



Special Work Session Meeting Agenda
2 Park Drive South, Great Falls, MT
Gibson Room, Civic Center
June 26, 2025
3:00 PM

The agenda packet material is available on the City's website: <https://greatfallsmt.net/meetings>. The Public may view and listen to the meeting on government access channel City-190, cable channel 190; or online at <https://greatfallsmt.net/livestream>.

Public participation is welcome in the following ways:

- Attend in person.
- Provide public comments in writing by 12:00 PM the day of the meeting: Mail to City Clerk, PO Box 5021, Great Falls, MT 59403, or via email to: commission@greatfallsmt.net. Include the agenda item or agenda item number in the subject line, and include the name of the commenter and either an address or whether the commenter is a city resident. Written communication received by that time will be shared with the City Commission and appropriate City staff for consideration during the agenda item, and, will be so noted in the official record of the meeting.

CALL TO ORDER

PUBLIC COMMENT

(Public comment on agenda items or any matter that is within the jurisdiction of the City Commission. Please keep your remarks to a maximum of five (5) minutes. Speak into the microphone, and state your name and either your address or whether you are a city resident for the record.)

WORK SESSION ITEMS

1. 2026 Proposed Budget Discussion - Presented by Greg Doyon and Finance Staff.

ADJOURNMENT

City Commission Work Sessions are televised on cable channel 190 and streamed live at <https://greatfallsmt.net>.

Wi-Fi is available during the meetings for viewing of the online meeting documents.

UPCOMING MEETING SCHEDULE

City Commission Work Session - Tuesday July 1, 2025 5:30 p.m.

City Commission Meeting - Tuesday July 1, 2025 7:00 p.m.

FISCAL YEAR 2026 BUDGET

GENERAL FUND

June 26, 2025 Special Work Session





Commission Goals & Priorities

January 2025

- Review City Services
- Public Safety
- Community Development
- Communication/Education
- Legislative Process



City Manager Goals and Priorities

March 2025

General

- Support Commission's Goals
- Continue to contribute and monitor the GMP to success.
- Maintain Executive Team support, training and development.
- Hire Deputy City Manager.
- Assist with CBA process.
- Prepare the city for increased, but moderate growth
- Support public safety focus

Tactical

- P&R operations
- Visiting departments
- Create an economic development officer position
- Resolve access issues to the WWTP with Calumet and BNSF
- Employee recruitment and retention
- Outline a facility plan for the Zellerbach Building



FY2026 Budget Arena

National Trends: Tight labor market, inflation pressures, moderate growth

State: BBER – Slow to modest growth, unemployment rate (2.7%), real estate “cooling”, State Law changes from Legislative Session

City:

- Pending Tax Protest
- Revenue Forecast
- Use of Fund Balance since 2021
- Collective Bargaining Agreements (Active/Pending)
- General Fund Subsidy – SAHBS Performance, Events

Legislative Impacts FY2026 and Beyond

SB 117	<ul style="list-style-type: none">• Full 3-year average inflation % up to 4%• 75% of newly taxable property for residential and commercial• 40% of newly taxable property for industrial (10% reserve account)• Effective FY2027• Full effect dependent on MTDOR administration
HB 231 & SB 542	<ul style="list-style-type: none">• Tiered tax rates for residential and commercial• Temporary tax rate structure for FY2026, full effect in FY2027• Floating mill will preserve City revenue• One-time reset of voted levies (Library)• Full effect dependent on MTDOR administration





FY2026 General Fund Drivers

Tax Protest	Approximately \$1,100,000 uncollected in FY2024. Approximately \$662,000 in FY2025. Anticipated to continue for 3 rd year, FY2026. Settlement percentage is unpredictable.
Library Mills	Return of 3.5 City mills to the General Fund. Used towards debt service on Fire Training Center improvements.
Personnel	New 2-year Collective Bargaining Agreements effective July 1, 2025. Not all have been finalized.
	Health insurance rates increased 5%, employee share increase from 15% to 20%. No increase to Permissive Medical Levy.
General Fund Subsidies	Additional subsidies needed for Aim High Big Sky Rec Center (\$100,000), outdoor swimming pools (\$80,000), and Civic Center Events (\$100,000)
Fund Balance	Revenues under expenses by \$647,845 → use of fund balance in FY2026. 23.8% projected fund balance, 22% target. Legislative changes in FY2027.



Other General Fund Highlights

Above & Beyond requests for Fire Department - \$41,500 for PPE, fire hose and nozzle replacement, and SCBA safety testing

Funding for one general municipal election

Above & Beyond approval for watering parks and greenspace - \$91,479 due to water rate increase

Return of 3.5 City mills to the General Fund from the Library

Debt service payment on loan to complete \$2,500,000 of improvements at Fire Training Center

SRO funding from Great Falls Public Schools towards additional 5th officer

Additional \$28,612 to fund the Equipment Revolving Schedule for police cars, fire, and parks vehicles

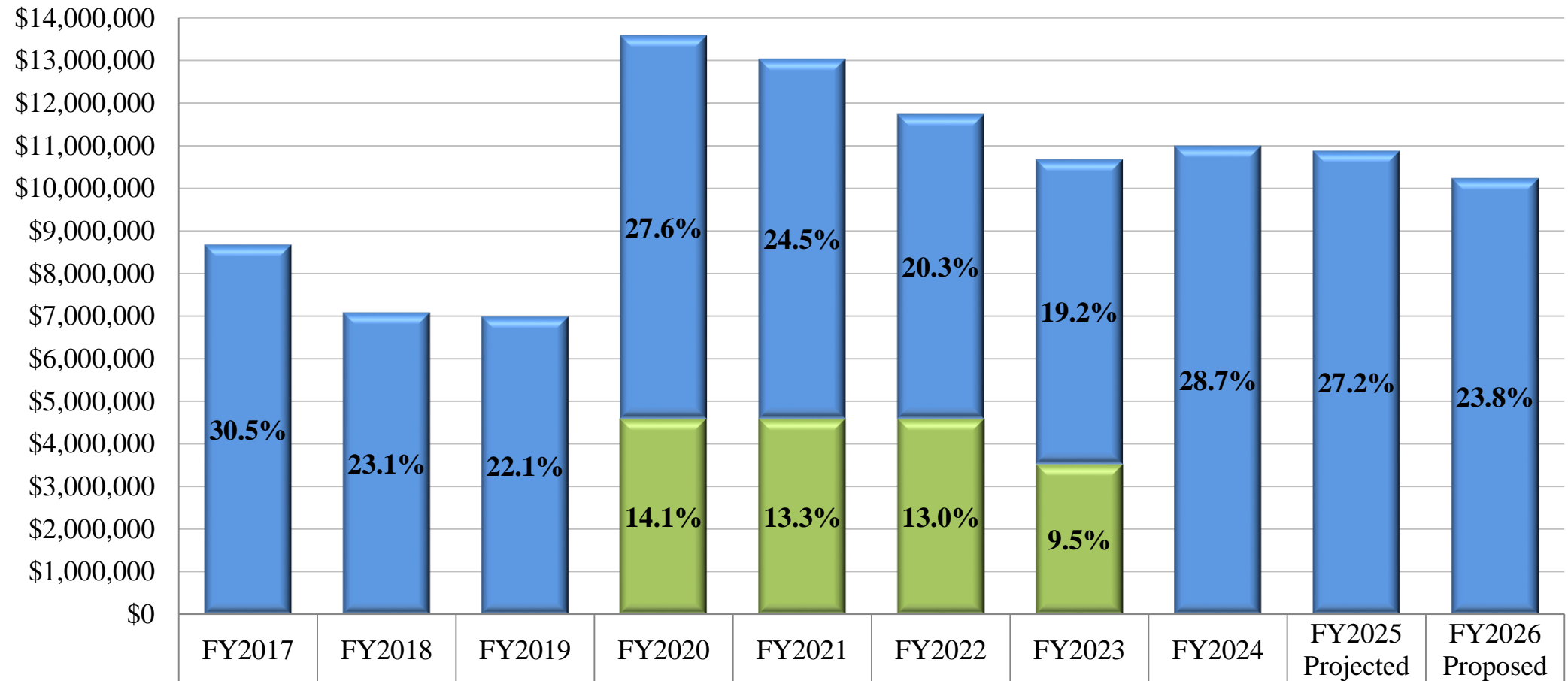
Decrease of \$100,000 to traffic fines revenue

\$50,000 in contingency for nuisance weeds and hazard removal



General Fund Fund Balance

22% Recommended Minimum Policy



■ Fund Balance (\$)	8,684,105	7,086,400	6,992,761	9,009,199	8,456,698	7,156,251	7,156,251	11,000,824	10,886,763	10,238,918
■ CARES Act (\$)				4,584,830	4,584,830	4,584,830	3,523,137			



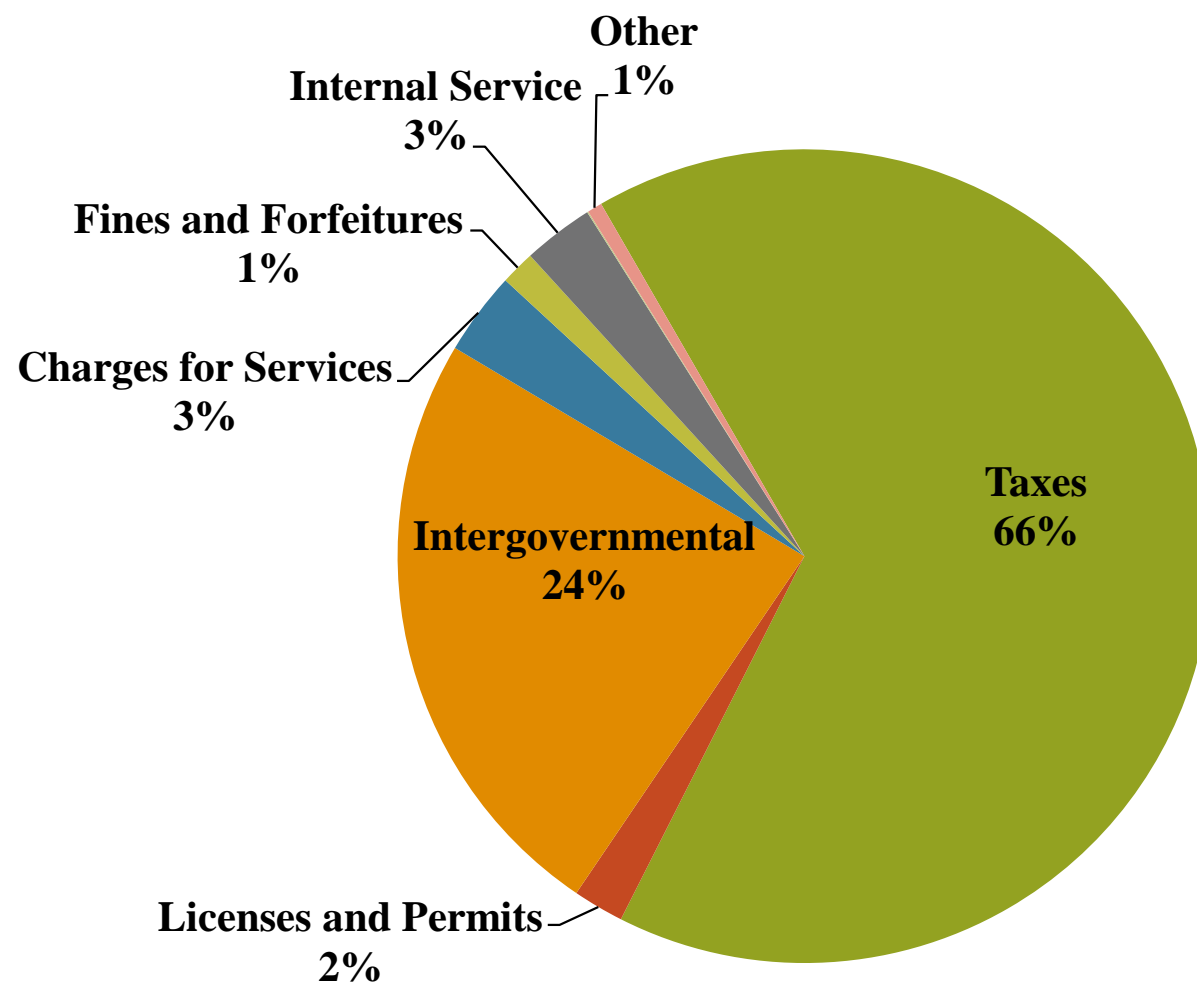
General Fund Revenue Increases

General Fund Revenue Segment	FY2024 Increases	FY2025 Increases	FY2026 Increases	Estimated Household Impact
Newly Taxable Property	\$ 1,510,213 Protested: Approx. \$1,093,591	\$ 710,064	\$ 400,000 Estimated Amount not known until August	-
Inflationary Factor	\$ 446,080	\$ 562,520	\$ 448,822	\$100,000 Value - \$2.58 \$300,000 Value - \$7.74 \$600,000 Value - \$17.80
Permissive Medical Levy	\$ 353,043	\$ 317,544	\$ 0	-
Entitlement Share	\$ 311,446	\$ 319,522	\$ 87,666	-
Total Revenue Increases	\$ 2,620,782	\$ 1,909,650	\$ 936,488	-

