANCE ENDING | <u><u>\$ 800,056</u></u> | <u><u>\$ 800,056</u></u> | <u><u>\$ 807,018</u></u> | <u><u>\$ (6,962)</u></u> | <u><u>\$ 800,740</u></u> |

Fund Pages

General Fund

**GENERAL OPERATING FUND
OPERATING BUDGET**

FUND 0100

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| FUND BALANCE BEGINNING | <u>\$ 33,457,280</u> | <u>\$ 11,579,301</u> | <u>\$ 11,762,131</u> | <u>\$ 12,754,877</u> | <u>\$ 12,398,052</u> |
| REVENUES: | | | | | |
| TAXES | \$ 18,635,569 | \$ 19,195,911 | \$ 23,004,702 | \$ 23,423,710 | \$ 22,920,627 |
| SPECIAL ASSESSMENTS | 12,378 | 17,005 | - | 15,000 | - |
| LICENSES & PERMITS | 1,978,414 | 1,986,222 | 1,974,028 | 1,850,000 | 1,845,576 |
| INTER-GOVERNMENTAL | 12,780,222 | 12,853,964 | 13,279,363 | 13,493,106 | 13,707,744 |
| CHARGES FOR SERVICE | 4,720,626 | 4,677,141 | 4,924,395 | 4,440,000 | 3,790,321 |
| FINES & FORFEITS | 1,136,323 | 1,152,957 | 1,294,046 | 1,204,000 | 1,294,046 |
| INVESTMENT EARNINGS | (206,021) | 139,064 | 65,000 | 160,000 | 97,000 |
| INTERFUND TRANSFERS | 1,565,491 | 19,303 | 10,600 | 10,600 | 769,802 |
| MISCELLANEOUS | 351 | 13,184 | - | 10,000 | - |
| TOTAL REVENUE | <u>\$ 40,623,353</u> | <u>\$ 40,054,751</u> | <u>\$ 44,552,134</u> | <u>\$ 44,606,416</u> | <u>\$ 44,425,116</u> |
| EXPENDITURES: | | | | | |
| MAYOR AND CITY COUNCIL | \$ 577,113 | \$ 336,053 | \$ 393,729 | \$ 363,443 | \$ 396,897 |
| CITY ADMINISTRATOR | 969,973 | 1,192,468 | 1,347,937 | 1,143,776 | 1,424,672 |
| HUMAN RESOURCES | 848,739 | 997,892 | 1,089,704 | 975,000 | 1,130,791 |
| CITY ATTORNEY | 2,346,528 | 2,474,916 | 2,924,845 | 2,700,032 | 3,513,409 |
| MUNICIPAL COURT | 1,383,573 | 1,495,343 | 2,002,135 | 1,722,444 | 2,119,094 |
| FINANCE | 1,626,034 | 1,696,798 | 1,987,872 | 1,852,920 | 2,042,499 |
| CODE ENFORCEMENT | 722,168 | 976,587 | 1,111,845 | 967,993 | 1,200,866 |
| PARKS, RECREATION AND PUBLIC LANDS | 4,926,090 | 4,916,695 | 5,004,486 | 4,826,973 | - |
| NON-DEPARTMENTAL | 49,101,114 | 24,792,423 | 30,114,749 | 30,410,660 | 32,613,811 |
| TOTAL EXPENDITURES | <u>\$ 62,501,332</u> | <u>\$ 38,879,175</u> | <u>\$ 45,977,302</u> | <u>\$ 44,963,241</u> | <u>\$ 44,442,039</u> |
| FUND BALANCE ENDING | <u>\$ 11,579,301</u> | <u>\$ 12,754,877</u> | <u>\$ 10,336,963</u> | <u>\$ 12,398,052</u> | <u>\$ 12,381,129</u> |
| LESS: | | | | | |
| COMMITTED | 12,198,022 | 11,826,034 | 11,210,074 | 11,210,074 | 12,701,222 |
| UNASSIGNED | <u>\$ (618,721)</u> | <u>\$ 928,843</u> | <u>\$ (873,111)</u> | <u>\$ 1,187,978</u> | <u>\$ (320,093)</u> |

Special Revenue Funds

**PUBLIC SAFETY FUND
OPERATING BUDGET**

FUND 1500, 1510

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| FUND BALANCE BEGINNING | \$ 1,769,303 | \$ 2,044,487 | \$ 1,800,000 | \$ 2,567,456 | \$ 2,240,356 |
| REVENUE: | | | | | |
| PROPERTY TAXES | \$ 18,026,824 | \$ 26,147,771 | \$ 30,638,138 | \$ 29,392,313 | \$ 31,820,639 |
| MARIJUANA EXCISE TAX | - | 161,849 | 369,000 | 266,701 | 425,000 |
| LICENSES & PERMITS | 34,627 | 18,385 | 34,200 | 43,250 | 37,000 |
| INTER-GOVERNMENTAL | 3,639,740 | 3,438,908 | 3,796,880 | 3,276,022 | 3,757,267 |
| CHARGES FOR SERVICE | 2,342,940 | 2,783,602 | 2,607,756 | 2,520,518 | 3,171,309 |
| FINES & FORFEITS | 8,339 | 45,662 | 34,800 | 49,286 | 51,900 |
| INVESTMENT EARNINGS | (31,942) | 65,533 | 5,000 | 39,540 | 19,991 |
| INTERFUND TRANSFERS-SOUTH TIF PD | 214,077 | 204,898 | 312,294 | 312,294 | |
| INTERFUND TRANSFERS-GENERAL FD | 26,400,000 | 21,876,136 | 19,294,455 | 19,294,455 | 21,801,891 |
| MISCELLANEOUS | 83,597 | 88,153 | 117,210 | 138,992 | 122,200 |
| TOTAL REVENUE | \$ 50,718,202 | \$ 54,830,897 | \$ 57,209,733 | \$ 55,333,371 | \$ 61,207,197 |
| EXPENDITURES: | | | | | |
| POLICE: | | | | | |
| ADMINISTRATION | \$ 1,444,525 | \$ 1,907,194 | \$ 2,328,138 | \$ 2,303,211 | \$ 2,486,814 |
| OPERATIONS | 19,426,772 | 20,274,631 | 19,834,398 | 19,580,947 | 21,370,836 |
| INVESTIGATIONS | 2,795,051 | 4,227,764 | 4,516,090 | 3,922,471 | 4,456,471 |
| SUPPORT SERV. | 2,238,719 | 2,317,468 | 2,896,454 | 2,477,587 | 2,925,952 |
| ANIMAL CONTROL | 945,544 | 936,329 | 1,118,268 | 1,113,117 | 1,267,857 |
| TOTAL POLICE | \$ 26,850,612 | \$ 29,663,386 | \$ 30,693,348 | \$ 29,397,333 | \$ 32,507,930 |
| FIRE: | | | | | |
| ADMINISTRATION | \$ 1,509,013 | \$ 1,815,568 | \$ 2,053,238 | \$ 1,879,952 | \$ 2,213,310 |
| PREVENTION/INVESTIGATIONS | 970,699 | 917,397 | 984,365 | 980,404 | 1,148,752 |
| TRAINING | 416,769 | 421,092 | 505,730 | 400,000 | 501,279 |
| EQUIPMENT/MAINTENANCE | 1,669,945 | 1,908,329 | 2,180,467 | 1,916,828 | 2,021,372 |
| SUPPRESSION | 16,056,708 | 16,211,166 | 16,333,988 | 17,267,248 | 18,095,474 |
| 9-1-1 EMERGENCY OP CENTER | 2,886,470 | 3,045,489 | 3,555,878 | 3,404,290 | 3,545,889 |
| COMMUNICATIONS EQUIPMENT | 82,802 | 64,915 | 105,023 | 65,000 | 106,233 |
| TOTAL FIRE | \$ 23,592,406 | \$ 24,383,956 | \$ 25,718,689 | \$ 25,913,722 | \$ 27,632,309 |
| MENTAL HEALTH: | | | | | |
| CRISIS RESPONSE UNITS | - | 61,237 | 233,730 | 94,674 | 194,151 |
| OTHER MH/SA PROGRAMS | - | 199,349 | 1,018,966 | 254,742 | 1,150,000 |
| TOTAL MENTAL HEALTH | \$ 23,592,406 | \$ 24,644,542 | \$ 26,971,385 | \$ 26,263,138 | \$ 1,344,151 |
| TOTAL EXPENDITURES | \$ 50,443,018 | \$ 54,307,928 | \$ 57,664,733 | \$ 55,660,471 | \$ 61,484,390 |
| FUND BALANCE-ENDING | \$ 2,044,487 | \$ 2,567,456 | \$ 1,345,000 | \$ 2,240,356 | \$ 1,963,163 |
| LESS: | | | | | |
| RESTRICTED | 2,044,487 | 2,567,456 | 1,345,000 | 2,240,356 | 1,963,163 |
| UNASSIGNED | \$ - | \$ - | \$ - | \$ - | \$ - |

**SOUTH TAX INCREMENT OPERATING FUND
OPERATING BUDGET**

FUND 1990

| | ACTUAL FY 22 | ACTUAL FY 23 | APPROVED FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|-------------------------------|---------------------|---------------------|----------------------|---------------------|---------------------|
| FUND BALANCE BEGINNING | \$ 7,122,007 | \$ 5,019,603 | \$ 5,206,533 | \$ 7,800,374 | \$ 6,852,830 |
| REVENUE: | | | | | |
| TAXES | \$ 3,678,969 | \$ 3,739,610 | \$ 3,756,660 | \$ 4,394,785 | \$ 4,318,168 |
| INTERGOVERNMENTAL | 287,860 | 292,587 | 292,587 | 292,587 | 292,587 |
| INVESTMENT EARNINGS | (84,710) | 141,525 | 50,000 | 238,864 | 150,000 |
| PROCEEDS FROM DEBT | - | 3,000,000 | 6,500,000 | - | - |
| TOTAL REVENUE | \$ 3,882,119 | \$ 7,173,722 | \$ 10,599,247 | \$ 4,926,236 | \$ 4,760,755 |
| EXPENDITURES: | | | | | |
| OPERATION AND MAINTENANCE | | | | | |
| CHARGE FOR SERVICES | \$ 65,534 | \$ 59,392 | \$ 73,075 | \$ 73,076 | \$ 84,133 |
| DEVELOPMENT INCENTIVES | 179,843 | 272,341 | 1,967,641 | 2,039,687 | 4,196,201 |
| SBURA OPERATING AGREEMENT | 120,999 | 79,291 | 186,000 | 202,336 | 176,000 |
| BOND DISCOUNT | - | 14,905 | 15,000 | - | - |
| MISCELLANEOUS | - | 9 | - | 2 | - |
| CAPITAL | 4,759,701 | 3,003,721 | 10,529,622 | 2,310,937 | 850,000 |
| DEBT SERVICE | 644,369 | 758,394 | 1,091,269 | 942,069 | 865,676 |
| TRANSFER TO OTHER FUNDS | 214,077 | 204,898 | 312,294 | 305,673 | 301,891 |
| TOTAL EXPENDITURES | \$ 5,984,523 | \$ 4,392,951 | \$ 14,174,901 | \$ 5,873,780 | \$ 6,473,901 |
| FUND BALANCE ENDING | \$ 5,019,603 | \$ 7,800,374 | \$ 1,630,879 | \$ 6,852,830 | \$ 5,139,684 |
| LESS: | | | | | |
| RESTRICTED | 5,019,603 | 7,800,374 | 1,630,879 | 6,852,830 | 5,139,684 |

SOUTH TAX INCREMENT OPERATING FUND BUDGET NARRATIVE

The Tax Increment Fund is used to account for the South Tax Increment District.

Revenues

Revenues include property taxes paid by the South district property owners and earnings on cash and investments.

Expenditures

Expenditures are for development incentives within the South district and costs allocated for the administration of the district.

| EAST TAX INCREMENT OPERATING FUND OPERATING BUDGET | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| FUND 2010 | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
| FUND BALANCE BEGINNING | <u>\$ 1,708,122</u> | <u>\$ 1,806,426</u> | <u>\$ 1,963,356</u> | <u>\$ 1,940,737</u> | <u>\$ 2,068,937</u> |
| REVENUE: | | | | | |
| TAXES | \$ 776,384 | \$ 763,862 | \$ 801,340 | \$ 1,000,400 | \$ 1,105,420 |
| INTERGOVERNMENTAL | 171,479 | 171,479 | 171,479 | 171,479 | 171,479 |
| INVESTMENT EARNINGS | <u>(20,809)</u> | <u>39,196</u> | <u>15,000</u> | <u>54,685</u> | <u>30,000</u> |
| TOTAL REVENUE | <u>\$ 927,054</u> | <u>\$ 974,537</u> | <u>\$ 987,819</u> | <u>\$ 1,226,564</u> | <u>\$ 1,306,899</u> |
| EXPENDITURES: | | | | | |
| OPERATIONS AND MAINTENANCE | | | | | |
| CHARGE FOR SERVICES | \$ 52,452 | \$ 38,014 | \$ 43,356 | \$ 43,361 | \$ 51,225 |
| EBURD OPERATING AGREEMENT | 139,946 | 104,961 | 139,948 | 186,595 | 165,535 |
| DEVELOPMENT INCENTIVES | 172,336 | 230,185 | 643,226 | 321,182 | 955,126 |
| DEBT SERVICE | 464,016 | 467,066 | 464,626 | 464,726 | 466,895 |
| CAPITAL | <u>-</u> | <u>-</u> | <u>110,000</u> | <u>82,500</u> | <u>439,000</u> |
| TOTAL EXPENDITURES | <u>\$ 828,750</u> | <u>\$ 840,226</u> | <u>\$ 1,401,156</u> | <u>\$ 1,098,364</u> | <u>\$ 2,077,781</u> |
| FUND BALANCE ENDING | <u>\$ 1,806,426</u> | <u>\$ 1,940,737</u> | <u>\$ 1,550,019</u> | <u>\$ 2,068,937</u> | <u>\$ 1,298,055</u> |
| LESS: | | | | | |
| RESTRICTED | <u>1,806,426</u> | <u>1,940,737</u> | <u>1,550,019</u> | <u>2,068,937</u> | <u>1,298,055</u> |

EAST TAX INCREMENT OPERATING FUND BUDGET NARRATIVE

The Tax Increment Fund is used to account for the East Tax Increment District.

Revenues

Revenues include property taxes as paid by the East district property owners and earnings on cash and investments.

Expenditures

Expenditures are for development incentives within the East district, debt service costs for the bonds that have been sold, and costs allocated for the administration of the district.

Capital

None

**NORTH 27th STREET TAX INCREMENT OPERATING FUND
OPERATING BUDGET**

FUND 2020,2030

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|-------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| FUND BALANCE BEGINNING | <u>\$ 3,477,689</u> | <u>\$ 3,364,016</u> | <u>\$ 2,544,175</u> | <u>\$ 2,768,951</u> | <u>\$ 3,522,374</u> |
| REVENUE: | | | | | |
| TAXES | \$ 2,686,875 | \$ 2,572,011 | \$ 2,651,476 | \$ 2,466,946 | \$ 2,627,000 |
| INTERGOVERNMENTAL | 259,373 | 266,797 | 266,797 | 266,797 | 266,796 |
| INVESTMENT EARNINGS | (42,717) | 70,911 | 27,000 | 68,092 | 59,400 |
| CONTRIBUTIONS/DONATIONS | - | 10,844 | - | - | - |
| DEBT PROCEEDS | - | - | 4,700,000 | 4,700,000 | - |
| INTERFUND TRANSER | <u>179,373</u> | <u>43,000</u> | <u>-</u> | <u>147,502</u> | <u>-</u> |
| TOTAL REVENUE | <u>\$ 3,082,904</u> | <u>\$ 2,963,563</u> | <u>\$ 7,645,273</u> | <u>\$ 7,649,337</u> | <u>\$ 2,953,196</u> |
| EXPENDITURES: | | | | | |
| OPERATION AND MAINTENANCE: | | | | | |
| CHARGE FOR SERVICES | \$ 108,855 | \$ 114,791 | \$ 128,600 | \$ 153,559 | \$ 143,478 |
| DEVELOPMENT INCENTIVES | 1,246,452 | 1,610,886 | 1,546,122 | 842,663 | 1,201,475 |
| DBP OPERATING AGREEMENT | 279,441 | 279,441 | 307,385 | 239,077 | 316,607 |
| DEBT SERVICE | 1,079,949 | 1,083,509 | 1,083,865 | 1,084,265 | 1,490,709 |
| CAPITAL | 172,507 | 297,001 | 4,300,000 | 4,300,000 | 100,000 |
| INTERFUND TRANSFER TO PARKING | <u>309,373</u> | <u>173,000</u> | <u>130,000</u> | <u>276,350</u> | <u>139,542</u> |
| TOTAL EXPENDITURES | <u>\$ 3,196,577</u> | <u>\$ 3,558,628</u> | <u>\$ 7,495,972</u> | <u>\$ 6,895,914</u> | <u>\$ 3,391,811</u> |
| FUND BALANCE ENDING | <u>\$ 3,364,016</u> | <u>\$ 2,768,951</u> | <u>\$ 2,693,476</u> | <u>\$ 3,522,374</u> | <u>\$ 3,083,759</u> |
| LESS: | | | | | |
| RESTRICTED | <u>3,364,016</u> | <u>2,768,951</u> | <u>2,693,476</u> | <u>3,522,374</u> | <u>3,083,759</u> |

NORTH 27TH STREET TAX INCREMENT OPERATING FUND BUDGET NARRATIVE

The Tax Increment Fund is used to account for the North 27th Street Tax Increment District.

Revenues

Revenues are maintaining the same levels. No large increases are expected.

Expenditures

Expenditures are for development incentives within the District, cost allocation charges, the debt service costs to build the parking garage, and payment to Downtown Billings Association in accordance with the underlying agreement.

