

## WASTEWATER/COMPOST DEPARTMENT BUDGET

FUND: Enterprise

ACCOUNTING CODE: 5311.330

As of 09/13/2024 - 21% of Year

This activity is charged with expenditures for the general administrative direction of the Wastewater department.

This activity is charged with expenditures incurred in the maintenance of sewer mains, Servicing and providing information regarding STEP systems; Maintaining and servicing lift stations.

This activity is charged with repair and maintenance for sewer main extensions.

This activity is charged with expenditures incurred for plant maintenance, sewage treatment, and sewage disposal.

This activity is charged with expenditures incurred for chemical analysis for plant, pretreatment, and permit required testing, permitting and monitoring domestic and industrial wastewater.

ACTIVITY NAME: ACTIVITY CODE:			Administration 430610		Collection 430630		Lateral Sewer Main Extension 430633		Treatment 430640		Pretreatment Lab 430650	
			Baseline	Proposed Changes	Baseline	Proposed Changes	Baseline	Proposed Changes	Baseline	Proposed Changes	Baseline	Proposed Changes
PERSONAL SERVICES												
110	Salaries and Wages	3,309,526	3,309,526		878,364		840,581		633,683		358,307	
120	Overtime/Termination	68,000	68,000		2,720		4,080		46,920		1,360	
130	Other Contributions	56,953	56,953		—		17,937		34,139		—	
140	Employer Contributions	1,530,894	1,530,894		337,048		434,746		258,607		129,648	
141	State Retirement Contributions	3,349	3,349		883		834		692		346	
TOTAL PERSONAL SERVICES			4,968,722	4,968,722	1,219,015	—	1,298,178	—	974,041	—	489,661	—
SUPPLIES												
210	Office Supplies	5,260	7,260		3,687		—		1,073		—	
220	Operating Supplies	464,316	418,816		3,004		23,768		338,097		19,982	
230	Repair/Maintenance	233,920	233,920		93		102,500		103,305		2,628	
231	Gasoline	168,484	168,484		43,216		5,582		—		—	
235	Vehicle Repair & Maintenance	187,879	187,879		—		31,427		4,000		—	
240	Other Supplies	6,095	6,095		—		2,050		2,000		—	
TOTAL SUPPLIES			1,065,954	1,022,454	50,000	—	165,327	—	448,475	—	22,610	—
PURCHASED SERVICES												
310	Communications	26,295	66,295		22,063	40,000	513		935		1,025	
320	Printing & Duplicating	2,062	2,083		105	21	375		—		225	
330	Publicity/Subscriptions/Dues	23,044	23,044		—		1,025		982		765	
341	Electricity & Natural Gas	792,699	792,699		—		130,141		650,662		—	
343	Water Charges	8,776	12,776		—		5,362		3,414		—	
344	Telephone Service	18,069	18,569		2,857		8,370		5,403		—	
345	Garbage	42,254	45,233		21	(21)	—		38,050		—	
350	Professional Services	200,766	200,766		73,085		41,626		50,000		14,967	
360	Repair & Maintenance	814,881	770,881		69,402	(40,000)	146,360	6,000	459,898		12,141	
370	Travel	16,944	16,944		9,369		575		2,500		2,000	
380	Training	17,043	17,043		4,726		3,500		3,500		1,817	
TOTAL PURCHASED SRVCS			1,962,833	1,966,333	181,628	—	337,847	6,000	1,215,344	—	32,940	—
FIXED CHARGES												
500	Fixed Charges	1,114,987	904,679		1,046,452	(210,308)	62,185	—	2,350	—	—	—
530	Rent	11,988	51,988		—		9,986	—	2,002	—	—	—
550	Merchant Services/Fees	45,000	45,000		—		—	—	—	—	—	—
TOTAL FIXED CHARGES			1,171,975	1,001,667	1,046,452	(210,308)	72,171	—	4,352	—	—	—
DEBT SERVICE												
610	Principal	1,362,134	1,478,473		—	—	—	—	—	—	—	—
620	Interest	693,459	692,408		—	—	—	—	—	—	—	—
TOTAL DEBT SERVICE			2,055,593	2,170,881	—	—	—	—	—	—	—	—
GRANTS & CONTRIBUTIONS												
700	Grants and Contributions	18,050	18,050		8,050	—	—	—	—	—	10,000	—
TOTAL GRANTS & CONTRIBUTIONS			18,050	18,050	8,050	—	—	—	—	—	10,000	—
MISCELLANEOUS												
820	Transfers To Other Funds	27,040	27,040		27,040	—	—	—	—	—	—	—
TOTAL MISCELLANEOUS			27,040	27,040	27,040	—	—	—	—	—	—	—
DEPARTMENT TOTAL			11,270,167	11,175,148	2,532,185	(210,308)	1,873,523	6,000	2,642,212	—	555,211	—

## WASTEWATER/COMPOST DEPARTMENT BUDGET

FUND: Enterprise

ACCOUNTING CODE: 5311.330

As of 09/13/2024 - 21% of Year

This activity is charged with expenditures incurred for treating biosolids and incorporating into compost products.

This activity is charged with capital expenditures incurred for Collections replacement and depreciation.

This activity is charged with capital expenditures incurred for Plant replacement and depreciation.

This activity is charged with all interest and principal payments made on revenue bond debts of the governmental unit.

This activity is charged with all interest and principal payments made on capital lease debts of the governmental unit.