FY2026 Detail General Fund Revenue

Revenues	FY2025 Adopted	FY2026 Proposed	Increase (Decrease)	% Change
Taxes	\$ 26,018,186	\$ 27,878,496	\$ 1,860,310	7.15%
Licenses and Permits	\$ 929,200	\$ 857,200	\$ (72,000)	-7.75%
Intergovernmental	\$ 10,116,751	\$ 10,204,417	\$ 87,666	0.87%
Charges for Services	\$ 1,221,048	\$ 1,400,423	\$ 179,375	14.69%
Fines and Forfeitures	\$ 680,000	\$ 580,000	\$ (100,000)	-14.71%
Internal Service	\$ 1,174,859	\$ 1,189,147	\$ 14,288	1.22%
Investment Income	\$ 20,000	\$ 20,000	\$ -	0.00%
Other	\$ 210,250	\$ 248,690	\$ 38,440	18.28%
Total Revenue	\$ 40,370,294	\$ 42,378,373	\$ 2,008,079	4.97%

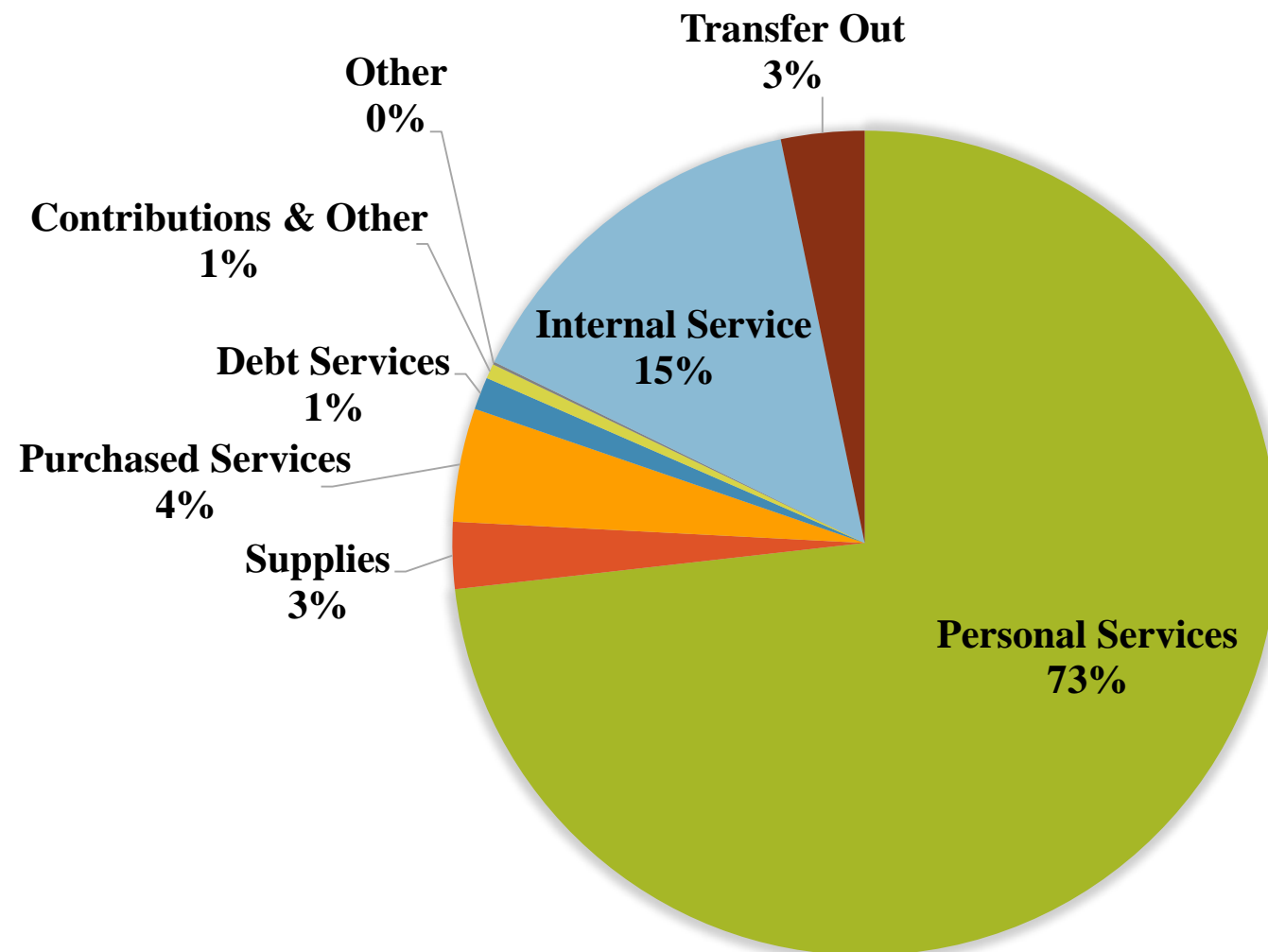
FY2026 Detail General Fund Revenue



FY2026 Detail General Fund Expenses

Expenses	FY2025 Adopted	FY2026 Proposed	Increase (Decrease)	% Change
Personal Services	\$ 29,958,845	\$ 31,498,933	\$ 1,540,088	5.14%
Supplies	\$ 1,107,109	\$ 1,124,321	\$ 17,212	1.55%
Purchased Services	\$ 1,815,389	\$ 1,915,730	\$ 100,341	5.53%
Debt Services	\$ 313,695	\$ 548,797	\$ 235,102	74.95%
Contributions & Other	\$ 250,000	\$ 250,000	\$ -	0.00%
Other	\$ 45,000	\$ 45,000	\$ -	0.00%
Internal Service	\$ 6,128,184	\$ 6,238,960	\$ 110,776	1.81%
Transfer Out	\$ 1,196,477	\$ 1,404,477	\$ 208,000	17.38%
Total Expense	\$ 40,814,699	\$ 43,026,218	\$ 2,211,519	5.42%

FY2026 Detail General Fund Expenses





Public Safety Shortfall without Entitlement Share Revenue

Police Department Budget	\$ 18,448,895
Fire Department Budget	\$ 12,318,105
Total Police & Fire Budgets	\$ 30,767,000
Less Tax Revenue	(\$ 27,878,496)
Public Safety Shortfall	\$ 2,888,504



Upcoming Budget Process



- **Today**
 - Presentation of General Fund
- **July 1st**
 - Work Session – full budget presentation
- **Additional budget work sessions?**
- **July 15th – *Commission Action***
 - Set public hearing
- **August 5th – *Commission Action***
 - Conduct public hearing and Adopt or Continue Budget
- **August 19th – *Commission Action***
 - Adopt Annual Tax Levy

General Fund

City of Great Falls, Montana

	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Projected Amount as of 6/20/2025	2026 Proposed Budget
Revenue					
Taxes	\$23,474,939	\$26,018,186	\$26,018,186	\$25,329,988	\$27,878,496
Licenses & Permits	\$935,616	\$929,200	\$929,200	\$884,432	\$857,200
Intergovernmental	\$9,929,986	\$10,116,751	\$10,116,751	\$10,172,396	\$10,204,417
Charges for Services	\$1,294,116	\$1,221,048	\$1,221,048	\$1,354,891	\$1,400,423
Fines & Forfeitures	\$540,680	\$680,000	\$680,000	\$539,996	\$580,000
Internal Service	\$1,102,370	\$1,174,859	\$1,174,859	\$1,174,389	\$1,189,147
Investment Income	\$233,984	\$20,000	\$20,000	\$69,532	\$20,000
Other	\$1,110,840	\$210,250	\$230,250	\$362,340	\$248,690
Transfer In	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$38,622,532	\$40,370,294	\$40,390,294	\$39,887,964	\$42,378,373
Expenditures					
Personal Services	\$28,233,244	\$29,958,845	\$29,958,845	\$29,484,051	\$31,498,933
Supplies	\$1,172,906	\$1,107,109	\$1,112,056	\$1,078,515	\$1,124,321
Purchased Services	\$1,558,867	\$1,815,389	\$1,836,639	\$1,512,231	\$1,915,730
Debt Service	\$317,529	\$313,695	\$313,695	\$313,695	\$548,797
Contributions & Other	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Other	\$105,602	\$45,000	\$70,621	\$41,003	\$45,000
Internal Service	\$5,722,672	\$6,128,184	\$6,128,184	\$6,126,053	\$6,238,960
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$940,276	\$1,196,477	\$1,196,477	\$1,196,477	\$1,404,477
Expenditures Totals	\$38,301,096	\$40,814,699	\$40,866,517	\$40,002,025	\$43,026,218
Revenue Over (Under) Expenditures	\$321,436	(\$444,405)	(\$476,223)	(\$114,061)	(\$647,845)
Unreserved Balances					
Beginning Balance - July 1	\$10,679,388	\$11,000,824	\$11,000,824	\$11,000,824	\$10,886,763
Net Change	\$321,436	(\$444,405)	(\$476,223)	(\$114,061)	(\$647,845)
Ending Balance - June 30	\$11,000,824	\$10,556,419	\$10,524,601	\$10,886,763	\$10,238,918
Reserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Total Fund Balance	\$11,000,824	\$10,556,419	\$10,524,601	\$10,886,763	\$10,238,918
Unreserved Fund Balance % 22% Target	28.7%	25.9%	25.8%	27.2%	23.8%