Capital

None

**GAS TAX FUND
OPERATING BUDGET**

FUND 2050 & 2060

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|-------------------------------|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| FUND BALANCE BEGINNING | \$ 8,588,839 | \$ 7,432,295 | \$ 2,715,697 | \$ 6,309,023 | \$ 8,539,212 |
| REVENUE: | | | | | |
| STATE GAS TAX | \$ 3,944,961 | \$ 1,779,937 | \$ 4,275,000 | \$ 8,480,000 | \$ 4,400,000 |
| COUNTY CONTRACT SERVICE | 88,488 | 101,565 | 95,334 | 95,334 | 142,352 |
| INTEREST ON INVESTMENTS | (91,523) | 190,687 | 21,000 | 400,000 | 150,000 |
| CONTRIBUTIONS/DONATIONS | - | 60,471 | - | - | - |
| TRANSFERS: | | | | | |
| STREET MAINT DISTRICTS | <u>1,760,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL REVENUE | \$ 5,701,926 | \$ 2,132,660 | \$ 4,391,334 | \$ 8,975,334 | \$ 4,692,352 |
| EXPENDITURES: | | | | | |
| PERSONAL SERVICES | \$ 87,944 | \$ 92,893 | \$ 95,333 | \$ 95,293 | \$ 95,723 |
| OPERATION & MAINTENANCE | 3,462,048 | 1,131,397 | 353,760 | 379,260 | 366,844 |
| CAPITAL PROJECTS | 3,293,478 | 2,031,642 | 3,647,000 | 6,270,592 | 6,427,000 |
| TRANSFERS | <u>15,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL EXPENDITURES | \$ 6,858,470 | \$ 3,255,932 | \$ 4,096,093 | \$ 6,745,145 | \$ 6,889,567 |
| FUND BALANCE ENDING | \$ 7,432,295 | \$ 6,309,023 | \$ 3,010,938 | \$ 8,539,212 | \$ 6,341,997 |
| LESS: | | | | | |
| RESTRICTED: | | | | | |
| OTHER PROJECTS | <u>7,432,295</u> | <u>6,309,023</u> | <u>3,010,938</u> | <u>8,539,212</u> | <u>6,341,997</u> |
| UNASSIGNED | \$ - | \$ - | \$ - | \$ - | \$ - |

**BUILDING INSPECTION FUND
OPERATING BUDGET**

FUND 2090

| | ACTUAL FY 22 | ACTUAL FY 22 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|-------------------------------|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| FUND BALANCE BEGINNING | \$ 3,506,256 | \$ 4,348,335 | \$ 4,154,457 | \$ 4,547,344 | \$ 3,664,667 |
| REVENUE: | | | | | |
| LICENSES & PERMITS | \$ 3,065,110 | \$ 2,601,757 | \$ 2,571,000 | \$ 2,175,000 | \$ 2,158,000 |
| INTEREST ON INVESTMENTS | (56,199) | 103,347 | 72,000 | 100,929 | 104,000 |
| MISCELLANEOUS | 37,107 | 6,175 | - | 1,700 | - |
| TOTAL REVENUE | \$ 3,046,018 | \$ 2,711,279 | \$ 2,643,000 | \$ 2,277,629 | \$ 2,262,000 |
| EXPENDITURES: | | | | | |
| PERSONAL SERVICES | \$ 1,380,499 | \$ 1,597,581 | \$ 1,757,328 | \$ 1,501,180 | \$ 1,700,135 |
| OPERATIONS & MAINT. | 776,228 | 685,773 | 793,675 | 750,000 | 750,764 |
| CAPITAL | 47,212 | 228,916 | 75,000 | 600,000 | 20,744 |
| INTERFUND TRANSFERS | - | - | - | 309,126 | - |
| TOTAL EXPENDITURES | \$ 2,203,939 | \$ 2,512,270 | \$ 2,626,003 | \$ 3,160,306 | \$ 2,471,643 |
| FUND BALANCE ENDING | \$ 4,348,335 | \$ 4,547,344 | \$ 4,171,454 | \$ 3,664,667 | \$ 3,455,024 |
| LESS: | | | | | |
| RESTRICTED | 4,348,335 | 4,547,344 | 4,171,454 | 3,664,667 | 3,455,024 |
| UNASSIGNED | \$ - | \$ - | \$ - | \$ - | \$ - |

**STREET AND TRAFFIC FUND
OPERATING BUDGET**

FUND 2110

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

**FIRE PROGRAMS FUND
OPERATING BUDGET**

FUND 2190-2240

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|-------------------------------|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| FUND BALANCE BEGINNING | \$ 274,955 | \$ 264,106 | \$ 261,082 | \$ 283,873 | \$ 374,373 |
| REVENUE: | | | | | |
| INTER-GOVERNMENTAL-STATE | \$ 1,984 | \$ 9,073 | \$ 83,500 | \$ 65,000 | \$ 52,000 |
| INTER-GOVERNMENTAL-FEDERAL | 68,723 | 308,020 | 120,875 | 40,000 | 17,875 |
| INVESTMENT EARNINGS | (3,921) | 3,762 | 2,006 | 8,000 | 4,525 |
| HAZARD MAT CHARGE FOR SERVICE | - | 22,683 | 22,000 | 10,000 | 22,000 |
| CONTRIBUTIONS / DONATIONS | 43,138 | 48,075 | 42,000 | 30,000 | 18,000 |
| MISCELLANEOUS | - | 2,500 | 2,500 | 2,500 | 2,500 |
| TOTAL REVENUE | \$ 109,924 | \$ 394,113 | \$ 272,881 | \$ 155,500 | \$ 116,900 |
| EXPENDITURES: | | | | | |
| PERSONAL SERVICES | \$ - | \$ - | \$ 7,500 | \$ - | \$ 7,500 |
| OPERATION & MAINTENANCE | \$ 120,773 | \$ 374,346 | \$ 250,500 | \$ 65,000 | \$ 150,000 |
| TOTAL EXPENDITURES | \$ 120,773 | \$ 374,346 | \$ 258,000 | \$ 65,000 | \$ 157,500 |
| PRIOR PERIOD ADJUSTMENT | \$ - | \$ - | \$ - | \$ - | \$ - |
| FUND BALANCE ENDING | \$ 264,106 | \$ 283,873 | \$ 275,963 | \$ 374,373 | \$ 333,773 |
| LESS: | | | | | |
| RESTRICTED | 264,106 | 283,873 | 275,963 | 374,373 | 333,773 |
| UNASSIGNED | \$ - | \$ - | \$ - | \$ - | \$ - |

**EMERGENCY OPERATING CENTER 9-1-1 FUND
OPERATING BUDGET**

FUND 2250, 2260

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|-------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| FUND BALANCE BEGINNING | <u>\$ 3,758,403</u> | <u>\$ 3,970,522</u> | <u>\$ 4,204,522</u> | <u>\$ 4,585,553</u> | <u>\$ 644,244</u> |
| REVENUE: | | | | | |
| STATE SHARED REVENUE | \$ 1,026,691 | \$ 1,180,253 | \$ 1,112,010 | \$ 1,023,000 | \$ 1,112,010 |
| MISCELLANEOUS | 454 | 1,206 | - | 1,500 | 1,205 |
| INTEREST ON INVESTMENTS | <u>(54,959)</u> | <u>96,898</u> | <u>26,236</u> | <u>203,500</u> | <u>96,375</u> |
| TOTAL REVENUE | <u>\$ 972,186</u> | <u>\$ 1,278,357</u> | <u>\$ 1,138,246</u> | <u>\$ 1,228,000</u> | <u>\$ 1,209,590</u> |
| EXPENDITURES: | | | | | |
| PERSONAL SERVICES | \$ 236,338 | \$ 162,919 | \$ 165,074 | \$ 1,958,284 | \$ 197,344 |
| OPERATION & MAINTENANCE | 523,729 | 500,407 | 1,238,438 | 1,219,000 | 1,225,683 |
| TRANSFERS OUT | - | - | - | 995,000 | - |
| CAPITAL | <u>-</u> | <u>-</u> | <u>-</u> | <u>997,025</u> | <u>-</u> |
| TOTAL EXPENDITURES | <u>\$ 760,067</u> | <u>\$ 663,326</u> | <u>\$ 1,403,512</u> | <u>\$ 5,169,309</u> | <u>\$ 1,423,027</u> |
| FUND BALANCE ENDING | <u>\$ 3,970,522</u> | <u>\$ 4,585,553</u> | <u>\$ 3,939,256</u> | <u>\$ 644,244</u> | <u>\$ 430,807</u> |
| LESS: | | | | | |
| RESTRICTED | <u>3,970,522</u> | <u>4,585,553</u> | <u>3,939,256</u> | <u>644,244</u> | <u>430,807</u> |
| UNASSIGNED | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

**CITY-COUNTY PLANNING FUND
OPERATING BUDGET**

FUND 2380, 2390, 2400

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|------------------------------------|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| FUND BALANCE BEGINNING | \$ 704,623 | \$ 836,230 | \$ 725,641 | \$ 1,115,708 | \$ 988,330 |
| REVENUE: | | | | | |
| CITY-COUNTY PLANNING: | | | | | |
| COUNTY PROPERTY TAX | \$ 555,899 | \$ 564,140 | \$ 508,247 | \$ 424,991 | \$ 642,650 |
| LICENSES & PERMITS | 83,637 | 95,507 | 85,000 | 106,675 | 90,000 |
| FEDERAL/ LOCAL GRANTS | 1,029,321 | 1,285,511 | 1,200,469 | 988,646 | 1,481,781 |
| CONTRIBUTION-COUNTY | 1,000 | 1,000 | 1,000 | 2,959 | 1,000 |
| CHARGES FOR SERVICE | 487,745 | 455,018 | 373,347 | 403,756 | 383,075 |
| INTEREST ON INVESTMENTS | (5,775) | 16,692 | 6,000 | 38,114 | 18,000 |
| TRANSFERS IN | - | 16,000 | 300,000 | 310,000 | 100,000 |
| CONTRIBUTIONS/DONATIONS | - | 9,070 | 5,000 | 16,000 | 20,000 |
| MISCELLANEOUS | (110) | 88 | - | 597 | - |
| HISTORIC PRESERVATION GRANT | 6,000 | 6,000 | 8,500 | 10,173 | 16,500 |
| TOTAL REVENUE | \$ 2,157,717 | \$ 2,449,026 | \$ 2,487,563 | \$ 2,301,911 | \$ 2,753,006 |
| EXPENDITURES: | | | | | |
| CITY-COUNTY PLANNING: | | | | | |
| PERSONAL SERVICES | \$ 1,292,871 | \$ 1,298,749 | \$ 1,433,083 | \$ 1,420,691 | \$ 1,587,763 |
| OPERATION & MAINTENANCE | 696,492 | 859,691 | 1,243,036 | 988,802 | 1,176,211 |
| CAPITAL | 23,966 | - | - | 6,299 | - |
| TRANSFERS | 3,712 | 3,705 | 2,497 | 2,497 | 2,414 |
| HISTORIC PRESERVATION GRANT | 9,069 | 7,403 | 11,000 | 11,000 | 19,000 |
| TOTAL EXPENDITURES | \$ 2,026,110 | \$ 2,169,548 | \$ 2,689,616 | \$ 2,429,289 | \$ 2,785,388 |
| PRIOR PERIOD ADJUSTMENT | \$ - | \$ - | \$ - | \$ - | \$ - |
| FUND BALANCE ENDING | \$ 836,230 | \$ 1,115,708 | \$ 523,588 | \$ 988,330 | \$ 955,948 |
| LESS: | | | | | |
| RESTRICTED | 836,230 | 1,115,708 | 523,588 | 988,330 | 955,948 |
| UNASSIGNED | \$ - | \$ - | \$ - | \$ - | \$ - |

**CITY ATTORNEY GRANTS FUND
OPERATING BUDGET**

FUNDS 2410-2430

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|--|--------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| FUND BALANCE BEGINNING | <u>\$ (7,978)</u> | <u>\$ (7,751)</u> | <u>\$ 7,249</u> | <u>\$ (9,163)</u> | <u>\$ 4,614</u> |
| REVENUE: | | | | | |
| INTER-GOVERNMENTAL-ATTORNEY VICTIM/WITNESS | \$ 73,632 | \$ 49,332 | \$ 70,000 | \$ 62,000 | \$ 120,000 |
| INTER-GOVERNMENTAL-DOMESTIC VIOLENCE UNIT | 69,517 | 55,641 | 90,000 | 86,000 | 150,000 |
| FINES & FORFEITS | 53,084 | 47,573 | 46,000 | 52,000 | 46,000 |
| INVESTMENT EARNINGS | (183) | (4) | - | 235 | - |
| INTERFUND TRANSFERS-GENERAL FUND | <u>335,883</u> | <u>443,777</u> | <u>418,036</u> | <u>255,000</u> | <u>310,693</u> |
| TOTAL REVENUE | <u>\$ 531,933</u> | <u>\$ 596,319</u> | <u>\$ 624,036</u> | <u>\$ 455,235</u> | <u>\$ 626,693</u> |
| EXPENDITURES: | | | | | |
| GRANT-ATTORNEY VICTIM/WITNESS | \$ 66,075 | \$ 82,610 | \$ 194,035 | \$ 79,676 | \$ 206,080 |
| GRANT-DOMESTIC VIOLENCE UNIT | 359,519 | 405,450 | 311,417 | 252,301 | 303,638 |
| SURCHARGE-DOMESTIC VIOLENCE | <u>106,112</u> | <u>109,671</u> | <u>112,942</u> | <u>109,481</u> | <u>114,055</u> |
| TOTAL EXPENDITURES | <u>\$ 531,706</u> | <u>\$ 597,731</u> | <u>\$ 618,394</u> | <u>\$ 441,458</u> | <u>\$ 623,773</u> |
| FUND BALANCE ENDING | <u>\$ (7,751)</u> | <u>\$ (9,163)</u> | <u>\$ 12,891</u> | <u>\$ 4,614</u> | <u>\$ 7,534</u> |
| LESS: | | | | | |
| RESTRICTED | <u>(7,751)</u> | <u>(9,163)</u> | <u>12,891</u> | <u>4,614</u> | <u>7,534</u> |
| UNASSIGNED | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

**MUNICIPAL COURT GRANTS
OPERATING BUDGET**

FUNDS 2450-2480, 7370-7380

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

POLICE PROGRAMS (PAGE 1 OF 5)
OPERATING BUDGET

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

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|---|-------------------|------------------|------------------|-------------------|-------------------|
| <u>MONTANA BOARD OF CRIME CONTROL (FUND 2490)</u> | | | | | |
| FUND BALANCE BEGINNING | \$ 1,701 | \$ 1,732 | \$ 1,732 | \$ 1,342 | \$ 1,342 |
| REVENUE: | | | | | |
| INTER-GOVERNMENTAL | \$ 69,341 | \$ 70,971 | \$ 54,750 | \$ 54,750 | \$ 50,000 |
| INVESTMENT EARNINGS | 21 | 15 | - | 43 | - |
| TOTAL REVENUE | \$ 69,362 | \$ 70,986 | \$ 54,750 | \$ 54,793 | \$ 50,000 |
| EXPENDITURES: | | | | | |
| PERSONAL SERVICES | \$ 46,517 | \$ 46,349 | \$ 37,000 | \$ 36,740 | \$ 40,000 |
| OPERATION & MAINTENANCE | 22,814 | 25,027 | 17,750 | 18,053 | 10,000 |
| TOTAL EXPENDITURES | \$ 69,331 | \$ 71,376 | \$ 54,750 | \$ 54,793 | \$ 50,000 |
| FUND BALANCE ENDING | \$ 1,732 | \$ 1,342 | \$ 1,732 | \$ 1,342 | \$ 1,342 |
| <hr/> | | | | | |
| <u>INTERNET CRIMES AGAINST CHILDREN-LOCAL DONATION (FUND 2520)</u> | | | | | |
| FUND BALANCE BEGINNING | \$ 36,810 | \$ 2,449 | \$ 2,449 | \$ 2,449 | \$ 2,449 |
| REVENUE: | | | | | |
| INVESTMENT EARNINGS | 14 | - | - | - | - |
| TOTAL REVENUE | \$ 14 | \$ - | \$ - | \$ - | \$ - |
| EXPENDITURES: | | | | | |
| OPERATION & MAINTENANCE | 34,375 | - | - | - | - |
| TOTAL EXPENDITURES | \$ 34,375 | \$ - | \$ - | \$ - | \$ - |
| FUND BALANCE ENDING | \$ 2,449 | \$ 2,449 | \$ 2,449 | \$ 2,449 | \$ 2,449 |
| <hr/> | | | | | |
| <u>INTERNET CRIMES AGAINST CHILDREN (FUND 2510)</u> | | | | | |
| FUND BALANCE BEGINNING | \$ (6,397) | \$ (2,316) | \$ (2,316) | \$ (2,316) | \$ (2,316) |
| INVESTMENT EARNINGS | \$ 2 | \$ - | \$ - | \$ - | \$ - |
| TOTAL REVENUE | \$ 2 | \$ - | \$ - | \$ - | \$ - |
| EXPENDITURES: | | | | | |
| OPERATION & MAINTENANCE | (4,079) | - | - | - | - |
| TOTAL EXPENDITURES | \$ (4,079) | \$ - | \$ - | \$ - | \$ - |
| FUND BALANCE ENDING | \$ (2,316) | \$ (2,316) | \$ (2,316) | \$ (2,316) | \$ (2,316) |

POLICE PROGRAMS (PAGE 2 OF 5)
OPERATING BUDGET

| | ACTUAL FY 21 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|--|------------------|------------------|------------------|-------------------|-------------------|
| <u>TRAFFIC SAFETY (FUND 2540)</u> | | | | | |
| FUND BALANCE BEGINNING | \$ 22,533 | \$ 26,381 | \$ 26,381 | \$ 26,936 | \$ 26,935 |
| INVESTMENT EARNINGS | \$ (291) | \$ 555 | \$ - | \$ 889 | \$ 550 |
| INTER-GOVERNMENTAL | 18,596 | 27,149 | 80,000 | 38,882 | 70,000 |
| TOTAL REVENUE | \$ 18,305 | \$ 27,704 | \$ 80,000 | \$ 39,771 | \$ 70,550 |
| EXPENDITURES: | | | | | |
| PERSONAL SERVICES | \$ 14,457 | \$ 27,149 | \$ 80,000 | \$ 39,772 | \$ 70,000 |
| TOTAL EXPENDITURES | \$ 14,457 | \$ 27,149 | \$ 80,000 | \$ 39,772 | \$ 70,000 |
| FUND BALANCE ENDING | \$ 26,381 | \$ 26,936 | \$ 26,381 | \$ 26,935 | \$ 27,485 |

| | | | | | |
|---|--------------------|-------------------|------------------|------------------|------------------|
| <u>JUSTICE ASSISTANCE GRANTS (FUND 2500)</u> | | | | | |
| FUND BALANCE BEGINNING | \$ (42,749) | \$ (42,634) | \$ 70,000 | \$ (162) | \$ - |
| INVESTMENT EARNINGS | \$ 115 | \$ - | \$ - | \$ 46 | \$ - |
| INTER-GOVERNMENTAL | 63,959 | 175,374 | 90,000 | 73,750 | 60,000 |
| TOTAL REVENUE | \$ 64,074 | \$ 175,374 | \$ 90,000 | \$ 73,796 | \$ 60,000 |
| EXPENDITURES: | | | | | |
| OPERATION & MAINTENANCE | \$ 63,959 | \$ 132,902 | \$ 90,000 | \$ 73,634 | \$ 60,000 |
| TOTAL EXPENDITURES | \$ 63,959 | \$ 132,902 | \$ 90,000 | \$ 73,634 | \$ 60,000 |
| FUND BALANCE ENDING | \$ (42,634) | \$ (162) | \$ 70,000 | \$ - | \$ - |

| | | | | | |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <u>HIDTA-ONDCP (FUND 2550)</u> | | | | | |
| FUND BALANCE BEGINNING | \$ 21,261 | \$ 19,559 | \$ 19,559 | \$ 27,414 | \$ 27,414 |
| INVESTMENT EARNINGS | \$ 122 | \$ 210 | \$ - | \$ 52 | \$ - |
| INTER-GOVERNMENTAL | 396,311 | 378,507 | 333,101 | 364,623 | 165,000 |
| TOTAL REVENUE | \$ 396,433 | \$ 378,717 | \$ 333,101 | \$ 364,675 | \$ 165,000 |
| EXPENDITURES: | | | | | |
| PERSONAL SERVICES | \$ 95,984 | \$ 123,308 | \$ 119,945 | \$ 117,187 | \$ 109,610 |
| OPERATION & MAINTENANCE | 302,151 | 247,554 | 213,156 | 247,488 | 79,000 |
| TOTAL EXPENDITURES | \$ 398,135 | \$ 370,862 | \$ 333,101 | \$ 364,675 | \$ 188,610 |
| FUND BALANCE ENDING | \$ 19,559 | \$ 27,414 | \$ 19,559 | \$ 27,414 | \$ 3,804 |

POLICE PROGRAMS (PAGE 3 OF 5)
OPERATING BUDGET

| | ACTUAL FY 21 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|---|-----------------|-----------------|-----------------|-------------------|-------------------|
| <u>DOWNTOWN CENTRAL BEAT OFFICER (FUND 2560)</u> | | | | | |
| FUND BALANCE BEGINNING | \$ 8,455 | \$ 8,455 | \$ 8,455 | \$ 8,455 | \$ 8,455 |
| REVENUE-CHARGES FOR SERVICE | | | | | |
| CHARGES FOR SERVICE | \$ 157,213 | \$ 212,914 | \$ 262,890 | \$ 262,890 | \$ 282,706 |
| TOTAL REVENUE | \$ 157,213 | \$ 212,914 | \$ 262,890 | \$ 262,890 | \$ 282,706 |
| EXPENDITURES: | | | | | |
| PERSONAL SERVICES | \$ 157,213 | \$ 211,514 | \$ 262,890 | \$ 261,540 | \$ 282,706 |
| OPERATION & MAINTENANCE | - | 1,400 | - | 1,350 | - |
| TOTAL EXPENDITURES | \$ 157,213 | \$ 212,914 | \$ 262,890 | \$ 262,890 | \$ 282,706 |
| FUND BALANCE ENDING | \$ 8,455 | \$ 8,455 | \$ 8,455 | \$ 8,455 | \$ 8,455 |

