



**Special Work Session Meeting Agenda  
2 Park Drive South, Great Falls, MT  
Gibson Room, Civic Center  
April 20, 2026  
2:00 PM**

The agenda packet material is available on the City's website: <https://greatfallsmt.gov/AgendaCenter>. The Public may view and listen to the meeting on government access channel City-190, cable channel 190; or online at <https://greatfallsmt.gov/344/Live-Meetings>.

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.gov](mailto:commission@greatfallsmt.gov). 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. Fiscal Year 2027 City Overview & Budget Presentations from Departments.

*Tentative Order of Presentations:*

City-wide budget introduction  
Finance  
Public Works  
Police  
Fire  
Administration  
HR  
Information Technology  
Legal  
Park and Recreation  
Planning and Community Development  
Commission closing discussion

## **ADJOURNMENT**

# FISCAL YEAR 2027 BUDGET

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## CITY OVERVIEW & DEPARTMENT PRESENTATIONS

April 20, 2026 Special Work Session



# Budget Drivers

## Legislative Impacts FY2026 and Beyond

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



# Budget Drivers

## Prior Year - FY2026



<b>General Fund Tax Protest</b>	Approximately \$1,100,000 uncollected in FY2024. Approximately \$662,000 in FY2025. Anticipated to continue for 3 <sup>rd</sup> year, FY2026. Settlement percentage is unpredictable.
<b>General Fund Library Mills</b>	Return of 3.5 City mills to the General Fund. Used towards debt service on Fire Training Center improvements.
<b>Personnel</b>	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.
<b>General Fund Subsidies</b>	Additional subsidies needed for Aim High Big Sky Rec Center (\$100,000), outdoor swimming pools (\$80,000), and Civic Center Events (\$100,000)
<b>General Fund Balance</b>	Revenues under expenses by \$647,845 → use of fund balance in FY2026. 23.8% projected fund balance, 22% target. Legislative changes in FY2027.

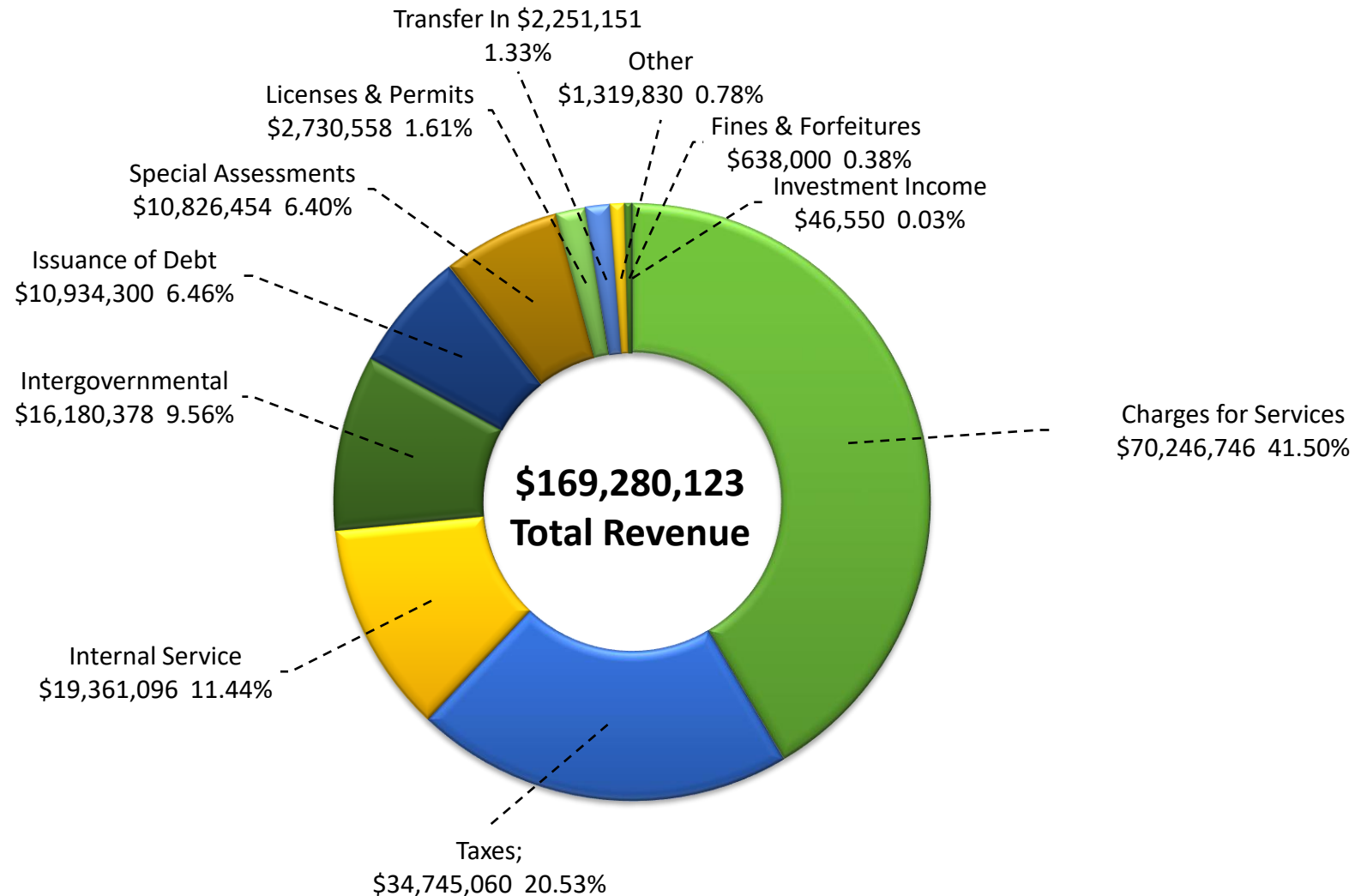
# FY2027 Budget Drivers



<b>Personnel</b>	Collective Bargaining Agreements effective through June 30, 2027. Not all have been finalized. Fire and Plumbers still not settled.
	Health insurance rates increase 12%. Increase to Permissive Medical Levy.
<b>General Fund Subsidies</b>	Additional subsidies needed for Aim High Big Sky Rec Center, outdoor swimming pools ?, and Civic Center Events. Implementation of operation studies.

# City-Wide Revenue Summary

## Fiscal Year 2026 Adopted Budget





Fiscal Year	Newly Taxable Property	Inflationary Factor	Permissive Medical Levy	Entitlement Share	Total Increase
2002	\$112,656	\$90,165	New	New	\$202,821
2003	\$151,148	\$92,513	\$195,351	\$144,453	\$583,465
2004	\$124,223	\$92,154	\$131,294	\$155,130	\$502,801
2005	\$249,121	\$75,618	(\$65)	\$173,569	\$498,243
2006	\$355,678	\$101,905	\$265,434	\$165,426	\$888,443
2007	\$370,273	\$122,878	\$42	\$85,338	\$578,531
2008	\$331,540	\$140,415	\$284,162	\$225,000	\$981,117
2009	\$301,276	\$161,337	\$208,415	\$233,836	\$904,864
2010	\$1,026,130	\$112,728	\$272	\$289,000	\$1,428,130
2011	\$448,379	\$0	\$119,523	\$311,000	\$878,902
2012	\$869,937	\$0	(\$525)	\$0	\$869,412
2013	\$216,205	\$367,824	\$179,073	\$0	\$763,102
2014	\$135,678	\$134,366	\$168,223	\$230,302	\$668,569
2015	\$54,948	\$137,147	\$165,263	\$238,365	\$595,723
2016	\$822,535	\$88,387	\$286,319	\$247,248	\$1,444,489
2017	\$876,206	\$70,515	\$349,244	\$277,164	\$1,573,129
2018	\$437,295	\$88,793	\$249,726	\$40,844	\$816,658
2019	\$781,414	\$127,721	\$300,000	\$145,815	\$1,354,950
2020	\$199,839	\$168,142	\$460,000	\$292,005	\$1,119,986
2021	\$119,488	\$0	\$0	\$284,198	\$403,686
2022	\$366,758	\$0	\$0	\$130,271	\$497,029
2023	\$352,303	\$641,691	\$247,551	\$294,004	\$1,535,549
2024	\$1,510,213	\$446,080	\$353,043	\$311,446	\$2,620,782
2025	\$710,064	\$562,520	\$317,544	\$319,522	\$1,909,650
2026	\$334,233	\$448,822	\$0	\$87,666	\$870,721

# History of General Fund Revenue Increases

**Newly Taxable Property:** Development that increases the City's property tax base measured on a calendar year

**Inflationary Factor:** State mandated formula that municipalities must use when determining new tax growth

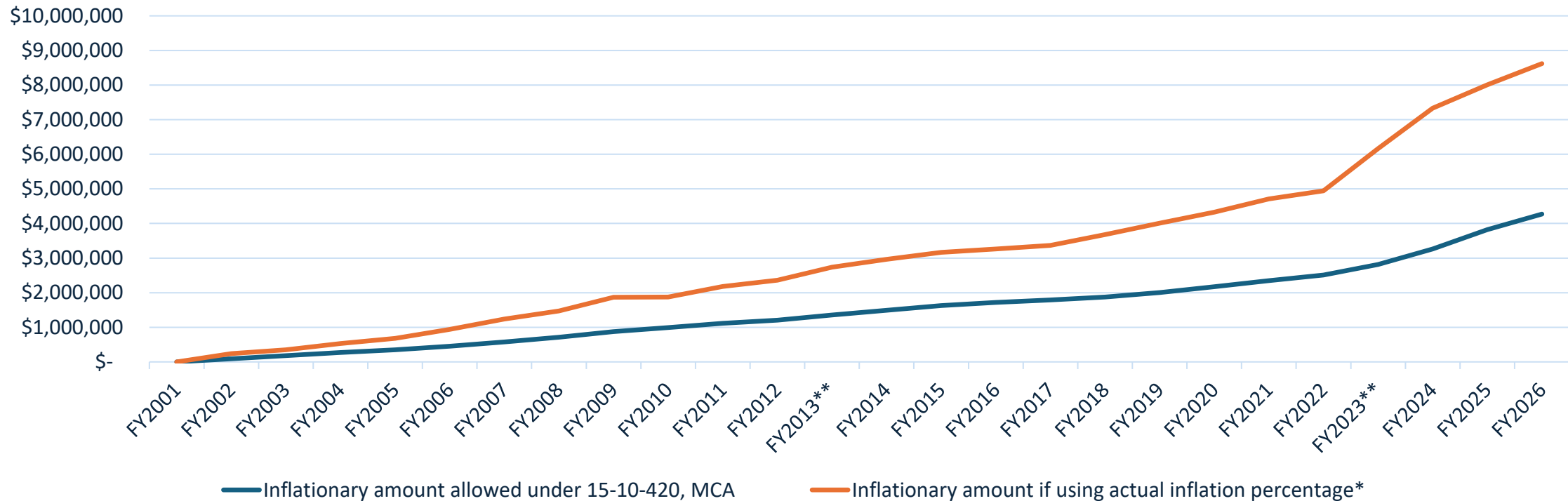
**Permissive Medical Levy:** State allowed levy to cover group health insurance costs for employees of the General Fund

**Entitlement Share:** State controlled formula sharing a portion of revenues from gaming, reimbursement of reduced business equipment taxes, and various other shared revenues



# Impact of 15-10-420, MCA Inflation Cap on General Fund Budget

### Cumulative Effect of 15-10-420, MCA vs Actual Inflation

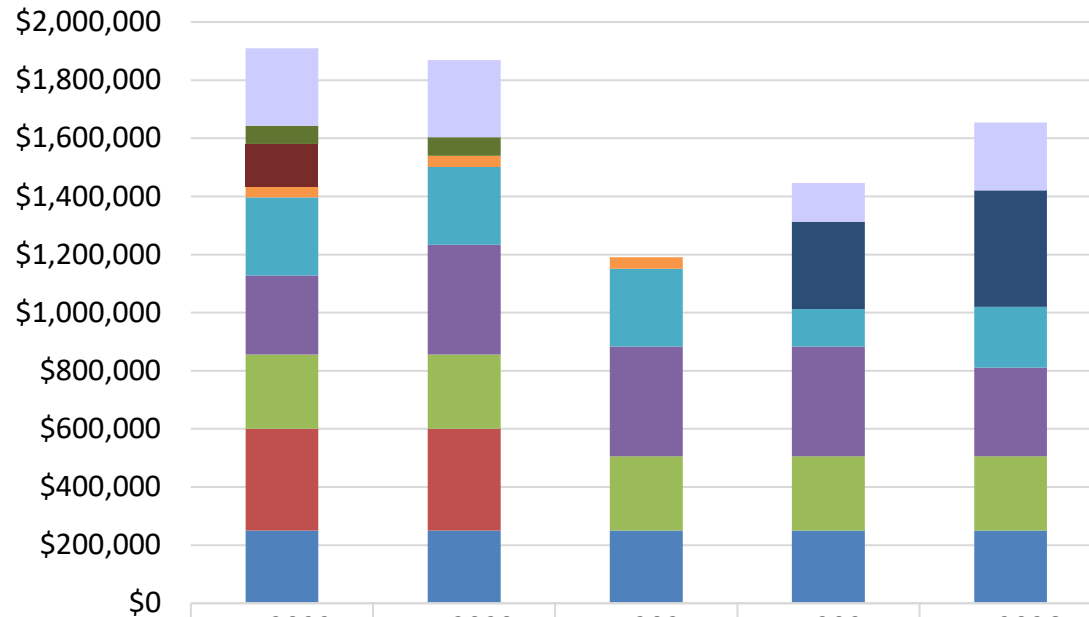


\*Inflation percentage derived from the change from one year to the next in consumer price index (CPI), U.S. city average, all urban consumers as published by the bureau of labor statistics of the US Department of Labor. This is the same CPI used by the MT Department of Revenue to determine annual inflationary factor to be used by local governments.

\*\* No inflationary factor increase taken in years 2011-2012 or 2021-2022. Catch up mills taken in 2013 and 2023, respectively.



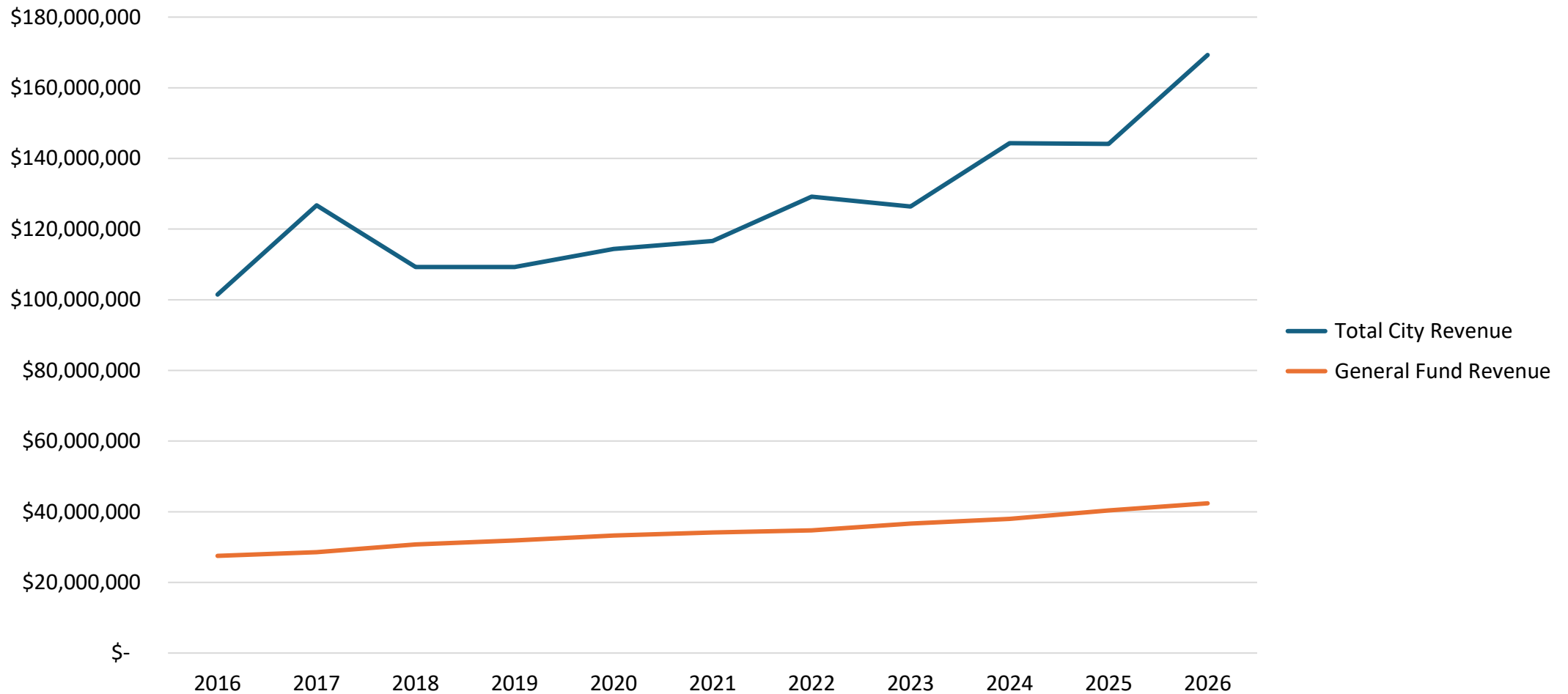
# HISTORY OF GENERAL FUND SUPPORT



	FY 2022 Support	FY 2023 Support	FY 2024 Support	FY 2025 Support	FY 2026 Support
Civic Center Events	\$265,913	\$265,913	\$0	\$134,000	\$234,000
Engineering	\$63,143	\$63,143	\$0	\$0	\$0
Debt Service for bonds	\$144,846	\$0	\$0	\$0	\$0
Aim High Big Sky	\$0	\$0	\$0	\$300,407	\$400,407
(Old) Recreation Center	\$39,206	\$39,206	\$39,206	\$0	\$0
Swimming Pools Operations	\$267,861	\$267,861	\$267,861	\$128,861	\$208,861
Planning Operations	\$271,932	\$376,932	\$376,932	\$376,932	\$304,932
Natural Resources Operations	\$256,277	\$256,277	\$256,277	\$256,277	\$256,277
Library Additional Support	\$350,000	\$350,000	\$0	\$0	\$0
City County Health	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000