General Fund Revenue

City of Great Falls, Montana

	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Projected Amount as of 6/20/2025	2026 Proposed Budget	Change from Prior Year Adopted	% Change
Revenues							
Taxes							
Real Current Ad Valorem	\$17,427,227	\$19,038,297	\$19,038,297	\$19,200,864	\$20,898,607	\$1,860,310	9.77%
Real Current Permissive Health Mill	\$3,651,453	\$4,279,889	\$4,279,889	\$4,043,858	\$4,279,889	\$0	0.00%
Real Delinquent Ad Valorem	\$164,103	\$665,000	\$665,000	\$107,294	\$665,000	\$0	0.00%
Real Delinquent Permissive Health	\$43,685	\$85,000	\$85,000	\$38,782	\$85,000	\$0	0.00%
Mobile Home Taxes	\$97,349	\$45,000	\$45,000	\$95,000	\$45,000	\$0	0.00%
Other Personal Property	\$187,153	\$150,000	\$150,000	\$185,000	\$150,000	\$0	0.00%
Delinquent Tax Penalty & Interest	\$38,232	\$35,000	\$35,000	\$9,909	\$35,000	\$0	0.00%
Local Option Vehicle	\$1,628,906	\$1,500,000	\$1,500,000	\$1,649,281	\$1,500,000	\$0	0.00%
Marijuana	\$236,831	\$220,000	\$220,000	\$312,260	\$220,000	\$0	0.00%
Total Taxes	\$23,474,939	\$26,018,186	\$26,018,186	\$25,329,988	\$27,878,496	\$1,860,310	7.15%
Licenses & Permits							
Liquor License	\$38,993	\$40,000	\$40,000	\$39,000	\$0	(\$40,000)	-
Beer & Wine License	\$30,470	\$32,000	\$32,000	\$30,000	\$0	(\$32,000)	-
Business Safety Inspection Certificate	\$240,314	\$235,000	\$235,000	\$239,985	\$250,000	\$15,000	6.38%
CATV Franchise Fees	\$513,085	\$520,000	\$520,000	\$456,102	\$520,000	\$0	0.00%
Fire Safety Permits	\$44,672	\$45,000	\$45,000	\$65,537	\$45,000	\$0	0.00%
Non-Resident Business	\$1,800	\$0	\$0	\$0	\$0	\$0	0.00%
Animal Licenses	\$59,082	\$50,000	\$50,000	\$46,608	\$35,000	(\$15,000)	-30.00%
Towing Contract Fee	\$7,200	\$7,200	\$7,200	\$7,200	\$7,200	\$0	0.00%
Total Licenses & Permits	\$935,616	\$929,200	\$929,200	\$884,432	\$857,200	(\$72,000)	-7.75%
Intergovernmental							
COPS Hiring Grant	\$120,063	\$0	\$0	\$64,147	\$0	\$0	-
DOJ Terror Grant	\$8,834	\$8,000	\$8,000	\$6,605	\$8,000	\$0	0.00%
Miscellaneous Public Safety Grants	\$45,352	\$17,500	\$17,500	\$44,668	\$17,500	\$0	0.00%
Gaming License	\$143,109	\$150,000	\$150,000	\$149,000	\$150,000	\$0	0.00%
Entitlement HB 124	\$9,502,610	\$9,837,783	\$9,837,783	\$9,837,783	\$9,925,449	\$87,666	0.89%
Pers Prop Reimbursement One-Time	\$73,471	\$73,468	\$73,468	\$36,734	\$73,468	\$0	0.00%
Payment of Lieu of Taxes Misc	\$36,547	\$30,000	\$30,000	\$33,459	\$30,000	\$0	0.00%
Total Intergovernmental	\$9,929,986	\$10,116,751	\$10,116,751	\$10,172,396	\$10,204,417	\$87,666	0.87%
Charges for Services							
City Attorney Miscellaneous	\$30,330	\$27,000	\$27,000	\$31,748	\$26,000	(\$1,000)	-3.70%
Deferred Prosecution Charges	\$131,274	\$170,000	\$170,000	\$125,815	\$170,000	\$0	0.00%
Miscellaneous Municipal Court Charges	\$581	\$2,000	\$2,000	\$1,064	\$2,000	\$0	0.00%
Cost of Care Court Mandated	\$52	\$0	\$0	\$0	\$0	\$0	0.00%
Police Sex Offender Registrations	\$2,150	\$850	\$850	\$1,900	\$850	\$0	0.00%
Police Service Charges Miscellaneous	\$8,589	\$11,300	\$11,300	\$10,351	\$8,800	(\$2,500)	-22.12%
Police Service Charges	\$454,018	\$479,154	\$479,154	\$587,480	\$654,901	\$175,747	36.68%
EMS Contract Services Response Time Standard	\$65,000	\$50,000	\$50,000	\$21,600	\$50,000	\$0	0.00%
EMS Contract Services 911 System Medical Director	\$10,568	\$10,568	\$10,568	\$10,948	\$11,222	\$654	6.19%
EMS Contract Services Pre-Transport Service Fee	\$29,356	\$29,356	\$29,356	\$30,412	\$31,173	\$1,817	6.19%
EMS Contract Services System O/S & Monitoring	\$13,210	\$13,210	\$13,210	\$13,685	\$14,027	\$817	6.18%
EMS Transport Services	\$68,397	\$0	\$0	\$21,451	\$0	\$0	0.00%
Fire Service District Charges	\$244,402	\$217,000	\$217,000	\$243,726	\$217,000	\$0	0.00%
Fire Service Charges Report Fees	\$874	\$500	\$500	\$774	\$500	\$0	0.00%
Fire Service Charges Miscellaneous	\$200	\$5,000	\$5,000	\$1,200	\$5,000	\$0	0.00%
Commercial Raw Water	\$30,978	\$30,000	\$30,000	\$30,000	\$30,000	\$0	0.00%
Animal Adoption Fees	\$9,913	\$8,000	\$8,000	\$6,568	\$8,000	\$0	0.00%
Animal Shelter Contract County	\$7,980	\$0	\$0	\$50	\$0	\$0	-
Animal Shelter Miscellaneous	\$4,338	\$2,500	\$2,500	\$0	\$0	(\$2,500)	-100.00%

General Fund Revenue

City of Great Falls, Montana

	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Projected Amount as of 6/20/2025	2026 Proposed Budget	Change from Prior Year Adopted	% Change
Animal Donations	\$30,974	\$20,000	\$20,000	\$21,719	\$20,000	\$0	0.00%
Animal Cremation Fees	\$32,962	\$35,000	\$35,000	\$35,203	\$32,000	(\$3,000)	-8.57%
Animal Guardian Angels	\$59,542	\$45,000	\$45,000	\$74,781	\$45,000	\$0	0.00%
Animal Microchipping	\$4,818	\$6,000	\$6,000	\$3,045	\$5,500	(\$500)	-8.33%
Animal Nametag	\$3,458	\$3,500	\$3,500	\$1,916	\$3,000	(\$500)	-14.29%
Animal Surrender Fee	\$385	\$500	\$500	\$180	\$500	\$0	0.00%
Animal Redemption Administration Fee	\$3,321	\$4,500	\$4,500	\$2,588	\$4,500	\$0	0.00%
Animal Redemption Triage/ Vaccin Fee	\$9,053	\$7,000	\$7,000	\$5,991	\$7,000	\$0	0.00%
Animal Redemption Cost of Care	\$5,449	\$8,000	\$8,000	\$5,944	\$7,000	(\$1,000)	-12.50%
Animal Redemption Court Mandated	\$0	\$0	\$0	\$430	\$0	\$0	0.00%
Animal Redemption Veterinary Bills	\$20	\$360	\$360	\$147	\$200	(\$160)	-44.44%
Park Facility Miscellaneous	\$30,015	\$28,000	\$28,000	\$62,366	\$45,000	\$17,000	60.71%
Convenience Fee	\$356	\$6,000	\$6,000	\$850	\$500	(\$5,500)	0.00%
Miscellaneous Other Charges	\$1,555	\$750	\$750	\$959	\$750	\$0	0.00%
Total Charges for Services	\$1,294,116	\$1,221,048	\$1,221,048	\$1,354,891	\$1,400,423	\$179,375	14.69%
Fines & Forfeitures							
Traffic Fines	\$458,622	\$600,000	\$600,000	\$477,265	\$500,000	(\$100,000)	-16.67%
Court Surcharge	\$43,347	\$48,000	\$48,000	\$32,550	\$48,000	\$0	0.00%
Victim Witness Surcharge Admin	\$850	\$1,000	\$1,000	\$593	\$1,000	\$0	0.00%
Animal Control Fines	\$12,051	\$6,000	\$6,000	\$6,550	\$6,000	\$0	0.00%
Other Fines & Forfeitures Misc	\$25,811	\$25,000	\$25,000	\$23,038	\$25,000	\$0	0.00%
Total Fines & Forfeitures	\$540,680	\$680,000	\$680,000	\$539,996	\$580,000	(\$100,000)	-14.71%
Internal Service							
Administration Support	\$855,376	\$882,582	\$882,582	\$882,582	\$952,969	\$70,387	7.98%
TID Administration Support	\$114,750	\$146,779	\$146,779	\$146,779	\$149,175	\$2,396	1.63%
Fire Hydrant	\$60,375	\$63,394	\$63,394	\$63,394	\$0	(\$63,394)	-100.00%
Green Area Service Non-Recurring	\$71,869	\$82,104	\$82,104	\$81,634	\$87,003	\$4,899	5.97%
Total Internal Service	\$1,102,370	\$1,174,859	\$1,174,859	\$1,174,389	\$1,189,147	\$14,288	1.22%
Investment Income							
Regular Interest	\$290,735	\$20,000	\$20,000	\$69,532	\$20,000	\$0	0.00%
Net Change in Market Value	(\$56,750)	\$0	\$0	\$0	\$0	\$0	0.00%
Total Investment Income	\$233,984	\$20,000	\$20,000	\$69,532	\$20,000	\$0	0.00%
Other							
Miscellaneous Leases	\$0	\$12,884	\$12,884	\$0	\$12,884	\$0	0.00%
Miscellaneous Revenues	\$157,135	\$13,000	\$13,000	\$91,354	\$13,000	\$0	0.00%
USBP Credits	\$0	\$0	\$0	\$31,729	\$0	\$0	-
Contributions & Donations	\$5,000	\$10,000	\$30,000	\$13,115	\$25,000	\$15,000	0.00%
Refunds & Reimbursements	\$948,705	\$174,366	\$174,366	\$225,650	\$197,806	\$23,440	13.44%
Property Damage Restitution	\$0	\$0	\$0	\$492	\$0	\$0	0.00%
Total Other	\$1,110,840	\$210,250	\$230,250	\$362,340	\$248,690	\$38,440	18.28%
Transfer In							
Operating Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Revenues	\$38,622,532	\$40,370,294	\$40,390,294	\$39,887,964	\$42,378,373	\$2,008,079	4.97%