POLICE DONATIONS (FUNDS 2590, 7090, 7190, 7200)

| | | | | | |
|---------------------------|------------|------------|------------|------------|------------|
| FUND BALANCE BEGINNING | \$ 235,472 | \$ 214,134 | \$ 297,534 | \$ 224,740 | \$ 228,205 |
| REVENUE: | | | | | |
| CHARGES FOR SERVICE | \$ 10,088 | \$ 9,430 | \$ 12,000 | \$ 12,000 | \$ 12,000 |
| INVESTMENT EARNINGS | (133) | 5,811 | 2,450 | 8,077 | 5,320 |
| CONTRIBUTIONS / DONATIONS | 107,401 | 54,114 | 85,000 | 50,018 | 50,000 |
| TOTAL REVENUE | \$ 117,356 | \$ 69,355 | \$ 99,450 | \$ 70,095 | \$ 67,320 |
| EXPENDITURES: | | | | | |
| OPERATION & MAINTENANCE | \$ 138,694 | \$ 58,749 | \$ 57,150 | \$ 66,630 | \$ 60,000 |
| TOTAL EXPENDITURES | \$ 138,694 | \$ 58,749 | \$ 57,150 | \$ 66,630 | \$ 60,000 |
| FUND BALANCE ENDING | \$ 214,134 | \$ 224,740 | \$ 339,834 | \$ 228,205 | \$ 235,525 |

COMMUNITY POLICING (FUND 257)

| | | | | | |
|--------------------------------|------------|------|------|------|------|
| FUND BALANCE BEGINNING | \$ (1,230) | \$ - | \$ - | \$ - | \$ - |
| REVENUE-INTER-GOVERNMENTAL | \$ 16,824 | \$ - | \$ - | \$ - | \$ - |
| EXPENDITURES-PERSONAL SERVICES | \$ 15,593 | \$ - | \$ - | \$ - | \$ - |
| FUND BALANCE ENDING | \$ - | \$ - | \$ - | \$ - | \$ - |

SOCIAL HOST RESTITUTION (FUND 7080)

| | | | | | |
|--------------------------|--------|--------|--------|--------|--------|
| FUND BALANCE BEGINNING | \$ 80 | \$ 180 | \$ 180 | \$ 180 | \$ 180 |
| REVENUE-FINES & FORFEITS | \$ 100 | \$ - | \$ - | \$ - | \$ - |
| FUND BALANCE ENDING | \$ 180 | \$ 180 | \$ 180 | \$ 180 | \$ 180 |

POLICE PROGRAMS (PAGE 4 OF 5)

OPERATING BUDGET

| | ACTUAL FY 21 | ACTUAL FY 23 | BUDGET FY 23 | ESTIMATE FY 24 | PROPOSED FY 25 |
|---|-----------------|-----------------|-----------------|-------------------|-------------------|
| <u>HOMELAND SECURITY (FUND 2580)</u> | | | | | |
| FUND BALANCE BEGINNING | \$ 19,451 | \$ 21,621 | \$ 21,621 | \$ 19,079 | \$ 19,079 |
| REVENUE: | | | | | |
| INTER-GOVERNMENTAL | \$ 95,970 | \$ 84,594 | \$ 35,000 | \$ 99,631 | \$ 35,000 |
| INVESTMENT EARNINGS | 10 | 387 | - | 179 | - |
| TOTAL REVENUE | \$ 95,980 | \$ 84,981 | \$ 35,000 | \$ 99,810 | \$ 35,000 |
| EXPENDITURES: | | | | | |
| CAPITAL | \$ - | \$ - | \$ - | \$ - | \$ - |
| OPERATION & MAINTENANCE | 93,810 | 87,523 | 35,000 | 99,810 | 35,000 |
| TOTAL EXPENDITURES | \$ 93,810 | \$ 87,523 | \$ 35,000 | \$ 99,810 | \$ 35,000 |
| FUND BALANCE ENDING | \$ 21,621 | \$ 19,079 | \$ 21,621 | \$ 19,079 | \$ 19,079 |
| <hr/> | | | | | |
| <u>POLICE DRUG FORFEITURES (Funds 7170 & 7180)</u> | | | | | |
| FUND BALANCE BEGINNING | \$ 1,314,583 | \$ 1,158,650 | \$ 595,888 | \$ 427,958 | \$ 466,290 |
| REVENUE: | | | | | |
| FINES & FORFEITS | \$ 275,267 | \$ 158,157 | \$ 120,000 | \$ 285,584 | \$ 170,000 |
| MISCELLANEOUS | (897) | - | - | - | - |
| INVESTMENT EARNINGS | (18,931) | 22,451 | 11,600 | 27,544 | 11,670 |
| INTERFUND TRANSFERS | - | 353,818 | - | - | - |
| TOTAL REVENUE | \$ 255,439 | \$ 534,426 | \$ 131,600 | \$ 313,128 | \$ 181,670 |
| EXPENDITURES: | | | | | |
| OPERATION & MAINTENANCE | \$ 411,372 | \$ 411,300 | \$ 446,856 | \$ 274,796 | \$ 68,000 |
| CAPITAL | - | 853,818 | - | - | - |
| TOTAL EXPENDITURES | \$ 411,372 | \$ 1,265,118 | \$ 446,856 | \$ 274,796 | \$ 68,000 |
| FUND BALANCE ENDING | \$ 1,158,650 | \$ 427,958 | \$ 280,632 | \$ 466,290 | \$ 579,960 |
| <hr/> | | | | | |
| <u>FUND 7100-POLICE SURCHARGE FOR TECHNOLOGY</u> | | | | | |
| FUND BALANCE BEGINNING | \$ 16,566 | \$ 16,681 | \$ 16,751 | \$ 16,761 | \$ 16,808 |
| REVENUE: | | | | | |
| FINES & FORFEITS | \$ 115 | \$ 80 | \$ - | \$ 47 | \$ - |
| TOTAL REVENUE | \$ 115 | \$ 80 | \$ - | \$ 47 | \$ - |
| EXPENDITURES-OPERATION & MAINTENANCE | \$ - | \$ - | \$ - | \$ - | \$ - |
| FUND BALANCE ENDING | \$ 16,681 | \$ 16,761 | \$ 16,751 | \$ 16,808 | \$ 16,808 |

POLICE PROGRAMS (PAGE 5 OF 5)

TOTAL OPERATING BUDGET

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| FUND BALANCE BEGINNING | \$ 1,626,536 | \$ 1,424,893 | \$ 1,058,235 | \$ 752,837 | \$ 794,842 |
| REVENUE: | | | | | |
| INTER-GOVERNMENTAL | \$ 661,001 | \$ 736,595 | \$ 592,851 | \$ 631,636 | \$ 380,000 |
| CHARGES FOR SERVICE | 167,301 | 222,344 | 274,890 | 274,890 | 294,706 |
| FINES & FORFEITS | 275,482 | 158,237 | 120,000 | 285,631 | 170,000 |
| INVESTMENT EARNINGS | (19,071) | 29,429 | 14,050 | 36,830 | 17,540 |
| CONTRIBUTIONS / DONATIONS | 107,401 | 54,114 | 85,000 | 50,018 | 50,000 |
| MISCELLANEOUS | (897) | - | - | - | - |
| INTERFUND TRANSFERS | - | 353,818 | - | - | - |
| TOTAL REVENUE | \$ 1,191,217 | \$ 1,554,537 | \$ 1,086,791 | \$ 1,279,005 | \$ 912,246 |
| EXPENDITURES: | | | | | |
| PERSONAL SERVICES | \$ 329,764 | \$ 408,320 | \$ 499,835 | \$ 455,239 | \$ 502,316 |
| OPERATION & MAINTENANCE | 1,063,096 | 964,455 | 859,912 | 781,761 | 312,000 |
| CAPITAL | - | 853,818 | - | - | - |
| TOTAL EXPENDITURES | \$ 1,392,860 | \$ 2,226,593 | \$ 1,359,747 | \$ 1,237,000 | \$ 814,316 |
| FUND BALANCE ENDING | \$ 1,424,893 | \$ 752,837 | \$ 785,279 | \$ 794,842 | \$ 892,772 |
| FUND BALANCE ENDING-CHECKING | 1,424,893 | 752,837 | 785,279 | 794,842 | 892,772 |
| LESS: | | | | | |
| RESTRICTED | 1,424,893 | 752,837 | 785,279 | 794,842 | 892,772 |

| CITY-COUNTY LIBRARY FUND | | | | | |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| OPERATING BUDGET | | | | | |
| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
| FUND BALANCE BEGINNING | \$ 4,000,822 | \$ 4,395,910 | \$ 4,778,915 | \$ 4,925,758 | \$ 5,044,262 |
| REVENUE: | | | | | |
| CITY TAXES | \$ 1,256,370 | \$ 1,286,309 | \$ 1,322,239 | \$ 1,368,479 | \$ 1,548,826 |
| FEDERAL GRANT | - | - | | | |
| COUNTY PROPERTY TAX | 1,202,098 | 1,234,448 | 1,270,233 | 1,500,000 | 1,419,020 |
| STATE GRANTS/AID | 2,247 | 2,252 | 2,000 | 2,125 | 2,200 |
| STATE REIMBURSEMENTS | 529,910 | 544,815 | 410,167 | 424,710 | 440,702 |
| CHARGES FOR SERVICE | 12,884 | 15,455 | 14,650 | 15,405 | 15,370 |
| FINES & FORFEITURES | 12,589 | 15,655 | 15,000 | 15,700 | 15,100 |
| INTEREST ON INVESTMENTS | (53,220) | 97,413 | 23,500 | 115,500 | 98,300 |
| DONATIONS/CONTRIBUTIONS | 14,927 | 13,183 | 87,500 | 73,500 | 93,490 |
| TRANSFER FR GENERAL FUND | 1,127,533 | 1,144,540 | 1,196,458 | 1,198,831 | 1,392,818 |
| SALE OF SURPLUS EQUIP | - | 56 | 50 | | 50 |
| MISCELLANEOUS | 95,258 | 81,208 | 32,450 | 133,510 | 86,500 |
| TOTAL REVENUE | \$ 4,200,596 | \$ 4,435,334 | \$ 4,374,247 | \$ 4,847,760 | \$ 5,112,376 |
| EXPENDITURES: | | | | | |
| ADMINISTRATION | \$ 668,014 | \$ 794,980 | \$ 844,297 | \$ 862,034 | \$ 996,052 |
| FACILITIES | 695,158 | 700,187 | 847,768 | 877,694 | 1,028,496 |
| CIRCULATION | 467,113 | 540,363 | 643,479 | 578,808 | 632,264 |
| REFERENCE | 574,834 | 503,270 | 523,655 | 511,349 | 636,307 |
| YOUTH SERVICES | 256,831 | 189,416 | 216,895 | 217,047 | 240,678 |
| TECHNICAL PROCESS | 253,763 | 215,051 | 203,668 | 248,639 | 287,208 |
| OUTREACH SERVICES | 200,895 | 269,646 | 283,477 | 282,167 | 373,759 |
| SYSTEM ADMINISTRATION | 376,391 | 349,678 | 799,965 | 817,567 | 563,640 |
| LIBRARY RESOURCES | 273,419 | 297,463 | 340,070 | 308,345 | 352,400 |
| LIBRARY BOARD | 2,220 | 1,727 | 5,020 | 2,730 | 5,270 |
| GRANT EXPENDITURES | | | | | |
| INTERFUND TRANSFERS | 36,869 | 43,705 | 22,876 | 22,876 | 33,632 |
| TOTAL EXPENDITURES | \$ 3,805,507 | \$ 3,905,486 | \$ 4,731,170 | \$ 4,729,256 | \$ 5,149,706 |
| PRIOR PERIOD ADJUSTMENT | \$ - | \$ - | \$ - | \$ - | \$ - |
| FUND BALANCE ENDING | \$ 4,395,910 | \$ 4,925,758 | \$ 4,421,992 | \$ 5,044,262 | \$ 5,006,932 |
| LESS: | | | | | |
| RESTRICTED | 4,395,910 | 4,925,758 | 4,421,992 | 5,044,262 | 5,006,932 |
| UNASSIGNED | \$ - | \$ - | \$ - | \$ - | \$ - |

| AMERICAN RESCUE PLAN ACT FUND OPERATING BUDGET | | | | | |
|---|---------------------|----------------------|---------------------|-------------------|-------------------|
| FUND 2640 | ACTUAL FY 22 | ACTUAL FY 23 | APPROVED FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
| FUND BALANCE BEGINNING | \$ - | \$ 4,593,035 | \$ 4,661,602 | \$ 841,093 | \$ 884,504 |
| REVENUE: | | | | | |
| INTER-GOVERNMENTAL | \$ 7,000,000 | \$ 8,940,314 | \$ - | \$ - | \$ - |
| INVESTMENT EARNINGS | (108,215) | 257,783 | - | 43,412 | 10,000 |
| TOTAL REVENUE | \$ 6,891,785 | \$ 9,198,097 | \$ - | \$ 43,412 | \$ 10,000 |
| EXPENDITURES: | | | | | |
| PERSONAL SERVICES | \$ - | \$ - | \$ - | \$ - | \$ - |
| CAPITAL | 2,298,750 | 3,235,040 | - | - | - |
| TOTAL EXPENDITURES | \$ 2,298,750 | \$ 12,950,040 | \$ - | \$ - | \$ - |
| FUND BALANCE-ENDING | \$ 4,593,035 | \$ 841,093 | \$ 4,661,602 | \$ 884,504 | \$ 894,504 |
| LESS: | | | | | |
| RESTRICTED | 4,593,035 | 841,093 | 4,661,602 | 884,504 | 894,504 |
| UNASSIGNED | \$ - | \$ - | \$ - | \$ - | \$ - |

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

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|---|-------------------|-------------------|---------------------|---------------------|---------------------|
| <u>COMMUNITY DEV BLOCK GRANTS(FUNDS 2900-2990)</u> | | | | | |
| FUND BALANCE BEGINNING | \$ 451,003 | \$ 595,929 | \$ 771,059 | \$ 132,290 | \$ 275,253 |
| REVENUE: | | | | | |
| HUD GRANTS | \$ 448,915 | \$ 245,995 | \$ 623,918 | \$ 1,324,573 | \$ 650,000 |
| INTEREST ON LOANS | (5,933) | 10,263 | 6,760 | 15,397 | 5,700 |
| PROGRAM INCOME | 521,186 | 263,187 | 150,000 | 115,257 | 100,000 |
| TOTAL REVENUE | \$ 964,168 | \$ 519,445 | \$ 780,678 | \$ 1,455,227 | \$ 755,700 |
| EXPENDITURES: | | | | | |
| PROJECTS | \$ 693,695 | \$ 541,900 | \$ 433,918 | \$ 766,126 | \$ 415,000 |
| ADMINISTRATION | 120,579 | 116,665 | 190,000 | 112,937 | 235,000 |
| CAPITAL OUTLAY | 4,968 | 324,519 | - | 433,201 | - |
| TOTAL EXPENDITURES | \$ 819,242 | \$ 983,084 | \$ 623,918 | \$ 1,312,264 | \$ 650,000 |
| FUND BALANCE ENDING | \$ 595,929 | \$ 132,290 | \$ 927,819 | \$ 275,253 | \$ 380,953 |
| <u>HOME PROGRAM (FUNDS 2800-2890)</u> | | | | | |
| FUND BALANCE BEGINNING | \$ 54,674 | \$ 257,175 | \$ 659,392 | \$ 712,226 | \$ 1,220,003 |
| REVENUE: | | | | | |
| HUD GRANTS | \$ 114,768 | \$ 37,889 | \$ 378,085 | \$ 241,751 | \$ 350,000 |
| INTEREST ON INVESTMENTS | (7,905) | 21,213 | 4,800 | 47,006 | 22,900 |
| PROGRAM INCOME | 416,911 | 446,208 | 500,000 | 488,553 | 100,000 |
| TOTAL REVENUE | \$ 523,774 | \$ 505,310 | \$ 882,885 | \$ 777,310 | \$ 472,900 |
| EXPENDITURES: | | | | | |
| AFFORDABLE HOUSING PROJ | \$ 167,152 | \$ 508 | \$ 280,086 | \$ 233,826 | \$ 207,000 |
| ADMINISTRATION | 110,170 | 46,980 | 98,000 | 30,662 | 143,000 |
| FIRST TIME HOME BUYER ADM | 43,951 | 2,771 | - | 5,045 | - |
| TOTAL EXPENDITURES | \$ 321,273 | \$ 50,259 | \$ 378,086 | \$ 269,533 | \$ 350,000 |
| FUND BALANCE ENDING | \$ 257,175 | \$ 712,226 | \$ 1,164,191 | \$ 1,220,003 | \$ 1,342,903 |

COMMUNITY DEVELOPMENT GRANT FUNDS (PAGE 2 OF 4)

OPERATING BUDGET

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|--|-------------------|------------------|-------------------|-------------------|-------------------|
| <u>VISTA ADMINISTRATION (FUND 2650, 2690)</u> | | | | | |
| FUND BALANCE BEGINNING | \$ (5,347) | \$ 10,526 | \$ 12,426 | \$ 6,966 | \$ 8,611 |
| REVENUE | | | | | |
| GRANT | \$ 194,172 | \$ 83,128 | \$ 85,300 | \$ 58,328 | \$ 85,710 |
| CHARGES FOR SERVICE | 5,000 | 5,500 | 15,000 | 13,193 | 15,000 |
| TOTAL REVENUE | \$ 199,172 | \$ 88,628 | \$ 100,300 | \$ 71,521 | \$ 100,710 |
| EXPENDITURES: | | | | | |
| ADMINISTRATION | 127,176 | 81,718 | 85,000 | 55,683 | 85,000 |
| OPERATIONS & MAINTENANCE | 56,123 | 10,470 | 15,000 | 14,193 | 15,000 |
| TOTAL EXPENDITURES | \$ 183,299 | \$ 92,188 | \$ 100,000 | \$ 69,876 | \$ 100,000 |
| FUND BALANCE ENDING | \$ 10,526 | \$ 6,966 | \$ 12,726 | \$ 8,611 | \$ 9,321 |

BILLINGS COMMUNITY CONNECT & HOMELESS PLAY (FUND 2720)

| | | | | | |
|---------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| FUND BALANCE BEGINNING | \$ 3,513 | \$ 3,464 | \$ 3,462 | \$ 3,542 | \$ 3,705 |
| REVENUE: | | | | | |
| CONTRIBUTIONS | \$ - | \$ - | \$ - | \$ - | \$ - |
| INTEREST ON INVESTMENTS | (49) | 78 | 36 | 163 | 80 |
| TOTAL REVENUE | \$ (49) | \$ 78 | \$ 36 | \$ 163 | \$ 80 |
| EXPENDITURES-OPERATIONS & MAINTENANCE | \$ - | \$ - | \$ - | \$ - | \$ - |
| FUND BALANCE ENDING | \$ 3,464 | \$ 3,542 | \$ 3,498 | \$ 3,705 | \$ 3,785 |

COMMUNITY DEVELOPMENT GRANT FUNDS (PAGE 3 OF 4)

