

City of Billings

GENERAL FUND OPERATING

For fiscal year 2026, Periods 1 - 3

	Total 2026		2026				YTD 2025
	Amended Budget	YTD 2026 Actual	Encumbrance	Variance	%		Actual
Revenues:							
TAXES	\$ 22,950,496	\$ 1,161,177	\$ -	\$ (21,789,319)	5%	\$	1,069,668
LICENSES & PERMITS	1,977,395	185,768	-	(1,791,627)	9%		178,058
INTER-GOVERNMENTAL	13,976,215	3,436,729	-	(10,539,486)	25%		3,511,188
CHARGES FOR SERVICES	4,090,149	968,483	-	(3,121,666)	24%		1,058,205
FINES & FORFEITS	1,293,000	315,023	-	(977,977)	24%		205,211
SPECIAL ASSESMENTS	-	-	-	-	-		-
INVESTMENT EARNINGS	199,074	68,796	-	(130,278)	35%		97,919
INTERFUND TRANSFERS	-	-	-	-	-		-
DEBT PROCEEDS	-	-	-	-	-		-
MISCELLANEOUS	-	3,290	-	3,290	-		2,301
Total Revenues	\$ 44,486,329	\$ 6,139,266	\$ -	\$ (38,347,063)	14%	\$	6,122,549
Expenditures:							
By Category							
PERSONAL SERVICES	\$ 8,537,442	\$ 1,739,709	\$ -	\$ 6,797,733	20%	\$	1,722,593
OPERATIONS & MAINT	4,606,975	1,841,498	151,455	2,614,023	43%		1,274,615
CAPITAL	9,568	337	8,979	252	97%		20,169
DEBT SERVICE	-	-	-	-	-		-
INTERFUND TRANSFERS	31,434,783	8,570,992	-	22,863,791	27%		10,016,079
Total Expenditures	\$ 44,588,768	\$ 12,152,536	\$ 160,434	\$ 32,275,798	28%	\$	13,033,456

City of Billings

GENERAL FUND-BY DEPT DIVISION

For fiscal year 2026, Periods 1 - 3

	Total 2026 Amended Budget	YTD 2026 Actual	2026 Encumbrance	Variance	%	YTD 2025 Actual
Expenditures:						
By Department/Division						
MAYOR & COUNCIL	\$ 432,713	\$ 151,633	\$ -	\$ 281,080	35%	\$ 140,000
CITY ADMINISTRATOR	1,313,211	269,032	105,010	939,169	28%	282,203
HUMAN RESOURCES	1,129,513	232,990	-	896,523	21%	254,810
CITY ATTORNEY	3,351,176	568,746	125	2,782,305	17%	604,082
MUNICIPAL COURT	2,253,871	470,087	15,548	1,768,236	22%	465,229
FINANCE	2,105,488	429,274	32,969	1,643,245	22%	445,786
CODE ENFORCEMENT	1,229,951	242,026	6,782	981,143	20%	247,838
PARKS & RECREATION	-	-	-	-	-	4,778
NON-DEPARTMENTAL	32,737,845	9,788,747	-	22,949,098	30%	10,588,730
COUNCIL CONTINGENCY	35,000	-	-	35,000	0%	-
Total Expenditures	<u>\$ 44,588,768</u>	<u>\$ 12,152,536</u>	<u>\$ 160,434</u>	<u>\$ 32,275,798</u>	<u>28%</u>	<u>\$ 13,033,456</u>