General Fund Expenditures by Department

City of Great Falls, Montana

	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Projected Amount as of 6/20/2025	2026 Proposed Budget	Change from Prior Year Adopted	% Change
Administration Group							
City Commission	\$281,870	\$371,260	\$371,260	\$325,560	\$358,732	(\$12,528)	-3.37%
City Manager	\$705,550	\$750,670	\$750,670	\$611,607	\$758,533	\$7,863	1.05%
Communication Specialist	\$124,891	\$138,656	\$138,656	\$97,444	\$123,975	(\$14,681)	-10.59%
Neighborhood Council	\$0	\$0	\$0	\$0	\$41,965	\$41,965	-
City Clerk	\$258,707	\$274,285	\$274,285	\$272,674	\$294,992	\$20,707	7.55%
Animal Shelter	\$1,013,077	\$1,151,543	\$1,182,111	\$1,073,252	\$1,119,453	(\$32,090)	-2.79%
Miscellaneous Admin	\$1,233,744	\$1,239,947	\$1,239,947	\$1,221,444	\$1,210,817	(\$29,130)	-2.35%
Contingency	\$0	\$50,000	\$50,000	\$0	\$172,497	\$122,497	244.99%
City/ County Health	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$0	0.00%
Total Administration Group	\$3,867,841	\$4,226,361	\$4,256,929	\$3,851,981	\$4,330,964	\$104,603	2.48%
Court							
Court	\$766,414	\$854,045	\$854,045	\$828,959	\$944,343	\$90,298	10.57%
Elected Judge	\$277,952	\$364,219	\$364,219	\$358,563	\$386,695	\$22,476	6.17%
Jail Alternatives	\$22,474	\$23,000	\$23,000	\$23,000	\$23,000	\$0	0.00%
Total Court	\$1,066,839	\$1,241,264	\$1,241,264	\$1,210,522	\$1,354,038	\$112,774	9.09%
Legal Department							
City Attorney	\$1,493,836	\$1,624,481	\$1,624,481	\$1,531,705	\$1,682,947	\$58,466	3.60%
Total Legal Department	\$1,493,836	\$1,624,481	\$1,624,481	\$1,531,705	\$1,682,947	\$58,466	3.60%
Police Department							
Police Debt Service	\$231,570	\$231,571	\$231,571	\$231,571	\$231,570	(\$1)	0.00%
Police Admin	\$2,926,860	\$3,125,861	\$3,141,336	\$3,108,335	\$3,134,686	\$8,825	0.28%
Patrol	\$7,385,854	\$7,767,515	\$7,767,515	\$7,426,128	\$8,840,436	\$1,072,921	13.81%
Support Services	\$1,889,111	\$2,185,036	\$2,190,811	\$1,944,882	\$1,800,936	(\$384,100)	-17.58%
Investigation Services	\$3,354,484	\$3,040,306	\$3,040,306	\$3,513,852	\$3,490,348	\$450,042	14.80%
Records Bureau	\$838,007	\$895,952	\$895,952	\$883,795	\$950,919	\$54,967	6.14%
Police Grants	\$38,652	\$0	\$0	\$0	\$0	\$0	0.00%
COPS Grant	\$152,504	\$366,708	\$366,708	\$293,746	\$0	(\$366,708)	-100.00%
Total Police Department	\$16,817,042	\$17,612,949	\$17,634,199	\$17,402,309	\$18,448,895	\$835,946	4.75%
Fire Department							
Fire Debt Service	\$85,959	\$82,124	\$82,124	\$82,124	\$317,227	\$235,103	286.28%
Fire Operations	\$10,247,232	\$10,645,396	\$10,645,396	\$10,673,128	\$11,095,897	\$450,501	4.23%
Fire Prevention	\$634,178	\$691,666	\$691,666	\$758,743	\$725,903	\$34,237	4.95%
Emergency & Disaster	\$148,168	\$156,350	\$156,350	\$153,136	\$179,078	\$22,728	14.54%
Total Fire Department	\$11,115,537	\$11,575,536	\$11,575,536	\$11,667,131	\$12,318,105	\$742,569	6.41%
Park & Recreation Department							
Park & Rec Admin	\$716,668	\$753,516	\$753,516	\$707,816	\$739,226	(\$14,290)	-1.90%
Parks	\$2,176,774	\$2,431,147	\$2,431,147	\$2,296,028	\$2,576,095	\$144,948	5.96%
Trail Maintenance	\$106,283	\$152,968	\$152,968	\$138,056	\$171,471	\$18,503	12.10%
Total Park & Rec Dept.	\$2,999,725	\$3,337,631	\$3,337,631	\$3,141,900	\$3,486,792	\$149,161	4.47%
Transfers Out	\$940,276	\$1,196,477	\$1,196,477	\$1,196,477	\$1,404,477	\$208,000	17.38%
Total Expenditures	\$38,301,096	\$40,814,699	\$40,866,518	\$40,002,025	\$43,026,218	\$2,211,519	5.42%

General Fund Expenditures by Division

City of Great Falls, Montana

City Commission	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Projected Amount as of 6/20/2025	2026 Proposed Budget	Change from Prior Year Adopted	% Change
Personal Services	\$109,193	\$142,562	\$142,562	\$157,734	\$135,662	(\$6,900)	-4.84%
Supplies	\$1,557	\$4,100	\$4,100	\$3,704	\$3,400	(\$700)	-17.07%
Purchased Services	\$139,731	\$180,479	\$180,479	\$120,003	\$175,232	(\$5,247)	-2.91%
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	-
Contributions & Other	\$0	\$0	\$0	\$0	\$0	\$0	-
Other	\$0	\$0	\$0	\$0	\$0	\$0	-
Internal Service	\$31,390	\$44,119	\$44,119	\$44,119	\$44,438	\$319	0.72%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	-
Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	-
Total City Commission	\$281,870	\$371,260	\$371,260	\$325,560	\$358,732	(\$12,528)	-3.37%

City Manager	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Projected Amount as of 6/20/2025	2026 Proposed Budget	Change from Prior Year Adopted	% Change
Personal Services	\$632,148	\$666,484	\$666,484	\$527,933	\$667,700	\$1,216	0.18%
Supplies	\$2,092	\$2,300	\$2,300	\$1,925	\$2,400	\$100	4.35%
Purchased Services	\$14,013	\$19,940	\$19,940	\$19,803	\$20,040	\$100	0.50%
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Contributions & Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Internal Service	\$57,298	\$61,946	\$61,946	\$61,946	\$68,393	\$6,447	10.41%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total City Manager	\$705,550	\$750,670	\$750,670	\$611,607	\$758,533	\$7,863	1.05%

Communication Specialist	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Projected Amount as of 6/20/2025	2026 Proposed Budget	Change from Prior Year Adopted	% Change
Personal Services	\$101,603	\$113,235	\$113,235	\$74,178	\$98,710	(\$14,525)	-12.83%
Supplies	\$1,428	\$630	\$630	\$550	\$730	\$100	15.87%
Purchased Services	\$3,432	\$5,252	\$5,252	\$3,177	\$5,200	(\$52)	-0.99%
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Contributions & Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Internal Service	\$18,429	\$19,539	\$19,539	\$19,539	\$19,335	(\$204)	-1.04%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Comm. Specialist	\$124,891	\$138,656	\$138,656	\$97,444	\$123,975	(\$14,681)	-10.59%

General Fund Expenditures by Division

City of Great Falls, Montana

Neighborhood Council	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Projected Amount as of 6/20/2025	2026 Proposed Budget	Change from Prior Year Adopted	% Change
Personal Services	\$0	\$0	\$0	\$0	\$39,465	\$39,465	-
Supplies	\$0	\$0	\$0	\$0	\$1,400	\$1,400	-
Purchased Services	\$0	\$0	\$0	\$0	\$1,100	\$1,100	-
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Contributions & Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Internal Service	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Neigh. Council	\$0	\$0	\$0	\$0	\$41,965	\$41,965	-

City Clerk	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Projected Amount as of 6/20/2025	2026 Proposed Budget	Change from Prior Year Adopted	% Change
Personal Services	\$212,416	\$225,808	\$225,808	\$226,552	\$246,427	\$20,619	9.13%
Supplies	\$1,787	\$1,600	\$1,600	\$2,661	\$1,600	\$0	0.00%
Purchased Services	\$8,199	\$9,680	\$9,680	\$6,264	\$9,680	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Contributions & Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Internal Service	\$36,306	\$37,197	\$37,197	\$37,197	\$37,285	\$88	0.24%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total City Clerk	\$258,707	\$274,285	\$274,285	\$272,674	\$294,992	\$20,707	7.55%

Animal Shelter	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Projected Amount as of 6/20/2025	2026 Proposed Budget	Change from Prior Year Adopted	% Change
Personal Services	\$744,287	\$866,662	\$866,662	\$794,579	\$833,193	(\$33,469)	-3.86%
Supplies	\$74,910	\$82,100	\$87,047	\$82,619	\$82,100	\$0	0.00%
Purchased Services	\$64,334	\$60,284	\$60,284	\$58,412	\$60,529	\$245	0.41%
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Contributions & Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other	\$44,074	\$45,000	\$70,621	\$40,646	\$45,000	\$0	0.00%
Internal Service	\$85,473	\$97,497	\$97,497	\$96,996	\$98,631	\$1,134	1.16%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Animal Shelter	\$1,013,077	\$1,151,543	\$1,182,111	\$1,073,252	\$1,119,453	(\$32,090)	-2.79%

General Fund Expenditures by Division

City of Great Falls, Montana

	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Projected Amount as of 6/20/2025	2026 Proposed Budget	Change from Prior Year Adopted	% Change
Miscellaneous Admin							
Personal Services	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Purchased Services	\$100,571	\$23,500	\$23,500	\$4,997	\$23,500	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Contributions & Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other	\$61,394	\$0	\$0	\$0	\$0	\$0	0.00%
Internal Service	\$1,071,779	\$1,216,447	\$1,216,447	\$1,216,447	\$1,187,317	(\$29,130)	-2.39%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Miscellaneous Admin	\$1,233,744	\$1,239,947	\$1,239,947	\$1,221,444	\$1,210,817	(\$29,130)	-2.35%

	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Projected Amount as of 6/20/2025	2026 Proposed Budget	Change from Prior Year Adopted	% Change
Contingency							
Personal Services	\$0	\$0	\$0	\$0	\$122,497	\$122,497	-
Supplies	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Purchased Services	\$0	\$50,000	\$50,000	\$0	\$50,000	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Contributions & Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Internal Service	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Contingency	\$0	\$50,000	\$50,000	\$0	\$172,497	\$122,497	244.99%

	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Projected Amount as of 6/20/2025	2026 Proposed Budget	Change from Prior Year Adopted	% Change
City/County Health							
Personal Services	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Purchased Services	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Contributions & Other	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$0	0.00%
Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Internal Service	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total City/County Health	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$0	0.00%

General Fund Expenditures by Division

City of Great Falls, Montana

Municipal Court	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Projected Amount as of 6/20/2025	2026 Proposed Budget	Change from Prior Year Adopted	% Change
Personal Services	\$588,929	\$667,617	\$667,617	\$644,727	\$716,125	\$48,508	7.27%
Supplies	\$13,554	\$13,000	\$13,000	\$13,000	\$13,000	\$0	0.00%
Purchased Services	\$17,416	\$18,650	\$18,650	\$16,454	\$18,650	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Contributions & Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other	(\$17)	\$0	\$0	\$0	\$0	\$0	0.00%
Internal Service	\$146,532	\$154,778	\$154,778	\$154,778	\$196,568	\$41,790	27.00%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Municipal Court	\$766,414	\$854,045	\$854,045	\$828,959	\$944,343	\$90,298	10.57%

Municipal Judge	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Projected Amount as of 6/20/2025	2026 Proposed Budget	Change from Prior Year Adopted	% Change
Personal Services	\$260,288	\$348,456	\$348,456	\$341,073	\$362,808	\$14,352	4.12%
Supplies	\$1,423	\$400	\$400	\$0	\$400	\$0	0.00%
Purchased Services	\$3,498	\$1,700	\$1,700	\$3,827	\$1,700	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Contributions & Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Internal Service	\$12,743	\$13,663	\$13,663	\$13,663	\$21,787	\$8,124	59.46%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Municipal Judge	\$277,952	\$364,219	\$364,219	\$358,563	\$386,695	\$22,476	6.17%

Jail Alternatives	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Projected Amount as of 6/20/2025	2026 Proposed Budget	Change from Prior Year Adopted	% Change
Personal Services	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Purchased Services	\$22,474	\$23,000	\$23,000	\$23,000	\$23,000	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Contributions & Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Internal Service	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Jail Alternatives	\$22,474	\$23,000	\$23,000	\$23,000	\$23,000	\$0	0.00%

General Fund Expenditures by Division

City of Great Falls, Montana

City Attorney	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Projected Amount as of 6/20/2025	2026 Proposed Budget	Change from Prior Year Adopted	% Change
Personal Services	\$1,266,928	\$1,349,229	\$1,349,229	\$1,285,637	\$1,403,553	\$54,324	4.03%
Supplies	\$11,399	\$12,150	\$12,150	\$18,456	\$12,150	\$0	0.00%
Purchased Services	\$73,112	\$108,634	\$108,634	\$72,787	\$108,634	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Contributions & Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other	\$151	\$0	\$0	\$357	\$0	\$0	0.00%
Internal Service	\$142,246	\$154,468	\$154,468	\$154,468	\$158,610	\$4,142	2.68%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total City Attorney	\$1,493,836	\$1,624,481	\$1,624,481	\$1,531,705	\$1,682,947	\$58,466	3.60%

Police Debt Service	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Projected Amount as of 6/20/2025	2026 Proposed Budget	Change from Prior Year Adopted	% Change
Personal Services	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Purchased Services	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$231,570	\$231,571	\$231,571	\$231,571	\$231,570	(\$1)	0.00%
Contributions & Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Internal Service	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Police Debt Service	\$231,570	\$231,571	\$231,571	\$231,571	\$231,570	(\$1)	0.00%