ACTIVITY NAME: ACTIVITY CODE:		Compost 430680		Misc Sewer Repairs 430691		Misc Plant Repairs 430693		Revenue Bond Debt Service 490200		Capital Lease Debt Service 490502 490506	
		Grand Total Baseline	Grand Total Baseline & Changes	Baseline	Proposed Changes	Baseline	Proposed Changes	Baseline	Proposed Changes	Baseline	Proposed Changes
PERSONAL SERVICES											
110 Salaries and Wages		3,309,526	3,309,526	598,591							
120 Overtime/Termination		68,000	68,000	12,920							
130 Other Contributions		56,953	56,953	4,877							
140 Employer Contributions		1,530,894	1,530,894	370,845							
141 State Retirement Contributions		3,349	3,349	594							
TOTAL PERSONAL SERVICES		4,968,722	4,968,722	987,827							
SUPPLIES											
210 Office Supplies		5,260	7,260	500	2,000						
220 Operating Supplies		464,316	418,816	79,465	(45,500)						
230 Repair/Maintenance		233,920	233,920	25,394							
231 Gasoline		168,484	168,484	119,686							
235 Vehicle Repair & Maintenance		187,879	187,879	152,452							
240 Other Supplies		6,095	6,095	2,045							
TOTAL SUPPLIES		1,065,954	1,022,454	379,542	(43,500)						
PURCHASED SERVICES											
310 Communications		26,295	66,295	1,759							
320 Printing & Duplicating		2,062	2,083	1,357							
330 Publicity/Subscriptions/Dues		23,044	23,044	20,272							
341 Electricity & Natural Gas		792,699	792,699	11,896							
343 Water Charges		8,776	12,776		4,000						
344 Telephone Service		18,069	18,569	1,439	500						
345 Garbage		42,254	45,233	4,183	3,000						
350 Professional Services		200,766	200,766	21,088							
360 Repair & Maintenance		814,881	770,881	20,598	(4,000)	50,241		50,241			
370 Travel		16,944	16,944	2,500							
380 Training		17,043	17,043	3,500							
TOTAL PURCHASED SRVCS		1,962,833	1,966,333	88,592	3,500	50,241		50,241			
FIXED CHARGES											
500 Fixed Charges		1,114,987	904,679	4,000							
530 Rent		11,988	51,988		40,000						
550 Merchant Services/Fees		45,000	45,000								
TOTAL FIXED CHARGES		1,171,975	1,001,667	4,000	40,000						
DEBT SERVICE											
610 Principal		1,362,134	1,478,473					1,062,350	109,594	69,619	1,117
620 Interest		693,459	692,408					637,518	6,750	15,021	(2,174)
TOTAL DEBT SERVICE		2,055,593	2,170,881					1,699,868	116,344	84,640	(1,057)
GRANTS & CONTRIBUTIONS											
700 Grants and Contributions		18,050	18,050								
TOTAL GRANTS & CONTRIBUTIONS		18,050	18,050								
MISCELLANEOUS											
820 Transfers To Other Funds		27,040	27,040								
TOTAL MISCELLANEOUS		27,040	27,040								
DEPARTMENT TOTAL		11,270,167	11,175,148	1,459,961		50,241		50,241		1,699,868	116,344 84,640 (1,057)

## WASTEWATER/COMPOST DEPARTMENT BUDGET

FUND: Enterprise

ACCOUNTING CODE: 5311.330

As of 09/13/2024 - 21% of Year

This activity is charged with all interest and principal payments made on debts from the purchase of Eko Compost.

This activity is charged with fees incurred from processing credit cards for utility bills and for compost sales.

ACTIVITY NAME: ACTIVITY CODE:			Eko Compost Purchase 490508		Merchant Fees 510110	
	Grand Total Baseline	Grand Total Baseline & Changes	Baseline	Proposed Changes	Baseline	Proposed Changes
PERSONAL SERVICES						
110 Salaries and Wages	3,309,526	3,309,526	—		—	
120 Overtime/Termination	68,000	68,000	—		—	
130 Other Contributions	56,953	56,953	—		—	
140 Employer Contributions	1,530,894	1,530,894	—		—	
141 State Retirement Contributions	3,349	3,349	—		—	
TOTAL PERSONAL SERVICES	4,968,722	4,968,722	—	—	—	—
SUPPLIES						
210 Office Supplies	5,260	7,260	—		—	
220 Operating Supplies	464,316	418,816	—		—	
230 Repair/Maintenance	233,920	233,920	—		—	
231 Gasoline	168,484	168,484	—		—	
235 Vehicle Repair & Maintenance	187,879	187,879	—		—	
240 Other Supplies	6,095	6,095	—		—	
TOTAL SUPPLIES	1,065,954	1,022,454	—	—	—	—
PURCHASED SERVICES						
310 Communications	26,295	66,295	—		—	
320 Printing & Duplicating	2,062	2,083	—		—	
330 Publicity,Subscriptions,Dues	23,044	23,044	—		—	
341 Electricity & Natural Gas	792,699	792,699	—		—	
343 Water Charges	8,776	12,776	—		—	
344 Telephone Service	18,069	18,569	—		—	
345 Garbage	42,254	45,233	—		—	
350 Professional Services	200,766	200,766	—		—	
360 Repair & Maintenance	814,881	770,881	—		—	
370 Travel	16,944	16,944	—		—	
380 Training	17,043	17,043	—		—	
TOTAL PURCHASED SRVCS	1,962,833	1,966,333	—	—	—	—
FIXED CHARGES						
500 Fixed Charges	1,114,987	904,679	—		—	
530 Rent	11,988	51,988	—		—	
550 Merchant Services/Fees	45,000	45,000	—		45,000	
TOTAL FIXED CHARGES	1,171,975	1,001,667	—	—	45,000	—
DEBT SERVICE						
610 Principal	1,362,134	1,478,473	230,165	5,628	—	
620 Interest	693,459	692,408	40,920	(5,627)	—	
TOTAL DEBT SERVICE	2,055,593	2,170,881	271,085	1	—	—
GRANTS & CONTRIBUTIONS						
700 Grants and Contributions	18,050	18,050	—		—	
TOTAL GRANTS & CONTRIBUTIONS	18,050	18,050	—	—	—	—
MISCELLANEOUS						
820 Transfers To Other Funds	27,040	27,040	—		—	
TOTAL MISCELLANEOUS	27,040	27,040	—	—	—	—
DEPARTMENT TOTAL						
	11,270,167	11,175,148	271,085	1	45,000	

## City of Missoula

## Inventory of Programs

Fiscal Year 2026

Department: Public Works, Mobility, &amp; Infrastructure

Program Title: ADMINISTRATION

Requested Title Change: Wastewater Administration (optional)

## Program Description:

General expenditures for administration for the direction of wastewater within Public Works. Provides support, business and financial management, communication, safety and risk management services, utility billing, and customer service. Ensures our internal and external customers receive high-quality service.