# Budgeted Revenues Over Time



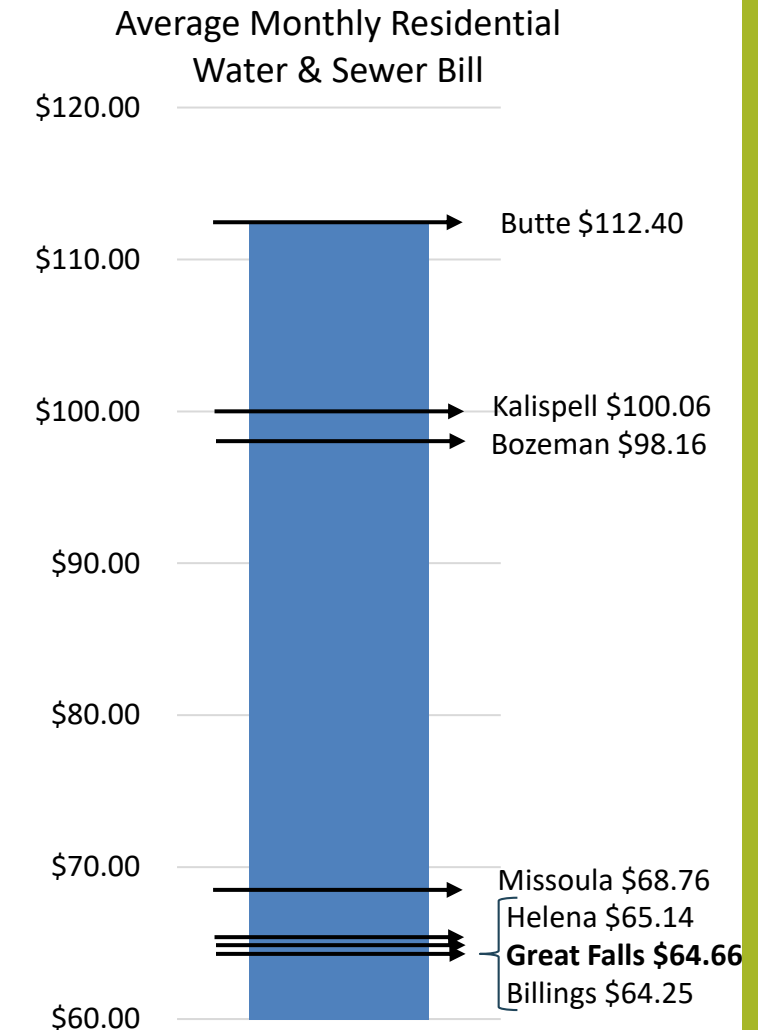


# City-Wide Revenue Summary

## History of Rate Increases

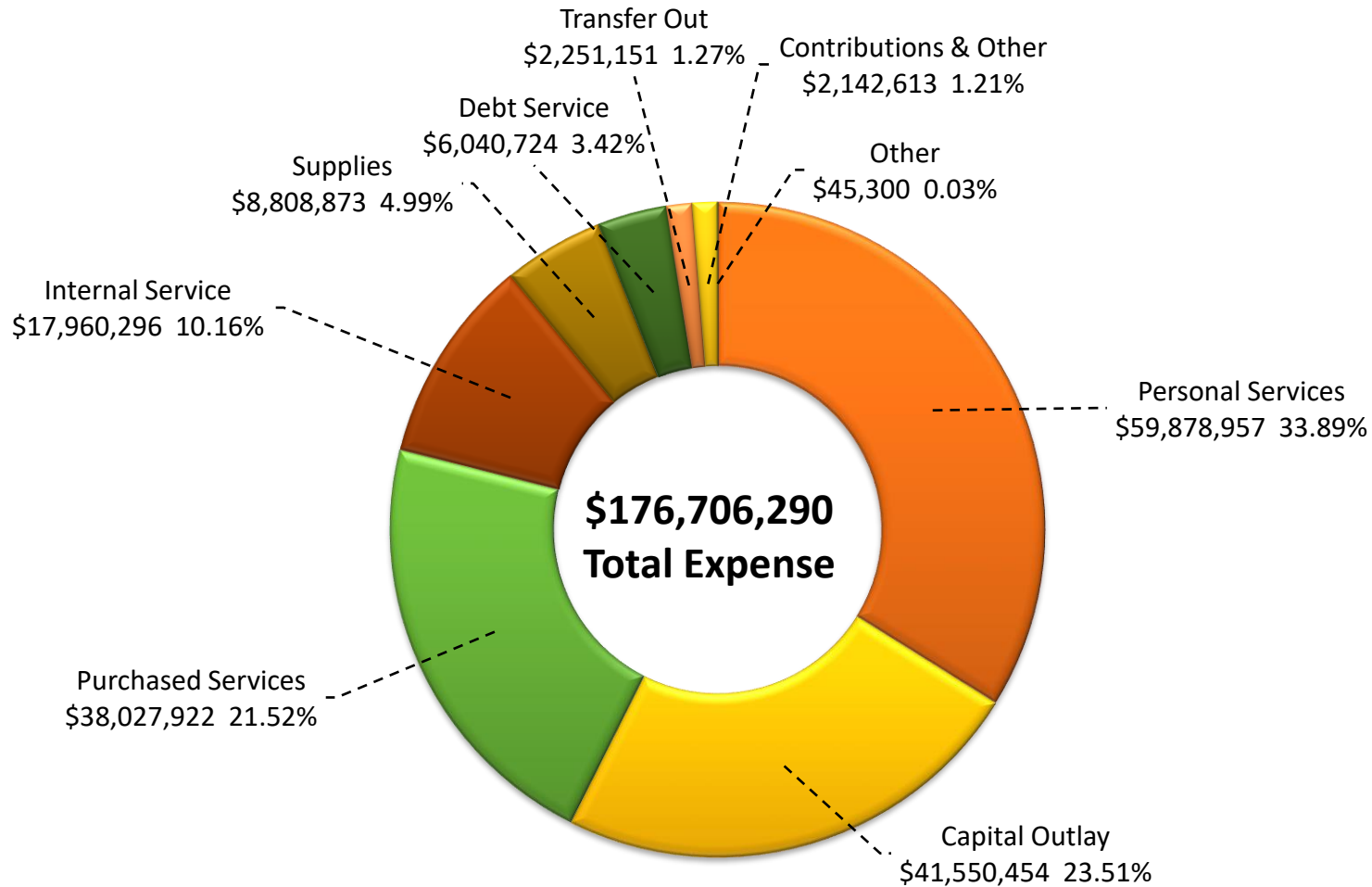
Five Year History of Utility Rate Changes					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Water	0%	5%	10%	15%	21%
Sewer	0%	5%	10%	10%	26%
Storm Drain	0%	5%	10%	15%	58%
Sanitation					
Residential	0%	10%	10%	5%	8%
Commercial	0%	10%	10%	5%	10%

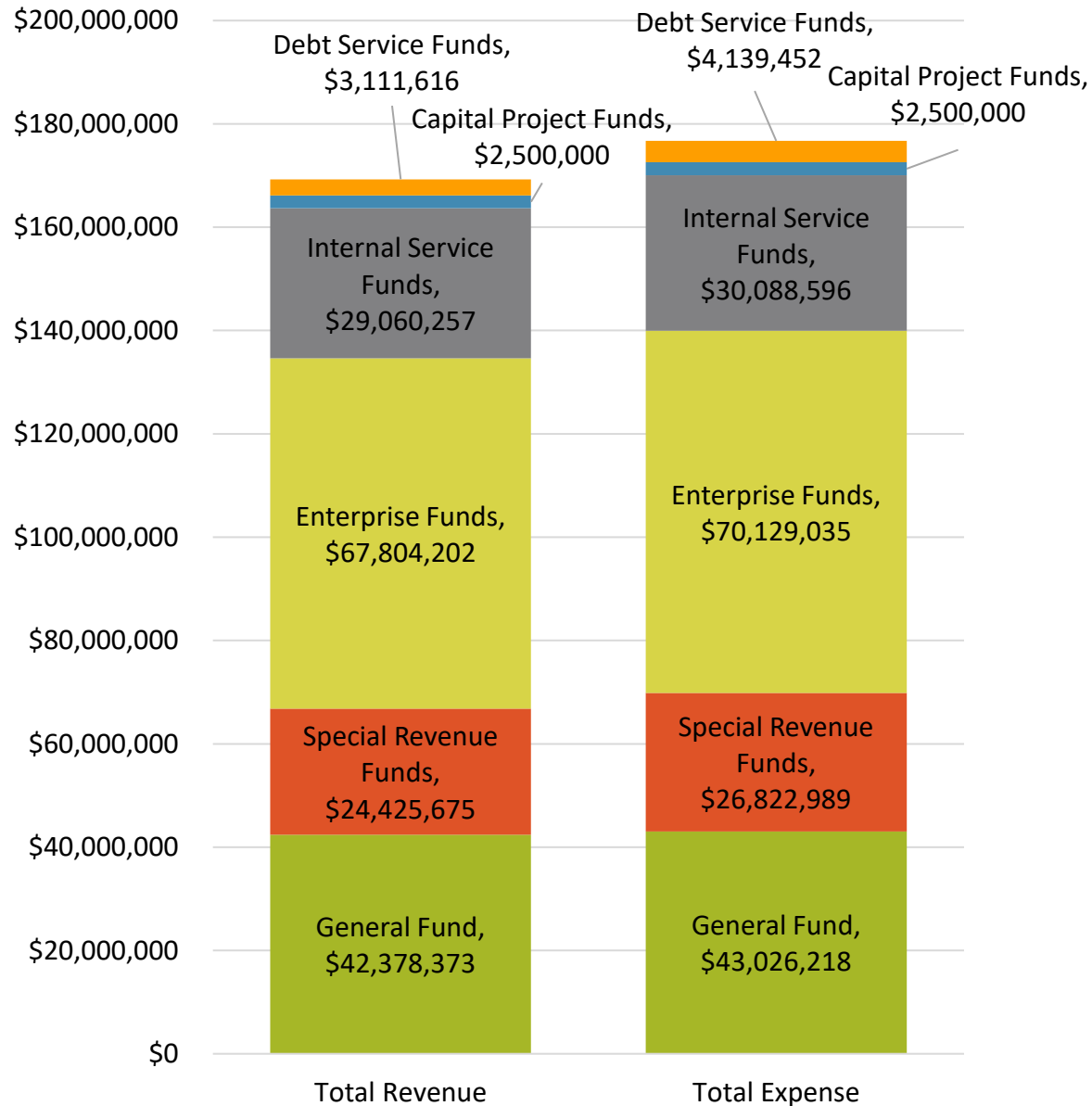
Five Year History of Special Assessment Rate Changes					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Street Maintenance District	0%	0%	10%	10%	10%
Boulevard District	0%	12%	6%	6%	15%
Portage Meadows District	0%	5%	5%	5%	6%
Street Lighting	-1.0%	4.5%	14.0%	6.7%	5.2%
Park Maintenance District	0%	0%	0%	0%	0%



# City-Wide Expense Summary

## Fiscal Year 2026 Adopted Budget





# City-Wide Budget by Fund Type

## Fiscal Year 2026 Adopted Budget

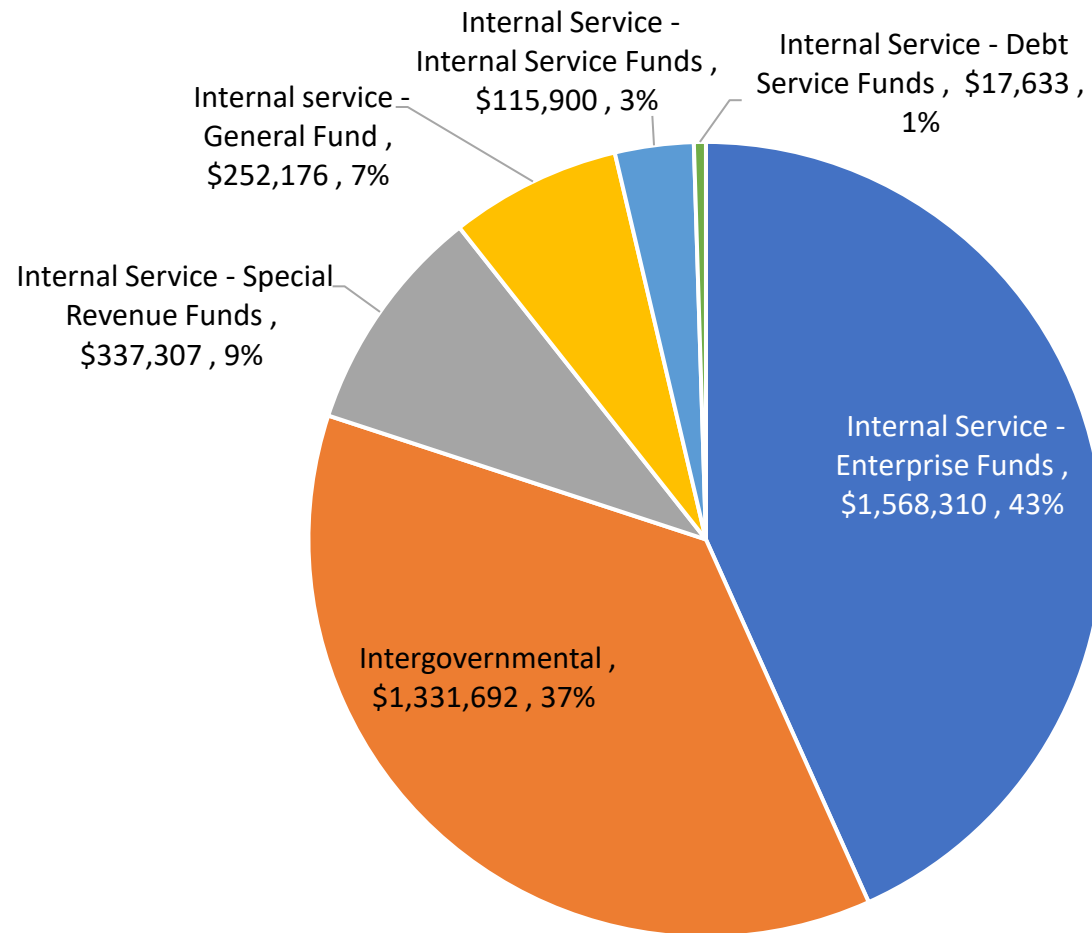


# FINANCE DEPARTMENT



# Finance Department Revenue Sources

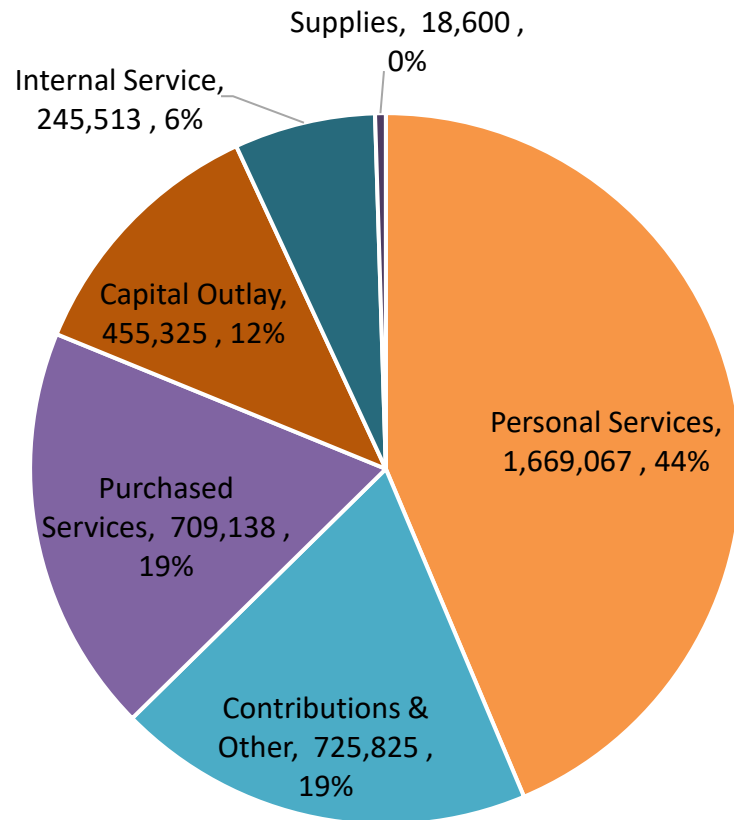
FY2026 Adopted Budget





# Finance Department Expenses

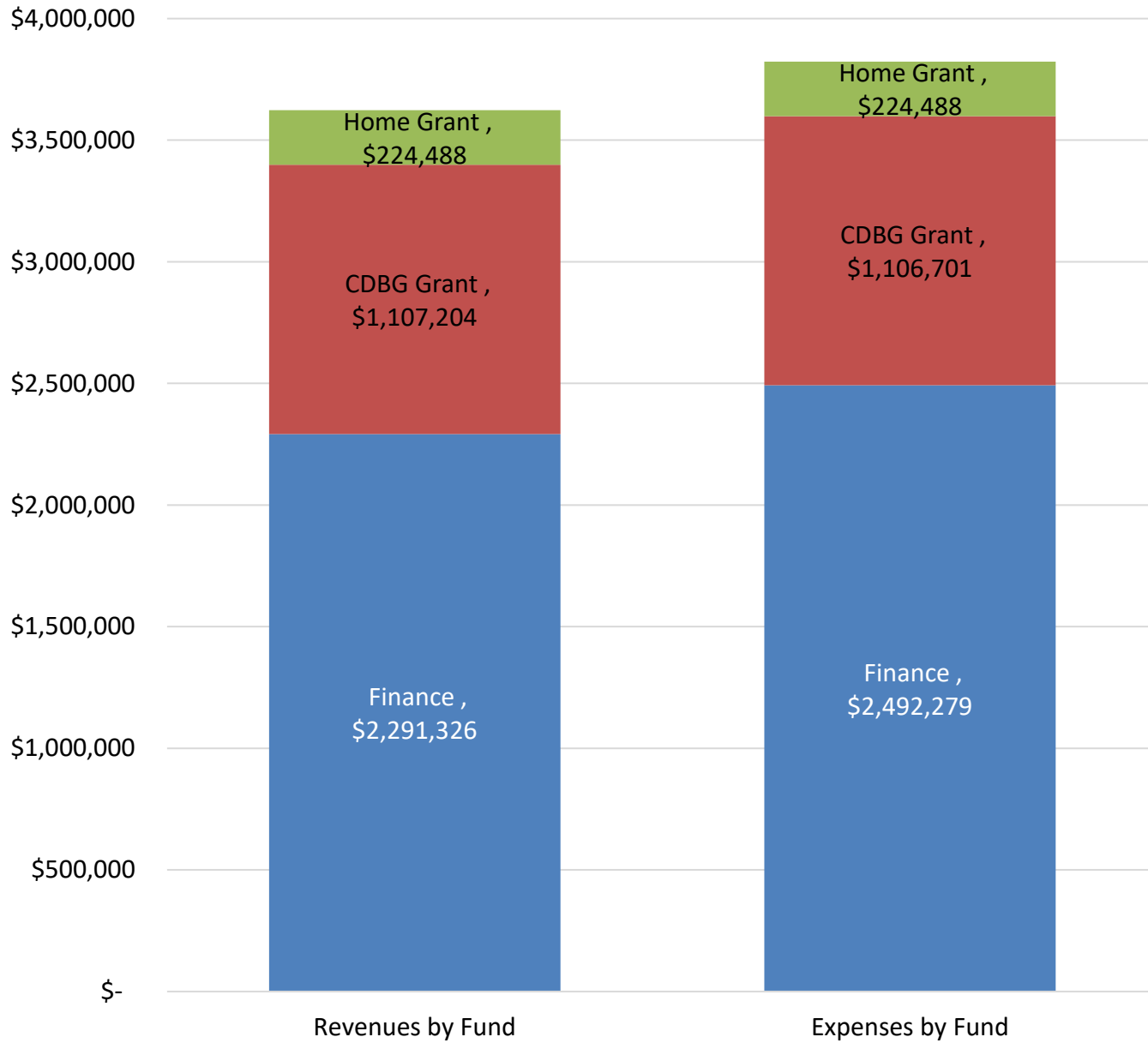
**FY2026 Adopted Budget**



## Finance FTEs

Finance – Accounting	6.35
Finance – Utilities	8.50
Finance – Mail	0.25
CDBG Block Grant Fund	0.80
Home Grant Fund	0.20
<b>Finance Department Total</b>	<b>16.10</b>

### FY2026 Adopted Budget



# FINANCE DEPARTMENT BUDGET BY FUND



# What We Do

- Issue 22,100 monthly utility bills and process corresponding payments
- Monitor and reconcile all revenues paid to the City
- Process all accounts payable – 9,300 checks issued in 2025
- Model revenue and expenditures including projecting impacts of legislation, collective bargaining, or project costs
- Perform an annual financial audit as required by MCA and implement standards from Governmental Accounting Standards Boards (GASB)
- Develop and monitor annual city budget as required by MCA, working closely with all City departments in the process
- Oversee CDBG and other grants (applications, monitoring, and compliance reporting)
  - \$51 Million over the last five fiscal years



# Cost Drivers and Revenue Impacts

- All revenue of the Finance Fund comes from Internal Service Charges
  - 3 internal service charge factors – accounting, utility billing, and mail
  - 68% comes from Enterprise Funds – primarily Water, Sewer, Storm Drain & Sanitation utility billing
- 62% of the Finance Fund budget is personal services – 9 of 16 positions under collective bargaining
- 28% of the Finance Fund is purchased services
  - Rising costs of governmental audits – few auditors available
  - Costs of generating and mailing 22,100 monthly utility bills
  - Increased use of credit card and online payments by customers leads to increasing processing fees



# Projected FY2027 Budget Requests

- Personnel – Collective bargaining agreements, health insurance
- Postage – Monthly utility billing
- Audit – Year 2 of 3-year contract
- Credit Card Fees – Increased usage by customers



# PUBLIC WORKS DEPARTMENT



# What We Do:

**Public Works Admin:** strategic leadership & overall management; drive vision, goals, & culture; synchronize 7 divisions & align across City Staff & with City Manager; support Commission priorities; oversee PW budget

**Utilities:** 18,900 residential & 2,980 commercial water connections; 22,000 water & sewer customers; 331 mi water mains; 272 mi sanitary sewer lines; 128 mi storm drains; 3,372 fire hydrants; 6,877 manholes