OPERATING BUDGET

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|--|------------------|------------------|------------------|-------------------|-------------------|
| <u>COMMUNITY DEVELOPMENT RENT (FUND 2740)</u> | | | | | |
| FUND BALANCE BEGINNING | \$ 17,095 | \$ 17,506 | \$ 6,391 | \$ 11,954 | \$ 24,215 |
| REVENUE | | | | | |
| INTERGOVERNMENTAL REVENUE | \$ (87) | \$ 165 | \$ 90 | \$ 382 | \$ 160 |
| TRANSFER IN | 65,000 | 65,183 | 79,750 | 79,750 | 69,285 |
| TOTAL REVENUE | \$ 64,913 | \$ 65,348 | \$ 79,840 | \$ 80,132 | \$ 69,445 |
| ADMINISTRATION | \$ - | \$ - | \$ - | \$ - | \$ - |
| OPERATIONS & MAINTENANCE | 64,502 | 70,900 | 79,750 | 67,871 | 69,285 |
| TOTAL EXPENDITURES | \$ 64,502 | \$ 70,900 | \$ 79,750 | \$ 67,871 | \$ 69,285 |
| FUND BALANCE ENDING | \$ 17,506 | \$ 11,954 | \$ 6,481 | \$ 24,215 | \$ 24,375 |

GRANT WRITING/ ENVIRON REVIEW (FUND 2780)

| | | | | | |
|-------------------------|---------|--------|--------|--------|--------|
| FUND BALANCE BEGINNING | \$ 888 | \$ 876 | \$ 876 | \$ 894 | \$ 932 |
| INTEREST ON INVESTMENTS | \$ (12) | \$ 18 | \$ 15 | \$ 38 | \$ 18 |
| REVENUE | \$ (12) | \$ 18 | \$ 15 | \$ 38 | \$ 18 |
| EXPENDITURES-TRANSFER | \$ - | \$ - | \$ - | \$ - | \$ - |
| FUND BALANCE ENDING | \$ 876 | \$ 894 | \$ 891 | \$ 932 | \$ 950 |

CDBG-CV Grant (Fund 2790)

| | | | | | |
|------------------------------|-------------------|-------------------|---------------------|-------------------|---------------------|
| FUND BALANCE BEGINNING | \$ - | \$ - | \$ - | \$ (9,785) | \$ - |
| INTEREST ON INVESTMENTS | \$ - | \$ 209 | \$ - | \$ 27 | \$ - |
| INTERGOVERNMENTAL REVENUE | 235,028 | 471,048 | 1,150,755 | 564,273 | 1,084,623 |
| CHARGE FOR SERVICES | - | - | - | - | - |
| REVENUE | \$ 235,028 | \$ 471,257 | \$ 1,150,755 | \$ 564,300 | \$ 1,084,623 |
| PROJECTS | \$ 141,741 | \$ 130,663 | \$ 1,029,623 | \$ 12,789 | \$ 1,029,623 |
| ADMINISTRATION | 93,287 | 161,745 | 121,132 | 75,651 | 55,000 |
| CAPITAL | - | 188,634 | - | 466,075 | - |
| EXPENDITURES-TRANSFER | \$ 235,028 | \$ 481,042 | \$ 1,150,755 | \$ 554,515 | \$ 1,084,623 |
| FUND BALANCE ENDING | \$ - | \$ (9,785) | \$ - | \$ - | \$ - |

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

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|--|-----------------|-----------------|-----------------|-------------------|-------------------|
| <u>COUNCIL REVOLVING HOME LOAN FUND (FUND 2770)</u> | | | | | |
| FUND BALANCE BEGINNING | \$ 115,857 | \$ 145,592 | \$ 35,341 | \$ 97,032 | \$ 53,979 |
| MISCELLANEOUS | \$ 29,735 | \$ 30,425 | \$ 500 | \$ 73,983 | \$ 490 |
| EXPENDITURES-PROJECTS | \$ - | \$ 78,985 | \$ - | \$ 117,036 | \$ - |
| FUND BALANCE ENDING | \$ 145,592 | \$ 97,032 | \$ 35,841 | \$ 53,979 | \$ 54,469 |

TOTAL OF COMMUNITY DEVELOPMENT GRANT FUNDS

| | | | | | |
|--------------------------|--------------|--------------|--------------|--------------|--------------|
| FUND BALANCE BEGINNING | \$ 637,683 | \$ 1,031,068 | \$ 1,488,947 | \$ 955,119 | \$ 1,586,698 |
| REVENUE: | | | | | |
| INTER-GOVERNMENTAL | \$ 992,796 | \$ 838,225 | \$ 2,238,148 | \$ 2,189,307 | \$ 2,170,493 |
| CHARGE FOR SERVICES | 5,000 | 5,500 | 15,000 | 13,193 | 15,000 |
| INTEREST ON INVESTMENTS | (13,899) | 31,781 | 11,611 | 62,631 | 28,698 |
| MISCELLANEOUS | 967,832 | 739,820 | 650,500 | 677,793 | 200,490 |
| TRANSFERS | 65,000 | 65,183 | 79,750 | 79,750 | 69,285 |
| TOTAL REVENUE | \$ 2,016,729 | \$ 1,680,509 | \$ 2,995,009 | \$ 3,022,674 | \$ 2,483,966 |
| EXPENDITURES: | | | | | |
| PROJECTS | 1,002,588 | 752,056 | 1,743,627 | 1,129,777 | 1,651,623 |
| ADMINISTRATION | 495,163 | 409,879 | 494,132 | 279,978 | 518,000 |
| OPERATIONS & MAINTENANCE | 120,625 | 81,370 | 94,750 | 82,064 | 84,285 |
| CAPITAL | 4,968 | 513,153 | - | 899,276 | - |
| TOTAL EXPENDITURES | \$ 1,623,344 | \$ 1,756,458 | \$ 2,332,509 | \$ 2,391,095 | \$ 2,253,908 |
| FUND BALANCE - ENDING | \$ 1,031,068 | \$ 955,119 | \$ 2,151,447 | \$ 1,586,698 | \$ 1,816,756 |
| LESS: | | | | | |
| RESTRICTED | 1,031,068 | 955,119 | 2,151,447 | 1,586,698 | 1,816,756 |

**PARKS PROGRAMS
OPERATING BUDGET**

FUND 7690-7750, 7770

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| FUND BALANCE BEGINNING | <u>\$ 2,267,133</u> | <u>\$ 2,250,177</u> | <u>\$ 2,311,377</u> | <u>\$ 2,147,853</u> | <u>\$ 2,260,353</u> |
| REVENUE: | | | | | |
| PARK ACQUISITION & IMPROVEMENTS | | | | | |
| INVESTMENT EARNINGS | \$ (34,864) | \$ 53,566 | \$ 20,250 | \$ 50,000 | \$ 50,760 |
| CONTRIBUTIONS-MISC | 29,927 | 84,778 | 68,000 | 56,950 | 135,000 |
| TRANSFER IN | 342 | 20,000 | 5,000 | 25,000 | 5,000 |
| PAY IN LIEU PARK DEDICATION | 131,562 | 30,675 | 67,000 | - | - |
| USDA-FORESTRY GRANT | - | - | - | - | 1,000,000 |
| KIWANIS-LICENSE PLATES | 1,716 | 1,579 | 1,500 | 1,550 | 1,500 |
| TRASH FOR TREES | <u>10,820</u> | <u>15,259</u> | <u>6,000</u> | <u>3,500</u> | <u>6,000</u> |
| TOTAL REVENUE | <u>\$ 139,503</u> | <u>\$ 205,857</u> | <u>\$ 167,750</u> | <u>\$ 137,000</u> | <u>\$ 1,198,260</u> |
| EXPENDITURES: | | | | | |
| PARK ACQUISITION & IMPROVEMENTS | | | | | |
| OPERATIONS & MAINTENANCE | \$ 5,764 | \$ 10,242 | \$ 11,893 | \$ 10,000 | \$ 131,252 |
| USDA-FORESTRY GRANT | - | - | - | - | 1,000,000 |
| KIWANIS-LICENSE PLATES | 1,035 | - | 1,500 | 1,500 | 1,500 |
| CAPITAL OUTLAY | 22,270 | 62,988 | - | - | - |
| TRASH FOR TREES | <u>6,390</u> | <u>9,951</u> | <u>13,000</u> | <u>13,000</u> | <u>6,000</u> |
| TOTAL EXPENDITURES | <u>\$ 156,459</u> | <u>\$ 308,181</u> | <u>\$ 26,393</u> | <u>\$ 24,500</u> | <u>\$ 1,138,752</u> |
| PRIOR PERIOD ADJUSTMENT | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| FUND BALANCE ENDIN | <u>\$ 2,250,177</u> | <u>\$ 2,147,853</u> | <u>\$ 2,452,734</u> | <u>\$ 2,260,353</u> | <u>\$ 2,319,861</u> |
| LESS: | | | | | |
| RESTRICTED | <u>2,250,177</u> | <u>2,147,853</u> | <u>2,452,734</u> | <u>2,260,353</u> | <u>2,319,861</u> |
| UNASSIGNED | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

**DOWNTOWN REVOLVING LOAN PROGRAM
OPERATING BUDGET**

FUND 7230

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|----------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| FUND BALANCE BEGINNING | <u>\$ 915,226</u> | <u>\$ 1,408,309</u> | <u>\$ 1,632,486</u> | <u>\$ 1,880,036</u> | <u>\$ 1,918,036</u> |
| REVENUE: | | | | | |
| INVESTMENT EARNINGS: | | | | | |
| INTEREST ON LOANS | \$ 5,438 | \$ 77,963 | \$ 25,000 | \$ 75,000 | \$ 121,600 |
| MISCELLANEOUS-REPAYMENT OF LOANS | <u>620,158</u> | <u>623,408</u> | <u>100,000</u> | <u>130,000</u> | <u>38,520</u> |
| TOTAL REVENUE | <u>\$ 625,596</u> | <u>\$ 701,371</u> | <u>\$ 125,000</u> | <u>\$ 205,000</u> | <u>\$ 160,120</u> |
| EXPENDITURES: | | | | | |
| OPERATION & MAINTENANCE: | | | | | |
| CHARGES FOR SERVICE | \$ 27,828 | \$ 229,644 | \$ 43,892 | \$ 42,000 | \$ 15,515 |
| LOANS | <u>104,685</u> | <u>-</u> | <u>800,000</u> | <u>125,000</u> | <u>800,000</u> |
| TOTAL EXPENDITURES | <u>\$ 132,513</u> | <u>\$ 229,644</u> | <u>\$ 843,892</u> | <u>\$ 167,000</u> | <u>\$ 815,515</u> |
| FUND BALANCE ENDING | <u>\$ 1,408,309</u> | <u>\$ 1,880,036</u> | <u>\$ 913,594</u> | <u>\$ 1,918,036</u> | <u>\$ 1,262,641</u> |
| LESS: | | | | | |
| RESTRICTED | <u>1,408,309</u> | <u>1,880,036</u> | <u>913,594</u> | <u>1,918,036</u> | <u>1,262,641</u> |
| UNASSIGNED | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

**CEMETERY IMPROVEMENTS FUND
OPERATING BUDGET**

FUND 7020

| | ACTUAL 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| FUND BALANCE - BEGINNING | \$ 214,542 | \$ 243,995 | \$ 232,495 | \$ 224,465 | \$ 61,127 |
| REVENUE: | | | | | |
| SALE OF LOTS | \$ 32,742 | \$ 19,559 | \$ 14,000 | \$ 24,000 | \$ 20,000 |
| INTEREST ON INVESTMENTS | (3,289) | 5,151 | 2,500 | 6,000 | 4,665 |
| TOTAL REVENUE | \$ 29,453 | \$ 24,710 | \$ 16,500 | \$ 30,000 | \$ 24,665 |
| EXPENDITURES: | | | | | |
| OPERATION & MAINTENANCE | \$ - | \$ 44,240 | \$ - | \$ 193,338 | \$ - |
| CAPITAL | - | - | 230,000 | - | - |
| TOTAL EXPENDITURES | \$ - | \$ 44,240 | \$ 230,000 | \$ 193,338 | \$ - |
| FUND BALANCE - ENDING | \$ 243,995 | \$ 224,465 | \$ 18,995 | \$ 61,127 | \$ 85,792 |
| LESS: | | | | | |
| RESTRICTED | 243,995 | 224,465 | 18,995 | 61,127 | 85,792 |
| UNASSIGNED | \$ - | \$ - | \$ - | \$ - | \$ - |

CEMETERY IMPROVEMENTS BUDGET NARRATIVE

65% of the proceeds of graves and niches sold are placed in this fund to be used for the upgrades and improvements to Mountview Cemetery. City Council approves all funds used from this account for the betterment of the cemetery.

Revenues

No significant changes.

Expenditures

None

Capital

Expenditures of \$230,000 in FY2024 are for improvements to the pump station that irrigates Mountview Cemetery.

| FUND 2140 | ANTI-GRAFFITI FUND OPERATING BUDGET | | | | |
|-------------------------|--|-----------------|-----------------|-------------------|-------------------|
| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
| FUND BALANCE BEGINNING | \$ - | \$ - | \$ - | \$ - | \$ - |
| REVENUE: | | | | | |
| ANTI-GRAFFITI: | | | | | |
| FINES AND FORFEITURES | \$ - | \$ - | \$ - | \$ - | \$ 500 |
| CONTRIBUTIONS/DONATIONS | - | - | - | - | 2,000 |
| TOTAL REVENUE | \$ - | \$ - | \$ - | \$ - | \$ 2,500 |
| EXPENDITURES: | | | | | |
| ANTI-GRAFFITI: | | | | | |
| OPERATION & MAINTENANCE | \$ - | \$ - | \$ - | \$ - | \$ 2,500 |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ - | \$ - | \$ 2,500 |
| FUND BALANCE ENDING | \$ - | \$ - | \$ - | \$ - | \$ - |

**TRAIL GRANT FUND
OPERATING BUDGET**

FUND 2360

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|---------------------------------|-------------------------|----------------------------|----------------------|----------------------------|----------------------------|
| FUND BALANCE - BEGINNING | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (67,029)</u> | <u>\$ (66,612)</u> |
| REVENUES: | | | | | |
| INTERGOVERNMENTAL | \$ - | \$ 2,104,185 | \$ - | \$ 2,439,065 | \$ 4,730,000 |
| INVESTMENTS | (504) | 94 | 200 | 417 | 120 |
| CONTRIBUTIONS/DONATIONS | 85,000 | - | - | - | 200,000 |
| TRANSFERS | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>669,703</u> |
| TOTAL REVENUE | <u>\$ 84,496</u> | <u>\$ 2,104,279</u> | <u>\$ 200</u> | <u>\$ 2,439,481</u> | <u>\$ 5,599,823</u> |
| EXPENDITURES: | | | | | |
| COST ALLOCATION CHARGE: | \$ - | | \$ - | | |
| CAPITAL OUTLAY | <u>\$ 72,580</u> | <u>\$ 2,171,308</u> | <u>\$ -</u> | <u>\$ 2,439,065</u> | <u>\$ 5,545,000</u> |
| TOTAL EXPENDITURES | <u>\$ 72,580</u> | <u>\$ 2,171,308</u> | <u>\$ -</u> | <u>\$ 2,439,065</u> | <u>\$ 5,545,000</u> |
| FUND BALANCE - ENDING | \$ 11,916 | \$ (67,029) | \$ 200 | \$ (66,612) | \$ (11,789) |
| LESS: | | | | | |
| RESTRICTED | <u>11,916</u> | <u>(67,029)</u> | <u>200</u> | <u>(66,612)</u> | <u>(11,789)</u> |
| UNASSIGNED | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

**ANIMAL CONTROL DONATIONS
OPERATING BUDGET**

FUNDS 7120,7130,7150,7160

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|-------------------------------|------------------|------------------|------------------|-------------------|-------------------|
| FUND BALANCE BEGINNING | \$ 39,896 | \$ 39,342 | \$ 39,362 | \$ 22,832 | \$ 23,642 |
| REVENUE: | | | | | |
| INTEREST ON INVESTMENTS | \$ (554) | \$ 595 | \$ 410 | \$ 810 | \$ 526 |
| TOTAL REVENUE | \$ (554) | \$ 595 | \$ 410 | \$ 810 | \$ 526 |
| EXPENDITURES: | | | | | |
| OPERATION AND MAINTENANCE | | | | | |
| BUILDING IMPROVEMENTS | \$ - | \$ 3,121 | \$ - | \$ - | \$ - |
| SPAY & NEUTER | \$ - | \$ 210 | \$ - | \$ - | \$ - |
| GENERAL | - | 13,774 | - | - | - |
| TOTAL EXPENDITURES | \$ - | \$ 17,105 | \$ - | \$ - | \$ - |
| | | | | | \$ - |
| FUND BALANCE ENDING | \$ 39,342 | \$ 22,832 | \$ 39,772 | \$ 23,642 | \$ 24,168 |
| LESS: | | | | | |
| COMMITTED | 39,342 | 22,832 | 39,772 | 23,642 | 24,168 |

ANIMAL CONTROL DONATIONS BUDGET NARRATIVE

These funds are used to account for donations to Animal Control.

Revenues

With the privatization of the Animal Shelter in 2009, projected revenues for the Animal Control building improvements, spay/neuter, education, and general donation accounts are not expected this fiscal year. Although revenues for these donation accounts are not expected, the accounts have been left open in case a donation is received.

Expenditures

Expenditures will be used for spay and neuter relief, education, animal health and welfare, facility improvements, and other projects and initiatives to benefit animals.

Capital

None

| STREET MAINTENANCE DISTRICTS FUND OPERATING BUDGET | | | | | |
|---|---------------------|----------------------|----------------------|----------------------|----------------------|
| FUND 8010 & 8020 | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
| FUND BALANCE BEGINNING | \$ 4,631,883 | \$ 4,423,655 | \$ 6,109,865 | \$ 10,294,185 | \$ 9,381,240 |
| REVENUE: | | | | | |
| SPECIAL ASSESSMENTS | \$ 9,625,744 | \$ 15,020,802 | \$ 15,784,000 | \$ 15,885,050 | \$ 16,666,000 |
| INTEREST ON INVESTMENTS | <u>(73,626)</u> | <u>231,633</u> | <u>20,500</u> | <u>289,500</u> | <u>155,000</u> |
| TOTAL REVENUE | \$ 9,552,118 | \$ 15,252,435 | \$ 15,804,500 | \$ 16,174,550 | \$ 16,821,000 |
| EXPENDITURES: | | | | | |
| OPERATION & MAINTENANCE | \$ 8,000,346 | \$ 7,649,002 | \$ 7,883,111 | \$ 7,883,111 | \$ 8,218,996 |
| CAPITAL | - | 1,732,903 | 6,584,000 | 9,204,384 | 6,654,000 |
| TRANSFER TO GAS TAX FUND | <u>1,760,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL EXPENDITURES | \$ 9,760,346 | \$ 9,381,905 | \$ 14,467,111 | \$ 17,087,495 | \$ 14,872,996 |
| FUND BALANCE ENDING | \$ 4,423,655 | \$ 10,294,185 | \$ 7,447,254 | \$ 9,381,240 | \$ 11,329,244 |
| LESS: | | | | | |
| RESTRICTED | <u>4,423,655</u> | <u>10,294,185</u> | <u>7,447,254</u> | <u>9,381,240</u> | <u>11,329,244</u> |
| UNASSIGNED | \$ - | \$ - | \$ - | \$ - | \$ - |

**STREET LIGHT MAINTENANCE DISTRICTS FUND
OPERATING BUDGET**

FUND 8100

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

**STORM SEWER FUND
OPERATING BUDGET**

FUND 8400 & 2070

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

**PARK MAINTENANCE DISTRICTS FUNDS
OPERATING BUDGET**

FUND 8720

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| FUND BALANCE | \$ 1,609,906 | \$ 1,778,101 | \$ 1,804,802 | \$ 2,088,279 | \$ 2,273,279 |
| REVENUE: | | | | | |
| SPECIAL ASSESSMENTS | \$ 1,157,470 | \$ 1,273,855 | \$ 1,348,036 | \$ 1,355,000 | \$ 1,464,637 |
| INTEREST EARNINGS | (22,403) | 38,826 | 13,000 | 75,000 | 42,000 |
| TOTAL REVENUE | \$ 1,135,067 | \$ 1,312,681 | \$ 1,361,036 | \$ 1,430,000 | \$ 1,506,637 |
| EXPENDITURES: | | | | | |
| OPERATIONS & MAINTENANCE | \$ 966,872 | \$ 1,002,503 | \$ 1,284,867 | \$ 1,245,000 | \$ 1,374,623 |
| CAPITAL | \$ - | \$ - | \$ - | \$ - | \$ 200,000 |
| TOTAL EXPENDITURES | \$ 966,872 | \$ 1,002,503 | \$ 1,284,867 | \$ 1,245,000 | \$ 1,574,623 |
| FUND BALANCE ENDING | \$ 1,778,101 | \$ 2,088,279 | \$ 1,880,971 | \$ 2,273,279 | \$ 2,205,293 |
| LESS: | | | | | |
| RESTRICTED | 1,778,101 | 2,088,279 | 1,880,971 | 2,273,279 | 2,205,293 |
| UNASSIGNED | \$ - | \$ - | \$ - | \$ - | \$ - |

PARK MAINTENANCE DISTRICTS BUDGET NARRATIVE

The Park Maintenance District Division manages and maintains 36 developed community and neighborhood parks throughout Billings. The fund is used for management and maintenance of the parks, including irrigation systems and water services, turf management and maintenance, weed management, playground inspections and maintenance, trash removal, snow removal, tree and shrub care, and other services.

