

# Memorandum

**REPORT TO:** City Commission

**FROM:** Bernie Massey, Customer Service and Billing Supervisor  
Laurae Clark, Treasurer  
Melissa Hodnett, Finance Director

**SUBJECT:** Resolution Establishing a 23% increase to Parks and Trails Special District Assessments for Fiscal Year 2027 (FY27)

**MEETING DATE:** August 18, 2026

**AGENDA ITEM TYPE:** Resolution

**RECOMMENDATION:** **Consider the Motion:** *Adopt the resolution establishing a 23% increase in Parks and Trails Special District Assessments for FY27, making the assessment rate \$0.036308 per assessable square foot.*

**STRATEGIC PLAN:** 7.5. Funding and Delivery of City Services: Use equitable and sustainable sources of funding for appropriate City services, and deliver them in a lean and efficient manner.

**BACKGROUND:** On May 5, 2020 the Citizens of Bozeman voted to approve the creation of a Parks & Trails Special District in an effort to solve three major issues: deferred maintenance, operations & maintenance, and equity. On June 23, 2026, the City Commission adopted the 2027 Biennium Budget and FY27 Annual Operating Budget, both of which included a 23% increase for Parks and Trails in FY27.

**UNRESOLVED ISSUES:** None

**ALTERNATIVES:** Changes to the rate approved in the FY27 Budget may require budget amendments to ensure a balanced budget.

**FISCAL EFFECTS:** The assessment rate proposed is consistent with the FY27 Budget. The estimated annual increase to the median homeowner, on a 7,500 sq ft lot, is approximately \$50.92. The total annual assessment estimated for the median homeowner is \$272.31.

Attachments:

[Resolution\\_Parks\\_\\_\\_Trails\\_Maintenance\\_Dist\\_FY27.docx](#)

Report compiled on: August 6, 2026