Is there more than one program within this activity code? If so, please list them here:

## Budgetary Data:

General Ledger Account:

5311 330 430610

Cost Recovery %

461.630 %

## Program Summary Budget:

Personnel	1,117,405
O&M	1,288,814
Debt	—
Grant	8,050
Transfers	27,040
Capital	—
Total	2,441,309

## Associated Revenues:

Revenue Description:	Fund	Account	
Facilities fees	5311	343034	11,266,752.00
State PERS Cont	5311	336023	3,064.00
			—
			—
			—
			—
			—
			—
			—

## Staffing Information:

(Your FY26 Payroll Template may be a helpful resource.)

	FY26
FTEs	25.00

## Basic Program Attributes:

Mandate:	Is there a third party requirement to provide this program (ie state or federal law, city charter)?
	No
	Please describe the mandate in more detail:

Service Level Requirement:	Is the level of service requirement set by a third party (ie – permitting agency, bond holders)
	No
	Please indicate who sets the level of service requirement and what that required level of service is:

Reliance & Interdependencies:	Does the program provide a service necessary for the completion of mandated or high priority goals? If so, what is the level reliance?
	High
	If reliance is high, please provide additional information:
	Internal Organizational (City) Dependence

Cost Recovery:	Is a portion of this Program is supported by non-property tax revenue?
	Yes (If 'Yes', please be sure to fill out the associated revenues above. Budgetary data collection forms may be a helpful resource.)

Mayoral Priorities:	Is this program associated with one of the Mayor's priorities? If so, please describe how the program directly supports or is specified in one of the below priorities.
	Mayoral Priority:

Strategic Goal:	Is the program specifically identified as an action item in the City's strategic plan?
	Yes
	If so, which Strategic Goal?
	Organizational Excellence and Resilience
	Which Action Items relate to this program?
	Establish mechanisms to formally incorporate strategic lenses into structured decision-making.
	Additional Action Items relate to this program?
	Share best practices for integrating measurable goals and objectives into work plans.
	Additional Action Items relate to this program?
	Evaluate and revise business processes, technologies, and staffing levels to achieve greater efficiency and effectiveness.

Trend (Demand)	What are the trends of the program? Is there demand for additional services? Is the service facing pressure to evolve? Is the service facing low demand but is required?
	Demand for service is evolving
	Please describe the trends in more detail:
	Heavily reliant on employment market, turnover and growth.

Risk	Is there substantial risk to the programs ability to continue because of lost funding, legislative changes, etc.
	Low/No Risk
	Please describe the risks in more detail:

## City of Missoula

## Inventory of Programs

Fiscal Year 2026

Department: Public Works, Mobility, &amp; Infrastructure

Program Title: COLLECTIONS &amp; TRANSMISSIONS

Requested Title Change: Wastewater Collections &amp; Transmissions (optional)

## Program Description:

This activity is charged with expenditures incurred in the maintenance of sewer mains; Servicing and providing information regarding STEP systems; Maintaining and servicing lift stations.

Is there more than one program within this activity code? If so, please list them here:

## Budgetary Data:

General Ledger Account:

5311 330 430630

Cost Recovery %:

724.268 %

## Program Summary Budget:

Personnel	1,154,920
O&M	575,345
Debt	—
Grant	—
Transfers	—
Capital	—
Total	1,730,265

## Associated Revenues:

Revenue Description:	Fund	Account	
Facilities fees	5311	343034	11,266,752.00
Proceeds	5311	381090	1,265,000.00
			—
			—
			—
			—
			—
			—
			—
			—

## Staffing Information:

(Your FY26 Payroll Template may be a helpful resource.)

	FY26
FTEs	14.28

## Basic Program Attributes:

Mandate:	Is there a third party requirement to provide this program (ie state or federal law, city charter)?
	Yes Required by Federal Law
Please describe the mandate in more detail:	We have to comply with our National Pollutant Discharge Elimination System (NPDES) Discharge permit, as required by Clean Water Act. Sanitary Sewer Overflows must be prevented and reported

Service Level Requirement:	Is the level of service requirement set by a third party (ie – permitting agency, bond holders)
	Yes Required by State Law
Please indicate who sets the level of service requirement and what that required level of service is:	Montana DEQ rules establish service requirements for sewer mains

Reliance & Interdependencies:	Does the program provide a service necessary for the completion of mandated or high priority goals? If so, what is the level reliance?
	High
	If reliance is high, please provide additional information:
	Lack of Readily Available alternatives

Cost Recovery:	Is a portion of this Program is supported by non-property tax revenue?
	Yes (If 'Yes', please be sure to fill out the associated revenues above. Budgetary data collection forms may be a helpful resource.)

Mayoral Priorities:	Is this program associated with one of the Mayor's priorities? If so, please describe how the program directly supports or is specified in one of the below priorities.
	Mayoral Priority:

Strategic Goal:	Is the program specifically identified as an action item in the City's strategic plan?
	Yes
	If so, which Strategic Goal?
	Community Design and Livability
	Which Action Items relate to this program?
	Prioritize maintenance and repair of existing infrastructure, particularly infrastructure that serves underserved areas or populations.
	Additional Action Items relate to this program?
	Additional Action Items relate to this program?

Trend (Demand)	What are the trends of the program? Is there demand for additional services? Is the service facing pressure to evolve? Is the service facing low demand but is required?
	Demand for service is evolving
Please describe the trends in more detail:	Growth stimulates the need for upgrades of sewer facilities.

Risk	Is there substantial risk to the programs ability to continue because of lost funding, legislative changes, etc.
	Low/No Risk
Please describe the risks in more detail:	

## City of Missoula

## Inventory of Programs

Fiscal Year 2026

Department: Public Works, Mobility, &amp; Infrastructure

Program Title: SEWER MAIN EXTENSIONS

Requested Title Change: Wastewater Sewer Main Extensions (optional)

## Program Description:

This activity is charged with repair and maintenance for sewer main extensions.