Revenues

Revenue is generated through assessments to property owners within each of the 36 districts. Revenues in four districts increased due to new parkland being added to existing districts. Districts that have a playground within the park will have an increase to establish a fund balance to replace the playgrounds as they near the end of their life cycle.

Expenditures

Expenditures have increased for FY 25.

Capital

Pump station and irrigation upgrades are planned in the FY2025 CIP. These expenses are budgeted for the Olympic, Harvest and Ironwood PMD's.

**PARK DISTRICT 1
OPERATING BUDGET**

FUND 8730

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | REQUEST FY 25 | PROPOSED FY 25 |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| FUND BALANCE | \$ 4,784,551 | \$ 4,584,839 | \$ 4,480,379 | \$ 3,918,784 | \$ 7,721,394 | \$ 7,721,394 |
| REVENUE: | | | | | | |
| SPECIAL ASSESSMENTS | \$ 3,120,556 | \$ 3,616,121 | \$ - | \$ - | \$ - | \$ - |
| LICENSES & PERMITS | - | - | - | - | - | 6,000 |
| STATE GRANTS | 198,503 | 64,731 | - | - | - | 40,000 |
| CHARGES FOR SERVICE | - | - | - | - | - | 1,856,598 |
| INTEREST EARNINGS | (64,791) | 95,853 | 42,000 | 102,610 | 74,000 | 74,000 |
| CONTRIBUTION/DONATIONS | 50,647 | - | - | - | - | 4,000 |
| TRANSFER IN REVENUE | 121,000 | - | 3,823,482 | 3,700,000 | 4,322,866 | 8,061,300 |
| MISCELLANEOUS | 3,250 | 4,519 | - | - | - | - |
| TOTAL REVENUE | \$ 3,429,165 | \$ 3,781,224 | \$ 3,865,482 | \$ 3,802,610 | \$ 4,396,866 | \$ 10,041,898 |
| EXPENDITURES: | | | | | | |
| PERSONAL SERVICES | \$ 335,151 | \$ 357,326 | \$ 446,579 | \$ - | \$ 496,125 | \$ 5,009,498 |
| OPERATIONS & MAINTENANCE | 1,296,362 | 1,399,513 | 1,596,161 | - | 1,636,292 | 2,549,746 |
| CAPITAL | 1,920,664 | 2,361,980 | 3,182,991 | - | 2,264,449 | 1,421,894 |
| TRANSFER OUT | 76,700 | 328,460 | 364,546 | - | - | 1,057,258 |
| TOTAL EXPENDITURES | \$ 3,628,877 | \$ 4,447,279 | \$ 5,590,277 | \$ - | \$ 4,396,866 | \$ 10,038,396 |
| FUND BALANCE ENDING | \$ 4,584,839 | \$ 3,918,784 | \$ 2,755,584 | \$ 7,721,394 | \$ 7,721,394 | \$ 7,724,896 |
| LESS: | | | | | | |
| RESTRICTED | 4,584,839 | 3,918,784 | 2,755,584 | 7,721,394 | 7,721,394 | 7,724,896 |
| UNASSIGNED | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

PARK DISTRICT 1 BUDGET NARRATIVE

Through the establishment and funding of the city-wide park maintenance district, deferred maintenance items in General Fund-Parks will be fixed and repaired; thus, improving the quality and enjoyment of these facilities for the public.

Revenues

Revenue comes from taxes assessed to property owners within the city limits of Billings. In FY 2025, a transfer will be used to move the necessary tax revenue from the General Fund to cover the costs in PD1.

Expenditures

Expenditures in FY 25 are anticipated at \$10,038,396. Also during FY25, all operating costs for Parks, Recreation, Cemetery and Forestry that were previously budget in the General Fund were moved out of the General Fund and into PD1.

Capital

Capital for FY 25 include projects throughout Billings that were approved in the the CIP Plan and also repairing and replacing items that have reached the end of their useful life.

**ARTERIAL STREET FEES FUND
OPERATING BUDGET**

FUND 8450

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

FUND 7580

**AMEND PARK FUND
OPERATING BUDGET**

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|-------------------------------|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| FUND BALANCE BEGINNING | \$ 250,372 | \$ 231,669 | \$ 228,669 | \$ 223,173 | \$ 220,173 |
| REVENUE: | | | | | |
| PARK SERVICES | \$ 15,845 | \$ 17,148 | \$ 25,000 | \$ 20,000 | \$ 25,000 |
| INTEREST ON INVESTMENTS | (3,295) | 5,370 | 2,300 | 6,000 | 5,000 |
| TOTAL REVENUE | \$ 12,550 | \$ 22,521 | \$ 27,300 | \$ 26,000 | \$ 30,000 |
| EXPENDITURES: | | | | | |
| OPERATIONS & MAINT. | \$ 30,646 | \$ 26,567 | \$ 85,989 | \$ 24,000 | \$ 235,964 |
| TRANSFER-GENERAL FUND | 607 | 4,450 | 5,000 | 5,000 | 5,000 |
| TOTAL EXPENDITURES | \$ 31,253 | \$ 31,017 | \$ 90,989 | \$ 29,000 | \$ 240,964 |
| FUND BALANCE ENDING | \$ 231,669 | \$ 223,173 | \$ 164,980 | \$ 220,173 | \$ 9,209 |
| LESS: | | | | | |
| COMMITTED | 231,669 | 223,173 | 164,980 | 220,173 | 9,209 |
| UNASSIGNED | \$ - | \$ - | \$ - | \$ - | \$ - |

AMEND PARK FUND BUDGET NARRATIVE

This fund was established to support Amend Park. The interest earnings are transferred to the General Fund annually. The other revenue is used to help maintain Amend Park.

Revenues

Revenue is decreasing because it is being allocated to other funds.

Expenditures

For FY25, a parking lot repair of \$200,000 is scheduled in the CIP for Amend Park.

Capital

None

**BALLFIELD / STADIUM DONATION FOR CAPITAL MAINTENANCE FUND
OPERATING BUDGET**

FUNDS 7680

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| FUND BALANCE BEGINNING | \$ 372,308 | \$ 424,707 | \$ 482,927 | \$ 428,023 | \$ 492,667 |
| REVENUE: | | | | | |
| INTEREST ON INVESTMENTS | \$ (5,779) | \$ 9,511 | \$ 4,500 | \$ 15,000 | \$ 10,300 |
| LEASE - MUSTANGS | 60,000 | - | 60,000 | 60,000 | 60,000 |
| TRANSFERS | - | - | - | - | - |
| CONTRIBUTIONS | 7,487 | 13,680 | 10,000 | 400 | 10,000 |
| TOTAL REVENUE | \$ 61,708 | \$ 23,191 | \$ 74,500 | \$ 75,400 | \$ 80,300 |
| EXPENDITURES: | | | | | |
| PARK REPAIRS AND MAINTENANCE | | | | | |
| OPERATIONS & MAINTENANCE | \$ 9,309 | \$ 19,875 | \$ 80,759 | \$ 10,756 | \$ 10,855 |
| CAPITAL | - | - | - | - | 100,000 |
| TOTAL EXPENDITURES | \$ 9,309 | \$ 19,875 | \$ 80,759 | \$ 10,756 | \$ 110,855 |
| FUND BALANCE ENDING | \$ 424,707 | \$ 428,023 | \$ 476,668 | \$ 492,667 | \$ 462,112 |
| LESS: | | | | | |
| COMMITTED | 424,707 | 428,023 | 476,668 | 492,667 | 462,112 |
| UNASSIGNED | \$ - | \$ - | \$ - | \$ - | \$ - |

BALLFIELD/STADIUM DONATION BUDGET NARRATIVE

This fund accounts for donations to fund future capital maintenance for the ballfield and stadium.

Revenues

No significant changes.

Expenditures

No significant changes.

Capital

The Netting at Dehler Ball Park is scheduled for replacement in FY2025.

**ROAD MAINTENANCE FUND
OPERATING BUDGET**

FUND 8060

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|-------------------------------|------------------|------------------|------------------|-------------------|-------------------|
| FUND BALANCE BEGINNING | \$ 16,819 | \$ 18,973 | \$ 20,528 | \$ 21,637 | \$ 24,301 |
| REVENUE: | | | | | |
| SPECIAL ASSESSMENTS | \$ 2,822 | \$ 2,798 | \$ 2,875 | \$ 2,750 | \$ 2,875 |
| INTEREST ON INVESTMENT | (251) | 454 | 200 | 477 | 500 |
| TOTAL REVENUE | \$ 2,571 | \$ 3,252 | \$ 3,075 | \$ 3,227 | \$ 3,375 |
| EXPENDITURES: | | | | | |
| OPERATION & MAINTENANC | \$ 417 | \$ 588 | \$ 563 | \$ 563 | \$ 501 |
| TOTAL EXPENDITURES | \$ 417 | \$ 588 | \$ 563 | \$ 563 | \$ 501 |
| FUND BALANCE ENDING | \$ 18,973 | \$ 21,637 | \$ 23,040 | \$ 24,301 | \$ 27,175 |
| LESS: | | | | | |
| RESTRICTED | 18,973 | 21,637 | 23,040 | 24,301 | 27,175 |
| UNASSIGNED | \$ - | \$ - | \$ - | \$ - | \$ - |

**SIDEWALK HAZARD
OPERATING BUDGET**

FUND 2080

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

**BALLPARK REPAIR FUND
OPERATING BUDGET**

FUNDS 7670

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|-------------------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| FUND BALANCE BEGINNING | <u>\$ 119,260</u> | <u>\$ 132,150</u> | <u>\$ 69,489</u> | <u>\$ 149,176</u> | <u>\$ 151,450</u> |
| REVENUE: | | | | | |
| TRANSFERS | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 30,000 |
| INTEREST EARNINGS | <u>(2,037)</u> | <u>3,296</u> | <u>2,000</u> | <u>3,000</u> | <u>3,400</u> |
| TOTAL REVENUE | <u>\$ 27,963</u> | <u>\$ 33,296</u> | <u>\$ 32,000</u> | <u>\$ 33,000</u> | <u>\$ 33,400</u> |
| EXPENDITURES: | | | | | |
| OPERATIONS & MAINTENANCE | \$ 15,073 | \$ 16,270 | \$ 30,726 | \$ 30,726 | \$ 30,733 |
| TOTAL EXPENDITURES | <u>\$ 15,073</u> | <u>\$ 16,270</u> | <u>\$ 30,726</u> | <u>\$ 30,726</u> | <u>\$ 30,733</u> |
| FUND BALANCE ENDING | \$ 132,150 | \$ 149,176 | \$ 70,763 | \$ 151,450 | \$ 154,117 |
| LESS: | | | | | |
| COMMITTED | <u>132,150</u> | <u>149,176</u> | <u>70,763</u> | <u>151,450</u> | <u>154,117</u> |
| UNASSIGNED | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

BALLPARK REPAIR FUND BUDGET NARRATIVE

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

Revenues

No significant changes.

Expenditures

No significant changes.

Capital

None

Debt Service Funds

**STORM SEWER DEBT FUND
OPERATING BUDGET**

FUND 3350-3360

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| FUND BALANCE BEGINNING | \$ 1,817,686 | \$ 1,833,297 | \$ 1,846,732 | \$ 2,694,404 | \$ 2,729,780 |
| REVENUE: | | | | | |
| INTEREST ON INVESTMENTS | \$ (987) | \$ 29,172 | \$ 10,400 | \$ 32,000 | \$ 24,300 |
| TRANS.STORM SEW. OPER. | <u>1,020,000</u> | <u>1,835,000</u> | <u>1,015,000</u> | <u>1,015,000</u> | <u>1,015,000</u> |
| TOTAL REVENUE | \$ 1,019,013 | \$ 1,864,172 | \$ 1,025,400 | \$ 1,047,000 | \$ 1,039,300 |
| EXPENDITURES: | | | | | |
| PRINCIPAL | | | | | |
| 2013 STORM SEWER | \$ 190,000 | \$ 195,000 | \$ 200,000 | \$ 200,000 | \$ 205,000 |
| 2015 STORM SEWER | 400,000 | 420,000 | \$ 440,000 | \$ 440,000 | \$ 450,000 |
| INTEREST | | | | | |
| 2013 STORM SEWER | 135,750 | 129,975 | 124,050 | 124,050 | 117,000 |
| 2015 STORM SEWER | 269,844 | 251,344 | 235,344 | 235,344 | 223,095 |
| FISCAL AGENT FEES | 700 | 1,150 | 800 | 800 | 900 |
| OPERATION AND MAINTENANCE | 1,300 | 1,300 | 6,200 | 6,200 | 7,600 |
| COST ALLOCATION PLAN | <u>5,808</u> | <u>4,296</u> | <u>5,230</u> | <u>5,230</u> | <u>-</u> |
| TOTAL EXPENDITURES | \$ 1,003,402 | \$ 1,003,065 | \$ 1,011,624 | \$ 1,011,624 | \$ 1,003,595 |
| FUND BALANCE ENDING | \$ 1,833,297 | \$ 2,694,404 | \$ 1,860,508 | \$ 2,729,780 | \$ 2,765,485 |
| LESS: | | | | | |
| RESTRICTED | <u>1,833,297</u> | <u>2,694,404</u> | <u>1,860,508</u> | <u>2,729,780</u> | <u>2,765,485</u> |
| UNASSIGNED | \$ - | \$ - | \$ - | \$ - | \$ - |

**2004A SERIES STREET IMPROVEMENTS
OPERATING BUDGET**

FUND 3130

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| FUND BALANCE BEGINNING | \$ 381,929 | \$ 352,992 | \$ 353,934 | \$ 355,969 | \$ 370,270 |
| REVENUE: | | | | | |
| PROPERTY TAXES | \$ 323,427 | \$ 350,503 | \$ 354,896 | \$ 364,000 | \$ - |
| INTEREST ON INVESTMENTS | <u>(2,996)</u> | <u>4,078</u> | <u>450</u> | <u>600</u> | <u>-</u> |
| TOTAL REVENUE | \$ 320,431 | \$ 354,581 | \$ 355,346 | \$ 364,600 | \$ - |
| EXPENDITURES: | | | | | |
| PRINCIPAL 2012 REFUNDING | \$ 310,000 | \$ 320,000 | \$ 330,000 | \$ 330,000 | \$ 345,000 |
| FISCAL CHARGES | 150 | 150 | 3,600 | 600 | 3,800 |
| INTEREST 2012 REFUNDING | 34,500 | 25,050 | 15,300 | 15,300 | 5,175 |
| FISCAL AGENT FEES | 350 | 400 | 400 | 400 | 450 |
| COST ALLOCATION PLAN | <u>4,368</u> | <u>6,004</u> | <u>3,999</u> | <u>3,999</u> | <u>4,701</u> |
| TOTAL EXPENDITURES | \$ 349,368 | \$ 351,604 | \$ 353,299 | \$ 350,299 | \$ 359,126 |
| FUND BALANCE ENDING | \$ 352,992 | \$ 355,969 | \$ 355,981 | \$ 370,270 | \$ 11,144 |
| LESS: | | | | | |
| RESTRICTED | \$ 323,427 | <u>355,969</u> | <u>355,981</u> | <u>370,270</u> | <u>11,144</u> |
| UNASSIGNED | \$ - | \$ - | \$ - | \$ - | \$ - |

**SERIES 2015 REFUNDING BASEBALL FIELD & STADIUM FUND
OPERATING BUDGET**

FUND 3120

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|-------------------------------|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| FUND BALANCE BEGINNING | \$ 884,144 | \$ 821,507 | \$ 821,996 | \$ 829,334 | \$ 823,634 |
| REVENUE: | | | | | |
| PROPERTY TAXES | \$ 697,919 | \$ 751,091 | \$ 743,468 | \$ 741,000 | \$ 745,755 |
| INTEREST ON INVESTMENTS | (5,819) | 7,877 | 400 | 1,600 | 1,000 |
| TOTAL REVENUE | \$ 692,100 | \$ 758,968 | \$ 743,868 | \$ 742,600 | \$ 746,755 |
| EXPENDITURES: | | | | | |
| PRINCIPAL | \$ 590,000 | \$ 605,000 | \$ 620,000 | \$ 620,000 | \$ 640,000 |
| INTEREST | 158,200 | 140,675 | 121,900 | 121,900 | 96,600 |
| PAYING AGENT FEE | 350 | 350 | 400 | 400 | 450 |
| FISCAL CHARGES | 6,187 | 5,116 | 9,110 | 6,000 | 10,097 |
| TOTAL EXPENDITURES | \$ 754,737 | \$ 751,141 | \$ 751,410 | \$ 748,300 | \$ 747,147 |
| FUND BALANCE ENDING | \$ 821,507 | \$ 829,334 | \$ 814,454 | \$ 823,634 | \$ 823,242 |
| LESS: | | | | | |
| RESTRICTED | 821,507 | 829,334 | 814,454 | 823,634 | 823,242 |
| UNASSIGNED | \$ - | \$ - | \$ - | \$ - | \$ - |

**SPECIAL IMPROVEMENT DISTRICTS FUNDS
OPERATING BUDGET**

FUND 2300, & 8200-8340

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| FUND BALANCE BEGINNING | \$ 3,254,065 | \$ 1,898,307 | \$ 1,897,307 | \$ 2,041,749 | \$ 1,913,449 |
| REVENUES: | | | | | |
| SPECIAL ASSESSMENTS | \$ 1,140,897 | \$ 910,697 | \$ 980,000 | \$ 925,000 | \$ 1,020,000 |
| INTEREST ON INVESTMENTS | (25,040) | 38,955 | 14,000 | 7,000 | 100,000 |
| TRANSFER | <u>276,555</u> | <u>2,456</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL REVENUE | \$ 1,392,412 | \$ 952,108 | \$ 994,000 | \$ 932,000 | \$ 1,120,000 |
| EXPENDITURES: | | | | | |
| ARBITRAGE COST | \$ 15,084 | \$ 3,100 | \$ 52,700 | \$ 38,300 | \$ 37,000 |
| PRINCIPAL | \$ 773,107 | \$ 538,079 | \$ 720,000 | \$ 755,000 | \$ 710,000 |
| INTEREST AND FISCAL CHARGES | 219,232 | 265,487 | 335,000 | 265,000 | 366,500 |
| TRANSFER | 1,735,847 | - | - | - | - |
| PAYING AGENT FEE | <u>4,900</u> | <u>2,000</u> | <u>2,400</u> | <u>2,000</u> | <u>6,600</u> |
| TOTAL EXPENDITURES | \$ 2,748,170 | \$ 808,666 | \$ 1,110,100 | \$ 1,060,300 | \$ 1,120,100 |
| FUND BALANCE ENDING | \$ 1,898,307 | \$ 2,041,749 | \$ 1,781,207 | \$ 1,913,449 | \$ 1,913,349 |
| LESS: | | | | | |
| RESTRICTED | <u>1,898,307</u> | <u>2,041,749</u> | <u>1,781,207</u> | <u>1,913,449</u> | <u>1,913,349</u> |
| UNASSIGNED | \$ - | \$ - | \$ - | \$ - | \$ - |