**Water Treatment Plant:** intake, treat & pump 4B+ gal water/year; oversee 3rd party WWTP

**Environmental:** MS4 program; IPT program; FSE/FOG; EPA & MDEQ compliance

**Solid Waste:** 17,150 residential customers; 1,394 commercial customers; fleet of 20 trucks

**Streets:** maintain 393 miles streets/alleys; 14,830 street signs; 93 signalized intersections

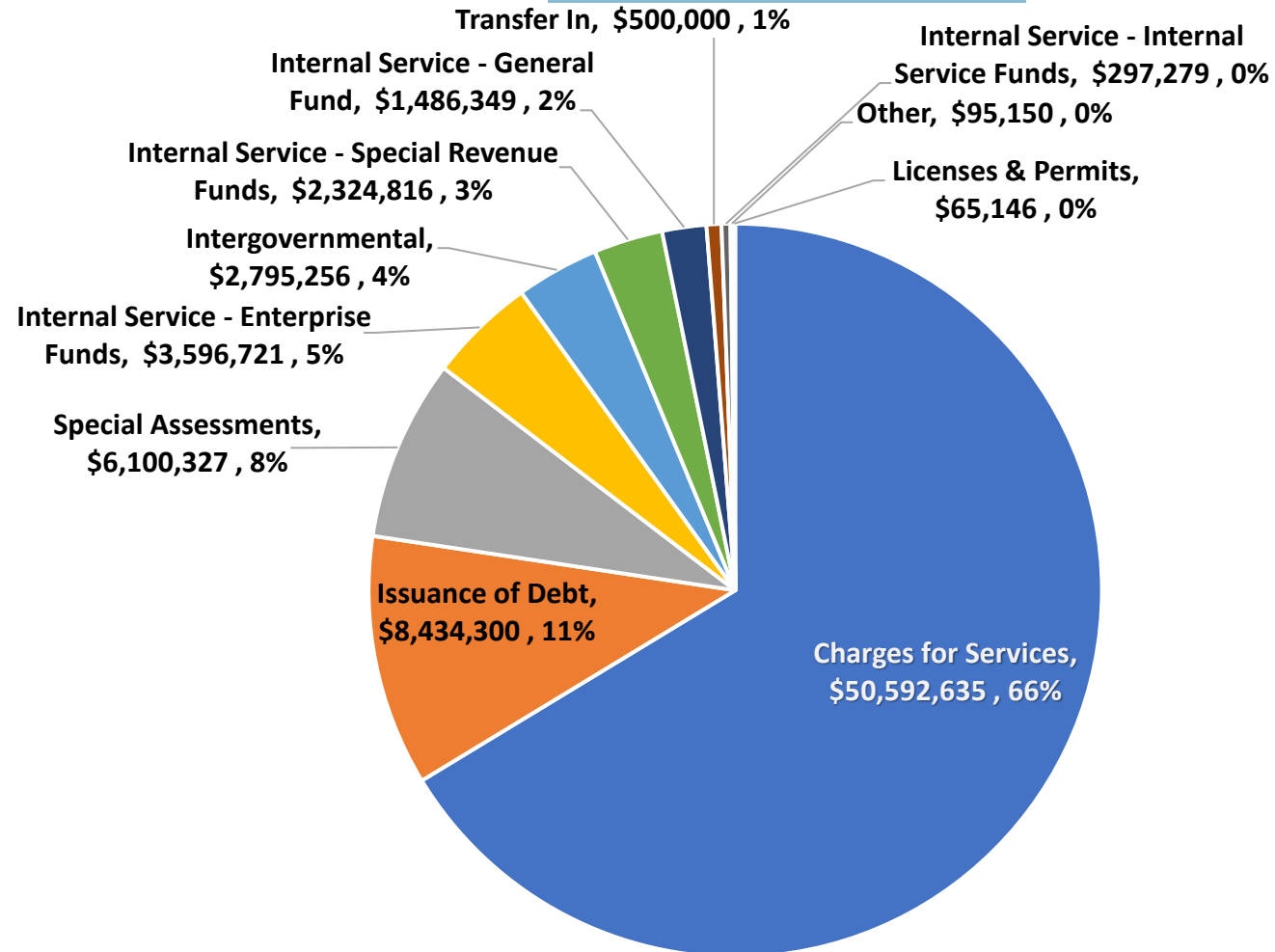
**City Fleet Services:** Lifecycle management, repair & maintenance of City's 292 vehicles & 195 pieces of equipment; maintain & operate 2 fuel stations strategically located on both sides of the river.

**Engineering:** Oversee public infrastructure construction; Development Review; \$100M project portfolio; SID information; Maps/Records; Boulevard Encroachment Permits

*We are: 135+ People in 7 Divisions leveraging a \$70M+ Annual Budget to operate & maintain a \$4B Infrastructure System to provide the Foundation for the 'Great' in Great Falls*

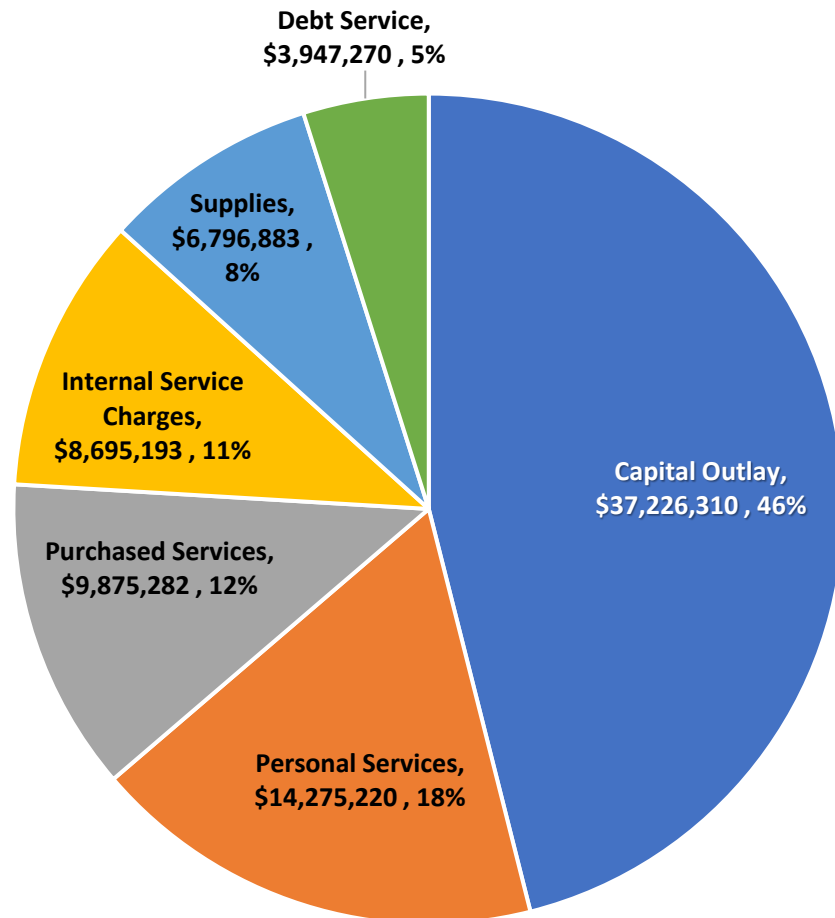
# PW Department Revenue Sources

**FY2026 Adopted Budget**



# PW Department Expenses

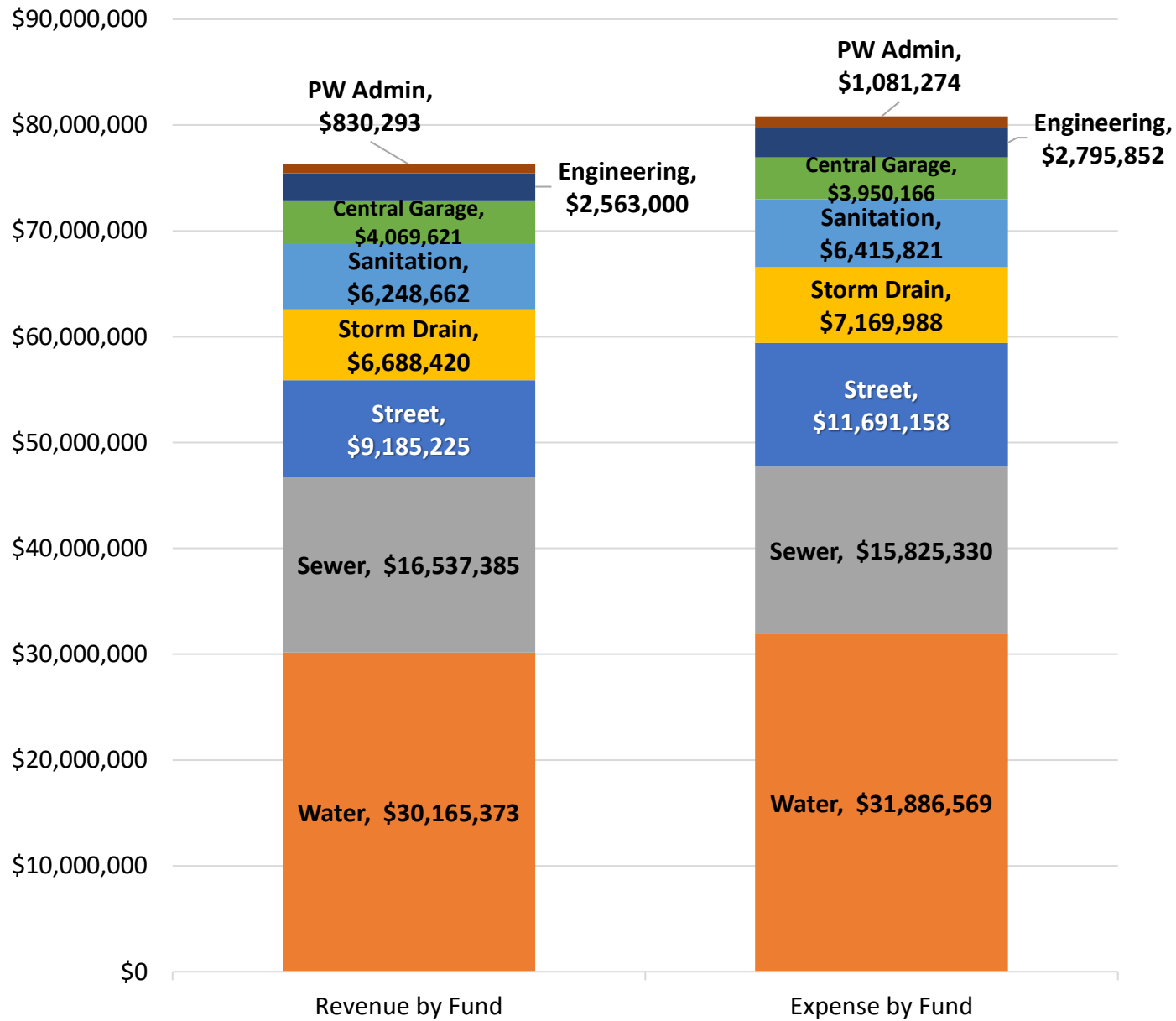
## FY2026 Adopted Budget



## Public Works FTEs

<b>Street Fund</b>	
Street Maintenance	23.66
Traffic	5.00
<b>Public Works Admin Fund</b>	
	4.00
<b>Engineering Fund</b>	
	18.15
<b>Water Fund</b>	
Lab Testing	2.00
Purification	12.60
Distribution	19.50
<b>Sewer Fund</b>	
Sewer Treatment	0.40
Sewer Collection	10.30
Environmental Compliance	2.50
<b>Storm Drain Fund</b>	
	2.70
<b>Solid Waste Fund</b>	
Residential	10.83
Commercial	10.83
<b>City Fleet Fund</b>	
	12.68
<b>Public Works Department Total</b>	<b>135.25</b>

### FY2026 Adopted Budget



# PUBLIC WORKS DEPARTMENT BUDGET BY FUND



# Cost Drivers and Revenue Impacts

**Common to All:** personnel, vehicles, equipment, supplies, software, utilities, citizen expectations

**Public Works Admin:** manage complex infrastructure maintenance and services

**Utilities:** infrastructure size/efficiency; investment level (rates); environmental/safety regulatory compliance; inflation; world events; poor soils; low quality contractor/developer work; unfunded mandates (regulations)

**Water Treatment Plant:** chemicals; aging infrastructure; unfunded mandates (regulations)

**Environmental:** HazWaste Collection Day; changing regulatory landscape; upfitting storm ponds to MS4; industrial & commercial customer base for IPT/FOG

**Solid Waste:** Republic landfill rates (16.75% increase 2025); container prices (steel, plastic)

**Streets:** infrastructure size/efficiency; investment level; MDT traffic signals; utilities; poor soils

**City Fleet Services:** manufacturing sector costs; international fuel/oil markets; tariffs; tires (rubber)

**Engineering:** staff centric; portfolio size (internal vs external staffing); densometer

*A Median Household in Great Falls pays 1.8% of Income for Water, Streets, Solid Waste*

# Projected FY2027 Budget Requests



**Utilities:** evaluating rate increase for 1/1/27

- Contract to define condition of underground utilities to support budget planning
- Transport Tractor & trailer (ahead of EPA emissions changes) for PD MRAP Mutual Aide capability
- Underground Utility locate expenses (support Fiber install)
- Backflow program Cross Connection Control Plan start up & software (EPA requirement)
- Utility/Admin building renovation/addition

**Water Treatment Plant:**

- OT salary (DEQ requirement); Tractian sensors; back up power/generation

**Environmental:** HazWaste Collection Program: increase?

**Solid Waste:** 8% Residential/10% Commercial rate increase effective 6/1/26 (Sr. rate transitions to LMI)

- Front End Load Trucks, Dumpsters & Front Load Trailer (customer demand)

**Streets:** evaluating assessment increase to align revenue with rising expenses & network condition

**City Fleet Services:** no projected increases for internal City Fleet Division costs

**Engineering:** increase permit fees (last increase: 2021)

- Install operable office windows

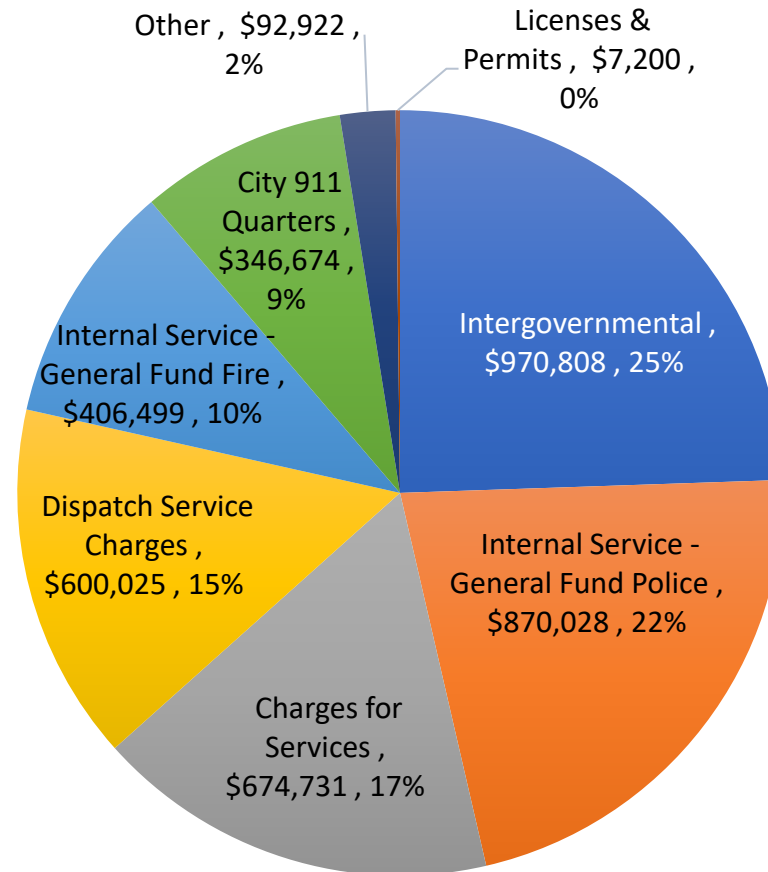


# POLICE DEPARTMENT

# Police Department Revenue Sources



FY2026 Adopted Budget

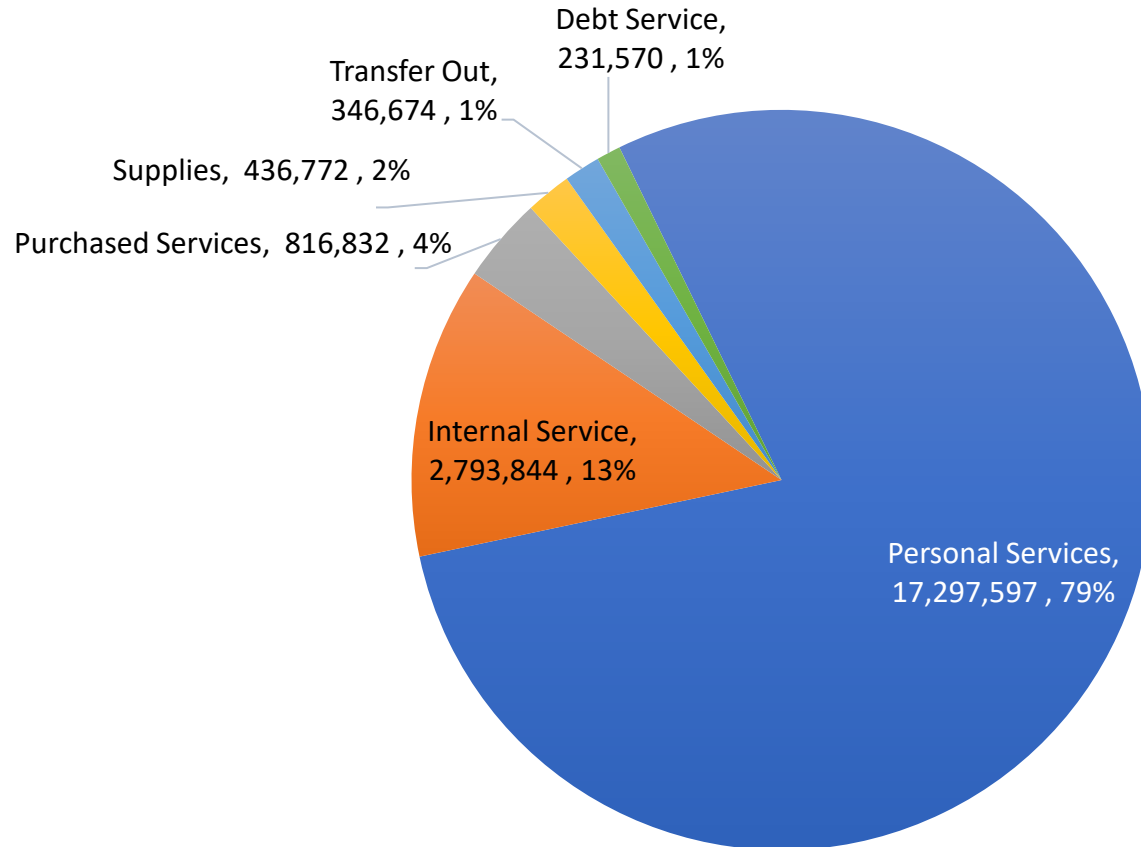


Not shown is the remaining revenue to balance the General Fund Police Department budget. This comes from general revenues of the General Fund which include Taxes, Entitlement Share, and Fines & Forfeitures.