Police Admin	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Projected Amount as of 6/20/2025	2026 Proposed Budget	Change from Prior Year Adopted	% Change
Personal Services	\$242,128	\$255,213	\$255,213	\$256,855	\$278,582	\$23,369	9.16%
Supplies	\$205,714	\$199,357	\$214,832	\$191,449	\$194,184	(\$5,173)	-2.59%
Purchased Services	\$126,808	\$149,466	\$149,466	\$139,371	\$141,295	(\$8,171)	-5.47%
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Contributions & Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Internal Service	\$2,352,209	\$2,521,825	\$2,521,825	\$2,520,660	\$2,520,625	(\$1,200)	-0.05%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Police Admin	\$2,926,860	\$3,125,861	\$3,141,336	\$3,108,335	\$3,134,686	\$8,825	0.28%

General Fund Expenditures by Division

City of Great Falls, Montana

	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Projected Amount as of 6/20/2025	2026 Proposed Budget	Change from Prior Year Adopted	% Change
Patrol							
Personal Services	\$7,277,679	\$7,677,836	\$7,677,836	\$7,285,003	\$8,750,757	\$1,072,921	13.97%
Supplies	\$94,286	\$59,584	\$59,584	\$126,920	\$59,584	\$0	0.00%
Purchased Services	\$13,888	\$30,095	\$30,095	\$14,205	\$30,095	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Contributions & Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Internal Service	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Patrol	\$7,385,854	\$7,767,515	\$7,767,515	\$7,426,128	\$8,840,436	\$1,072,921	13.81%
Support Services							
Personal Services	\$1,566,697	\$1,846,878	\$1,846,878	\$1,647,427	\$1,462,778	(\$384,100)	-20.80%
Supplies	\$133,559	\$114,999	\$99,524	\$94,428	\$114,999	\$0	0.00%
Purchased Services	\$188,855	\$223,159	\$244,409	\$203,027	\$223,159	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Contributions & Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Internal Service	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Support Services	\$1,889,111	\$2,185,036	\$2,190,811	\$1,944,882	\$1,800,936	(\$384,100)	-17.58%
Investigation Services							
Personal Services	\$3,310,669	\$2,995,762	\$2,995,762	\$3,466,697	\$3,445,804	\$450,042	15.02%
Supplies	\$32,983	\$29,159	\$29,159	\$39,445	\$29,159	\$0	0.00%
Purchased Services	\$10,831	\$15,385	\$15,385	\$7,710	\$15,385	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Contributions & Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Internal Service	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Investigation Services	\$3,354,484	\$3,040,306	\$3,040,306	\$3,513,852	\$3,490,348	\$450,042	14.80%

General Fund Expenditures by Division

City of Great Falls, Montana

	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Projected Amount as of 6/20/2025	2026 Proposed Budget	Change from Prior Year Adopted	% Change
Records Bureau							
Personal Services	\$802,923	\$865,007	\$865,007	\$851,980	\$919,974	\$54,967	6.35%
Supplies	\$34,065	\$23,645	\$23,645	\$28,790	\$23,645	\$0	0.00%
Purchased Services	\$1,019	\$7,300	\$7,300	\$3,025	\$7,300	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Contributions & Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Internal Service	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Records Bureau	\$838,007	\$895,952	\$895,952	\$883,795	\$950,919	\$54,967	6.14%

	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Projected Amount as of 6/20/2025	2026 Proposed Budget	Change from Prior Year Adopted	% Change
COPS Grant							
Personal Services	\$152,504	\$366,708	\$366,708	\$293,746	\$0	(\$366,708)	-100.00%
Supplies	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Purchased Services	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Contributions & Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Internal Service	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total COPS Grants	\$152,504	\$366,708	\$366,708	\$293,746	\$0	(\$366,708)	-100.00%

	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Projected Amount as of 6/20/2025	2026 Proposed Budget	Change from Prior Year Adopted	% Change
Total Police Budget							
Personal Services	\$13,352,602	\$14,007,404	\$14,007,404	\$13,801,708	\$14,857,895	\$850,491	6.07%
Supplies	\$519,764	\$426,744	\$426,744	\$481,032	\$421,571	(\$5,173)	-1.21%
Purchased Services	\$360,898	\$425,405	\$446,655	\$367,338	\$417,234	(\$8,171)	-1.92%
Debt Service	\$231,570	\$231,571	\$231,571	\$231,571	\$231,570	(\$1)	0.00%
Contributions & Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Internal Service	\$2,352,209	\$2,521,825	\$2,521,825	\$2,520,660	\$2,520,625	(\$1,200)	-0.05%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Police Budget	\$16,817,042	\$17,612,949	\$17,634,199	\$17,402,309	\$18,448,895	\$835,946	4.75%

General Fund Expenditures by Division

City of Great Falls, Montana

Fire Debt Service	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Projected Amount as of 6/20/2025	2026 Proposed Budget	Change from Prior Year Adopted	% Change
Personal Services	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Purchased Services	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$85,959	\$82,124	\$82,124	\$82,124	\$317,227	\$235,103	286.28%
Contributions & Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Internal Service	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Fire Debt Service	\$85,959	\$82,124	\$82,124	\$82,124	\$317,227	\$235,103	286.28%

Fire Operations	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Projected Amount as of 6/20/2025	2026 Proposed Budget	Change from Prior Year Adopted	% Change
Personal Services	\$8,378,957	\$8,745,160	\$8,745,160	\$8,866,424	\$9,062,424	\$317,264	3.63%
Supplies	\$334,647	\$318,900	\$318,900	\$273,147	\$339,975	\$21,075	6.61%
Purchased Services	\$342,413	\$391,875	\$391,875	\$344,096	\$416,274	\$24,399	6.23%
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Contributions & Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Internal Service	\$1,191,214	\$1,189,461	\$1,189,461	\$1,189,461	\$1,277,224	\$87,763	7.38%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Fire Operations	\$10,247,232	\$10,645,396	\$10,645,396	\$10,673,128	\$11,095,897	\$450,501	4.23%

Fire Prevention	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Projected Amount as of 6/20/2025	2026 Proposed Budget	Change from Prior Year Adopted	% Change
Personal Services	\$472,741	\$516,942	\$516,942	\$596,739	\$573,375	\$56,433	10.92%
Supplies	\$17,050	\$19,350	\$19,350	\$16,325	\$19,360	\$10	0.05%
Purchased Services	\$19,620	\$28,909	\$28,909	\$19,214	\$28,909	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Contributions & Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Internal Service	\$124,767	\$126,465	\$126,465	\$126,465	\$104,259	(\$22,206)	-17.56%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Fire Prevention	\$634,178	\$691,666	\$691,666	\$758,743	\$725,903	\$34,237	4.95%

General Fund Expenditures by Division

City of Great Falls, Montana

Emergency & Disaster	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Projected Amount as of 6/20/2025	2026 Proposed Budget	Change from Prior Year Adopted	% Change
Personal Services	\$130,354	\$138,883	\$138,883	\$139,179	\$155,292	\$16,409	11.81%
Supplies	\$450	\$1,600	\$1,600	\$1,325	\$1,600	\$0	0.00%
Purchased Services	\$6,605	\$4,140	\$4,140	\$905	\$4,140	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Contributions & Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Internal Service	\$10,759	\$11,727	\$11,727	\$11,727	\$18,046	\$6,319	53.88%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Emergency & Disaster	\$148,168	\$156,350	\$156,350	\$153,136	\$179,078	\$22,728	14.54%

Total Fire Department Budget	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Projected Amount as of 6/20/2025	2026 Proposed Budget	Change from Prior Year Adopted	% Change
Personal Services	\$8,982,053	\$9,400,985	\$9,400,985	\$9,602,342	\$9,791,091	\$390,106	4.15%
Supplies	\$352,147	\$339,850	\$339,850	\$290,797	\$360,935	\$21,085	6.20%
Purchased Services	\$368,639	\$424,924	\$424,924	\$364,215	\$449,323	\$24,399	5.74%
Debt Service	\$85,959	\$82,124	\$82,124	\$82,124	\$317,227	\$235,103	286.28%
Contributions & Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Internal Service	\$1,326,740	\$1,327,653	\$1,327,653	\$1,327,653	\$1,399,529	\$71,876	5.41%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Fire Department	\$11,115,537	\$11,575,536	\$11,575,536	\$11,667,131	\$12,318,105	\$742,569	6.41%

Park & Recreation Admin	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Projected Amount as of 6/20/2025	2026 Proposed Budget	Change from Prior Year Adopted	% Change
Personal Services	\$555,459	\$576,686	\$576,686	\$540,593	\$564,410	(\$12,276)	-2.13%
Supplies	\$8,493	\$6,850	\$6,850	\$6,530	\$6,850	\$0	0.00%
Purchased Services	\$54,694	\$69,078	\$69,078	\$59,791	\$63,989	(\$5,089)	-7.37%
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Contributions & Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other	(\$0)	\$0	\$0	\$0	\$0	\$0	0.00%
Internal Service	\$98,021	\$100,902	\$100,902	\$100,902	\$103,977	\$3,075	3.05%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Park & Rec Admin	\$716,668	\$753,516	\$753,516	\$707,816	\$739,226	(\$14,290)	-1.90%

General Fund Expenditures by Division

City of Great Falls, Montana

Park Areas	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Projected Amount as of 6/20/2025	2026 Proposed Budget	Change from Prior Year Adopted	% Change
Personal Services	\$1,342,487	\$1,468,431	\$1,468,431	\$1,371,686	\$1,516,182	\$47,751	3.25%
Supplies	\$171,770	\$203,185	\$203,185	\$164,985	\$203,185	\$0	0.00%
Purchased Services	\$323,816	\$390,513	\$390,513	\$390,804	\$483,569	\$93,056	23.83%
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Contributions & Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Internal Service	\$338,702	\$369,018	\$369,018	\$368,553	\$373,159	\$4,141	1.12%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Parks	\$2,176,774	\$2,431,147	\$2,431,147	\$2,296,028	\$2,576,095	\$144,948	5.96%

Trail Maintenance	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Projected Amount as of 6/20/2025	2026 Proposed Budget	Change from Prior Year Adopted	% Change
Personal Services	\$84,853	\$125,286	\$125,286	\$115,309	\$143,215	\$17,929	14.31%
Supplies	\$12,584	\$14,200	\$14,200	\$12,256	\$14,600	\$400	2.82%
Purchased Services	\$4,042	\$4,350	\$4,350	\$1,359	\$4,350	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Contributions & Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Internal Service	\$4,804	\$9,132	\$9,132	\$9,132	\$9,306	\$174	1.91%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Trail Maintenance	\$106,283	\$152,968	\$152,968	\$138,056	\$171,471	\$18,503	12.10%

Total Park & Rec Budget	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Projected Amount as of 6/20/2025	2026 Proposed Budget	Change from Prior Year Adopted	% Change
Personal Services	\$1,982,799	\$2,170,403	\$2,170,403	\$2,027,588	\$2,223,807	\$53,404	2.46%
Supplies	\$192,847	\$224,235	\$224,235	\$183,771	\$224,635	\$400	0.18%
Purchased Services	\$382,552	\$463,941	\$463,941	\$451,954	\$551,908	\$87,967	18.96%
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Contributions & Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other	(\$0)	\$0	\$0	\$0	\$0	\$0	0.00%
Internal Service	\$441,527	\$479,052	\$479,052	\$478,587	\$486,442	\$7,390	1.54%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Park & Rec Budget	\$2,999,725	\$3,337,631	\$3,337,631	\$3,141,900	\$3,486,792	\$149,161	4.47%