SPECIAL IMPROVEMENT DISTRICTS FUNDS

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

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

Revenues and Expenditures

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

**SIDEWALK AND CURB DISTRICTS FUND
OPERATING BUDGET**

FUND 8500-8690 & 8800-8990

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| FUND BALANCE BEGINNING | \$ 362,373 | \$ 417,397 | \$ 610,497 | \$ 641,991 | \$ 679,091 |
| REVENUE: | | | | | |
| SPECIAL ASSESSMENTS | \$ 528,671 | \$ 615,977 | \$ 535,000 | \$ 572,000 | \$ 775,000 |
| INTEREST ON INVESTMENTS | (1,690) | 6,203 | 1,500 | 5,000 | 5,000 |
| TRANSFER | - | 7,191 | - | - | - |
| TOTAL REVENUE | \$ 526,981 | \$ 629,371 | \$ 536,500 | \$ 577,000 | \$ 780,000 |
| EXPENDITURES: | | | | | |
| PRINCIPAL | \$ 344,000 | \$ 256,114 | \$ 340,000 | \$ 360,000 | \$ 445,000 |
| INTEREST AND FISCAL CHARGES | 116,918 | 143,861 | 135,000 | 176,000 | 225,000 |
| REFUNDS | | | | | |
| OTHER CONTRACT SERVICES | 10,339 | 4,400 | 14,300 | 3,100 | 12,400 |
| FEES | 700 | 400 | 1,400 | 800 | 1,400 |
| TRANSFERS OUT | - | 2 | - | - | - |
| TOTAL EXPENDITURES | \$ 471,957 | \$ 404,777 | \$ 490,700 | \$ 539,900 | \$ 683,800 |
| FUND BALANCE ENDING | \$ 417,397 | \$ 641,991 | \$ 656,297 | \$ 679,091 | \$ 775,291 |
| LESS: | | | | | |
| RESTRICTED | 417,397 | 641,991 | 656,297 | 679,091 | 775,291 |
| UNASSIGNED | \$ - | \$ - | \$ - | \$ - | \$ - |

SIDEWALK AND CURB DISTRICTS FUND BUDGET NARRATIVE

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

Revenues and Expenditures

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

| | | CITY HALL DEBT FUND OPERATING BUDGET | | | | |
|-------------------------------|--|---|-----------------|-----------------|-------------------|-------------------|
| FUND 3200 | | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
| FUND BALANCE BEGINNING | | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| REVENUE: | | | | | | |
| INTEREST ON INVESTMENTS | | | | | | |
| TRANSFER GENERAL FUND | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>995,000</u> |
| TOTAL REVENUE | | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 995,000</u> |
| EXPENDITURES: | | | | | | |
| PRINCIPAL | | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 430,000</u> |
| INTEREST | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>565,000</u> |
| TOTAL EXPENDITURES | | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 995,000</u> |
| FUND BALANCE ENDING | | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| LESS: | | | | | | |
| RESTRICTED | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| UNASSIGNED | | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

**2021 SERIES LIBRARY
OPERATING BUDGET**

FUND 3040

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|-------------------------------|---------------------|---------------------|-------------------|-------------------|-------------------|
| FUND BALANCE BEGINNING | \$ 9,583,221 | \$ 1,196,791 | \$ 832,381 | \$ 845,209 | \$ 748,559 |
| REVENUE: | | | | | |
| PROPERTY TAXES | \$ 746,535 | \$ 641,336 | \$ 670,935 | \$ 670,000 | \$ 705,517 |
| DONATIONS | 300,000 | | - | - | - |
| INTEREST ON INVESTMENTS | (12,283) | 11,774 | 3,500 | 8,800 | 4,500 |
| TOTAL REVENUE | \$ 1,034,252 | \$ 653,110 | \$ 674,435 | \$ 678,800 | \$ 710,017 |
| EXPENDITURES: | | | | | |
| PRINCIPAL | \$ 9,075,000 | \$ 735,000 | \$ 530,000 | \$ 530,000 | \$ 555,000 |
| INTEREST AND FISCAL CHARGES | 345,282 | 269,292 | 244,854 | 244,800 | 209,775 |
| FISCAL AGENT FEES | 400 | 400 | 700 | 650 | 650 |
| TOTAL EXPENDITURES | \$ 9,420,682 | \$ 1,004,692 | \$ 775,554 | \$ 775,450 | \$ 765,425 |
| FUND BALANCE ENDING | \$ 1,196,791 | \$ 845,209 | \$ 843,871 | \$ 748,559 | \$ 693,151 |
| LESS: | | | | | |
| RESTRICTED | 1,196,791 | 845,209 | 843,871 | 748,559 | 693,151 |
| UNASSIGNED | \$ - | \$ - | \$ - | \$ - | \$ - |

Capital Projects Funds

**URBAN RENEWAL PROPERTY ACQUISITION FUND
OPERATING BUDGET**

FUND 4280

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

URBAN RENEWAL PROPERTY ACQUISITION FUND BUDGET NARRATIVE

This fund is used to account for Tax Increment assets primarily related to property on South 27th Street. As the City sells property previously acquired through the Tax Increment Program the funds are deposited in Fund 4280, making them available for additional Tax Increment-related activities or for on-going operating and maintenance costs associated with the property previously acquired, such as snow removal and weed control.

Revenues

No significant changes.

Expenditures

No significant changes.

Capital

None

**SIDEWALK AND CURB DISTRICTS FUND
OPERATING BUDGET**

FUNDS 4340

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

**SPECIAL IMPROVEMENT DISTRICT FUNDS
OPERATING BUDGET**

FUND 4500

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

| CAPITAL REPLACEMENT FUND OPERATING BUDGET | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| FUND 6400 - 6410 | | | | | |
| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
| FUND BALANCE - BEGINNING | \$ 6,796,871 | \$ 6,919,192 | \$ 6,538,594 | \$ 6,405,015 | \$ 6,718,273 |
| REVENUES: | | | | | |
| TRANSFERS IN | \$ 1,870,156 | \$ 2,472,208 | \$ 2,208,884 | \$ 2,208,884 | \$ 2,365,585 |
| INTEREST EARNINGS | (85,079) | 149,653 | 71,000 | 200,000 | 137,700 |
| REFUNDS/REIMBURSEMENTS | 1,128 | 32,456 | 1,116 | - | 1,080 |
| SALE OF EQUIPMENT | 10,806 | 28,995 | - | 12,025 | - |
| TOTAL REVENUE | \$ 1,797,011 | \$ 2,683,312 | \$ 2,281,000 | \$ 2,420,909 | \$ 2,504,365 |
| EXPENDITURES: | | | | | |
| CHARGE FOR SERVICES | \$ 3,264 | \$ 2,616 | \$ 2,565 | \$ 2,568 | \$ 6,981 |
| TECHNOLOGY EQUIPMENT | - | 341,232 | - | - | - |
| TRANSFERS OUT | - | 500,000 | - | - | - |
| CAPITAL | 1,671,426 | 2,353,641 | 1,565,093 | 2,105,083 | 941,869 |
| TOTAL EXPENDITURES | \$ 1,674,690 | \$ 3,197,489 | \$ 1,567,658 | \$ 2,107,651 | \$ 948,850 |
| FUND BALANCE - ENDING | \$ 6,919,192 | \$ 6,405,015 | \$ 7,251,936 | \$ 6,718,273 | \$ 8,273,788 |
| LESS: | | | | | |
| COMMITTED | 6,919,192 | 6,405,015 | 7,251,936 | 6,718,273 | 8,273,788 |
| UNASSIGNED | \$ - | \$ - | \$ - | \$ - | \$ - |

CAPITAL REPLACEMENT FUND BUDGET NARRATIVE

This fund is used for equipment replacement for all governmental fund departments. The equipment budgeted in FY 2025 was approved through the Equipment Replacement Program (ERP) and adopted by City Council. The revenue source for this fund will be through contributions from each governmental department based on the department's share of the 20-year equipment replacement plan. Also, starting in FY19, technology equipment that is unique to the Public Safety Fund will be funded and purchased through an ERP-Tech Fund.

Revenues

No significant changes.

Capital

Equipment is scheduled to be replaced in FY 2025 in the amount of \$941,869. Within that total, anticipated expenditures from the Public Safety Technology Equipment Replacement for FY25 are \$237,268 for the Fire Dept.

**PARK CONSTRUCTION FUND
OPERATING BUDGET**

FUND 4240

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|---------------------------------|-------------------|------------------|------------------|-------------------|-------------------|
| FUND BALANCE - BEGINNING | \$ 149,687 | \$ 70,492 | \$ 71,092 | \$ 71,756 | \$ 73,656 |
| REVENUES: | | | | | |
| INTERFUND TRANSFERS | \$ - | \$ - | \$ - | \$ - | \$ - |
| INTEREST EARNINGS | 1,414 | 1,264 | 600 | 1,900 | 3,000 |
| TOTAL REVENUE | \$ 1,414 | \$ 1,264 | \$ 600 | \$ 1,900 | \$ 3,000 |
| EXPENDITURES: | | | | | |
| OPERATIONS & MAINT | \$ 1,912 | \$ - | \$ - | \$ - | \$ - |
| CAPITAL OUTLAY | 78,697 | - | 65,662 | - | - |
| TOTAL EXPENDITURES | \$ 80,609 | \$ - | \$ 65,662 | \$ - | \$ - |
| FUND BALANCE - ENDING | \$ 70,492 | \$ 71,756 | \$ 6,030 | \$ 73,656 | \$ 76,656 |
| LESS: | | | | | |
| RESTRICTED | 70,492 | 71,756 | 6,030 | 73,656 | 76,656 |
| UNASSIGNED | \$ - | \$ - | \$ - | \$ - | \$ - |

PARK CONSTRUCTION FUND BUDGET NARRATIVE

This fund will be used to construct parks. In FY 2019, funds were transferred from the General Fund to begin the construction of the infrastructure at Centennial Park. Also, cash in lieu of parks was transferred from the Parks Programs Fund.

Revenues

Revenues for Interest Earnings are estimated for FY 2025.

Expenditures

Expenses for Trail Development at the Centennial Pk Dog Park are budgeted in FY 2025.

**CITY HALL CONSTRUCTION FUND
OPERATING BUDGET**

FUND 4940

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|---------------------------------|----------------------|----------------------|---------------------|-----------------------|-----------------------|
| FUND BALANCE - BEGINNING | \$ - | \$ - | \$ 4,677,759 | \$ 8,722,308 | \$ (6,831,386) |
| REVENUES: | | | | | |
| INVESTMENT EARNINGS | \$ 3,788 | \$ 146,200 | \$ 67,000 | \$ 400,000 | \$ 30,000 |
| TAXES | 31,543 | 200,000 | 200,000 | 200,000 | 200,000 |
| INTERGOVERNMENTAL | - | - | 650,000 | 650,000 | 650,000 |
| MISCELLANEOUS | - | 144,278 | 30,000 | 390,000 | - |
| TRANSFER OTHER FUNDS | 20,350,560 | 11,725,000 | 100,000 | 100,000 | 100,000 |
| GEN. OBLIGATION BONDS | - | - | - | 1,828,806 | - |
| TOTAL REVENUE | \$ 20,385,891 | \$ 12,215,478 | \$ 1,047,000 | \$ 3,568,806 | \$ 980,000 |
| EXPENDITURES: | | | | | |
| OPERATION & MAINTENANCE | \$ 125,863 | \$ - | \$ - | \$ 122,500 | \$ - |
| TRANSFERS OUT | \$ - | \$ - | \$ - | \$ - | \$ 995,000 |
| CAPITAL OUTLAY | 13,696,881 | 3,493,170 | 1,200,000 | 19,000,000 | - |
| TOTAL EXPENDITURES | \$ 13,822,744 | \$ 3,493,170 | \$ 1,200,000 | \$ 19,122,500 | \$ 995,000 |
| FUND BALANCE - ENDING | \$ 6,563,147 | \$ 8,722,308 | \$ 4,524,759 | \$ (6,831,386) | \$ (6,846,386) |
| LESS: | | | | | |
| RESTRICTED | 6,563,147 | 8,722,308 | 4,524,759 | (6,831,386) | (6,846,386) |
| 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 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 24 |
|---------------------------------|---------------------|---------------------|------------------|-------------------|-------------------|
| FUND BALANCE - BEGINNING | \$ - | \$ 1,477,766 | \$ - | \$ 448,134 | \$ 108,134 |
| REVENUES: | | | | | |
| TRANSFER-P. SAFETY | \$ 1,500,000 | \$ - | \$ - | \$ - | \$ - |
| TRANSFER-GEN FUND | - | 500,000 | - | - | - |
| INTEREST | (22,234) | 18,501 | 15,000 | 15,000 | - |
| TOTAL REVENUE | \$ 1,477,766 | \$ 518,501 | \$ 15,000 | \$ 15,000 | \$ - |
| EXPENDITURES: | | | | | |
| OPERATION & MAINTENANCE | \$ - | \$ 2,603 | \$ - | \$ 5,000 | \$ - |
| CAPITAL OUTLAY | - | 680,530 | 490,000 | 350,000 | - |
| TRANSFER OUT | - | 865,000 | - | - | - |
| TOTAL EXPENDITURES | \$ - | \$ 1,548,133 | \$ - | \$ 355,000 | \$ - |
| FUND BALANCE - ENDING | \$ 1,477,766 | \$ 448,134 | \$ 15,000 | \$ 108,134 | \$ 108,134 |
| LESS: | | | | | |
| RESTRICTED | 1,477,766 | 448,134 | 15,000 | 108,134 | 108,134 |
| UNASSIGNED | \$ - | \$ - | \$ - | \$ - | \$ - |

FIRE STATION CONSTRUCTION FUND BUDGET NARRATIVE

Estimated costs for new fire station

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

Expenditures:

**DOG PARK CONSTRUCTION FUND
OPERATING BUDGET**

FUND 4990

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|---------------------------------|-----------------|-----------------|-----------------|-------------------|-------------------|
| FUND BALANCE - BEGINNING | \$ 4,973 | \$ 4,979 | \$ 4,979 | \$ 5,090 | \$ 5,230 |
| REVENUES: | | | | | |
| LOCAL CONTRIBUTIONS | \$ - | \$ - | \$ 5,000 | \$ - | \$ 5,000 |
| INTEREST | 6 | 111 | - | 140 | - |
| TOTAL REVENUE | \$ 6 | \$ 111 | \$ 5,000 | \$ 140 | \$ 5,000 |
| EXPENDITURES: | | | | | |
| CAPITAL OUTLAY | - | - | 5,000 | - | 5,000 |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ 5,000 | \$ - | \$ 5,000 |
| FUND BALANCE - ENDING | \$ 4,979 | \$ 5,090 | \$ 4,979 | \$ 5,230 | \$ 5,230 |
| LESS: | | | | | |
| RESTRICTED | 4,979 | 5,090 | 4,979 | 5,230 | 5,230 |
| UNASSIGNED | \$ - | \$ - | \$ - | \$ - | \$ - |

DOG PARK CONSTRUCTION FUND BUDGET NARRATIVE

The Dog Park construction occurred in FY12 and FY13. Donations were received and fund-raisers were conducted to raise the necessary funding for the construction. Other donations are used for upgrades and maintenance.

Revenues

Estimated contributions for FY 24 are \$5,000.

Expenditures

Estimated Dog Park expenditures for FY 24 are \$5,000.

Enterprise Funds

**WATER FUND
OPERATING BUDGET**

FUNDS 5020-5090,4160,8700

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|------------------------------------|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| WORKING CAPITAL - BEGINNING | \$ 46,359,048 | \$ 53,126,848 | \$ 26,268,476 | \$ 61,987,139 | \$ 62,571,001 |
| REVENUES: | | | | | |
| WATER SALES | \$ 27,412,980 | \$ 28,697,524 | \$ 28,229,500 | \$ 29,950,500 | \$ 32,201,000 |
| FIRE HYDRANT CHARGES | 478,180 | 510,878 | 480,000 | 515,000 | 515,000 |
| WATER SERVICE LINE INS. | 469,820 | 459,250 | 450,000 | 468,000 | 465,000 |
| OTHER CHARGES FOR SERV. | 579,296 | 423,064 | 417,000 | 427,125 | 435,000 |
| LATE PAYMENT CHARGES | 32,827 | 37,133 | 35,000 | 38,000 | 40,000 |
| SYSTEM DEVELOPMENT FEE | 2,623,428 | 1,643,560 | 1,650,000 | 1,250,000 | 1,400,000 |
| STATE FEE | 62,899 | 63,671 | 60,000 | 63,331 | 65,000 |
| DEBT PROCEEDS | - | - | - | 73,935,931 | 40,000,000 |
| ARPA FEMA GRANTS | 1,763,546 | 5,537,977 | 7,063,546 | 7,063,549 | 13,832,473 |
| MISCELLANEOUS | 13,769 | 13,769 | 13,000 | 861,866 | 15,000 |
| SALE OF EQUIPMENT/LAND | 10,012 | - | - | 700 | - |
| INTEREST ON INVESTMENTS | (660,374) | 1,237,671 | 62,700 | 4,210,235 | 1,638,000 |
| TOTAL REVENUE | \$ 32,786,383 | \$ 38,624,497 | \$ 38,460,746 | \$ 118,784,237 | \$ 90,606,473 |
| EXPENSES: | | | | | |
| ADMINISTRATION | \$ 2,531,158 | \$ 2,520,954 | \$ 2,848,681 | \$ 2,901,262 | \$ 3,527,273 |
| FISCAL SERVICES | 1,891,559 | 2,005,370 | 292,070 | 269,366 | 298,055 |
| TREATMENT PLANT | 6,505,981 | 7,208,968 | 10,449,195 | 7,479,760 | 10,999,343 |
| DISTRIB/COLLECT/METERS | 2,893,542 | 3,002,405 | 4,603,826 | 4,541,482 | 4,764,966 |
| CAPITAL | 8,968,077 | 13,363,256 | 19,092,742 | 96,286,649 | 93,983,050 |
| WATER SERVICE INS. PROG | 380,836 | 468,016 | 350,000 | 387,095 | 350,000 |
| INTRA-FUND TRANSFERS | 22,800 | 144 | - | - | - |
| BOND PRINCIPAL | - | - | 7,200,000 | 3,620,000 | 4,120,000 |
| BOND INTEREST | 503,055 | 443,805 | 2,700,000 | 2,714,761 | 3,676,000 |
| TOTAL EXPENSES | \$ 23,697,008 | \$ 29,012,918 | \$ 47,536,514 | \$ 118,200,375 | \$ 121,718,687 |
| W.C. CHANGES NOT BUDGETED | (2,321,575) | (751,288) | - | - | - |
| WORKING CAPITAL - ENDING | \$ 53,126,848 | \$ 61,987,139 | \$ 17,192,708 | \$ 62,571,001 | \$ 31,458,787 |
| LESS OPERATING RESERVE | 3,646,000 | 4,020,000 | 5,000,000 | 4,020,000 | 5,400,000 |
| LESS SRF LOAN RESERVE | 1,386,571 | 1,386,571 | 1,385,000 | 1,385,000 | 1,385,000 |
| AVAILABLE WORKING CAPITAL | \$ 48,094,277 | \$ 56,580,568 | \$ 10,807,708 | \$ 57,166,001 | \$ 24,673,787 |