# Police Department Expenses

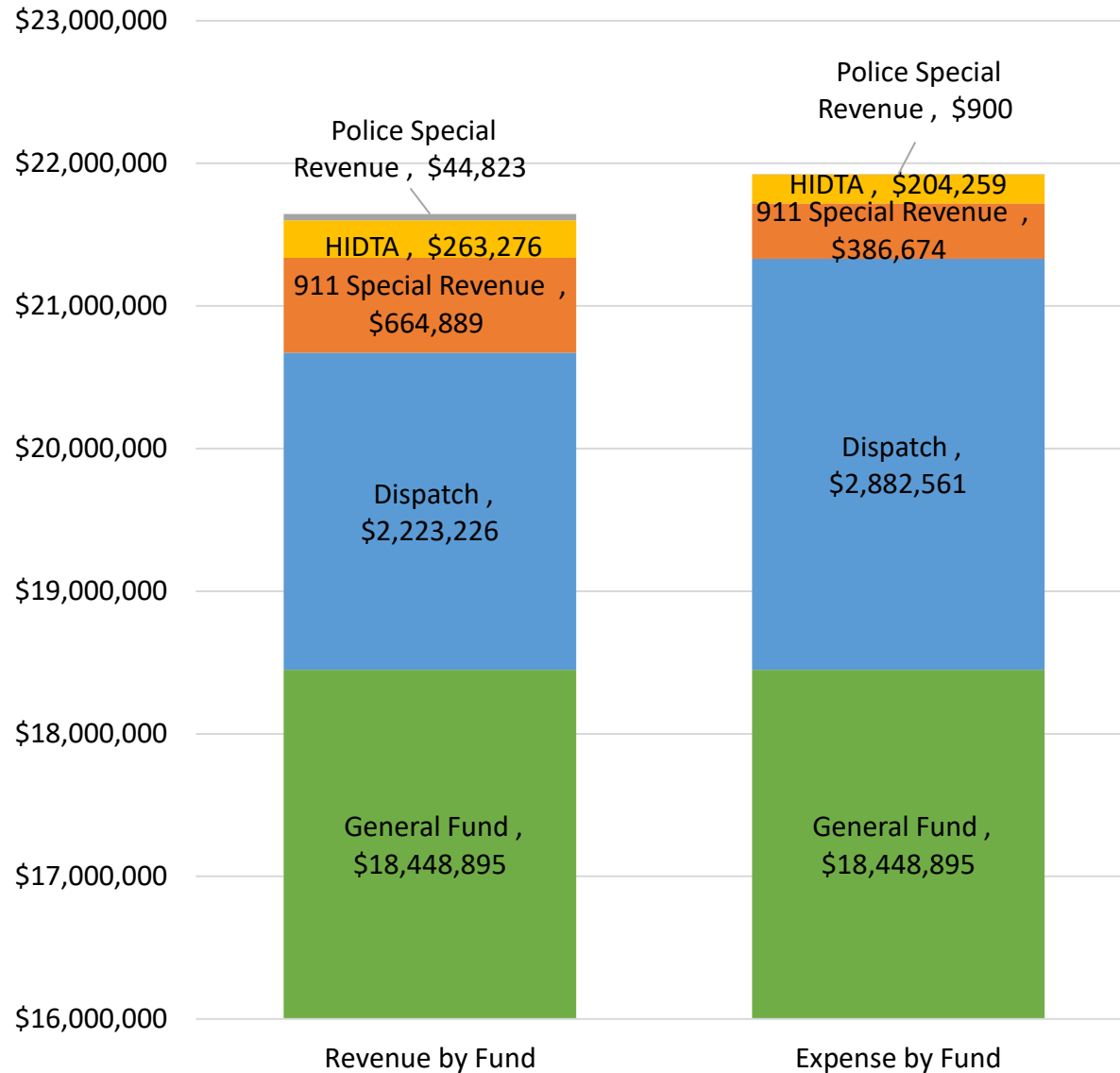
FY2026 Adopted Budget



Police FTEs	
Admin	1.75
Patrol	65.00
Investigations	23.00
Support Services	11.67
Records	10.00
<b>General Fund Total</b>	<b>111.42</b>
HIDTA	1.00
Dispatch Services	23.58
<b>Police Department Total</b>	<b>136.00</b>



### FY2026 Adopted Budget



# POLICE DEPARTMENT BUDGET BY FUND

General Fund revenues shown on this graph include general revenues from taxes, entitlement share, fines & forfeitures, etc. that are used to balance the Police Department budget.



# What We Do...GFPD Priority Matrix

1. **CRIME**- assaults, theft, disturbances, property damage
2. **TRAFFIC**- crashes, speeding, DUI, reckless driving
3. **QUALITY OF LIFE**- disturbances, noise, vandalism, parking complaints

GFPD provides 24/7/365 law enforcement services in the city limits of Great Falls. Our department structure consists of 5 Bureaus; Patrol, Investigations, Support Services, Records and Emergency Services. Following is the structure:

-136 Full time employees

\*92 sworn police officers (rookie to chief)

\*\*55 sworn officers in Patrol

\*\*33 in Investigations

\*\*4 in Support Services

\*\*1 in Admin

\*21 civilian support employees

\*\*2 Crash Investigators in Patrol

\*\*19 in Records, Support and Admin

\*23 public safety communication (911) employees

GFPD's Core Functions:

-Responding to crimes

-Investigations

-Animal Control

-Records/Evidence

-Department Logistical Readiness

-Public Safety



# What we do..

911 Dispatch received 135,165 telephone calls (911 and non-emergency) in 2025. The number of Calls for Service was 90,349. These include Law Enforcement, Fire, Medical and misc. agencies.

## 2025 Crime Against Persons

Patrol Officers responded to approximately 1,046 offenses which includes aggravated assaults, arson, assaults, partner/family assaults, offenses against family/child, robbery and sex offenses.

## 2025 Property Crime

Patrol Officers responded to approximately 3,228 offenses which include auto theft, burglary, fraud, larceny from auto, shoplifting, theft and vandalism.

## General Case Investigations

Detectives were assigned 99 general cases in 2025. General Case types include aggravated assaults, assaults with a weapon, suspicious deaths, homicides, attempted homicides, suicides, fraud, arson, elder abuse, exploitations and fatal or major crashes.

## Special Victim Investigations

Detectives were assigned 313 SVU cases in 2025. These include but are not limited to adult/child sex offenses, child abuse, agency assist, sexual & violent offenders, and human trafficking.

## School Resource Offers

SROs responded to 833 calls for service/cases assigned. These cases include calls requested directly from GFPS employees, disorderly conduct, assault, aggravated assault, offenses against family/child and intimidation/school threat cases.

## Evidence Records

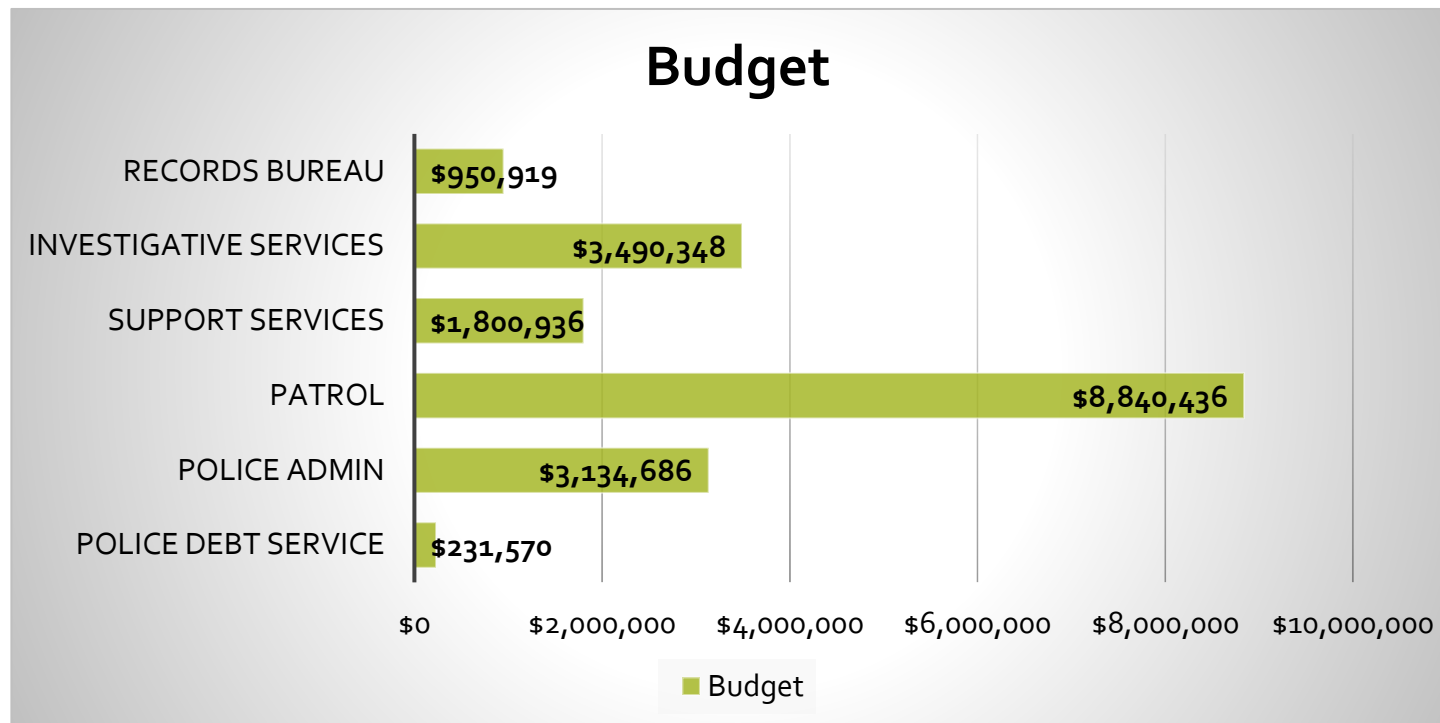
The Records Bureau took in 12,004 pieces of evidence in 2025 and released 2,717 pieces.



# Cost Drivers and Revenue Impacts

The GFPD operates under the General Fund. The 2026 budget is \$18,448,895. The main drivers of expenses fall under the following:

- Personnel Costs
- Internal Service Charges
- Technology
- Equipment
- Required Training





# Projected FY2027 Budget Requests

- **Salaries:** The GFPD operates with 4 different CBAs and a Non-Union Exempt group.
  - PPA includes all Sworn Officers (except Lt, Capt and Chief) will receive a 6% raise. The 6% consists of 2% market, 3% COLA and 1% Health.
  - MFPEA has 2 different Locals (#8541-911 & #7796-GFPD Civilian). The 911 Dispatchers (Local 8541) will receive 8% raise. The 8% consists of 5% Market & 3% COLA. The Civilian employees (Local 7796) will receive 7% raise. The 7% consists of 4% Market & 3% COLA.
  - Crafts; Operators includes our Custodian who will receive an 8% raise. The 8% consists of 4% Market, 3% COLA and 1% Health.
  - Non Union/Exempt & Non-Exempt: Subject to merit raises ranging from 0% - 5%, based on performance evaluations.
- **Manning:** GFPD is requesting 3 additional entry level Sworn Officers including salary, benefits, equipment and training.
- **Operational Equipment:** Due to uncontrollable cost increases for equipment. The most contributing factor is taser costs for cartridges.
- **Professional Services:** This includes medical services and Leads online. This stems from the ever increasing health care costs we are liable for such as ER visits, rape, assaults, etc. and an increase for the Leads on Line program.
- **Training/Travel:** With the COGF budget restraints the GFPD has implemented several on-site trainings. Even with this process many vendors have increased their fees for our required training.
- **Uniforms:** Per the Civilian CBA settlements the uniform allowance amounts have increased.

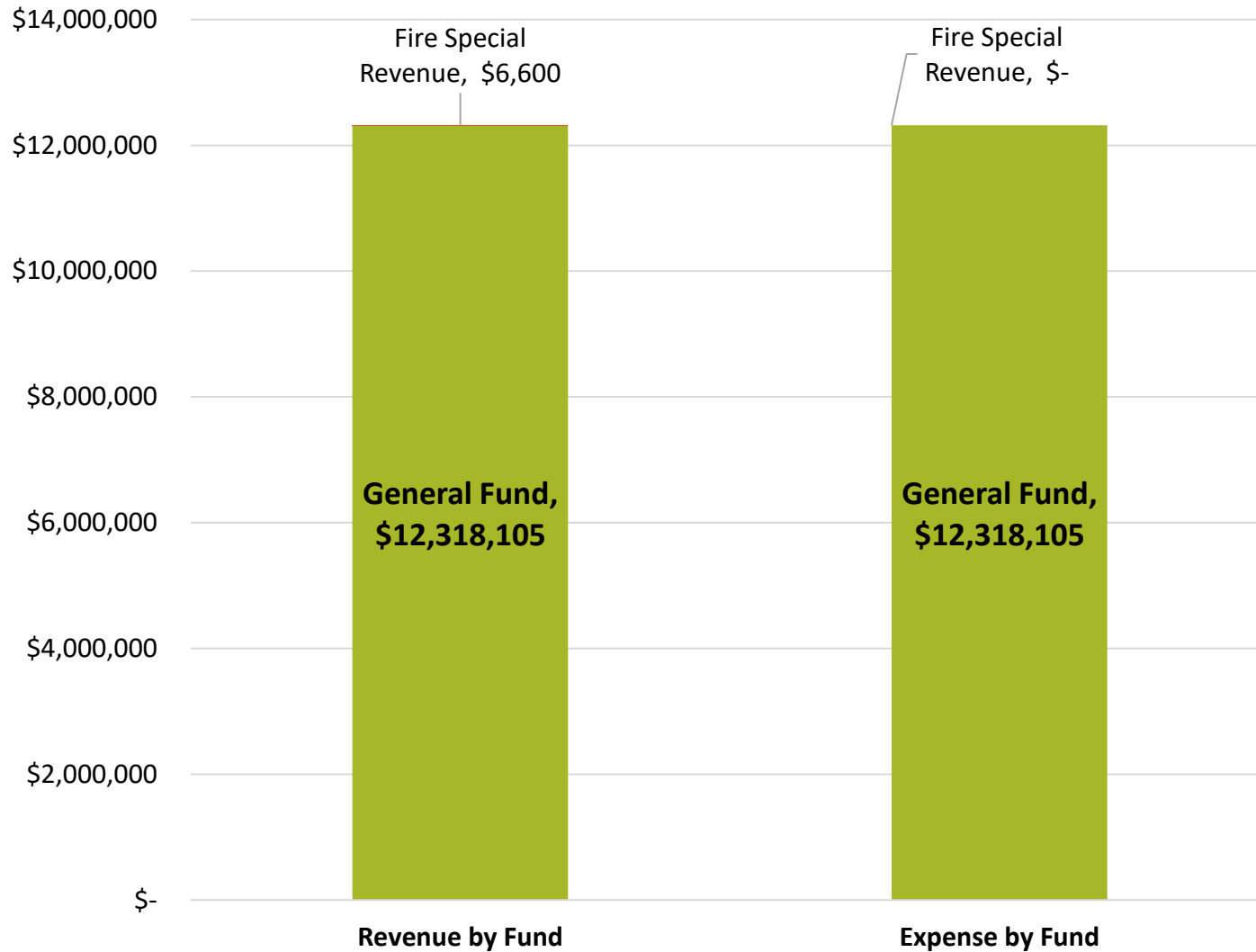
**Additional Operational Equipment:** Body Worn Cameras have now become an unavoidable piece of operational equipment in Law Enforcement both State and Nation wide. Checking with other agencies in MT we are looking at a range between \$121,300.40 to \$483,525.90 depending on the number of cameras, storage costs and level of services. Additionally, the move to using BWC necessitates the move to different vehicle cameras and other digital evidence storage solutions, or cloud storage. We have an opportunity to move to cloud storage for all digital evidence collected and processed by the GFPD. In doing so this would include changing our in car camera system to and AXON camera, and changing our Interview Rooms to an AXON product



# GREAT FALLS FIRE RESCUE



# FY2026 Adopted Budget

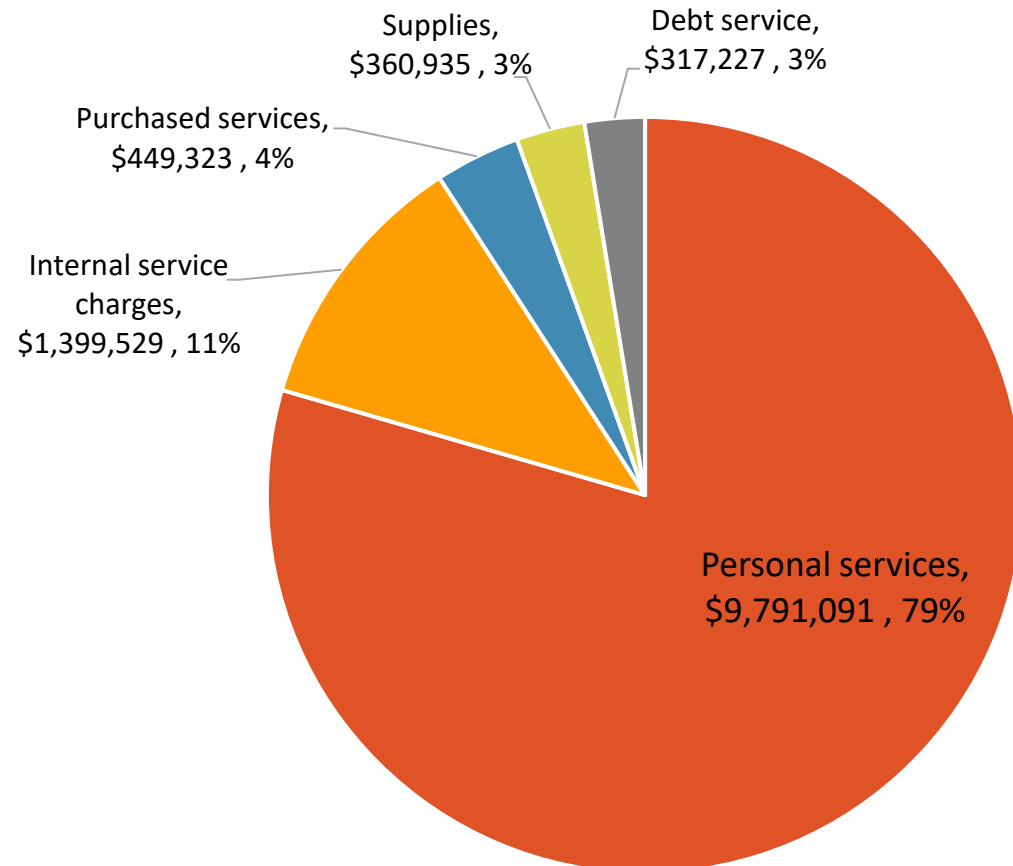


General Fund revenues shown on this graph include general revenues from taxes, entitlement share, fines & forfeitures, etc. that are used to balance the Fire Department budget.



# Great Falls Fire Rescue Expenses

FY2026 Adopted Budget - \$12,318,105



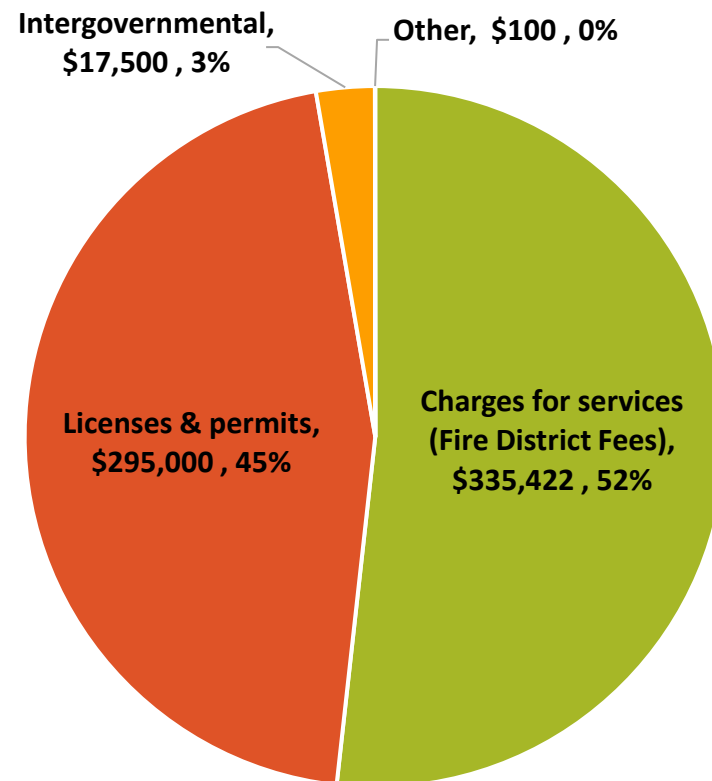
## Fire FTEs

Operations	64.50
Prevention	4.50
Emergency & Disaster	1.00
<b>Fire Department Total</b>	<b>70.00</b>

# Revenue & Reimbursements (General Fund)



## FY2026 Adopted Budget



**Total**  
**\$648,022**

Not shown is the remaining revenue to balance the General Fund Fire Department budget. This comes from general revenues of the General Fund which are comprised of Taxes, Entitlement Share, and Fines & Forfeitures.

# What We Do

Protect lives and property by delivering professional, all hazards emergency services to our community through public education, fire prevention, training and response.