City of Billings
PUBLIC SAFETY FUND

For fiscal year 2026, Periods 1 - 3

	Total 2026 Amemded Budget	YTD 2026 Actual	2026 Encumbrance	Variance	%	YTD 2025 Actual
Revenues:						
TAXES	\$ 32,253,712	\$ 860,688	\$ -	\$ (31,393,024)	3%	\$ 610,305
LICENSES & PERMITS	37,000	-	-	(37,000)	0%	1,750
INTER-GOVERNMENTAL	4,863,389	912,594	-	(3,950,795)	19%	1,033,985
CHARGES FOR SERVICES	3,377,260	159,331	-	(3,217,929)	5%	185,464
FINES & FORFEITS	45,400	(11,150)	-	(56,550)	-25%	22,046
INVESTMENT EARNINGS	35,452	7,608	-	(27,844)	21%	11,348
INTERFUND TRANSFERS	22,335,546	8,385,809	-	(13,949,737)	38%	12,072,000
DEBT PROCEEDS	-	-	-	-	-	-
MISCELLANEOUS	152,800	363,931	-	211,131	238%	152,606
Total Revenues	<u>\$ 63,100,559</u>	<u>\$ 10,678,812</u>	<u>\$ -</u>	<u>\$ (52,421,747)</u>	<u>17%</u>	<u>\$ 14,089,504</u>
Expenditures:						
By Category						
PERSONAL SERVICES	\$ 49,493,917	\$ 10,468,592	\$ -	\$ 39,025,325	21%	\$ 10,593,191
OPERATIONS & MAINT	10,666,738	2,970,913	1,159,078	6,536,747	39%	3,415,825
CAPITAL	1,128,200	24,572	429,625	674,004	40%	(159)
DEBT SERVICE	-	-	-	-	-	2,246,015
INTERFUND TRANSFERS	2,256,465	-	-	2,256,465	0%	-
Total Expenditures	<u>\$ 63,545,321</u>	<u>\$ 13,464,077</u>	<u>\$ 1,588,703</u>	<u>\$ 48,492,541</u>	<u>24%</u>	<u>\$ 16,254,872</u>
By Department/Division						
POLICE	\$ 33,176,405	\$ 7,222,733	\$ 207,843	\$ 25,745,829	22%	\$ 9,678,978
FIRE	28,923,145	6,089,953	350,749	22,482,443	22%	6,430,101
MENTAL HEALTH-SUBSTANCE USE	1,445,771	151,391	1,030,111	264,270	82%	145,793
Total Expenditures	<u>\$ 63,545,321</u>	<u>\$ 13,464,077</u>	<u>\$ 1,588,703</u>	<u>\$ 48,492,541</u>	<u>24%</u>	<u>\$ 16,254,872</u>

City of Billings

AIRPORT OPERATING FUND

For fiscal year 2026, Periods 1 - 3

	Total 2026					YTD 2025
	Amended Budget	YTD 2026 Actual	2026 Encumbrance	Variance	%	Actual
Revenues:						
TAXES	\$ -	\$ -	\$ -	\$ -		\$ -
LICENSES & PERMITS	-	-	-	-		-
INTER-GOVERNMENTAL	7,628,480	1,910,248	-	(5,718,232)	25%	5,715,782
CHARGES FOR SERVICES	17,044,853	4,009,654	-	(13,035,199)	24%	3,475,679
FINES & FORFEITS	-	-	-	-		-
INVESTMENT EARNINGS	642,276	194,327	-	(447,949)	30%	255,110
DEBT PROCEEDS	-	-	-	-		-
MISCELLANEOUS	84,940	7,006	-	(77,934)	8%	45,712
Total Revenues	\$ 25,400,549	\$ 6,121,235	\$ -	\$ (19,279,314)	24%	\$ 9,492,282
Expenditures:						
By Category						
PERSONAL SERVICES	\$ 6,048,829	\$ 1,261,221	\$ -	\$ 4,787,608	21%	\$ 1,213,331
OPERATIONS & MAINT	4,691,283	1,070,923	316,492	3,303,868	30%	1,091,487
CAPITAL	29,910,498	2,288,983	8,432,821	19,188,694	36%	3,759,683
DEBT SERVICE	541,665	-	-	541,665	0%	-
INTERFUND TRANSFERS	-	-	-	-		-
Total Expenditures	\$ 41,192,275	\$ 4,621,126	\$ 8,749,313	\$ 27,821,836	32%	\$ 6,064,501

