

FISCAL YEAR 2026 BUDGET

July 1, 2025 Work Session



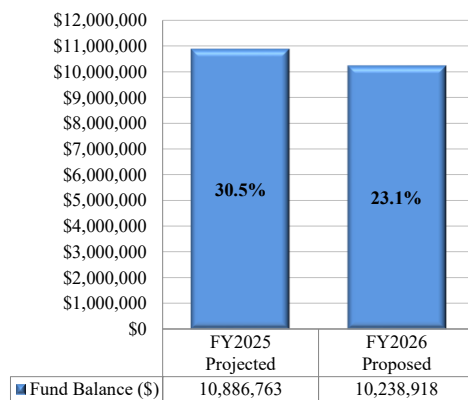
1

General Fund Recap



General Fund Revenue Segment	FY2026 Increases	Estimated Annual Household Impact
Newly Taxable Property	\$ 400,000 Estimated Amount not known until August	-
Inflationary Factor	\$ 448,822	\$100,000 Value - \$2.58 \$300,000 Value - \$7.74 \$600,000 Value - \$17.80
Permissive Medical Levy	\$ 0	-
Entitlement Share	\$ 87,666	-
Total Revenue Increases	\$ 936,488	-

22% Recommended Minimum Policy



2

2



City-Wide Revenues

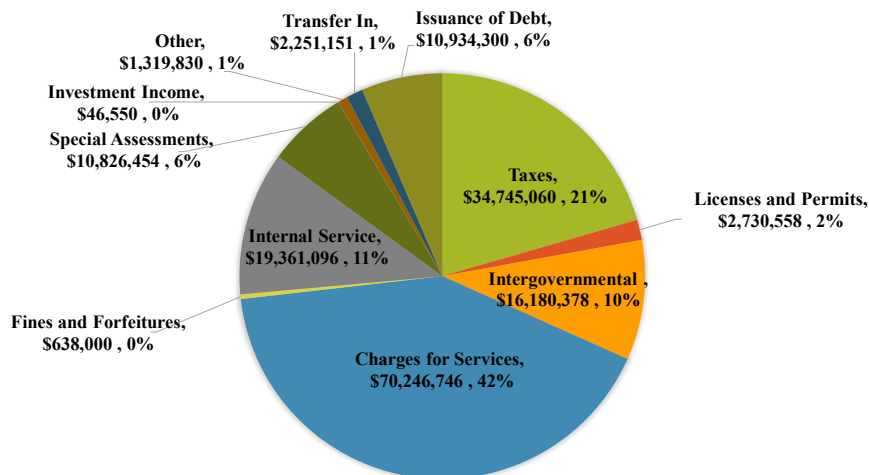
Revenues	FY2025 Adopted	FY2026 Proposed	Increase (Decrease)	% Change
Taxes	\$ 33,256,786	\$ 34,745,060	\$ 1,488,274	4.48%
Licenses and Permits	\$ 2,609,058	\$ 2,730,558	\$ 121,500	4.66%
Intergovernmental	\$ 15,615,611	\$ 16,180,378	\$ 564,767	3.62%
Charges for Services	\$ 59,530,726	\$ 70,246,746	\$ 10,716,020	18.00%
Fines and Forfeitures	\$ 758,500	\$ 638,000	\$ (120,500)	-15.89%
Internal Service	\$ 18,673,334	\$ 19,361,096	\$ 687,762	3.68%
Special Assessments	\$ 10,116,996	\$ 10,826,454	\$ 709,458	7.01%
Investment Income	\$ 42,550	\$ 46,550	\$ 4,000	9.40%
Other	\$ 1,474,933	\$ 1,319,830	\$ (155,103)	-10.52%
Transfer In	\$ 2,043,151	\$ 2,251,151	\$ 208,000	10.18%
Issuance of Debt	\$ -	\$ 10,934,300	\$ 10,934,300	-
Total Revenue	\$ 144,121,645	\$ 169,280,123	\$ 25,158,478	17.46%

3

3



City-Wide Revenues



4

4

Proposed Assessment and Utility Rate Adjustments



		FY2026 Adjustment	Previous Adjustment
Assessment	Boulevard District	15%	2025: 6%
Assessment	Portage Meadows	6%	2025: 5%
Assessment	Street Maintenance	10%	2025: 10%
Assessment	Street Lighting Districts	5.2%	2025: 6.7%
Utility	Water	July 1, 2025: 21.17%	Spring 2024: 15%
Utility	Sewer	July 1, 2025: 26.26%	Spring 2024: 10%
Utility	Storm Drain	July 1, 2025: 57.60%	Spring 2024: 15%
Utility	Sanitation – Residential	June 1, 2025: 8%	Spring 2024: 5%
Utility	Sanitation – Commercial	June 1, 2025: 10%	Spring 2024: 5%
All assessment or utility adjustments require separate Commission action			