## What We Deliver

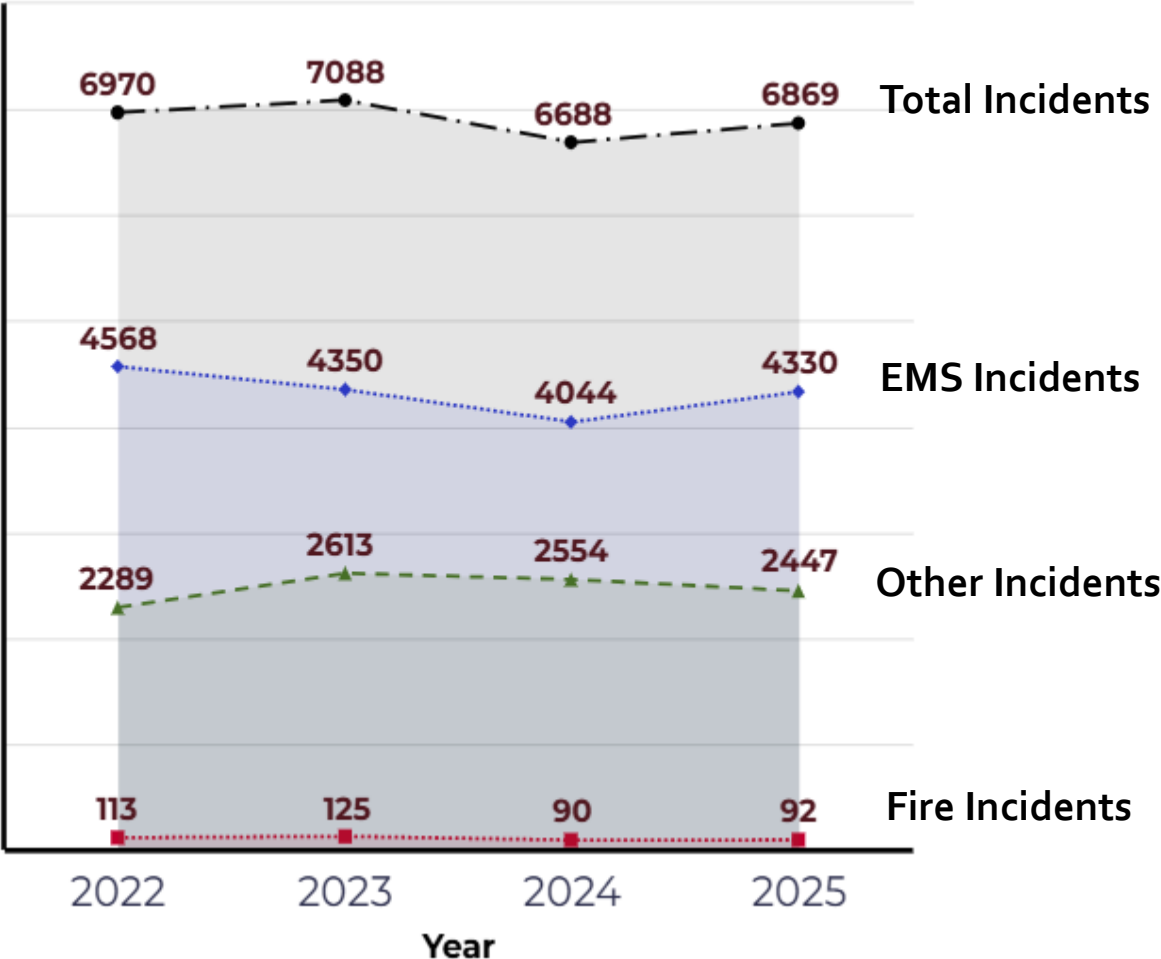
- **Rapid Emergency Response**
  - 24/7 response to fire, medical, rescue and Hazmat incidents
- **Prevention & Risk Reduction**
  - Inspections, code enforcement, public education and outreach
- **Disaster & All-Hazards Preparedness**
  - Planning and coordination for complex, large-scale emergencies
- **Accountability & Readiness**
  - Highly trained personnel and responsible use of resources



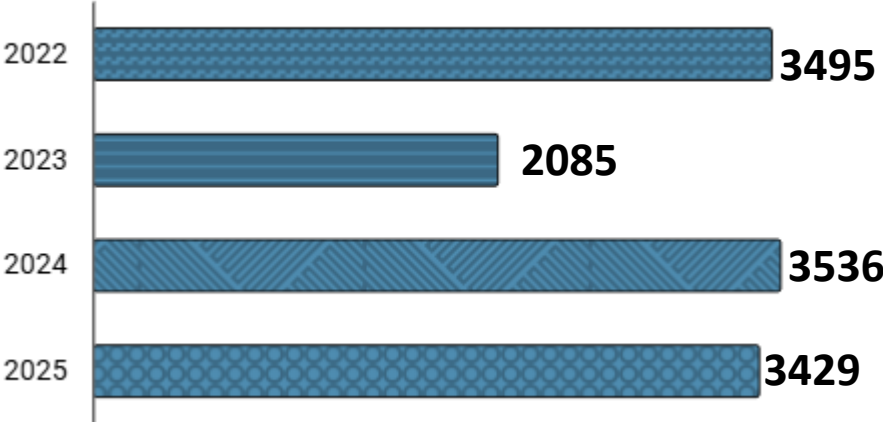
# SERVICE DELIVERY



## RESPONSE – ALL HAZARDS



## INSPECTIONS - PREVENTION



## TRAINING - READINESS





## Cost Drivers

### **Personal Services (80% of Budget)**

Salaries, overtime, benefits, minimum staffing requirements, collective bargaining agreements, competitive compensation

### **Physical Resources (PPE, Apparatus, Equipment)**

Purchasing costs, repair & replacement costs, inflation

### **Training**

Overtime, accelerated wear and tear on PPE, apparatus, and equipment, capital costs of props, regulatory compliance

### **Inflation**

Fuel, Utilities, Software/Technology

## Revenue Impacts

### **General Fund**

GFFR is primarily supported by tax revenue (General Fund) and has limited ability to offset costs.

### **Other Revenue Sources**

Revenue generated from GFFR (licensing, Fire District costs, Fees, etc.) are put back into the General Fund.

### **Grants**

Grant funding is competitive, unreliable, limited, and typically restricted to specific, one-time uses.

## Uncontrolled/Limited Drivers

1. **Salaries & Benefits** - Negotiated labor contracts, pensions, Workers Comp & Insurance Premiums
2. **Purchase & Repair Costs** - Apparatus & Equipment
3. **Emergency Call Volume & Severity** – Fuel & Utility increases
4. **Compliance & Mandates** – Safety regulations, State & Federal Legislative changes

## Controlled Drivers & Tradeoffs

1. **Deferred maintenance of apparatus and equipment** - Increased risk of failure and higher long-term repair/replacement costs
2. **Service Reductions** - Longer response times, increased negative outcomes to life safety and preservation of property
3. **Staffing Numbers** - Reduced response capacity and increased safety risks to personnel.
4. **Use of reserve apparatus or equipment** - Decreased reliability and increased maintenance needs



# Projected FY2027 Budget Requests

## Personal Protective Equipment (PPE)

- Firefighter Turnouts (Coat, Pants, Helmet, Gloves, Boots, Hood)
- Repair for existing Turnouts
- Self Contained Breathing Apparatus (SCBA)- Create Emergency Revolving Schedule for future purchase
  - Full replacement at today's rate \$780,000

## Fire Prevention Bureau

- 1 FTE Deputy Fire Marshal

## Apparatus (25-Year Service Life)

- Create Emergency Revolving Schedule for Future Purchase
  - (3) Engines manufactured in 2004 (Refurbishing may add 5 years)
  - (1) Water Tender manufactured in 2000

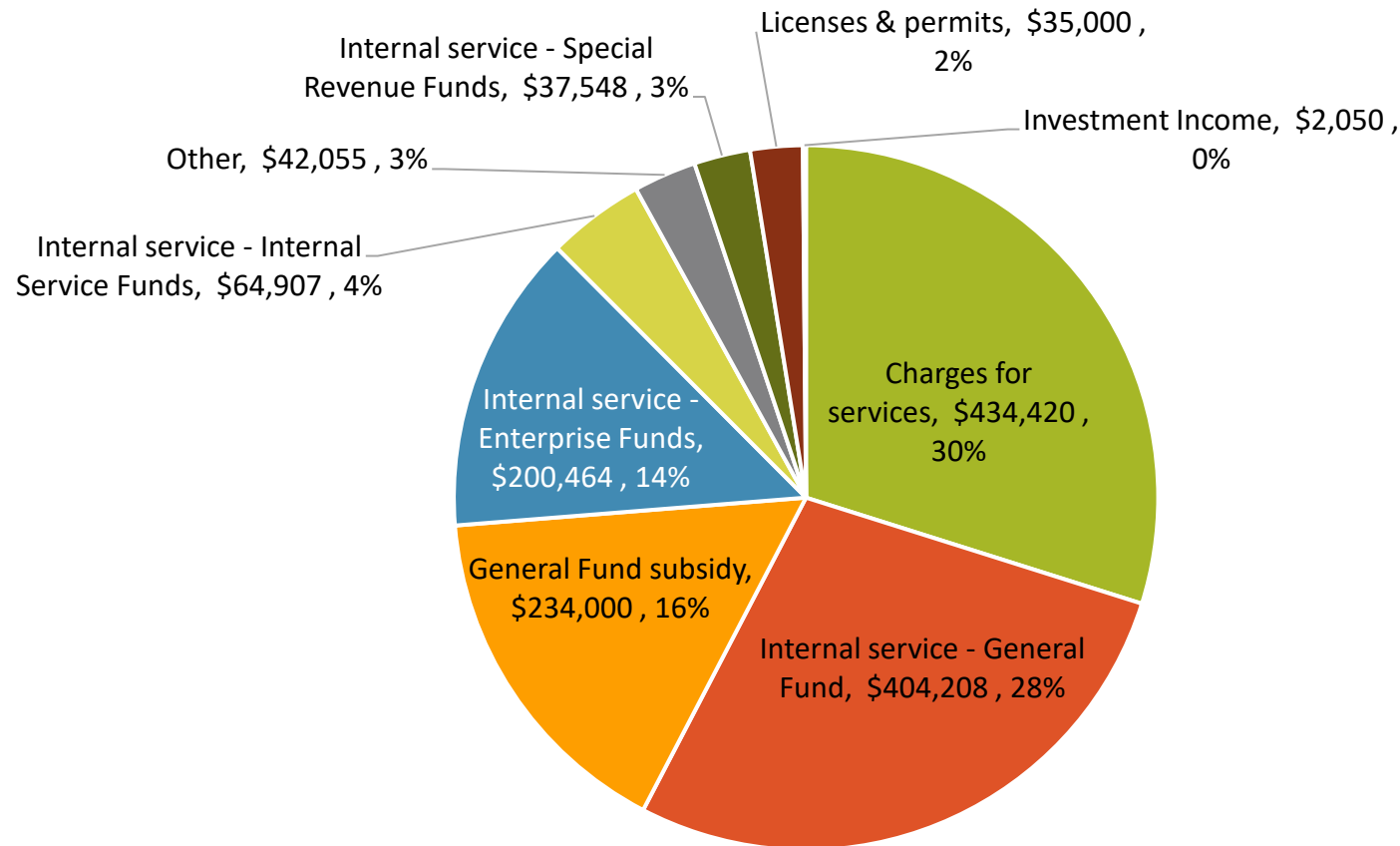


# ADMINISTRATION DEPARTMENT

# Admin Department Revenue Sources



FY2026 Adopted Budget

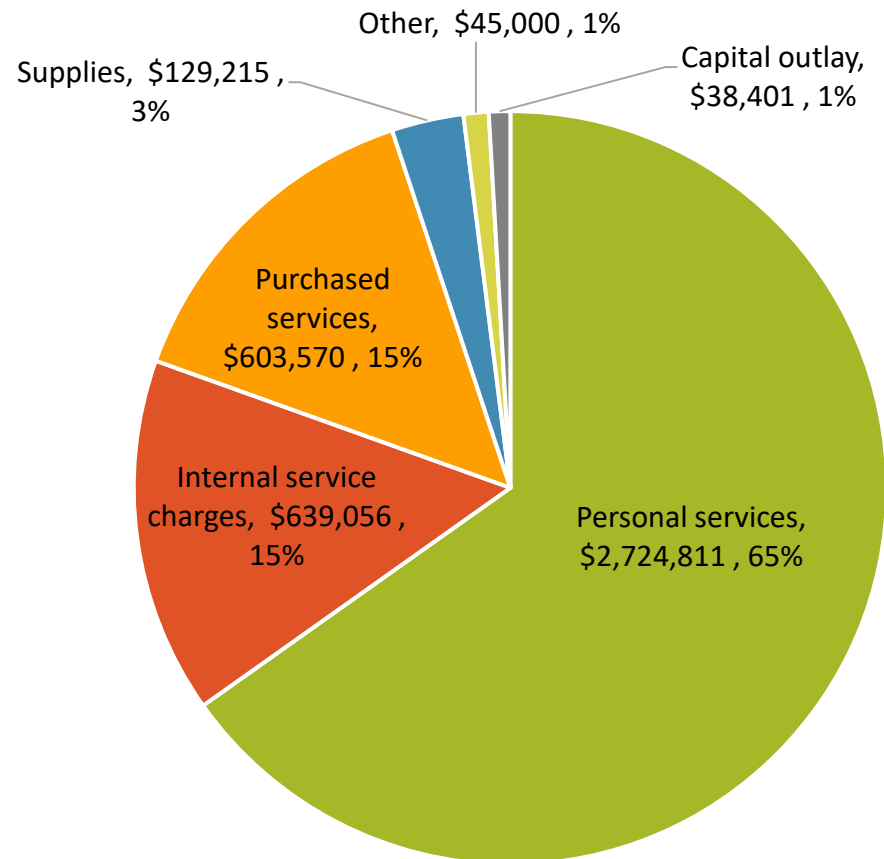


Not shown is the remaining revenue to balance the General Fund Admin Department budget. This comes from general revenues of the General Fund which includes Taxes, Entitlement Share, and Fines & Forfeitures.



# Admin Department Expenses

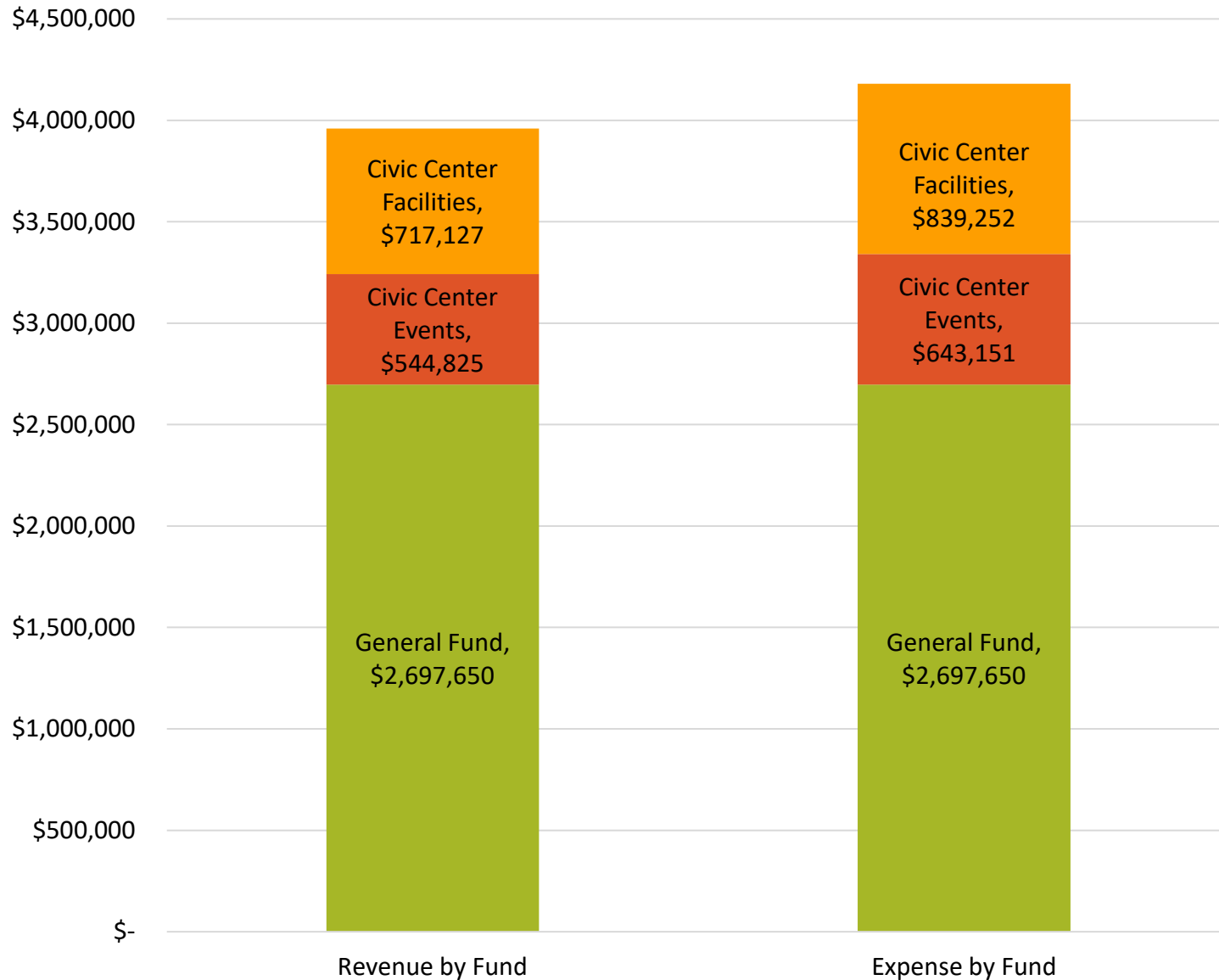
FY2026 Adopted Budget



## Admin FTEs

Mayor/City Commission	1.25
City Manager	3.00
City Clerk	2.00
Communications Specialist	1.00
Neighborhood Council	0.50
Animal Shelter	10.26
<b>General Fund Total</b>	<b>18.01</b>
Civic Center Events	3.45
Civic Center Facilities	4.20
<b>Admin Department Total</b>	<b>25.66</b>

### FY2026 Adopted Budget



# ADMIN DEPARTMENT BUDGET BY FUND

General Fund revenues shown on this graph include general revenues from taxes, entitlement share, fines & forfeitures, etc. that are used to balance the Admin Department budget.



# What We Do

## **Civic Center Events & Facilities:**

- Manages Civic Center operations, facility maintenance, and event coordination to support community events, City functions, and revenue generation.

## **City Clerk's Office:**

- Ensures transparency and compliance by managing official records, elections, public meetings, and legislative processes

## **Neighborhood Council Coordinator:**

- Strengthens community engagement by supporting Neighborhood Councils, facilitating communication, and concerning residents with City leadership

## **City Communication Specialist:**

- Delivers timely, accurate information to the public through media, digital platforms, and strategic messaging to build trust and awareness

## **Animal Shelter:**

- Provides animal care, shelter, and adoption services while supporting animal control services and responsible pet ownership

# Cost Drivers and Revenue Impacts



## Civic Center Events & Facilities

### Cost Drivers:

- Awaiting Theater DNA recommendations on operational structure and reducing annual subsidy reliance
- All revenue of Facility Maintenance Budget comes from Internal Service Charges
  - Focused effort to do more preventative maintenance work internally versus outside sourcing

### Challenges for the upcoming fiscal year:

- Internal service charges are the biggest expense
- Broadway in Great Falls has been cancelled due to lack of local labor to support the event
- Implementation of a new business model will take time to put in place

## Animal Shelter

### Cost Drivers:

- Personnel (74.43% of total budget)
- Internal Revenue Services (8.81%)
- Supplies/Products (7.33%) (Food, vaccinations, etc.)
- Purchased Services (3.39%) (Medical, pest control, etc.)