| | | WASTEWATER FUND OPERATING BUDGET | | | | |
|--------------------------------|---------------|-------------------------------------|-----------------|-----------------|-------------------|-------------------|
| FUNDS 5120,5130,5170-5190,4210 | | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
| WORKING CAPITAL - BEGINNING | | \$ 34,689,881 | \$ 27,143,989 | \$ 15,470,542 | \$ 30,568,505 | \$ 17,735,796 |
| REVENUES: | | | | | | |
| WASTEWATER CHARGES | \$ 20,487,507 | \$ 21,022,316 | \$ 21,049,600 | \$ 23,200,105 | \$ 24,528,600 | |
| PERMITS | 65,285 | 50,825 | 65,000 | 52,000 | 55,000 | |
| OTHER CHARGES FOR SERV. | 265,703 | 321,805 | 338,360 | 339,899 | 375,000 | |
| WHOLESALE SURCHARGE | 90,568 | 89,528 | 93,000 | 110,000 | 115,000 | |
| LATE PAYMENT CHARGES | 44,917 | 42,988 | 45,000 | 42,000 | 45,000 | |
| SYSTEM DEVELOPMENT FEE | 2,661,255 | 2,040,706 | 1,800,000 | 1,400,000 | 1,500,000 | |
| STATE FEE | 58,120 | 44,434 | 55,000 | 45,000 | 55,000 | |
| ARPA GRANT | - | 5,838 | - | - | - | |
| ARMY CORPS OF ENGINEERS GR | - | 1,800,000 | 200,000 | 200,000 | - | |
| MISCELLANEOUS | 15,127 | 9,129 | - | 259,775 | - | |
| SALE OF EQUIPMENT | 2,600 | - | - | 12,700 | - | |
| TRANSFERS IN-OTHER FUNDS | 8,000 | - | - | - | - | |
| INTEREST ON INVESTMENTS | (485,564) | 653,519 | 145,000 | 1,037,000 | 460,000 | |
| TOTAL REVENUE | \$ 23,213,518 | \$ 26,081,088 | \$ 23,790,960 | \$ 26,698,479 | \$ 27,133,600 | |
| EXPENSES: | | | | | | |
| ADMINISTRATION | \$ 1,689,791 | \$ 1,711,790 | \$ 2,225,151 | \$ 2,191,178 | \$ 2,569,378 | |
| FISCAL SERVICES | (23,148) | 228,404 | 80,324 | 78,477 | 79,168 | |
| TREATMENT PLANT | 6,585,357 | 6,560,451 | 7,072,620 | 7,370,094 | 7,100,247 | |
| COLLECTION SYSTEM | 1,750,455 | 1,915,647 | 2,227,173 | 2,223,241 | 2,262,729 | |
| ENVIRONMENTAL AFFAIRS | 398,629 | 414,712 | 520,132 | 430,768 | 532,558 | |
| REPLACEMENT EXPEND. | 13,275,330 | 8,330,134 | 14,023,379 | 21,879,430 | 14,534,740 | |
| INTRA-FUND TRANSFERS | 15,200 | - | - | - | - | |
| BOND PRINCIPAL | - | - | 2,840,000 | 2,840,000 | 3,265,000 | |
| BOND INTEREST | 2,141,143 | 2,025,353 | 2,518,000 | 2,518,000 | 2,066,000 | |
| TOTAL EXPENSES | \$ 25,832,757 | \$ 21,186,491 | \$ 31,506,779 | \$ 39,531,188 | \$ 32,409,820 | |
| W.C. CHANGES NOT BUDGETED | (4,926,653) | (1,470,081) | - | - | - | |
| WORKING CAPITAL - ENDING | \$ 27,143,989 | \$ 30,568,505 | \$ 7,754,723 | \$ 17,735,796 | \$ 12,459,576 | |
| LESS OPERATING RESERVE | 1,845,000 | 2,180,000 | 2,180,000 | 1,800,000 | 2,260,000 | |
| LESS SRF LOAN RESERVE | 1,444,526 | 1,444,526 | 1,445,000 | 1,445,000 | 1,445,000 | |
| AVAILABLE WORKING CAPITAL | \$ 23,854,463 | \$ 26,943,979 | \$ 4,129,723 | \$ 14,490,796 | \$ 8,754,576 | |

| | | PARKING FUND OPERATING BUDGET | | | | |
|-----------------------------------|----|----------------------------------|---------------------|---------------------|---------------------|---------------------|
| FUND 5210 | | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
| WORKING CAPITAL - BEGINNING | | <u>\$ 341,322</u> | <u>\$ 566,558</u> | <u>\$ 1,070,088</u> | <u>\$ 1,042,342</u> | <u>\$ 1,627,232</u> |
| REVENUES: | | | | | | |
| PARKING METER INCOME | \$ | 490,577 | \$ 497,995 | \$ 592,900 | \$ 473,227 | \$ 591,850 |
| VIOLATIONS | | 102,051 | 147,372 | 110,850 | 114,740 | 147,500 |
| SURFACE LOTS | | 40,945 | 40,687 | 45,450 | 39,785 | 44,875 |
| PARK 1 - GARAGE | | 260,409 | 267,843 | 283,400 | 293,440 | 306,370 |
| PARK 1 - STORE RENTAL | | 55,683 | 61,077 | 55,683 | 60,710 | 60,800 |
| PARK 2 | | 612,909 | 661,940 | 684,115 | 673,818 | 716,525 |
| PARK 3 | | 292,370 | 305,965 | 337,000 | 291,095 | 331,900 |
| EMPIRE PARKING GARAGE | | 207,591 | 260,505 | 283,100 | 277,705 | 287,700 |
| INVESTMENT EARNINGS | | (11,647) | 24,688 | 9,000 | 64,323 | 30,000 |
| VEHICLE PERMITS | | 13,224 | 17,252 | 35,000 | 12,658 | 15,500 |
| TIF TRANSFER | | 130,000 | 130,000 | 130,000 | 139,542 | 139,542 |
| TRANSFERS IN | | - | - | - | 4,000 | - |
| MISC. REVENUE | | <u>4,572</u> | <u>10,263</u> | <u>-</u> | <u>2,274</u> | <u>-</u> |
| TOTAL REVENUE | | <u>\$ 2,198,684</u> | <u>\$ 2,425,587</u> | <u>\$ 2,566,498</u> | <u>\$ 2,447,317</u> | <u>\$ 2,672,562</u> |
| | | ACTUAL FY 22 | ACTUAL FY 23 | APPROVED FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
| EXPENSES: | | | | | | |
| ADMINISTRATION | \$ | 307,242 | \$ 255,171 | \$ 279,458 | \$ 250,972 | \$ 290,988 |
| ENFORCEMENT | | 322,829 | 257,265 | 276,897 | 261,397 | 312,677 |
| METER COLLECT. & MAINT. | | 254,134 | 234,413 | 249,719 | 246,674 | 280,103 |
| SURFACE LOTS | | 26,101 | 26,912 | 26,194 | 14,667 | 28,220 |
| PARK 1 - GARAGE | | 145,647 | 168,183 | 186,273 | 158,971 | 210,838 |
| PARK 1 - STORE RENTAL | | 14,828 | 19,892 | 21,700 | 20,410 | 19,765 |
| PARK 2 | | 318,631 | 310,524 | 337,725 | 216,753 | 294,747 |
| PARK 3 | | 203,056 | 171,948 | 149,181 | 163,839 | 164,796 |
| EMPIRE PARKING GARAGE | | 116,690 | 144,111 | 151,838 | 159,489 | 200,333 |
| DEBT SERVICE-PRINCIPAL | | - | - | 177,092 | 177,092 | 185,070 |
| DEBT SERVICE-INTEREST | | 89,186 | 81,684 | 78,691 | 78,691 | 70,713 |
| CONSTRUCTION & CAPITAL | | <u>25,397</u> | <u>86,587</u> | <u>123,204</u> | <u>113,472</u> | <u>207,720</u> |
| TOTAL EXPENSES | | <u>\$ 1,823,741</u> | <u>\$ 1,756,690</u> | <u>\$ 2,057,972</u> | <u>\$ 1,862,427</u> | <u>\$ 2,265,970</u> |
| WORKING CAP. CHANGES NOT BUDGETED | | <u>(149,707)</u> | <u>(193,113)</u> | <u>\$ -</u> | <u>-</u> | <u>-</u> |
| WORKING CAPITAL - ENDING | \$ | <u>566,558</u> | <u>\$ 1,042,342</u> | <u>\$ 972,336</u> | <u>\$ 1,627,232</u> | <u>\$ 2,033,824</u> |
| LESS OPERATING RESERVE | | <u>273,465</u> | <u>254,147</u> | <u>264,000</u> | <u>238,000</u> | <u>290,000</u> |
| AVAILABLE WORKING CAPITAL | | <u>\$ 293,093</u> | <u>\$ 788,195</u> | <u>\$ 708,336</u> | <u>\$ 1,389,232</u> | <u>\$ 1,743,824</u> |

**SOLID WASTE FUND
OPERATING BUDGET**

FUNDS 5410,5420,5440,5450

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|------------------------------------|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| WORKING CAPITAL - BEGINNING | \$ 15,460,105 | \$ 17,963,506 | \$ 7,209,643 | \$ 17,968,624 | \$ 10,189,268 |
| REVENUES: | | | | | |
| GARBAGE COLLECTION-RES | \$ 6,091,303 | \$ 6,329,044 | \$ 6,150,000 | \$ 7,200,000 | \$ 7,488,000 |
| GARBAGE COLLECTION-COMM | 4,807,288 | 5,107,667 | 4,910,000 | 6,000,000 | 6,240,000 |
| CONATINER SALES | 35,600 | - | - | - | - |
| COLLECTION-BILLED | 1,411,872 | 1,561,928 | 1,482,700 | 1,740,000 | 1,838,000 |
| LANDFILL CHARGES | 6,460,887 | 6,840,635 | 6,817,250 | 7,273,754 | 7,985,000 |
| MISC CHARGE FOR SERVICES | 82,831 | 140,959 | 113,500 | 139,781 | 134,000 |
| SURCHARGES | 19,460 | 56 | 21,000 | - | - |
| SPECIAL ASSESSMENTS | - | - | - | 1,977 | - |
| INTEREST ON INVSTMNT/LOANS | (393,599) | 420,107 | 121,300 | 735,500 | 497,000 |
| SALE OF SURPLUS EQUIP/LAND | 10,374 | - | - | - | - |
| TRANSFERS IN | - | - | - | 174,000 | - |
| REFUNDS/REIMBURSEMENTS | 755,856 | 2,260,572 | - | - | - |
| TOTAL REVENUE | \$ 19,281,872 | \$ 22,660,968 | \$ 19,615,750 | \$ 23,265,012 | \$ 24,182,000 |
| EXPENSES: | | | | | |
| ADMINISTRATION | \$ 4,038,902 | \$ 2,593,728 | \$ 1,689,801 | \$ 1,695,786 | \$ 2,457,790 |
| TRANSFER OUT-FACILITIES | - | - | 143,743 | 143,743 | 410,000 |
| COLLECTION | 9,938,534 | 9,713,539 | 12,135,243 | 15,194,694 | 14,820,136 |
| LANDFILL | 4,770,874 | 10,534,565 | 7,516,925 | 14,010,145 | 9,955,971 |
| TOTAL EXPENSES | \$ 18,748,310 | \$ 22,841,832 | \$ 21,485,712 | \$ 31,044,368 | \$ 27,643,897 |
| WORKING CAP. CHANGES NOT BUDGETED | 1,969,839 | 185,982 | - | - | - |
| WORKING CAPITAL - ENDING | \$ 17,963,506 | \$ 17,968,624 | \$ 5,339,681 | \$ 10,189,268 | \$ 6,727,371 |
| LESS OPERATING RESERVE | 5,260,000 | 5,260,000 | 3,445,781 | 3,445,781 | 4,070,000 * |
| LESS DEBT RESERVE | - | - | - | - | - |
| AVAILABLE WORKING CAPITAL | \$ 12,703,506 | \$ 12,708,624 | \$ 1,893,900 | \$ 6,743,487 | \$ 2,657,371 |

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

FUNDS 5600-5690 & 4050-4090

**AIRPORT FUND
OPERATING BUDGET**

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

**TRANSIT FUND
OPERATING BUDGET**

FUNDS 5710,5720,4110,4120,2040

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

Internal Service Funds

**FLEET SERVICES FUND
OPERATING BUDGET**

FUND 6010

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|------------------------------------|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| WORKING CAPITAL - BEGINNING | \$ 1,428,187 | \$ 1,492,871 | \$ 1,689,977 | \$ 1,969,858 | \$ 2,842,243 |
| REVENUES: | | | | | |
| FLEET SERVICES | \$ 1,827,996 | \$ 2,342,425 | \$ 2,296,369 | \$ 2,650,000 | \$ 3,480,379 |
| COURIER | 40,752 | 42,016 | 40,750 | 40,752 | 42,795 |
| INTEREST EARNINGS | (19,764) | 39,637 | 18,000 | 65,000 | 48,000 |
| INTERGOVERNMENTAL | 72,132 | 40,134 | - | - | - |
| MISCELLANEOUS | 30,573 | 74,912 | - | 25,000 | - |
| TOTAL REVENUE | \$ 1,951,689 | \$ 2,539,124 | \$ 2,355,119 | \$ 2,780,752 | \$ 3,571,174 |
| EXPENSES: | | | | | |
| PERSONAL SERVICES | \$ 1,251,179 | \$ 1,668,370 | \$ 1,556,035 | \$ 1,390,000 | \$ 1,717,262 |
| OPERATION & MAINTENANCE | 323,416 | 501,096 | 611,375 | 480,000 | 608,685 |
| CAPITAL | 26,200 | - | - | - | - |
| TRANSFERS OUT | 95,770 | 95,770 | 38,367 | 38,367 | 81,931 |
| TOTAL EXPENSES | \$ 1,696,565 | \$ 2,265,236 | \$ 2,205,777 | \$ 1,908,367 | \$ 2,407,878 |
| WORKING CAP. CHANGES NOT BUDGETED | (190,440) | 203,099 | - | - | - |
| WORKING CAPITAL - ENDING | \$ 1,492,871 | \$ 1,969,858 | \$ 1,839,319 | \$ 2,842,243 | \$ 4,005,539 |
| LESS OPERATING RESERVE | \$ 582,600 | \$ 802,702 | \$ 801,942 | \$ 691,900 | \$ 860,600 |
| AVAILABLE WORKING CAPITAL | \$ 910,271 | \$ 1,167,156 | \$ 1,037,377 | \$ 2,150,343 | \$ 3,144,939 |

| CENTRAL SERVICES FUND OPERATING BUDGET | | | | | |
|---|-----------------|-----------------|-----------------|-------------------|-------------------|
| FUND 6050 | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
| WORKING CAPITAL-BEGINNING | \$ 230,438 | \$ 226,793 | \$ 212,627 | \$ 222,456 | \$ 230,191 |
| REVENUES: | | | | | |
| MAIL SERVICE | \$ 62,348 | \$ 60,677 | \$ 68,000 | \$ 50,497 | \$ 68,000 |
| DUPLICATION | 42,428 | 42,809 | 44,473 | 43,879 | 45,427 |
| INTEREST EARNINGS | (3,277) | 4,953 | 2,500 | 7,500 | 5,300 |
| TOTAL REVENUE | \$ 101,499 | \$ 108,439 | \$ 114,973 | \$ 101,876 | \$ 118,727 |
| EXPENSES: | | | | | |
| MAIL SERVICE | \$ 62,348 | \$ 61,283 | \$ 68,000 | \$ 50,497 | \$ 68,000 |
| CAPITAL OUTLAY | \$ 20,386 | \$ 27,666 | \$ 7,544 | \$ 7,544 | \$ - |
| DUPLICATION | 22,410 | 23,827 | 27,836 | 36,100 | 31,790 |
| TOTAL EXPENSES | \$ 105,144 | \$ 112,776 | \$ 103,380 | \$ 94,141 | \$ 99,790 |
| WORKING CAP. CHANGES NOT BUDGETED | - | - | - | - | - |
| WORKING CAPITAL-ENDING | \$ 226,793 | \$ 222,456 | \$ 224,220 | \$ 230,191 | \$ 249,128 |

CENTRAL SERVICES BUDGET NARRATIVE

The mail and duplication services are provided to the departments for their postage and copier needs. The departments are charged for these services based on their usage. By providing these central services in major work areas or locations in the City, lower costs can be provided to users. The lower cost factors include less equipment being leased or purchased, lower maintenance costs, and large volume discount for supplies.

Revenue

No significant changes.

Expenses

No significant changes.

Capital

None

| INFORMATION TECHNOLOGY FUND OPERATING BUDGET | | | | | |
|---|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| FUND 6200 | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
| WORKING CAPITAL-BEGINNING | \$ 616,118 | \$ 548,580 | \$ 569,842 | \$ 763,201 | \$ 873,502 |
| REVENUES: | | | | | |
| CHARGE FOR SERVICES | \$ 2,809,960 | \$ 3,458,378 | \$ 3,642,449 | \$ 3,561,316 | \$ 4,018,763 |
| INTEREST EARNINGS | (12,732) | 24,786 | 10,000 | 27,097 | 25,000 |
| INTERGOVERNMENTAL | 114,380 | 61,588 | - | - | - |
| OTHER | - | 2,852 | - | 773 | 500 |
| TRANSFERS | - | - | - | 2,000 | - |
| TOTAL REVENUE | \$ 2,911,608 | \$ 3,547,604 | \$ 3,652,449 | \$ 3,591,186 | \$ 4,044,263 |
| EXPENSES: | | | | | |
| PERSONAL SERVICES | \$ 1,992,919 | \$ 2,337,445 | \$ 2,343,364 | \$ 2,254,717 | \$ 2,543,266 |
| OPERATIONS & MAINTENANCE | 845,082 | 865,923 | 1,274,656 | 1,125,033 | 1,494,995 |
| CAPITAL | 31,914 | 151,319 | 155,500 | 101,135 | 42,000 |
| INTEREST | - | 1,529 | - | - | - |
| TOTAL EXPENSES | \$ 2,869,915 | \$ 3,356,216 | \$ 3,773,520 | \$ 3,480,885 | \$ 4,080,261 |
| WORKING CAP. CHANGES NOT BUDGETED | (97,675) | 23,233 | - | - | - |
| WORKING CAPITAL - ENDING | \$ 548,580 | \$ 763,201 | \$ 448,771 | \$ 873,502 | \$ 837,504 |
| LESS OPERATING RESERVE | 709,500 | 800,842 | 904,505 | 844,937 | 1,009,565 |
| AVAILABLE WORKING CAPITAL | \$ (160,920) | \$ (37,641) | \$ (455,734) | \$ 28,565 | \$ (172,061) |