5

5

City-Wide Expenses



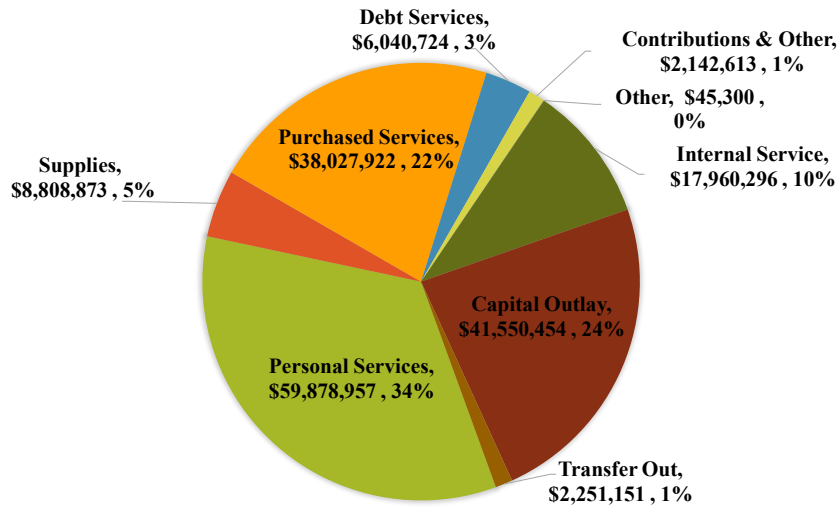
Expenses	FY2025 Adopted	FY2026 Proposed	Increase (Decrease)	% Change
Personal Services	\$ 57,832,385	\$ 59,878,957	\$ 2,046,572	3.54%
Supplies	\$ 8,059,618	\$ 8,808,873	\$ 749,255	9.30%
Purchased Services	\$ 34,174,360	\$ 38,027,922	\$ 3,853,562	11.28%
Debt Services	\$ 5,804,290	\$ 6,040,724	\$ 236,434	4.07%
Contributions & Other	\$ 2,022,776	\$ 2,142,613	\$ 119,837	5.92%
Other	\$ 45,450	\$ 45,300	\$ (150)	-0.33%
Internal Service	\$ 17,273,092	\$ 17,960,296	\$ 687,204	3.98%
Capital Outlay	\$ 37,236,527	\$ 41,550,454	\$ 4,313,927	11.59%
Transfer Out	\$ 2,043,151	\$ 2,251,151	\$ 208,000	10.18%
Total Expenses	\$ 164,491,649	\$ 176,706,290	\$ 12,214,641	7.43%

6

6



City-Wide Expenses by Category

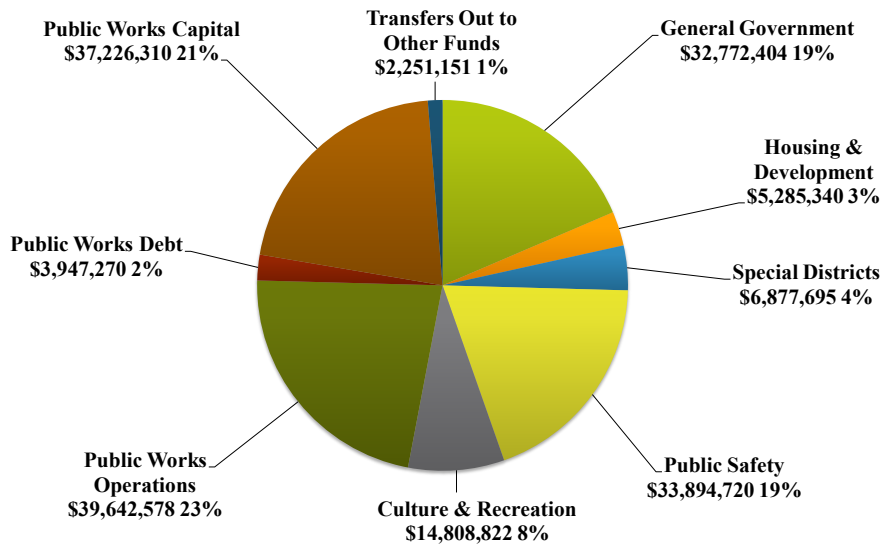


7

7



City-Wide Expenses by Function



8

8



Capital Outlay | Pages 127-131

Major Capital Outlay	Budget
Water Treatment Plant Head House Repair	\$1,650,000
Water Treatment Plant On-Site Chlorine Generation	\$3,784,300
Water Treatment Plant Plate Settler	\$3,000,000
Water Main Replacements NW Side	\$3,500,000
Hill 57 Water Upgrades	\$1,000,000
Carter Park 3 Blocks Street Reconstruction	\$800,000
Smith Coulee Berkner Heights Detention Pond	\$1,200,000
Residential and Commercial Sanitation Trucks	\$846,590
7 Vehicles for Police	\$378,400
Park Maintenance District Projects	\$843,000

9

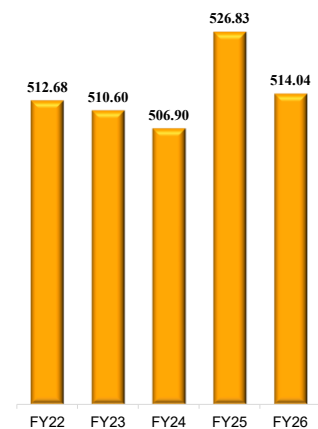
9



Employee Summary | Pages 121-126

Commission	Moved part-time Neighborhood Council position to separate division	(0.50)
Neighborhood Council	Moved part-time Neighborhood Council position to separate division	0.50
Park & Rec Admin	Reduced full-time clerk to part-time	(0.27)
Animal Shelter	Staffing adjustments	(0.02)
Fire	Combined 2 Deputy Chief positions into Assistant Chief of Support Services	(1.00)
Library	Staffing adjustments	(0.69)
Civic Center Events	Staffing adjustments	0.01
Aim High Big Sky	Staffing adjustments	(10.82)
Public Works – Street	Moved maintenance worker from streets to utilities	(1.00)
Public Works – Utilities	Moved maintenance worker from streets to utilities	1.00
Total Increase (Decrease) in FTEs in FY2026		(12.79)

5 Year History of FTEs



10

10



Fund Review | Fund Detail Worksheet

- 55 budgeted funds with fund balance targets
 - Meets Requirements
 - Does not Meet Requirements

11

11



Upcoming Budget Process



- **June 26th**
 - Special Work Session - 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

12

12