General Fund Expenditures by Division

City of Great Falls, Montana

	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Projected Amount as of 6/20/2025	2026 Proposed Budget	Change from Prior Year Adopted	% Change
Total General Fund Budget							
Personal Services	\$28,233,244	\$29,958,845	\$29,958,845	\$29,484,051	\$31,498,933	\$1,540,088	5.14%
Supplies	\$1,172,906	\$1,107,109	\$1,112,056	\$1,078,515	\$1,124,321	\$17,212	1.55%
Purchased Services	\$1,558,867	\$1,815,389	\$1,836,639	\$1,512,231	\$1,915,730	\$100,341	5.53%
Debt Service	\$317,529	\$313,695	\$313,695	\$313,695	\$548,797	\$235,102	74.95%
Contributions & Other	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$0	0.00%
Other	\$105,602	\$45,000	\$70,621	\$41,003	\$45,000	\$0	0.00%
Internal Service	\$5,722,672	\$6,128,184	\$6,128,184	\$6,126,053	\$6,238,960	\$110,776	1.81%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer Out	\$940,276	\$1,196,477	\$1,196,477	\$1,196,477	\$1,404,477	\$208,000	17.38%
Total General Fund Budget	\$38,301,096	\$40,814,699	\$40,866,518	\$40,002,025	\$43,026,218	\$2,211,519	5.42%

FY2026 Above & Beyond Requests
Department Requested - Manager Recommended

Fund	Department	Division	Description	Department Ranking (1 = Highest Priority)	Department Requested (\$)	Manager Recommended (\$)
General Fund	Animal Shelter	Administration	Equipment Replacement Fund (Vehicle-Equinox)	1	\$2,600	\$0
General Fund	Animal Shelter	Administration	Autoclave	2	\$1,500	Purchase FY25
General Fund	Animal Shelter	Administration	Cremation Supplies	3	\$1,500	\$0
Total Animal Shelter					\$5,600	\$0
General Fund	City Commission	City Commission	MLCT Annual Dues Increase		\$6,000	\$6,000
Total City Commission					\$6,000	\$6,000
General Fund	Admin	City Manager	Membership and Dues - New DCM - Either ICMA or AAME	2	\$1,400	\$0
General Fund	Admin	City Manager	Additional Budget for Monthly Department Head training	3	\$600	\$0
General Fund	Admin	City Manager	Recruitment Costs for DCM - Balance of \$8,000	1	\$8,000	FY25 Carryover
General Fund	Admin	City Manager	Relocation costs for DCM	4	\$10,000	FY25 Carryover
Total City Manager					\$20,000	\$0
General Fund	Court	Court	Office Supplies	1	\$500	\$0
General Fund	Court	Court	Jury Clerk/Training and Equipment	2	\$73,000	\$0
General Fund	Court	Court	Court Office Clerk/Training and Equip	2	\$76,000	\$0
Total Court					\$149,500	\$0
General Fund	Fire	Fire Operations	Safety Equipment inflationary increase 20%	1	\$14,000	\$0
General Fund	Fire	Fire Operations	Clothing and Uniform (PPE) inflationary increase 20%	2	\$11,000	\$11,000
General Fund	Fire	Fire Operations	EM Code Red	3	\$3,500	\$3,500
General Fund	Fire	Fire Operations	Failed Hose/nozzle replacement	3	\$8,500	\$8,500
General Fund	Fire	Fire Operations	SCBA Hydro testing	4	\$15,000	\$15,000
General Fund	Fire	Fire Operations	SCBA Fit testing	4	\$3,500	\$3,500
General Fund	Fire	Fire Operations	ERS increase for hardware (IT)	6	\$20,000	\$0
General Fund	Fire	Fire Operations	Create ERS for future SCBA purchase (\$750,000 for full replacement)	6	\$93,750	\$0
General Fund	Fire	Fire Operations	Create ERS for future Cardiac Monitor replacement (\$45,000/each) currently have 11	6	\$90,000	\$0
General Fund	Fire	Fire Operations	HAZMAT PROGRAM (May become defunded by homeland security)	7	\$40,000	\$0
Total Fire					\$299,250	\$41,500

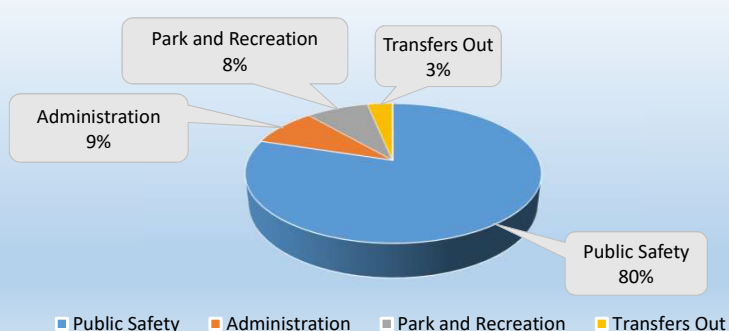
FY2026 Above & Beyond Requests
Department Requested - Manager Recommended

Fund	Department	Division	Description	Department Ranking (1 = Highest Priority)	Department Requested (\$)	Manager Recommended (\$)
General Fund	Police	Support	Prof Services; Alert Security POM Security Camera	1	\$2,700	\$0
General Fund	Police	Support	Misc. Travel; NTOA Crisis Negotiators Conference	2	\$5,000	\$0
General Fund	Police	Patrol	3 Sworn Officers, training and equip.//\$107,435.28 S&B(benefits 2024 rates), \$5,819 equip, \$2,275 Acad training	8	\$346,588	\$0
				Total Police	\$354,288	\$0
General Fund	Park and Rec	Park Areas	Watering Parks and Greenspace Rate Increase	4	\$91,479	\$91,479
General Fund	Park and Rec	Park Areas	Smoke Bombs	10	\$5,000	\$0
General Fund	Park and Rec	Park Areas	We added an additional Parks Maintenance Worker 1 PT TRAILS position of 1040 hours. Trails budgeted 1566 in seasonal trails hours in FY25. With this additional 1040, the difference is a 514 hour increase. This is being covered 100% by the RET Foundation.	5	\$26,642	\$26,642
				Total Park and Rec	\$123,121	\$118,121
General Fund	Admin	Misc. Admin	Funding for ERS Police, Fire, Parks. Small price increases to patrol cars, police video systems, fire units and parks maintenance vehicles and equipment.	2	\$28,612	\$28,612
General Fund	Non-Departmental	Transfers Out	Civic Center Events Additional Subsidy		\$200,000	\$100,000
General Fund	Non-Departmental	Transfers Out	\$200,000 for ECWP Operations, \$40,000 NH Pools - Subsidy Request		\$240,000	\$80,000
General Fund	Non-Departmental	Transfers Out	Additional AHBS Subsidy Request		\$500,000	\$100,000
				Total	\$968,612	\$308,612
				General Fund Total	\$1,926,371	\$474,233

General Fund Expenditures by Department

Department	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget	Change from Prior Year Adopted	% Change
Administration Group							
City Commission	\$267,900	\$242,820	\$348,916	\$371,260	\$358,732	(\$12,528)	-3.4%
City Manager	\$641,597	\$659,042	\$713,397	\$750,670	\$758,533	\$7,863	1.0%
Neighborhood Council	\$0	\$0	\$0	\$0	\$41,965	\$41,965	-
Communication Specialist	\$125,005	\$124,113	\$131,998	\$138,656	\$123,975	(\$14,681)	-10.6%
City Clerk	\$246,099	\$258,241	\$260,422	\$274,285	\$294,992	\$20,707	7.5%
Animal Shelter	\$781,078	\$931,289	\$1,031,912	\$1,151,543	\$1,119,453	(\$32,090)	-2.8%
City 190	\$22,481	\$22,973	\$0	\$0	\$0	\$0	-
Miscellaneous Admin	\$909,140	\$984,706	\$1,195,279	\$1,239,947	\$1,210,817	(\$29,130)	-2.3%
Contingency	\$0	\$0	\$0	\$50,000	\$172,497	\$122,497	245.0%
City/ County Health	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$0	0.0%
Total Administration Group	\$3,243,300	\$3,473,184	\$3,931,924	\$4,226,361	\$4,330,964	\$104,603	2.5%
Court							
Court	\$703,550	\$724,373	\$853,399	\$854,045	\$944,343	\$90,298	10.6%
Elected Judge	\$226,165	\$258,533	\$279,549	\$364,219	\$386,695	\$22,476	6.2%
Jail Alternatives	\$23,000	\$23,000	\$23,000	\$23,000	\$23,000	\$0	0.0%
Total Court	\$952,715	\$975,906	\$1,155,948	\$1,241,264	\$1,354,038	\$112,774	9.1%
Legal Department							
City Attorney	\$1,142,701	\$1,240,380	\$1,489,101	\$1,624,481	\$1,682,947	\$58,466	3.6%
Total Legal Department	\$1,142,701	\$1,240,380	\$1,489,101	\$1,624,481	\$1,682,947	\$58,466	3.6%
Police Department							
Police Debt Service	\$231,570	\$231,570	\$231,570	\$231,571	\$231,570	(\$1)	0.0%
Police Admin	\$2,650,190	\$2,997,278	\$2,977,002	\$3,125,861	\$3,134,686	\$8,825	0.3%
Patrol	\$6,909,230	\$7,681,577	\$7,629,282	\$7,767,515	\$8,840,436	\$1,072,921	13.8%
Support Services	\$1,568,094	\$1,805,248	\$1,936,711	\$2,185,036	\$1,800,936	(\$384,100)	-17.6%
Investigation Services	\$3,242,396	\$2,966,546	\$3,125,025	\$3,040,306	\$3,490,348	\$450,042	14.8%
Records Bureau	\$660,541	\$758,706	\$795,694	\$895,952	\$950,919	\$54,967	6.1%
COPS Grant	\$0	\$287,073	\$317,225	\$366,708	\$0	(\$366,708)	-100.0%
Total Police Department	\$15,262,021	\$16,727,998	\$17,012,509	\$17,612,949	\$18,448,895	\$835,946	4.7%
Fire Department							
Fire Debt Service	\$77,612	\$77,046	\$85,959	\$82,124	\$317,227	\$235,103	286.3%
Fire Operations	\$9,461,104	\$9,931,870	\$10,213,434	\$10,645,396	\$11,095,897	\$450,501	4.2%
Fire Prevention	\$504,803	\$571,879	\$666,332	\$691,666	\$725,903	\$34,237	4.9%
Emergency & Disaster	\$100,697	\$137,374	\$147,310	\$156,350	\$179,078	\$22,728	14.5%
Total Fire Department	\$10,144,216	\$10,718,169	\$11,113,035	\$11,575,536	\$12,318,105	\$742,569	6.4%
Park & Recreation Department							
Park & Rec Admin	\$704,675	\$722,361	\$739,538	\$753,516	\$739,226	(\$14,290)	-1.9%
Parks	\$2,184,797	\$2,248,730	\$2,438,583	\$2,431,147	\$2,576,095	\$144,948	6.0%
Trail Maintenance	\$142,983	\$135,686	\$150,587	\$152,968	\$171,471	\$18,503	12.1%
Total Park & Rec Department	\$3,032,455	\$3,106,777	\$3,328,708	\$3,337,631	\$3,486,792	\$149,161	4.5%
Transfers Out							
Library	\$350,000	\$350,000	\$0	\$0	\$0	\$0	-
Planning & Comm Development	\$271,932	\$376,932	\$376,932	\$376,932	\$304,932	(\$72,000)	-19.1%
Natural Resources	\$256,277	\$256,277	\$256,277	\$256,277	\$256,277	\$0	0.0%
Swimming Pools	\$267,861	\$267,861	\$267,861	\$128,861	\$208,861	\$80,000	62.1%
Recreation - AHBS	\$39,206	\$39,206	\$39,206	\$300,407	\$400,407	\$100,000	33.3%
Civic Center Events	\$265,913	\$265,913	\$0	\$134,000	\$234,000	\$100,000	74.6%
Engineering	\$63,143	\$63,143	\$0	\$0	\$0	\$0	-
General Obligation Taxable Bonds	\$144,846	\$0	\$0	\$0	\$0	\$0	-
Total Transfers Out	\$1,659,178	\$1,619,332	\$940,276	\$1,196,477	\$1,404,477	\$208,000	17.4%
Total Expenditures	\$35,436,586	\$37,861,746	\$38,971,501	\$40,814,699	\$43,026,218	\$2,211,519	5.4%