**CITY HEALTH BENEFITS FUND
OPERATING BUDGET**

FUND 6270

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|--------------------------------------|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| WORKING CAPITAL - BEGINNING | \$ 9,617,432 | \$ 8,853,076 | \$ 8,899,157 | \$ 9,971,757 | \$ 7,208,819 |
| REVENUES: | | | | | |
| INVESTMENT EARNINGS | \$ (135,142) | \$ 231,379 | \$ 50,000 | \$ 260,000 | \$ 239,000 |
| CHARGES FOR SERVICE: | | | | | |
| CITY CONTRIBUTION HEALTH | 8,830,775 | 9,451,685 | 9,400,000 | 9,900,000 | 9,700,000 |
| CITY CONTRIBUTION LIFE \$5,000 | 11,481 | 11,305 | 12,000 | 12,000 | 12,000 |
| CITY CONTRIBUTION DENTAL | 151,465 | 174,209 | 180,000 | 173,000 | 180,000 |
| EMPLOYEE FLEX CONTRIB. | 361,420 | 349,925 | 310,000 | 281,000 | 385,000 |
| EMPLOYEE DENTAL CONTRIB | 151,465 | 174,210 | 200,000 | 175,000 | 200,000 |
| EMPLOYEE HEALTH CONTRIB. | 1,704,713 | 1,899,756 | 1,790,000 | 1,950,000 | 1,940,000 |
| RETIREE/COBRA CONTRIB | 805,349 | 740,447 | 800,000 | 705,000 | 800,000 |
| CLAIM OVERPAYMENTS | 54,303 | 129,306 | 65,000 | 40,000 | 80,000 |
| PRESCRIPTION DRUG REBATE | 1,172,923 | 995,882 | 475,000 | 600,000 | 775,000 |
| STOP LOSS REIMBURSEMENTS | 333,678 | 134,505 | 200,000 | 140,000 | 175,000 |
| OTHER | 7 | - | - | - | - |
| TOTAL REVENUE | \$ 13,442,437 | \$ 14,292,609 | \$ 13,482,000 | \$ 14,236,000 | \$ 14,486,000 |
| EXPENSES: | | | | | |
| PERSONAL SERVICES: | | | | | |
| HEALTH INCENTIVES | \$ 413,062 | \$ 54,475 | \$ 50,000 | \$ 52,000 | \$ 55,000 |
| HEALTH CLAIMS | 11,003,960 | 10,278,041 | 12,775,000 | 13,800,000 | 14,946,855 |
| LIFE INSURANCE PREMIUMS | 11,637 | 12,055 | 12,000 | 12,000 | 12,000 |
| DENTAL CLAIMS | 720,423 | 755,057 | 778,680 | 755,000 | 813,875 |
| FLEX PLAN CLAIMS | 361,420 | 349,884 | 370,000 | 290,000 | 358,000 |
| 125K FLEX ADMIN. CHGS. | 11,675 | 10,650 | 14,000 | 12,700 | 14,000 |
| HEALTH/DENTAL ADMIN. CHGS. | 339,095 | 367,221 | 435,072 | 480,000 | 490,234 |
| EMPLOYEE ASSISTANCE PROGRAM | 27,900 | 27,900 | 25,000 | 28,000 | 28,750 |
| FIDUCIARY LIABILITY INS. | 3,667 | (21,000) | 5,000 | - | 5,000 |
| ACA ADMIN. CHGS | 21,516 | 26,940 | 30,000 | 25,000 | 30,000 |
| STOP LOSS PREMIUM | 711,548 | 729,274 | 950,000 | 925,000 | 1,034,901 |
| H.S.A. ADMIN. FEES | 14,580 | 14,952 | 18,000 | 19,000 | 19,057 |
| VSP ADMIN FEES | 6,845 | 7,160 | 7,000 | 7,500 | 7,925 |
| WELLNESS EVENTS | 3,430 | - | 10,000 | - | 10,000 |
| CONSULTANT SERVICES | 84,288 | 93,429 | 100,000 | 123,000 | 119,400 |
| NURSE/SCREENING PROGRAM | 259,417 | 269,733 | 274,000 | 250,000 | 325,000 |
| CARE LINK SERVICES | 4,838 | 9,692 | 30,000 | 10,000 | 20,000 |
| COST ALLOCATION / OTHER | 207,492 | 188,465 | 202,038 | 209,738 | 214,015 |
| TOTAL EXPENSES | \$ 14,206,793 | \$ 13,173,928 | \$ 16,085,790 | \$ 16,998,938 | \$ 18,504,012 |
| PRIOR PERIOD ADJUSTMENT | \$ - | \$ - | \$ - | \$ - | \$ - |
| WORKING CAP. CHANGES NOT BUDGETED | - | - | - | - | - |
| WORKING CAPITAL CHANGES NOT BUDGETED | \$ - | \$ - | | \$ - | \$ - |
| WORKING CAPITAL - ENDING | \$ 8,853,076 | \$ 9,971,757 | \$ 6,295,367 | \$ 7,208,819 | \$ 3,190,807 |

**CENTRAL TELEPHONE SERVICES FUND
OPERATING BUDGET**

FUND 6060

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| WORKING CAPITAL-BEGINNING | \$ 282,940 | \$ 294,398 | \$ 317,124 | \$ 319,602 | \$ 350,730 |
| REVENUES: | | | | | |
| CHARGE FOR SERVICES | \$ 424,486 | \$ 454,812 | \$ 461,830 | \$ 461,832 | \$ 471,799 |
| INTERGOVERNMENTAL | 9,204 | 4,790 | - | - | - |
| INTEREST EARNINGS | (4,857) | 7,328 | 3,500 | 15,918 | 8,200 |
| OTHER INCOME | - | 53 | - | 52 | - |
| TOTAL REVENUE | \$ 428,833 | \$ 466,983 | \$ 465,330 | \$ 477,803 | \$ 479,999 |
| EXPENSES: | | | | | |
| PERSONAL SERVICES | \$ 150,915 | \$ 182,704 | \$ 178,617 | \$ 171,637 | \$ 203,927 |
| OPERATIONS & MAINTENANCE | 250,350 | 264,260 | 279,498 | 275,038 | 276,039 |
| TOTAL EXPENSES | \$ 401,265 | \$ 446,964 | \$ 458,115 | \$ 446,675 | \$ 479,966 |
| WORKING CAP. CHANGES NOT BUDGETED | (16,110) | 5,186 | - | - | - |
| WORKING CAPITAL-ENDING | \$ 294,398 | \$ 319,602 | \$ 324,339 | \$ 350,730 | \$ 350,763 |
| LESS OPERATING RESERVE | 32,101 | 35,757 | 36,649 | 35,734 | 38,397 |
| AVAILABLE WORKING CAPITAL | \$ 262,296 | \$ 283,845 | \$ 287,690 | \$ 314,996 | \$ 312,366 |

STAFFING AUTHORIZATION

| POSITION | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | PROPOSED FY 25 |
|-----------------------------------|-----------------|-----------------|-----------------|-------------------|
| TELECOMMUNICATIONS SYSTEM MANAGER | 1.0 | 1.0 | 1.0 | 1.0 |
| IT DIRECTOR | 0.1 | 0.1 | 0.1 | 0.1 |
| IT SECURITY ENGINEER | 0.1 | 0.1 | 0.1 | 0.1 |
| IT ADMINISTRATIVE SUPPORT II | - | - | 0.2 | 0.2 |
| TOTAL | 1.2 | 1.2 | 1.4 | 1.4 |

**RADIO COMMUNICATIONS FUND
OPERATING BUDGET**

FUND 6070

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| WORKING CAPITAL-BEGINNING | <u>\$ 750,828</u> | <u>\$ 682,812</u> | <u>\$ 505,568</u> | <u>\$ 383,944</u> | <u>\$ 535,443</u> |
| REVENUES: | | | | | |
| CHARGES FOR SERVICE | \$ 302,568 | \$ 299,969 | \$ 333,499 | \$ 333,499 | \$ 218,096 |
| INTEREST EARNINGS | (11,360) | 1,552 | 9,000 | 18,000 | 16,000 |
| OTHER | <u>350</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL REVENUE | <u>\$ 291,558</u> | <u>\$ 301,521</u> | <u>\$ 342,499</u> | <u>\$ 351,499</u> | <u>\$ 234,096</u> |
| EXPENSES | | | | | |
| OPERATIONS & MAINTENANCE | \$ 234,574 | \$ 292,179 | \$ 383,601 | \$ 200,000 | \$ 392,450 |
| CAPITAL | <u>125,000</u> | <u>308,210</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL EXPENSES | <u>\$ 359,574</u> | <u>\$ 600,389</u> | <u>\$ 383,601</u> | <u>\$ 200,000</u> | <u>\$ 392,450</u> |
| WORKING CAPITAL-ENDING | <u>\$ 682,812</u> | <u>\$ 383,944</u> | <u>\$ 464,466</u> | <u>\$ 535,443</u> | <u>\$ 377,089</u> |

**PROPERTY INSURANCE FUND
OPERATING BUDGET**

FUND 6300

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|-----------------------------------|----------------------------|------------------------------|------------------------------|------------------------------|----------------------------|
| WORKING CAPITAL-BEGINNING | <u>\$ 860,405</u> | <u>\$ 570,542</u> | <u>\$ (109,085)</u> | <u>\$ (358,186)</u> | <u>\$ 45,907</u> |
| REVENUES: | | | | | |
| CHARGE FOR SERVICES | \$ 2,523,228 | \$ 2,593,495 | \$ 3,770,946 | \$ 3,770,947 | \$ 4,993,742 |
| INTEREST EARNINGS | (13,588) | (1,155) | 3,800 | 11,000 | 6,700 |
| OTHER | <u>7,053</u> | <u>3,314</u> | <u>-</u> | <u>6,000</u> | <u>-</u> |
| TOTAL REVENUE | <u>\$ 2,516,693</u> | <u>\$ 2,595,654</u> | <u>\$ 3,774,746</u> | <u>\$ 3,787,947</u> | <u>\$ 5,000,442</u> |
| EXPENSES: | | | | | |
| PERSONAL SERVICES | \$ 112,000 | \$ 127,545 | \$ 119,912 | \$ 122,000 | \$ 125,668 |
| OPERATIONS & MAINTENANCE | <u>2,686,401</u> | <u>3,397,557</u> | <u>4,011,308</u> | <u>3,261,854</u> | <u>4,168,577</u> |
| TOTAL EXPENSES | <u>\$ 2,798,401</u> | <u>\$ 3,525,102</u> | <u>\$ 4,131,220</u> | <u>\$ 3,383,854</u> | <u>\$ 4,294,245</u> |
| WORKING CAP. CHANGES NOT BUDGETED | (8,155) | 720 | - | - | - |
| WORKING CAPITAL - ENDING | <u>\$ 570,542</u> | <u>\$ (358,186)</u> | <u>\$ (465,559)</u> | <u>\$ 45,907</u> | <u>\$ 752,104</u> |
| LESS OPERATING RESERVE | <u>895,488</u> | <u>1,128,033</u> | <u>1,321,990</u> | <u>1,082,833</u> | <u>1,374,158</u> |
| AVAILABLE WORKING CAPITAL | <u>\$ (324,946)</u> | <u>\$ (1,486,219)</u> | <u>\$ (1,787,549)</u> | <u>\$ (1,036,926)</u> | <u>\$ (622,054)</u> |

PROPERTY INSURANCE BUDGET NARRATIVE

The property insurance fund is a City-wide internal service fund that accounts for revenues and expenditures associated with property and liability insurance. Each department receives charges for their share of the insurance.

**FACILITIES MANAGEMENT FUND
OPERATING BUDGET**

FUNDS 6500-6540

| | ACTUAL FY 22 | ACTUAL FY 22 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|-----------------------------------|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| WORKING CAPITAL-BEGINNING | \$ 4,174,140 | \$ 3,327,682 | \$ 2,310,259 | \$ 2,720,401 | \$ 4,363,199 |
| REVENUES: | | | | | |
| CHARGE FOR SERVICES - ADMIN | \$ 113,381 | \$ 107,414 | \$ 620,405 | \$ 120,406 | \$ 208,786 |
| CHARGE FOR SERVICES - STILLWATER | 258,021 | - | 215,428 | - | 430,676 |
| RENTS - BOC | 843,938 | 828,488 | 1,147,393 | 1,147,393 | 1,240,372 |
| RENTS - STILLWATER BLDG | - | 395,719 | 407,592 | 407,592 | 413,611 |
| CHARGE FOR SERVICES - ANIMAL SHEL | - | 34,162 | 35,187 | 35,187 | 42,330 |
| CHARGE FOR SERVICES - N 27TH | 577,343 | 581,987 | 611,804 | 611,804 | 210,055 |
| GRANT INCOME | 28,205 | 13,743 | - | - | - |
| MISCELLANEOUS | 32,422 | 26,816 | - | 2,099,732 | - |
| INTEREST EARNINGS | (62,432) | 99,292 | 34,000 | 95,500 | 69,300 |
| TRANSFER IN | 532,057 | 532,057 | 356,894 | 356,894 | - |
| TOTAL REVENUE | \$ 2,322,935 | \$ 2,619,678 | \$ 3,428,703 | \$ 4,874,508 | \$ 2,615,130 |
| EXPENSES: | | | | | |
| ADMINISTRATION | \$ 1,228,217 | \$ 1,658,348 | \$ 879,682 | \$ 1,948,072 | \$ 452,105 |
| STILLWATER BUILDING | 323,043 | 352,963 | 621,000 | 220,000 | 565,046 |
| BOC | 807,972 | 735,464 | 1,134,519 | 728,638 | 1,313,634 |
| ANIMAL SHELTER | - | 14,062 | 15,000 | 10,000 | 17,000 |
| N 27TH | 356,844 | 391,479 | 355,537 | 325,000 | 329,381 |
| TRANSFERS OUT | - | 1,000,000 | - | - | - |
| BABCOCK THEATRE | 19,732 | - | - | - | - |
| TOTAL EXPENSES | \$ 2,735,808 | \$ 4,152,316 | \$ 3,005,738 | \$ 3,231,710 | \$ 2,677,166 |
| WORKING CAP. CHANGES NOT BUDGETED | (433,585) | 925,357 | - | - | - |
| WORKING CAPITAL-ENDING | \$ 3,327,682 | \$ 2,720,401 | \$ 2,733,224 | \$ 4,363,199 | \$ 4,301,163 |
| LESS OPERATING RESERVE | 218,865 | 332,185 | 240,459 | 258,537 | 214,173 |
| AVAILABLE WORKING CAPITAL | \$ 3,108,817 | \$ 2,388,216 | \$ 2,492,765 | \$ 4,104,662 | \$ 4,086,990 |

| PUBLIC WORKS ADMINISTRATION OPERATING BUDGET | | | | |
|---|---------------------|---------------------|---------------------|---------------------|
| FUND 6600 | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 |
| WORKING CAPITAL-BEGINNING | \$ 615,971 | \$ 875,032 | \$ 857,000 | \$ 932,576 |
| REVENUES: | | | | |
| CHARGE FOR SERVICES | 2,794,737 | 2,924,383 | 3,166,871 | 3,166,871 |
| INTERGOVERNMENTAL | 89,689 | 49,675 | - | - |
| INVESTMENT EARNINGS | (13,651) | 28,384 | 4,000 | 40,300 |
| TOTAL REVENUE | \$ 2,870,775 | \$ 3,002,442 | \$ 3,170,871 | \$ 3,207,171 |
| EXPENSES: | | | | |
| PERSONAL SERVICES | \$ 1,612,923 | \$ 2,081,413 | \$ 2,137,224 | \$ 2,052,310 |
| OPERATIONS & MAINTENANCE | 860,628 | 979,111 | 1,078,202 | 1,042,834 |
| CAPITAL | 12,598 | - | - | - |
| TOTAL EXPENSES | \$ 2,486,149 | \$ 3,060,524 | \$ 3,215,426 | \$ 3,095,144 |
| WORKING CAP. CHANGES NOT BUDGETED | (125,565) | 115,626 | - | - |
| WORKING CAPITAL-ENDING | \$ 875,032 | \$ 932,576 | \$ 812,445 | \$ 1,044,603 |
| LESS OPERATING RESERVE | 197,884 | 244,842 | 257,234 | 247,612 |
| AVAILABLE WORKING CAPITAL | \$ 677,148 | \$ 687,734 | \$ 555,211 | \$ 796,991 |

FUND 6700

**PUBLIC WORKS ENGINEERING
OPERATING BUDGET**

| | ACTUAL FY 22 | ACTUAL FY 22 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|-----------------------------------|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|
| WORKING CAPITAL-BEGINNING | \$ 234,065 | \$ 219,901 | \$ 269,645 | \$ (6,756) | \$ (88,697) |
| REVENUES: | | | | | |
| SPECIAL ASSESSMENTS | \$ 60,979 | \$ 86,380 | \$ 85,000 | \$ 105,000 | \$ 120,000 |
| LICENSES & PERMITS | 127,936 | 99,746 | 140,500 | 74,500 | 100,000 |
| CHARGE FOR SERVICES | 2,984,796 | 3,024,963 | 3,677,186 | 3,561,198 | 4,237,843 |
| INTERGOVERNMENTAL | 135,891 | 73,257 | - | - | - |
| INVESTMENT EARNINGS | (3,637) | 2,399 | 2,500 | 4,900 | 3,000 |
| MISCELLANEOUS | 2,455 | 326 | - | 191 | - |
| TOTAL REVENUE | \$ 3,308,420 | \$ 3,287,071 | \$ 3,905,186 | \$ 3,745,789 | \$ 4,460,843 |
| EXPENSES: | | | | | |
| PERSONAL SERVICES | \$ 2,386,123 | \$ 2,894,501 | \$ 2,771,437 | \$ 2,773,694 | \$ 2,939,993 |
| OPERATIONS & MAINTENANCE | 763,061 | 768,611 | 943,345 | 911,419 | 942,101 |
| CAPITAL | 32,762 | - | 179,000 | 142,617 | 122,350 |
| TOTAL EXPENSES | \$ 3,181,946 | \$ 3,663,112 | \$ 3,893,782 | \$ 3,827,730 | \$ 4,004,444 |
| WORKING CAP. CHANGES NOT BUDGETED | (140,638) | 149,384 | - | - | - |
| WORKING CAPITAL-ENDING | \$ 219,901 | \$ (6,756) | \$ 281,049 | \$ (88,697) | \$ 367,702 |
| LESS OPERATING RESERVE | 314,918 | 366,311 | 371,478 | 368,511 | 388,209 |
| AVAILABLE WORKING CAPITAL | \$ (95,017) | \$ (373,067) | \$ (90,429) | \$ (457,208) | \$ (20,507) |

Permanent Fund

**CEMETERY PERPETUAL CARE FUND
OPERATING BUDGET**

FUNDS 7010 & 7030

| | ACTUAL FY 22 | ACTUAL FY 23 | BUDGET FY 24 | ESTIMATE FY 24 | PROPOSED FY 25 |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| FUND BALANCE BEGINNING | \$ 765,418 | \$ 778,006 | \$ 798,006 | \$ 800,740 | \$ 826,240 |
| REVENUE: | | | | | |
| PERPETUAL CARE FEES | \$ 25,532 | \$ 19,696 | \$ 15,750 | \$ 19,000 | \$ 18,750 |
| INTEREST ON INVESTMENTS | (10,972) | 17,891 | 7,700 | 36,500 | 18,500 |
| TOTAL REVENUE | \$ 14,560 | \$ 37,587 | \$ 23,450 | \$ 55,500 | \$ 37,250 |
| EXPENDITURES: | | | | | |
| TRANSFER-GENERAL FUND | \$ 1,972 | \$ 14,853 | \$ 5,600 | \$ 30,000 | \$ 35,200 |
| TOTAL EXPENDITURES | \$ 1,972 | \$ 14,853 | \$ 5,600 | \$ 30,000 | \$ 35,200 |
| PRIOR PERIOD ADJUSTMENT | \$ - | \$ - | - | \$ - | \$ - |
| FUND BALANCE ENDING | \$ 778,006 | \$ 800,740 | \$ 815,856 | \$ 826,240 | \$ 828,290 |
| LESS: | | | | | |
| NONSPENDABLE | 778,006 | 800,740 | 800,762 | 826,240 | 828,290 |
| UNASSIGNED | \$ - | \$ - | \$ - | \$ - | \$ - |

CEMETERY PERPETUAL CARE FUND BUDGET NARRATIVE

City ordinance requires 35% of the proceeds from the sale of grave lots and mausoleum spaces to be placed in this fund and maintained for perpetuity. The interest income generated by this fund is transferred yearly into the General Fund to be used for care of the cemetery.