# Projected FY2027 Budget Requests

## **Civic Center Events & Facilities:**

- Theater Rigging Inspection
  - Required by OSHA
- Projector and Screen Replacement
- Civic Center Sidewalk repairs
- Civic Center Doors and Windows

## **City Clerks Office:**

- Digitalization of records for optimal utilization and efficiency

## **Animal Shelter:**

- Increase in funding for veterinary care for medical services
- Facility maintenance needs due to aging building infrastructure

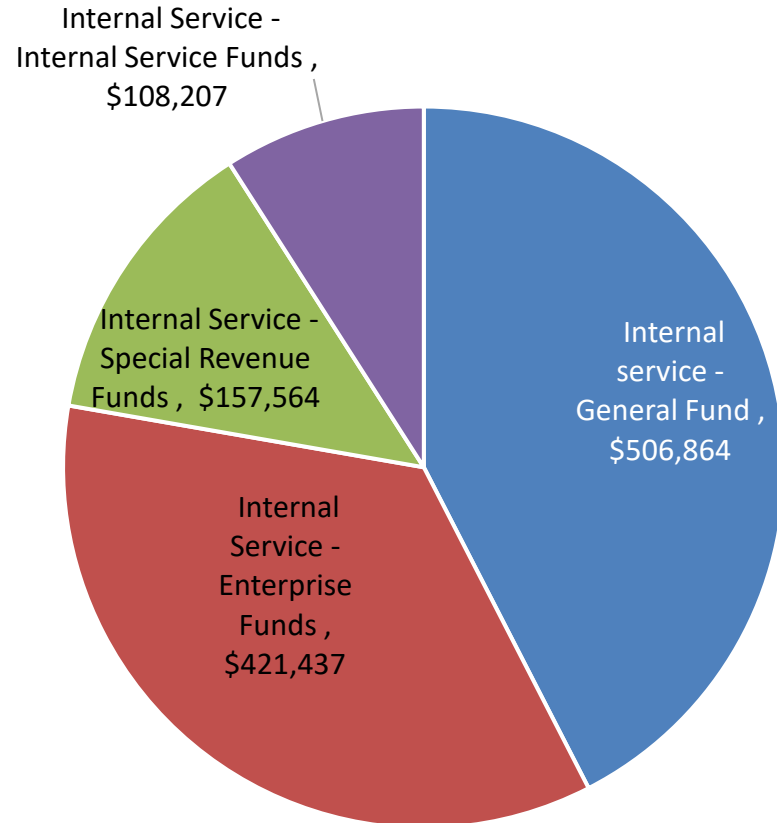


# HUMAN RESOURCES DEPARTMENT

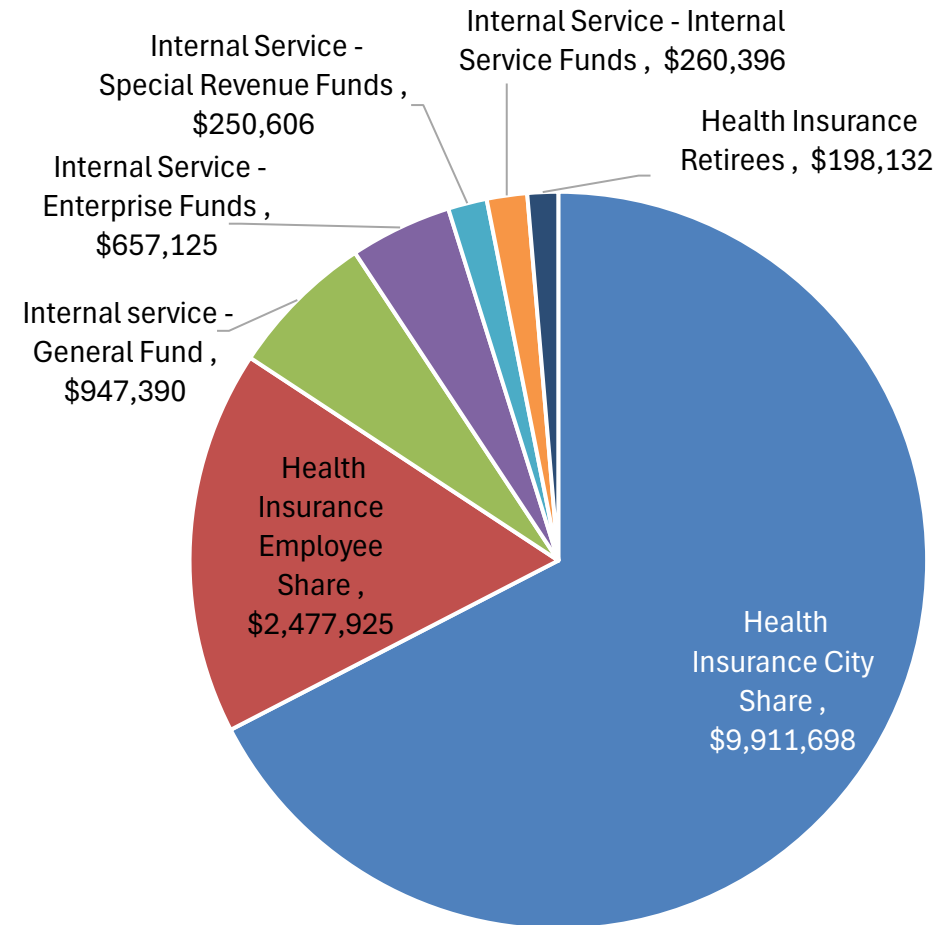


# HR Department Revenue Sources

**HR Fund  
FY2026 Adopted Budget**

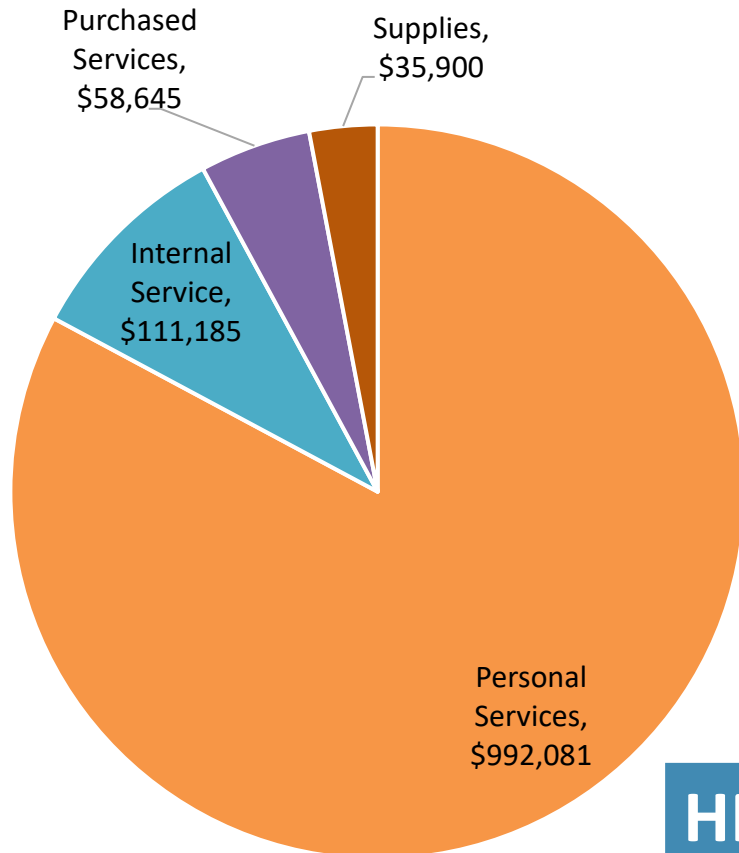


**Health & Benefits Fund and Insurance & Safety Fund  
FY2026 Adopted Budget**

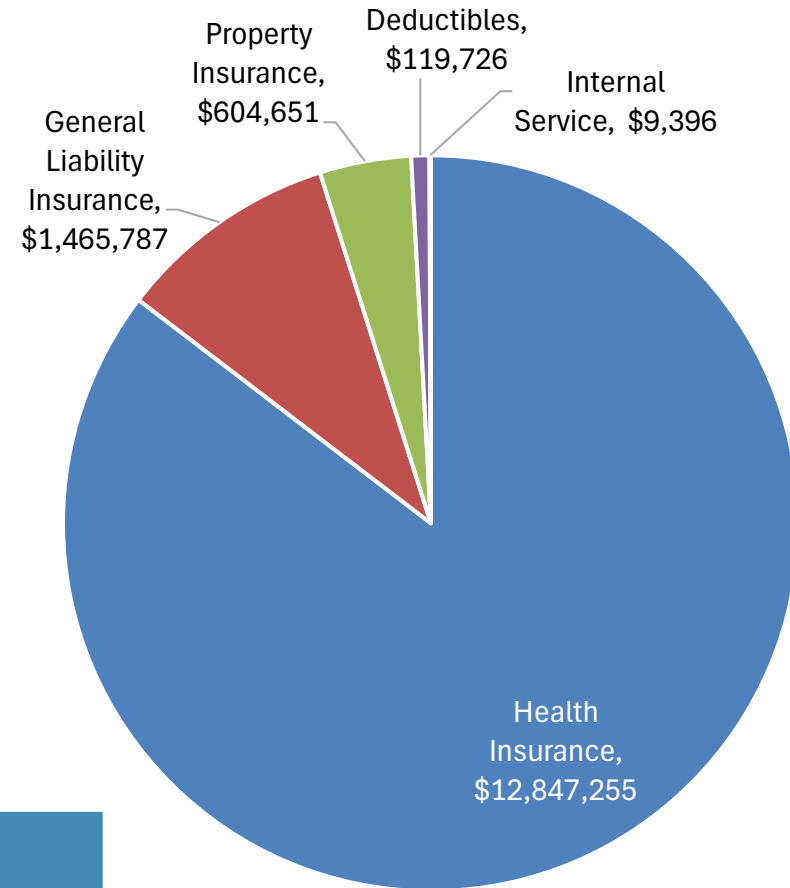


# HR Department Expenses

**HR Fund  
FY2026 Adopted Budget**



**Health & Benefits Fund and Insurance & Safety Fund  
FY2026 Adopted Budget**

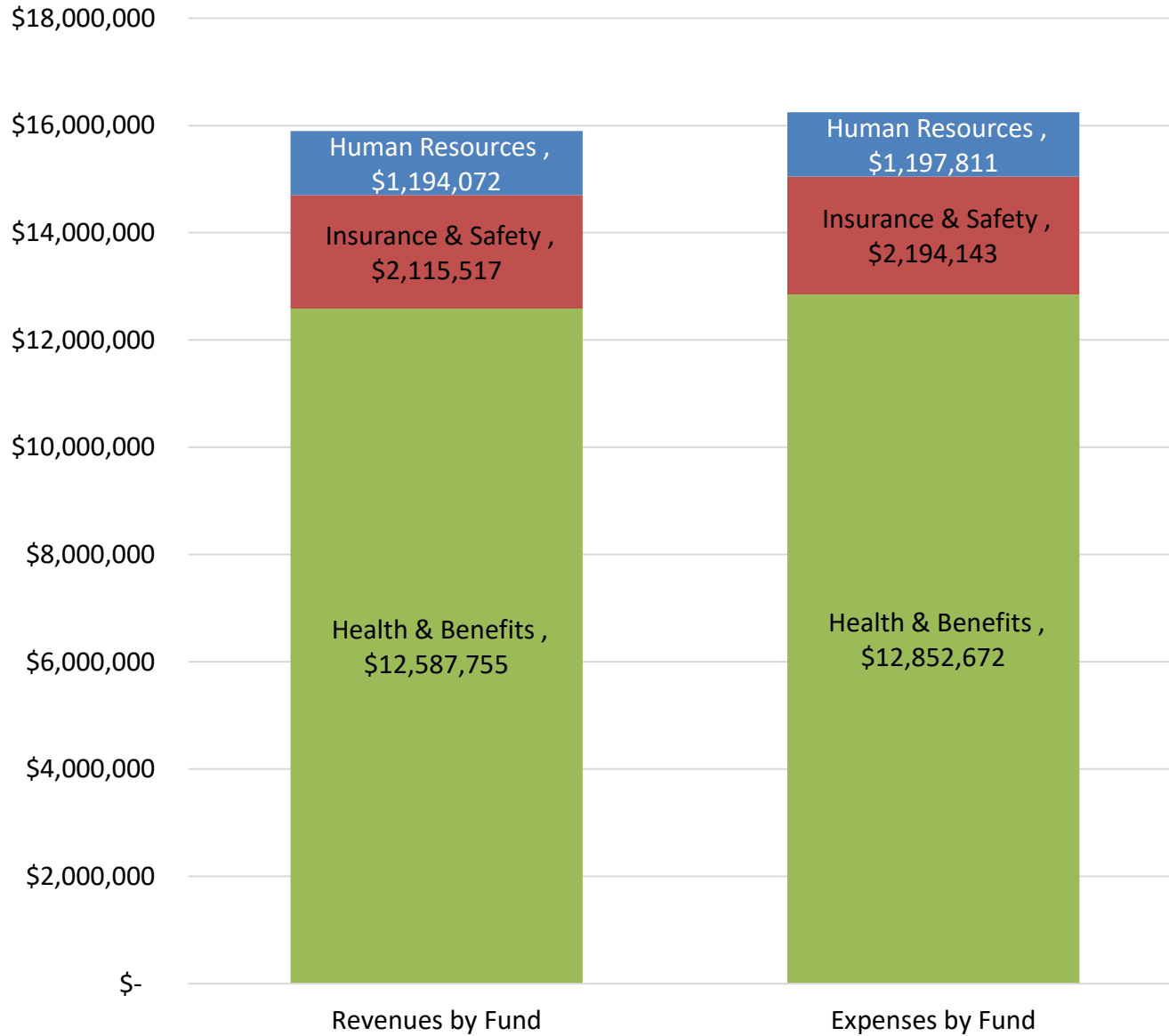


## HR FTEs

HR Department Total	7.60
---------------------	------



### FY2026 Adopted Budget



# HR DEPARTMENT BUDGET BY FUND



# What We Do

## ➤ Administration of Core Competencies:

- Recruitment & Retention
- Compensation & Job Classification Scales
- Payroll (Bi-weekly)
- Labor Negotiations and Collective Bargaining Agreements
- Labor and Employee Relations
- Health and Welfare Benefits
- Random Drug Testing
- Policy Development
- Organizational Training & Development
- Risk Management (WC, Property, Liability)
- Legal Reporting and Compliance to Federal & State Agencies
- Employee Records Retention

## ➤ By the numbers, HR annually processes approximately:

- 2,444 Applicants yielding 192 New Hires
- Administration of 220 Random Drug Tests
- 59 FMLA claims
- 50 WC claims
- 14,000 Employee Paychecks



# Cost Drivers and Revenue Impacts

- Wages and Salaries consist of approximately 33% of the City's overall budget.
- Labor Negotiations for seven collective bargaining agreements (CBAs) covering 11 unions and 75% of the City's workforce. All seven contracts are due for collective bargaining in FY27.
- Continued increases in trend and utilization of health insurance.



# Projected FY2027 Budget Requests

- Biennial Competitive Market Study for all union and non-union positions.
- Pre-employment Drug Testing.
- Risk Management - Upgrade and replacement of security cameras around the Civic Center and Electric City Water Park.
- Annual Increase of Professional Services Agreement for recruitment software.

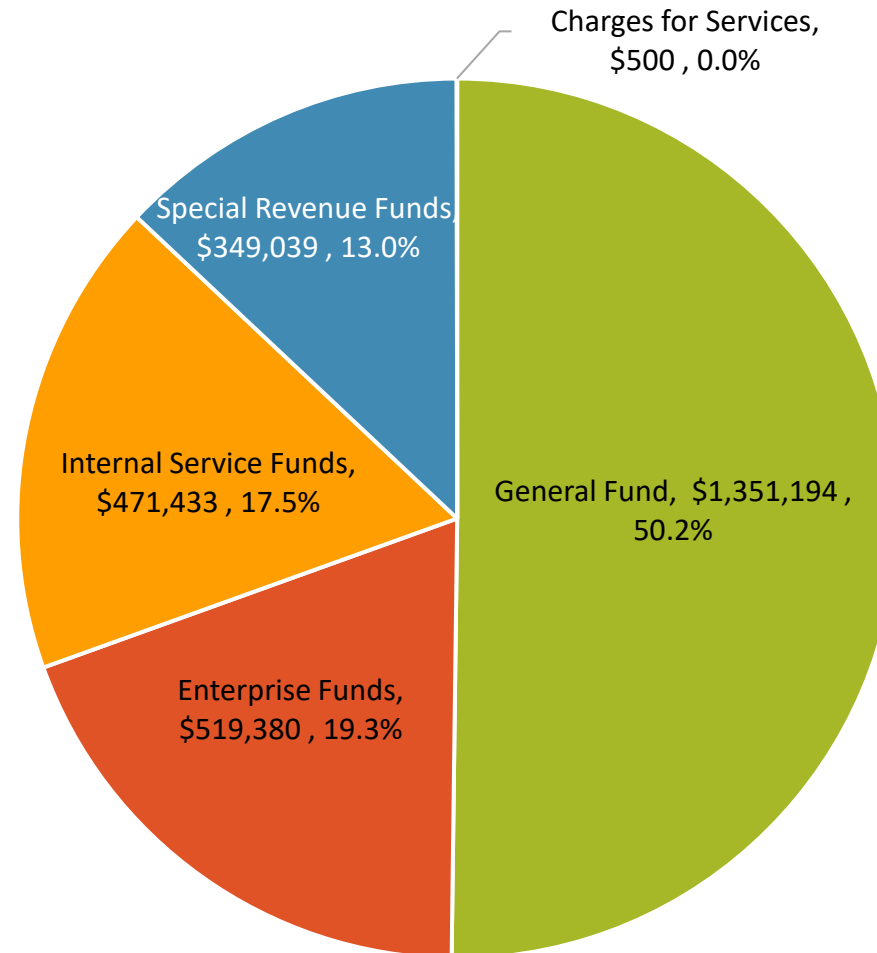


# INFORMATION TECHNOLOGY DEPARTMENT

# IT Department Revenue Sources

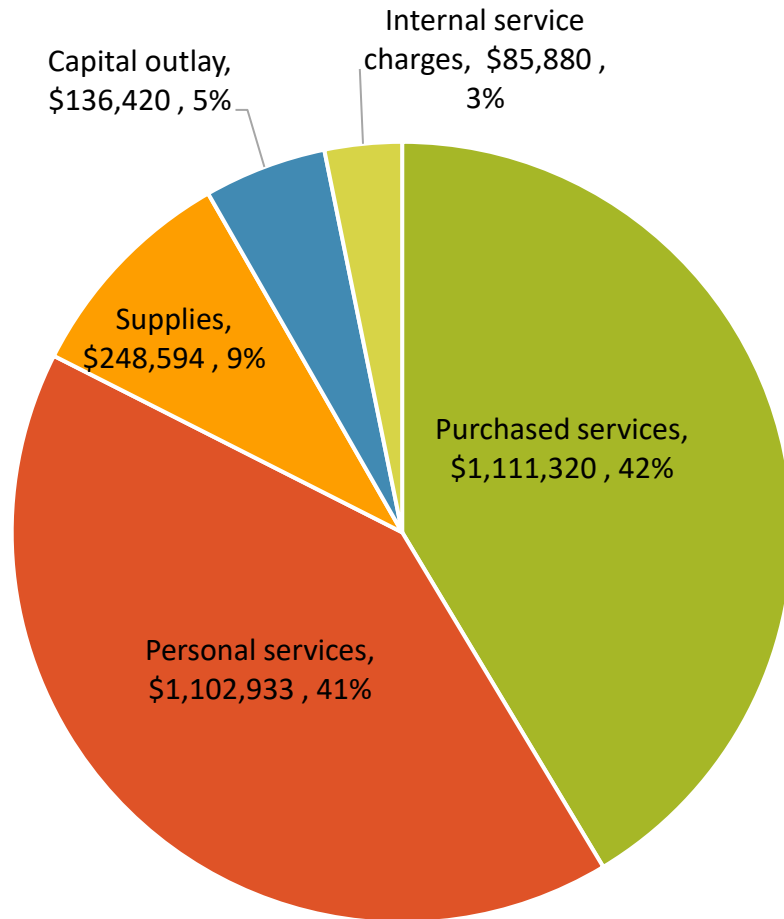


FY2026 Adopted Budget



# IT Department Expenses

FY2026 Adopted Budget

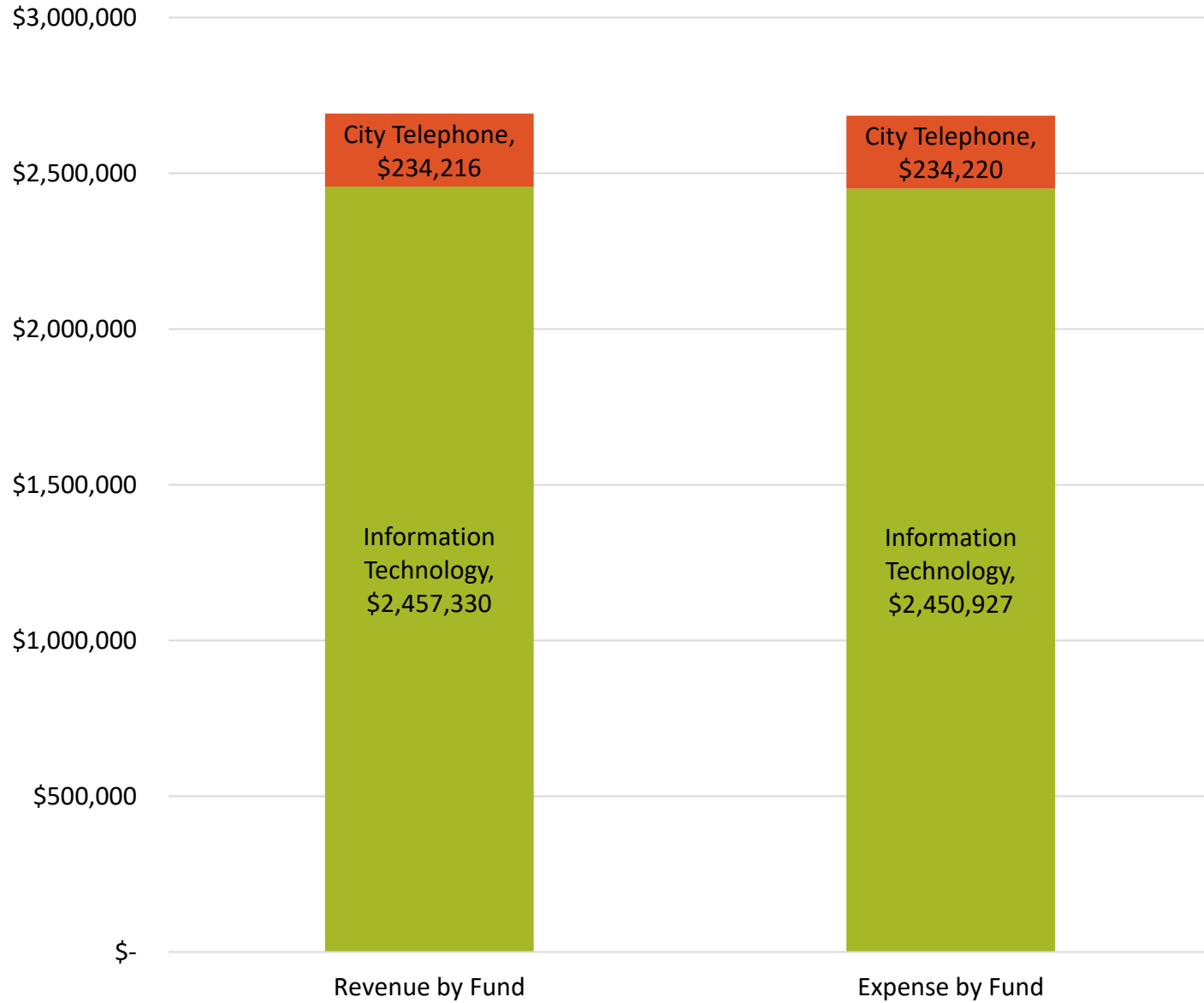


## IT FTEs

IT Department Total	9.00
---------------------	------



### FY2026 Adopted Budget



# IT DEPARTMENT BUDGET BY FUND



# What We Do

## **The IT Department manages all City technology.**

- Support and manage over 1,500 technology devices.
- Manage the City's email system, which handles over 100,000 emails per month.
- Manage internet connectivity - over 60 million internet requests per year.
- Manage connectivity between physical locations.
- Manage public WiFi, averaging 700 devices per day.
- Manage the City's telephone system.
- Provide technical support to 500 employees, resulting in over 4,500 support requests per year.
- FY26 Satisfaction Rating: 99.7% (300 survey responses received, one unhappy customer)
- Provide mapping and addressing services internally and for the public.
- Cybersecurity – all day, every day.