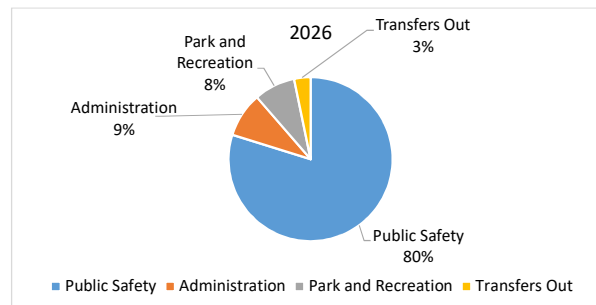
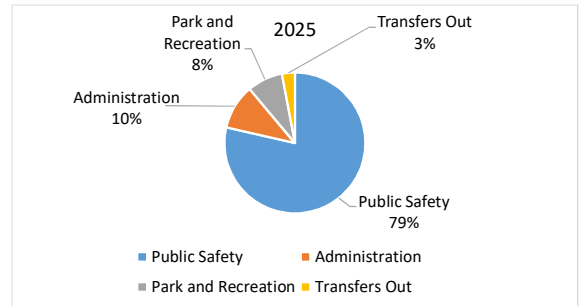
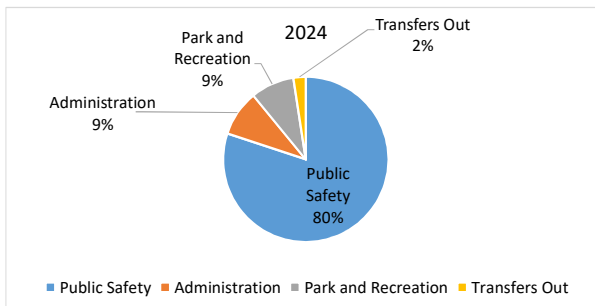
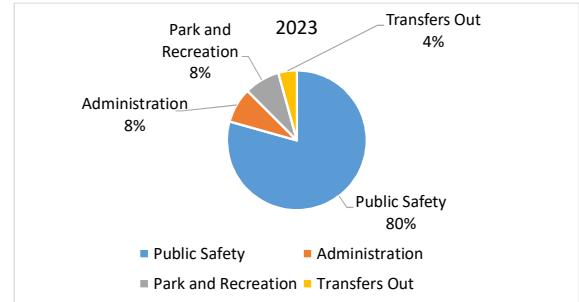
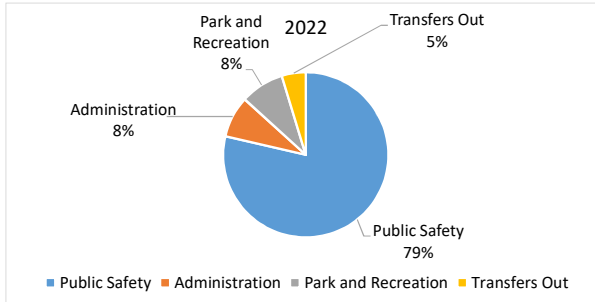
FY 2026 Proposed General Fund



Miscellaneous Admin Break Out	
Purchased services	\$23,500
Fiscal services IS	\$48,061
Central insurance IS	\$71,236
CC Building Services IS	\$306,997
Mapping	\$62,254
Fire ERS	\$129,270
Police ERS	\$406,911
Legal ERS	\$2,632
Park & Rec ERS	\$159,956
Total	\$1,210,817

General Fund Budget History 2022-2026 (by %)					
	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget
Public Safety	79%	79%	80%	79%	80%
Administration	8%	8%	9%	10%	9%
Park and Recreation	9%	8%	9%	8%	8%
Transfers Out	5%	4%	2%	3%	3%

General Fund Budget History 2022-2026 (by \$)					
	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget
Public Safety	\$27,862,395	\$30,041,405	\$31,211,568	\$32,054,230	\$34,342,798
Administration	\$2,882,558	\$3,094,232	\$3,490,949	\$4,226,361	\$3,792,151
Park and Recreation	\$3,032,455	\$3,106,777	\$3,328,708	\$3,337,631	\$3,486,792
Transfers Out	\$1,659,178	\$1,619,332	\$940,276	\$1,196,477	\$1,404,477
Total	\$35,436,586	\$37,861,746	\$38,971,501	\$40,814,699	\$43,026,218



Miscellaneous Admin Break Out					
	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget
Purchased services	\$23,500	\$23,500	\$123,500	\$23,500	\$23,500
Fiscal services IS	\$61,991	\$65,929	\$67,434	\$74,724	\$48,061
Central insurance IS	\$38,287	\$52,671	\$59,678	\$68,805	\$71,236
CC Building Services IS	\$231,556	\$269,784	\$305,056	\$344,564	\$306,997
Mapping	\$46,241	\$46,786	\$50,984	\$58,197	\$62,254
Fire ERS	\$69,207	\$69,207	\$131,207	\$127,546	\$129,270
Police ERS	\$288,683	\$307,163	\$307,186	\$388,356	\$406,911
Legal ERS	\$2,852	\$2,582	\$2,582	\$2,632	\$2,632
Park & Rec ERS	\$146,823	\$147,084	\$147,652	\$151,623	\$159,956
Total	\$909,140	\$984,706	\$1,195,279	\$1,239,947	\$1,210,817

General Fund Expenditures by Department			
Department	2026 Proposed Budget	Change from Prior Year Adopted	% Change
Administration Group			
City Commission	\$358,732	<i>(\$12,528)</i>	<i>-3.4%</i>
City Manager	\$758,533	<i>\$7,863</i>	<i>1.0%</i>
Neighborhood Council	\$41,965	<i>\$41,965</i>	<i>-</i>
Communication Specialist	\$123,975	<i>(\$14,681)</i>	<i>-10.6%</i>
City Clerk	\$294,992	<i>\$20,707</i>	<i>7.5%</i>
Animal Shelter	\$1,119,453	<i>(\$32,090)</i>	<i>-2.8%</i>
City 190	\$0	<i>\$0</i>	<i>-</i>
Miscellaneous Admin	\$1,210,817	<i>(\$29,130)</i>	<i>-2.3%</i>
Contingency	\$172,497	<i>\$122,497</i>	<i>245.0%</i>
City/ County Health	\$250,000	<i>\$0</i>	<i>0.0%</i>
Total Administration Group	\$4,330,964	\$104,603	2.5%
Court			
Court	\$944,343	<i>\$90,298</i>	<i>10.6%</i>
Elected Judge	\$386,695	<i>\$22,476</i>	<i>6.2%</i>
Jail Alternatives	\$23,000	<i>\$0</i>	<i>0.0%</i>
Total Court	\$1,354,038	\$112,774	9.1%
Legal Department			
City Attorney	\$1,682,947	<i>\$58,466</i>	<i>3.6%</i>
Total Legal Department	\$1,682,947	\$58,466	3.6%
Police Department			
Police Debt Service	\$231,570	<i>(\$1)</i>	<i>0.0%</i>
Police Admin	\$3,134,686	<i>\$8,825</i>	<i>0.3%</i>
Patrol	\$8,840,436	<i>\$1,072,921</i>	<i>13.8%</i>
Support Services	\$1,800,936	<i>(\$384,100)</i>	<i>-17.6%</i>
Investigation Services	\$3,490,348	<i>\$450,042</i>	<i>14.8%</i>
Records Bureau	\$950,919	<i>\$54,967</i>	<i>6.1%</i>
COPS Grant	\$0	<i>(\$366,708)</i>	<i>-100.0%</i>
Total Police Department	\$18,448,895	\$835,946	4.7%
Fire Department			
Fire Debt Service	\$317,227	<i>\$235,103</i>	<i>286.3%</i>
Fire Operations	\$11,095,897	<i>\$450,501</i>	<i>4.2%</i>
Fire Prevention	\$725,903	<i>\$34,237</i>	<i>4.9%</i>
Emergency & Disaster	\$179,078	<i>\$22,728</i>	<i>14.5%</i>
Total Fire Department	\$12,318,105	\$742,569	6.4%
Park & Recreation Department			
Park & Rec Admin	\$739,226	<i>(\$14,290)</i>	<i>-1.9%</i>
Parks	\$2,576,095	<i>\$144,948</i>	<i>6.0%</i>
Trail Maintenance	\$171,471	<i>\$18,503</i>	<i>12.1%</i>
Total Park & Rec Department	\$3,486,792	\$149,161	4.5%
Transfers Out			
Planning & Comm Development	\$304,932	<i>(\$72,000)</i>	<i>-19.1%</i>
Natural Resources	\$256,277	<i>\$0</i>	<i>0.0%</i>
Swimming Pools	\$208,861	<i>\$80,000</i>	<i>62.1%</i>
Recreation - AHBS	\$400,407	<i>\$100,000</i>	<i>33.3%</i>
Civic Center Events	\$234,000	<i>\$100,000</i>	<i>74.6%</i>
Total Transfers Out	\$1,404,477	\$208,000	17.4%
Total Expenditures	\$43,026,218	\$2,211,519	5.4%
Totals			

Tax Scenarios for FY2026		
A) No Permissive Levy and No Inflationary Increase	B) No inflationary increase	C) No inflationary increase
\$358,732	\$358,732	\$358,732
\$758,533	\$758,533	\$758,533
\$41,965	\$41,965	\$41,965
\$123,975	\$123,975	\$123,975
\$294,992	\$294,992	\$294,992
\$1,119,453	\$1,119,453	\$1,119,453
\$0	\$0	\$0
\$1,210,817	\$1,210,817	\$1,210,817
\$172,497	\$172,497	\$172,497
\$250,000	\$250,000	\$250,000
\$4,330,964	\$4,330,964	\$4,330,964
\$944,343	\$944,343	\$944,343
\$386,695	\$386,695	\$386,695
\$23,000	\$23,000	\$23,000
\$1,354,038	\$1,354,038	\$1,354,038
\$1,682,947	\$1,682,947	\$1,682,947
\$1,682,947	\$1,682,947	\$1,682,947
\$231,570	\$231,570	\$231,570
\$3,134,686	\$3,134,686	\$3,134,686
\$8,840,436	\$8,840,436	\$8,840,436 \$8,383,276
\$1,800,936	\$1,800,936	\$1,800,936
\$3,490,348	\$3,490,348	\$3,490,348
\$950,919	\$950,919	\$950,919
\$0	\$0	\$0
\$18,448,895	\$18,448,895	\$17,991,735
\$317,227	\$317,227	\$317,227
\$11,095,897	\$11,095,897	\$11,095,897
\$725,903	\$725,903	\$725,903
\$179,078	\$179,078	\$179,078
\$12,318,105	\$12,318,105	\$12,318,105
\$739,226	\$739,226	\$739,226
\$2,576,095	\$2,576,095 \$2,431,147	\$2,576,095
\$171,471	\$171,471 \$152,968	\$171,471
\$3,486,792	\$3,323,341	\$3,486,792
\$304,932	\$304,932	\$304,932
\$256,277	\$256,277	\$256,277
\$208,861	\$208,861 \$128,861	\$208,861
\$400,407	\$400,407 \$300,407	\$400,407
\$234,000	\$234,000 \$134,000	\$234,000
\$1,404,477	\$1,124,477	\$1,404,477
\$38,134,949	\$42,582,767	\$42,569,058
(\$4,891,269)	(\$443,451)	(\$457,160)

Cut all of Park & Rec and all General Fund subsidies

Cut FY26 increases to P&R and FY26 increases to subsidies

Cut 4 out of the 5 vacant police officer positions

Note: FY2026 CM Budget Proposal does not include a Permissive Medical Levy tax increase due to changes in employee/City medical insurance contribution formula change to 80/20.