Is there more than one program within this activity code? If so, please list them here:

## Budgetary Data:

General Ledger Account:

5311 330 430633

Cost Recovery % 187779.200 %

## Program Summary Budget:

Personnel	—
O&M	6,000
Debt	—
Grant	—
Transfers	—
Capital	—
Total	6,000

## Associated Revenues:

Revenue Description:	Fund	Account	
Facilities fees	5311	343034	11,266,752.00
			—
			—
			—
			—
			—
			—
			—
			—
			—

## Staffing Information:

(Your FY26 Payroll Template may be a helpful resource.)

	FY26
FTEs	0.00

## Basic Program Attributes:

Mandate:	Is there a third party requirement to provide this program (ie state or federal law, city charter)?
	No
	Please describe the mandate in more detail:

Service Level Requirement:	Is the level of service requirement set by a third party (ie – permitting agency, bond holders)
	Yes Required by State Law
	Please indicate who sets the level of service requirement and what that required level of service is:
	Montana DEQ rules establish service requirements for sewer mains

Reliance & Interdependencies:	Does the program provide a service necessary for the completion of mandated or high priority goals? If so, what is the level reliance?
	High
	If reliance is high, please provide additional information:
	Lack of Readily Available alternatives

Cost Recovery:	Is a portion of this Program is supported by non-property tax revenue?
	Yes (If 'Yes', please be sure to fill out the associated revenues above. Budgetary data collection forms may be a helpful resource.)

Mayoral Priorities:	Is this program associated with one of the Mayor's priorities? If so, please describe how the program directly supports or is specified in one of the below priorities.
	Mayoral Priority:

Strategic Goal:	Is the program specifically identified as an action item in the City's strategic plan?
	Yes
	If so, which Strategic Goal?
	Community Design and Livability
	Which Action Items relate to this program?
	Promote the use of existing infrastructure and adaptive reuse of existing buildings through the Growth Policy update and Code Reform.
	Additional Action Items relate to this program?
	Additional Action Items relate to this program?

Trend (Demand)	What are the trends of the program? Is there demand for additional services? Is the service facing pressure to evolve? Is the service facing low demand but is required?
	Demand for service is evolving
	Please describe the trends in more detail:
	Directly tied to growth

Risk	Is there substantial risk to the programs ability to continue because of lost funding, legislative changes, etc.
	Low/No Risk
	Please describe the risks in more detail:

## City of Missoula

## Inventory of Programs

Fiscal Year 2026

Department: Public Works, Mobility, &amp; Infrastructure

Program Title: TREATMENT AND DISPOSAL

Requested Title Change: Wastwater Treatement &amp; Disposal (optional)

## Program Description:

This activity is charged with expenditures incurred for plant maintenance, sewage treatment, and sewage disposal.

Is there more than one program within this activity code? If so, please list them here:

## Budgetary Data:

General Ledger Account:

5311 330 430640

Cost Recovery % 100.000 %

## Program Summary Budget:

Personnel	1,054,921
O&M	1,668,171
Debt	—
Grant	—
Transfers	—
Capital	60,000
Total	2,783,092

## Associated Revenues:

Revenue Description:	Fund	Account	
Facilities fees	5311	343034	2,783,092
			—
			—
			—
			—
			—
			—
			—
			—
			—

## Staffing Information:

(Your FY26 Payroll Template may be a helpful resource.)

	FY26
FTEs	11.59

## Basic Program Attributes:

Mandate:	Is there a third party requirement to provide this program (ie state or federal law, city charter)? Yes Required by Federal Law Please describe the mandate in more detail: We have to comply with our National Pollutant Discharge Elimination System (NPDES) Discharge permit, as required by Clean Water Act
Service Level Requirement:	Is the level of service requirement set by a third party (ie – permitting agency, bond holders) Yes Permitting Agency Please indicate who sets the level of service requirement and what that required level of service is: Our NPDES Permit establishes allowable concentrations and loads of various parameters discharged to the Clark Fork River
Reliance & Interdependencies:	Does the program provide a service necessary for the completion of mandated or high priority goals? If so, what is the level reliance? High If reliance is high, please provide additional information: Lack of Readily Available alternatives
Cost Recovery:	Is a portion of this Program is supported by non-property tax revenue? Yes ( If 'Yes', please be sure to fill out the associated revenues above. Budgetary data collection forms may be a helpful resource.)
Mayoral Priorities:	Is this program associated with one of the Mayor's priorities? If so, please describe how the program directly supports or is specified in one of the below priorities.  Mayoral Priority:
Strategic Goal:	Is the program specifically identified as an action item in the City's strategic plan? Yes If so, which Strategic Goal? Community Design and Livability Which Action Items relate to this program? Prioritize maintenance and repair of existing infrastructure, particularly infrastructure that serves underserved areas or populations.  Additional Action Items relate to this program?  Additional Action Items relate to this program?
Trend (Demand)	What are the trends of the program? Is there demand for additional services? Is the service facing pressure to evolve? Is the service facing low demand but is required? Demand for service is evolving Please describe the trends in more detail: Growth of City means more waste.
Risk	Is there substantial risk to the programs ability to continue because of lost funding, legislative changes, etc. Low/No Risk Please describe the risks in more detail:

## City of Missoula

## Inventory of Programs

Fiscal Year 2026

Department: Public Works, Mobility, &amp; Infrastructure

Program Title: LAB &amp; TESTING

Requested Title Change: Wastewater Lab &amp; Testing (optional)

## Program Description:

This activity is charged with expenditures incurred for chemical analysis for plant, pretreatment, and permit required testing; permitting and monitoring domestic and industrial wastewater.