# Cost Drivers and Revenue Impacts

- All revenue of the IT Department Fund comes from Internal Service Charges.
- 41% of the IT budget is for personal services.
- 42% of the IT budget is for purchased services.
  - 82% is related to software maintenance and subscriptions.
  - 16% is related to network/data circuits and services required for the telephone system.
- 9% of the IT budget is for supplies.
  - 96% of this cost is for hardware – computers, printers, scanners, copiers, servers and network equipment.
- Capital outlay costs of \$136,420 are specific to Telephone, specifically the buildup of reserves necessary for a telephone system replacement. These costs will decrease significantly in FY27.
- Hardware costs are increasing dramatically due to market changes favoring AI/datacenters.
- Software subscriptions and maintenance are trending around 7% average increase year over year. Some software costs have increased 20-30% in one year.



# Projected FY2027 Budget Requests

- Cybersecurity remains a significant threat, and we lack the staffing needed to monitor and protect on all fronts 24/7. Rather than adding staff, IT suggests augmenting existing staff by utilizing additional cybersecurity-related monitoring systems and managed response services:
  - The City's 5-year endpoint antivirus contract expires in FY27. Renewal estimate is between \$30,000 and \$35,000/year for the same solution.
    - IT proposes replacing the existing system with one that provides endpoint antivirus, as well as application, firewall, and network monitoring and managed response. The estimated cost is \$50,000/year (\$30,000 is unavoidable; the additional \$20,000 would greatly increase our visibility.)
  - IT also proposes an additional \$30,000/year for services, software and hardware related to vulnerability scanning and management, privileged access management, identity security hardening, expansion of backup capabilities, and other cybersecurity related systems that would increase the City's security posture.

**Due to cost-cutting efforts in FY26, the IT Department expects our FY27 budget to be relatively flat compared to FY26. This is true even if the above cybersecurity-related costs are approved.**

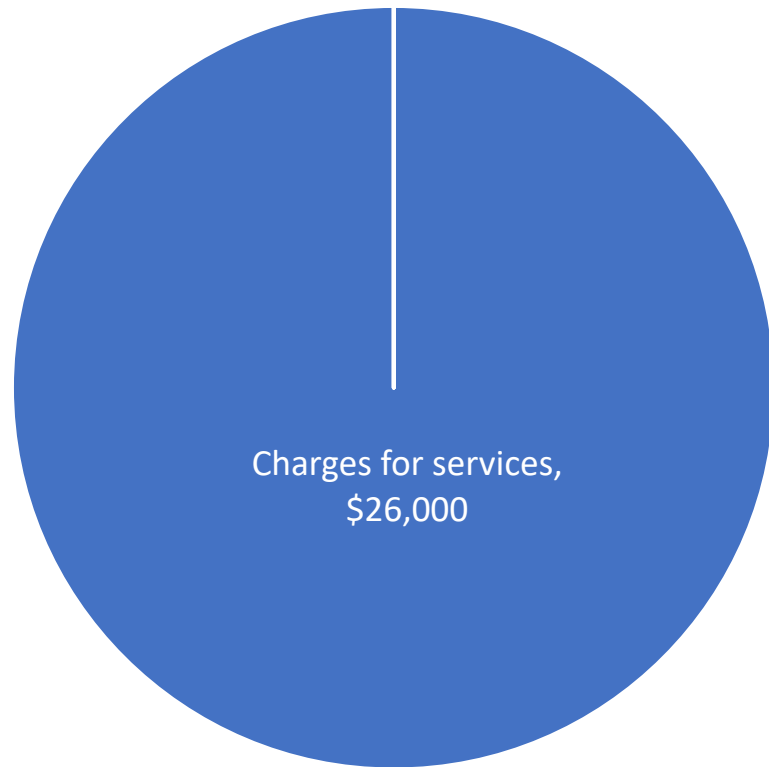


# LEGAL DEPARTMENT

# Legal Department Revenue Sources



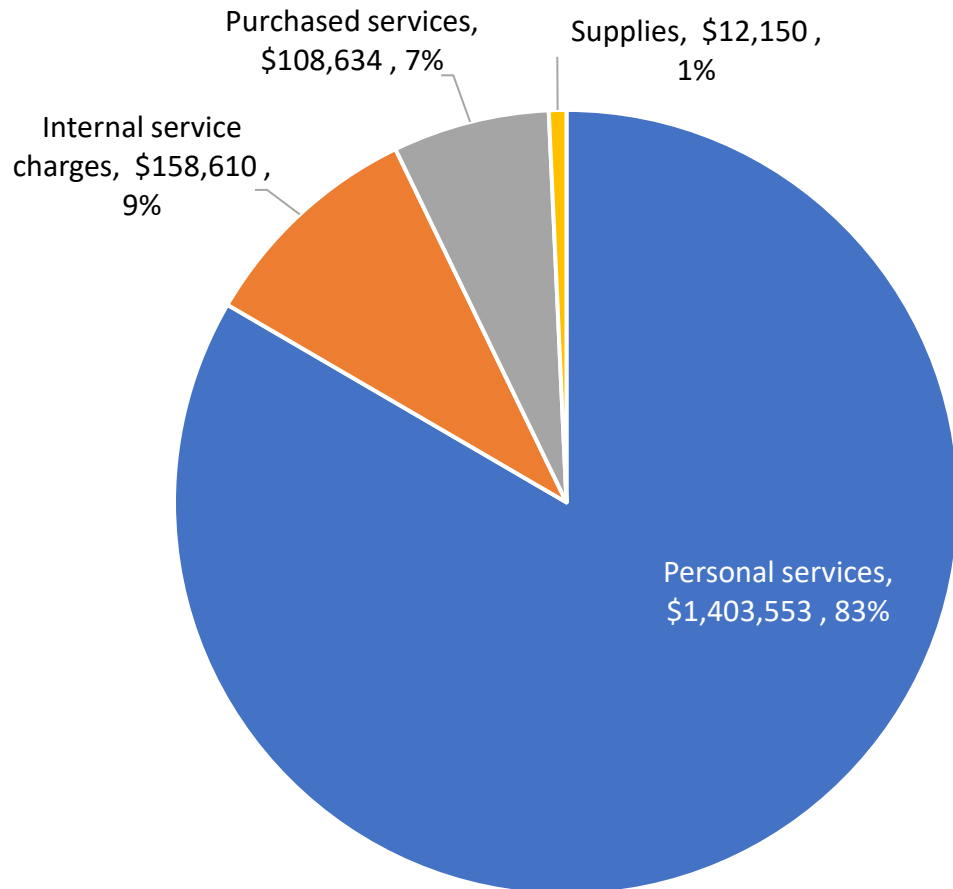
FY2026 Adopted Budget



Not shown is the remaining revenue to balance the General Fund Legal Department budget. This comes from general revenues of the General Fund which include Taxes, Entitlement Share, and Fines & Forfeitures.

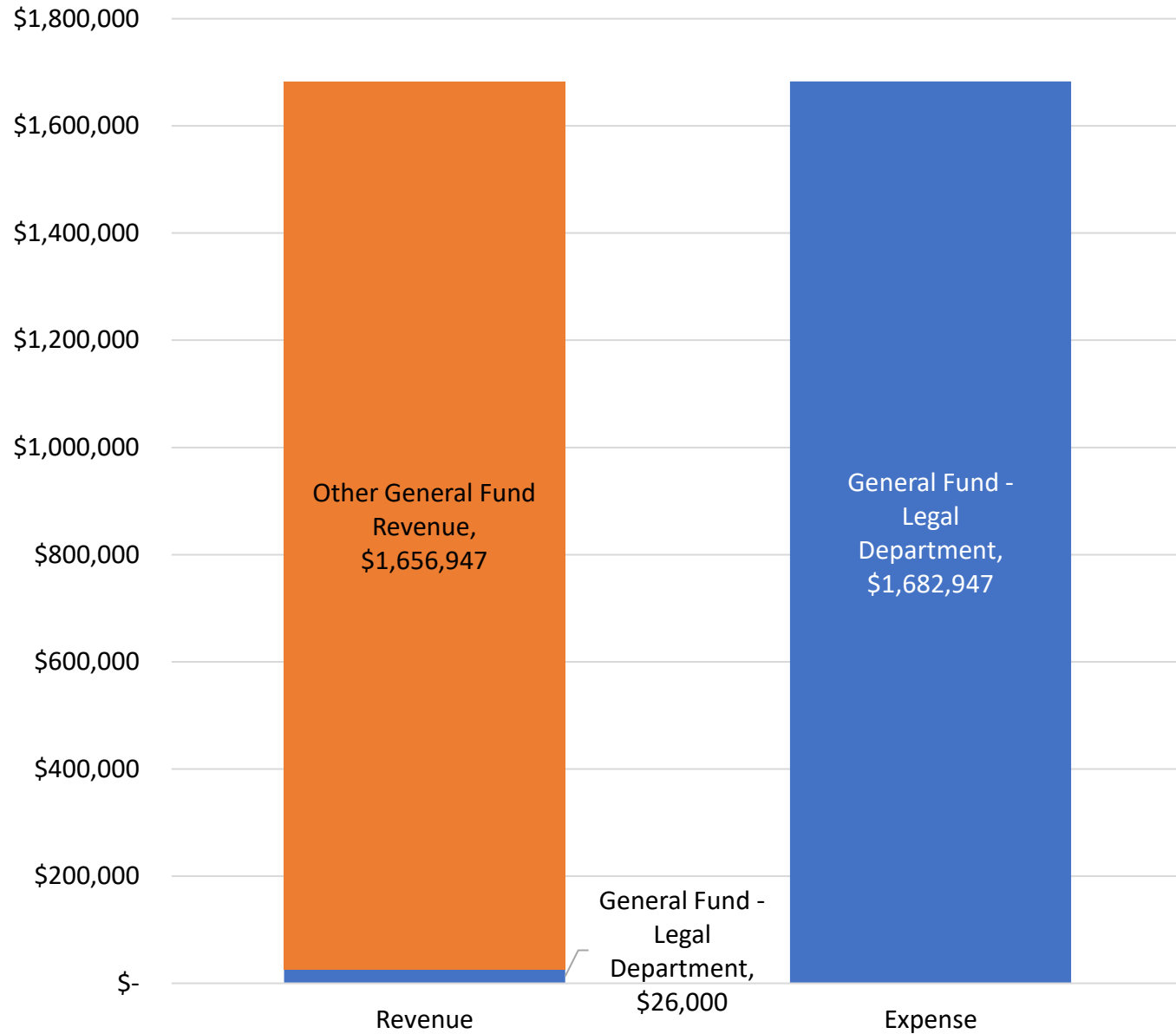
# Legal Department Expenses

FY2026 Adopted Budget



Legal FTEs	
General Fund Total	11.10

### FY2026 Adopted Budget



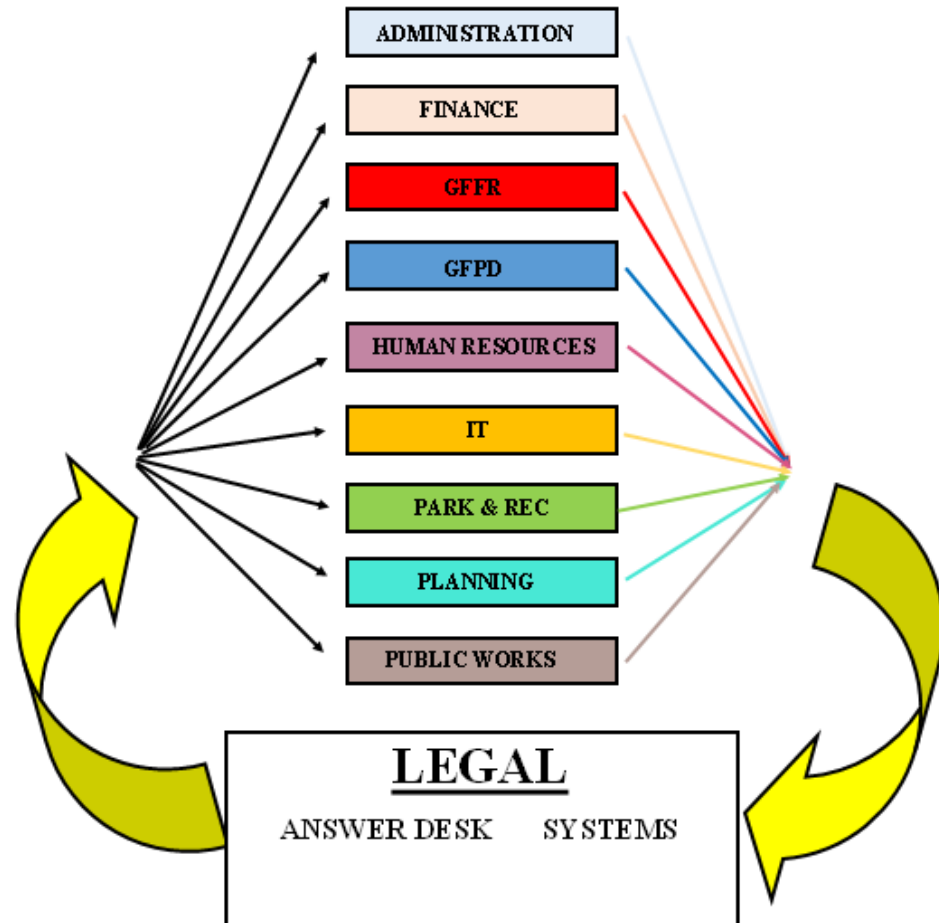
# LEGAL DEPARTMENT BUDGET BY FUND

# What We Do



## CIVIL

EVERY CITY DECISION CARRIES LEGAL RISK — OUR JOB IS TO IDENTIFY IT, ASSESS IT, AND MANAGE IT



## CRIMINAL

### Mission:

Evaluate, prosecute, and resolve criminal cases to protect the community, ensure accountability, and achieve just outcomes.

### Core Responsibilities

- Case Review & Charging Decisions
- Evidence Review & Management
- Court Appearances (Open Court & Omnibus Hearings)
- Plea Negotiations & Agreements
- Restitution Evaluation
- Legal Research & Evidentiary Briefing
- Trial & Hearing Preparation
- Witness Preparation & Coordination
- Hearings & Trials

### CASELOAD OVERVIEW

CATEGORY	CASES
CRIMINAL	3,350
TRAFFIC	4,300
<b>TOTAL 8,575</b>	
<b>1,100 PLUS CASES PER PROSECUTOR</b>	

# Cost Drivers and Revenue Impacts

## COST DRIVERS

- PERSONNEL
- OUTSIDE COUNSEL FEES
- LITIGATION

## WORKLOAD DRIVERS

- DEPT. LEVEL ACTIVITY
- CONFLICTS/LITIGATION
- AI
- CITATIONS ISSUED
- CASE COMPLEXITY
- CASE ATTENTION



# Projected FY2027 Budget Requests

## POSITION

1 CIVIL ATTORNEY

1 PROSECUTOR

1 VICTIM/WITNESS COORDINATOR

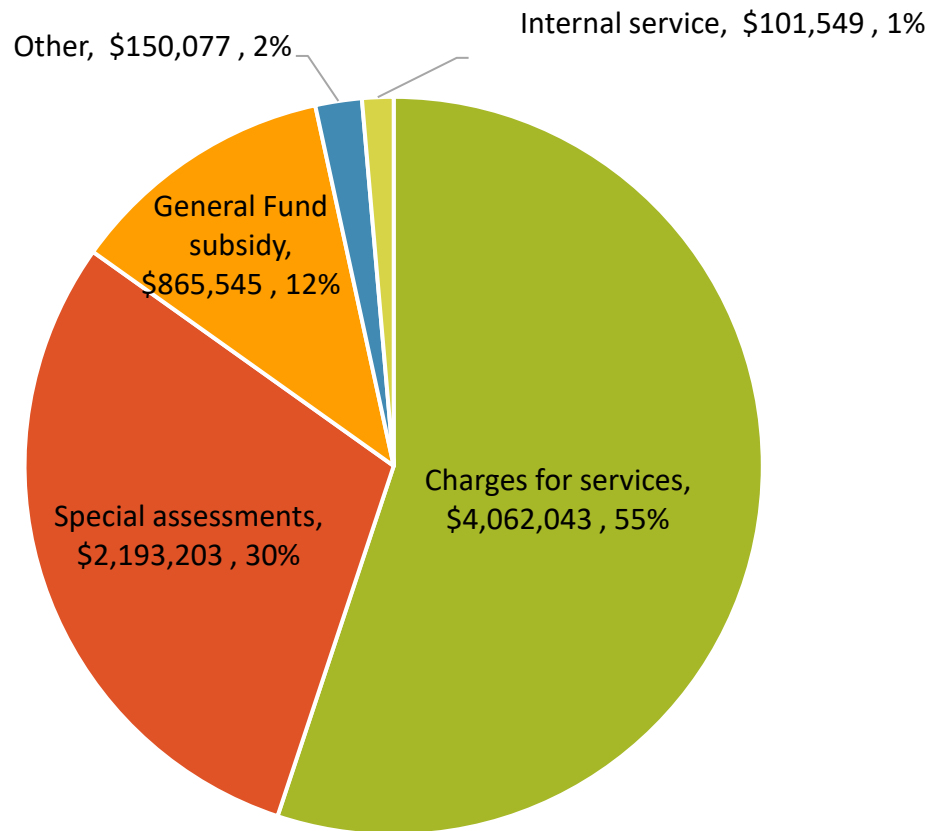


# PARK & RECREATION DEPARTMENT

# Park & Recreation Department Revenue Sources

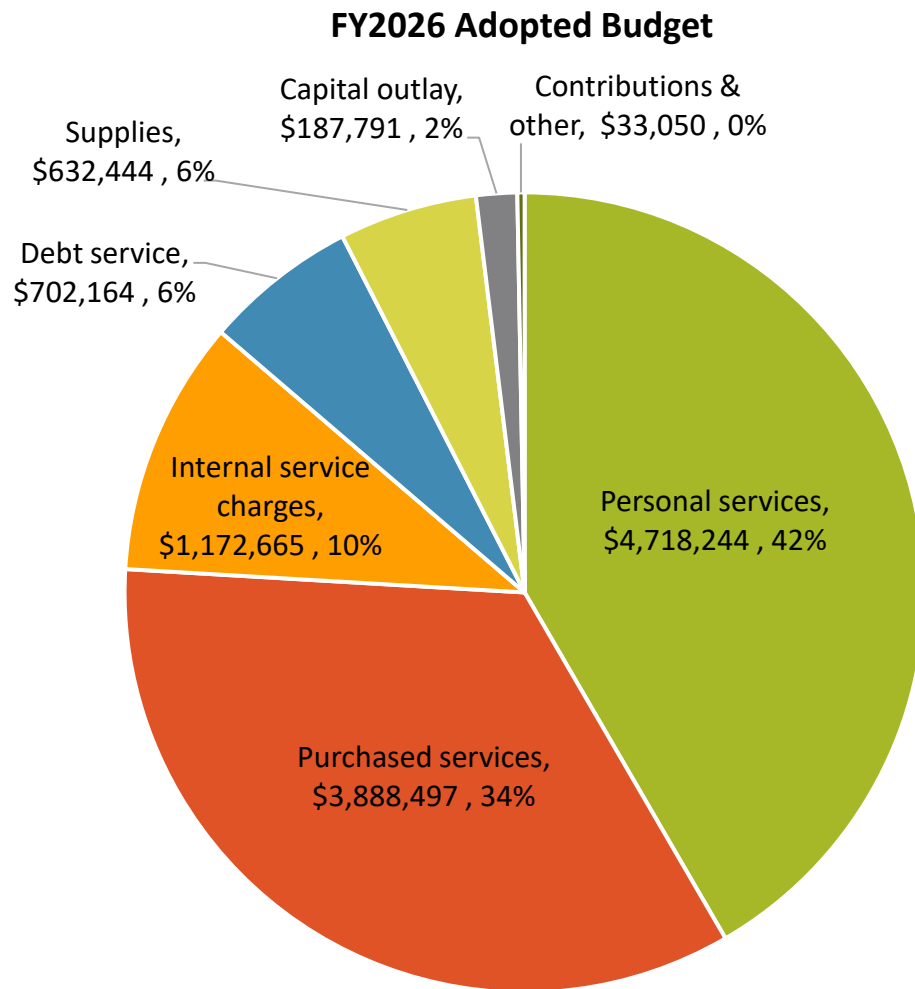


FY2026 Adopted Budget



Not shown is the remaining revenue to balance the General Fund Park & Rec Department budget. This comes from general revenues of the General Fund which include Taxes, Entitlement Share, and Fines & Forfeitures.