Budget Scenario Notes

Notes and Assumptions

1. In scenarios A and B; we didn't touch Public Safety. Scenario C includes Police (current vacant positions). We've attached an updated GF percentage breakout, visually detailing the amount already in Public Safety compared to other GF departments.
2. The Commission will quickly see that wages (both union, exempt) have an impact on the budget. The largest is year two of the Police Association's CBA in FY25 PLUS rank maturity in the department. The Police Patrol budget increased over \$1.07 million alone.
3. Scenario A would [again we avoided Public Safety]: 1) Eliminate P&R as we know it [severely limit Natural Resources, likely close Neighborhood Pools, limit operations in other areas]. 2) It would severely deplete Planning and Community Development [as in eliminate planning positions] 3) Eliminate Civic Center Events. We can speak to the full operational impact in each of these areas.
4. Scenario B [again avoiding Public Safety]: 1) Eliminates a substantial portion of the PARKS department and some trails. 2) Likely closes Neighborhood Pools, limit operations in other areas and 3) impacts P&R programming.
5. Scenario C introduces reducing Public Safety – Patrol. The impact would be a reduction of four (4) vacant patrol positions.
6. CM/Finance is more concerned about next year's budget because of legislative changes to how the City budgets.

7. All department requests for FY26 we reviewed and considered for reductions:

There are no new positions in the budget (just consolidations)

- Across the departments - reductions in travel, training, supplies, equipment
- In some cases, departments were directed to use some department fund balances to reduce internal service charges or to address expenditure items.
 - I directed departments to purchases essential – lower cost - items for operations with any savings from FY25 to reduce requests in FY26
- CM Office asked departments to consider not filling position vacancies
 - Legal: Vacated paralegal, increased outside attorney hours
 - Fire: Offered Support Services Assistant Chief and external training
 - Position added back to FY26 budget proposal
 - Court: Offered Courtroom Clerk position
 - Position added back to FY26 budget proposal
 - CM considered
 - Not filling the DCM position
 - Eliminating Communications Specialist (but is a CC priority)
 - Reducing NC Coordinator hours
- P&R - Significantly reduced the request for SAHBS (and pools) GF subsidy.

Instead of eliminating an entire service or division, the CM proposed FY26 budget recommends:

1. Budget process for **FY27** begins *after* adoption of FY26. We know next year will be more difficult, so administration, department leadership, and Commission will tackle the budget in work sessions before next March's formal process.
2. We avoided reductions in Public Safety. It seems counter-productive when the community is beginning to discuss another levy. If we reduce now, we would then be seeking to replace what was lost when another levy ask is eventually made.
3. Some P&R items can be picked up by the PMD#1, but not all.
4. We have two RFP's out for Civic Center Events and P&R Operations/Fees. Short version:

Civic Center Events: The City's approach needs to drastically change (i.e., one staffer to coordinate building for use), privatize operations and/or partner with an outside group to manage events (GF Symphony has made a pitch). The facility is too old, there are other city competitive venues, and we can't financially produce shows.

P&R: Parks and Recreation is 9% of the overall General Fund budget. Build and implement a cost recovery model for all services. Evaluate operations, especially SAHBS, Multi-Sports, to determine whether the City can run it differently than originally proposed. This is a full scope review.
5. This is not a great strategy, but: the City is hoping that Calumet's tax appeal is resolved this year.
6. Recommended budget contemplates using Undesignated Fund Balance for FY26 (roughly \$647,845); however, CM/Finance proposes to keep Undesignated Reserve Balance strong to carry the City budget over the next two years.
7. All CBA ratifications pending and will have an impact on the FY26/26 budget (including compression on non-union positions).
8. CM is not recommending increasing the Permissive Medical Levy in FY2026 over FY2025.

General Fund Revenue Increases

Revenue Segment:	Newly Taxable Property		Inflationary Factor		Permissive Medical Levy		Entitlement Share			
Fiscal Year	Total \$ Increase in Mill Levy	Taxable Value of New Property	Total \$ Increase in Mill Levy	% Increase	Increase per Year	Total Levied Amount	Entitlement Dollar Increase per Year	% of Entitlement Increase	Entitlement Payment	Total Increases
2002	\$112,656	\$1,011,770	\$90,165	1.280%	New	\$0	New	3.00%	\$4,597,248	\$202,821
2003	\$151,148	\$1,302,597	\$92,513	1.270%	\$195,351	\$195,351	\$144,453	3.00%	\$4,741,701	\$583,465
2004	\$124,223	\$1,041,336	\$92,154	1.220%	\$131,294	\$326,645	\$155,130	3.38%	\$4,896,831	\$502,801
2005	\$249,121	\$2,030,124	\$75,618	0.960%	(\$65)	\$326,580	\$173,569	3.47%	\$5,070,400	\$498,243
2006	\$355,678	\$2,748,377	\$101,905	1.251%	\$265,434	\$592,014	\$165,426	3.23%	\$5,235,826	\$888,443
2007	\$370,273	\$2,873,541	\$122,878	1.420%	\$42	\$592,056	\$85,338	3.40%	\$5,321,164	\$578,531
2008	\$331,540	\$2,387,436	\$140,415	1.535%	\$284,162	\$876,218	\$225,000	4.23%	\$5,546,164	\$981,117
2009	\$301,276	\$2,138,981	\$161,337	1.672%	\$208,415	\$1,084,633	\$233,836	4.22%	\$5,780,000	\$904,864
2010	\$1,026,130	\$6,947,574	\$112,728	1.112%	\$272	\$1,084,905	\$289,000	5.00%	\$6,069,000	\$1,428,130
2011	\$448,379	\$2,931,771	\$0	0.000%	\$119,523	\$1,204,428	\$311,000	5.14%	\$6,380,947	\$878,902
2012	\$869,937	\$5,295,716	\$0	0.000%	(\$525)	\$1,203,903	\$0	0.00%	\$6,386,864	\$869,412
2013	\$216,205	\$1,278,348	\$367,824	3.060%	\$179,073	\$1,382,976	\$0	0.00%	\$6,580,118	\$763,102
2014	\$135,678	\$787,945	\$134,366	1.030%	\$168,223	\$1,551,199	\$230,302	3.50%	\$6,810,420	\$668,569
2015	\$54,948	\$312,611	\$137,147	1.030%	\$165,263	\$1,716,462	\$238,365	3.50%	\$7,064,237	\$595,723
2016	\$822,535	\$5,072,060	\$88,387	0.670%	\$286,319	\$2,002,781	\$247,248	3.50%	\$7,594,724	\$1,444,489
2017	\$876,206	\$5,238,618	\$70,515	0.490%	\$349,244	\$2,352,025	\$277,164	3.50%	\$7,871,888	\$1,573,129
2018	\$437,295	\$2,643,701	\$88,793	0.590%	\$249,726	\$2,601,751	\$40,844	0.05%	\$7,912,732	\$816,658
2019	\$781,414	\$4,606,852	\$127,721	0.817%	\$300,000	\$2,901,751	\$145,815	1.85%	\$8,058,547	\$1,354,950
2020	\$199,839	\$1,203,919	\$168,142	1.020%	\$460,000	\$3,361,751	\$292,005	3.00%	\$8,350,552	\$1,119,986
2021	\$119,488	\$691,320	\$0	0.000%	\$0	\$3,361,751	\$284,198	3.24%	\$8,634,750	\$403,686
2022	\$366,758	\$2,191,822	\$0	0.000%	\$0	\$3,361,751	\$130,271	1.44%	\$8,765,021	\$497,029
2023	\$352,303	\$1,984,358	\$641,691	3.750%	\$247,551	\$3,609,302	\$294,004	3.35%	\$9,059,025	\$1,535,549
2024	\$1,510,213	\$9,908,882	\$446,080	2.460%	\$353,043	\$3,962,345	\$311,446	3.44%	\$9,370,471	\$2,620,782
2025	\$710,064	\$4,411,433	\$562,520	2.800%	\$317,544	\$4,279,889	\$319,522	3.50%	\$9,689,993	\$1,909,650
2026	\$400,000 est.	TBD	\$448,822	2.110%	\$0	\$4,279,889	\$87,666	0.90%	\$9,777,659	\$936,488
Total	\$11,323,307		\$4,271,721		\$4,279,889		\$4,681,602			\$24,556,519
24 Year Average 2002- 2025	\$455,138		\$159,287		\$178,329		\$191,414			\$984,168

* In Fiscal Year 2016, the Personal Property Reimbursement of \$238,751 is included in the Entitlement payment.

FY2026 General Fund Support for Operations								
Fund	FY 2022 Support	FY 2023 Support	FY 2024 Support	FY 2025 Support	FY 2026 City Manager's Proposed	Revenues Over (Under) Expenses in FY2026	Projected Fund Balance at June 30, 2026	Purpose
General Fund								
City County Health	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	NA	NA	City's portion of support for City/County Health Department. County operated. No fund balance maintained. Direct General Fund allocation. Likely to see higher requests in the future. Amount has not changed since 2004.
Library Fund								
Additional Support	\$350,000	\$350,000	\$0	\$0	\$0	\$37,421	Unreserved: \$1,981,241 Reserved: \$585,000	This amount was above the obligated 9 mills given to the Library each year. Removed in FY2024 after voted levy of an additional 15 mills for the Library.
Natural Resources Fund								
Natural Resources Operations	\$256,277	\$256,277	\$256,277	\$256,277	\$256,277	(\$170,260)	\$7,917	Fund used for citywide park and forestry maintenance. Fund balance target is \$182,787 or 17% of annual operations.
Planning & Community Dev Fund								
Planning Operations	\$271,932	\$376,932	\$376,932	\$376,932	\$304,932	(\$1,795)	\$53,288	Direct General Fund support for planning operations. Fund balance target is \$238,885 or 17% of annual operations. GF Support decreased in FY26 after moving Beer and Wine license revenue directly to this fund.
Swimming Pools Fund								
Swimming Pools Operations	\$267,861	\$267,861	\$267,861	\$128,861	\$208,861	(\$161,208)	\$12,044	Direct General Fund support for pool operations. Fund balance is used to offset expenses (seasonal fluctuations) and emergency repairs/maintenance. Fund balance target is \$136,513 or 17% of annual operations.
Recreation Fund								
Recreation Center	\$39,206	\$39,206	\$39,206	\$0	\$0	\$66,272	(\$78,162)	Direct General Fund support for Recreation Center operations and programs. Subsidy was transferred to Aim High Big Sky in FY2025.
Aim High Big Sky Fund								
Aim High Big Sky	\$0	\$0	\$0	\$300,407	\$400,407	(\$120,953)	(\$304,624)	Direct General Fund support for Aim High Big Sky operations and programs. Fund balance target is \$287,888 or 17% of annual operations. Fund balance is used to meet emergency maintenance needs or offset operational costs.
General Obligation Taxable Bonds Fund								
Debt Service for bonds	\$144,846	\$0	\$0	\$0	\$0	\$0	\$0	Payment on General Obligation Taxable Bonds for the Highwood Generating Station feasibility study debt which expires July 1, 2022. Final year for support from the General Fund was FY2022.
Engineering Fund								
Engineering	\$63,143	\$63,143	\$0	\$0	\$0	(\$232,852)	Unreserved: \$385,607 Reserved: \$36,922	Direct General Fund allocation to support engineering expenses related to internal services. Removed in FY2024. Fund balance target is \$223,668 or 8% of annual operations. Fund balance maintained to offset operational expenses and address capital needs.
Civic Center Events Fund								
Civic Center Events	\$265,913	\$265,913	\$0	\$134,000	\$234,000	(\$98,326)	(\$229,774)	Direct General Fund Support for Civic Center Events. Assists with covering costs associated with government use at the Civic Center. Fund balance maintained for use to offset operating costs and capital maintenance. Fund balance target is \$109,336 or 17% of annual operations.
Total General Fund Support	\$1,909,178	\$1,869,332	\$1,190,276	\$1,446,477	\$1,654,477			