Is there more than one program within this activity code? If so, please list them here:

## Budgetary Data:

General Ledger Account:

5311 330 430650

Cost Recovery %:

2110.566 %

## Program Summary Budget:

Personnel	468,276
O&M	55,550
Debt	—
Grant	10,000
Transfers	—
Capital	—
Total	533,826

## Associated Revenues:

Revenue Description:	Fund	Account	
Facilities fees	5311	343034	11,266,752.00
			—
			—
			—
			—
			—
			—
			—
			—
			—

## Staffing Information:

(Your FY26 Payroll Template may be a helpful resource.)

	FY26
FTEs	3.00

## Basic Program Attributes:

Mandate:	Is there a third party requirement to provide this program (ie state or federal law, city charter)?
	Yes Required by Federal Law
Please describe the mandate in more detail:	
We have to comply with our National Pollutant Discharge Elimination System (NPDES) Discharge permit, as required by Clean Water Act	

Service Level Requirement:	Is the level of service requirement set by a third party (ie – permitting agency, bond holders)
	Yes Permitting Agency
Please indicate who sets the level of service requirement and what that required level of service is:	
Our NPDES Permit establishes testing requirements within our wastewater treatment systems	

Reliance & Interdependencies:	Does the program provide a service necessary for the completion of mandated or high priority goals? If so, what is the level reliance?
	High
If reliance is high, please provide additional information:	
Lack of Readily Available alternatives	

Cost Recovery:	Is a portion of this Program is supported by non-property tax revenue?
	Yes (If 'Yes', please be sure to fill out the associated revenues above. Budgetary data collection forms may be a helpful resource.)

Mayoral Priorities:	Is this program associated with one of the Mayor's priorities? If so, please describe how the program directly supports or is specified in one of the below priorities.
Mayoral Priority:	

Strategic Goal:	Is the program specifically identified as an action item in the City's strategic plan?
	Yes
If so, which Strategic Goal?	
Community Design and Livability	
Which Action Items relate to this program?	
Prioritize maintenance and repair of existing infrastructure, particularly infrastructure that serves underserved areas or populations.	
Additional Action Items relate to this program?	
Additional Action Items relate to this program?	

Trend (Demand)	What are the trends of the program? Is there demand for additional services? Is the service facing pressure to evolve? Is the service facing low demand but is required?
	Demand for service is stable
Please describe the trends in more detail:	

Risk	Is there substantial risk to the programs ability to continue because of lost funding, legislative changes, etc.
	Low/No Risk
Please describe the risks in more detail:	



## City of Missoula

## Inventory of Programs

Fiscal Year 2026

Department: Public Works, Mobility, &amp; Infrastructure

Program Title: COMPOST

Requested Title Change: (optional)

## Program Description:

This activity is charged with expenditures incurred for treating bio-solids and incorporating into compost products.

Is there more than one program within this activity code? If so, please list them here:

## Budgetary Data:

General Ledger Account:

5311 330 430660

Cost Recovery % 47.152 %

## Program Summary Budget:

Personnel	992,227
O&M	472,134
Debt	—
Grant	—
Transfers	—
Capital	264,720
Total	1,729,081

## Associated Revenues:

Revenue Description:	Fund	Account	
compost tipping	5311	343041	175,983
compost sales	5311	343045	636,540
Hauler permits	5311	323027	2,771
			—
			—
			—
			—
			—
			—

## Staffing Information:

(Your FY26 Payroll Template may be a helpful resource.)

	FY26
FTEs	8.13

## Basic Program Attributes:

Mandate:	Is there a third party requirement to provide this program (ie state or federal law, city charter)? Yes Required by Federal Law Please describe the mandate in more detail: The Clean Water Act and 40 CFR Part 503 establish requirements for the use or disposal of wastewater biosolids
Service Level Requirement:	Is the level of service requirement set by a third party (ie – permitting agency, bond holders) Yes Required by Federal Law Please indicate who sets the level of service requirement and what that required level of service is: 40 CFR Part 503 rules establish treatment levels required to be considered "Class A" biosolids that can be reused beneficially with no limitations
Reliance & Interdependencies:	Does the program provide a service necessary for the completion of mandated or high priority goals? If so, what is the level reliance? Medium If reliance is high, please provide additional information:
Cost Recovery:	Is a portion of this Program is supported by non-property tax revenue? Yes (If 'Yes', please be sure to fill out the associated revenues above. Budgetary data collection forms may be a helpful resource.)
Mayoral Priorities:	Is this program associated with one of the Mayor's priorities? If so, please describe how the program directly supports or is specified in one of the below priorities.  Mayoral Priority:
Strategic Goal:	Is the program specifically identified as an action item in the City's strategic plan? Yes If so, which Strategic Goal? Organizational Excellence and Resilience Which Action Items relate to this program? Invest in renewable energy opportunities.  Additional Action Items relate to this program?  Additional Action Items relate to this program?
Trend (Demand)	What are the trends of the program? Is there demand for additional services? Is the service facing pressure to evolve? Is the service facing low demand but is required?  Please describe the trends in more detail:
Risk	Is there substantial risk to the programs ability to continue because of lost funding, legislative changes, etc.  Please describe the risks in more detail:

## City of Missoula

## Inventory of Programs

Fiscal Year 2026

Department: Public Works, Mobility, &amp; Infrastructure

Program Title: R&amp;D MISC. SEWER REPAIRS

Requested Title Change: (optional)

## Program Description:

This activity is charged with capital expenditures incurred for Collections replacement and depreciation.

Is there more than one program within this activity code? If so, please list them here:

## Budgetary Data:

General Ledger Account:

5311 330 430691

Cost Recovery %:

14974.219 %

## Program Summary Budget:

Personnel	—
O&M	50,241
Debt	—
Grant	—
Transfers	—
Capital	25,000
Total	75,241

## Associated Revenues:

Revenue Description:	Fund	Account	
Facilities fees	5311	343034	11,266,752.00
			—
			—
			—
			—
			—
			—
			—
			—

## Staffing Information:

(Your FY26 Payroll Template may be a helpful resource.)

