

**City of Bozeman | Fiscal Year 2026**  
**Monthly Budget-to-Actual Expenditure Report**  
**Expenditures in dollars as of August 31, 2025**



| <b>Expenditures</b>           | <b>Revised Budget</b> | <b>Actuals to Date</b> | <b>Remaining Budget</b> | <b>Percent Spent</b> |
|-------------------------------|-----------------------|------------------------|-------------------------|----------------------|
| <b>General Fund</b>           | <b>\$ 69,842,000</b>  | <b>\$ 10,581,429</b>   | <b>\$ 59,260,571</b>    | <b>15%</b>           |
| Salaries & Benefits           | 42,656,000            | 6,643,910              | 36,012,090              | 16%                  |
| Operations                    | 14,621,100            | 3,343,325              | 11,277,775              | 23%                  |
| Capital Outlay                | 8,133,300             | 271,658                | 7,861,642               | 3%                   |
| Debt Service                  | 861,900               | 236,006                | 625,894                 | 27%                  |
| Transfers Out                 | 3,569,700             | 86,530                 | 3,483,170               | 2%                   |
| <b>Special Revenue Funds</b>  | <b>\$ 111,624,600</b> | <b>\$ 8,873,217</b>    | <b>\$ 102,751,383</b>   | <b>8%</b>            |
| Salaries & Benefits           | 15,864,400            | 2,429,703              | 13,434,697              | 15%                  |
| Operations                    | 28,018,200            | 2,731,048              | 25,287,152              | 10%                  |
| Capital Outlay                | 54,596,600            | 1,766,915              | 52,829,685              | 3%                   |
| Debt Service                  | 1,747,800             | 9,226                  | 1,738,574               | 1%                   |
| Transfers Out                 | 11,397,600            | 1,936,325              | 9,461,275               | 17%                  |
| <b>Debt Service Funds</b>     | <b>\$ 5,146,700</b>   | <b>\$ -</b>            | <b>\$ 5,146,700</b>     | <b>0%</b>            |
| Operations                    | -                     | -                      | -                       | 0%                   |
| Capital Outlay                | -                     | -                      | -                       | 0%                   |
| Debt Service                  | 5,146,700             | -                      | 5,146,700               | 0%                   |
| Transfers Out                 | -                     | -                      | -                       | 0%                   |
| <b>Construction Funds</b>     | <b>\$ 19,042,800</b>  | <b>\$ 107,831</b>      | <b>\$ 18,934,969</b>    | <b>1%</b>            |
| Operations                    | 384,400               | 107,831                | 276,569                 | 28%                  |
| Capital Outlay                | 18,658,400            | -                      | 18,658,400              | 0%                   |
| Debt Service                  | -                     | -                      | -                       | 0%                   |
| Transfers Out                 | -                     | -                      | -                       | 0%                   |
| <b>Enterprise Funds</b>       | <b>\$ 98,735,900</b>  | <b>\$ 7,513,202</b>    | <b>\$ 91,222,698</b>    | <b>8%</b>            |
| Salaries & Benefits           | 11,555,700            | 939,173                | 10,616,527              | 8%                   |
| Operations                    | 15,251,400            | 3,403,023              | 11,848,377              | 22%                  |
| Capital Outlay                | 54,659,300            | 1,470,699              | 53,188,601              | 3%                   |
| Debt Service                  | 6,428,700             | -                      | 6,428,700               | 0%                   |
| Transfers Out                 | 10,840,800            | 1,700,307              | 9,140,493               | 16%                  |
| <b>Internal Service Funds</b> | <b>\$ 18,751,200</b>  | <b>\$ 3,238,784</b>    | <b>\$ 15,512,416</b>    | <b>17%</b>           |
| Salaries & Benefits           | 5,919,400             | 318,988                | 5,600,412               | 5%                   |
| Operations                    | 10,665,600            | 2,638,988              | 8,026,612               | 25%                  |
| Capital Outlay                | 172,000               | -                      | 172,000                 | 0%                   |
| Debt Service                  | 101,000               | 49,945                 | 51,055                  | 49%                  |
| Transfers Out                 | 1,893,200             | 230,863                | 1,662,337               | 12%                  |
| <b>Grand Total</b>            | <b>\$ 323,143,200</b> | <b>\$ 30,314,463</b>   | <b>\$ 292,828,737</b>   | <b>9%</b>            |

Notes:

- Report does not include unposted amounts.
- Revised Budget incorporates any budget adjustments made in the fiscal year.
- Multi-year construction projects are required to be budgeted at the total encumbered project cost, sometimes resulting in significant variances in budget to actuals in Constructions and Capital Outlay.