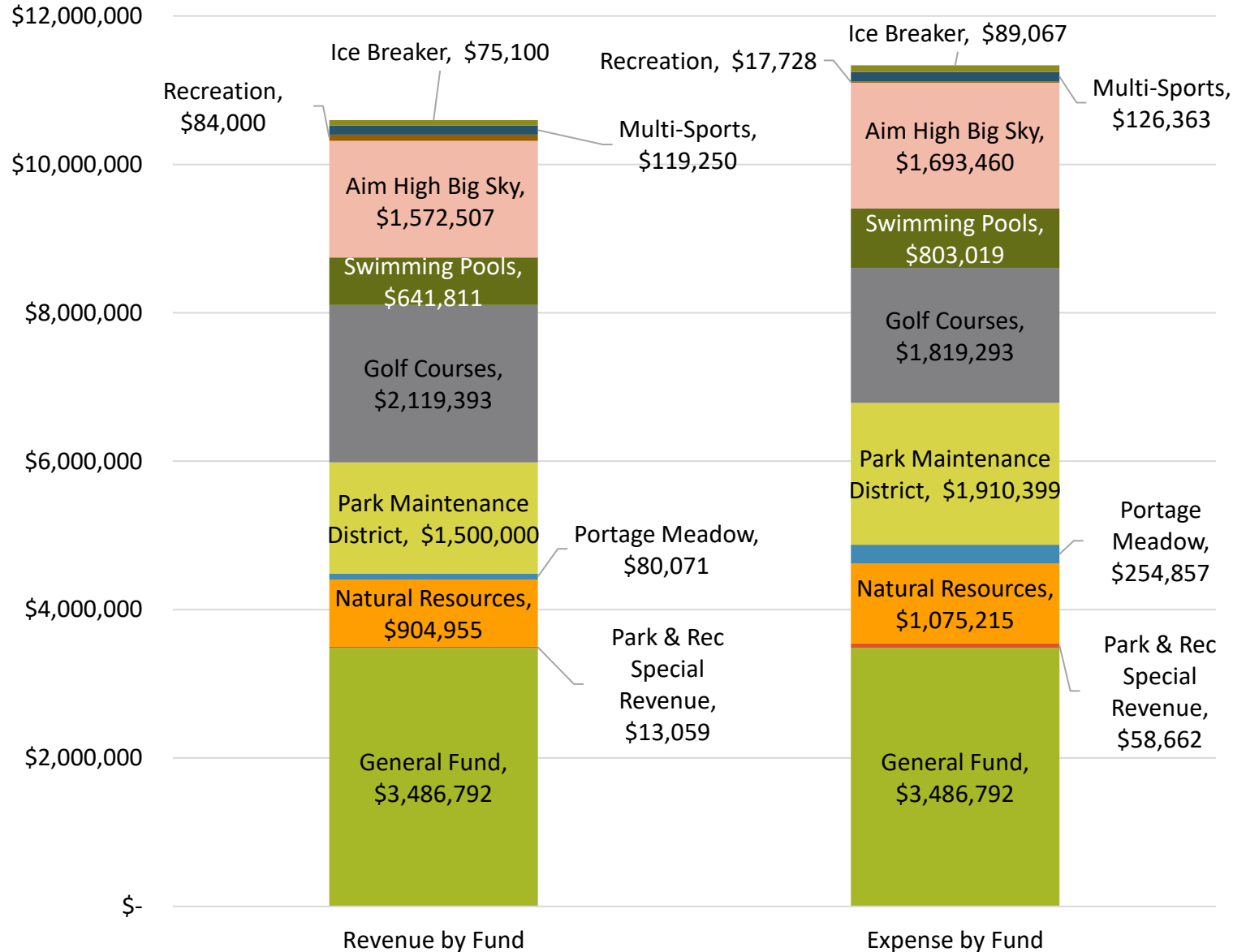
# Park & Recreation Department Expenses



Parks & Rec FTEs	
Park Areas	11.00
Admin	4.73
Trails Maintenance	1.00
<b>General Fund Total</b>	<b>16.73</b>
Park Maintenance District	3.00
Natural Resources	5.00
Aim High Big Sky	15.13
Swimming Pools	0.50
<b>Park &amp; Rec Department Total</b>	<b>40.36</b>
<b>Park &amp; Rec Seasonal Total</b>	<b>24.35</b>



### FY2026 Adopted Budget



# PARK & RECREATION DEPARTMENT BUDGET BY FUND

General Fund revenues shown on this graph include general revenues from taxes, entitlement share, fines & forfeitures, etc. that are used to balance the Park & Recreation Department budget.

# What We Do



- 784.5 acres of land maintained through mowing, irrigation, and turf management across parks, state land, and city greenspaces
- 77 miles Trail
  - 43 miles of paved trail plowed during inclement weather
- 5 fishing/kayak docks and 4 river access points provided
  - 2 ADA-accessible docks
- 23 baseball/softball fields managed
- 59 art/history installations maintained and repaired
- 40,000 trees managed within city limits –tree trimming, stump grinding, disease testing
- Forestry removes 114.24 miles (or 346.34 city blocks) of leaves each fall
- 684 individuals participated in Learn-to-Swim lessons (2025)
- 21,646 visitors attended outdoor pools in summer 2025 (daily admissions)
- Park and Recreation operates 3 outdoor pools, 2 indoor pools, and 4 splash pads
- 54 group fitness classes/specialty programs offered weekly at the S.A.H.B.S. Aquatic and Recreation Center
- 238 individuals enrolled in the 2025 Summer Camp Program
- 3,196 memberships registered at the S.A.H.B.S. Aquatic and Recreation Center



# Cost Drivers and Revenue Impacts

- **Cost Drivers**

Aging infrastructure increasing repair and replacement needs

Personnel costs (~42% of budget), with 60% of staff under collective bargaining agreements

Ongoing shift to preventative maintenance to reduce long-term costs

- **Revenue Sources**

General Fund support (~12% of operating budget) and Park Maintenance District 1

User-based revenue: memberships, programs, rentals, and leases

Supplemental funding: grants, sponsorships, and donations

- **Community & Economic Return**

Free and low-cost programs support community health, safety, and access

Events and facilities generate tourism and local economic activity

Parks and recreation support workforce attraction and property value



# Projected FY2027 Budget Requests

- Boulevard District Assessment Increase
- Workforce & Training
- PMD1
  - Aquatics, Restrooms, Park Safety, Irrigation, Turf, Courts, Playgrounds, Equipment and unforeseen repairs
  - Capital and Project Phases
  - Recurring Maintenance & Operations

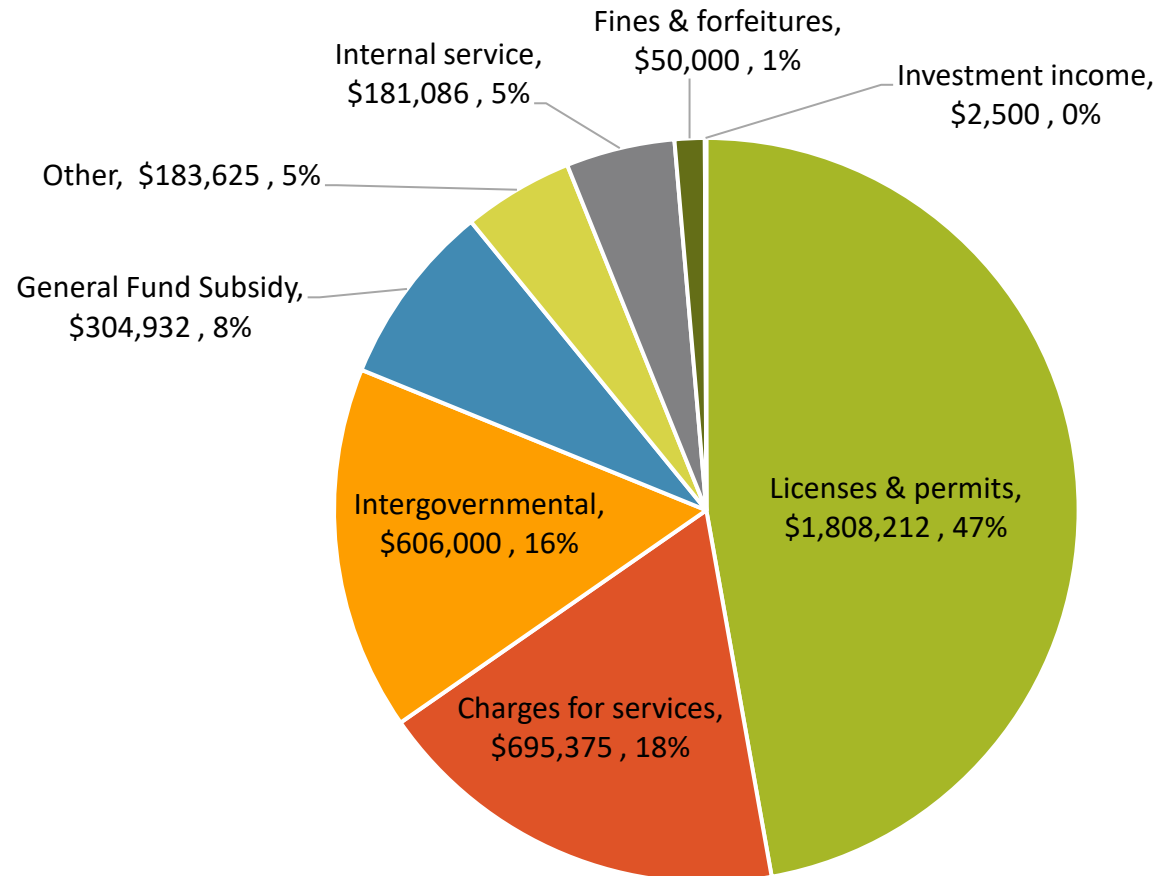


# PLANNING & COMMUNITY DEVELOPMENT DEPARTMENT

# Planning & Community Development Department Revenue Sources



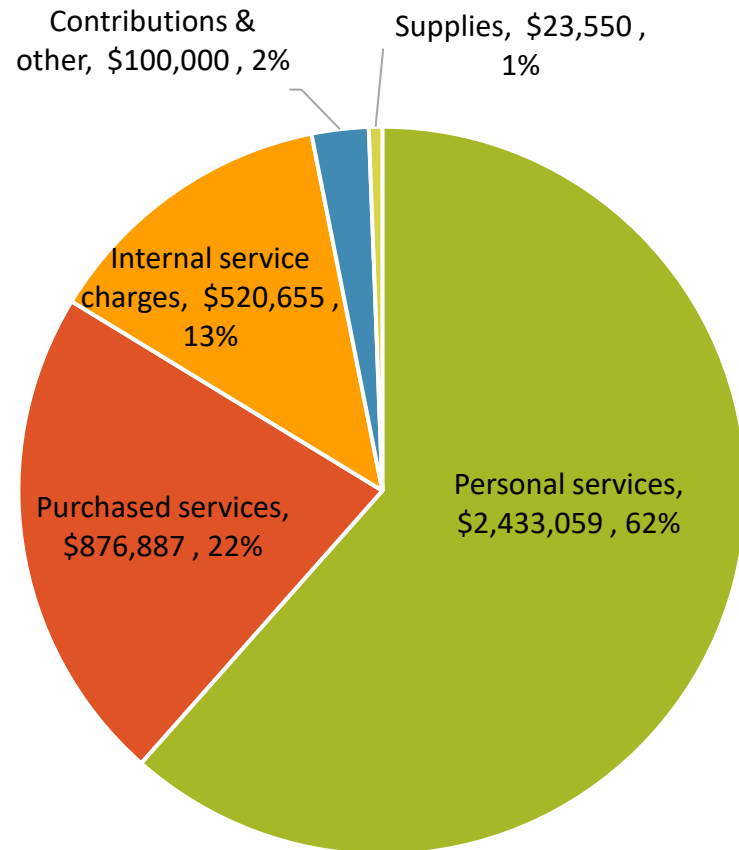
FY2026 Adopted Budget



# Planning & Community Development Department Expenses



FY2026 Adopted Budget

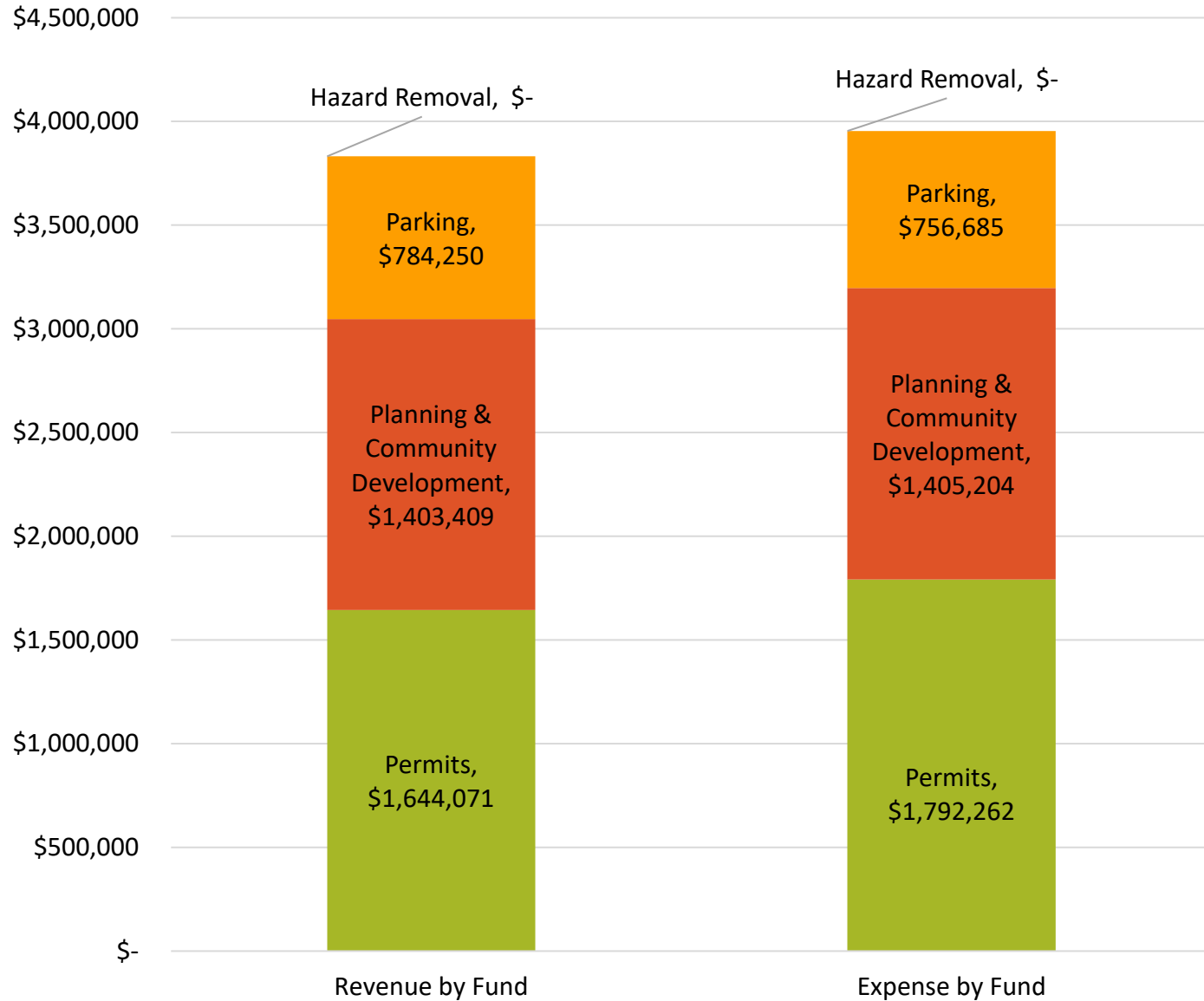


## Planning & CD FTEs

Planning	6.90
Historic Preservation	1.00
Building Permits	12.30
Parking	0.80
<b>Planning &amp; CD Total</b>	<b>21.00</b>



### FY2026 Adopted Budget



# PLANNING DEPARTMENT BUDGET BY FUND



# What We Do – Building Division

## Fee Supported Activities:

### Building Permits - FY26

- \$180 million in project valuation
- Issued 3,231 permits including:
  - 109 Commercial Permits
  - 38 Single Family Homes
  - 3084 Sub permits
  - 4,981 total building inspections

### Average Permit Review & Issuance Time:

#### Commercial

- First Comments - 32 Days
- Second comments- 10 days
- Issuance - 68 Days

#### Residential

- Issuance within 17 days

## Building Division Changes and Improvements:

- Residential Hazardous Soils Ordinance
- Online Building Permit Submittals
- Outreach Meetings, Open Houses, Public Engagement, & Info Sessions



# What We Do – Planning Division

## Fee Supported Activities:

- **Land Use Applications**
  - 2025 - 16 total  
4 Annexations, 2 Major Subdivision Plats, 3 PUDs, 1 Agreement Amendments, 4 CUPs, 2 Variances
  - 2024 – 5 total (220% increase)
- **Staff Reviewed Administrative Plats (incl. Minor Subdivisions) – 18 total**
- **Bldg Permit Zoning Reviews – 45 total**
- **Sign Permits – 76 total**
- **Business License Reviews – 227 total**

## Property Tax Supported

- **Pre-Application Meetings**
  - 231 meetings
  - Over 900 hours of staff time
    - Approx. \$50k + in value
  - Not all projects result in applications
  - Investment in economic development
  - Connects to the City Commission's goal of economic development
- **TIF Requests – 9 total**
  - Staff time supported by TIF funds

# What We Do – Code Enforcement & Parking



## Property Tax Supported:

### Code Enforcement

- Enforce International Property Maintenance Code and City Ordinances
- Cases involving weeds, property maintenance, snow shoveling, nuisance abatement among other municipal code violations

### FY2026 Cases

- CE Opened 162, Closed 88
- Weeds Opened 99, Closed 99
- Court Cases 14
- Abatements/Full Demolition 1

## Fee Supported(ish):

### 2025 Parking Statistics

- On-Street Parking – 83,445 users / \$324,029 collected
- Garages - \$220,442 collected
- Surface Lots - \$59,215 collected
- Fines – 10,665 tickets / \$40,101 collected
- Boots - 13 boots (March 2026 – 14 boots)
- Recent fines and fees are adopted and being tracked by staff to assess fund impacts
  - On-street revenue stable
  - Fines up substantially



# Cost Drivers and Revenue Impacts

## Internal

- Personnel Costs (wages; insurance; bargaining agreements; paying out retirement PTO)
- The Cost of being “Business Friendly” – Non-fee supported assistance, follow-up, over and beyond customer service

## External

- Vulnerable to market trends, i.e., the market determines what comes in the door
- State Legislative Changes that affect local development administration (licensing; financing; etc)
- Credit Card Fees
- Contracts for third-party services, software, parking, and supplemental plan review
- Cost of Staff Training / State Req Certification and CECs



# Projected FY2027 Budget Requests

## Personnel Costs

- Wages, Collective bargaining agreements, health insurance

## Hazard Mitigation Fund - Code Enforcement & Abatements

- Request from General Fund



# CLOSING DISCUSSION