City of Billings

PUBLIC WORKS-SOLID WASTE FUND

For fiscal year 2026, Periods 1 - 3

	Total 2026 Amended Budget	YTD 2026 Actual	2026 Encumbrance	Variance	%	YTD 2025 Actual
Revenues:						
TAXES	\$ -	\$ -	\$ -	\$ -	-	\$ -
LICENSES & PERMITS	-	-	-	-	-	-
INTER-GOVERNMENTAL	-	-	-	-	-	-
CHARGES FOR SERVICES	24,374,000	6,411,508	-	(17,962,492)	26%	5,474,557
FINES & FORFEITS	-	-	-	-	-	-
INVESTMENT EARNINGS	508,000	92,007	-	(415,993)	18%	130,279
DEBT PROCEEDS	-	-	-	-	-	-
MISCELLANEOUS	-	820	-	820	0%	793
Total Revenues	\$ 24,882,000	\$ 6,504,335	\$ -	\$ (18,377,665)	26%	\$ 5,605,629
Expenditures:						
By Category						
PERSONAL SERVICES	\$ 8,732,248	\$ 1,676,912	\$ -	\$ 7,055,336	19%	\$ 1,627,611
OPERATIONS & MAINT	10,302,542	2,278,310	316,397	7,707,835	25%	3,061,554
CAPITAL	7,262,947	67,266	394,700	6,800,981	6%	1,058,627
DEBT SERVICE	1,565,000	-	-	1,565,000	0%	-
INTERFUND TRANSFERS	-	-	-	-	-	-
Total Expenditures	\$ 27,862,737	\$ 4,022,487	\$ 711,097	\$ 23,129,153	17%	\$ 5,747,792

City of Billings

PUBLIC WORKS-WASTEWATER FUND

For fiscal year 2026, Periods 1 - 3

	Total 2026 Amended Budget	YTD 2026 Actual	2026 Encumbrance	Variance	%	YTD 2025 Actual
Revenues:						
TAXES	\$ -	\$ -	\$ -	\$ -	-	\$ -
LICENSES & PERMITS	-	-	-	-	-	-
INTER-GOVERNMENTAL	-	-	-	-	-	-
CHARGES FOR SERVICES	26,392,600	7,213,711	-	(19,178,889)	27%	4,358,316
FINES & FORFEITS	-	-	-	-	0%	-
INVESTMENT EARNINGS	620,000	178,055	-	(441,945)	29%	199,365
DEBT PROCEEDS	-	-	-	-	0%	-
MISCELLANEOUS	-	2,072	-	2,072	0%	4,278
Total Revenues	\$ 27,012,600	\$ 7,393,838	\$ -	\$ (19,618,762)	27%	\$ 4,561,959
Expenditures:						
By Category						
PERSONAL SERVICES	\$ 5,233,077	\$ 1,070,026	\$ -	\$ 4,163,051	20%	\$ 955,113
OPERATIONS & MAINT	9,200,675	1,766,372	1,800,213	5,634,090	39%	1,881,616
CAPITAL	15,717,849	1,528,060	3,969,435	10,220,355	35%	2,501,992
DEBT SERVICE	5,331,000	-	-	5,331,000	0%	-
INTERFUND TRANSFERS	-	-	-	-	-	-
Total Expenditures	\$ 35,482,601	\$ 4,364,458	\$ 5,769,648	\$ 25,348,495	29%	\$ 5,338,721

City of Billings

PUBLIC WORKS-WATER FUND

For fiscal year 2026, Periods 1 - 3

	Total 2026 Amended Budget	YTD 2026 Actual	2026 Encumbrance	Variance	%	YTD 2025 Actual
Revenues:						
TAXES	\$ -	\$ -	\$ -	\$ -	-	\$ -
LICENSES & PERMITS	-	-	-	-	-	-
INTER-GOVERNMENTAL	-	(1,154,374)	-	(1,154,374)	0%	-
CHARGES FOR SERVICES	34,772,000	16,043,675	-	(18,728,325)	46%	8,279,915
FINES & FORFEITS	-	-	-	-	0%	-
INVESTMENT EARNINGS	3,306,500	739,397	-	(2,567,103)	22%	1,110,419
DEBT PROCEEDS	40,000,000	-	-	(40,000,000)	0%	-
MISCELLANEOUS	15,000	6,502	-	(8,498)	43%	528,152
Total Revenues	\$ 78,093,500	\$ 15,635,200	\$ -	\$ (62,458,300)	20%	\$ 9,918,485
Expenditures:						
By Category						
PERSONAL SERVICES	5,719,605	1,071,105	-	4,648,500	19%	1,048,755
OPERATIONS & MAINT	14,535,201	2,829,036	444,055	11,262,110	23%	2,755,891
CAPITAL	74,415,483	11,078,995	58,536,428	4,800,060	94%	7,308,844
DEBT SERVICE	7,997,133	400	-	7,996,733	0%	400
INTERFUND TRANSFERS	-	-	-	-	0%	-
Total Expenditures	102,667,421	14,979,537	58,980,483	28,707,402	72%	11,113,890