	FY26
FTEs	

## Basic Program Attributes:

Mandate:	Is there a third party requirement to provide this program (ie state or federal law, city charter)?
	No
	Please describe the mandate in more detail:

Service Level Requirement:	Is the level of service requirement set by a third party (ie – permitting agency, bond holders)
	No
	Please indicate who sets the level of service requirement and what that required level of service is:

Reliance & Interdependencies:	Does the program provide a service necessary for the completion of mandated or high priority goals? If so, what is the level reliance?
	Low
	If reliance is high, please provide additional information:

Cost Recovery:	Is a portion of this Program is supported by non-property tax revenue?
	Yes (If 'Yes', please be sure to fill out the associated revenues above. Budgetary data collection forms may be a helpful resource.)

Mayoral Priorities:	Is this program associated with one of the Mayor's priorities? If so, please describe how the program directly supports or is specified in one of the below priorities.
	Mayoral Priority:

Strategic Goal:	Is the program specifically identified as an action item in the City's strategic plan?
	Yes
	If so, which Strategic Goal?
	Community Design and Livability
	Which Action Items relate to this program?
	Prioritize maintenance and repair of existing infrastructure, particularly infrastructure that serves underserved areas or populations.
	Additional Action Items relate to this program?
	Additional Action Items relate to this program?

Trend (Demand)	What are the trends of the program? Is there demand for additional services? Is the service facing pressure to evolve? Is the service facing low demand but is required?
	Demand for service is stable
	Please describe the trends in more detail:

Risk	Is there substantial risk to the programs ability to continue because of lost funding, legislative changes, etc.
	Low/No Risk
	Please describe the risks in more detail:

## City of Missoula

## Inventory of Programs

Fiscal Year 2026

Department: Public Works, Mobility, &amp; Infrastructure

Program Title: MISC. PLANT REPAIRS - R&amp;D

Requested Title Change: (optional)

## Program Description:

This activity is charged with capital expenditures incurred for Plant replacement and depreciation.

Is there more than one program within this activity code? If so, please list them here:

## Budgetary Data:

General Ledger Account:

5311 330 430693

Cost Recovery %:

22425.414 %

## Program Summary Budget:

Personnel	—
O&M	50,241
Debt	—
Grant	—
Transfers	—
Capital	—
Total	50,241

## Associated Revenues:

Revenue Description:	Fund	Account	
Facilities fees	5311	343034	11,266,752.00
			—
			—
			—
			—
			—
			—
			—
			—

## Staffing Information:

(Your FY26 Payroll Template may be a helpful resource.)

	FY26
FTEs	

## Basic Program Attributes:

Mandate:	Is there a third party requirement to provide this program (ie state or federal law, city charter)?
	No
	Please describe the mandate in more detail:

Service Level Requirement:	Is the level of service requirement set by a third party (ie – permitting agency, bond holders)
	No
	Please indicate who sets the level of service requirement and what that required level of service is:

Reliance & Interdependencies:	Does the program provide a service necessary for the completion of mandated or high priority goals? If so, what is the level reliance?
	Medium
	If reliance is high, please provide additional information:

Cost Recovery:	Is a portion of this Program is supported by non-property tax revenue?
	Yes (If 'Yes', please be sure to fill out the associated revenues above. Budgetary data collection forms may be a helpful resource.)

Mayoral Priorities:	Is this program associated with one of the Mayor's priorities? If so, please describe how the program directly supports or is specified in one of the below priorities.
	Mayoral Priority:

Strategic Goal:	Is the program specifically identified as an action item in the City's strategic plan?
	Yes
	If so, which Strategic Goal?
	Community Design and Livability
	Which Action Items relate to this program?
	Prioritize maintenance and repair of existing infrastructure, particularly infrastructure that serves underserved areas or populations.
	Additional Action Items relate to this program?
	Additional Action Items relate to this program?

Trend (Demand)	What are the trends of the program? Is there demand for additional services? Is the service facing pressure to evolve? Is the service facing low demand but is required?
	Demand for service is evolving
	Please describe the trends in more detail:
	unpredictability of plant repairs

Risk	Is there substantial risk to the programs ability to continue because of lost funding, legislative changes, etc.
	Low/No Risk
	Please describe the risks in more detail:

City of Missoula  
Inventory of Programs  
Fiscal Year 2026

Department: Debt Service

Program Title: REVENUE BOND DEBT SERVICE

Requested Title Change: \_\_\_\_\_ (optional)

**Program Description:**  
This activity accounts for the repayment of the following 8 waste water revenue bonds: 1) Series 2004C for the Treatment Plant, issued on 03/23/04 in the amount of \$3,023,000 with an interest rate of 2.25% and the final payment will be made on 01/01/24 2) Series 2005, in the amount of \$1,227,000 with an interest rate of 2.25% and the final payment will be made on 07/01/2025 3) Series 2009B (Rattlesnake), with an interest rate of 3% and the final payment will be made on 07/01/2030 4) Series 2015 (Dewatering) issued on 10/14/15 with an interest rate of 2.5% and the final payment will be made on 07/01/2035 5) Series 2020A issued on 06/30/20, with interest rates between 2% and 5% and the final payment will be made on 07/01/2035 6) Series 2020B issued on 06/30/2020, with an interest rate of 2% and the final payment will be made on 07/01/2027 7) Series 2023 (SRF Wastewater lines) was issued on 04/19/23, with an interest rate of 2.5% and the final payment on 07/01/2044 8) Series 2023B was issued on 06/29/23, with an interest rate of 4.95% and the final payment will be made on 07/01/2043.

Is there more than one program within this activity code? If so, please list them here: \_\_\_\_\_

**Budgetary Data:**

General Ledger Account: 5311 330 490200 Cost Recovery % 662.802 %

<b>Program Summary Budget:</b>		<b>Associated Revenues:</b>			
Personnel	—	Revenue Description:	Fund	Account	
O&M	—	Facilities fees	5311	343034	11,266,752.00
Debt	1,699,868				—
Grant	—				—
Transfers	—				—
Capital	—				—
Total	1,699,868				—
					—
					—
					—
					—
					—
					—
					—
					—

**Staffing Information:**

	<b>FY26</b>
FTEs	0.00

(Your FY26 Payroll Template may be a helpful resource.)

**Basic Program Attributes:**

<b>Mandate:</b>	Is there a third party requirement to provide this program (ie state or federal law, city charter)? Yes _____ Other Requirement _____ Please describe the mandate in more detail: _____
<b>Service Level Requirement:</b>	Is the level of service requirement set by a third party (ie – permitting agency, bond holders) Yes _____ Bond holders _____ Please indicate who sets the level of service requirement and what that required level of service is: _____
<b>Reliance &amp; Interdependencies:</b>	Does the program provide a service necessary for the completion of mandated or high priority goals? If so, what is the level reliance? Low _____ If reliance is high, please provide additional information: _____
<b>Cost Recovery:</b>	Is a portion of this Program is supported by non-property tax revenue? No _____ ( If "Yes", please be sure to fill out the associated revenues above. Budgetary data collection forms may be a helpful resource.)
<b>Mayoral Priorities:</b>	Is this program associated with one of the Mayor's priorities? If so, please describe how the program directly supports or is specified in one of the below priorities. _____ Mayoral Priority: _____
<b>Strategic Goal:</b>	Is the program specifically identified as an action item in the City's strategic plan? _____ If so, which Strategic Goal? _____ Which Action Items relate to this program? _____ Additional Action Items relate to this program? _____ Additional Action Items relate to this program? _____
<b>Trend (Demand)</b>	What are the trends of the program? Is there demand for additional services? Is the service facing pressure to evolve? Is the service facing low demand but is required? _____ Please describe the trends in more detail: _____
<b>Risk</b>	Is there substantial risk to the programs ability to continue because of lost funding, legislative changes, etc. _____ Please describe the risks in more detail: _____

City of Missoula  
Inventory of Programs  
Fiscal Year 2026

Department: Debt Service

Program Title: CAPITAL LEASE DEBT SERVICE

Requested Title Change: (optional)

Program Description:

This activity pays for the principal and interest on the following 4 capital lease issuances: 1) Capital Lease #15 - 2017 7 year lease, issued on 04/30/2017 with an interest rate of 1.91% and final payment will be made on 10/31/23. 2) Capital Lease #22 2019/2020 10 year lease, issued on 03/30/2020 with an interest rate of 1.99% and final payment will be made on 10/31/30. 3) Capital Lease #34 - 2021/2022 10 year lease, issued on 05/18/2022 with an interest rate of 3.633% and final payment will be made on 05/18/2032. 4) Capital Lease #37 - 2023 10 year lease, issued on 05/09/23 with an interest rate of 4.1% and final payment will be made on 05/09/2030.

Is there more than one program within this activity code? If so, please list them here:

Budgetary Data:

General Ledger Account: 5311 330 490502 Cost Recovery % 13311.380 %

Program Summary Budget:

Personnel	—
O&M	—
Debt	84,640
Grant	—
Transfers	—
Capital	—
Total	84,640

Associated Revenues:

Revenue Description:	Fund	Account	
Facilities fees	5311	343034	11,266,752.00
			—
			—
			—
			—
			—
			—
			—
			—

Staffing Information: FY26  
(Your FY26 Payroll Template may be a helpful resource.) FTEs

Basic Program Attributes:

Mandate:	Is there a third party requirement to provide this program (ie state or federal law, city charter)?
	Yes Other Requirement
Please describe the mandate in more detail:	

Service Level Requirement:	Is the level of service requirement set by a third party (ie – permitting agency, bond holders)
	Yes Bond holders
Please indicate who sets the level of service requirement and what that required level of service is:	

Reliance & Interdependencies:	Does the program provide a service necessary for the completion of mandated or high priority goals? If so, what is the level reliance?
	Low
If reliance is high, please provide additional information:	

Cost Recovery:	Is a portion of this Program is supported by non-property tax revenue?
	Yes (If 'Yes', please be sure to fill out the associated revenues above. Budgetary data collection forms may be a helpful resource.)

Mayoral Priorities:	Is this program associated with one of the Mayor's priorities? If so, please describe how the program directly supports or is specified in one of the below priorities.
Mayoral Priority:	

Strategic Goal:	Is the program specifically identified as an action item in the City's strategic plan?
If so, which Strategic Goal?	
Which Action Items relate to this program?	
Additional Action Items relate to this program?	
Additional Action Items relate to this program?	

Trend (Demand)	What are the trends of the program? Is there demand for additional services? Is the service facing pressure to evolve? Is the service facing low demand but is required?
Please describe the trends in more detail:	

Risk	Is there substantial risk to the programs ability to continue because of lost funding, legislative changes, etc.
Please describe the risks in more detail:	

## City of Missoula

## Inventory of Programs

Fiscal Year 2026

Department: Public Works, Mobility, &amp; Infrastructure

Program Title: CORE FINANCED EQUIPMENT

Requested Title Change: (optional)

## Program Description:

Core replacement financing. vehicle, computer, and other replacements

Is there more than one program within this activity code? If so, please list them here:

## Budgetary Data:

General Ledger Account:

5311 330 490506

Cost Recovery %

1282.051 %

## Program Summary Budget:

Personnel	—
O&M	—
Debt	98,670
Grant	—
Transfers	—
Capital	—
Total	98,670

## Associated Revenues:

Revenue Description:	Fund	Account	
debt	5311	381090	1,265,000.00
			—
			—
			—
			—
			—
			—
			—
			—

## Staffing Information:

(Your FY26 Payroll Template may be a helpful resource.)

	FY26
FTEs	0.00

## Basic Program Attributes:

Mandate:	Is there a third party requirement to provide this program (ie state or federal law, city charter)?
	No
	Please describe the mandate in more detail:

Service Level Requirement:	Is the level of service requirement set by a third party (ie – permitting agency, bond holders)
	No
	Please indicate who sets the level of service requirement and what that required level of service is:

Reliance & Interdependencies:	Does the program provide a service necessary for the completion of mandated or high priority goals? If so, what is the level reliance?
	Low
	If reliance is high, please provide additional information:

Cost Recovery:	Is a portion of this Program is supported by non-property tax revenue?
	Yes ( If 'Yes', please be sure to fill out the associated revenues above. Budgetary data collection forms may be a helpful resource.)

Mayoral Priorities:	Is this program associated with one of the Mayor's priorities? If so, please describe how the program directly supports or is specified in one of the below priorities.
	Mayoral Priority:

Strategic Goal:	Is the program specifically identified as an action item in the City's strategic plan?
	No
	If so, which Strategic Goal?
	Which Action Items relate to this program?
	Additional Action Items relate to this program?
	Additional Action Items relate to this program?

Trend (Demand)	What are the trends of the program? Is there demand for additional services? Is the service facing pressure to evolve? Is the service facing low demand but is required?
	Please describe the trends in more detail:

Risk	Is there substantial risk to the programs ability to continue because of lost funding, legislative changes, etc.
	Financial Risk
	Please describe the risks in more detail:

City of Missoula  
Inventory of Programs  
Fiscal Year 2026

Department: Debt Service

Program Title: EKO COMPOST PURCHASE

Requested Title Change: (optional)

Program Description:

This activity pays for the principal and interest on the following two revenue bonds: 1) EKO Compost Series A (Purchase of EKO Compost) was issued on 11/18/2016 with in the amount of \$1,766,000 and an interest rate of 2.75%. The final payment will be made on 01/01/2037. 2) EKO Compost Series B (Purchase of Compost Equipment) was issued on 11/18/2016 with in the amount of \$1,262,000 and an interest rate of 2.25%. The final payment will be made on 01/01/2027.

Is there more than one program within this activity code? If so, please list them here:

Budgetary Data:

General Ledger Account: 5311 330 490508 Cost Recovery % 4156.169 %

Program Summary Budget:

Personnel	—
O&M	—
Debt	271,085
Grant	—
Transfers	—
Capital	—
Total	271,085

Associated Revenues:

Revenue Description:	Fund	Account	
Facilities fees	5311	343034	11,266,752.00
			—
			—
			—
			—
			—
			—
			—
			—

Staffing Information:

(Your FY26 Payroll Template may be a helpful resource.)

	FY26
FTEs	0.00

Basic Program Attributes:

Mandate:	Is there a third party requirement to provide this program (ie state or federal law, city charter)?
	Yes Other Requirement
Please describe the mandate in more detail:	

Service Level Requirement:	Is the level of service requirement set by a third party (ie – permitting agency, bond holders)
	Yes Bond holders
Please indicate who sets the level of service requirement and what that required level of service is:	

Reliance & Interdependencies:	Does the program provide a service necessary for the completion of mandated or high priority goals? If so, what is the level reliance?
	Low
If reliance is high, please provide additional information:	

Cost Recovery:	Is a portion of this Program is supported by non-property tax revenue?
	Yes (If 'Yes', please be sure to fill out the associated revenues above. Budgetary data collection forms may be a helpful resource.)

Mayoral Priorities:	Is this program associated with one of the Mayor's priorities? If so, please describe how the program directly supports or is specified in one of the below priorities.
Mayoral Priority:	

Strategic Goal:	Is the program specifically identified as an action item in the City's strategic plan?
If so, which Strategic Goal?	
Which Action Items relate to this program?	
Additional Action Items relate to this program?	
Additional Action Items relate to this program?	

Trend (Demand)	What are the trends of the program? Is there demand for additional services? Is the service facing pressure to evolve? Is the service facing low demand but is required?
Please describe the trends in more detail:	

Risk	Is there substantial risk to the programs ability to continue because of lost funding, legislative changes, etc.
Please describe the risks in more detail:	

## City of Missoula

## Inventory of Programs

Fiscal Year 2026

Department: Public Works, Mobility, &amp; Infrastructure

Program Title: MERCHANT SERVICES

Requested Title Change: Wastewater Merchant Services (optional)

## Program Description:

Fees associated with credit card processing for customers.

Is there more than one program within this activity code? If so, please list them here:

## Budgetary Data:

General Ledger Account:

5311 330 510110

Cost Recovery %:

25037.227 %

## Program Summary Budget:

Personnel	—
O&M	45,000
Debt	—
Grant	—
Transfers	—
Capital	—
Total	45,000

## Associated Revenues:

Revenue Description:	Fund	Account	
Facilities fees	5311	343034	11,266,752.00
			—
			—
			—
			—
			—
			—
			—
			—
			—

## Staffing Information:

(Your FY26 Payroll Template may be a helpful resource.)

	FY26
FTEs	

## Basic Program Attributes:

Mandate:	Is there a third party requirement to provide this program (ie state or federal law, city charter)?
	No
	Please describe the mandate in more detail:

Service Level Requirement:	Is the level of service requirement set by a third party (ie – permitting agency, bond holders)
	No
	Please indicate who sets the level of service requirement and what that required level of service is:

Reliance & Interdependencies:	Does the program provide a service necessary for the completion of mandated or high priority goals? If so, what is the level reliance?
	Low
	If reliance is high, please provide additional information:

Cost Recovery:	Is a portion of this Program is supported by non-property tax revenue?
	Yes (If 'Yes', please be sure to fill out the associated revenues above. Budgetary data collection forms may be a helpful resource.)

Mayoral Priorities:	Is this program associated with one of the Mayor's priorities? If so, please describe how the program directly supports or is specified in one of the below priorities.
	Mayoral Priority:

Strategic Goal:	Is the program specifically identified as an action item in the City's strategic plan?
	If so, which Strategic Goal?
	Which Action Items relate to this program?
	Additional Action Items relate to this program?
	Additional Action Items relate to this program?

Trend (Demand)	What are the trends of the program? Is there demand for additional services? Is the service facing pressure to evolve? Is the service facing low demand but is required?
	Demand for service is evolving
	Please describe the trends in more detail:
	Ever changing. Based on usage

Risk	Is there substantial risk to the programs ability to continue because of lost funding, legislative changes, etc.
	Low/No Risk
	Please describe the risks in more detail: