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# Preliminary Budget

Fiscal Year 2025

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# Budget Messages

Preliminary Budget Fiscal Year 2025





**City Manager's Office**  
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Tuesday, May 28, 2024

Mayor and City Commissioners,

It's my pleasure to present to you the fiscal year 2025 budget for the City of Helena. In December 2024, the Commission held a two-day strategic planning retreat in which you worked toward a shared vision for the future of Helena that emphasized the core values of accessibility, sustainability, community engagement, and service to the community. To help focus the work, you then created goals to:

- a. Maintain and improve city services to residents
- b. Provide holistic commercial and residential development
- c. Maintain and improve city infrastructure
- d. Be the employer of choice

This budget document is the result of thoughtful discussions at the department, leadership team and Commission level to bring operations into alignment with these goals. It prioritizes the use of technology to help modernize and improve access to and engagement with city services, supports continued efforts to streamline the development process, centers capital resources on needed infrastructure improvements and builds on a multi-year effort to recruit and retrain high caliber employees through consistent application of cost-of-living adjustments and strategic adjustments to the City's health benefit package. I believe this balanced budget will provide an excellent foundation for the next fiscal year and beyond.

Regards,

Tim Burton  
*City Manager, City of Helena*



# HCC BUDGET RECOMMENDATION FY2025

Helena Citizen's Council  
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Helena, MT 59623  
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406-594-0010  
[www.helenacitizenscouncil.com](http://www.helenacitizenscouncil.com)



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TO: Helena City Commission  
FROM: Helena Citizens' Council  
RE: Helena Citizens' Council Review and Recommendations Regarding the Fiscal  
Year 2025 Preliminary City Budget

### **Summary of Review and Recommendations**

Per our mandated responsibility outlined in Article IV of the Helena City Charter, the Helena Citizens' Council (HCC) is providing the Helena City Commission our review and recommendations regarding the fiscal year 2025 preliminary budget for the City of Helena. The Charter reads:

There shall be seven (7) Neighborhood Councils, collectively comprising a Helena Citizens' Council. Operating independently from the city commission or city officials, the Helena Citizens' Council shall review and recommend actions relating to the annual budget, and make recommendations relating to the future development of the city.

The review and recommendations that follow were approved by a vote of the HCC on May 30th, 2024.

The HCC's recommendations for funding specific department requests and capital fund projects reflect the philosophical priorities for the Council. One budget philosophy that the HCC would recommend the City Commission continue to consider is to ensure funding for emergency services and city infrastructure are prioritized in a budget limited by constraints. Overall, funding requests and capital improvement requests from City departments are supported by the Helena Citizens Council.

### **Acknowledged Presented Budgets**

The HCC acknowledges the time and effort of the following departments and programs to present well-drafted budget requests to the City Commission, but does not have a position on the following budgets:

- Parks, Open Space and Recreation
- Tourism Business Improvement District
- Business Improvement District
- Facilities

## General Fund

- **Recommendation: The HCC supports a 4% COLA funded from unallocated revenue and cash reserves.**

The HCC recognizes the need to recruit and retain quality city employees in order to best serve and support the citizens of Helena. As such, following fiscal year 2025, the HCC recommends finding ways to implement this COLA into department budgets in order to avoid a continuing burden upon cash reserves.

- **Recommendation: The HCC supports the funding of a Housing Navigator position from unallocated revenue.**
- **Recommendation: The HCC supports using unallocated revenue or cash reserves to address a parking solution/stripping on Cruse Avenue to aid downtown businesses**

The HCC supports:

- A \$1 million General Fund Capital contribution to support the city's capital projects.
- Funding the Solar Energy Program in the amount of \$83,200 and the Sidewalk Improvement Program in the amount of \$156,000 through General Fund cash reserves. These amounts reflect a 4% increase from last year's budget.
- An additional \$4200 allocation to the Lewis & Clark Humane Society.
- The HCC recognizes the positive impact local nonprofits and community support organizations have on our community. As such, the HCC recommends that the city contribute \$39,750 through a competitive process to community non-profits and community service support programs.

## Helena Area Community Foundation

**Recommendation: Increase the City's annual contribution to the Helena Area Community Foundation to \$25,000.**

Background: In 2024, 61 local organizations applied for \$72,705 in available grant funding from the Helena Area Community Foundation (HACF). These grants are made possible through contributions from HACF (\$30,000), the County (\$23,750), and the City (\$19,000). As in previous years, the demand funding outpaced available funding (\$197,064 funding requested or



37% of available funds). This year, HACF was able to successfully fund 32 of the 61 applications. HACF funding provides valuable services to support our community and could meet even more community needs with additional funding.

## **Building Division**

**Recommendation: Building Division explore ways to create efficiencies in permitting building projects to speed up the development of new housing projects and reduce permitting costs associated with creating new housing**

## **Fire/Police**

**Recommendation: Recognizing that emergency services are one of the primary functions of local government, the city should regularly budget additional fire and police resources so that not all is being asked to be funded through the safety levy. Additionally, should the safety levy fail to pass, the city will need to strategically fund some of the sought after levied positions.**

## **Community Development Fund 100-1401**

### **HCC Supports:**

- Finalization of Neighborhood Plans under the guidelines of the 2019 Growth Policy
  - 6th Ward Railroad District Neighborhood Plan
  - Downtown Neighborhood Plan
- Implementation of the Montana Land Use Planning Act (MLUPA)

## **Transportation**

### **Recommendations:**

- **Local community support and expertise offered by the NMTAC should be maintained and NMTAC should not be dissolved.**
- **Suspend/withdraw the Benton Avenue Turn Lanes \$650,000 widening project (ST9911) and reallocate those funds towards either various Safe Routes to School projects previously recommended by HCC or NMTAC or towards shortening the crossing distances on Cruse Avenue as recommended by the Downtown Multi-Modal Plan.**
- **Prioritize and implement the Henderson Street Bridge Feasibility Study (ST3922).**
- **Use existing Safe Routes to School Funds (ST2917) to either install painted crosswalks on appropriate crossings near schools (i.e., at least every street corner of a school or logical safe routes to school crossings) or use**

**funds to construct sidewalk extensions on Hoback Street to allow for improved access for city residents to get to and from Helena Middle School, Helena High School, Jefferson Elementary, and Central Elementary.**

- **Use the \$100,000 (ST4910) for crosswalk RRFB's (rectangular rapid flashing beacons) to proceed with construction of an enhanced crosswalk on Benton Avenue on Stuart and/or Hauser as was recommended by HCC in the FY2024 budget cycle**

**HCC supports:**

- Metropolitan Planning Organization (MPO)  
(With Partners: City of Helena, City of East Helena, Lewis and Clark County, Montana Department of Transportation)
- Implementation of the Downtown Multimodal and Infrastructure Plan
- Update and Prioritization of the 2014 Helena Long Range Transportation Plan
- An HCC member hold a voting seat on the newly created MPO as well as NMTAC member.

## **Helena Citizens Conservation Board**

### **Recommendation: Adopt and implement the Helena Citizens Conservation Board recommendations**

Background: The Helena Citizens Conservation Board was established by the City Commission to advise the Commission on sustainability and climate change. The City Commission established sustainability goals around clean electricity (100% clean electricity by 2030; 80% by 2025), waste reduction (50% reduction by 2040; 35% by 2030), and has recognized the need for water conservation (e.g., City implemented irrigation restrictions in 2022 and participation in the national Mayors' Water Challenge). Adoption and implementation of the CCB's recommendations will help the City achieve these goals.

- **Energy Conservation and Efficiency Recommendation:** Amend Resolution 20218, which established a Residential Energy Efficiency and Renewable Energy Loan Program, to specifically include air-sourced heat pumps and add language to prioritize applications from low-income and disadvantaged households.

“Section 2: Loans to residential property owners may only be used to purchase and install energy efficiency upgrades and renewable energy systems including, but not limited to, solar photovoltaic systems, wind turbines, geothermal, air source, and ground source heating systems, grey water systems, and solar water heating systems.”

Section 3..... “Availability of loans is subject to availability of funds dedicated to this program by the City Commission. Applications from households determined to be low-income or disadvantaged shall receive priority on the funding list.”

- **Green Electricity Recommendation:** Continue to support the Residential Energy Efficiency and Renewable Energy Loan Program, established by Resolution 20218, with additional funds in FY2025.
- **Transportation Recommendations:** 1) Support mode shifts towards walking and biking by denying variance requests to not put sidewalks and boulevards in and continue funding for ADA compliant ramps on sidewalks; and 2) Create a resolution to make City vehicle replacement with Electric Vehicles the default. Unless justified otherwise based on usage patterns and availability restrictions.
- **Water Conservation Recommendation:** Create a resolution adopting Lush and Lean Landscaping Practices for municipal properties to include drought resistant native and xeriscape planting strategies.

## Public Works Department

### **Recommendation: Fund and Implement the Energy and Cost-savings Measures detailed in the Sustainability Audit (March 2024)**

Background: with a projected annual savings of \$115,650 and 400 MTCO<sub>2</sub>e, enough emissions savings to power 52 homes for a year or drive over 1,000,000 miles.

### **Recommendation: Implement the Solar Energy project for the Bill Roberts Golf Course.**

Background: In 2023, the City contracted with Iconergy to conduct a Sustainability Audit of the City's operations. The Audit identified potential *annual* savings of \$337,560 and 1,323 MTCO<sub>2</sub>e – which is nearly equal to avoiding driving 3.4 million miles or enough to power 261 homes for a year. In addition, the contractor, QstN, conducted a Solar Feasibility Study for ten buildings and developed a conceptual design for the Bill Roberts Golf Course and the Wastewater Treatment Plant.

### **Recommendation: PWD works with other City Departments to identify on-going sustainability issues and opportunities for efficiencies and to use the results of the Sustainability Audit to develop a Sustainability and Updated Climate Action Plan for the City (2009).**

## Public Works Department, Fund #521 (Water) and #531 (Wastewater)

HCC supports the ongoing efforts of the Water Division to optimize its operations through energy, chemical, and other efficiencies and the realization of significant cost and energy savings as well as the investigation into groundwater supply wells to build increased resilience into Helena's water systems.

### **Recommendation(s):**

- The HCC recommends the continued promotion of water conservation at residential and commercial facilities.

- The HCC recommends the establishment of ‘water wise’ best practice policies for City-owned properties and operations.
- The HCC encourages collaboration with the Lewis & Clark County Water Quality Protection District on its plans to promote ‘water wise’ practices and water conservation.
- The HCC repeats its 2022 and 2023 recommendations to allocate funding for a Water Conservation Specialist.
- HCC supports the PWD’s efforts to optimize its operations and continue to look for energy efficiencies, especially when looking at equipment upgrades and replacement.

### **Fund #541 (Public Works Department - Solid Waste-Residential)**

HCC supports the City’s efforts to divert waste and offer recycling services and applauds its efforts to expand its composting program.

#### **Recommendations:**

- HCC recommends that the City continue to implement its Strategic Plan for Waste Reduction and look for opportunities from the Integrated Solid Waste Master Plan to identify specific actions to achieve Helena’s waste reduction goals of 35% by 2030 and 50% by 2040.
- HCC recommends *against* increasing the residential solid waste rates and instead recommends that the City reduce the amount of waste residents can dispose of at the Transfer Station from 3000 pounds and use the revenue from those additional tipping fees to offset the increased operational costs.
- HCC recommends that the City recognize the operational benefits and cost savings of diverting waste from the Landfill (less handling, extended landfill life, etc.) and not only focus on the costs associated with recycling and diversion.

The HCC thanks the Helena City Commission for their time and taking our recommendations and suggestions into consideration for the FY25 budget.



# Budget at a Glance

Preliminary Budget Fiscal Year 2025



## BUDGET CERTIFICATION

**THIS IS TO CERTIFY** that the Annual Budget for Fiscal 2025, was prepared according to law and adopted by the City Commission, on September 9, 2024 and that all financial data and other information set forth herein are completed and correct to the best of my knowledge and belief.

Signed \_\_\_\_\_ Date \_\_\_\_\_  
Mayor

Signed \_\_\_\_\_ Date \_\_\_\_\_  
City Manager

**City of Helena, Montana**

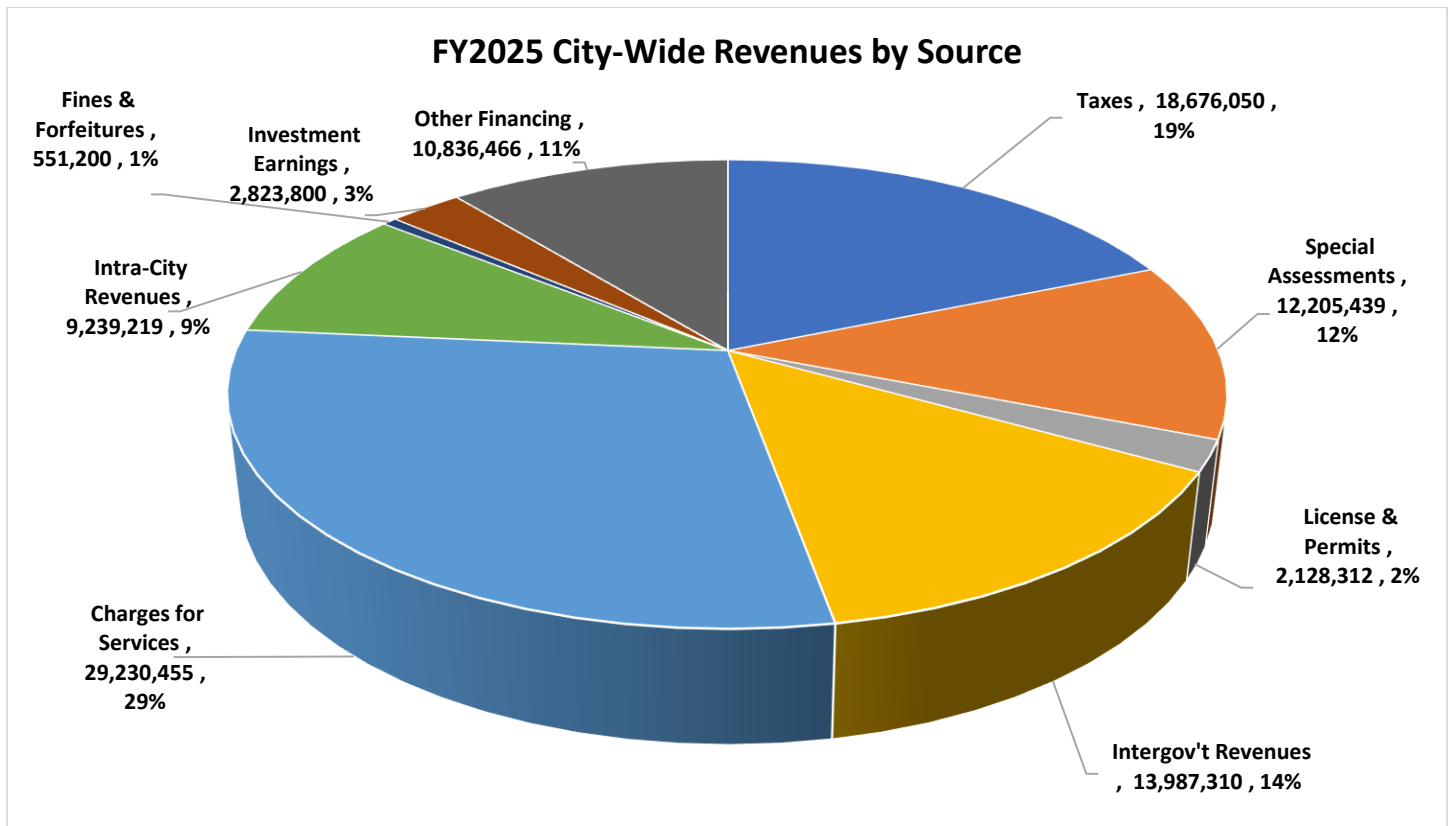


# FY25 Budget – At A Glance

## ALL REVENUES BY FUNDING SOURCE\*

City Wide Revenue (excluding transfers)	FY 21 ACT.	FY 22 ACT.	FY 23 ACT.	FY 24 ADOPTED BUDGET	FY 24 AMENDED BUDGET	FY 24 PROJECTED BUDGET	FY25 PRELIMINARY BUDGET
Taxes	14,434,252	14,605,785	15,462,568	17,356,638	17,356,638	18,251,251	18,676,050
Special Assessments	11,178,377	11,859,818	11,640,310	11,993,930	11,993,930	11,992,772	12,205,439
License & Permits	2,119,284	1,868,341	2,132,388	2,139,312	2,139,312	2,122,212	2,128,312
Intergov't Revenues	19,389,032	14,984,890	11,852,264	21,358,925	22,281,203	22,846,926	13,987,310
Charges for Services	26,469,285	28,918,255	28,136,814	28,776,566	28,776,566	29,007,821	29,230,455
Intra-City Revenues	7,053,751	7,061,589	8,552,270	8,404,449	8,404,449	8,404,449	9,239,219
Fines & Forfeitures	501,146	469,175	559,846	506,200	506,200	551,902	551,200
Investment Earnings	97,443	216,117	3,136,937	1,302,500	1,302,500	4,747,405	2,823,800
Other Financing	9,793,068	10,963,567	10,944,257	19,124,576	21,600,738	18,838,447	10,836,466
<b>TOTAL</b>	<b>\$ 91,035,637</b>	<b>\$ 90,947,538</b>	<b>\$ 92,417,653</b>	<b>\$ 110,963,096</b>	<b>\$ 114,361,536</b>	<b>\$ 116,763,185</b>	<b>\$ 99,678,251</b>

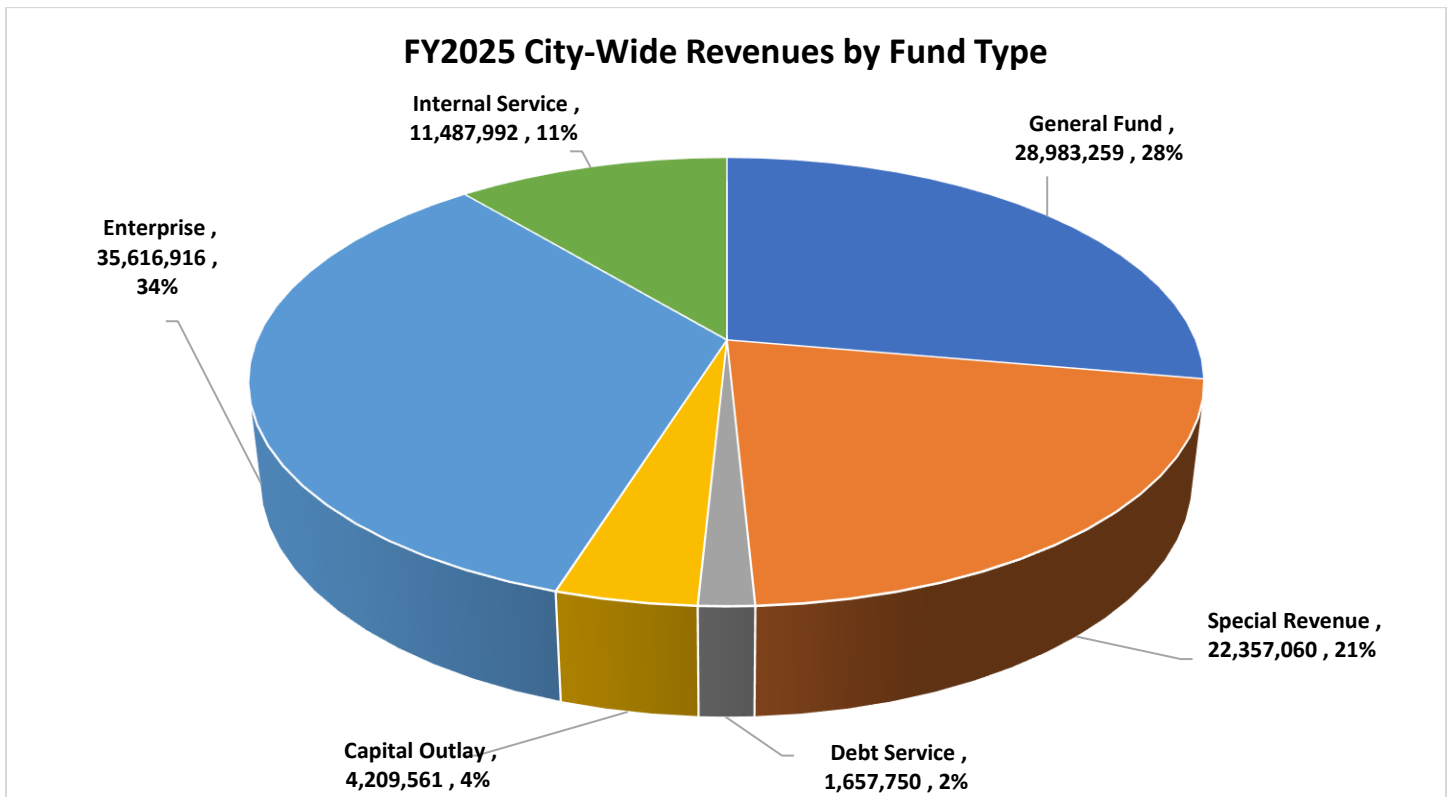
*\*Not including Transfers In*



# FY25 Budget – At A Glance

## CITY WIDE REVENUES BY FUND TYPE

City Wide Revenue (including transfers)	FY 21 ACT.	FY 22 ACT.	FY 23 ACT.	FY 24 ADOPTED BUDGET	FY 24 AMENDED BUDGET	FY 24 PROJECTED	FY25 PRELIMINARY BUDGET
General Fund	24,297,292	32,165,340	25,855,658	27,450,677	27,450,677	27,841,876	28,983,259
Special Revenue	30,225,654	24,687,678	21,396,904	21,999,668	23,423,152	24,879,177	22,357,060
Debt Service	574,696	562,364	556,750	559,750	559,750	580,358	1,657,750
Capital Outlay	1,227,580	3,508,756	2,573,367	2,841,648	2,850,648	3,844,563	4,209,561
Enterprise	31,863,855	37,176,749	50,129,268	51,110,665	53,332,372	53,541,524	35,616,916
Internal Service	8,341,195	8,466,059	10,211,749	11,187,472	11,187,472	10,516,657	11,487,992
<b>TOTAL</b>	<b>\$ 96,530,271</b>	<b>\$ 106,566,946</b>	<b>\$ 110,723,696</b>	<b>\$ 115,149,881</b>	<b>\$ 118,804,072</b>	<b>\$ 121,204,155</b>	<b>\$ 104,312,538</b>

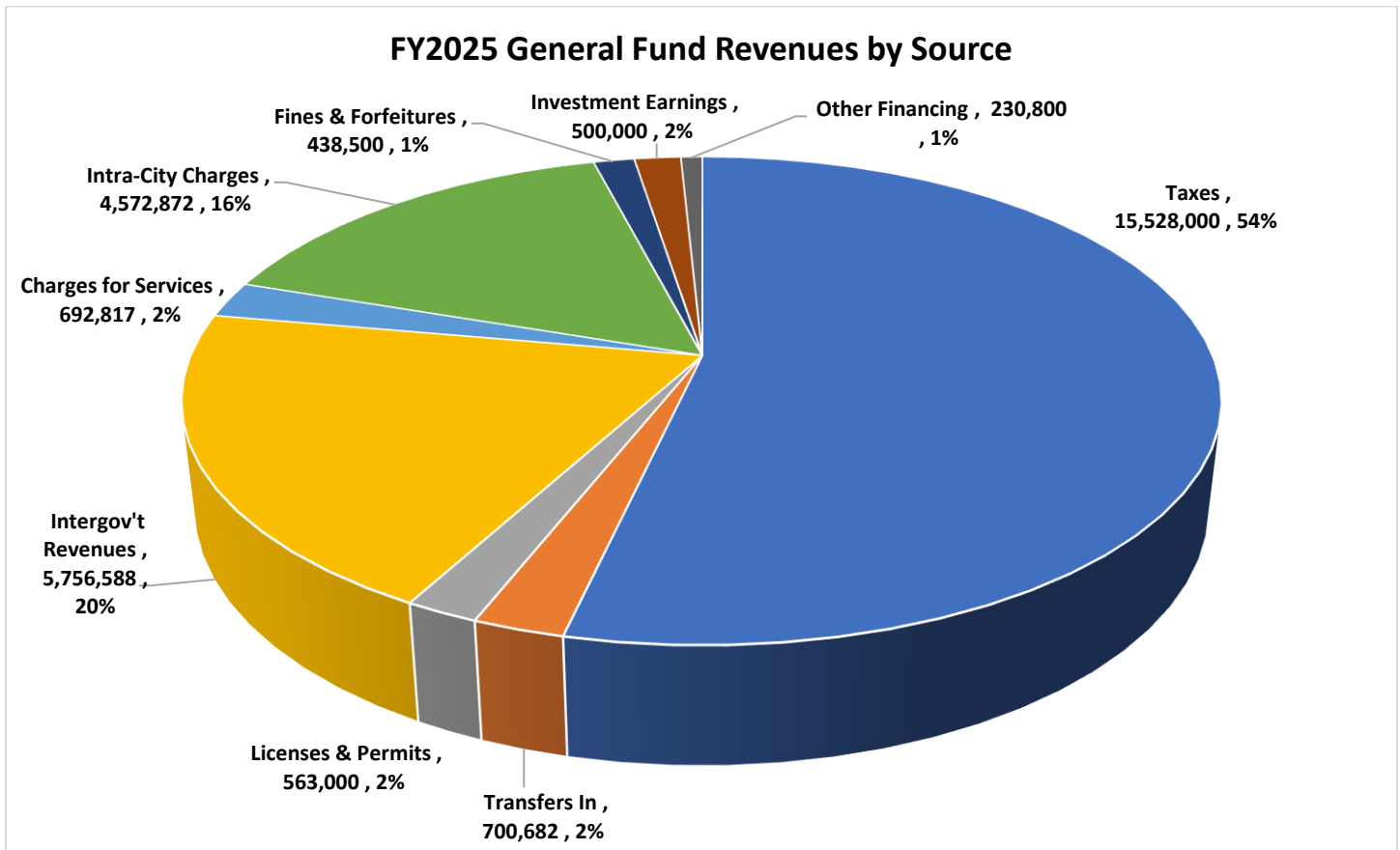




# FY25 Budget – At A Glance

## GENERAL FUND REVENUE BY SOURCE

	FY 21 ACT.	FY 22 ACT.	FY 23 ACT.	FY 24 ADOPTED BUDGET	FY24 AMENDED BUDGET	FY 24 PROJECTED	FY25 PRELIMINARY BUDGET
Taxes	12,652,656	12,334,497	13,140,821	14,918,429	14,918,429	15,176,731	15,528,000
Transfers In	1,135,542	9,323,476	957,350	703,585	703,585	711,018	700,682
Licenses & Permits	602,243	572,460	548,793	575,000	575,000	557,300	563,000
Intergov't Revenues	5,012,172	5,213,154	5,285,923	5,503,370	5,503,370	5,556,379	5,756,588
Charges for Services	460,608	597,631	853,686	666,386	666,386	705,578	692,817
Intra-City Charges	3,891,269	3,642,574	4,437,983	3,978,207	3,978,207	3,978,207	4,572,872
Fines & Forfeitures	444,234	397,311	445,380	438,500	438,500	439,000	438,500
Investment Earnings	18,200	17,607	442,254	425,000	425,000	569,450	500,000
Other Financing	80,369	66,631	232,872	242,200	242,200	148,213	230,800
<b>TOTAL</b>	<b>\$ 24,297,292</b>	<b>\$ 32,165,340</b>	<b>\$ 26,345,062</b>	<b>\$ 27,450,677</b>	<b>\$ 27,450,677</b>	<b>\$ 27,841,876</b>	<b>\$ 28,983,259</b>



# FY25 Budget – At A Glance

## REVENUE OVERVIEW

Fiscal Year 2025 budget revenues are projected to decline from the Adopted Fiscal Year 2024 budget by -9.46%. This is primarily due to budgeting more grant and debt service funds in the prior fiscal year.

- The CDBG fund is budgeted to received \$580,000 in federal grants, whereas in FY24, they budgeted \$1.4 million.
- The Water fund budgeted \$7.8 million in grant funds and \$4.2 million in SRF Loan proceeds in the prior year. These grants and loans will likely carryover to FY25.
- The Wastewater fund budgeted \$2.65 million in SRF Loan proceeds in FY24.
- The Residential Solid Waste fund budgeted \$1.5 million in Intercap Loan Proceeds in FY24.
- The Parking fund budgeted \$2.2 million in charges in FY24 but is projected to realize \$1.9 million in charges. The FY25 budget was adjusted down to reflect projected results in FY24.
- The City County Buildings also budgeted to receive Intercap loan proceeds and contributions and reimbursements for capital funding that are not budgeted in FY25.
- In addition, the Facilities Administration fund is receiving 13.4% less revenue as a result of the final phase of transferring the maintenance and operations to Industrial Facilities; whereas reducing their overhead charges to enterprise funds.

**Taxes** are budgeted at 18.7 million. General Fund taxes are projected to increase 4.0%, or \$609,500, and are budgeted at \$15.5 million in FY25. This includes property taxes, motor vehicle taxes, local option taxes and the permissive health levy. The permissive health levy will decrease due to health insurance savings in the General Fund.

**Property taxes** are limited by an inflation factor outlined in MCA 15-10-420. A local government is authorized to levy sufficient mills to generate the amount of property taxes actually assessed in the prior year plus one-half of the average rate of inflation for the prior three years. This inflation factor, along with assessed values is released in August to fix the levy for the next tax year. The General Levy is fixed along with the Fire Levy, GO Bond Levy and permissive health levy by the later of the first Thursday after the first Tuesday in September or within 30 days after receiving certified taxable values.

**Special assessments** are budgeted at \$12.2 million and are increasing 1.8% in FY25 as a result of expanded boundaries within the city limits. Assessments include Street Maintenance, Storm Water, Landfill Monitoring, Urban Forestry, Lighting Districts, Open Lands, and Residential Solid Waste.

The Landfill Monitoring and Urban Forestry Special Districts were renewed last year, and the boundaries expanded to represent the current city limits. The boundaries were last set over ten years ago. Annexations into the city also increase the boundaries of the assessment districts. There are currently no budgeted assessment increases; however, staff will bring a proposal to increase the residential solid waste assessment to the Commission in July/August for tax year 2024.

# FY25 Budget – At A Glance

## REVENUE OVERVIEW (cont.)

**Licenses and permits** budgeted at \$2.1 million includes business, liquor, and animal licenses. The Permit revenue is primarily realized in the Building fund and represents building, electrical plumbing, street opening permits, etc. Rates for those permits are set by the State Department of Labor and Industries, International Building Code.

**Intergovernmental revenue** budgeted at \$13.98 million includes State Entitlement revenue, County contributions, federal, state and local grants, payments in lieu of taxes, Gas Tax apportionments, and 9-1-1 fees. State Entitlement revenue in the General Fund is increasing by \$209,500 from the prior year. Grants vary from year to year and significant changes were noted above. All other intergovernmental revenue is relatively stable as compared to the prior budget year.

**Charges for Services** budgeted at \$29.2 million are increasing slightly from the prior year by 1.6% or \$454,000. The planning department will be presenting changes to plan review and zoning review charges. The City Commission passed increases to the pool fees and golf fees in March 2024, and transportation system fees in August 2023 that are represented in this budget. Water and wastewater rate changes will be presented to the Commission in July/August for consideration. If passed, the implementation will be scheduled for November/ December 2024.

**Intra-City Revenues** are increasing 9.9% or \$835,000 from the prior year budget. These are internal charges that include General Fund overhead, Liability Insurance, Building Maintenance overhead, and Central Garage charges. Rates are set primarily by inflationary pressures for cost recovery.

**Fines and Forfeitures** are budgeted at \$551,200 and represent municipal court fines, civil costs, criminal offences, surcharges, and parking violations. These charges have not changed in the last five years and no increases to these fees are proposed.

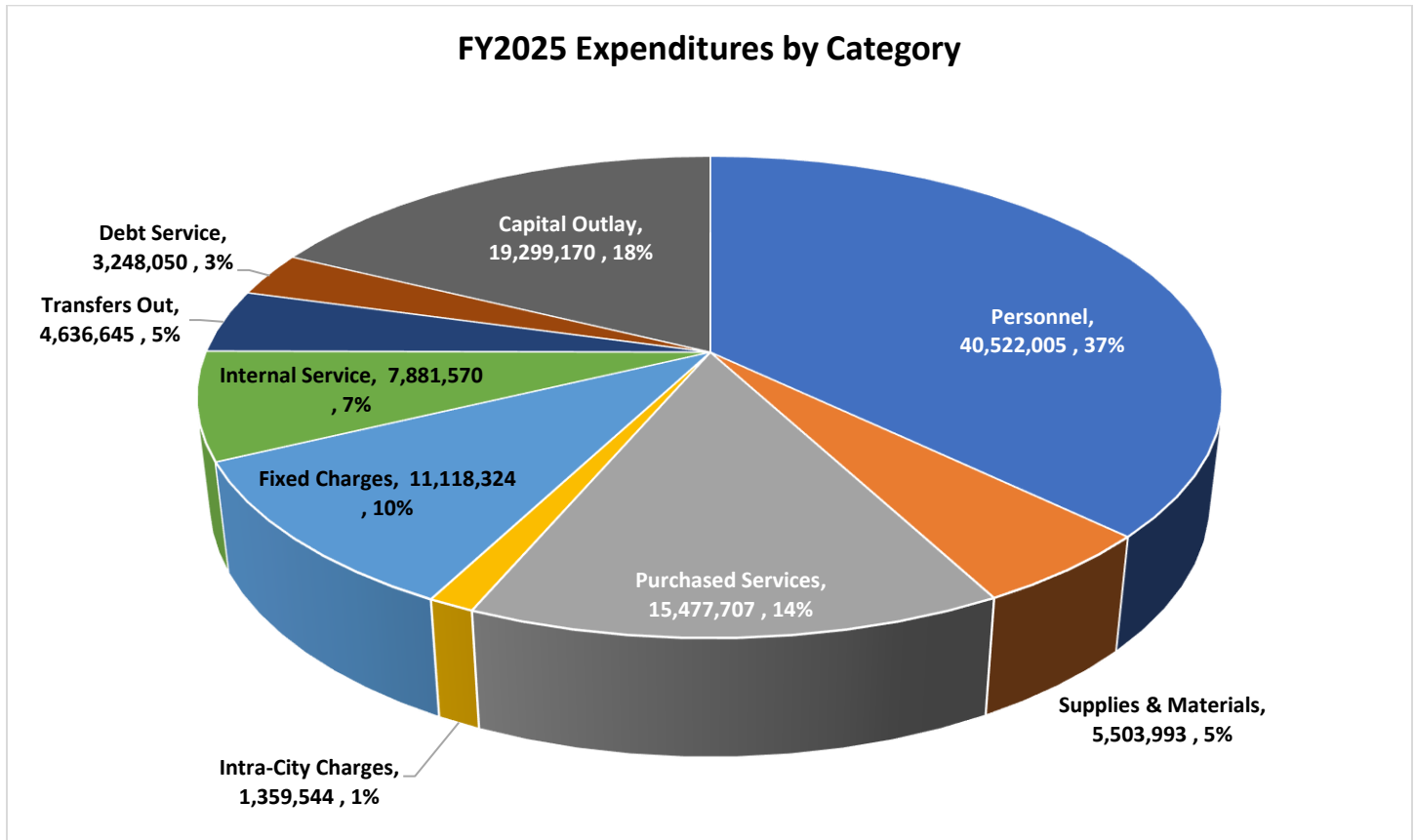
**Other Financing and Investment Revenue** is budgeted at \$10.8 and \$2.8 million respectively and represents investment revenue, reimbursements, sale of fixed assets, and debt issuance. These revenues vary each year dependent on market conditions and operations. Investment revenue is conservatively projected and not intended for use of ongoing operating costs.

# FY25 Budget – At A Glance

## CITY WIDE EXPENDITURES BY CATEGORY

	FY 21 ACT.	FY 22 ACT.	FY 23 ACT.	FY 24 ADOPTED BUDGET	FY24 AMENDED BUDGET	FY 24 PROJECTED	FY25 PRELIMINARY BUDGET
Personnel	29,636,864	31,579,263	35,264,304	38,523,100	38,588,100	38,236,450	40,522,005
Supplies & Materials	3,896,309	4,484,453	5,326,941	5,207,515	5,350,560	5,121,300	5,503,993
Purchased Services	11,677,727	12,854,142	14,913,755	16,636,627	17,783,891	17,374,203	15,477,707
Intra-City Charges	934,998	1,097,996	1,396,557	1,395,441	1,395,441	1,371,821	1,359,544
Fixed Charges	9,028,508	9,026,441	11,326,613	12,647,290	14,767,790	14,624,178	11,118,324
Internal Service	6,121,544	5,963,651	7,271,145	7,013,146	7,013,090	7,013,034	7,881,570
Transfers Out	5,485,236	7,108,407	5,861,546	4,186,790	4,462,210	4,501,369	4,636,645
Debt Service	2,355,851	2,952,872	2,760,684	3,136,794	3,146,794	3,094,906	3,248,050
Capital Outlay	14,212,852	10,012,962	54,332,841	16,750,869	57,713,092	56,429,640	19,299,170
<b>Total</b>	<b>\$ 83,349,889</b>	<b>\$ 85,080,185</b>	<b>\$ 138,454,386</b>	<b>\$ 105,497,572</b>	<b>\$ 150,220,968</b>	<b>\$ 147,766,901</b>	<b>\$ 109,047,007</b>

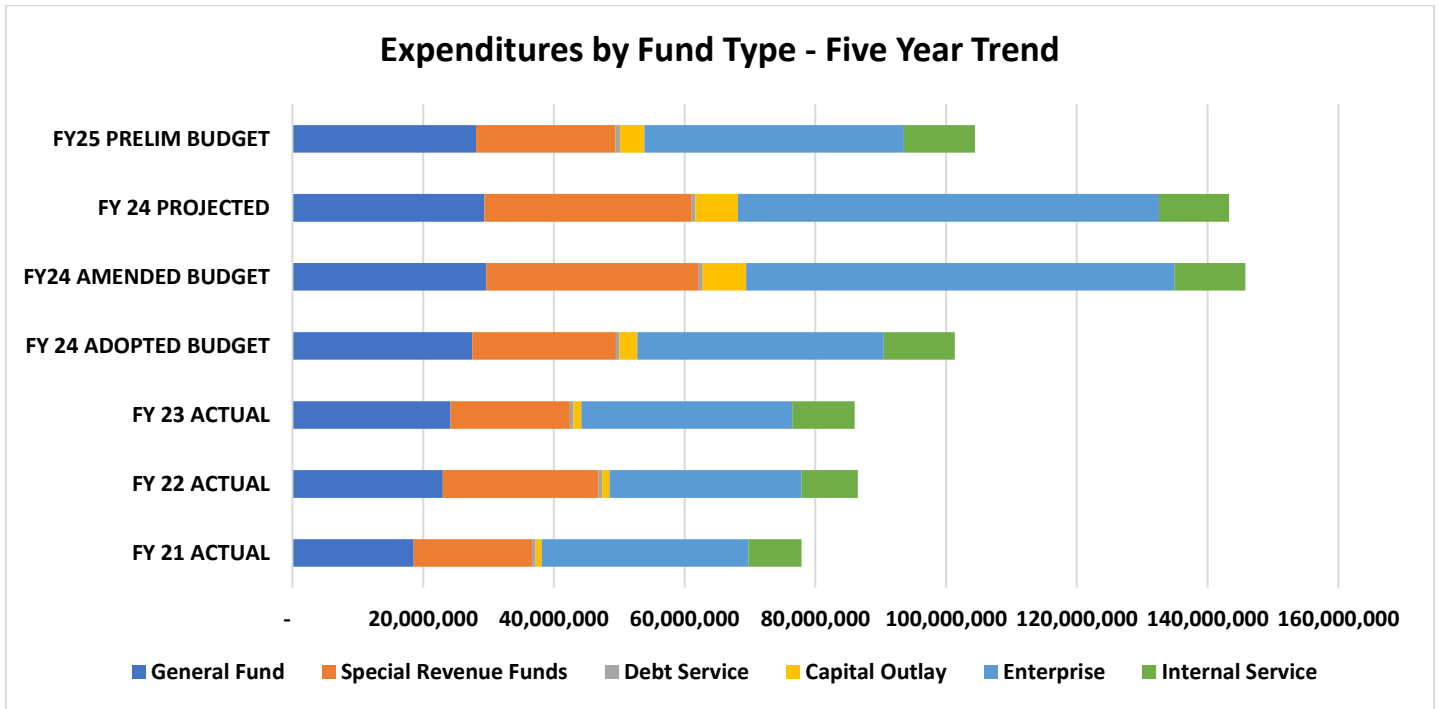
## FY2025 City-Wide Expenditures by Category



# FY25 Budget – At A Glance

## CITY WIDE EXPENDITURES BY FUND TYPE

	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 ADOPTED BUDGET	FY24 AMENDED BUDGET	FY 24 PROJECTED	FY25 PRELIM BUDGET
General Fund	18,553,132	23,014,778	24,179,428	27,501,101	29,675,744	29,365,444	28,103,291
Special Revenue Funds	18,115,172	23,820,663	18,262,083	21,984,830	32,500,225	31,708,469	21,333,604
Debt Service	543,901	552,175	553,052	560,306	560,250	560,250	665,850
Capital Outlay	905,139	1,111,988	1,227,250	2,741,640	6,689,354	6,482,834	3,764,360
Enterprise	31,659,037	29,399,619	32,235,980	37,678,525	65,473,806	64,447,778	39,699,973
Internal Service	8,088,273	8,577,449	9,565,893	10,844,379	10,859,379	10,700,756	10,843,285
<b>Total</b>	<b>\$ 77,864,653</b>	<b>\$ 86,476,671</b>	<b>\$ 86,023,687</b>	<b>\$ 101,310,781</b>	<b>\$ 145,758,758</b>	<b>\$ 143,265,531</b>	<b>\$ 104,410,362</b>



# FY25 Budget – At A Glance

## EXPENDITURE OVERVIEW

Fiscal Year 2025 expenditures are budgeted at \$104 million not including internal transfers. This is a 3.0%, or \$3.1 million increase over Fiscal Year 2024 adopted budget. The City proposed a “base-line” budget to the City Commission with additional increases over the prior budget for high priority operating needs. Excluding capital outlay, the operating budgets increased by \$520,000 or .6%.

**Personnel Costs**, budgeted at \$40.5 million increased by 5.2% or \$2 million from the prior year budget. The increase includes a proposed 3.5% cola, planned step increases per our policies and the addition of one Full Time equivalent added to Wastewater Department and .50 FTE addition in Transit Operations. The International Association Fire Fighters (IAFF) contract is still under negotiation and not factored into the current personnel costs. Once those negotiations are final, the personnel costs will be adjusted accordingly in the Final Budget.

**Supplies and Materials**, budgeted at \$5.5 million, increased 6.1% or \$317,000 from the prior year budget. Supply cost increases are a result of inflationary pressures as cost of goods continue trend upward, especially evident in chemicals, fertilizers, small tools & equipment, fuel, & maintenance materials.

**Purchased Services**, budgeted at \$15.5 million, decreased -7.0% or \$1.2 million from the prior year budget.

- Civic Center has budgeted \$156,000 less in promotional programming.
- Parking Fund has decreased its facility repairs by \$59,500, and other maintenance contracts by \$29,000.
- The Fleet Fund is ending its contract with IBS/Napa and reduced contracted services by \$91,300.
- In FY24, a \$1.4 million distribution from the Affordable Housing fund was budgeted for the Twin Peaks apartments project. Only \$100,000 is budgeted for distribution in this fund in FY25 for the YWCA Emergency Trust Fund Request.
- Lighting District Electricity charges were increased by 10% or \$400,000 to cover the cost of energy costs. After the Preliminary Budget is passed a full analysis of these costs will be conducted and updated in the Final Budget, as these costs are passed on to the district residents.
- Most other funds budgeted at the same level of purchased services as the prior year.

**Intra-City Charges**, budgeted at \$1.36 million decreased by 2.6% or \$36,000 from the prior year budget. Departments are allocated these charges by use for fuel and vehicle repairs and can vary from year to year. They are associated with Intra-City Revenues.

# FY25 Budget – At A Glance

## EXPENDITURE OVERVIEW (cont.)

**Fixed Charges**, budgeted at \$11.1 million, decreased by 12.4% or \$1.57 million from the prior year budget. These costs include special assessments, rent, and credit card fees. It also includes grant distributions from the CDBG Home fund that are down by \$1 million from the prior year.

The largest component of this expense category is Property, Liability and Health Insurance costs. Health Insurance premiums, through MMIA, were reduced by 4% from the prior year.

**Internal Service Charges**, budgeted at \$7.9 million, increased by 12.4% or \$868,000 from the prior year budget. These internal charges include general overhead allocations, building maintenance and operating costs, fleet service charges, and property and liability insurance. They are associated with Intra-City Revenues and are projected based on usage in the prior year.

**Debt Service Charges**, budgeted at \$3.2 million increased by 3.5% or \$111,000 from the prior year budget. New Debt Service for the Golf Cart InterCap Loan were taken on. Wastewater took on a new loan but simultaneously retired a loan, resulting in a \$30,000 decrease in debt service payments. The City is also potentially reviewing new debt service for a \$1 million loan to repair the city shop boiler and roof. The Fleet charges were increased by \$100,000 and allocated to the benefiting divisions to cover the debt service on the loan. More information on Debt Service can be found after this section.

**Capital Outlay**, budgeted at \$19.3 million increased by 15.2% or \$2.5 million from the prior year budget. Major water and wastewater projects make up most of the capital outlay.

- Water fund has \$5.2 million in Watershed/Basins and \$1.6 million in transmission main replacements planned.
- Wastewater fund has \$1 million planned for heat exchangers and bioreactor improvements and \$900,000 in transmission main replacements.
- Transportation-Streets has \$1.4 million in equipment replacements and \$1.4 million in mill and overlay projects budgeted.
- The 9-1-1 Center is planning for \$391,000 in capital expenditures that includes 6 call center desks and a phone system upgrade.
- The General Government capital fund has \$2.67 million in capital outlay planned to include patrol vehicles, fire station improvements, and parks maintenance.

More information about capital outlay can be found in the Capital Outlay section of this budget book.

# FY25 Budget – At A Glance

## DEBT SERVICE OVERVIEW

### Types of Debt Instruments issued by the City:

#### General Obligation Bonds:

This type of debt is typically issued to finance improvements that benefit the community as a whole. These obligations are backed by the full faith and credit and taxing power of the government.

#### Revenue Bonds:

A revenue bond is issued to finance facilities or other projects that have a definable user or revenue base. The instruments are secured by a specific source of funds, either from operations of the project being financed or a dedicated revenue stream.

#### Certificates of Participation (COP):

COP's are lease purchase agreements. In a COP transaction, a government enters into an agreement with another party to lease an asset over a specified period of time at a predetermined annual cost. The lease payments are sufficient to pay for principal and interest on the leased asset.

#### Loans:

The City participates in the State of Montana's Board of Investments INTERCAP Loan program for a variety of projects. These loans are managed by the State and more information can be found by visiting the Montana.Gov website.

The City participates in the Montana State Natural Resources and Conservation Revolving Loan programs. These loans were established by the State for water pollution control and drinking water projects. Both programs provide at or below market interest rate loans to eligible Montana entities. More information on these loans can be found by visiting the Montana.Gov website.

On occasion, the County will issue debt on behalf of the City for common occupied/owned facilities. This will count against the County's debt limits, but the City pays the debt service from rents collected by both entities.

Funds may also be authorized to borrow against each other. Interest is charged based on the market investment rate of return.



# FY25 Budget – At A Glance

## DEBT SERVICE OVERVIEW (cont.)

### Other Notes:

Debt Management Laws for Local Governments is defined in Montana Code Annotated 7-7 MCA Debt limits are a calculation of borrowing capacity for the local government and may vary depending on the type of debt issuance.

The City uses certified estimated market value provided by the State of Montana Department of Revenue, to calculate its General Obligation legal debt limit. General Obligation debt should not exceed 2.5% of the total assessed value.

The following is a list of current outstanding debt principal as of the end of FY 2024:

### General Obligation (Total \$3,870,000):

- Limited Tax GO Bond, Series 2017: \$1,545,000 (*Golf Course Improvements*)\*
- GO Bond, Series 2017: \$2,145,000 – (*Parks and Recreation Improvement Projects*)
- Limited Tax GO Bond, Series 2015: \$180,000 (*Parking Improvements*)

*\*Effective FY2021, this loan is being subsidized by the General Fund. The debt was achieved as a loan against the General Fund and was not a Revenue Bond against the Golf Course Fund. Revenues at Munis Restaurant and the Pro-Shop have grown to support the debt for the clubhouse; however, the General Fund will continue to subsidize about 40% the loan payment in FY2025, and until such time as the Golf Course Fund can manage the full debt payment.*

### State of Montana Revolving Loans (\$8,417,581):

- DNRC, Drinking Water Refunding Loan, 2005: \$271,000 (*Water System Project*)
- DNRC, Drinking Water Refunding Loan, 2012: \$330,000 (*Missouri River Treatment Plant*)
- DNRC, Drinking Water Refunding Loan, 2016: \$451,000 (*Tenmile Water Treatment Plant*)
- DNRC, Drinking Water Refunding Loan, 2019: \$4,210,000 (*Westside Distribution Line*)
- DNRC, Wastewater Refunding Loan, 2019: \$2,307,000 (*Open Loan for Pollution Control*)
- DNRC, Wastewater Refunding Loan, 2023, \$848,581 (*Scum Pump Station Rehabilitation*)

### Certificate of Participation (\$5,905,000):

- COP, Series 2016: \$5,905,000 (*15<sup>th</sup> Street Parking Garage*)
- City/County Building (County Issued), 2020 - \$508,043 (*Heating/Cooling Improvements*)
- City/County Law & Justice Center (County Issued), 2021 - \$576,773 (*Building Occupancy Improvements*)
- Golf Course, 2023 - \$184,195 (*Golf Cart Fleet Replacement*)

# FY25 Budget – At A Glance

## DEBT SERVICE OVERVIEW (cont.)

### State of Montana Board of Investments INTERCAP Loans (Total \$2,415,269)

- Golf Course, 2014 - \$181,652 (*Irrigation upgrades*)
- Parking, 2020 - \$358,296 (*New Parking Meter System*)
- Fire Services, 2021 - \$617,658 (*New Fire Aerial Ladder Truck*)

### Pending Debt Service (\$7,019,000):

- Water Fund – DNRC SRF Loans \$4,184,000 (*Matching Funds for multiple water projects*)
- Wastewater Fund – DNRC SRF Loans \$1,801,000 (*Slip Lining Project*)
- Limited Tax General Obligation Bond – \$1,034,000 (*Facilities Improvements at Central Garage*)

The City’s General Fund Debt Limit Calculation is defined by State Law (7-7-4104 MCA) and is calculated below. This demonstrates that as of this publication, the City has a borrowing capacity of up to \$2,045,905 in General Fund obligation debt (*Secured by General Fund revenues*).

### Existing Debt - MCA, 7-7-4104

	Issued	Maturity	Years	Borrowed	Outstanding
LTGO Bond 2015	24-Jun-2015	15-Aug-2025	10.00	845,000	180,000
LTGO Bond 2017	30-Nov-2017	30-Jun-2037	20.00	2,100,000	1,545,000
				<u>\$ 2,945,000</u>	<u>\$ 1,725,000</u>

### Fiscal Year 2024 Borrowing Capacity

Maximum Principal Authority - (10% of FY 2024 Budgeted Expenditures)	\$ 2,045,905
General Fund obligation debt issuance in Fiscal Year 2024	-
<b>Remaining Borrowing Authority</b>	<b><u>\$ 2,045,905</u></b>
Maximum Annual Debt Service (2% of FY 2023 Estimated Receipts)	\$ 394,506
Current Maximum Annual Debt Service in Current or Future Fiscal Year	(240,444)
<b>Remaining Maximum Principal &amp; Interest Authority</b>	<b><u>\$ 154,062</u></b>

# FY25 Budget – At A Glance

## DEBT SERVICE OVERVIEW (cont.)

The City’s General Obligation legal debt margin is calculated from property assessed values. This calculation is defined in the State Law. Based on the most recent assessed values in 2023, the City’s legal debt margin is \$108,288,839.

The latest assessed values the city has is for 2023 and is calculated below:

Assessed Values (Tax Year 2023)	\$ 6,098,033,385
	2.50%
Debt Limit (2.5% of assessed value)	<b>\$ 152,450,835</b>
Total Net Debt Applicable to limit	\$ 3,870,000
<b>Legal Debt Margin</b>	<b>\$ 148,580,835</b>
Total Net Debt applicable to the limit as a percentage of debt limit	2.5%

Revenue obligations are secured by pledged revenue. As of the end of Fiscal Year 2023, water bonds had a 471.3% coverage ratio; wastewater bonds had a 1451.9% coverage ratio; and the certificate of participation has a 107.6% coverage ratio. Overall, the City has been very conservative in issuing debt, (2.5% of limit) and has used cash reserves to fund many major capital projects and equipment needs.

The long-term debt schedule for the City is the following table noted: “City of Helena: Long Term Debt Schedule”.

**CITY OF HELENA  
LONG-TERM DEBT SCHEDULE  
30-Jun-2025**

ORIGINAL ISSUANCE INFORMATION							BUDGET YEAR ACTIVITY							
Fund	Name of Issue	Type of Debt	Date of Issue	Final Maturity Date	Rate	Total Issue	Beginning Balance 30-Jun-24	Additional Issues	Principal Retired	Ending Balance 30-Jun-2025	Ending Balance		Interest Payment/Expense	Paying Agent Fees
											Next FY Current	Long Term		
<b>FIRE LEVY FUND:</b>														
260	INTERCAP - Fire Truck	INTERCAP	06/18/21	08/15/31	Variable	810,000	617,658	-	78,332	539,326	79,631	459,695	23,926	-
<b>TOTAL FIRE LEVY FUND</b>							<b>617,658</b>	<b>-</b>	<b>78,332</b>	<b>539,326</b>	<b>79,631</b>	<b>459,695</b>	<b>23,926</b>	<b>-</b>
<b>DEBT SERVICE FUNDS:</b>														
GENERAL OBLIGATION														
308	General Obligation Refunding Bonds, Series 2017 G.O.		02/28/17	01/01/28	3.00%	5,180,000	2,145,000	-	500,000	1,645,000	530,000	1,115,000	64,350	400
<b>TOTAL GENERAL OBLIGATION</b>							<b>2,145,000</b>	<b>-</b>	<b>500,000</b>	<b>1,645,000</b>	<b>530,000</b>	<b>1,115,000</b>	<b>64,350</b>	<b>400</b>
<b>TOTAL DEBT SERVICE FUNDS</b>							<b>2,145,000</b>	<b>-</b>	<b>500,000</b>	<b>1,645,000</b>	<b>530,000</b>	<b>1,115,000</b>	<b>64,350</b>	<b>400</b>
<b>ENTERPRISE FUNDS:</b>														
521 WATER FUND														
	DNRC Drinking Water 2005 Refunding Revenue		12/05/12	07/01/25	2.25%	2,072,000	271,000	-	179,000	92,000	92,000	-	5,097	-
	DNRC Drinking Water 2012 Refunding Revenue		12/05/12	01/10/27	2.25%	1,325,000	330,000	-	107,000	223,000	110,000	113,000	6,829	-
	DNRC Drinking Water 2016 Refunding Revenue		11/29/16	07/01/37	2.50%	660,666	451,000	-	31,000	420,000	32,000	388,000	11,088	-
	DNRC Drinking Water 2019 TENMILE Revenue		09/05/19	07/01/39	2.50%	5,211,112	4,210,000	-	226,000	3,984,000	231,000	3,753,000	83,070	-
<b>TOTAL WATER FUND</b>							<b>9,268,778</b>	<b>-</b>	<b>543,000</b>	<b>4,719,000</b>	<b>465,000</b>	<b>4,254,000</b>	<b>106,084</b>	<b>-</b>

CITY OF HELENA  
LONG-TERM DEBT SCHEDULE  
30-Jun-2025

ORIGINAL ISSUANCE INFORMATION							BUDGET YEAR ACTIVITY							
Fund	Name of Issue	Type of Debt	Date of Issue	Final Maturity Date	Rate	Total Issue	Beginning Balance 30-Jun-24	Additional Issues	Principal Retired	Ending Balance 30-Jun-2025	Ending Balance Next FY Current	Long Term	Interest Payment/Expense	Paying Agent Fees
531	WASTEWATER FUND													
	DNRC Pollution Control 2019 Revenue		12/15/19	01/01/40	2.50%	3,659,769	2,307,000	-	119,000	2,188,000	122,000	2,066,000	46,057	-
	DNRC Pollution Control 2023 Revenue		12/07/23	07/01/42	2.50%	848,581	848,581	-	33,581	815,000	34,000	781,000	17,925	-
	<b>TOTAL WASTEWATER FUND</b>					<b>4,508,350</b>	<b>3,155,581</b>	<b>-</b>	<b>152,581</b>	<b>3,003,000</b>	<b>156,000</b>	<b>2,847,000</b>	<b>63,982</b>	<b>-</b>
551	PARKING FUND													
	Limited Tax General Obligation Bond, Series 2015 G.O.		06/24/15	08/15/25	2.40%	845,000	180,000	-	90,000	90,000	90,000	-	3,243	-
	Certificates of Participation, Series 2016 - Parking - Refunding Lease Purchase		07/26/16	04/15/39	2.64%	8,200,000	5,905,000	-	330,000	5,575,000	335,000	5,240,000	158,250	2,200
	INTERCAP - Parking Meters 2020 INTERCAP		11/01/19	02/15/30	Variable	560,243	358,296	-	54,847	303,449	56,712	246,737	13,788	-
	<b>TOTAL PARKING FUND</b>					<b>9,605,243</b>	<b>6,443,296</b>	<b>-</b>	<b>474,847</b>	<b>5,968,449</b>	<b>481,712</b>	<b>5,486,737</b>	<b>175,281</b>	<b>2,200</b>
563	GOLF COURSE FUND													
	INTERCAP - Irrigation Upgrade 2014 INTERCAP		12/5/2014	2/15/2030	Variable	433,099	181,652	-	29,527	152,125	29,823	122,302	9,665	-
	Limited Tax General Obligation Bond 2017 G.O.		11/30/17	06/30/37	2.75%	2,100,000	1,545,000	-	100,000	1,445,000	105,000	1,340,000	42,488	-
	INTERCAP - Golf Cart Fleet Replacement - 2024 (SIDS ONLY)		11/30/17	06/30/37	Variable	184,195	184,195	-	14,087	170,108	14,936	155,172	10,170	-
	<b>TOTAL GOLF COURSE FUND</b>					<b>2,717,294</b>	<b>1,910,847</b>	<b>-</b>	<b>143,614</b>	<b>1,767,233</b>	<b>149,759</b>	<b>1,617,474</b>	<b>62,323</b>	<b>-</b>
570	CITY-COUNTY BUILDINGS													
	INTERCAP - City County Building - HVAC Repairs INTERCAP				Variable	750,000	508,043	-	72,976	435,067	74,813	360,254	28,170	-
	INTERCAP - Law & Justice Center - Building Occupancy Build-out INTERCAP				Variable	650,000	576,773	-	67,431	509,342	70,168	439,174	27,449	-
	<b>TOTAL CITY-COUNTY BUILDINGS</b>					<b>1,400,000</b>	<b>1,084,816</b>	<b>-</b>	<b>140,407</b>	<b>944,409</b>	<b>144,981</b>	<b>799,428</b>	<b>55,619</b>	<b>-</b>
	<b>TOTAL ENTERPRISE FUNDS</b>					<b>27,499,665</b>	<b>17,856,540</b>	<b>-</b>	<b>1,454,449</b>	<b>16,402,091</b>	<b>1,397,452</b>	<b>15,004,639</b>	<b>463,289</b>	<b>2,200</b>
	<b>TOTAL CITY - WIDE</b>					<b>33,489,665</b>	<b>20,619,198</b>	<b>-</b>	<b>2,032,781</b>	<b>18,586,417</b>	<b>2,007,083</b>	<b>16,579,334</b>	<b>551,565</b>	<b>2,600</b>





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# Budget Policies

Preliminary Budget Fiscal Year 2025



# Development and Administration

## Budget Cycle:

The City of Helena's fiscal cycle runs from July 1<sup>st</sup> to June 30<sup>th</sup> each year. The annual budget process begins in December of each year with Departments reviewing organizational changes and new initiatives with the Budget Office.

In February, the Budget Office prepares budget worksheets containing columns with 3 prior year actuals, the current year's adopted budget, current year's amended (revised) budget, current year's actual projection and next year's request for every budgeted account in every fund. Worksheets are returned to Finance by mid-March where finance staff consolidates the information. Adjustments are made with Department Head approval and Finance works with preparing the department requested budget draft document for the City Manager. The City Manager meets with each department/division to review base line budgets, capital plans, organizational changes, and draft operating budgets. Adjustments, if applicable, are incorporated; New initiatives are tabulated for consideration.

In April and May, each department head presents their division(s) proposed operating and capital budgets to the Commission at Administrative Meetings. This provides the Commission the opportunity to ask clarifying questions, recommend appropriations or rates, projects and programs. Final budget decision points are clarified and incorporated into the City Manager's proposed budget.

The City Manager Preliminary Budget is prepared and delivered to the City Commission in June. The Preliminary Budget is prepared and presented to the Commission in two parts: 1) A formal presentation of the City Manager's proposed Preliminary Budget and action to set a public hearing date. 2) A Resolution, with accompanying public hearing, adopting the Preliminary Budget for the next fiscal year, typically by June 30.

In early August, the Department of Revenue delivers certified property values. The City fixes the mill levies and final revenues and a Final Budget is adopted by the Commission by early September.

### Notable Dates per Montana Code Annotated (MCA):

"The hearing may be continued from day to day and must be concluded and the budget finally approved and adopted by resolution by the later of the first Thursday after the first Tuesday in September or within 30 calendar days of receiving certified taxable values from the department of revenue." (MCA 7-6-4024)

"A local government shall submit a complete copy of the final budget together with a statement of tax levies to the department of administration by the later of October 1 or 60 days after receipt of taxable values from the department of revenue." (MCA 7-6-4003)

## Budget Basis:

Generally Accepted Accounting Principles (GAAP) require expenditures to be recognized in the fiscal year in which the goods or services are received. When it comes to budgeting, this may be difficult to predict how many expenses for the current fiscal year will be invoiced after the fiscal year has ended (June 30<sup>th</sup>). As such, the annual budget process is performed on a cash basis, with the assumption that all budgets will be spent or earned at 100%, resulting in an estimated ending cash balance for the current fiscal year. That estimate is then used as the beginning cash balance of the next fiscal year and budgets are prepared relative to that number. Prior to final adoption, projections are updated. Finally, previous year actuals are calculated after year end and updated in the budget document that is to be sent to the State per MCA 7-6-4003.

# Development and Administration

## The Balance:

A balanced budget is not only a healthy practice but also a legally required one. But what makes a budget balanced? It may surprise you to know that there are two right answers to this question:

### A. Structurally Balanced:

Being structurally balanced is a two-part equation and a recommended best practice.

Part 1: Total projected revenues equal or exceed total projected expenses. This means that the amount of money being earned in a current fiscal year is at least matching the amount of money being spent.

Part 2: Spending excess fund balance or “cash savings”, on one-time, non-routine expenses, provided funding from previous years is available and a plan is in place NOT to build ongoing expenses into this type of funding. This means you can use your “cash savings” to purchase one-time planned expenses such as large capital outlays or special projects.

Using ongoing revenue to cover ongoing expenses, plus expending cash savings on one-time or non-recurring items results in a structurally balanced budget.

### B. Legally Balanced:

Per MCA 7-6-4030, the definition of a balance budget is as follows:

“The final budget must be balanced so that appropriations do not exceed the projected beginning cash balance plus the estimated revenue of each fund for the fiscal year.”

In other words, the City cannot spend more money than it starts the year with plus the money it is projected to earn in the coming year. Spending more than you have to start with plus earnings would result in a negative cash balance (less than \$0 in the fund balance), which is not allowed.

The City of Helena strives to present both a legally balanced budget but also a structurally balanced budget to the City Commission for consideration.



# Required Budget Documents

The State of Montana has a defined Local Government Budget Act in the Montana Code Annotated. Located In MCA Title 7 (Local Government), Chapter 6 (Financial Administration and Taxation), Part 40.

Within MCA 7-6-40, Section 4020 (Preliminary Annual Operating Budget), budgets are required to include, at a minimum, the following information for all funds:

- a. A listing of all revenue and other resources for the prior budget year, current budget year, and proposed budget year;
- b. A listing of all expenditures for the prior budget year, the current budget year, and the proposed budget year. All expenditures must be classified under one of the following categories:
  1. Salaries and wages
  2. Operations and maintenance
  3. Capital outlay
  4. Debt service
  5. Transfers out
- c. A projection of changes in fund balances or cash balances available for governmental fund types and a projection of changes in cash balances and working capital for proprietary fund types. This projection must be supported by a summary for each fund or group of funds listing the estimated beginning balance plus estimated revenue, less proposed expenditures, cash reserves, and estimated balances.
- d. A detailed list of proposed capital expenditures and a list of proposed major capital projects for the budget year;
- e. Financial data on current and future debt obligations;
- f. Schedules or summary tables of personnel services must be supported by a listing of positions, salaries, and benefits for all positions of the local government. The listing of positions, salaries, and benefits is not required to be part of the budget document;
- g. All other estimates that fall under the purview of the budget;
- h. The preliminary annual operating budget for each fund for which the local government will levy an ad valorem property tax must include the estimated amount to be raised by the tax.

# Appropriation and Adjustment Authority

The City Commission adopts the legal level of spending authority in its annual budget at the fund level stated in Appendix A of the Budget Resolution.

## Realignment Authority:

Revenues, expenditures, and balances below the fund level are designated management tools. The City Manager is delegated the authority to adjust management level revenue and expenditures (i.e., transfers or revisions within or among line items) within the same fund, as long as there is no increase in total appropriations budgeted by fund.

### Realignment in Department Funds:

- a. Police budgets: The City Manager is delegated the authority to make transfers or revisions among the line items for all Police Department Budgets within or among the various funds provided there is no increase in the total appropriations budgeted for the Police Department.
- b. Street & Gas Tax Budgets: The City Manager is delegated the authority to make transfers or revisions among the line items between the Street & Traffic and Gas Tax funds provided there is no increase in the total appropriations budgeted.
- c. Fire Budgets: The City Manager is delegated the authority to make transfers or revisions among the line items for all Fire Department Budgets within or among the various funds provided there is no increase in the total appropriations budgeted for the Fire Department.

## Automatic Amendments:

Joint operating agreements approved by the governing body, insurance recoveries, hazardous material recoveries, donations for specific purposes, and refund or reimbursements of expenditures shall automatically amend the annual appropriations or reduce recorded expenditures, whichever is correct in accordance with Generally Accepted Accounting Principles (GAAP).

## Follow-through authority:

Circumstances may arise to adapt to changes, while maintaining goals and objective principles. In order to allow management flexibility, the City Manager is delegated budget appropriation follow-through authority according to 7-6-4006 (3) MCA, for expenditure of funds for any or all of the following:

1. debt service funds for obligations related to debt approved by the governing body,
2. trust funds for obligations authorized by trust covenants,
3. any fund for federal, state, local or private grants and shared revenue accepted and approved by the governing body, (including the authority to appropriate the related city match, if any, with funding from reserves or transfers of available surplus),

# Appropriation and Adjustment Authority (Cont.)

## Follow-through authority (cont.):

4. any fund for special assessments approved by the governing body,
5. the proceeds from the sale of land,
6. any fund for gifts or donations, and
7. money borrowed during the fiscal year.

## Fee Based Authority:

As provided in 7-6-402 MCA, the City Manager is delegated authority to adjust volume related appropriations funded by fees throughout the fiscal year for all of the following:

1. Proprietary funds
2. General Fund
3. Street & Traffic Fund
4. Urban Forestry Fund
5. Open Space / Lands Fund
6. Community Facilities Fund
7. Project Projects Fund
8. Stormwater Utility Fund

# Fund Operating Reserves

## The budget will establish appropriate operating reserves according to operational best practices:

The City desires to maintain a prudent level of financial resources to guard its stakeholders against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenditures. As an approximate measure of liquidity, fund balance is similar to the working capital of a private sector business. The difference between assets and liabilities in a governmental fund is known as fund balance. The difference between assets and liabilities in proprietary fund is known as net assets. Both governmental and proprietary funds should establish a reserve to ensure stability in operations.

Fund balances for governmental funds will be properly designated into the following categories:

- Non-spendable: Amounts that are not in a spendable form (such as inventory) or are required to be maintained intact.
- Restricted: Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government) through constitutional provisions or enabling legislation.
- Committed: Amounts constrained to specific purposes by the City Commission; to be reported as committed, amounts cannot be used for any other purpose unless the City Commission takes action to remove or change the constraint.
- Assigned: Amounts the City intends to use for a specific purpose; intent can be expressed by the Commission or by an official or body to which the Commission delegates authority.
- Unassigned: Amounts that are available for any purpose; these amounts are reported only in the General Fund.

# Fund Operating Reserves (Cont.)

## General Fund Reserve:

The General Fund acts as the main operating fund for the City. Governments are normally advised to maintain a minimum level of unrestricted fund balance in the General Fund equal to two months of operating revenues or expenses depending on which is more predictable. Higher reserves may be warranted if there is excessive risk exposure such as significant volatility in operating revenues or expenses, drains on general fund resources from other funds, natural disasters, rapidly rising operating budgets, or disparities in time between revenue collection and expenditures.

The majority of the City's General Fund revenues are derived from property taxes and special assessments which are relatively stable sources of revenue. The City is currently not experiencing any excessive risk exposure to any of the circumstances noted above. Given that the General Fund has relatively stable revenue and is not facing excessive risk exposure, the City will maintain a minimum level of General Fund unrestricted reserve equal to 60 days operating expenditures or 15.0% of annual operating revenue, whichever is higher.

Should circumstances change exposing the City to a higher amount of risk exposure, the City may determine that a higher level of general fund balance reserve is warranted.

The General Fund reserve is committed to be used for: cash flow purposes, accrued employee payroll benefits which are not shown as a liability, unanticipated equipment acquisition and replacement, and to enable the city to meet unexpected expenditure demands or revenue shortfalls. The minimum reserve should not be available to meet recurring operating expenditures.

If feasible, at the end of each fiscal year, twenty percent (20%) of General Fund reserves above targeted operating reserves, may be earmarked to a designated Contingency account in the General Fund or General Capital Fund. Spending from the Contingency Account will be dedicated only for unforeseen situations as determined by the City Manager and agreed upon by the City Commission.

# Fund Operating Reserves (Cont.)

## Special Revenue Fund Reserve:

Special revenue funds are designed to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for a specific purpose other than debt service or capital projects. There is no need to establish a cushion for contingencies for special revenue funds whose sole purpose is to demonstrate that dedicated revenues are expended for their intended purpose.

This reserve policy applies to those special revenue operating funds that receive property tax revenue, state shared tax revenue, assess a fee, or include operational expenditures restricted for specific use by local, state and federal laws. Funds not meeting any of these criteria do not have a minimum reserve requirement.

The City's special revenue operating funds depend on revenue that is distributed in quarterly or bi-annual distributions which warrants a higher reserve than the General Fund.

An established minimum reserve of 18.0% or 90 days of operating expenditures, whichever is greater, will be maintained for the following special revenue operating funds:

- Streets Operations (201)
- Civic Center (211)
- Facilities Management (212)
- Open Lands (235)
- Urban Forestry (237)
- Stormwater (245)
- Water Shed (246)

## Debt Service Funds Reserve:

General government debt service funds are used to accumulate resources in anticipation of debt service payments, either to fulfill legal or contractual obligations or voluntarily. The City will carry a fund balance in these funds at a level to maintain one year of debt service payments for general obligation debt, or to satisfy bond covenants, whichever is higher.

# Fund Operating Reserves (Cont.)

## **Capital Improvement Fund Reserve:**

Capital improvement funds account for and report financial resources that are restricted, committed or assigned to expenditures of capital outlays. Section 7-6-16 of the Montana Code Annotated notes that a municipality may establish a capital improvement fund for the replacement, improvement, and acquisition of property, facilities or equipment costs in excess of \$5,000 and that has a life expectancy of 5 years or more. The City follows this statute. It is expected that resources in a capital project fund will be spent out at the end of the project.

The city maintains general government, parks improvement, and sidewalk improvement capital funds. Money may be accumulated in these funds during any fiscal year to support annual appropriations and carry-overs to future fiscal periods; as such, reserves for these funds should be maintained at a level to meet equipment replacement needs and long-term capital plans.

The City maintains three tax increment capital financing funds of which assessments are collected and spent based on Commission approval. All fund balances in these funds are reserved to specific approval by the commission.

## **Enterprise Funds Reserve:**

Enterprise funds are used to report activity for which a fee is charged for goods and services. Enterprise fund accounting is designed to highlight the extent to which fees and charges are sufficient to cover the cost of providing goods and services or the cost of providing a subsidy. The enterprise fund(s) should meet the demands of government services including unanticipated reductions in revenue or unplanned expense increases at a level to prevent service interruptions.

The City will maintain a minimum level of unrestricted reserves in its enterprise operating funds equal to 60 days of operating expenditures or 15.0% of annual appropriations, whichever is higher. \* The unrestricted reserve is committed to be used for one-time expenditures, major equipment acquisition and replacement, and to enable the city to meet unexpected future expenditure demands or revenue shortfalls that may impede operations.

*\*The Building Fund is an Enterprise Fund but excluded by this reserve policy. That fund's reserve requirements are defined by Montana State Law which is enough to support the Building Code Enforcement Program for 24 months.*

# Fund Operating Reserves (Cont.)

## **Internal Service Funds Reserve:**

Internal Service funds are proprietary type funds used to report activity that provide goods or services to other government funds, departments or agencies on a cost reimbursement basis. Internal Service funds may also be used to account for a government's risk financing activities.

These funds are designed to break-even over time. Significant and ongoing surpluses may indicate that charges are more than what is needed to reimburse costs. However, rates may be set to accumulate balances for replacement of capital assets, depreciation expense, claims, and debt service payments.

The City maintains internal services funds for Copiers, Health, Dental, Vision and Fleet services. The City will maintain a prudent reserve balance in these funds to recover the ongoing operating, capital, depreciation, and debt service needs.

## **Compliance with Operating Reserves:**

In the event that required operating reserve falls below the minimum level established, the City will define the factors influencing the shortfall and will develop a plan to increase resources or reduce expenditures. The required reserve should be replenished back to the policy level within twenty-four months.

Revenue resources that may be used to replenish reserve requirements may include non-recurring revenues, budget surpluses, or excess resources in other funds (if legally permissible and there is a defensible rationale).



# Fund Operating Reserves (Cont.)

## Excess Operating Reserves:

In the event reserves exceed the minimum balance requirements, at the end of each fiscal year, any excess reserves may be used in the following ways:

- Fund long-term capital improvement programs.
- Fund Accrued Liabilities (priority given to those items that relieve financial operating pressure in future periods).
- Appropriated to lower the amount of outstanding debt principal.
- Charges for services fee reductions
- One-time expenses that do not increase operating costs that cannot be funded through current revenues.
- Start-up expenses for new programs, provided the Commission has considered in the context of multi-year projections of revenues and expenses.
- Replenish fund balances of other funds that fall below policy level (if legally permissible and there is a defensible rationale)

Twenty percent (20%) of General Fund Excess Reserves will be earmarked to be transferred to the Contingency Account in the General Fund or General Capital Fund, if feasible.

## General Fund Contingency Account Reserve:

General Fund operating contingency account appropriations are provided by the City Commission as flexible appropriations for general government use. They are intended to provide the City Manager with an effective management tool for adjusting to changing circumstances throughout the budgetary year.

The City Manager is delegated the authority to transfer part or all of any contingency appropriation and related financing within the General Fund or any other fund.

Use of contingency appropriations is restricted to transfers of that appropriation authority specific to operating budgets. Proper classification of expenditures to specific operations is required. Accordingly, charging of expenditures directly to contingency account is prohibited.

Annual City Manager contingency account reserve will be proposed by the City Manager in the annual budget for Commission consideration.

# Indirect Cost Allocation of Central Services

## Introduction Overview:

The City provides central support services to functional operating units (funds and departments) through its central administrative services hosted in the General Fund. Other functional areas benefiting from these central services should share the costs of activities benefitting them. This is done by allocating those costs from the General Fund to the benefitting funds and departments.

The method of allocating these services vary and are unique to each central service group. Therefore, allocation methods and statistics vary to align with the service group. In all cases, the city uses financial data from department/fund financial statements and statistics gathered that best reflect the service group activities in order to allocate costs.

Allocation methods for each central service group are defined in this policy.

The scope of this policy does not address IT&S, copier revolving, facility rental charges, facility maintenance and operating charges, fleet services, shop, or medical/dental/vision allocations. This policy also does not address functional operating department charges that may occur when one department charges another for actual services provided. When it does occur, the charge is typically based on actual time incurred as documented on a project item sheet, other tracking mechanism or actual equipment or supply use.

## General Fund Central Services Subject to Allocations:

The central service functions listed below are accounted for in the General Fund. An indirect allocation formula as defined in this plan is used to account for the following functions supporting those benefitting funds and departments outside the General Fund. Benefitting departments and funds include Special Revenue, Internal Service and Enterprise Funds. Services supporting other General Fund functional areas are not being indirectly allocated to the operating departments but accounted for in the servicing function.

- Legislative (City Commission / City Clerk)
- Executive (City Manager)
- Legal (City Attorney)
- Personnel (Human Resources)
- Finance (Administration, Accounting, Budgeting)
- Finance (Payroll)
- Finance (Utility Customer Services)
- Publics Works Administration
- Engineering
- Parks and Recreation Administration

# Indirect Cost Allocation of Central Services (Cont.)

Funds being supported by the General Fund central services listed above and charged through the indirect allocation formulas are listed below\*:

## Special Revenue Funds:

- City Streets (201)
- Civic Center (211)
- Facilities Management (212)
- Gas Tax (240)
- Open Space District Maintenance (235)
- Urban Forestry (237)
- Storm Water Utility (245)
- Lighting Districts (029)

## Internal Service and Debt Service Funds:

- SID Revolving (340)
- Fleet Services (610)

## Enterprise Funds:

- Building (503)
- Water (521)
- Wastewater (531)
- Solid Waste – Residential (541)
- Solid Waste – Commercial (542)
- Landfill Monitoring District (543)
- Transfer Station (546)
- Recycling (547)
- Parking (551)
- Golf Course (563)
- Capital Transit (580)

The City captures various levels of accounting and financial detail at the fund level, department, function, and project level. Federal awards can be identified and excluded from receiving cost allocations or unallowed items.

The indirect charge for the current year will be the prior years' adopted budget. It is intended that basing the allocation on the prior year's estimates is a conservative approach since prior year projections do not include any of the cost inflators for the current year. At the end of each fiscal year, after the funds have been audited, if a determination that the actual dollars expended exceed a 15% variance\*\* from the budget in which the costs were allocated, an adjustment will be made to reflect the increase or decrease to reflect actual services provided to allocated funds. Should General Fund divisions anticipate new costs in the next year's budget that are material, will be added to last year's appropriation for recovery.

\*The City may add Funds to the list of funds benefiting from General Fund Services if that Fund is directly benefited by those services.

\*\*Budgeted costs allocated to a fund were greater than 15% more than reconciled actual costs.

# Indirect Cost Allocation of Central Services (Cont.)

## Methodology for General Fund Central Services Allocations:

Each Central Service Cost center group uses a unique method to allocate its costs to the benefitting departments/functional areas. However, several City services can use the same base, upon which, to allocate its costs (for example agenda item count and function activity). Other cost center groupings may use different methods for certain segments of its cost pool for allocations based on data it accumulates during the year.

The methodology allocation percentages used in formulas will be reviewed annually for material percentage increase or decrease. If the difference is material (more than 2%) the formula shall be adjusted. Methods of allocating costs will also be reviewed annually with the functional areas to determine applicability to operations.

The Central Service Cost Center groups are allocated based on the following methods:

### Council Agenda Items: (The count of agenda items is tracked)

- **Legislative (City Commission and City Clerk)** – Clerk's office is responsible for City Council (agendas, minutes, research), maintenance of processing of City Records, and city code codification. The Commission is the legislative and policy setting body enacting laws, resolutions, and policies.

### Council Agenda Items/ Full Time equivalents/Operating Costs:

(The costs of the following central service departments are allocated as 33% Agenda Items, 33% FTEs, and 34% Operating Costs)

- **Legal (City Attorney)** – Chief Legal Advisor for Mayor, Commissioners, City Manager and all city departments.
- **Executive (City Manager)** - Strategic Planning, Providing Coordination with all departments on budget and administration of operations.

### Full Time Equivalent (FTE) (The budgeted count of employees is tracked)

- **Personnel (Human Resources)** – Responsible for recruitment, policy development, benefits administration, employee relations, labor relations and risk management.
- **Finance (Payroll)** – Processing payroll and payroll taxes according to personnel policies, union agreements, and state and federal laws.

Operating Expenditures\* (Operating budgets, exclusive of transfers, capital expenditures and debt service.)

- **Parks & Recreation Administration** – Administrative oversight for parks, recreation, open lands, trails, civic center and golf course.
- **Finance (Budget, Administration, & Accounting – General Services)** (Time spent on budgeting, general finance administration, debt service, assessments, audit, internal control, investments, and financial reporting).
- **Finance (Utility Customer Services)** - Proportional share attributed to utilities (i.e.: water, sewer, solid waste, recycling, etc.)

*\*Some special revenue funds may be adjusted for the General Fund to absorb partial costs dependent on the equitable distribution of costs in proportion to the assessments charged.*

# Indirect Cost Allocation of Central Services (Cont.)

## Methodology for General Fund Central Services Allocations (Cont.):

### Accounts Payable Transactions (Number of invoices processed)

- **Finance (Accounting - Accounts Payable)** – Responsible for timely payment of all city services, equipment and goods.

### Accounts Receivable Transactions (Number of cash receipts transactions by fund)

- **Finance (Accounting - Accounts Receivable)** - Responsible for revenue function.

### Public Works Allocations: (Percentage of time directly proportional to fund activities determined by the public works departments.

- **Engineering (Capital)** – Allocated based on time spent in reference to the Capital Improvement Plan and project accounting. Costs for non-capital project related activities are absorbed in the General Fund.
- **Public Works Administration** – Allocated based on time spent proportional to public works departments.
- **Industrial Facilities**– Allocated based on time spent proportional to public works facilities.

## Methodology for Insurance Liability Allocations:

The Insurance Fund is used to pay liability, property, and boiler insurance and compensation for damages.

- **Liability insurance:** Allocation based on salaries assigned to each department and fund (The cost is determined by Insurance provider).
- **Liability insurance deductible claims:** Costs are allocated to departments based on prior year claims paid for deductibles.
- **Property Insurance:** Costs are allocated to departments based on the current premium and allocated to funds/departments based on property values.
- **Fidelity insurance:** Costs are allocated based on the number of budgeted FTEs by department. (The cost per FTE is determined by insurance provider).



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# Staffing and Compensation

Preliminary Budget Fiscal Year 2025

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# Staffing and Compensation

## Wage and Benefit Adjustments

### Cost of Living Adjustments:

The City of Helena is committed to being an Employer of Choice. A critical component of being an Employer of Choice is wages and benefits.

In the 2022 Commission-approved Compensation Philosophy, it states that the City of Helena values providing service to the community by hiring and retaining competent, committed employees who value the intrinsic value of their work while, at the same time, recognizing our fiscal responsibility to those we serve. Among other objectives, the Compensation Philosophy continues to state that the city will develop a compensation plan that: defines and determines the competitive market position of the City of Helena, provides a total compensation package that includes benefits that supports employees throughout their employment lifecycle and lifestyle, and supports a pay plan that is nimble and responsive to market and economic demands.

The City of Helena engaged the services of Communication and Management Services, LLC (CMS) to analyze and make recommendations relative to market and competitive position for City of Helena wages.

CMS conducted and completed a market wage study during the period of February 2024 through April 2024. CMS utilized the reported actual wages relevant to the industry and geographic location of the City of Helena to approximate market wages. The study revealed that the City of Helena's Midpoint (Step 3 on the pay matrix) wages are approximately 91.11% of market wages.

In addition to considering the findings of the CMS market wage study, the City of Helena also considers the labor market and economic trends when determining wages in relation to the market. Consideration of wage trends in the market survey areas and nationally, the available workforce, and cost of living/inflation informs the City of Helena regarding wage adjustments.

The Consumer Price Index for All Urban Consumers (CPI-U) measures the changes in the price of a basket of goods and services purchased by urban consumers. When evaluating this CPI data, the annual cost-of-living factor percentage change for the Mountain Division from 2022 to 2023 was 4.48%.

The Employment Cost Index (ECI), published by the U.S. Department of Labor's Bureau of Labor Statistics (BLS), is a quarterly measure of the change in the cost of labor, free from the influence of employment shifts among occupations and industries. The compensation series includes changes in wages and salaries and employer costs for employee benefits. The wage and salary series and the benefit costs series provide the change for the two components of compensation. The ECI is particularly well suited as a vehicle to adjust wage rates to keep pace with what is paid by other employers.,

## Staffing and Compensation (cont.)

Wages and salaries for private industry workers increased 4.63 percent for the 12 months ending December 2023, and wages and salaries for state and local government workers increased 4.67 percent for the 12 months ending December 2023.

The ECI and CPI support the idea that a 5% organization-wide adjustment would meet the market indicators.

Locally, a major competitor for City of Helena employees is the State of Montana. For FY25, the State of Montana is providing a 4% across-the-board or \$1.50/hr., whichever is greater. Translated, any full-time State of Montana employee making less than approximately \$74,880/yr. will receive \$1.50/hr. (\$3,120/yr.) wage increase; any full-time State of Montana employee making more than approximately \$74,880 will receive a 4% wage increase.

When evaluating local and regional market wages, and CPI and ECI data, the City of Helena is recommending a 3.50%- 4.0% COLA increase for Fiscal Year 2024-25 for all eligible City of Helena employees. Given the limited resources available which, for the General Fund is property tax revenue, we were not able to afford the Mountain Division CPI and Employment Cost Index (ECI) increases, or match market wages without cutting back on operating costs.

Collective Bargaining Contract employees are subject to the wage adjustments in their respective Collective Bargaining agreements. The International Fire Fighters Association contract is currently in negotiation and wage adjustments for these employees have not been factored into the Preliminary Budget.

### **Benefit Adjustments:**

The City of Helena participates in Montana Municipal Interlocal Authority where we contract for health, property, workers' compensation, and liability insurance. The City's health insurance premiums were decreased by over 4% through MMIA plan design changes and improved City of Helena experience/loss ratio ratings. This premium reduction benefits the both the city and employees by sustaining employee premium contributions from the prior year and the savings created were applied to offering a COLA by the city.

### **Staffing Overview**

The City employs almost 380 full and part time employees and approximately 150 part-time temporary/seasonal workers. The part-time temporary/seasonal employees enhance the services the city provides by staffing our recreational activities, maintaining our parks, facility grounds, open lands, and supporting increased volume in various ways as noted below:

Most part-time temporary workers are employed in Parks, Recreation, Golf Course and Open Lands: Parks Maintenance, Golf Course Operations, Golf Course Restaurant and Beverage Cart, Swimming Pool, Recreation Programs, Kay's Kids, Open Space/Land Maintenance, Urban Forestry Maintenance and Civic Center events.



# Staffing and Compensation (cont.)

Other part-time temporary workers are employed in the following divisions:

Wastewater Treatment Plant, Water Treatment Plant, Commercial and Residential Solid Waste, Transfer Station, Recycling, Streets Maintenance, Traffic Maintenance, and Parking Control.

Part-time temporary employees will receive the same Cola percentage as regular employees effective January 1<sup>st</sup>.

## Vacancy Rate Adjustments

Historically, the City has not budgeted a vacancy rate to personnel costs. An analysis performed in FY23 demonstrated that in the General Fund, on average over five years (taking out COVID years of FY20 and FY21), most departments experienced an average of 3.5% vacancy rate or higher. Vacancies create savings that remain in cash reserves. As the City's staffing is beginning to stabilize and we are able to recruit and retain employees with competitive wages and benefits, we are not experiencing the same vacancy rate as in the prior two years. In Fiscal Year 2025, a vacancy adjustment was only applied to the Fire and Police Departments. It was removed from other General Fund Departments for budgeting purposes. Applying vacancy adjustments is re-evaluated each year. The vacancy rate does not imply that fewer positions are authorized, only how the department will manage their appropriations.

# Staffing and Compensation (cont.)

## Salary and Benefits proposed broken down by Fund:

In FY23, the City re-designed its health insurance plan and premium structures to enhance benefits for employees for recruitment and retention and directly compete with the State of Montana plan designs and premium structure. We have seen many employees add their families onto the city's plan with this restructure as it offers affordable, quality health care. It has also proven to be a key tool in recruiting and retaining staff. As noted above, the city's premiums were reduced by over 4% for the coming fiscal year.

As seen in the table\* below, the overall change from the prior year budget of 16.3% includes a 3.5% cost of living adjustment for eligible employees and step increases that are part of personnel policy. In addition, there is 1.5 new full-time equivalent requests proposed for Fiscal Year 2025. The Golf Course Fund re-aligned temporary salaries to a full-time benefited cook at the end of Fiscal Year 2024.

Fund Description	FY 2023 Salary & Benefits Actual	FY 2024 Salary & Benefits Budget	FY 2024 Salary & Benefits Projected	FY 2025 Salary & Benefits PRELIM Budget	FY25 Proposed vs FY24 Adopted Change	Percent Change FY25 vs FY24
General Fund	19,136,247	21,075,991	20,858,428	<b>21,933,714</b>	857,723	4.1%
Street & Traffic	2,294,312	2,739,973	2,804,973	<b>2,982,913</b>	242,940	8.9%
Civic Center	498,797	546,484	546,484	<b>599,559</b>	53,075	9.7%
Facilities Management	326,862	381,792	371,399	<b>396,349</b>	14,557	3.8%
9-1-1 & Support Services	1,683,809	1,765,030	1,765,030	<b>1,968,877</b>	203,847	11.5%
Open Space Dist Maint	263,006	276,436	276,389	<b>324,828</b>	48,392	17.5%
Urban Forestry & Water Shed	365,685	422,019	422,019	<b>453,824</b>	31,805	7.5%
Storm Water	274,871	305,818	305,818	<b>316,980</b>	11,162	3.6%
Comm. Dev. Building	957,576	1,073,106	1,073,106	<b>1,126,885</b>	53,779	5.0%
Water	1,995,846	2,201,451	2,201,451	<b>2,277,758</b>	76,307	3.5%
Wastewater	1,302,845	1,367,869	1,367,869	<b>1,540,556</b>	172,687	12.6%
Solid Waste-Residential	618,396	722,869	722,869	<b>645,556</b>	(77,313)	-10.7%
Solid Waste-Commercial	346,061	375,691	375,691	<b>463,765</b>	88,074	23.4%
Transfer Station	886,573	935,270	935,270	<b>955,964</b>	20,694	2.2%
Recycling	137,390	108,883	108,883	<b>151,156</b>	42,273	38.8%
Parking	593,209	728,559	694,031	<b>679,767</b>	(48,792)	-6.7%
Golf Course	989,259	1,083,152	1,083,152	<b>1,195,324</b>	112,172	10.4%
City/County Bldg	252,645	280,745	225,079	<b>280,580</b>	(165)	-0.1%
City/County Mail	39,973	44,940	44,895	<b>51,434</b>	6,494	14.5%
City/County Telephone	16,528	18,998	18,998	<b>21,422</b>	2,424	12.8%
CC Law & Justice Ctr.	169,718	192,275	119,363	<b>196,864</b>	4,589	2.4%
Capital Transit	1,017,167	1,169,955	1,169,955	<b>1,231,175</b>	61,220	5.2%
Fleet Services	620,462	648,881	648,881	<b>669,812</b>	20,931	3.2%
	<b>34,787,237</b>	<b>38,466,187</b>	<b>38,140,033</b>	<b>40,465,062</b>	<b>5,677,825</b>	<b>16.3%</b>

\*The above table does not include \$56,943 in Reimbursed Police assignments.

# Staffing and Compensation (cont.)

## New Position Requests for Fiscal Year 2025:

### Wastewater:

+ 1.0 FTE – Wastewater Supervisor: Currently there is no second command for wastewater treatment operations either through organizational structure or practice. The division is facing attrition of potentially three key staff and recognizes the need for additional leadership to coordinate and address workload. Adding a supervisor will ensure consistency of operations.

### Transit

+ .50 FTE – Transit Operator – Adding an additional operator to address customer demand.

### Golf Course

As noted above, the Golf Course Fund re-aligned temporary salaries to fund a full-time benefited cook with a neutral budget impact.

# Staffing and Compensation (cont.)

## Position Transfers between Funds and Departments in Fiscal Year 2025:

### Finance and Transportation Services:

1.0 FTE – A Project Manager was transferred from Finance to Transportation Services. A project manager was hired to facilitate the Enterprise Resource Planning Software Conversion project. With the core finance suite fully implemented, and three other modules soon to go-live, the overall project is winding down. City staff is assessing whether to outsource project management for the utility billing module and will determine if it is necessary or if we can manage it with existing resources.

With the creation of the Metropolitan Planning Organization (MPO), Transportation Services needed to hire a Project Manager for the MPO. A competitive recruitment process was conducted, and the existing project manager was offered the position. This was a win-win for both the city and the employee.

## Position Reclassifications

In the course of regular business, departmental and divisional reorganizations are necessary, and positions evolve and change over time. Both result in requests for reclassifications of positions. Requests to reclassify positions typically run concurrent to the budget planning cycle. Most notably in the current, FY25 budget cycle, the Police Department is reclassifying a School Resource Officer to a Corporal Position and a Volunteer Coordinator to an Administrative Assistant III.

The Parking Fund reorganized and removed the Parking Manager position. The supervisory responsibilities were absorbed by the Parking/Code Enforcement/Transit Superintendent. This re-organization created needed cost savings in the Parking Fund and generated efficiencies within Transportation Services.

The Victim Services Specialist position in the City Attorney's office was reclassified to reflect job functions being performed. The job description and grade were updated to reflect actual duties and responsibilities.

Community Development reclassified a Building Inspector to a Senior Building Inspector and Transportation reclassified a Street Supervisor to Street Superintendent, both to improve efficiencies and organizationally align with analogous divisions.

# Authorized Positions by Division

## PERMANENT FULL AND PART TIME

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
<b>GENERAL GOVERNMENT</b>					
City Commission	7.00	7.00	8.00	8.00	8.00
Helena Citizens Council	0.38	0.50	0.50	0.50	0.50
City Manager	4.00	5.50	4.00	4.00	4.00
City Attorney	8.00	9.00	9.00	9.00	9.00
Human Resources	4.00	4.00	4.00	4.00	4.00
<b>General Government Total</b>	<b>23.38</b>	<b>26.00</b>	<b>25.50</b>	<b>25.50</b>	<b>25.50</b>
<b>FINANCE SERVICES</b>					
Administration and Budget	3.00	3.00	3.00	4.00	3.00
Accounting & Payroll	4.00	5.00	5.00	5.00	5.00
Utility Customer Service	4.00	4.00	4.00	4.00	4.00
<b>Finance Services Total</b>	<b>11.00</b>	<b>12.00</b>	<b>12.00</b>	<b>13.00</b>	<b>12.00</b>
<b>COMMUNITY DEVELOPMENT DEPARTMENT</b>					
Planning & Development	4.63	5.50	5.50	6.00	6.00
Housing Coordinator	1.00	1.00	1.00	1.00	1.00
Building Division	10.00	9.50	10.50	10.50	10.50
<b>Community Development Total</b>	<b>15.63</b>	<b>16.00</b>	<b>17.00</b>	<b>17.50</b>	<b>17.50</b>
<b>MUNICIPAL COURT</b>					
Court Administration	6.00	6.00	6.00	6.00	6.00
<b>City Court Total</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
<b>POLICE DEPARTMENT</b>					
Police Administration	5.50	6.65	6.65	7.15	8.15
Police Operations	51.05	49.00	49.00	50.00	50.00
Animal Control	1.00	1.50	2.00	2.00	2.00
Drug Enforcement	1.00	1.00	1.00	1.00	1.00
Violence Against Women	1.00	1.00	1.00	1.00	1.00
Records and Dispatch	20.50	21.50	21.50	21.50	21.50
Urban Wildlife	0.00	0.50	0.00	0.00	0.00
Crash Investigator	0.00	1.00	1.00	1.00	1.00
Volunteer Coordinator	0.00	1.00	1.00	1.00	0.00
<b>Police Department Total</b>	<b>80.05</b>	<b>83.15</b>	<b>83.15</b>	<b>84.65</b>	<b>84.65</b>

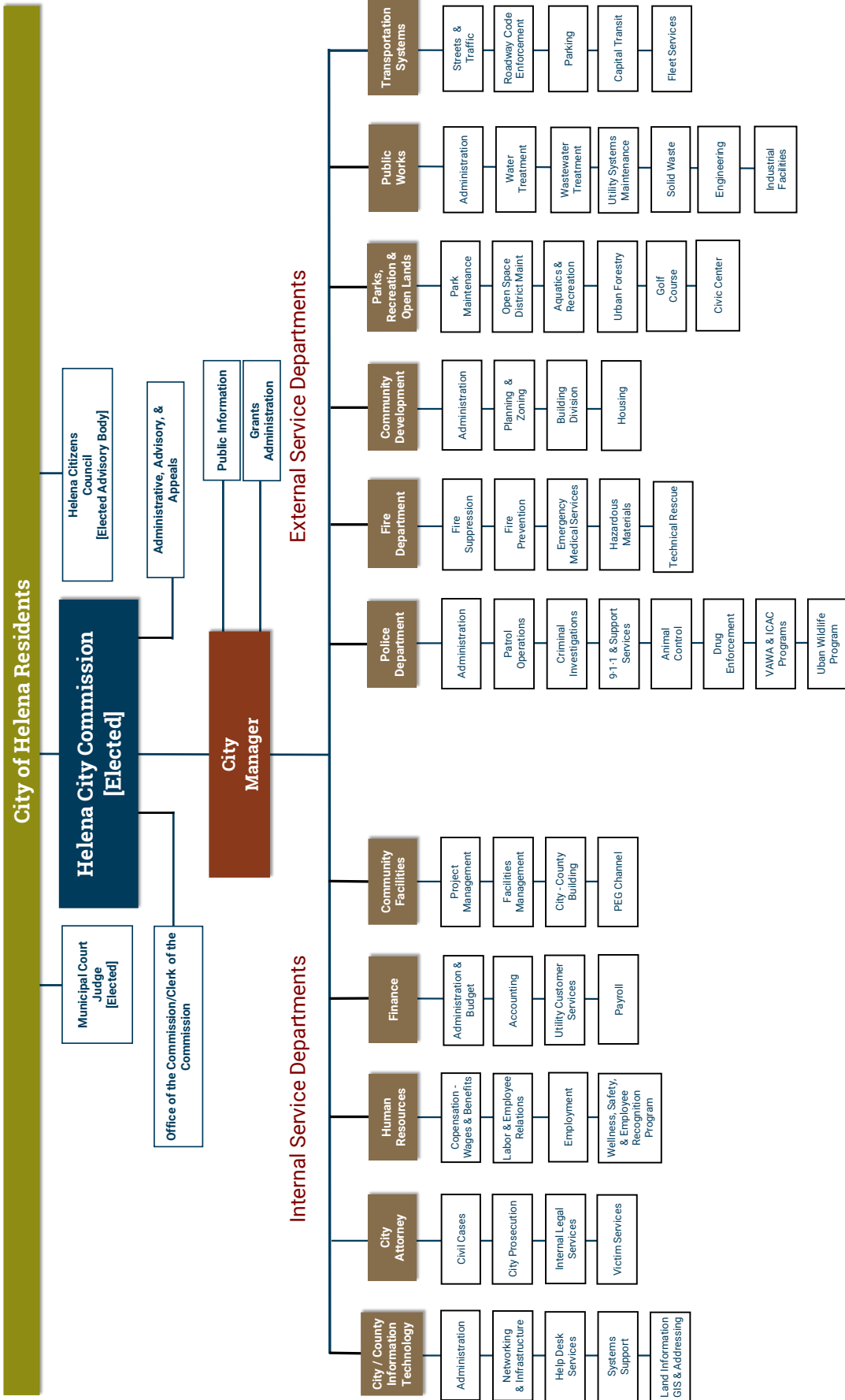
# Authorized Positions by Division (cont.)

	PERMANENT FULL AND PART TIME				
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
<b>FIRE DEPARTMENT</b>					
Fire Administration	4.00	4.00	4.00	4.00	4.00
Fire Operations	36.00	36.00	36.00	36.00	36.00
Fire Marshal	2.00	2.00	2.00	2.00	2.00
Fire Inspector	0.00	1.00	1.00	1.00	1.00
<b>Fire Department Total</b>	<b>42.00</b>	<b>43.00</b>	<b>43.00</b>	<b>43.00</b>	<b>43.00</b>
<b>PARKS DEPARTMENT</b>					
Park and Recreation Admin.	2.00	2.00	2.00	2.00	2.00
Park Maintenance	10.00	8.80	8.80	8.80	8.80
Swim Pool	0.65	0.65	0.65	0.65	0.65
Recreation Program	0.60	0.60	0.60	0.60	0.60
Urban Trails	0.50	0.50	0.50	0.50	0.50
Urban Forestry	3.75	3.75	3.75	3.75	3.75
Open Space District	0.80	1.75	2.75	2.75	2.75
Watershed Projects	0.20	0.20	0.20	0.20	0.20
Civic Center	5.93	6.00	6.00	6.00	6.00
Golf Operations	3.00	3.00	3.00	3.00	3.00
Golf Concessions	3.25	2.00	2.75	2.75	3.75
Golf Course Maintenance	3.00	3.00	3.00	3.00	3.00
<b>Parks and Recreation Total</b>	<b>33.68</b>	<b>32.25</b>	<b>34.00</b>	<b>34.00</b>	<b>35.00</b>
<b>COMMUNITY FACILITIES</b>					
Facilities Management	1.33	2.29	2.61	2.61	2.11
Project Management	0.87	0.84	1.55	1.55	1.05
PEG	0.04	0.03	0.01	0.01	0.01
City-County Building	4.45	4.83	4.24	4.24	4.24
CCAB Mail Operations	0.38	0.38	0.42	0.42	0.42
CCAB Mail Delivery	0.31	0.31	0.34	0.34	0.34
CCAB Telephone	0.42	0.37	0.29	0.29	0.29
Law & Justice Center	3.74	3.42	3.02	3.02	3.02
<b>Community Facilities Total</b>	<b>11.54</b>	<b>12.47</b>	<b>12.48</b>	<b>12.48</b>	<b>11.48</b>

# Authorized Positions by Division (cont.)

	PERMANENT FULL AND PART TIME				
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
<b>PUBLIC WORKS DEPARTMENT</b>					
Public Works Administration	4.50	2.50	2.50	2.50	2.50
Sustainability Coordinator	0.50	0.50	1.00	1.00	1.00
Engineering	8.50	11.00	11.00	9.50	9.50
Industrial Facilities	0.00	0.00	3.00	4.00	4.00
Water Treatment	12.35	13.45	12.50	12.50	12.50
Wastewater Treatment	10.35	10.45	9.50	9.50	10.50
Wastewater Pretreatment	0.50	0.50	0.50	0.50	0.50
Water Utility Maintenance	13.38	12.26	12.26	12.26	12.26
Wastewater Utility Maintenance	5.99	5.41	5.41	5.41	5.41
Storm Water Utility Maintenance	3.81	3.33	3.33	3.33	3.33
Residential Solid Waste	6.77	7.17	7.17	7.17	7.17
Commercial Solid Waste	3.63	3.83	3.83	3.83	3.83
Transfer Station	9.40	9.80	9.80	9.80	9.80
Recycling	2.20	2.20	2.20	2.20	2.20
<b>Public Works Total</b>	<b>81.88</b>	<b>82.40</b>	<b>84.00</b>	<b>83.50</b>	<b>84.50</b>
<b>TRANSPORATION SERVICES</b>					
Streets	17.75	18.05	19.25	18.65	19.65
Transportation Engineering	0.00	1.00	2.00	3.00	3.00
Roadway Code Enforcement	2.00	2.50	2.50	2.58	2.58
Traffic Maintenance	3.28	3.30	3.30	3.50	3.50
Signal Maintenance	0.28	0.24	0.14	0.19	0.19
Fleet Services	6.80	6.75	6.48	6.53	6.53
Capital Transit (Bus)	11.90	13.65	15.35	15.40	16.10
East Valley Grant	1.20	1.23	0.00	0.00	0.00
Special Charters	0.00	0.00	0.00	0.00	0.00
Parking Services	8.80	9.14	9.09	9.27	8.07
<b>Transportation Services Total</b>	<b>52.01</b>	<b>55.86</b>	<b>58.10</b>	<b>59.11</b>	<b>59.61</b>
<b>CITY TOTALS</b>	<b>357.17</b>	<b>369.13</b>	<b>375.23</b>	<b>378.74</b>	<b>379.24</b>

# CITY OF HELENA - ORGANIZATION CHART







# Department Overviews

Preliminary Budget Fiscal Year 2025



# Office of the Clerk of the Commission

## Overview

### **Dannai Clayborn, Clerk of the Commission**

#### **Department Overview**

Overseeing the legislative affairs for the City of Helena, the Office of the Commission/Clerk of the Commission is the staff representative both externally and internally for the City Commission. The office directs the day-to-day activities of the Mayor and Commission, coordinates with the Helena Citizens Council and manages the Boards & Committees system for the City. As an administrative service to the City, the Office of the Clerk is the records keeper and records management department for the City of Helena.

#### **Commission**

The Helena City Commission consists of five (5) voting members, including the Mayor. Members of the Commission are non-partisan and are elected for terms of four (4) years; two positions being filled at each general election. The City Commission is the legislative and policy determining body of the City. All powers of the City are vested in the Commission, except as otherwise provided by law or the city charter, and the Commission provides for the exercise thereof and for the performance of all other duties and obligations imposed on the City by law.

#### **Helena Citizens' Council**

The Helena Citizens' Council consists of four (4) representatives from seven (7) Neighborhood Councils, collectively comprising the 28 member Helena Citizens' Council. Operating independently from the City Commission or City officials, the Helena Citizens' Council reviews and recommends actions relating to the annual budget and makes recommendations relating to future development of the City.

# Office of the Clerk of the Commission

## Overview

### Department Work Plan & Goals Fiscal Year 2025

Continuing the work begun in FY22, the Office of the Clerk will enter the next phase of the multi-year digitization project. Capitalizing on a volume study conducted in conjunction with Lewis & Clark County, prioritization will begin for digitization and storage of the City & County's vast physical archives in FY25. Phase I of the project was completed in FY24, which involved building an essential digital information management system and its associated workflows. This system is the foundation to creating digital processes for the City's records management and the core of Phase II, which is development and adoption of the new modernized records policy. The records management schedule for the City and the corresponding processes will be revised with the assistance of the City Attorney and the Records Management Committee. While Phase II is focused on the modernization of internal policy in accordance with state law, efforts to increase the digital archive made readily available to the public through an online portal is constantly growing, with new records being added every day.

The Commission Office will continue the City Boards and Committees management project, instituting new administrative policies and governance protocols to create a more efficient and effective advisory board system. The project completed the second phase in FY24, culminating in the adoption of a Commission Boards and Committees' policy. Training will be an ongoing focus to ensure consistent application of the policy for the Commission, Staff, and the volunteer board members. The Office of the Commission is working with the City Manager and City Attorney, to continue identifying outdated processes and inefficiencies in communication. The principles of the digitization and online meetings will continue to be applied to the advisory system to meet the demands of a more inclusive, transparent, and active boards system.

Finally, in FY25 the City's development of online and live streamed public meetings will be formally adopted and implemented through an Electronic Meeting and Public Engagement policy to bring the City of Helena in compliance with state law and Commission priorities.

# Office of the Clerk of the Commission

## FY25 Summary of Changes

### Personnel

- No changes for FY25

### Maintenance & Operations – As compared to Adopted FY25

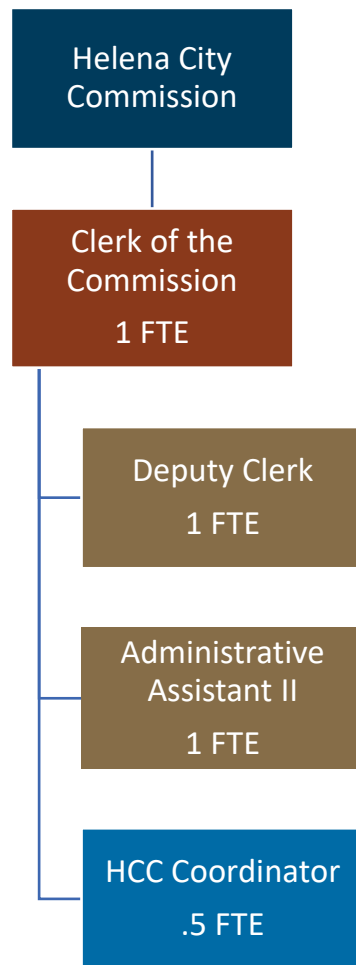
- The FY25 Operating Budget includes increases in the areas of computer equipment and software supply. These costs are a continued effort to modernize the public’s access to the Commission and the City’s records.
- The Commission budget absorbed software cost transfers from other departments, as well as costs associated with required operating system upgrades. This is reflected as a significant increase in this fund from FY24. These changes do support the City in its effort to modernize fundamental processes and creates efficiencies in licensing fees and renewals.
- The Election budget reflects the Commission decisions regarding the direct funding method for the Local Government Review which will be on the June primary ballot, and the proposed funding for the General Election costs in November should the election prove necessary. The costs within this budget are variable and can be reabsorbed into Cash Reserves.

CITY COMMISSION ALL FUNDS							
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	Est Actuals	Preliminary FY 2025 Budget
<b>Expenditures</b>							
<b>Personnel Services</b>	217,969	276,618	313,371	373,860	373,860	385,022	414,864
Supplies & Materials	5,216	6,459	44,699	39,494	39,494	39,294	96,201
Purchased Services	45,452	95,807	101,420	143,929	150,929	140,388	206,590
Intra-City Charges	1,655	1,738	1,829	1,738	1,738	1,738	1,825
Fixed Charges	19,114	17,580	15,542	16,163	16,163	16,163	16,163
<b>Maintenance &amp; Operating</b>	71,437	121,584	163,489	201,324	208,324	197,584	320,779
Internal Charges	4,142	4,312	6,112	7,354	7,354	7,354	8,358
Transfers Out	-	-	-	-	-	-	-
<b>Internal Transactions</b>	4,142	4,312	6,112	7,354	7,354	7,354	8,358
<b>Total Expenditures</b>	<b>293,548</b>	<b>402,515</b>	<b>482,973</b>	<b>582,538</b>	<b>589,538</b>	<b>589,960</b>	<b>744,001</b>

**Funds Included in this Department:**

- 011 General Government
  - 1101 City Commission

# Office of the Clerk of the Commission Organizational Chart



# Office of the City Manager

## Overview

### Tim Burton, City Manager

#### Department Overview

The City Manager is the chief administrative officer for the City and is appointed by the Helena City Commission. The City Manager implements policy decisions of the City Commission and enforces City ordinances. In addition, the Manager appoints and directly supervises the directors of the City's operating departments and oversees the City's personnel system. The Manager is also responsible for preparing a proposed budget and submitting it to the City Commission for consideration and final approval consistent with State law, along with presenting recommendations and programs to the City Commission.

#### Public Information

The Office of the City Manager houses public engagement and information coordination for the City, and stakeholder networking.

#### Citywide Grants Administration

The Office of the City Manager administers citywide grant-funded program coordination and development.

### Department Accomplishments Fiscal Year 2024

- Prioritized adjusted Health benefits, COLA's, and market base pay plan to be competitive for recruitment and retention of City employees
- Sent Team to National League of Cities Race, Equity and Leadership assessment program
- Hosted MT League of Cities and Towns Annual Conference with record number of City employees in attendance
- Led Public Education efforts for Public Safety Mill Levy and Bond
- Facilitated distribution of State and local recovery funding to city projects and through non-profit grants

# Office of the City Manager

## Overview

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### Department Work Plan & Goals Fiscal Year 2025

- Continue work to reestablish the City of Helena as an employer of choice through prioritization of employee healthcare benefits and support for fiscally responsible, phased market-based pay adjustments and pay matrix evaluation
- Maintain citywide financial stability and responsible capital replacement through the implementation of policies and procedures based in industry best practices
- Prioritize the review and revision of outdated City policies and ordinances
- Continue to pursue alternative funding from state, federal and other sources to support city operations and projects, enhancing financial sustainability through diversification of funding sources
- Promote resident involvement in planning and decision-making, by continuing to refine the City's engagement process
- Prioritize clear, accessible, and consistent communication with the public by continuing to optimize the City's communication platforms
- Increase public understanding of the impact that growth has on public services, and how the Commission has prioritized addressing the issues

# Office of the City Manager

## FY25 Summary of Changes

### Personnel

- No changes for FY25

### Maintenance & Operations – As compared to Adopted FY24

- Supplies & Materials have decreased overall due to shifting some software responsibilities to more appropriate areas. PC upgrades and general subscription increases have been anticipated as well.
- Travel, Meeting Expenses, and Conferences have increased to accommodate higher conference dues, as well as travel and lodging beyond Helena such as for the Montana League of Cities and Towns Annual Conference.
- Fixed Charges have increased slightly due to increases in the Copier Revolving Program and Liability Insurance.

CITY MANAGER ALL FUNDS							
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY2024			FINAL FY 2025 Budget
				Adopted	Amended	Est Actuals	
<b>Expenditures</b>							
<b>Personnel Services</b>	402,263	494,381	509,954	571,520	571,520	581,583	624,438
Supplies & Materials	25,323	51,189	35,698	26,262	26,262	25,612	23,479
Purchased Services	204,914	160,193	67,356	69,119	67,529	71,435	70,813
Intra-City Charges	578	607	607	607	607	607	625
Fixed Charges	38,722	34,028	34,028	35,389	35,389	35,389	35,389
<b>Maintenance &amp; Operating</b>	269,537	246,017	137,688	131,377	129,787	133,042	130,306
Internal Charges	10,570	11,901	22,098	11,877	11,877	11,877	13,170
Transfers Out	-	-	-	-	-	-	-
<b>Internal Transactions</b>	10,570	11,901	22,098	11,877	11,877	11,877	13,170
<b>Total Expenditures</b>	<b>682,370</b>	<b>752,299</b>	<b>669,740</b>	<b>714,774</b>	<b>713,184</b>	<b>726,502</b>	<b>767,914</b>

**Funds Included in this Department:**

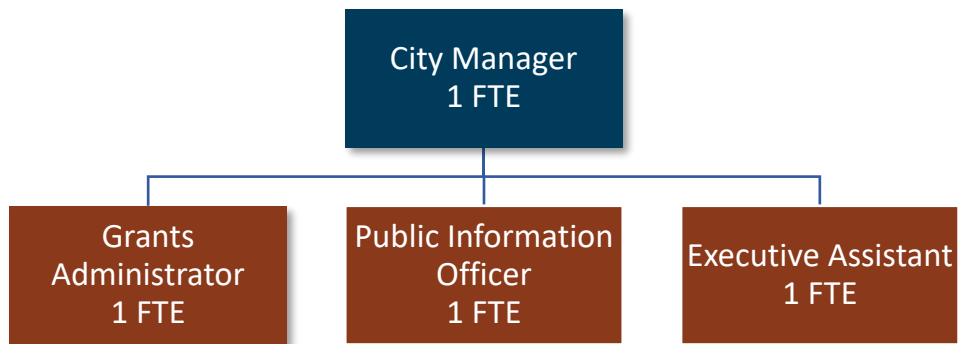
- 011 General Government
- 1201 City Manager's Office



# Office of the City Manager

## Organizational Chart

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# Office of the City Attorney

## Overview

### Rebecca J. Dockter, City Attorney

#### Department Overview

The City Attorney's Office (CAO) is composed of three units: Civil, Criminal Misdemeanor Prosecutions, and Victim Services, as well as two administrative support staff and a paralegal.

#### Civil

The Civil division is comprised of three full time attorneys who serve as legal counsel to the City of Helena and as a legal adviser to the Helena City Commission, city departments, and, at times, to the advisory boards appointed by the City Commission.

The CAO represents the City in litigation, arbitration, and administrative proceedings, prepares and reviews ordinances, resolutions, agreements, deeds, easements, and other legal documents, and renders legal interpretations and opinions as requested by the Helena City Commission and City Manager. The civil attorneys regularly provide capacity for criminal prosecutions where necessary.

#### Criminal Misdemeanor Prosecution

This division is comprised of two full-time prosecutors who prosecute misdemeanors and City Code violations committed within the city limits including initiation of prosecutions, preparing cases for prosecution, requesting warrants, reviewing police reports and conducting legal research, preparing briefs and court orders, trying cases, and recommending appropriate sentences.

The CAO also pursues civil driver's license suspension attendant to driving under the influence testing refusals.

#### Victim Services

The Victim Services Advocate provides outreach, support, information, and advocacy services to victims of violent crime, guides victims through the legal justice system by providing initial communication, information, support, and advocacy services to victims, family members and witnesses. The Advocate also assess victims' needs and prepares victims and witnesses for court proceedings.

Provides appropriate support for victims and witnesses including community resources.

### Department Work Plan & Goals

#### Fiscal Year 2025

- Implement a fully paperless digital case management system in the criminal division;
- Digitize workflow through M-Files for ordinances, resolutions, and contracts to improve searchability, records storage, and public access;
- Building capacity, succession planning, and training for all CAO employees.
- Provide safe work conditions and more confidential file storage by moving offices;
- Create a public information disclosure policy that is consistent with HPD and County;
- Training for Victim Services Advocate on forensic interviews for children
- Fully transition paralegal into role

# Office of the City Attorney

## FY25 Summary of Changes

### Personnel

- Reclassification of Victim Service’s Advocate position commensurate with duties as evolved since position creation.

### Maintenance & Operations – As compared to Adopted FY24

- Fixed Charges (rent) will increase due to the planned move to a larger office footprint for City Attorney’s office in the City/County Building.

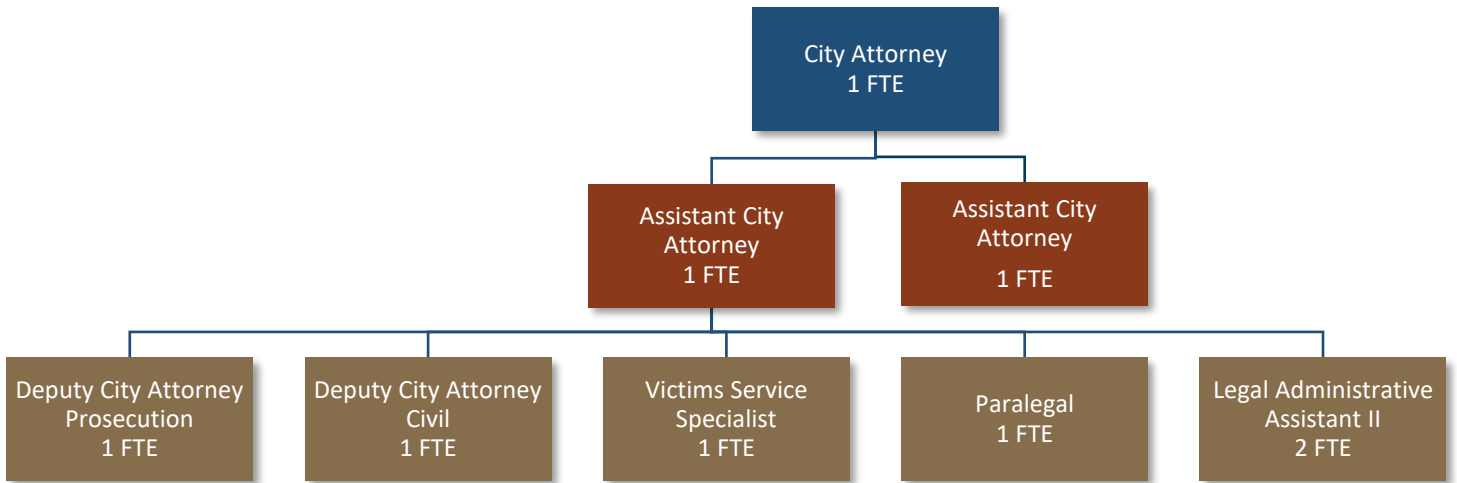
CITY ATTORNEY ALL FUNDS							
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	Est Actuals	Final FY2025 Budget
<b>Expenditures</b>							
<b>Personnel Services</b>	752,768	831,129	850,664	987,209	987,209	1,015,659	1,076,792
Supplies & Materials	6,089	31,275	47,067	27,312	27,312	17,013	15,168
Purchased Services	72,631	147,323	105,307	96,154	96,154	85,002	95,621
Intra-City Charges	997	1,047	1,047	1,047	1,047	1,047	1,078
Fixed Charges	38,012	37,301	37,798	39,309	39,309	39,309	47,685
<b>Maintenance &amp; Operating</b>	117,729	216,946	191,219	163,822	163,822	142,371	159,552
Internal Charges	22,785	26,591	20,185	21,093	21,093	21,093	23,662
Transfers Out	-	-	-	-	-	-	-
<b>Internal Transactions</b>	22,785	26,591	20,185	21,093	21,093	21,093	23,662
<b>Total Expenditures</b>	<b>893,282</b>	<b>1,074,666</b>	<b>1,062,068</b>	<b>1,172,124</b>	<b>1,172,124</b>	<b>1,179,123</b>	<b>1,260,006</b>

**Funds Included in this Department:**

- 011 General Government
- 1301 City Attorney
- 1302 Victim Services

# Office of the City Attorney

## Organizational Chart



# Human Resources Department

## Overview

**Renee McMahon, Director**

### Department Overview

The City of Helena's Human Resources department is responsible for executing human resources strategic initiatives to champion the city as an Employer of Choice. The HR department fosters a positive, supportive, friendly workplace culture to hire and retain excellent employees. The Human Resources department strives to support stability of operations with the goal of all employees providing efficient, optimal, competent service to the citizens of the City of Helena.

The Human Resources department is committed to demonstrating value to each employee through offering competitive and sustainable wages and benefits, providing safe workplaces, providing work/life balance, providing professional development opportunities, and providing pathways for all employees.

### Administration and Compliance

- Pay competitive market wages.
- Offer and administer competitive benefit suite.
- Promote a safe, healthy workplace.
- Develop and administer policies and procedures for recruiting and retaining excellent employees.
- Assure compliance with employment-related laws.
- Assure compliance with personnel policies and Union contract provisions.
- Assure accurate and compliant personnel records management.
- Continuously evaluate and improve service HR delivery methods and procedures.
- Provide human resources subject-matter expertise to all City of Helena employees.
- 

### Personnel Management

- Develop and administer employee professional development and performance improvement plans.
- Manage employee relations, disciplinary, and grievance procedures.
- Lead labor relations and union contract bargaining.
- Develop, implement, and administer personnel policies.
- Develop succession, promotion, and service continuity plans.
- Implement employee recognition and awards programs.
- Partner with MMIA and Allegiance in administering benefits.
- Administer drug testing and safety programs and protocols.
- Manager workers' compensation and provide light duty and return-to-work opportunities.
- Administer and manage employee leave policies to include sick, vacation, workers' compensation, FMLA.

# Human Resources Department Overview

## Department Work Plan & Goals Fiscal Year 2025

Become the Employer of Choice locally and among all cities in the state of Montana. This will occur through:

- Welcoming and celebrating an inclusive workplace.
- Recruiting and retaining excellent employees.
- Continuing market-based pay plan efforts that:
  - Defines and determines the competitive market position of the City of Helena.
  - Motivates employees to perform to the best of their competencies, abilities, and skill sets.
  - Is fiscally responsible, demonstrates sound stewardship of community resources, and is financially and operationally sustainable over time.
  - Is fair, complies with the City of Helena's Equal Opportunity in Employment policy, and assures equal pay for equal work amongst city employees.
- Improving technological efficiencies for employees in HR service delivery.
- Cultivating positive employee morale.
- Supporting employees to feel valued and be the most efficient and effective as possible in their work.
- Implementing competitive market-based wages and benefits.
- Supporting workforce stability.
- Supporting work/life balance.
- Developing programs to support a safe workplace.
- Rewarding and recognizing employees.

# Human Resources Department

## FY25 Summary of Changes

### Personnel

- No FTE changes in FY25.

### Maintenance & Operations – As compared to Adopted FY24

- Largely a status quo budget from FY24 to FY25.
- Purchased Services maintained for the continuation of market-based pay studies agreement and other legal contracted services.
- \$5,000 reduction in budget due to sunseting of the legacy recruitment module which will be replaced by the new ERP, Tyler Technology, recruitment module.

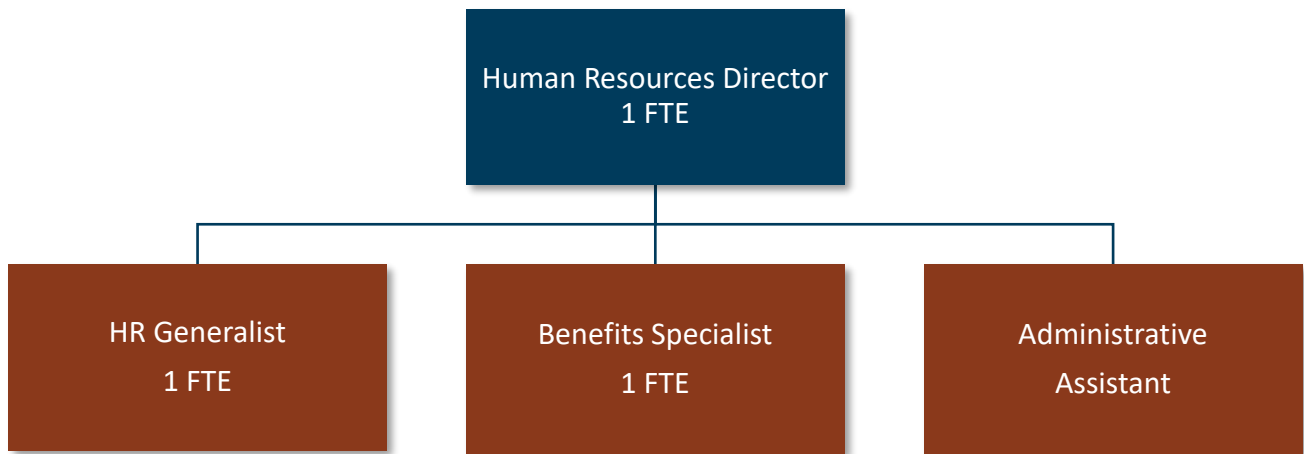
HUMAN RESOURCES ALL FUNDS		FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY2024			Preliminary FY 2025 Budget
					Adopted	Amended	Est Act	
<b>Expenditures</b>								
<b>Personnel Services</b>		339,632	389,939	405,508	416,203	416,203	404,223	433,027
	Supplies & Materials	5,569	5,983	5,473	11,491	11,491	10,691	10,425
	Purchased Services	116,753	60,918	114,803	99,893	101,483	94,864	100,929
	Intra-City Charges	2,250	2,221	2,221	2,221	2,221	2,221	2,288
	Fixed Charges	30,901	33,687	30,855	33,305	33,305	33,545	33,305
<b>Maintenance &amp; Operating</b>		155,473	102,809	153,352	146,909	148,499	141,320	146,947
	Internal Charges	7,558	7,622	31,537	9,221	9,221	9,221	9,830
	Transfers Out	-	-	-	-	-	-	-
<b>Internal Transactions</b>		7,558	7,622	31,537	9,221	9,221	9,221	9,830
<b>Total Expenditures</b>		<b>502,663</b>	<b>500,370</b>	<b>590,396</b>	<b>572,333</b>	<b>573,923</b>	<b>554,764</b>	<b>589,804</b>

### Funds Included in this Department

011 General Government

1801 Human resources

# Human Resources Department Organizational Chart





# Police Department

## Overview

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### **Brett Petty, Chief of Police**

The Helena Police Department is dedicated to providing our community with professional law enforcement services through equitable enforcement of the law, continued professional development, and respect for the needs of our citizens. We remain committed to the protection of human rights and focused upon making Helena a safe community in which to live and work.

### **Police Department Composition**

The Helena Police Department is comprised of two major units:

1. Police
2. Support Services Division (SSD).

### **Police**

The Police Department is made up of several subunits to include but not limited to: Patrol, Criminal Investigations, Evidence, School Resource Officers (SRO), DUI Officer, Volunteer Coordinator, Animal Control/Urban Wildlife Program (UWP), Montana Analysis and Technical Information Center (MATIC), Violence Against Women (VAWA), and Drug Enforcement (MRDTF). MATIC, VAWA and MRDTF are partially funded through annual grants.

### **Support Services Division (SSD)**

The Support Services Division is made up of two separate units-Records and the 9-1-1 Center. The funding for records, as well as the funding for the 9-1-1 Center personnel costs are funded through the public safety mill levy. The 9-1-1 equipment costs are funded through the fee placed on most phones in the county.

The 911 Center provides emergency communications to three (3) local law enforcement agencies, three (3) ambulance services, fifteen (15) rural fire departments, one (1) city fire department and a half dozen state / federal agencies on an infrequent basis. The records section provides record keeping for the Helena Police Department and Sheriff's Office. It is also responsible for entering court documents for four (4) district courts, (2) Justice of Peace, and Municipal Court. Also, it is tasked with sexual and violent offender registry for Lewis and Clark County and all alarms permits for Helena.

# Police Department Overview

## Department Work Plan & Goals Fiscal Year 2025

The Helena Police Department strives to provide the highest quality Police service through collaborative efforts and community partnerships to ensure a safe and secure community. We believe that Policing needs to be innovative and forward thinking with the purpose of enhancing the quality of life for the Helena community.

### Objective #1: Staffing

- PD is made up of 54 (FTE) sworn Officers.
  - Currently 3 Officers down.
  - During FY24, conducted quarterly testing and interviews.
  - Start Reserve Officer program to assist with extra work duties (FY25).
- 9-1-1 Center is made up of 14 Dispatchers. Currently at full capacity and focused on retention.
- Our Record's section is made up of 4.5 Clerks. Have been fully staffed through FY24. We will have 1 Clerk leaving in June of 2024.
- During FY24, all contract negotiations with the bargaining units (PD, Dispatch, Records) were completed.

### Objective #2: Innovation through Technology Updates & Funding Source Exploration

- New Computer Aided Dispatch/Records Management System (CAD/RMS) to the Police Department, Sheriff's Office and 9-1-1 Center.
  - Implementation process has commenced. Looking at Spring of 2025 for go-live date.
- Keep monitoring and exploring grants for new and ever-evolving technology.

### Objective #3: Community Engagement & Partnerships

- Be proactive, solution-based and community driven and collaborate with the Helena Community to identify and solve community problems.
- Continuously work on community outreach and engagement (Coffee w/ Cop, Citizen's Academy, National Night Out, Public Safety Open House, Explorers, etc.).
- In FY25, we will change one of the Officer positions to a Corporal. This Corporal will be the supervisor over the SRO team. We will maintain SRO staffing at 4 SRO's (3 Officers and 1 Corporal within the schools).

### Objective #4: Implement & Sustain Staffing Study Methodology

- Implement the strategies presented in the 2023 Staffing Study presented by Etico Solutions: Patrol Allocation, Schedule Optimization, and Beat Design for Patrol Response
- Beat Design and implementing schedule optimization has already launched (FY24).

# Police Department

## FY25 Summary of Changes

### Personnel

- Requested 1 School Resource Officer (SRO) to be reclassified as a Corporal.
- Requested Volunteer Coordinator to be reclassified as Administrative Assistant III.
- Collective Bargaining Unit contract was finalized.

### Maintenance & Operations – As compared to Adopted FY24

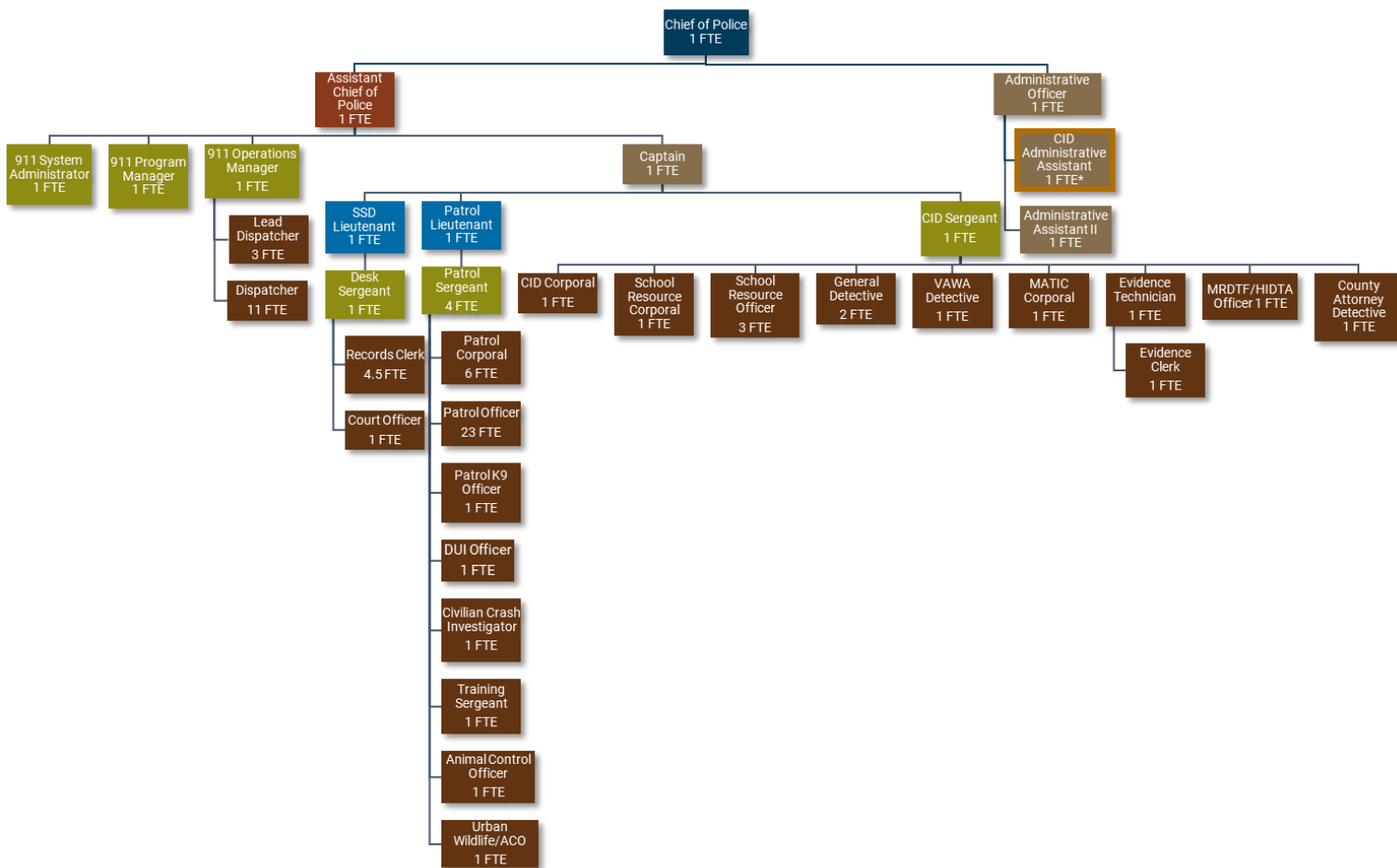
- Supplies & Materials increased in the areas of office supplies for patrol room mailboxes, and surveillance.
- Intra-City Charges have increased due to rising fuel costs.
- Fixed Charges increased due to expanded space (rent) in the Law & Justice Building.
- Internal Charges increased due to Liability & Vehicle Insurance premiums.

POLICE DEPARTMENT ALL FUNDS							Preliminary
	FY 2021	FY 2022	FY 2023	FY 2024		FY 2025	
	Actual	Actual	Actual	Adopted	Amended	Est Actuals	Budget
<b>Expenditures</b>							
<b>Personnel Services</b>	5,304,280	7,288,799	8,190,695	8,968,173	8,968,173	8,925,654	9,457,449
Supplies & Materials	161,647	180,856	150,112	197,400	197,400	184,350	189,985
Purchased Services	725,284	840,613	829,519	972,088	972,088	954,214	955,510
Intra-City Charges	80,521	91,442	103,926	121,750	121,750	120,440	116,165
Fixed Charges	302,962	265,458	281,467	323,965	323,965	324,015	335,128
<b>Maintenance &amp; Operating</b>	1,270,414	1,378,369	1,365,025	1,615,203	1,615,203	1,583,019	1,596,788
Internal Charges	259,234	269,379	319,438	339,972	339,972	339,916	374,244
Transfers Out	109,104	226,560	1,238,724	213,594	213,594	213,594	-
<b>Internal Transactions</b>	368,338	495,939	1,558,162	553,566	553,566	553,510	374,244
Capital Outlay	321,826	-	414,337	98,495	954,158	954,158	391,000
<b>Debt &amp; Capital</b>	321,826	-	414,337	98,495	954,158	954,158	391,000
<b>Total Expenditures</b>	<b>7,264,857</b>	<b>9,163,107</b>	<b>11,528,219</b>	<b>11,235,437</b>	<b>12,091,100</b>	<b>12,016,341</b>	<b>11,819,481</b>

Funds Included in this Department:

012	Police	215	Police Projects & Reimb
2201	Police Operations	217	Law Enforcement Block Grant
2203	Animal Control/Urban Wildlife	218	9-1-1 Emergency Program
2207	Drug Enforcement	219	Support Services Division
2209	Violence Against Women		

# Police Department Organizational Chart



# Municipal Court

## Overview

### The Honorable Anne Peterson, Judge

#### Department Overview

Helena Municipal Court is part of the state judicial system and enforces laws for the City of Helena over which the Honorable Anne Peterson presides. Helena Municipal Court processes all misdemeanor traffic, criminal and animal control offenses, city ordinances, orders of protection and civil cases that occur within Helena City limits.

#### Administration

Court “customers” are people who have been cited with a misdemeanor offense. The defendants in Helena Municipal Court have the right to contest the charges. They can call witnesses, testify, and introduce evidence. They have the right to request a Judge or Jury trial. At conclusion of a Judge trial, the city judge rules by stating whether she finds the accused guilty or innocent of charges. The Judge assigns fines based on the Montana Supreme Court statutes. City judges also have the authority to require guilty parties to participate in community service or educational programs designed to reinforce in them positive values and to deter them from committing subsequent illegal acts.

The Clerks of the court are responsible for educating the defendant on their charge, fines, restitution, educational programs, jail time and community service requirements depending on the charge and sentence. Clerks of court maintain all documents and files regarding Municipal Court case.

#### Proceedings

Municipal courts have jurisdiction over cases involving municipal ordinances and all offenses that occur within the municipality if the offenses are not subject to a fine of more than \$1500 and/or imprisonment of more 1 year.

The Judge and court clerks are responsible for:

- Due Process – Protection of individual rights.
- Crime Control – Punishment and removal of criminals
- Rehabilitation – Treatment for offenders
- Bureaucratic Function – Speed and efficiency

# Municipal Court Overview

## Department Work Plan & Goals Fiscal Year 2025

The mission of the Helena Municipal Courts is to provide an accessible legal forum for individuals to have their court matters heard in a fair and efficient manner, while holding to a high standard of integrity, professionalism, and customer service.

- Adjudication of cases in a fair and judicial manner
- To properly maintain the court and assist defendants in the process of the court to ensure the cases are resolved and do not become repeat offenders
- Provide fairest process of justice
- Treat defendants with fairness, dignity, and respect
- Assist the defendants to become contributing citizens

### VALUES STATEMENT:

**Integrity** - Doing what we say we are going to do

**Communication** - Being professional, keeping promises, follow-up, timeliness

**Encouragement** - Building rapport and confidence, point out the things they are doing well

**Teamwork** - Support and cover for your team

### GOALS FOR 2025:

- Launch of E Filing (electronic filing)
- Continue to review Courtroom security upgrades for the safety of the public and employees.

# Municipal Court

## FY25 Summary of Changes

### Personnel

- No FTE changes in FY25

### Maintenance & Operations – As compared to Adopted FY24

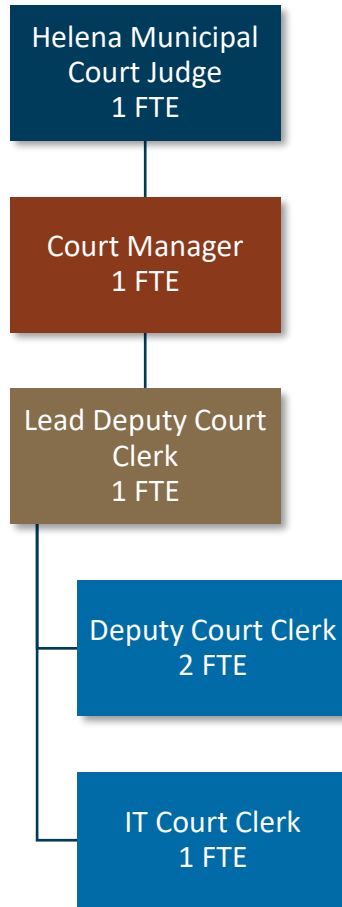
- Supplies & Materials have increase slightly to replace two office chairs.
- Fixed Charges have increased due to entering the copier revolving pool. The Court will purchase a new copier that is due for replacement and in turn pay the copier pool for maintenance and future replacement costs.
- Internal Charges have increased due to increased rates in liability insurance.

MUNICIPAL COURT ALL FUNDS		FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024			Preliminary
					Adopted	Amended	Est Actuals	FY 2025 Budget
<b>Expenditures</b>								
<b>Personnel Services</b>		480,222	528,777	596,607	598,644	598,644	614,139	637,031
Supplies & Materials		4,631	4,532	5,593	4,500	4,500	4,000	5,700
Purchased Services		58,273	60,071	47,688	48,544	48,544	49,925	48,562
Intra-City Charges		-	-	-	-	-	-	-
Fixed Charges		37,407	48,961	55,537	57,758	57,758	57,758	58,433
<b>Maintenance &amp; Operating</b>		100,311	113,563	108,817	110,802	110,802	111,683	112,696
Internal Charges		9,374	9,378	12,068	12,902	12,902	12,902	14,179
Transfers Out		-	-	-	-	-	-	-
<b>Internal Transactions</b>		9,374	9,378	12,068	12,902	12,902	12,902	14,179
Capital Outlay		-	-	-	-	-	-	-
<b>Debt &amp; Capital</b>		-	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>589,907</b>	<b>651,719</b>	<b>717,492</b>	<b>722,348</b>	<b>722,348</b>	<b>738,724</b>	<b>763,906</b>

**Funds Included in this Department:**

012 Municipal Court  
1401 Court

# Municipal Court Organizational Chart





# Fire Department Overview

**Jon Campbell, Fire Chief**

## Department Overview

The mission of the Helena Fire Department:

*"We, the members of the Helena Fire Department, proudly continue our tradition as Guardians of the Gulch, by professionally providing a quality, effective, skillful, safe and caring service to protect our community whenever and wherever needed."*

The Fire Dept. supports the Strategic Goals of the City of Helena to maintain and improve services and infrastructure, support development, and to be an employer of choice. Our Suppression Division contributes to these goals through incident response and property conservation. Our Prevention Division contributes to these goals through Fire Code utilization in new and existing construction and development.

## Administration

The Fire Department has four primary divisions: Administration, Suppression, Training, and Fire Prevention which includes fire investigation and fire safety education.

## Fire Suppression main functions are:

- Utilize risk management strategy to protect life and property in an emergency response environment.
- Structural firefighting
- Wildland firefighting
- Emergency medical services response (non-transport)
- Hazardous materials emergency management (Regional Hazmat Team)
- Vehicle rescue and extrication
- Specialty Rescues: high angle rope and confined space rescue, ice rescue, and surface water rescue
- Public assistance through fire prevention, investigation, and education activities

## Fire Prevention, Investigation, and Education main functions are:

- Fire code enforcement
- Licensing inspections
- Public education
- Life safety commercial occupancy inspections
- Plan review for new construction
- Inspection and acceptance testing of fire protection systems.

# Fire Department Overview

## Department Work Plan & Goals Fiscal Year 2025

### Strategic Planning:

#### #1 - Suppression

Utilize the Fire Department Master Plan, National Fire Protection Association, and Insurance Services Organization references to drive strategic planning to enhance the department's safety and capacity to provide services to the citizens of Helena and mutual aid partners.

#### #2 – Training

Continued development of career progression plans through accredited and internal performance metrics. Enhance wildland fire response capacity through training and experience-based mechanisms.

#### #3 - Fire Prevention and Investigation Bureau

Improve inspection, system testing, public education, fire investigation services, plan review, and urban interface risk reduction services through international fire code application. Provide for enhanced training, community outreach, and increased inspection frequency.

### Goals:

#### Suppression Division

- Continue to utilize Fire Dept. Master Plan to set priorities, objectives, and work plan items.
- Explore alternate funding sources to create Fire Dept. dedicated revenue.
- Continue to utilize our strategic plan to address long term priorities of additional station, training facility, and staffing.
- Continue implementation process of Records Management System to enhance data collection and analysis improving organizational efficiency.

#### Training Division

- Utilize strategic plan for funding and constructing training facility.
- Continue development of individualized training plans for all members to provide direction and enhancement of professional outcomes.
- Onboard Assistant Chief - Training

#### Prevention Division

- Develop a training plan for FPIB personnel to address individual professional development and overall division improvement.
- Increase regularity of commercial occupancy inspections
- Promote City of Helena utilization of 2021 International Fire Code

# Fire Department

## FY25 Summary of Changes

### Personnel

- No FTE changes for FY25 however this is dependent on Public Safety Mill Levy election outcomes.

### Maintenance & Operation – As compared to Adopted FY24

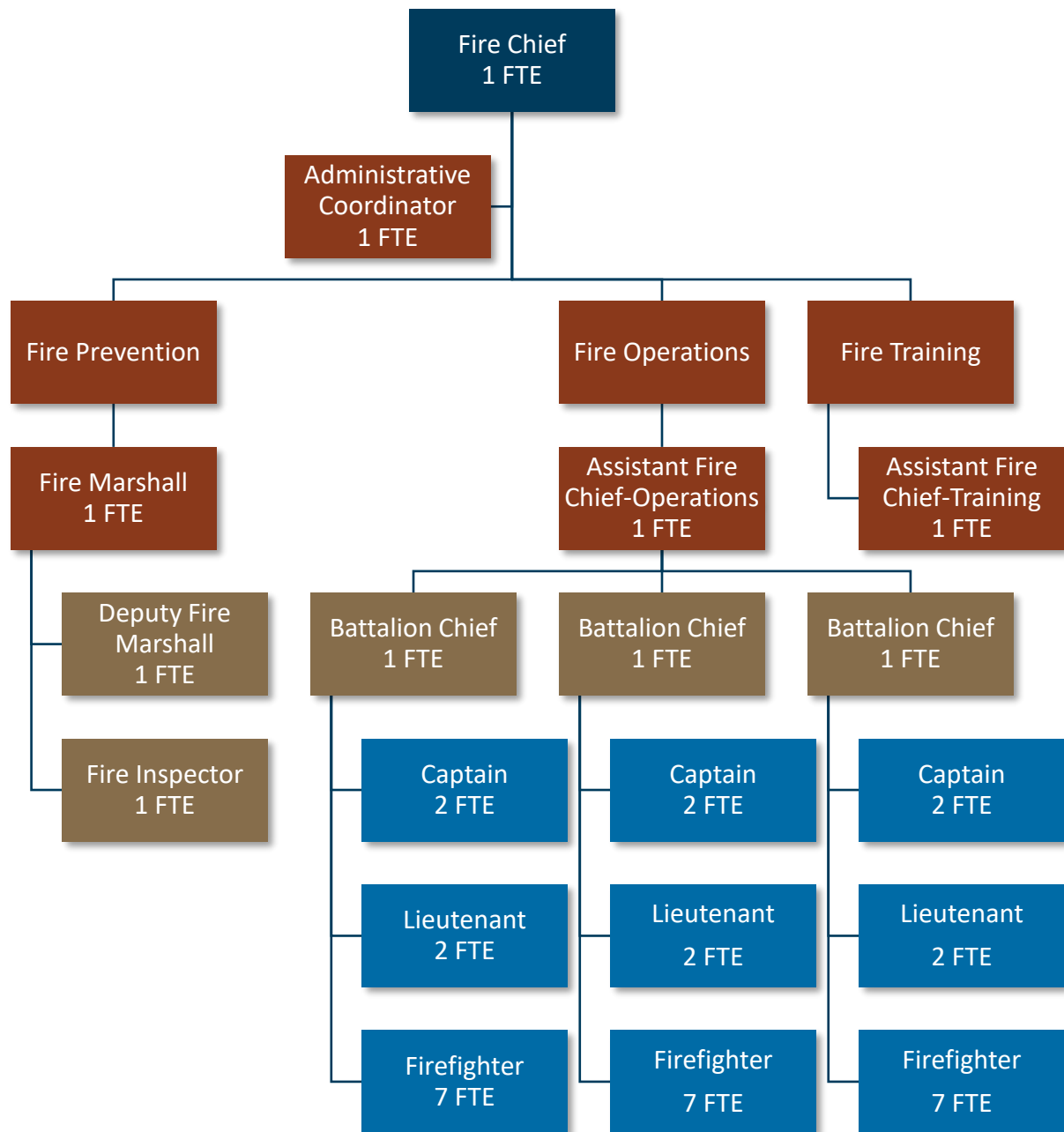
- Several new mission critical projects have been included in the FY25 budget primarily in the areas of tool replacements and upgrades for broken or outdated equipment.
- Supplies & Materials have increased in areas such as chemical & lab supplies, janitorial and medical supplies, clothing allowance, and increased tire costs primarily due to inflation.
- Purchased Services have increased promoting continued education, miscellaneous training, other contracted services, and travel and meeting expenses.
- The Fire Levy fund is transferring \$675,000 to the General Fund to support Fire Services in FY25.
- Internal charges are increasing slightly due to higher rates for liability insurance coverage.
- Capital outlay can be viewed in Section 6 of this budget book.

FIRE DEPARTMENT ALL FUNDS							
	FY 2021	FY 2022	FY 2023	FY2024			Final
	Actual	Actual	Actual	Adopted	Amended	Est Actuals	FY 2025 Budget
<b>Expenditures</b>							
<b>Personnel Services</b>	3,779,116	5,282,157	5,505,518	5,457,706	5,457,706	5,437,545	5,607,742
Supplies & Materials	130,510	106,240	86,107	131,141	131,141	133,083	213,054
Purchased Services	225,207	283,895	255,538	295,048	331,391	344,928	365,641
Intra-City Charges	24,285	38,414	45,496	50,143	50,143	50,143	49,261
Fixed Charges	2,814	2,567	2,400	2,520	2,520	2,520	3,000
<b>Maintenance &amp; Operating</b>	382,817	431,116	389,541	478,852	515,195	530,674	630,956
Internal Charges	264,675	272,487	301,419	303,353	303,353	303,353	338,134
Transfers Out	884,700	671,477	692,220	665,358	665,358	665,358	675,000
<b>Internal Transactions</b>	1,149,375	943,964	993,639	968,711	968,711	968,711	1,013,134
Debt Service	-	48,347	87,448	98,261	98,261	115,890	108,242
Capital Outlay	1,430,870	97,347	246,314	538,000	640,250	640,250	-
<b>Debt &amp; Capital</b>	1,430,870	145,694	333,761	636,261	738,511	756,140	108,242
<b>Total Expenditures</b>	<b>6,742,178</b>	<b>6,802,931</b>	<b>7,222,460</b>	<b>7,541,530</b>	<b>7,680,123</b>	<b>7,693,070</b>	<b>7,360,074</b>

**Funds Included in this Department:**

- 013 Fire Department
  - 2301 Fire
  - 2305 Fire Grants
- 260 Fire Safety Levy

# Fire Department Organizational Chart



# Community Development Department

## Overview

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**Chris Brink, Director**

### **Department Overview**

Working in partnership with Helena's citizens, businesses and organizations, the city of Helena Community Development Department provides professional staff assistance in planning, development, and construction to maintain public health, safety, and welfare and create an attractive and sustainable community for all to live, work, play, and learn.

### **Planning**

The Planning Division assists members of the community with zoning, land use and development questions. Staff also provides information and assistance to developers, the business community and the public relating to any planning, zoning, land use, housing, and development matter.

### **Building**

The Building Division conducts building and site plan reviews, issues building permits, and provides inspection services at construction sites within the city limits to ensure compliance with adopted code and safeguard the public's health, safety, and welfare.

### **Housing**

The City of Helena is committed to being part of a collaborative effort to address housing issues in our community. As part of that commitment, the City has developed several programs and partnerships to provide support. This area of the Community Development Department was created to further the efforts that the City is currently engaged in to provide or support housing for those in need.

# Community Development Department Overview

## Department Work Plan & Goals Fiscal Year 2025

The Community Development Department, in collaboration with other City departments will be completing the configuration and implementation of Tyler Technology's Enterprise Permitting and Licensing system, including standard permitting as well as a Civic Access portal, and electronic plan review. The EPL system provides online access to our staff, other City Departments, contractors, licensed professionals, and the public.

Building Division will move forward to revise existing handouts and create new handout documents to assist applicants with the new permitting system and the Civic Access Online Portal.

Planning Division will continue with implementation of the Montana Land Use Planning Act (SB 382) including the drafting of a new Land Use Plan for the City of Helena.

Planning Division will begin a review of land use ordinances in anticipation of amendments to the zoning ordinance and subdivision regulation as required of the Montana Land Use Planning Act –

identifying all barriers for development while ensuring the City residents' health, safety, and welfare.

Planning Division will continue working with neighboring jurisdictions, Lewis & Clark County, East Helena, and Jefferson County, to facilitate sustainable and coordinated growth.

Housing staff will be working closely with the planning consultant to look at a full spectrum of housing strategies.

# Community Development Department

## FY25 Summary of Changes

### Personnel

- Creation of a Senior Combination Inspector position, but not adding any new FTEs, to further the departmental goal of creating opportunities of advancement and the development of a succession path within the Building Division.

### Maintenance & Operation – As compared to Adopted FY24

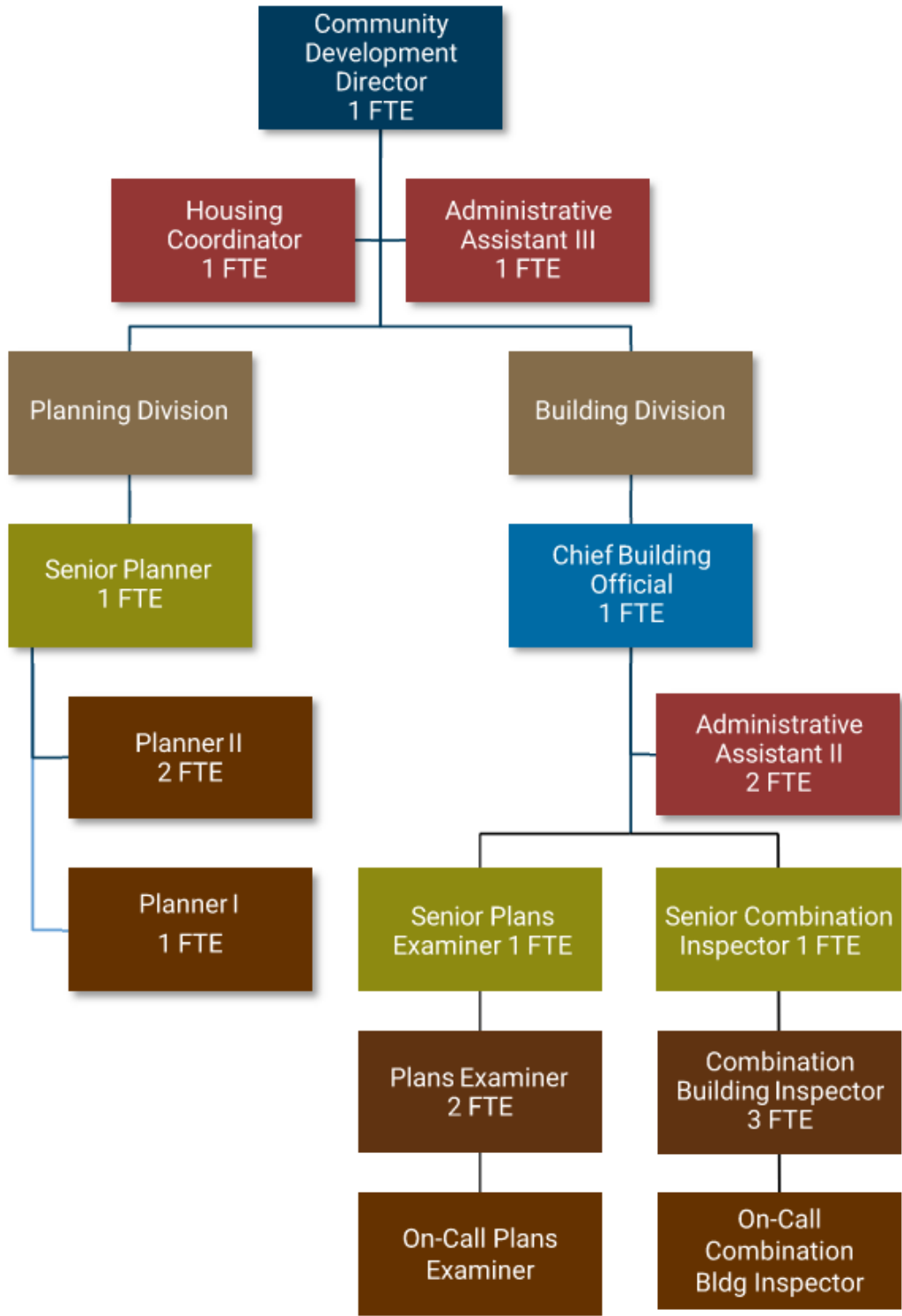
- Supplies & Material are increasing primarily to support computer software licensing needed to support the new enterprise Permitting and Licensing system.
- Purchased Services have increased considerably with additional funds needed for the Land Use Plan contract to support SB 382 implementation, and from the substantial increase of public legal notices.
- Non-operating expenses reflect expected Community Development Block Grants passed through to the benefiting agencies (MBAC – Old Salt Co-Op).
- Internal charges are decreasing despite rising liability insurance charges. The decrease is due to general overhead cost allocations decreasing which are volume and activity based.

COMMUNITY DEVELOPMENT ALL FUNDS							Preliminary
	FY 2021	FY 2022	FY 2023	FY2024			FY 2025
	Actual	Actual	Actual	Adopted	Amended	Est Actuals	Budget
<b>Expenditures</b>							
<b>Personnel Services</b>	1,317,272	1,367,003	1,450,634	1,746,389	1,746,389	1,739,542	1,863,854
Supplies & Materials	34,883	33,542	52,585	60,796	60,796	60,521	62,703
Purchased Services	194,091	274,591	227,169	355,287	355,287	350,587	417,971
Intra-City Charges	7,145	8,331	8,299	9,616	9,616	9,616	9,404
Fixed Charges	135,873	134,065	134,198	183,787	183,787	183,787	185,829
Non-Operating Expenses	466,000	24,000	49,897	1,494,593	1,494,593	1,494,593	580,000
<b>Maintenance &amp; Operating</b>	371,992	450,529	422,251	609,486	609,486	604,511	675,907
Internal Charges	107,088	71,887	118,328	137,517	137,517	137,517	121,579
Transfers Out	2,500	-	-	-	-	-	-
<b>Internal Transactions</b>	109,588	71,887	118,328	137,517	137,517	137,517	121,579
Capital Outlay	-	-	35,740	-	-	-	8,600
<b>Debt &amp; Capital</b>	-	-	35,740	-	-	-	8,600
<b>Total Expenditures</b>	<b>2,264,852</b>	<b>1,913,419</b>	<b>2,076,850</b>	<b>3,987,986</b>	<b>3,987,986</b>	<b>3,976,164</b>	<b>3,249,940</b>

**Funds Included in this Department:**

- 014 Community Development
- 1601 Community Development
- 226 CDBG/HOME
- 228 Community Renewal
- 229 Affordable Housing Trust
- 503 Building

# Community Development Department Organizational Chart





# Finance Department

## Overview

**Sheila Danielson, Director**

### Department Overview

The Finance Department is composed of three different units: Administration and Budget, Accounting, and Utility Customer Service. Each division collaborates with each other to provide customer service to external stakeholders, internal staff, the City Manager, and the City Commission.

The division strives to improve efficiencies, challenge the status quo and seek improvements in the way we do business in order to meet our customer demands for accurate and timely financial information, timely billing, timely payments, accountability and transparency.

### Administration & Budget

This division is responsible for the administration of all financial affairs for the City in accordance with applicable laws and regulations and focuses on policy development, establishment of goals and monitoring compliance and performance, respectively.

The division is responsible for the coordination, preparation, strategic planning, multi-level review, adoption and execution of the City of Helena's annual budget. This includes revenue projections (such as taxes, assessments, and charges for services), personnel cost reviews, operating cost planning, capital planning, cash flow projections and fiscal analysis for strategic debt planning, culminating in the completion of the annual budget document. Post-adoption responsibilities include monitoring budget vs. actual performance throughout the fiscal year to address any adjustments needed and updating accounting systems to include amendments approved by the City Commission.

Additional attention is given to revenue analysis, long-term forecasting, administration of the procurement of goods and services, disposition of surplus assets, and other city-wide special projects coordination.

### Accounting

The Accounting Division coordinates, processes, and reports the City's daily, monthly, quarterly and annual accounting and financial reporting responsibilities that uphold to professional accounting standards in accordance with Generally Accepted Accounting Principles, Government Accounting Standards Board and State legislative requirements.

Accounting staff administer banking, payments, receivables, payroll, fixed assets, tax and other special assessments, debt service and liability insurance activities.

This division recommends and monitors fiscal controls, policies, and procedures to ensure accurate records and financial reporting.

### Utility Customer Service

The utility services division provides one central area for customer service dedicated to city services including water, wastewater, commercial solid waste, curbside recycling, fire lines, intrusion alarms and various loan programs. This division is responsible for accurately collecting and applying payments, scheduling monthly meter reads for over 12,000 meters in the city and processing monthly billing statements. This division is also responsible for preparing and collecting City of Helena business, animal, and liquor licenses.

# Finance Department

## Overview

### Department Work Plan & Goals Fiscal Year 2025

#### Staff Retention and Training

The Finance Department's top priority in the next year is to stabilize our staffing and focus on training and developing and recording standard operating procedures. Turnover of the Controller, Accountant, Payroll and Budget Analysts has limited our progress in achieving our goals from FY24. Despite staffing challenges, we had a successful go-live with the ERP Finance Module in April 2024 in addition to accomplishing our day-to-day responsibilities.

#### Enterprise Resource Planning Software

- The City went live with the Finance phase in April 2024. This included general ledger, budgeting, accounts payable, accounts receivable, contracts and cash receipting modules. Finance staff are working with departments on gaining efficiencies and report development for business operations.
- The licensing module is scheduled to go live in July. The Utility Customer Service Division has led this implementation with Community Development. They will focus on the customer facing implementation in the coming months.
- Payroll configuration has been in process for six months and will continue to FY25. Our planned go live date with payroll and time and attendance is September.
- The Final phase of our ERP implementation will kick off in August with a projected go-live date nine to twelve months later.

#### Financial Reporting and Audit

- Finance Department will continue to successfully complete our audit and file our annual financial report by established deadlines.
- Continue to maintain our annual esteemed award for the GFOA Certificate of Achievement in financial reporting.
- Develop reports using the new ERP system report writing functions to efficiently pull information from the financial system.

#### Business Licensing and Utility Customer Service

- As noted above, the utility customer service team will go live with licensing in July and kick-off implementation of our utility billing software conversion in August. The new software boasts on-line account management and bill pay. This is in line with sustainability efforts to reduce paper and move to a dynamic electronic interface for superior customer services.

#### Budget Administration

We will continue our efforts in developing and implementing structure in our budget development and monitoring efforts that provides predictable outcomes and transparency to the public and the Commission. We have achieved great strides in this direction with the support of the City Manager.

#### Policy Development

Continue our efforts in finalizing Debt Service Management, Investment Management, Credit Card, and Procurement policies to the Commission for consideration and adoption.

# Finance Department

## Summary of Changes

### Personnel

- Finance transferred the Project Manager position over to Transportation Services as the new Metropolitan Planning Organization Project Manager. As we wind down our ERP project, this transition made the most sense to the City. He is still available to assist with the ERP as an advisor when time allows.
- The Finance Department continues to experience turnover and staffing shortages. We currently have one position open; it has been difficult to recruit finance professionals. This is not unique to Helena, but rather a nationwide phenomenon. We were pleased to onboard a new Controller in February 2024 and we have established a training role for the Accountant position and plan to invest resources to bring this position up to meeting the Accountant job responsibilities within a year.

### Maintenance & Operations – As compared to Adopted FY24

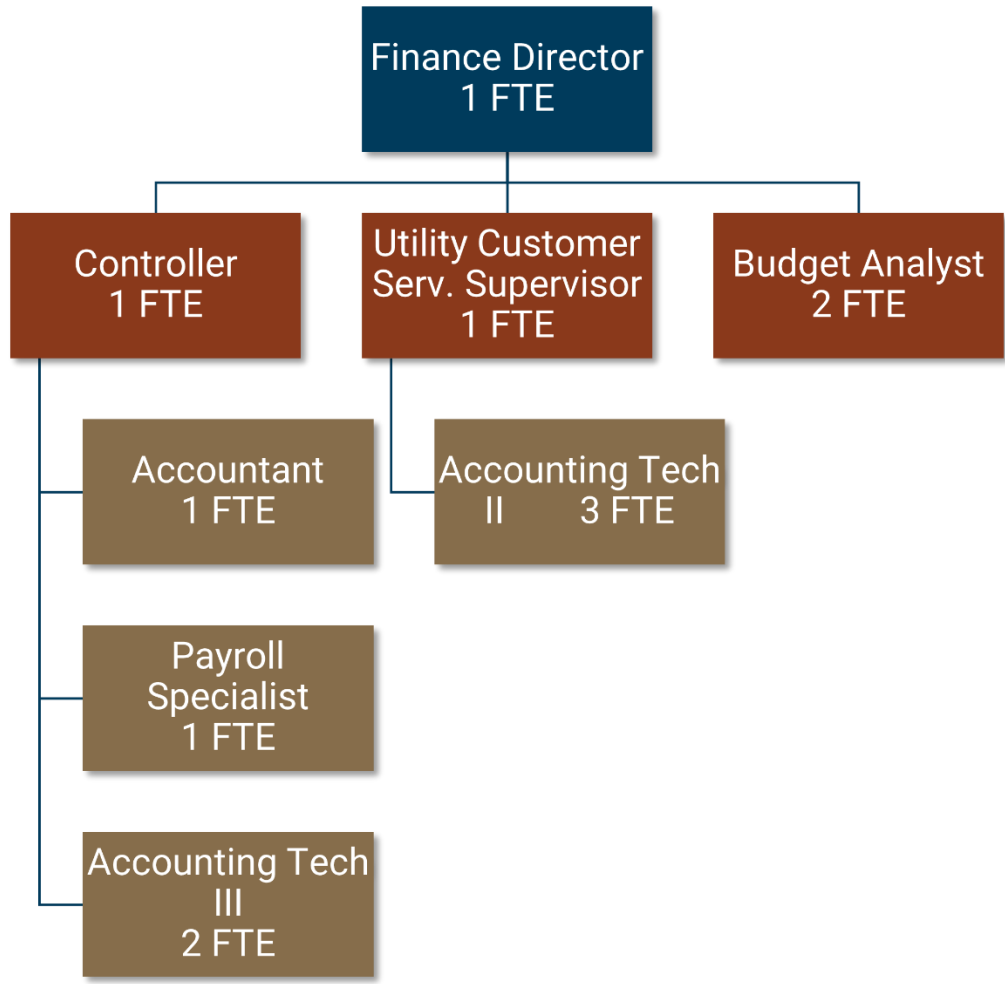
- Training costs were increased to accommodate new staff.
- Audit Services have increased to be in line with our three-year audit contract and to provide additional assistance with our ACFR filing deadlines. Additional services are being engaged to report on GASB Standards and to meet our filing deadlines.

FINANCE DEPARTMENT ALL FUNDS							
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY2024			Final FY 2025 Budget
				Adopted	Amended	Est Actuals	
<b>Expenditures</b>							
<b>Personnel Services</b>	761,556	966,771	1,090,012	1,174,188	1,174,188	1,168,452	1,178,239
Supplies & Materials	46,500	57,478	39,739	69,900	69,900	67,475	63,775
Purchased Services	224,155	269,481	255,761	286,583	297,383	323,224	301,213
Intra-City Charges	5,367	5,516	5,516	5,516	5,516	5,516	5,697
Fixed Charges	151,777	185,546	181,470	219,684	219,684	184,730	194,684
<b>Maintenance &amp; Operating</b>	427,798	518,021	482,486	581,683	592,483	580,945	565,369
Internal Charges	19,660	20,106	22,316	25,067	25,067	25,067	24,980
Transfers Out	-	-	-	-	-	-	-
<b>Internal Transactions</b>	19,660	20,106	22,316	25,067	25,067	25,067	24,980
<b>Total Expenditures</b>	<b>1,209,015</b>	<b>1,504,898</b>	<b>1,594,815</b>	<b>1,780,938</b>	<b>1,791,738</b>	<b>1,774,464</b>	<b>1,768,588</b>

**Funds Included in this Department:**

- 015 Finance Services
  - 1501 Finance & Budget
  - 1506 Accounting
  - 1507 Utility Customer Service

# Finance Department Organizational Chart



# Parks, Recreation & Open Lands

## Overview

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**Doug Smith, Director**

### **Department Overview**

The Helena Parks, Recreation and Open Lands Department is a growing system that includes more than 2,140 acres of developed and undeveloped parkland, 30 parks including bike and pedestrian trails, a 50-meter outdoor swimming pool with a splash pad, lazy river and waterslides, a public golf course, the community Civic Center, three tennis and pickleball sites, a skateboard park, a bike park and four outdoor skating rinks. All our parks and trails are beautifully maintained by Parks Maintenance staff and our Urban Forestry Division. These features are designed and developed so that people of all ages, abilities and incomes can participate in the recreational activities.

### **Administration / Planning**

Parks administers permitting and reservations for all parks and open lands special events and uses including special events on the walking mall and all sports field permitting. Parks administration also books events and promotions for the Civic Center and handles billing, fiscal and contract management for our many contracts and agreements.

### **Maintenance**

The Parks Department maintains our developed parks and sports fields including playgrounds and all structures; urban and open lands trails and trailheads; parks facilities like the bandshell and Kindrick Baseball Field; Ten-mile watershed fuels management; urban forestry including all parks and boulevard trees; open lands fuels reduction and forestry management; and maintenance of the walking mall, the Helena Civic Center, and the Golf Course.

# Parks, Recreation & Open Lands Overview

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## Department Accomplishments Fiscal Year 2024

- The Urban Forestry unit pruned over 800 trees, removed 60 trees and planted over 200 new public trees.
- Urban Forestry was awarded a grant from DNRC for \$22,000.
- The Aquatics and Recreation programs offered over 990 swim lessons, 2200 camper days with Kays Kids, and over 5400 skater days at the ice rink.
- The Parks Maintenance division installed 2 new playgrounds, 4 new picnic shelters, 6 new garbage can enclosures, improved 300 yards of public sidewalk at city parks and maintained an excellent safety record.

## Department Work Plan & Goals Fiscal Year 2025

- Urban Forestry will plant over 200 trees, reducing the percentage of Green Ash, and work with community partners to expand planting and watering opportunities.
- Aquatics and Recreation programs FY25 goal is to exceed the FY24 numbers while balancing expenditures and revenues.
- The Parks Maintenance division will focus on improving water conservation and sustainable maintenance practices.

# Parks, Recreation & Open Lands

## FY25 Summary of Changes

### Personnel

- Reclassified temporary salaries to create a permanent, fulltime line cook position.

### Maintenance & Operations – As compared to Adopted FY24

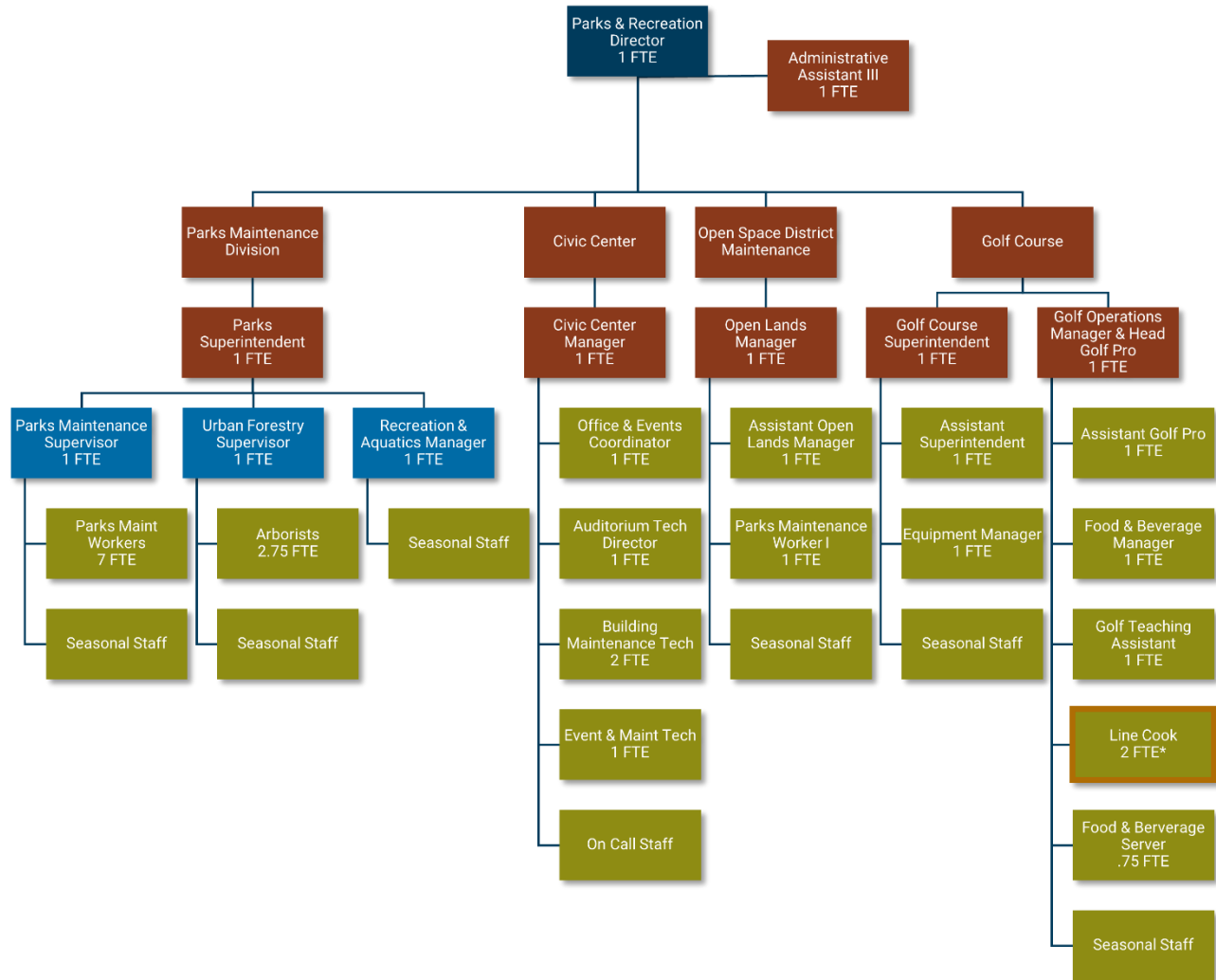
- Internal Charges have increased due to general overhead allocations and liability insurance cost increases. Overhead is calculated on volume and activity and varies each year but is also subject to inflationary increases.
- Fixed Charges have increased to cover increased credit card fees at the Civic Center and special assessments.
- The transfers out represent a transfer from the General Fund to Golf Course fund for debt service and a transfer from Parks Capital to General Capital for the tennis court rebuild project.
- A detail of capital can be found in the Capital Outlay Section of the budget document.

PARKS & RECREATION DEPARTMENT							
ALL FUNDS							
	FY 2021	FY 2022	FY 2023	FY2024			Final
	Actual	Actual	Actual	Adopted	Amended	Est Actuals	FY 2025
							Budget
<b>Expenditures</b>							
<b>Personnel Services</b>	2,927,971	2,995,910	3,743,940	4,171,622	4,171,622	4,079,956	4,415,342
Supplies & Materials	825,710	873,809	826,519	862,180	862,180	855,715	965,713
Purchased Services	1,387,060	1,548,642	1,461,689	1,669,588	1,764,866	1,613,592	1,527,603
Intra-City Charges	67,850	75,564	95,601	94,992	94,992	72,275	92,331
Fixed Charges	243,043	257,399	246,326	265,140	265,140	264,140	267,747
<b>Maintenance &amp; Operating</b>	2,523,664	2,755,413	2,630,135	2,891,899	2,987,177	2,805,721	2,853,394
Internal Charges	532,395	809,950	787,411	820,976	820,976	820,976	963,625
Transfers Out	240,000	235,000	142,850	509,485	518,485	518,485	205,000
<b>Internal Transactions</b>	772,395	1,044,950	930,261	1,330,461	1,339,461	1,339,461	1,168,625
Debt Service	218,875	221,010	175,398	181,690	181,690	181,690	203,300
Capital Outlay	639,566	383,148	258,805	1,094,490	2,732,313	2,528,961	1,265,150
<b>Debt &amp; Capital</b>	858,441	604,158	434,202	1,276,180	2,914,003	2,710,651	1,468,450
<b>Total Expenditures</b>	<b>7,082,471</b>	<b>7,400,432</b>	<b>7,738,538</b>	<b>9,670,162</b>	<b>11,412,263</b>	<b>10,935,789</b>	<b>9,905,811</b>

**Funds Included in this Department:**

017 Park & Recreation	235 Open Space District Maint
4101 Parks Administration	237 Urban Forestry
4102 Parks Maintenance	246 Watershed Projects
4103 Swimming Pool	441 Parks Improvement
4104 Recreation	563 Golf Course
4106 Kay's Kids	4111 Golf Operations
4107 Urban Trails	4113 Golf Concessions
204 Civic Center Board	4115 Golf Maintenance
211 Civic Center	4119 Golf Capital/Debt Service

# Parks, Recreation & Open Lands Organizational Chart





# Community Facilities Overview

**Troy Sampson, Director**

## Department Overview

The Community Facilities Department is responsible for the maintenance and repair of City facilities and the jointly owned City-County facilities, as well as the project management of facility related construction projects. The department manages the City and County central mail division as well as both entities' main phone lines. This department also serves as the liaison for the Public Art Committee and Public Education and Government channel.

## Facility Management

The facilities management division has many functions. It manages preventative maintenance, inspection and repairs of City and City-County jointly owned buildings and the equipment associated with those buildings that is necessary to operate the facility. This division also provides contracted and in-house services to maintain a clean and safe working environment for City and County employees and manages operations at the City-County Building and the Law & Justice Center. Community Facilities Department also manages the lease agreements for the Chamber Building, Neighborhood Center, and Grand Street Theatre.

## Project Management

The project management division's main function is to plan and execute construction projects related to facilities. The division staff works with project stakeholders and ensures that government procurement policies are followed.

## Capital Improvements

The Facilities Department utilizes a computerized maintenance management software which allows staff to track the condition and maintenance schedules of facility assets and equipment. The information gathered by staff allows them to develop short term and long-term capital plans.

# Community Facilities

## Goals & Objectives

**Goal #1** - Minimize unanticipated failures of equipment or facility infrastructure which are costly and typically not budgeted.

**Key Element: Utilize our Computerized Maintenance Management Software (CMMS).**

Action Items:

- Track asset condition for capital replacement schedule.
- Track asset preventative maintenance schedule to optimize the lifespan of assets.

**Key Element: Engineering study of domestic water supply system at Law & Justice Center**

Action Items:

- Hire engineering firm to perform assessment of domestic water supply system.
- If determined necessary, design replacement of water supply pipes.

**Goal #2** – Work with the Sustainability Office to prioritize identified activities and strategies supporting successful accomplishment of making all facilities 50% energy efficient by 2026.

**Key Element: Assessment and identification of energy needs and usage of all facilities**

Action Items:

- COMPLETE - Tour facilities with engineering firm to identify deficiencies
- COMPLETE - Perform a study on the current efficiency
- Prepare a prioritized list of projects

**Key Element: Funding**

Action Items:

- Identify funding sources
- Determine the appropriate fund sources
- Budget for those projects

**Key Element: Project Implementation Plan**

Action Items:

- Discuss the Return on Investment (ROI) with the project team
- Identify the process to complete the projects

# Community Facilities

## Work Plan

### Department Work Plan Fiscal Year 2025 Objectives

In cooperation with the Sustainability Coordinator's office, we will prepare a prioritized list of projects. By the end of FY2025 we will have identified the costs associated with the energy improvement projects and will identify their funding sources.

#### **Sustainability:**

- Fire Station #1 boiler replacement with high efficiency boilers

#### **Safety:**

- Continue updating facility emergency action plans

#### **Construction & Maintenance Projects:**

- **Fire Station #1**
  - Boiler Replacement with High Efficiency Boilers
  - Personnel Door Hardware Replacement
  - Apparatus Floor Drain Reconfiguration
- **Fire Station #2**
  - Restroom/Locker Room Remodel
  - Apparatus Floor Heater Replacement
- **Civic Center**
  - Ballroom Hard Flooring Replacement
  - North Parking Lot Replacement

#### **Administration / Project Management:**

- Develop 30-year CCIP with funding plan
- Training for Maintenance Technician Staff
- Continue to work on Several Capital Improvement and Maintenance Project to Bring Them to Completion.

# Community Facilities

## FY25 Summary of Changes

### Personnel

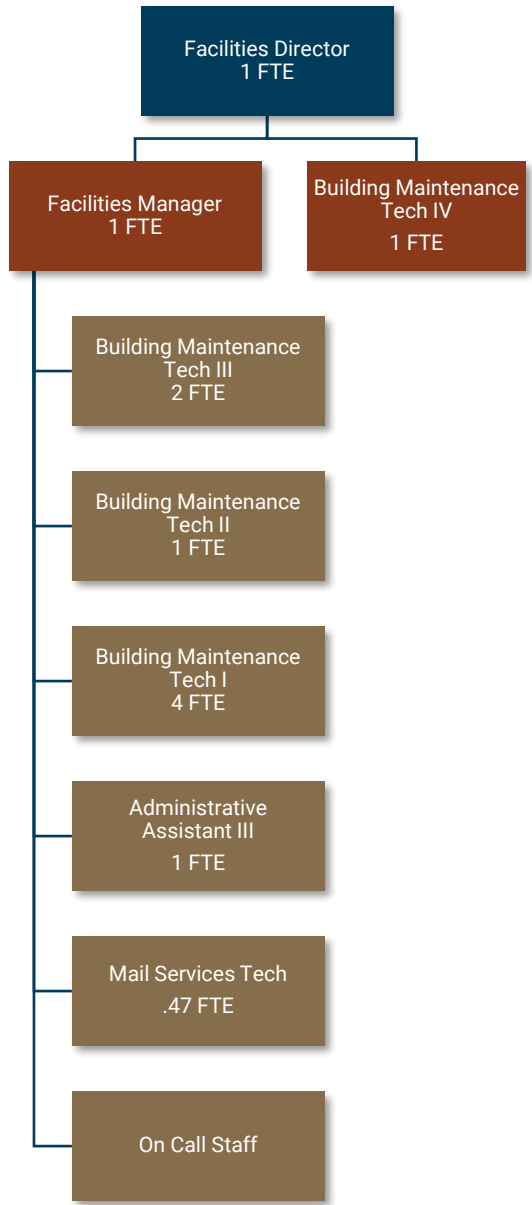
- No changes to personnel in Fiscal Year 2025

### Maintenance & Operation – As compared to Adopted FY24 Budget

- Supplies, Material and Purchased Services are decreasing primarily due to the Solid Waste Truck Garage, Administration Building, and Scale House along with the Utilities Maintenance Building moving to Public Works Industrial Facilities Division for maintenance oversight.
- The transfer out represents a transfer of excess cash reserves in the Telephone Fund over to the Law & Justice Center Fund as recommended by the Facilities Board and Joint Commission.
- Debt Service is increasing as a result of drawing down the final balance of the INTERCAP Loan for the Law & Justice Center.
- There is no new capital projects budgeted in the facility funds. Staff will work to complete existing projects at the City/County Buildings. New capital projects managed by facilities is budgeted in the General Capital Fund. More detail on capital outlay can be viewed in Section 6 of this budget document.

COMMUNITY FACILITIES ALL FUNDS							Preliminary
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024		FY 2025 Budget	
				Adopted	Amended	Est Actuals	
<b>Expenditures</b>							
<b>Personnel Services</b>	718,114	779,448	805,725	918,750	918,750	779,734	946,649
Supplies & Materials	48,966	65,437	95,381	139,273	139,273	151,059	118,534
Purchased Services	874,910	1,041,688	925,001	1,055,926	1,088,508	1,037,409	1,008,966
Intra-City Charges	3,025	5,264	3,311	7,165	7,165	6,948	7,513
Fixed Charges	35,176	34,537	32,178	38,331	38,331	38,331	39,983
<b>Maintenance &amp; Operating</b>	962,077	1,146,926	1,055,872	1,240,695	1,273,277	1,233,747	1,174,996
Internal Charges	168,238	223,977	380,090	383,601	383,601	383,601	422,847
Transfers Out	-	-	-	-	-	-	63,000
<b>Internal Transactions</b>	168,238	223,977	380,090	383,601	383,601	383,601	485,847
Debt Service	70,374	97,701	112,310	162,446	162,446	151,898	200,779
Capital Outlay	717,062	660,326	1,462,930	748,105	2,973,978	2,834,714	-
<b>Debt &amp; Capital</b>	787,435	758,027	1,575,239	910,551	3,136,424	2,986,612	200,779
<b>Total Expenditures</b>	<b>2,635,863</b>	<b>2,908,378</b>	<b>3,816,926</b>	<b>3,453,597</b>	<b>5,712,052</b>	<b>5,383,695</b>	<b>2,808,271</b>
<b>Funds Included in this Department</b>							
212 Facilities Management			570 City-County Building Fund				
4505			571 City/Cnty Bldg Mail				
4506 Project Management			4510 Operations				
4507 Public Ed & Govt Acc Chnl			4511 B Delivery				
213 Facilities Managemnt-HVOC			572 City/Cnty Eldg Telephone				
214 Neighborhood Center			573 CCLaw & Justice Building				
233 Public Art Projects							

# Community Facilities Organizational Chart



# Public Works Department

## Overview

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**Ryan Leland, Director**

### **Public Works Administration**

The Public Works Department is responsible for providing administrative direction and coordination for all Public Works activities in the following divisions: Engineering, Industrial Facilities, Stormwater Utility Maintenance, Water Treatment, Water Utility Maintenance, Wastewater Treatment, Wastewater Utility Maintenance, Residential Solid Waste, Commercial Solid Waste, Landfill Monitoring District, Transfer Station, and Recycling.

### **Engineering**

The Engineering Division is responsible for implementing approved capital projects either internally or by managing consultants. Engineering also participates in the development review process, assists other divisions with environmental permits/regulations, maintains the historical infrastructure archives, and assists the public with a multitude of inquiries.

### **Industrial Facilities**

The Industrial Facilities division was created in FY23 and is responsible for managing and maintaining all public works facilities. This division is made up of a Superintendent and three technicians. This division will assist in capital planning for all facilities and the implementation of approved facility projects.

### **Water Treatment**

The Water Treatment Division is responsible for producing quality water in an adequate amount that meets all Federal and State water quality standards. Water Treatment manages two water plants (Tenmile and Missouri River), six pump stations, nine reservoirs and the Eureka well to meet these goals. The Treatment Division is also pursuing groundwater wells to supplement existing supply and to perfect existing water rights. The Tenmile watershed is over 50 square miles and consists of Scott Reservoir, Chessman Reservoir, the 5-mile long Red Mountain Flume, six water diversions and two well pump stations. The watershed is monitored by Water Treatment Staff daily. To ensure public safety and provide the highest quality water, staff performs daily, weekly, monthly, and yearly samples of the distribution system.

### **Wastewater Services**

The Wastewater Treatment Division is responsible for treating wastewater and ensuring that effluent meets all Federal and State wastewater quality standards. Wastewater Treatment manages one Plant that serves customers within the City of Helena wastewater service area. A Wastewater Supervisor FTE is proposed for FY25.

# Public Works Department

## Overview

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### Utility Maintenance

Water Utility Maintenance is responsible for maintaining the distribution system that delivers water to customers within the City of Helena service area. The distribution system includes approximately 257 miles of mains, 1,881 fire hydrants, 6 pump stations, 6,172 system air relief and pressure reducing valves, and 12,391 meters. Wastewater Utility Maintenance is responsible for maintaining the wastewater collection system. The collection system includes approximately 185 miles of mains, 3,860 manholes, and 8 lift stations. Stormwater Utility Maintenance division is responsible for the City's stormwater infrastructure which consists of approximately 55 miles of pipe, 48 miles of open channel ditches, and 2,187 manholes and inlets.

### Residential Solid Waste

The Residential Solid Waste Division is responsible for the weekly collection and proper disposal of all residential generated waste within the City of Helena. This fund annually contributes to support the Recycling Fund (currently \$275,000) and supports private curbside recycling efforts.

### Commercial Solid Waste

The Commercial Solid Waste Division is responsible for the weekly collection and proper disposal of waste from commercial customers within the City of Helena. Commercial Solid Waste also provides roll-off service when requested and services all Transfer Station and remote recycling containers.

### Landfill Monitoring District

The Landfill Monitoring District was initially created in FY15 and re-established in FY24. The District is responsible for the on-going monitoring requirements of a closed landfill and for ensuring that all environmental requirements are met.

### Transfer Station

The Transfer Station Division is responsible for the proper disposal of solid waste and for hosting a recycling site for all customers within the City of Helena and Lewis and Clark County. Transfer Station customers include: City of Helena Residential and Commercial Solid Waste Divisions, Scratchgravel Landfill District customers, direct haul commercial accounts, roll-off customers, and out-of-area cash customers. The Transfer Station currently processes approximately 185,000 customer transactions per year.

### Recycling

Since 1992, the Recycling Division has provided a recycling site at the Transfer Station and has provided remote sites (currently seven) for all Helena area customers. Commodities currently diverted, recycled or re-used include: Cardboard, Plastic, Scrap Metal, Newspaper, Magazines, Office Paper, Aluminum Cans, Tin Cans, Glass, Tires, Anti-Freeze, Automotive Batteries, Lithium Batteries, Oil, Grass, Leaves, Wood Chips, Christmas trees, and E-waste.

# Public Works Department

## Overview

### Department Work Plan & Goals Fiscal Year 2025

The Public Works Department will work to finalize the following multi-year master plans and capital projects during Fiscal Year 2025:

#### **Master Plans/Studies**

- Wastewater Treatment and Collection Master Plan
- Integrated Solid Waste Master Plan
- Residential/Commercial Solid Waste – Rate Study
- SCADA Preliminary Engineering Report
- Growth Policy Infrastructure Study

#### **ARPA and Grant Projects**

- Water Treatment – Red Mountain Flume (ARPA)
- Water Treatment – Headgates (ARPA)
- Water Treatment – Ten-Mile Filter Improvements (ARPA)
- Water Utilities – Upper Hale/West Main (ARPA)
- Water Utilities – Crosstown Connector Valves (ARPA)
- Wastewater Treatment – Bioreactor Basin Blowers (Northwestern Energy Grant)
- Wastewater Treatment – Bioreactor Mixers (HB355)
- Recycling – Food Waste Composting Pilot Project

#### **Fiscal Year 2025 Requested Major Projects:**

- Stormwater – Placer to Neill Avenue Liner
- Stormwater – 11<sup>th</sup>/Montana Intersection Improvements
- Engineering – City Facilities Solar Project
- Water Treatment – Scott Reservoir Spillway Improvements
- Wastewater Treatment - Heat Exchangers
- Water/Wastewater Utilities – Main/Manhole Replacements



# Public Works Department Overview

## Personnel

- + 1.0 FTE – Wastewater Treatment Supervisor

## Maintenance & Operations – As compared to Adopted FY25

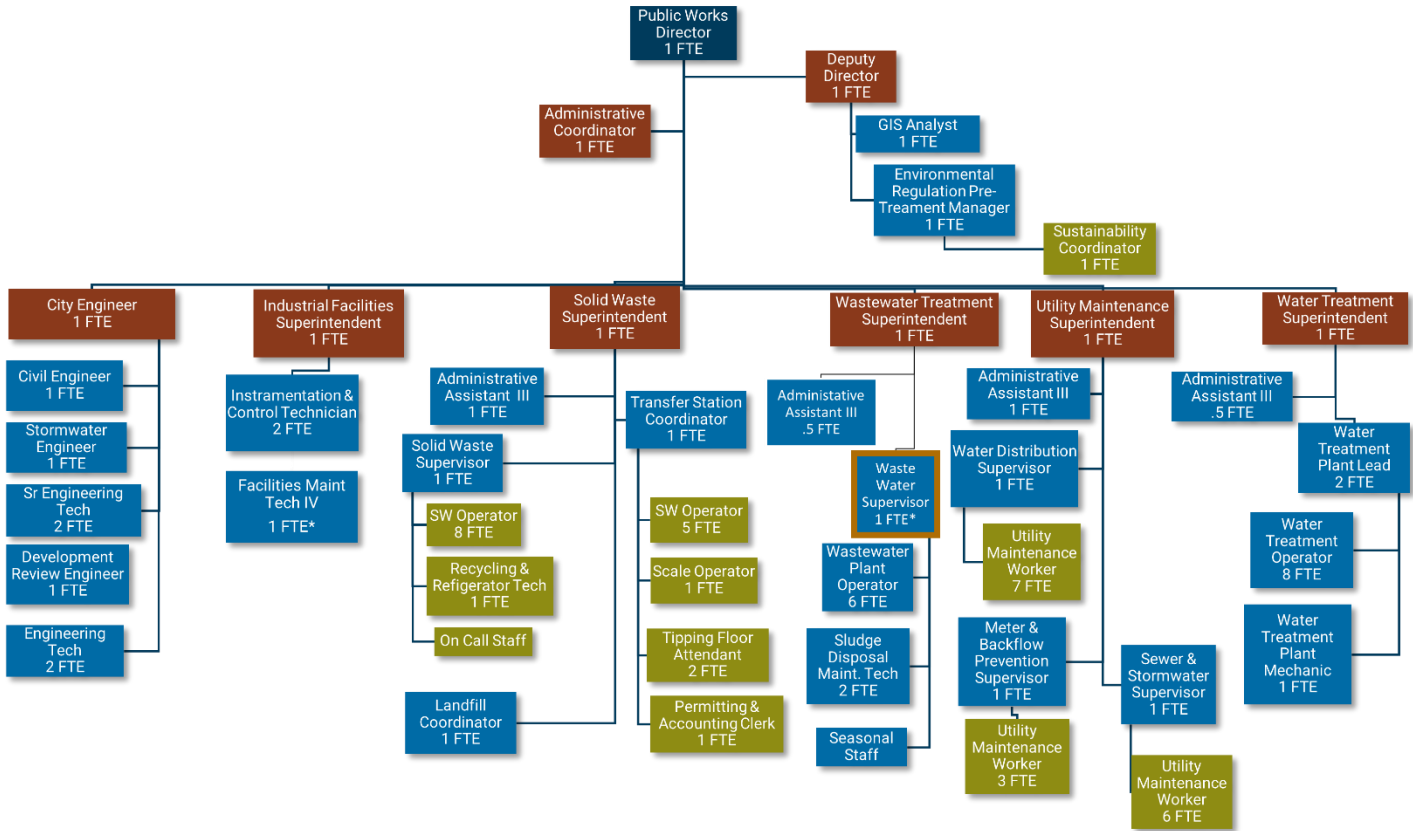
- Supplies and Materials & Fixed Charges are increasing primarily due to inflation.
- Assumed payments from the Building Fund for the utility location charges from the State of MT.
- Internal Charges are increasing primarily due to liability insurance increases, Industrial Facilities cost recovery and assuming Engineering staff will be fully staffed for its cost recovery.
- Capital Outlay can be viewed in Section 6 of this Budget Document.

PUBLIC WORKS ALL FUNDS							
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY2024			Final FY 2025 Budget
				Adopted	Amended	Est Actuals	
<b>Expenditures</b>							
Personnel Services	6,220,847	6,290,738	6,812,173	7,824,809	7,824,809	7,741,927	8,275,360
Supplies & Materials	928,691	1,341,042	1,036,214	1,921,155	1,955,905	1,747,780	2,031,408
Purchased Services	4,772,895	4,909,594	4,935,551	5,764,359	5,810,609	5,642,590	5,828,250
Intra-City Charges	405,297	446,229	592,630	541,786	541,786	542,410	542,614
Fixed Charges	356,572	382,784	352,651	407,914	407,914	407,914	330,249
Maintenance & Operating	6,463,456	7,079,649	6,917,047	8,635,215	8,716,215	8,340,695	8,732,521
Internal Charges	3,438,735	2,811,509	3,620,869	3,505,090	3,505,090	3,505,090	3,938,122
Transfers Out	299,045	322,652	2,120,875	355,268	374,937	373,156	391,613
Internal Transactions	3,737,780	3,134,161	5,741,744	3,860,358	3,880,027	3,878,246	4,329,735
Debt Service	889,536	1,391,381	1,036,485	1,479,397	1,489,397	1,430,428	1,415,129
Capital Outlay	9,522,793	5,361,457	6,021,397	10,038,056	37,705,360	36,682,430	11,617,710
Debt & Capital	10,412,330	6,752,838	7,057,882	11,517,453	39,194,757	38,112,858	13,032,839
<b>Total Expenditures</b>	<b>26,834,412</b>	<b>23,257,386</b>	<b>26,528,846</b>	<b>31,837,835</b>	<b>59,615,808</b>	<b>58,073,726</b>	<b>34,370,455</b>

Funds included in this department

- |  |  |
|--|--|
| <ul style="list-style-type: none"> <li>16 Public Works Administration                             <ul style="list-style-type: none"> <li>3084 Industrial Facilities</li> <li>3101 Public Works Admin.</li> <li>3102 Engineering</li> </ul> </li> <li>245 Storm Water Treatment</li> <li>521 Water                             <ul style="list-style-type: none"> <li>3125 Water Treatment</li> <li>3126 Water Utility Maint.</li> </ul> </li> <li>531 Wastewater                             <ul style="list-style-type: none"> <li>3135 Wastewater Treatment</li> <li>3136 Wastewater Utility Maint.</li> <li>3137 Wastewater Pretreatment</li> </ul> </li> </ul> | <ul style="list-style-type: none"> <li>541 Solid Waste-Residential</li> <li>542 Solid Waste-Commercial</li> <li>543 Landfill Monitoring District</li> <li>546 Transfer Station</li> <li>547 Recycling</li> </ul> |
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# Public Works Department Organizational Chart



\*Note: Highlighted positions indicate new FY25 staffing request.

# Transportation Systems

## Overview

**David Knoepke, Director**

### Department Overview

The primary responsibility of this Department is to operate and maintain the transportation network in Helena. This includes streets, traffic, transit, parking, fleet maintenance and associated infrastructure for the public's health, safety, and commerce. The Department is staffed with 59 full time employees who are responsible for the maintenance of this infrastructure. Beginning in FY2025, the newly formed Greater Helena Area Metropolitan Planning Organization (MPO) will focus on all aspects of transportation related planning within the boundary, consisting of Helena, East Helena and parts of Lewis & Clark County. This department will assist in the planning process, using federal funds on projects prioritized by the MPO.

### Transportation Engineering

The Engineering section is responsible for the regulation of street related construction work performed in the public right-of-way and evaluates all planned public and private development impacts. Provides design and construction support for city streets/traffic divisions, assists with special event permit review, recommends operational changes within streets/traffic and manages the sidewalk program.

### Street Maintenance

Primary functions include pavement preservation, pothole patching, street repairs (chip sealing, seal coating, overlaying), paving, street sweeping, dirt street grading, street sweeping, winter storm response operations (snow plowing, limited snow removal, deicing), and minor sidewalk grinding and replacement of not more than 6 feet of sidewalk in any 100-foot portion of sidewalk.

### Traffic Maintenance

Repair, fabrication and installation of street signs and regulatory signs, as per MUTCD. The placement and maintenance of pavement markings. Operation, maintenance, and repair of traffic signal systems of City owned signals and related infrastructure.

### Roadway Code Enforcement

The prevention, detection, investigation and enforcement of violations of City Code resolutions or ordinances within the City Rights-of-Ways regulating public health, safety, and welfare.

### Helena Parking

Operates and maintains surface lots, parking garages, permit parking and on-street pay to park (primarily in the Downtown Area) to the citizens of Helena and to those who visit our City. Parking also includes special event permitting, some private parking lot enforcement as well as residential parking districts.

### Capital Transit

Provides transportation for city patrons with limited service to East Helena. Our current service model within the city is curb to curb. This model continues to be received well by our ridership which continues to expand. Our limited service between Helena and East Helena is through cooperative funding with the Lewis & Clark County and East Helena.

### Fleet Services

Facilitates the acquisition, disposal, maintenance, repair, fuel consumption needs, and historical data collection for all the City's vehicles and equipment. This is mission critical for delivering essential services to the citizens of the Helena community.

# Transportation Systems

## Overview

### FY2024 Accomplishments

#### Transportation Admin/Engineering

- Metropolitan Planning Organization (MPO) designation and implementation.
- 483 Development Reviews
- RRFB's locations have been identified and scheduled for installation this summer.
- Continue with Custer Reconstruction Agreements.
- 45 ADA ramps installed and 1,160feet of replacement sidewalk installed.
- Completed ADA infrastructure inventory study which includes sidewalks and ADA ramps.

#### Streets/Traffic

- Purchased/received/implemented two new purpose built snow plows
- 47,800 SY of Mill and Overlay 6,674 tons of asphalt used and 200,240 SY of Chip Seal
- Snow Plowing requests 44, Snow Berm request 46, Sanding requests 52, Pot Hole request 24
- Maintenance of dirt streets and alleys
- 24 miles of centerline and edge lines painted.

#### Safety

- Certified all department staff in Defensive Driving.
- Certified Fleet, Parking and Transit Staff in Blood Borne Pathogens.
- 18 locations for the mobile radar speed limit signs rotation.

#### Roadway Code Enforcement

##### Sidewalks

- 61 Trip Hazard Requests; 24 Have been repaired.
- 95 Sidewalk Obstruction Requests; 94 resolved; 1 Awaiting Resolution
- 51 Sight Distance Triangle Requests; 50 Resolved; 1 Awaiting Resolution

##### Snow Removal

- 103 Snow Removal Requests; 80 Cleared by Owner
- 23 Cleared by Staff and Invoiced; 12 Have Paid Invoice; 11 Invoices Outstanding of which 1 Invoice is under review.
- Total Compliance Rate All Requests: 77%

#### Parking

- Parking software upgrades.
- Special Events Permitting process on-line transfer to Tyler Special Events permitting.
- 2231 Active Permits
- 68 Special Events Permitted
- Parking was restructured, all positions are filled. Eliminated on-call by restructuring.

#### Capital Transit

- Average Quarterly Ridership from approx. 14,050.
- Estimated fiscal year ridership 55,000 due to reduced staffing/vehicles damaged by other drivers.
- Reduced our number of no-show riders by 25%.
- Hit an all-time high for our on-time performance with reduced staff.

#### Fleet Services

- Implementing new fleet software (IWORQS) to streamline are fleet management.
- Adapting to new technology (Electric sweeper/Electric patch truck).

#### Customer Service

- Department wide we processed 1,795 (as of May 9, 2024) up from 1,007 service requests last year.

# Transportation Systems

## Overview

### Department Work Plan & Goals Fiscal Year 2025

#### Goals

The City of Helena Transportation Systems Department wants to improve the quality of life for all our citizens and the Helena experience for those passing through by providing safe facilities for pedestrians, bicyclists, and the traveling public. Utilizing transparency, public outreach, stewardship of public funds, accountability, reliability and looking into the future for providing the best transportation network for Helena.

#### Transportation Core Goals

- Develop balanced budget for FY25 without raising assessments for a 4<sup>th</sup> year straight.
- Complete streets implementation on all proposed public and private projects.
- Continue to infill and construct sidewalks and ADA ramps to connect our community.
- Support Centennial Trail Implementation.
- Continue to evaluate street assessment methodology.
- Metropolitan Planning Organization (MPO) implementation.
- Continue sidewalk alternative funding discussions.
- Explore Safe Routes to School inventory and plan implementation.
- Identify and prioritize crossing/pedestrian safety concerns.
- Administer the Sidewalk Replacement Program.

#### Streets/Traffic

- Implement revised asphalt & chip seal maintenance plan.
- Increase accessibility to program information within streets and traffic on webpage.
- Continue evaluation of the city street network.
- Continuing to support improving ADA access across the City.

#### Safety

- Continue to evaluate and implement a pedestrian safety program.

#### Roadway Code Enforcement

- Voluntary compliance through education first and enforcement second.

#### Parking

- Continue to review various scenarios for pay to park rates and revise if needed.
- Identify a clear vision for the future of Helena Parking.

#### Capital Transit

- Complete the transition to a direct recipient of FTA funding.
- Maintain, explore potential expansion and enhance service on the existing transit network where possible.

#### Fleet Services

- Improve efficiencies of maintenance with new fleet software.

# Transportation Systems Overview

## Department Work Plan & Goals (cont.) Fiscal Year 2025

### Objectives

In Support of the City Commission Strategic Outcomes and the Departments Goals

#### **Transportation Admin/Engineering**

- Execute BSNF – Centennial Trail Permit.
- Centennial Trail – Henderson Crossing Feasibility Study once BNSF permit acquired.
- Modify and implement a new street assessment methodology.
- Implement MPO bi-laws, TAC and PCC.
- Update the Greater Helena Area Long Range Transportation Plan under the MPO.
- Roundabout Design options for existing location in the City of Helena.
- Continue sidewalk alternative funding discussions.
- Implement ADA infrastructure inventory study, dashboard and proposed funding levels.
- Continue Mini Malfunction Junction preliminary design and outreach.
- Continue Lawrence & Last Chance Gulch redesign.
- Continue Custer Reconstruction discussions.
- Identify/Implement potential RRFB locations.
  - Install new RRFB's as budget allows.
- Concurrency Transportation Model.
- Administer the Sidewalk Replacement Program.

#### **Streets/Traffic**

- 11th Avenue Chip Seal and Pavement Markings.
- Mill & Overlay 33, 500 SY of roadway
- Chip Seal 186,000 SY of roadway
- 100 Proposed ADA ramps installation – estimate
- Updating Fairgrounds roadway and parking facilities through Interlocal coordination.

#### **Safety**

- AED's in every TSD building and some vehicles

#### **Roadway Code Enforcement**

- Continue to assist in special events and construction traffic/pedestrian control plan inspections.

#### **Parking**

- Online payments
- Continue to work on ADA audit items.
- Complete Structural Evaluation of Parking Garages.

#### **Capital Transit**

- Online/Touchless payments.
- Expand Service Hours.

#### **Fleet Services**

- Create a vehicle replacement program.
- Procure equipment and training to facilitate repairs of alternative energy vehicles and equipment.

# Transportation Services

## FY25 Summary of Changes

**Personnel**

- One half time transit operator requested.
- Reclass Street Supervisor to Street/Traffic/Fleet Superintendent
- Reclass seven Street Operators from Grade 137 to 139 dependent on qualifications completed.
- Reorganization of Parking staff to eliminate Parking Manager position.

**Maintenance & Operations – As compared to Adopted FY24**

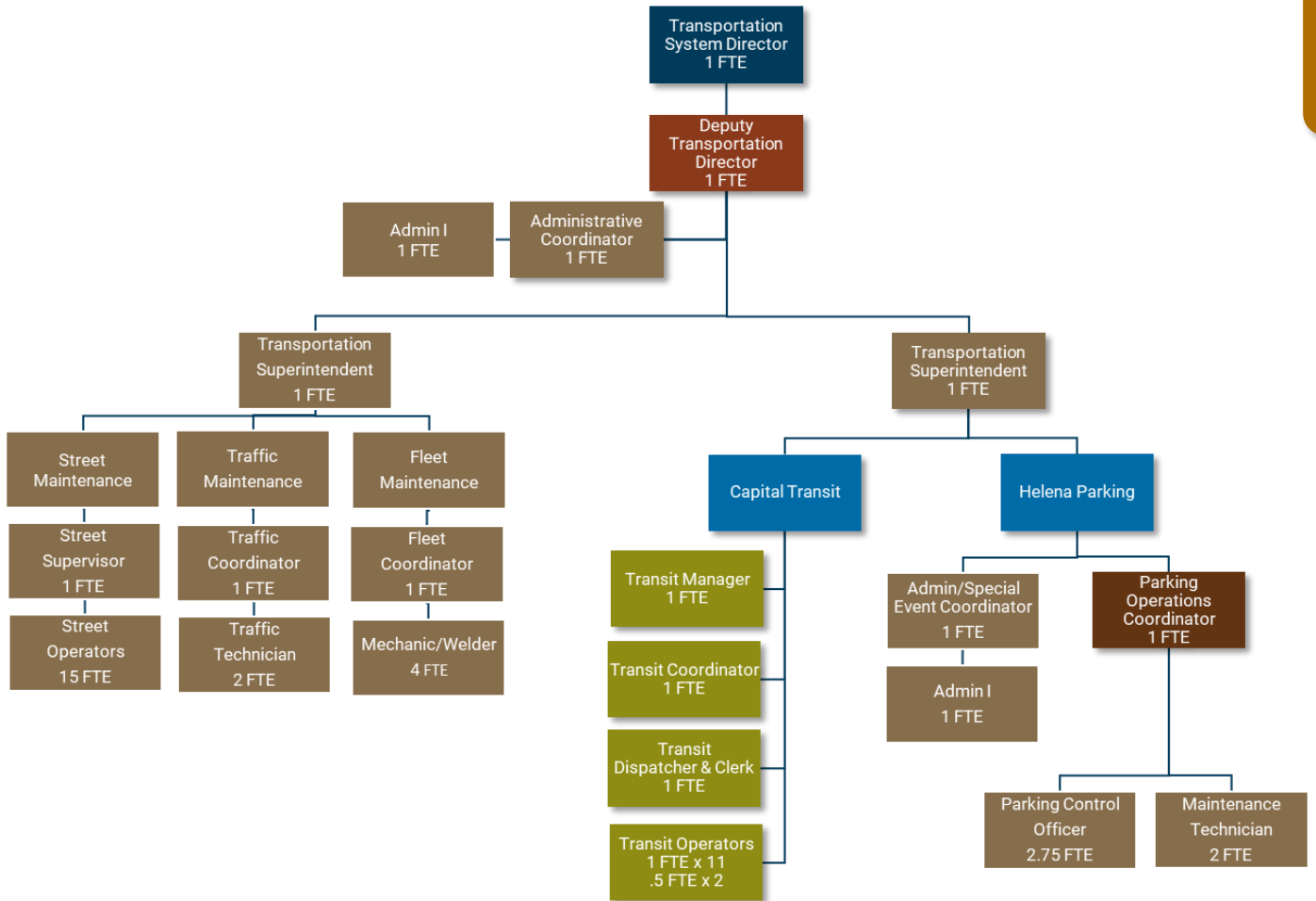
- Supplies & Materials remain relatively unchanged from FY24 department wide.
- Purchased Services have a proposed decrease of about \$140,000 due mostly to the elimination of the Napa/IBS in-house program contractual costs.
- Intra-City charges have been decreased as in-house vehicle repairs have gone down. While fuel prices are still high, we are seeing slightly less costs than FY24 estimates.
- Fixed Charges remain relatively unchanged and represent Special Assessment payments and credit card fee transactions. We are working to switch all processing operations to Tyler payments to receive preferable rates.

TRANSPORTATION ALL FUNDS							Preliminary
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY2024			FY 2025 Budget
				Adopted	Amended	Est Actuals	
<b>Expenditures</b>							
<b>Personnel Services</b>	3,570,262	4,109,069	4,525,150	5,287,368	5,352,368	5,028,207	5,563,667
Supplies & Materials	1,577,786	1,678,942	1,852,498	1,714,562	1,822,857	1,723,937	1,704,518
Purchased Services	1,453,742	1,646,007	1,470,010	2,126,369	2,992,499	2,249,167	1,986,521
Intra-City Charges	335,079	421,540	421,860	558,777	558,777	425,185	530,658
Fixed Charges	279,201	272,474	208,525	213,437	213,437	213,437	213,687
<b>Maintenance &amp; Operating</b>	3,645,809	4,018,963	3,952,893	4,613,145	5,587,570	4,611,726	4,435,384
Internal Charges	1,202,411	1,348,140	1,552,019	1,386,501	1,386,501	1,386,501	1,591,041
Transfers Out	-	-	140,000	46,751	46,751	46,751	100,000
<b>Internal Transactions</b>	1,202,411	1,348,140	1,692,019	1,433,252	1,433,252	1,433,252	1,691,041
Debt Service	639,441	642,432	643,847	654,750	654,750	654,750	654,750
Capital Outlay	1,345,832	3,144,641	5,225,166	3,249,073	9,478,372	9,390,797	4,465,000
<b>Debt &amp; Capital</b>	1,985,273	3,787,073	5,869,012	3,903,823	10,133,122	10,045,547	5,119,750
<b>Total Expenditures</b>	<b>10,403,755</b>	<b>13,263,245</b>	<b>16,039,075</b>	<b>15,237,588</b>	<b>22,506,312</b>	<b>21,118,731</b>	<b>16,809,842</b>

**Funds Included in this Department:**

- |                                 |                                       |                             |
|---------------------------------|---------------------------------------|-----------------------------|
| <b>201 Street &amp; Traffic</b> | <b>450 Sidewalk Improve/Constrect</b> | <b>580 Capital Transit</b>  |
| <b>240 Gas Tax</b>              | <b>551 Parking</b>                    | <b>581 CT - East Valley</b> |
| <b>241 Gas Tax HB473</b>        | <b>561 Special Charters</b>           | <b>610 Fleet Services</b>   |

# Transportation Services Organizational Chart







# Schedule of Capital Outlays

Preliminary Budget Fiscal Year 2025



# Schedule of Capital Outlays

## General Government Services

### Major Capital Projects (\$80,000 and Up)

PROJECT DESCRIPTION	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
Fire #1: Boiler Replacement	387,500	387,500	-	-	-	-
Fire #2: Restroom/Locker Renovation	488,000	-	488,000	-	-	-
Police Tasers: Taser10 model (53)	200,000	50,000	50,000	50,000	50,000	-
Civic Center: Ballroom Floor Replacement	120,000	120,000	-	-	-	-
Civic Center: North Parking Lot Replacement	140,000	140,000	-	-	-	-
Kay McKenna Tennis Court Rebuild	300,000	300,000	-	-	-	-
Pioneer Park Playground Replacement	180,000	-	180,000	-	-	-
Benton Ave Park Replacement	105,000	-	-	105,000	-	-
Batch Softball Complex - LED Lighting Upgrade	200,000	-	-	200,000	-	-
Pool Deck Expansion Project	220,000	-	220,000	-	-	-
Sustainability Plan/Audit Priorities	700,000	-	175,000	175,000	175,000	175,000
	\$ 1,920,500	\$ 997,500	\$ 1,113,000	\$ 530,000	\$ 225,000	\$ 175,000

### Minor Capital Projects (\$5,000 - \$79,999)

PROJECT DESCRIPTION	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
Fire #1 - Door Hardware	14,000	14,000	-	-	-	-
Fire #2 - Apparatus Floor Heaters	22,000	22,000	-	-	-	-
Fire #1 Apparatus Floor Drain Reconfiguration	17,000	17,000	-	-	-	-
Beattie Locomotive Paint Restoration	15,000	15,000	-	-	-	-
Kindrick Legion Carpet replacement in Visitor's Clubhouse	5,000	5,000	-	-	-	-
Last Chance Gulch Trolley Paint and Repair - Walkingmall	15,000	15,000	-	-	-	-
Lane Line Reels - Pool	14,250	14,250	-	-	-	-
Mt View Tennis and Basketbal Ct Resurface	30,000	30,000	-	-	-	-
Kindrick ball netting	20,000	20,000	-	-	-	-
ADA sidewalk compliance	20,000	20,000	-	-	-	-
Pool Filter	5,000	5,000	-	-	-	-
K9's (1)	18,500	18,500	-	-	-	-
Northwest Park Playground (replacement)	78,000	-	78,000	-	-	-
Constitution Park Pavillion Renovation	10,000	-	10,000	-	-	-
Batch Softball Complex Playground Replacement	50,600	-	50,600	-	-	-
Beattie Locomotive Fencing Replacement	10,000	-	10,000	-	-	-
Dart Simluation Training	15,000	-	15,000	-	-	-
Patrol Rifles	40,000	-	10,000	10,000	10,000	10,000
Cunningham Playground Replacement	44,000	-	-	44,000	-	-
Wesleyan Playground Replacement	60,000	-	-	-	60,000	-
Copier/Scanner/Printer (Parks Maint)	10,000	-	10,000	-	-	-
Lazy River: Replace Channel Pumps	55,600	-	55,600	-	-	-
Paint Bandshell at Memorial Parkk	20,000	-	20,000	-	-	-
Replace Roof on Building at Lincoln Park	20,000	-	20,000	-	-	-
	\$ 359,350	\$ 195,750	\$ 279,200	\$ 54,000	\$ 70,000	\$ 10,000

# Schedule of Capital Outlays

## General Government Services (Cont.)

### Vehicles and Equipment

PROJECT DESCRIPTION	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
Patrol Vehicles (4/Year)	1,320,000	310,000	325,000	335,000	350,000	-
Toro 4010 Turf Mower (Replacement 524)	35,000	35,000	-	-	-	-
Service Topper	10,610	10,610	-	-	-	-
Pickup/SUV (New Addition)	58,350	58,350	-	-	-	-
Walker Mower H-27i (Replacement for 530)	20,000	-	20,000	-	-	-
CanAm ATV 570 w/plow (Replacement for 542)	11,600	-	11,600	-	-	-
Pickup/SUV (Replacement for 102)	49,170	-	49,170	-	-	-
Pickup/SUV (New Addition)	61,100	-	61,100	-	-	-
Service Topper	10,930	-	10,930	-	-	-
ToolCat 5600 (Replacement for 540)	68,000	-	-	68,000	-	-
Pickup/SUV (Replacement for 101)	50,650	-	-	50,650	-	-
Pickup/SUV (Replacement for 451)	70,340	-	-	70,340	-	-
Toro Turf Mower (Replacement for 521)	114,000	-	-	-	114,000	-
200 CFM Air Compressor (Replacement for 523)	24,000	-	-	-	24,000	-
Format Copier/Printer/Scanner	13,440	-	-	-	13,440	-
Format Copier/Printer/Scanner	13,440	-	-	-	13,440	-
4x4 1/2 ton pickup (Replacement for 553)	52,000	-	-	-	-	52,000
Pickup/SUV (Replacement for 106)	53,730	-	-	-	-	53,730
Pickup/SUV (Replacement for 201)	53,730	-	-	-	-	53,730
Replacement Sweeper for Pedestrian Mall	110,000	-	110,000	-	-	-
	\$ 2,200,090	\$ 413,960	\$ 587,800	\$ 523,990	\$ 514,880	\$ 159,460

# Schedule of Capital Outlays

## Community Facilities

### Major Capital Projects (\$80,000 and Up)

#### City - County Building

PROJECT DESCRIPTION	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
LED Lighting Upgrades	100,000	-	50,000	50,000	-	-
1st floor & 330 AHU efficiency upgrades	105,000	-	105,000	-	-	-
South Parking Lot Mill & Overlay	92,000	-	92,000	-	-	-
East Entry Cornice Replacement	400,000	-	400,000	-	-	-
West Hypalon Roof Replacement	98,000	-	-	98,000	-	-
West Parkinglot Mill & Overlay	130,300	-	-	130,300	-	-
Exterior Grout Pointing	141,000	-	-	-	141,000	-
East Entry Door Replacement	128,000	-	128,000	-	-	-
	\$ 1,194,300	\$ -	\$ 775,000	\$ 278,300	\$ 141,000	\$ -

#### Law & Justice Center

PROJECT DESCRIPTION	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
(2) Elevator Emergency Operation Upgrades	150,000	-	150,000	-	-	-
BAS/HVAC Controls, Extensive/Robust BMS or Smart Building System, Upgrade/Install	156,000	-	156,000	-	-	-
Center Roof on 1972 Addition (Ballasted EPDM) Replacement	101,000	-	101,000	-	-	-
HVAC Upgrades	181,620	-	181,620	-	-	-
Chiller Replacement (1)	123,240	-	-	-	123,240	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	\$ 711,860	\$ -	\$ 588,620	\$ -	\$ 123,240	\$ -

### Minor Capital Projects (\$5,000 - \$79,999)

#### Community Facilities

PROJECT DESCRIPTION	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
Fire #2 - Dayroom Flooring Replacement*	16,390	-	16,390	-	-	-
Fire #1 Apparatus floor drain reconfiguration	17,000	-	17,000	-	-	-
City Shop Main Floor Restroom ADA upgrades	36,000	-	36,000	-	-	-
Fire Station #2 - Apparatus Floor Heaters Replacements	22,000	-	22,000	-	-	-
Fire #1 Office Carpet Replacement	14,000	-	14,000	-	-	-
City Shop Bay 2 & 9 floor repairs	16,000	-	16,000	-	-	-
Civic Center North West Ballroom Doors Replacement	23,000	-	23,000	-	-	-
Civic Ballroom Carpet Replacement	30,000	-	30,000	-	-	-
	-	-	-	-	-	-
*These items will be funded through an intercap loan in either FY25 or FY26	-	-	-	-	-	-
	\$ 174,390	\$ -	\$ 174,390	\$ -	\$ -	\$ -

# Schedule of Capital Outlays Community Facilities (Cont.)

## Minor Capital Projects (\$5,000 - \$79,999)

### City - County Building

PROJECT DESCRIPTION	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
Corridor, stairwell patch & paint	25,000	-	25,000	-	-	-
ADA Improvement Projects (Transition Plan)	6,400	6,400	-	-	-	-
West Parking Lot repairs, crack seal, top coat & stripe	7,000	-	7,000	-	-	-
South Parking Lot repairs, crack seal, top coat & stripe	5,000	-	-	5,000	-	-
Freight Elevator Controls replacement	7,000	-	-	7,000	-	-
West Elevator Controls Replacement	10,000	-	-	-	10,000	-
Fire Extinguisher Replacement (39)	7,000	-	-	-	7,000	-
Defibrillator (AED) Replacement (4)	9,500	-	-	-	9,500	-
326,309 Split System Replacement	19,000	-	-	-	19,000	-
Water Heater Replacement (200GL)	10,000	-	-	-	-	10,000
Heating Controls Air Compressor replacement	10,000	-	-	-	-	10,000
	\$ 115,900	\$ 6,400	\$ 32,000	\$ 12,000	\$ 45,500	\$ 20,000

### Law & Justice Center

PROJECT DESCRIPTION	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
Parking Lot #2 Repairs, Seal Cracks, Stripe and Seal	5,800	-	-	-	-	5,800
Sidewalk section repairs	3,500	-	3,500	-	-	-
ADA Improvement Projects (Transition Plan)	6,000	-	6,000	-	-	-
Network Wireless Access Points install in Public Conference Rms	7,000	-	7,000	-	-	-
Packaged Terminal Air Conditioner, PTAC, Replace	13,000	-	\$13,000	-	-	-
Split System, Air Cleaner, Replace	9,000	-	\$9,000	-	-	-
North Parking Lot, Pavement, Asphalt Repairs, Seal & Stripe	16,000	-	\$16,000	-	-	-
North Building Restroom sheet vinyl replacement	13,000	-	-	\$13,000	-	-
Exterior Fixture w/ Lamp, any type, w/ LED Replacement, Replace	9,000	-	-	\$9,000	-	-
Flooring, Vinyl Tile (VCT), Replace	16,000	-	-	\$16,000	-	-
Flooring, Carpet, Commercial Standard, Replace	30,000	-	-	10,000	10,000	10,000
North Roof on 1980 Addition (white TPO or Hypalon)	75,000	-	-	-	-	75,000
	\$ 203,300	\$ -	\$ 54,500	\$ 48,000	\$ 10,000	\$ 90,800

# Schedule of Capital Outlays

## Fire

### Major Capital Projects (\$80,000 and Up)

PROJECT DESCRIPTION	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
Station 3	\$ 6,000,000	-	6,000,000	-	-	-
Phoenix G2 Automated Dispatch System	150,000	-	-	-	150,000	-
	\$ 6,150,000	\$ -	\$ 6,000,000	\$ -	\$ 150,000	\$ -

### Minor Capital Projects (\$5,000 - \$79,999)

PROJECT DESCRIPTION	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
Radio Upgrade Project to 700 mHz	78,000	46,000	8,000	8,000	8,000	8,000
Handheld Radio - 1 per year for replacement and rotation	32,000	-	8,000	8,000	8,000	8,000
Station 2 compressor - AFG Grant request **	75,000	75,000	-	-	-	-
Fire Prevention: Public Education Program - FP&S grant **	15,000	15,000	-	-	-	-
Replacement copier for St 1 - Konica Minolta	7,000	7,000	-	-	-	-
Gear Storage - St 2	40,000	-	40,000	-	-	-
Trench Rescue Equipment and Training	25,000	-	-	-	-	25,000
Knox Upgrade - physical portion (SW would be additional)	30,000	-	-	30,000	-	-
SCBA bottle replacements	150,000	-	-	-	150,000	-
	\$ 452,000	\$ 143,000	\$ 56,000	\$ 46,000	\$ 166,000	\$ 41,000

\*\*These items are dependent on grant funding and will only be completed if grant funding is awarded. If these grant applications are not successful, the department will reapply in FY26.

### Vehicles and Equipment Detail

PROJECT DESCRIPTION	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
Replace Reserve Engine (1999)	\$ 1,000,000	-	-	1,000,000	-	-
Tech Rescue Vehicle	\$ 110,000	-	-	-	-	110,000
Training Chief Vehicle (F-150)	\$ 85,000	-	85,000	-	-	-
	\$ 1,195,000	\$ -	\$ 85,000	\$ 1,000,000	\$ -	\$ 110,000

# Schedule of Capital Outlays

## Parks and Recreation (Non – General Fund)

### Major Capital Projects (\$80,000 and Up)

#### Golf Course

PROJECT DESCRIPTION	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
Lake liner 16 irrigation lake		-	200,000	-	-	-
Irrigation System	\$ 3,575,000	-	75,000	3,500,000	-	-
	\$ 3,575,000	\$ -	\$ 275,000	\$ 3,500,000	\$ -	\$ -

### Minor Capital Projects (\$5,000 - \$79,000)

#### Golf Course

PROJECT DESCRIPTION	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
Golf Course/ Munis Parking Lot Surface Work	\$ 75,000		75,000			
Pump Station Building Repairs of Wood/etc	7,000	7,000				
Par 3 Tee Enlargement	9,000	3,000	3,000	3,000		
	\$ 91,000	\$ 10,000	\$ 78,000	\$ 3,000	\$ -	\$ -

### Vehicles & Equipment

#### Golf Course

PROJECT DESCRIPTION	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
ADA Cart	15,000	-	15,000	-	-	-
Reels for Greens Mowers (verticutter and regular )	23,000	-	23,000	-	-	-
Surrounds Mower	55,000	-	55,000	-	-	-
Sand Pro Bunker Rake	28,000	-	28,000	-	-	-
Sprayer	68,000	-	-	68,000	-	-
Utility Cart	11,000	-	-	11,000	-	-
Greens Roller	18,000	-	18,000	-	-	-
Rough Mower	84,000	-	84,000	-	-	-
Tool Cat Implement (bucket)	2,500	-	2,500	-	-	-
2 Fairway Mowers	134,000	-	-	-	134,000	-
3 Utility Carts	33,000	-	-	-	33,000	-
Sand Topdresser	15,000	-	15,000	-	-	-
Zero Turn Mower	15,000	-	15,000	-	-	-
Walk Behind Aerifier	35,000	-	-	-	-	35,000
Slit Seeder	20,000	-	20,000	-	-	-
	\$ 556,500	\$ -	\$ 275,500	\$ 79,000	\$ 167,000	\$ 35,000

# Schedule of Capital Outlays

## Parks and Recreation (Non – General Fund)

### Vehicles & Equipment

#### Open Space

PROJECT DESCRIPTION	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
CAT 301 Excavator	\$ -	-	-	-	-	-
Snow Plow	-	-	-	-	-	-
F550 Dump Box (Mounted)	-	-	20,000	-	-	-
Ford F550 Standard Cab 4 x 4	-	-	-	-	-	-
Box Sander	20,000	20,000	-	-	-	-
Dump Trailer	20,000	20,000	-	-	-	-
Tracked Chipper	120,000	-	-	-	-	120,000
Bobcat Skid Steer	50,000	-	50,000	-	-	-
CAT 305 E Excavator	125,000	-	-	125,000	-	-
16 Foot Turf Trailer	15,000	-	-	15,000	-	-
Polaris Ranger Crew	24,000	-	-	24,000	-	-
Ford F250 Supercab	65,000	-	-	-	65,000	-
	\$ 439,000	\$ 40,000	\$ 70,000	\$ 164,000	\$ 65,000	\$ 120,000

#### Urban Forestry

PROJECT DESCRIPTION	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
Dumping Chip Box Truck (replace 541) overdue 2017	\$ 130,000	-	130,000	-	-	-
1 ton dumping flatbed pickup (replace 507) overdue 2013	80,000	-	80,000	-	-	-
Bandit Chipper Replacement 545	75,000	-	-	75,000	-	-
	\$ 285,000	\$ -	\$ 210,000	\$ 75,000	\$ -	\$ -



# Schedule of Capital Outlays

## Public Works

### Major Capital Projects (\$80,000 and Up)

#### Storm Water

PROJECT DESCRIPTION	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
11th/Montana Intersection Improvements	200,000	200,000	-	-	-	-
Harris Street - Phase I (Railroad Pipe Lining Inlets)	1,335,230	-	1,335,230	-	-	-
Montana Ave RR Crossing Pipe Lining	323,030	-	323,030	-	-	-
Davis Street Lining & Inlets - Phase I	666,280	-	666,280	-	-	-
Centennial Park Capacity Improvements	2,731,820	-	-	2,731,820	-	-
Davis Street Lining & Inlets - Phase II	663,520	-	-	663,520	-	-
Kmart Pond Inlet - Pipe Upsize	2,238,050	-	-	-	2,238,050	-
Nature Park Storage and Treatment	1,310,320	-	-	-	1,310,320	-
Lamborn Street Lining	685,200	-	-	-	-	685,200
Malfunction Junction Reroute - Phase I	1,116,380	-	-	-	-	1,116,380
Phoenix Avenue Conveyance Channels	117,660	-	-	-	-	117,660
Harris Street Pond - Bypass Pipe	141,110	-	-	-	-	141,110
Harris Street Pond Improvements	1,989,000	-	-	-	-	1,989,000
	\$ 13,517,600	\$ 200,000	\$ 2,324,540	\$ 3,395,340	\$ 3,548,370	\$ 4,049,350

#### Solid Waste: Residential

PROJECT DESCRIPTION	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
Warm Storage (Shared)	1,738,910	-	-	-	-	1,738,910
	\$ 1,738,910	\$ -	\$ -	\$ -	\$ -	\$ 1,738,910

#### Solid Waste: Commercial

PROJECT DESCRIPTION	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
Warm Storage (Shared)	115,930	-	-	-	-	115,930
	\$ 115,930	\$ -	\$ -	\$ -	\$ -	\$ 115,930

#### Transfer Station

PROJECT DESCRIPTION	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
Scale - Outbound	265,230	-	265,230	-	-	-
Scale - Inbound	265,230	-	265,230	-	-	-
Scale - New Outbound	265,230	-	265,230	-	-	-
Warm Storage (Shared)	115,930	-	-	-	-	115,930
	\$ 911,620	\$ -	\$ 795,690	\$ -	\$ -	\$ 115,930

# Schedule of Capital Outlays

## Public Works (Cont.)

### Major Capital Projects (\$80,000 and Up)

#### Water

PROJECT DESCRIPTION	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
Fire Hydrant Replacement Program	1,500,000	300,000	300,000	300,000	300,000	300,000
Main Replacement Program	6,000,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Shared Water Line Program	500,000	100,000	100,000	100,000	100,000	100,000
Groundwater Wells	5,000,000	5,000,000	-	-	-	-
MRTP - NTU Meters (9)	108,000	108,000	-	-	-	-
Chessman Dam Solar Aerators (2)	130,000	130,000	-	-	-	-
Scott Reservoir Spillway Improvements	117,260	117,260	-	-	-	-
MRTP - Filter Media	1,916,100	-	1,916,100	-	-	-
TMTP - Pre-sedimentation Basin	4,502,040	-	4,502,040	-	-	-
Tenmile Transmission Main (Phase II)	8,195,450	-	8,195,450	-	-	-
Malben Reservoir (Interior Seal Coating)	371,320	-	-	371,320	-	-
Airport Interconnection (Airport to MRTP)	2,388,100	-	-	2,388,100	-	-
MRTP - Main Roof Replacement	163,910	-	-	163,910	-	-
Red Mountain Flume (Engineering)	157,960	-	-	157,960	-	-
TMTP - Lagoon Cleaning (3)	133,320	-	-	133,320	-	-
MRTP - PLC's, SCADA (Clearwell Pump Station)	302,520	-	-	-	302,520	-
Red Mountain Flume (Phase II)	5,216,730	-	-	-	5,216,730	-
Rimini Raw Water Line	3,689,620	-	-	-	3,689,620	-
Winnie Reservoir #1 (Interior Sealant Coating)	382,450	-	-	-	382,450	-
Winnie Reservoir #2 (Interior Sealant Coating)	382,450	-	-	-	382,450	-
TMTP - CAC Tanks (1-4)	537,560	-	-	-	537,560	-
Forest Estates Pump Station Reconstruction	434,650	-	-	-	434,650	-
Woolston Reservoir Replacement	4,537,770	-	-	-	-	4,537,770
Low Zone Reservoir/Pump Station	12,667,700	-	-	-	-	12,667,700
Monitoring PRV's (10)	3,166,930	-	-	-	-	3,166,930
MRTP - Powder Activated Carbon	180,610	-	-	-	-	180,610
MRTP - Flocculators	92,240	-	-	-	-	92,240
MRTP - Natural Gas Heaters - Pretreatment Building	74,120	-	-	-	-	74,120
	-	-	-	-	-	-
	\$ 62,848,810	\$ 6,955,260	\$ 16,213,590	\$ 4,814,610	\$ 12,545,980	\$ 22,319,370

# Schedule of Capital Outlays

## Public Works (Cont.)

### Major Capital Projects (\$80,000 and Up)

#### Wastewater

PROJECT DESCRIPTION	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
Shared Sewer Line Program	500,000	100,000	100,000	100,000	100,000	100,000
Main Replacements/Lining Program	3,750,000	750,000	750,000	750,000	750,000	750,000
Heat Exchangers (3)	505,500	505,500	-	-	-	-
Airport Main Preliminary Engineering Report	100,000	100,000	-	-	-	-
Bioreactor Mixers (3) HB355 Grant	450,000	450,000	-	-	-	-
Airport Gravity Main	2,275,270	-	2,275,270	-	-	-
Plant Improvements (Permit Dependent)	12,000,000	-	12,000,000	-	-	-
Primary Anaerobic Digester #1	3,115,930	-	3,115,930	-	-	-
Secondary Clarifier #2 Gear Unit	93,480	-	93,480	-	-	-
Primary Anaerobic Digester #2	3,209,410	-	-	3,209,410	-	-
SCADA Hardware	590,470	-	-	590,470	-	-
Primary Clarifier #2 Cover	802,350	-	-	802,350	-	-
Intermediate Pump Station Equip/Wet Well	138,420	-	-	138,420	-	-
Plant Improvements (Permit Dependent)	12,000,000	-	-	12,000,000	-	-
Secondary Sludge Pump Station Equipment	802,350	-	-	802,350	-	-
Secondary Clairifier #3 Gear Unit	128,380	-	-	128,380	-	-
Bioreactor Basin #1 Equipment	80,240	-	-	80,240	-	-
Bioreactor Basin #2 Equipment	80,240	-	-	80,240	-	-
Bioreactor Basin #3 Equipment	80,240	-	-	80,240	-	-
Secondary Blower Building Equipment	1,604,710	-	-	1,604,710	-	-
Beltpress Building	160,470	-	-	160,470	-	-
Beltpress Building Equipment	401,180	-	-	401,180	-	-
Airport Lift Station Rehab	397,780	-	-	397,780	-	-
Digester & Gravity Belt Thickener Equipment	1,404,920	-	-	-	1,404,920	-
	\$ 44,671,340	\$ 1,905,500	\$ 18,334,680	\$ 21,326,240	\$ 2,254,920	\$ 850,000

# Schedule of Capital Outlays

## Public Works (Cont.)

### Minor Capital Projects (\$5,000 – \$79,999)

#### Storm Water

PROJECT DESCRIPTION	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
Sewer Jet Pump (Unit #448)	30,000	30,000	-	-	-	-
Covered Storage Architectual Plans	50,000	50,000	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	\$ 80,000	\$ 80,000	\$ -	\$ -	\$ -	\$ -

#### Solid Waste: Landfill Monitoring

PROJECT DESCRIPTION	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
Blower	45,000	45,000	-	-	-	-
	-	-	-	-	-	-
	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ -	\$ -

#### Transfer Station

PROJECT DESCRIPTION	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
Electrical Fleet Outlets	15,000	15,000	-	-	-	-
Scale House Furnace	15,000	15,000	-	-	-	-
Breakroom HVAC/Improvements	35,000	35,000	-	-	-	-
North Tunnel Panel Door	30,000	30,000	-	-	-	-
Loading Chute	75,000	75,000	-	-	-	-
Pit Floor Resurfacing	44,340	-	-	44,340	-	-
South Tunnel Panel Door	32,780	-	-	-	32,780	-
	\$ 247,120	\$ 170,000	\$ -	\$ 44,340	\$ 32,780	\$ -

#### Water

PROJECT DESCRIPTION	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
Nob Hill Pump Station Refurbish	30,250	-	-	-	30,250	-
Walker Creek Monitoring Project	50,000	50,000	-	-	-	-
Covered Storage Architectual Plans	50,000	50,000	-	-	-	-
SCADA Preliminary Engineering Report	60,000	60,000	-	-	-	-
Growth Policy Infrastructure Study (382)	50,000	50,000	-	-	-	-
	\$ 90,250	\$ 210,000	\$ -	\$ -	\$ 30,250	\$ -

# Schedule of Capital Outlays

## Public Works (Cont.)

### Minor Capital Projects (\$5,000 – \$79,999)

#### Wastewater

PROJECT DESCRIPTION	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
Manhole Replacements/Rehab Program	250,000	50,000	50,000	50,000	50,000	50,000
SCADA Preliminary Engineering Report	60,000	60,000	-	-	-	-
Covered Storage Architectual Plans (Shared)	50,000	50,000				
Locker Room Remodel	60,000	60,000				
Growth Policy Infrastructure Study (382)	50,000	50,000	-	-	-	-
Lighting Efficiency Project	46,350	-	46,350	-	-	-
Primary Clarifier #1 Gear Drive	62,320	-	62,320	-	-	-
Bioreactor Basin #1 MLR Piping	43,050	-	43,050	-	-	-
Bioreactor Basin #2 MLR Piping	43,050	-	43,050	-	-	-
Bioreactor Basin #3 MLR Piping	43,050	-	43,050	-	-	-
Septic Dump Station Camera/Security	28,980	-	-	28,980	-	-
Primary Clarifier #2 Gear Drive	62,320	-	-	62,320	-	-
Beltpress Building Rollup Door - South	13,050	-	-	13,050	-	-
Wastewater Plant/Garage Doors	12,390	-	-	-	-	12,390
Wastewater Outside AC Unit	5,620	-	-	-	-	5,620
Administrative Building Roof	12,840	-	-	-	-	12,840
Staff Work Room Cabinets	11,230	-	-	-	-	11,230
Stone Meadows Lift Station Telemetry	75,630	-	-	-	-	75,630
Nob Hill Lift Station Telemetry	75,630	-	-	-	-	75,630
Golden Estates Lift Station Telemetry	75,630	-	-	-	-	75,630
Airport Lift Station Telemetry	75,630	-	-	-	-	75,630
Comfort Inn Lift Station Telemetry	75,630	-	-	-	-	75,630
Burnham Ranch Lift Station Telemetry	75,630	-	-	-	-	75,630
HARC Lift Station Telemetry	75,630	-	-	-	-	75,630
	\$ 812,170	\$ 270,000	\$ 287,820	\$ 154,350	\$ 50,000	\$ 621,490

# Schedule of Capital Outlays

## Public Works (Cont.)

### Vehicles & Equipment

#### Storm Water

PROJECT DESCRIPTION	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
Backhoe/loader (Unit #445)	217,880	-	-	217,880	-	-
3 yd Dump Truck 4X4 (Unit #449)	66,820	-	66,820	-	-	-
Pipe Saw (Shared)	2,920	-	-	-	2,920	-
Light Tower Trailer	12,870	-	-	-	12,870	-
Sewer Jet (Unit #448)	352,410	-	-	-	352,410	-
	\$ 652,900	\$ -	\$ 66,820	\$ 217,880	\$ 368,200	\$ -

#### Solid Waste: Residential

PROJECT DESCRIPTION	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
Truck - Small Roll Off/Accessories (Replace #206)	233,510	233,510	-	-	-	-
PU 3/4T 4X4/Accessories (Shared - Replace #154)	18,000	18,000	-	-	-	-
Pressure Washer/Trailer (Shared)	5,320	-	-	5,320	-	-
PU 1/4T 4 X4 Crew cab/Accessories (Shared - Replace #155)	12,770	-	-	12,770	-	-
PU 1/2T 4X4/Accessories (Shared - Replace #153)	15,750	-	-	-	15,750	-
PU 1/2T 4X4/Accessories (Shared - Replace #161)	16,040	-	-	-	16,040	-
	\$ 301,390	\$ 251,510	\$ -	\$ 18,090	\$ 31,790	\$ -

#### Solid Waste: Commercial

PROJECT DESCRIPTION	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
PU 3/4T 4X4/Accessories (Shared - Replace #154)	18,000	18,000	-	-	-	-
Roll-off Truck/Accessories (Replace #219)	304,160	-	304,160	-	-	-
PU 1/4T 4 X4 Crew cab/Accessories (Shared - Replace #155)	12,770	-	-	12,770	-	-
PU 1/2T 4X4/Accessories (Shared - Replace #153)	15,750	-	-	-	15,750	-
Air Compressor	6,960	-	-	-	6,960	-
PU 1/2T 4X4/Accessories (Shared - Replace #161)	16,040	-	-	-	16,040	-
	\$ 373,680	\$ 18,000	\$ 304,160	\$ 12,770	\$ 38,750	\$ -

# Schedule of Capital Outlays

## Public Works (Cont.)

### Vehicles & Equipment

#### Transfer Station

PROJECT DESCRIPTION	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
Front Loader - Solid Tires	51,500	51,500	-	-	-	-
Skid-steer Loader/Accessories (Replace #217)	98,030	98,030	-	-	-	-
Pickup 3/4T 4X4 (Replace Unit #154 - Shared)	18,000	18,000	-	-	-	-
Skid-steer Loader/Accessories (Replace #216)	104,000	-	-	104,000	-	-
Pressure Washer/Trailer (Shared)	5,320	-	-	5,320	-	-
PU 1/4T 4 X4 Crew cab (Replace #155 - Shared)	12,770	-	-	12,770	-	-
PU 1/2T 4X4 (Replace #153 - Shared)	15,750	-	-	-	15,750	-
PU 1/2T 4X4 (Replace #161 - Shared)	16,040	-	-	-	16,040	-
Transfer Trailer (Replace #234)	164,760	-	-	-	-	164,760
Front-End Wheel Loader (Replace #204)	329,450	-	-	-	-	329,450
Forklift/Attachments (Replace Unit 238 - Shared)	54,770	-	-	-	-	54,770
	\$ 486,170	\$ 167,530	\$ -	\$ 122,090	\$ 31,790	\$ 164,760

#### Recycling

PROJECT DESCRIPTION	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
Roll-Off Containers	18,040	-	18,040	-	-	-
Roll-Off Containers	18,040	-	18,040	-	-	-
Pickup 3/4T 4X4 (Replace Unit #154 - Shared)	18,000	18,000	-	-	-	-
Pressure Washer/Trailer (Shared)	5,320	-	-	5,320	-	-
PU 1/4T 4 X4 Crew cab (Replace #155 - Shared)	12,770	-	-	12,770	-	-
PU 1/2T 4X4 (Replace #153 - Shared)	15,750	-	-	-	15,750	-
PU 1/2T 4X4 (Replace #161 - Shared)	16,040	-	-	-	16,040	-
Forklift/Attachments (Replace Unit 238 - Shared)	54,770	-	-	-	-	54,770
	\$ 158,730	\$ 18,000	\$ 36,080	\$ 18,090	\$ 31,790	\$ 54,770

# Schedule of Capital Outlays

## Public Works (Cont.)

### Vehicles & Equipment

#### Water

PROJECT DESCRIPTION	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
Side by Side (Replace #481/482)	65,000	65,000	-	-	-	-
Pickup/Accessories (Replace #413)	72,570	72,570	-	-	-	-
Boat/Trailer (Replace #426, #427)	4,790	-	4,790	-	-	-
Riding Lawn Mower (Replace #483A)	5,810	-	5,810	-	-	-
Skidsteer (Replace #425)	71,730	-	-	71,730	-	-
Vehicle (Replace #430)	45,020	-	-	45,020	-	-
Pickup/Accessories (Replace #431)	70,340	-	-	70,340	-	-
Pickup/Accessories (Replace #415)	57,960	-	-	-	57,960	-
Pickup/Accessories (Replace #416)	81,150	-	-	-	81,150	-
M RTP - Plant Air Compressor	22,670	-	-	-	-	22,670
Skidsteer/Attachments (Replace #447)	99,330	-	-	-	-	99,330
	\$ 596,370	\$ 137,570	\$ 10,600	\$ 187,090	\$ 139,110	\$ 122,000

#### Wastewater

PROJECT DESCRIPTION	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
Lab Dishwasher	18,000	18,000	-	-	-	-
Raw Sampler	15,000	15,000	-	-	-	-
Locker Room Remodel	60,000	60,000	-	-	-	-
Bioreactor Basin #1 - PH & ORP Probes	6,000	6,000	-	-	-	-
Bioreactor Basin #2 - PH & ORP Probes	6,000	6,000	-	-	-	-
Bioreactor Basin #3 - PH & ORP Probes	6,000	6,000	-	-	-	-
Skidsteer/Attachments (Replace #463)	98,030	98,030	-	-	-	-
Pickup/Accessories (Replace #446)	81,980	81,980	-	-	-	-
Pickup/Accessories (Replace #419)	78,910	78,910	-	-	-	-
Deck Mower (Replace #466)	24,550	-	24,550	-	-	-
Air Compressor (Unit #401)	38,340	-	38,340	-	-	-
Forklift (Replace #454)	72,100	-	72,100	-	-	-
Bioreactor Basin #2 MLR Pump	31,670	-	31,670	-	-	-
Bioreactor Basin #3 MLR Pump	31,670	-	31,670	-	-	-
Pickup/Accessories (Replace #476)	74,260	-	74,260	-	-	-
Backhoe/Loader - (Unit #441)	164,290	-	-	164,290	-	-
U.V. Cover	7,790	-	-	7,790	-	-
Refrigerator	5,290	-	-	5,290	-	-
Secondary Aeration Blower #1 Actuator	13,440	-	-	-	13,440	-
Secondary Aeration Blower #2 Actuator	13,440	-	-	-	13,440	-
Secondary Aeration Blower #3 Actuator	13,440	-	-	-	13,440	-
Methane Meters	32,250	-	-	-	32,250	-
Pipe Saw - Shared with Water/Storm	5,840	-	-	-	5,840	-
Bioreactor Diffusers	38,510	-	-	-	38,510	-
Primary Sampler	16,880	-	-	-	-	16,880
Lab Dishwasher	18,000	-	-	-	-	18,000
	\$ 806,800	\$ 369,920	\$ 272,590	\$ 177,370	\$ 116,920	\$ 34,880



# Schedule of Capital Outlays

## Transportation

### Major Capital Projects (\$80,000 and Up)

#### Streets & Traffic

The work on the roundabout is moving faster than anticipated and may require a Budget Amendment in FY25 to do Engineering and Design work.

PROJECT DESCRIPTION	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
Equipment Storage Design	\$ 100,000	100,000	-	-	-	-
Equipment Storage Building	1,500,000	-	1,500,000	-	-	-
Mini Malfunction roundabout Eng/Design*	200,000	-	-	-	200,000	-
	\$ 1,800,000	\$ 100,000	\$ 1,500,000	\$ -	\$ 200,000	\$ -

#### Gas Tax

The 2023 Legislature brought some significant changes to the Gas Tax and BaRSSA programs. Beginning in July 2023, the two programs have been combined into one monthly disbursement, based on the prior month's revenues, much like the original Gas Tax program. For the foreseeable future, this funding will be used for the City's Pavement Preservation Program including mill & overlay, pothole repair and chip seal.

PROJECT DESCRIPTION	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
Pavement Preservation - Mill & Overlay/Pothole Repair	\$ 3,600,000	700,000	600,000	800,000	750,000	750,000
Pavement Preservation - Chip Seal	3,550,000	850,000	800,000	600,000	650,000	650,000
	\$ 7,150,000	\$ 1,550,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000

#### Parking

To allocate resources effectively, parking will not begin any new capital projects for FY25. The Transportation Department is assessing the current state of the parking structures and will implement a new plan to address the needed repairs.

PROJECT DESCRIPTION	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
Getchell Top Sealant	\$ 200,000	-	200,000	-	-	-
Lot Re- Surfacing	500,000	-	250,000	-	250,000	-
Garage Repairs from Consult Eval	600,000	-	150,000	150,000	150,000	150,000
	-	-	-	-	-	-
	\$ 1,300,000	\$ -	\$ 600,000	\$ 150,000	\$ 400,000	\$ 150,000

#### Fleet Services & Capital Transit

The CIP for these two divisions is more difficult to estimate on a regular basis as they are subject to variable funding amounts year-to-year. Fleet is funded by internal department charges and Transit is funded by formulated allocations from the FTA. For FY25, Fleet is seeking an Inter-cap loan to complete a roof and boiler replacement project in the amount of \$1,000,000. Additionally, Capital Transit is funding \$100,000 worth of security upgrades to the facility perimeter due to vandalism and harassment.

# Schedule of Capital Outlays

## Transportation (Cont.)

### Minor Capital Projects (\$5,000 – \$79,999)

#### Streets & Traffic

PROJECT DESCRIPTION	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
Equipment Storage Prelim Plan	\$ -	-	-	-	-	-
Traffic Office Remodel Ph 1	-	-	-	-	-	-
Traffic Office Remodel Ph 2	50,000	50,000	-	-	-	-
Wash Clean Out Refurbish	30,000	-	-	30,000	-	-
	\$ 80,000	\$ 50,000	\$ -	\$ 30,000	\$ -	\$ -

#### Parking

PROJECT DESCRIPTION	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
Kiosk Replacements	\$ 60,000	-	-	60,000	-	-
All Garage Striping	22,000	-	-	-	22,000	-
15th Street Garage Gates	70,000	-	70,000	-	-	-
Getchell Expansion Joint	17,000	-	17,000	-	-	-
Surface Lot Seal Coat	65,000	-	-	65,000	-	-
Surface Lot Striping	20,000	-	-	20,000	-	-
15th Street Garage Lights LED	58,000	-	-	58,000	-	-
	\$ 312,000	\$ -	\$ 87,000	\$ 203,000	\$ 22,000	\$ -

# Schedule of Capital Outlays

## Transportation (Cont.)

### Vehicles & Equipment

#### Streets & Traffic

	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
Replace unit 304 with HD PU	\$ 70,000	-	-	-	-	70,000
Replace unit 305 with HD PU	70,000	-	-	-	-	70,000
Replace unit 306 with skid steer	75,000	-	-	-	-	75,000
Replace unit 308 with skid steer	75,000	-	-	-	-	75,000
Replace unit 317 5yd, SS Dump, SS Sander, plow, 4x4	305,000	-	-	-	-	305,000
Replace unit 318	240,000	-	-	-	-	240,000
Replace unit 321 & 338 with large roller	400,000	400,000	-	-	-	-
Replace unit 350 SS dump, SS sander, plow, 4x4	350,000	350,000	-	-	-	-
Replace unit 313 de-icer with plow	240,000	240,000	-	-	-	-
Replace unit 396 Elgin Pelican with Road Wizard	375,000	375,000	-	-	-	-
Replace unit 398 Broom Bear with Road Wizard	375,000	-	375,000	-	-	-
Replace unit 349 SS dump, SS sander, plow, 4x4	350,000	-	-	350,000	-	-
Replace unit 334 CAT Grader	400,000	-	-	400,000	-	-
Replace unit 332 Komatsu	300,000	-	-	300,000	-	-
Replace unit 336 Sakai	160,000	-	-	160,000	-	-
Replace unit 316 F550 with 550 or 1 ton with plow and u	70,000	-	-	-	70,000	-
Replace unit 329 SS dump, SS sander, plow, 4x4	365,000	-	-	-	365,000	-
Replace unit 330 SS dump, SS sander, plow, 4x4	365,000	-	-	-	365,000	-
Replace unit 302 GMC Sierra 2500 SS sander, plow	65,000	-	-	-	65,000	-
Replace unit 301 GMC Sierra 3500 4x4 SS sander, plow	70,000	-	-	-	70,000	-
Replace unit 112 Chevy 2500 4x4 truck only	55,000	-	-	-	55,000	-
	\$ 4,775,000	\$ 1,365,000	\$ 375,000	\$ 1,210,000	\$ 990,000	\$ 835,000

#### Parking

	Estimated Cost	FY2025	FY2026	FY2027	FY2028	FY2029
Replace Unit 140 small pickup/suv	\$ -	-	-	-	-	-
Replace Unit 141 mid size pickup	45,000	-	45,000	-	-	-
Replace Unit 143	35,000	-	-	35,000	-	-
	\$ 80,000	\$ -	\$ 45,000	\$ 35,000	\$ -	\$ -

#### Capital Transit

Dependent on funding, Transit may have vehicles in upcoming years to replace aging assets.



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# Adopting Resolutions

Preliminary Budget Fiscal Year 2025

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# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

RESOLUTION NO. \_\_\_\_\_

## A RESOLUTION ADOPTING PRELIMINARY BUDGET, BUDGET AUTHORITIES, AND APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025, AND SETTING THE SALARY FOR MUNICIPAL COURT JUDGE

**WHEREAS**, Section 7-1-114, MCA provides that a local government with self-governing powers is subject to any law regulating the budget, finance, or borrowing procedures and powers of local governments;

**WHEREAS**, appropriation adjustments are sometimes integral to other business actions, and in those situations separate budget amendment procedures are not necessary. To carry out this intent, the Local Government Budget Act was passed;

**WHEREAS**, Section 7-6-4006(3), MCA, states:

Appropriations may be adjusted according to procedures authorized by the governing body for:

- (a) debt service funds for obligations related to debt approved by the governing body;
- (b) trust funds for obligations authorized by trust covenants;
- (c) any fund for federal, state, local, or private grants and shared revenue accepted and approved by the governing body;
- (d) any fund for special assessments approved by the governing body;
- (e) the proceeds from the sale of land;
- (f) any fund for gifts or donations; and

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. \_\_\_\_\_

(g) money borrowed during the fiscal year.

**WHEREAS**, Section 7-6-4012, MCA, states:

(1) In its final budget resolution, the governing body may authorize adjustments to appropriations funded by fees throughout the budget period. Adjustable appropriations are:

(a) proprietary fund appropriations; or

(b) other appropriations specifically identified in the local government's final budget resolution as fee-based appropriations.

(2) Adjustments of fee-based appropriations must be:

(a) based upon the cost of providing the services supported by the fee; and

(b) fully funded by the related fees for services, fund reserves, or non-fee revenue such as interest.

**WHEREAS**, Sections 2-7-504, 7-6-609, and 7-6-611(1)(a), MCA, require the City to maintain its accounting system in accordance with Generally Accepted Accounting Principles (GAAP) and require that changes to the accounting system be made in accordance with GAAP;

**WHEREAS**, appropriations authorized in the annual, or properly amended, budget will not change if restructured in such accounting system changes;

**WHEREAS**, Sections 3-6-203, MCA and 2-8-5(B), Helena City Code provide that the annual salary and compensation of the municipal court judge must be set by ordinance or resolution; and

**WHEREAS**, a public hearing on this resolution was held by the

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. \_\_\_\_\_

City Commission on June 17, 2024, in the Commission Chambers at 316 North Park Avenue in Helena, Montana, at 6:00 P.M.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF HELENA, MONTANA:

**Section 1. Legal Spending Limits:** The Helena City Commission adopts the City of Helena's budget based upon the preliminary budget previously proposed, as subsequently amended, and after concluding a public hearing on the same. As part of the budget, the City Commission hereby sets the City's budget level for the fiscal year 2025 as shown in Appendix A attached hereto. Appendix A, Balances & Changes by Fund, of this resolution sets forth per fund:

- A. the estimated, July 1, beginning cash balances;
- B. the estimated revenues;
- C. the interfund transfers in and transfers out;
- D. the authorized appropriations; and
- E. the estimated, June 30, ending cash balances.

The authorized appropriations as stated in Appendix A - Balances & Changes by Fund, establish the legal spending limits of the municipality at the fund level. Detail below the fund level in

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. \_\_\_\_\_

Appendix A is informational only and does not reflect the legal spending limits.

Section 2. Property Tax Adjustments: Property taxes are to be levied to the full extent as allowed by law. If the property tax levy as allowed by law exceeds the budgeted property tax revenues, the additional property tax revenue will be placed in the General Fund's Reserve for Emergency Contingencies, Capital, and Major Maintenance and is available for appropriation therefrom.

Section 3. Budget Implementation Authority: Management plans in the budget document and in the City's accounting records which detail revenues, expenditures and balances below the fund level are designated management tools. It is declared necessary for management to be able to adjust to changing circumstances while adhering to goals and objective principles. Budget and Reserve Policies are defined in the budget document and allow the City Manager certain management tools that retain budgetary control but provide effective operational flexibility and are adopted with this Resolution. The budget policies include:

- A. Follow-through Authority. As provided in Section 7-6-4006(3), MCA;



# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

**Res. No.** \_\_\_\_\_

B. Fee Based Authority. As provided in section 7-6-4012, MCA;

C. Realignment Authority consistent with Sections 7-6-4030 and 7-6-4033, MCA, legal spending limit; and

D. Automatic Amendments as noticed in the City's budget policies defined in the budget document.

**Section 4. Appropriated Reserves:** Reserve policies for each fund type are defined in the budget document and are adopted with this Resolution.

**Section 5. Contingency Accounts:** Contingency account reserves and policies are defined in the budget document and are adopted with this Resolution.

**Section 6. Appropriation Carry-overs:** GAAP require expenditures to be recognized in the fiscal year in which the goods or services are received. As such, the Helena City Commission hereby authorizes the carry-over of prior year unspent budget authority under the following conditions:

## RESOLUTIONS OF THE CITY OF HELENA, MONTANA

**Res. No.** \_\_\_\_\_

A. Previous fiscal year appropriations or segments thereof, are hereby declared authorized appropriations in addition to the appropriations set out in Appendix A, provided they meet the following criteria:

- i. related financing was provided in the prior fiscal year;
- ii. the appropriations were not obligated by year end;
- iii. the purpose was not included, or rejected, in current budget financing or appropriations; and
- iv. the City Manager determines the appropriation is still needed.

B. Outstanding purchase orders and other obligations, representing a City obligation to pay the claim after receipt of the goods or services, are recognized as "claims incurred." They are hereby declared authorized "carryover" appropriations in addition to the appropriations set out in Appendix A, provided they meet the following criteria:

- i. related financing was provided in the prior fiscal year;
- ii. the appropriations were not otherwise obligated by year end;

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. \_\_\_\_\_

- iii. the purpose was not included, or rejected, in current budget financing or appropriations; and
- iv. the City Manager determines the appropriation is still needed.

**Section 7. Capital Re-Appropriation:** The City Commission routinely updates its Comprehensive Capital Improvement Program in order to fully identify long-term capital needs and analyze projected financing capacity. After each fiscal year, there may be unspent appropriations within City operations. Therefore, the Helena City Commission authorizes the City Manager to re-appropriate prior year unspent budget authority and reserves into current year authorized capital appropriations or capital reserves in order to address capital needs. Such capital re-appropriations may be made under the following conditions:

- A. related financing was provided or in reserves from prior fiscal years;
- B. the projected unspent appropriation balance was not reallocated as financing for other appropriations;
- C. the appropriations were not obligated by year end;
- D. the purpose was not included, or rejected, in current budget financing, reserves, or appropriations;

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

**Res. No.** \_\_\_\_\_

E. the City Manager determines the re-appropriation is needed to finance the Comprehensive Capital Improvement Program; and

F. after advising the City Commission of the City Manager's intent to make capital re-appropriations at a City Commission meeting or public work session.

**Section 8. Municipal Judge Salary and Compensation:** The annual salary for the Municipal Judge is \$115,813 and total salary and benefits are approximately \$155,626.

**PASSED AND EFFECTIVE BY THE COMMISSION OF THE CITY OF HELENA, MONTANA, THIS 17<sup>th</sup> DAY OF JUNE, 2024.**

\_\_\_\_\_  
MAYOR

**ATTEST:**

\_\_\_\_\_  
CLERK OF THE COMMISSION

**Final Budget Resolution - Exhibit A  
Balances and Changes by Fund  
For the Fiscal Year Ending June 30, 2025**

	Estimated Beginning Cash Balance	(+ Sources			(-) Uses (Appropriations)			Cash Loans / Adjustments In / (Out)	Estimated Ending Cash Balance
		Revenues	Transfers In	Total Sources	Expenditures	Transfers Out	Total Uses		
<b>100 General Fund</b>									
011 General Government	na	23,325,505	25,682	23,351,187	3,733,883	2,155,358	5,889,241	na	na
012 Police & Court	na	1,076,500	-	1,076,500	9,652,962	-	9,652,962	na	na
013 Fire Department	na	210,131	675,000	885,131	6,576,832	-	6,576,832	na	na
014 Community Development	na	42,675	-	42,675	1,062,440	-	1,062,440	na	na
015 Finance Services	na	1,176,062	-	1,176,062	1,768,588	-	1,768,588	na	na
016 Public Works Administration	na	1,885,994	-	1,885,994	2,278,501	-	2,278,501	na	na
017 Park & Recreation	na	565,711	-	565,711	3,030,084	85,000	3,115,084	na	na
<b>Total General Fund</b>	<b>6,003,957</b>	<b>28,282,577</b>	<b>700,682</b>	<b>28,983,259</b>	<b>28,103,291</b>	<b>2,240,358</b>	<b>30,343,649</b>	<b>-</b>	<b>4,643,568</b>
<b>200 Special Revenue Funds</b>									
201 Street & Traffic	7,693,177	8,921,000	3,104	8,924,104	8,844,559	-	8,844,559	-	7,772,722
211 Civic Center	257,758	899,600	360,673	1,260,273	1,364,452	-	1,364,452	-	153,579
212 Facilities Management	596,489	826,299	2,810	829,109	783,619	-	783,619	-	641,979
213 Facilities Managemnt-HVCC	34,048	79,710	-	79,710	80,147	-	80,147	-	33,611
214 Neighborhood Center	97,491	45,374	-	45,374	37,106	-	37,106	-	105,758
215 Police Projects & Reimb	39,164	46,000	83	46,083	58,484	-	58,484	-	26,763
217 Law Enforcement Block Grant	127	19,724	-	19,724	19,724	-	19,724	-	127
218 9-1-1 Emergency Program	2,124,431	645,000	-	645,000	714,815	-	714,815	-	2,054,617
219 Support Services Division	680,305	1,866,222	2,307	1,868,529	2,137,402	-	2,137,402	-	411,432
226 CDBG/HOME	7,700	580,000	-	580,000	580,000	-	580,000	-	7,700
228 Community Renewal	699	-	-	-	-	-	-	-	699
229 Affordable Housing Trust	909,847	25,000	100,000	125,000	100,000	-	100,000	-	934,847
233 Public Art Projects	26,888	500	13,000	13,500	34,000	-	34,000	-	6,388
235 Open Space District Maint	555,572	675,092	383	675,475	837,560	-	837,560	-	393,488
237 Urban Forestry	391,999	533,097	471	533,568	610,813	-	610,813	-	314,754
238 Loan Repayment	203,515	17,521	80,000	97,521	-	-	-	32,045	333,081
240 Gas Tax	604,904	1,450,000	-	1,450,000	1,550,611	-	1,550,611	-	504,293
241 Gas Tax HB473	40,997	-	-	-	-	-	-	-	40,997
245 Storm Water Utility	4,913,347	2,532,915	350	2,533,265	1,943,276	5,517	1,948,793	-	5,497,819
246 Watershed Projects	71,190	2,000	20,031	22,031	28,672	-	28,672	-	64,549
260 Fire Safety Levy	430,938	1,156,000	-	1,156,000	162,742	675,000	837,742	-	749,196
290 CARES/ARPA	30,191	-	-	-	-	-	-	-	30,191
029 Lighting Districts - All	596,892	1,452,794	-	1,452,794	1,445,623	-	1,445,623	-	604,063
<b>Total Special Revenue Funds</b>	<b>20,307,670</b>	<b>21,773,848</b>	<b>583,212</b>	<b>22,357,060</b>	<b>21,333,604</b>	<b>680,517</b>	<b>22,014,121</b>	<b>32,045</b>	<b>20,682,654</b>
<b>300 Debt Service Funds</b>									
308 GO Bond Fund	605,861	1,557,750	100,000	1,657,750	665,850	1,000,000	1,665,850	-	597,761
340 S I D Revolving	(0)	-	-	-	-	-	-	-	(0)
<b>Total Debt Service Funds</b>	<b>605,861</b>	<b>1,557,750</b>	<b>100,000</b>	<b>1,657,750</b>	<b>665,850</b>	<b>1,000,000</b>	<b>1,665,850</b>	<b>-</b>	<b>597,761</b>

**Final Budget Resolution - Exhibit A  
Balances and Changes by Fund  
For the Fiscal Year Ending June 30, 2025**

	Estimated Beginning Cash Balance	(+ Sources			(-) Uses (Appropriations)			Cash Loans / Adjustments In / (Out)	Estimated Ending Cash Balance
		Revenues	Transfers In	Total Sources	Expenditures	Transfers Out	Total Uses		
<b>400 Capital Project Funds</b>									
406 TIF Railroad District	953,804	518,900	-	518,900	450,000	-	450,000	-	1,022,704
407 TIF Downtown District	623,068	492,400	-	492,400	450,000	-	450,000	-	665,468
408 TIF Capital Hill URD	934,953	637,600	-	637,600	-	-	-	-	1,572,553
440 Capital Improvements Fund	1,275,667	133,500	2,188,961	2,322,461	2,617,210	-	2,617,210	-	980,918
441 Parks Improvement	463,371	88,200	-	88,200	97,150	120,000	217,150	-	334,421
450 Sidewalk Improve/Constrct	561	-	150,000	150,000	150,000	-	150,000	-	561
<b>Total Capital Project Funds</b>	<b>4,251,423</b>	<b>1,870,600</b>	<b>2,338,961</b>	<b>4,209,561</b>	<b>3,764,360</b>	<b>120,000</b>	<b>3,884,360</b>	<b>-</b>	<b>4,576,624</b>
<b>500 Enterprise Funds</b>									
503 Building	2,080,958	1,483,312	1,320	1,484,632	1,507,500	-	1,507,500	-	2,058,090
521 Water	11,719,605	10,757,500	2,582	10,760,082	14,700,131	47,584	14,747,715	-	7,731,972
522 Water Service Line	895,976	40,000	-	40,000	-	-	-	(120,000)	815,976
531 Wastewater	7,744,622	7,081,500	1,784	7,083,284	6,960,160	24,136	6,984,296	-	7,843,610
532 Wastewater Service Line	1,763,559	50,000	-	50,000	-	-	-	(120,000)	1,693,559
541 Solid Waste-Residential	1,798,798	2,531,000	744	2,531,744	2,801,648	277,931	3,079,579	-	1,250,963
542 Solid Waste-Commercial	1,152,394	1,392,250	28,179	1,420,429	1,412,651	2,931	1,415,582	-	1,157,242
543 Landfill Monitoring District	295,828	147,904	-	147,904	186,381	-	186,381	-	257,351
546 Transfer Station	1,375,972	2,819,462	1,108	2,820,570	3,061,529	30,583	3,092,112	-	1,104,429
547 Recycling	484,506	339,500	275,179	614,679	634,565	2,931	637,496	-	461,690
551 Parking	249,801	2,009,914	758	2,010,672	2,012,512	-	2,012,512	-	247,961
563 Golf Course	58,584	2,497,000	86,449	2,583,449	2,602,080	-	2,602,080	-	39,953
570 City-County Building Fund	972,156	939,077	309	939,386	858,586	-	858,586	-	1,052,956
571 City/Cnty Bldg Mail	102,638	248,000	61	248,061	248,489	63,000	311,489	-	39,210
572 City/Cnty Bldg Telephone	4,587	20,400	24	20,424	21,879	-	21,879	-	3,132
573 CC Law & Justice Building	185,396	735,746	63,217	798,963	681,445	-	681,445	-	302,914
580 Capital Transit	450,672	1,611,273	451,364	2,062,637	2,010,416	-	2,010,416	-	502,892
<b>Total Enterprise Funds</b>	<b>31,396,203</b>	<b>34,703,838</b>	<b>913,078</b>	<b>35,616,916</b>	<b>39,699,973</b>	<b>449,096</b>	<b>40,149,069</b>	<b>(240,000)</b>	<b>26,624,050</b>
<b>600 Internal Service Funds</b>									
610 Fleet Services	543,676	2,429,749	712	2,430,461	2,291,743	100,000	2,391,743	-	582,394
643 Copier Revolving	84,981	25,069	-	25,069	27,500	-	27,500	-	82,550
645 Property & Liab Insurance	573,833	1,538,812	-	1,538,812	1,549,042	46,674	1,595,716	-	516,928
650 Health & Safety Program	135,858	7,005,141	-	7,005,141	6,493,000	-	6,493,000	-	647,999
651 Dental Program	140,591	404,123	-	404,123	402,000	-	402,000	-	142,714
652 Vision Program	117,540	84,386	-	84,386	80,000	-	80,000	-	121,926
<b>Total Internal Service Funds</b>	<b>1,596,479</b>	<b>11,487,280</b>	<b>712</b>	<b>11,487,992</b>	<b>10,843,285</b>	<b>146,674</b>	<b>10,989,959</b>	<b>-</b>	<b>2,094,512</b>
<b>Total All Budgeted Funds</b>	<b>64,161,592</b>	<b>99,675,893</b>	<b>4,636,645</b>	<b>104,312,538</b>	<b>104,410,362</b>	<b>4,636,645</b>	<b>109,047,007</b>	<b>(207,955)</b>	<b>59,219,168</b>



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# TIF District Information

Final Budget Fiscal Year 2025



TIF Railroad District Fund: 406		FY 2022 Actual	FY 2023 Actual	FY 2024			Preliminary FY 2025 Budget
				Adopted	Amended	Projected	
<b>Revenues</b>							
	Taxes	321,900	299,724	327,258	327,258	472,450	480,400
	<b>Taxes &amp; Assessments</b>	<b>321,900</b>	<b>299,724</b>	<b>327,258</b>	<b>327,258</b>	<b>472,450</b>	<b>480,400</b>
	Intergovernmental Revenues	-	8,335	8,500	8,500	8,500	8,500
	Investment Earnings	1,326	22,620	8,500	8,500	42,463	30,000
	<b>Other Operating Revenues</b>	<b>1,326</b>	<b>30,956</b>	<b>17,000</b>	<b>17,000</b>	<b>50,963</b>	<b>38,500</b>
	<b>Total Revenues</b>	<b>323,226</b>	<b>330,680</b>	<b>344,258</b>	<b>344,258</b>	<b>523,413</b>	<b>518,900</b>
<b>Expenditures</b>							
	Purchased Services	170,000	30,000	350,000	350,000	350,000	450,000
	<b>Maintenance &amp; Operating</b>	<b>170,000</b>	<b>30,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>450,000</b>
	<b>Total Expenditures</b>	<b>170,000</b>	<b>30,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>450,000</b>
	<b>Revenues Over (Under) Expenditures</b>	<b>153,226</b>	<b>300,680</b>	<b>(5,742)</b>	<b>(5,742)</b>	<b>173,413</b>	<b>68,900</b>
	<b>Beginning Cash Balance - July 1</b>	<b>326,485</b>	<b>479,711</b>	<b>780,391</b>	<b>780,391</b>	<b>780,391</b>	<b>953,804</b>
	<b>Ending Cash Balance - June 30</b>	<b>479,711</b>	<b>780,391</b>	<b>774,649</b>	<b>774,649</b>	<b>953,804</b>	<b>1,022,704</b>
<b>Revenues</b>							
	<b>Taxes</b>						
	Current Taxes - General Levy	304,221	287,678	314,508	314,508	462,000	465,000
	Personal Property Taxes - All Years	16,882	11,259	12,000	12,000	10,000	15,200
	Pnly & Intrst on Del Tax	797	788	750	750	450	200
	<b>Total Taxes</b>	<b>321,900</b>	<b>299,724</b>	<b>327,258</b>	<b>327,258</b>	<b>472,450</b>	<b>480,400</b>
	<b>State Entitlement - HB124 / 2001</b>		8,335	8,500	8,500	8,500	8,500
	<b>Total Intergovernmental Revenues</b>	<b>-</b>	<b>8,335</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>
	<b>Investment Earnings</b>						
	Interest Earnings	1,326	22,620	8,500	8,500	42,463	30,000
	<b>Total Interest Earnings</b>	<b>1,326</b>	<b>22,620</b>	<b>8,500</b>	<b>8,500</b>	<b>42,463</b>	<b>30,000</b>
	<b>SUBTOTAL - OPERATING REVENUE</b>	<b>323,226</b>	<b>330,680</b>	<b>344,258</b>	<b>344,258</b>	<b>523,413</b>	<b>518,900</b>
	<b>TOTAL REVENUE</b>	<b>323,226</b>	<b>330,680</b>	<b>344,258</b>	<b>344,258</b>	<b>523,413</b>	<b>518,900</b>
Fund	<b>406 TIF Railroad District</b>						
Dept	<b>1515 TIF Development Projects</b>						
Activity	<b>415 Financial Services</b>						
	<b>Purchased Services</b>						
	Other Contracted Services	170,000	30,000	350,000	350,000	350,000	450,000
	89,750 Family Outreach/Ray Kuntz						
	35,266 John Iverson						
	75,000 Pattern House, LLC						
	249,984 Other - Pending Commission Approval						
	450,000						
	<b>Total Purchased Services</b>	<b>170,000</b>	<b>30,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>450,000</b>
<b>Total</b>	<b>TIF Development Projects</b>	<b>170,000</b>	<b>30,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>450,000</b>





## **RAILROAD URBAN RENEWAL DISTRICT WORK PLAN, AUGUST 2022**

*Approved by City Commission 9/26/2022*

### **Funding Accruals**

Approximately \$300,000 is currently available for projects in the Railroad Urban Renewal TIF District as of August 2022.

### **Prioritized Projects**

The Railroad Urban Renewal District TIF Advisory Board recommends that applicants may request up to fifty percent match (50%) funding for all projects. The board further recommends the following development program prioritizations for FY2023, and seeks to solicit applications based on these priorities:

- RURD Housing Program → Grant awards may be made for projects that create or retain affordable housing opportunities in the district.
- Infrastructure Improvement Program → Grants awards may be made for projects that identify and prioritize upgrades to water, sewer, stormwater drainage infrastructure, and vehicular, parking, and pedestrian/bike transportation improvements.
- Transportation Planning Study Program → Grant awards may be made for transportation planning studies within the Railroad Urban Renewal District to address vehicular and pedestrian/bike transportation planning needs.
- Demolition Program → Grant awards may be made for the demolition and removal of blighted structures.
- Historic Façade & Site Improvement Program → Grant awards may be made for projects that restore/rehabilitate historic buildings and other historic site features, such as brick paving, fencing, and lighting.
- Marketing/Branding Project Program → Grant awards may be made to establish a marketing and/or branding plan and an implementation strategy for the Railroad Urban Renewal District.
- RURD Planning Study Program → Grant awards may be made for planning efforts that identify regulatory roadblocks to redevelopment and promote sound urban design through zoning reform for the Railroad Urban Renewal District.



## **Additionally Recognized Eligible Project Priorities**

The RURD TIF Advisory Board, having ranked all Railroad Urban Renewal Plan projects and programs, recommends additional project and program activities as being eligible urban renewal projects for tax increment financing (“Additional Projects”). Although Additional Projects are eligible as urban renewal projects, such Additional Projects expressly are not recommended at this time for funding amounts and prioritization. The Additional Projects and Programs that may be eligible for funding in the event additional tax increment funds become available are listed within the Project and Program Prioritization Table once the Work Plan is formally amended and solicitations are made for projects of that type and recommended for funding.

**TIF Downtown District**

Fund: 407

	FY 2022 Actual	FY 2023 Actual	FY 2024			Preliminary FY 2025 Budget
			Adopted	Amended	Projected	
<b>Revenues</b>						
Taxes	213,325	301,940	318,500	318,500	461,000	461,400
<b>Taxes &amp; Assessments</b>	<b>213,325</b>	<b>301,940</b>	<b>318,500</b>	<b>318,500</b>	<b>461,000</b>	<b>461,400</b>
Investment Earnings	970	13,386	4,000	4,000	35,000	15,000
<b>Other Operating Revenues</b>	<b>970</b>	<b>42,685</b>	<b>20,000</b>	<b>20,000</b>	<b>50,000</b>	<b>31,000</b>
<b>Total Revenues</b>	<b>214,295</b>	<b>344,626</b>	<b>338,500</b>	<b>338,500</b>	<b>511,000</b>	<b>492,400</b>
<b>Expenditures</b>						
Purchased Services	290,391	17,567	350,000	350,000	350,000	450,000
<b>Maintenance &amp; Operating</b>	<b>290,391</b>	<b>17,567</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>450,000</b>
<b>Total Expenditures</b>	<b>290,391</b>	<b>17,567</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>450,000</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(76,096)</b>	<b>327,059</b>	<b>(11,500)</b>	<b>(11,500)</b>	<b>161,000</b>	<b>42,400</b>
<b>Beginning Cash Balance - July 1</b>	<b>211,105</b>	<b>135,008</b>	<b>462,068</b>	<b>462,068</b>	<b>462,068</b>	<b>623,068</b>
<b>Ending Cash Balance - June 30</b>	<b>135,008</b>	<b>462,068</b>	<b>450,568</b>	<b>450,568</b>	<b>623,068</b>	<b>665,468</b>

**Revenues**

<b>Taxes</b>						
Current Taxes - General Levy	183,154	298,280	300,000	300,000	450,000	450,000
Personal Property Taxes - All Years	29,970	3,246	18,000	18,000	10,000	10,900
Pnlyt & Intrst on Del Tax	202	415	500	500	1,000	500
<b>Total Taxes</b>	<b>213,325</b>	<b>301,940</b>	<b>318,500</b>	<b>318,500</b>	<b>461,000</b>	<b>461,400</b>
<b>State Entitlement - HB124 / 2001</b>		29,300	16,000	16,000	15,000	16,000
<b>Total Intergovernmental Revenues</b>	<b>-</b>	<b>29,300</b>	<b>16,000</b>	<b>16,000</b>	<b>15,000</b>	<b>16,000</b>
<b>Investment Earnings</b>						
Interest Earnings	970	13,386	4,000	4,000	35,000	15,000
<b>Total Interest Earnings</b>	<b>970</b>	<b>13,386</b>	<b>4,000</b>	<b>4,000</b>	<b>35,000</b>	<b>15,000</b>
<b>SUBTOTAL - OPERATING REVENUE</b>	<b>214,295</b>	<b>344,626</b>	<b>338,500</b>	<b>338,500</b>	<b>511,000</b>	<b>492,400</b>
<b>TOTAL REVENUE</b>	<b>214,295</b>	<b>344,626</b>	<b>338,500</b>	<b>338,500</b>	<b>511,000</b>	<b>492,400</b>

Fund	<b>407 TIF Downtown District</b>
Dept	<b>1515 TIF Development Projects</b>
Activity	<b>415 Financial Services</b>

<b>Purchased Services</b>						
Other Contracted Services	290,391	17,567	350,000	350,000	350,000	450,000
TF4901 74,650 Firetower						
47,900 Altas Rentals, LLC - Repair Vaulted sidewalks near Atlas Bldg						
136,608 Livery Square						
17,567 American Real Estste/Penwell Bldg						
173,275 Other Distributions to be determined by Commission						
450,000						
<b>Total Purchased Services</b>	<b>290,391</b>	<b>17,567</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>450,000</b>
<b>Total TIF Development Projects</b>	<b>290,391</b>	<b>17,567</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>450,000</b>



## **DOWNTOWN URBAN RENEWAL DISTRICT WORK PLAN, MAY 2022**

### **Funding Accruals**

Limited funding is currently available for projects in the Downtown Urban Renewal TIF District, not inclusive of any outstanding taxes that remain to be paid for May 2022

### **Prioritized Projects**

The Downtown Urban Renewal District TIF Advisory Board recommends that applicants may request up to fifty percent match (50%) funding for projects exceeding \$10,000 or up to twenty-five percent match (25%) for projects equal to or less than \$10,000. Additionally, the board recommends the following development program prioritizations for FY2023, and seeks to solicit applications based on these priorities:

- **Infrastructure Improvement Program** → Grants awards may be made for projects that identify and prioritize upgrades to water, sewer, stormwater drainage infrastructure, and vehicular and pedestrian/bike transportation improvements as well as increasing fiber optic capability.
- **Site Redevelopment & Public Space Activation Program** → Grant awards may be made for redevelopment of underutilized or underperforming properties, adaptive reuse of existing structures, demolition activities, or improvements to property aesthetics through enhanced lighting, landscaping, public art, or other creative means to better activates public-facing spaces.
- **DURD Housing Program** → Grant awards may be made for projects that create or retain affordable housing opportunities.
- **Façade Improvement Program** → Approved applications would receive match funding toward the cost of the façade improvement projects that promote historic preservation and/or promote designs in keeping with the character of the district.
- **Marketing/Branding Project Program** → Grant awards may be made to establish a marketing and/or branding plan with a wayfinding component and an implementation strategy for the Downtown Urban Renewal District.
- **Cruse Avenue Redevelopment Program** → Grant awards may be made to study and implement activities addressing parcel surveying, the future surplus of city-owned property, and infrastructure planning for the Cruse Avenue right-of-way to pave the way for redevelopment activities.
- **Rodney Street Commercial Center Program** → Grant awards may be made to reinvigorate the Rodney Street Commercial Center through gateway signage, infrastructural connectivity, and public art improvements.



## **Additionally Recognized Eligible Project Priorities**

The DURD TIF Advisory Board, having ranked all Downtown Urban Renewal Plan projects and programs, recommends additional project and program activities as being eligible urban renewal projects for tax increment financing (“Additional Projects”). Although Additional Projects are eligible as urban renewal projects, such Additional Projects expressly are not recommended at this time for funding amounts and prioritization. The Additional Projects and Programs that may eligible for funding in the event additional tax increment funds become available are listed within the Project and Program Prioritization Table once the Work Plan is formally amended and solicitations are made for projects of that type and recommended for funding.

TIF Capital Hill URD							
Fund: 408		FY 2022 Actual	FY 2023 Actual	FY 2024			Preliminary FY 2025 Budget
				Adopted	Amended	Projected	
<b>Revenues</b>							
	Taxes	147,684	182,409	209,700	209,700	550,500	617,500
	<b>Taxes &amp; Assessments</b>	<b>147,684</b>	<b>182,409</b>	<b>209,700</b>	<b>209,700</b>	<b>550,500</b>	<b>617,500</b>
	Intergovernmental Revenues	-	10,078	5,100	5,100	5,039	5,100
	Investment Earnings	272	8,971	2,750	2,750	30,000	15,000
	Other Financing Sources / (Uses)	-	-	-	-	-	-
	<b>Other Operating Revenues</b>	<b>272</b>	<b>19,049</b>	<b>7,850</b>	<b>7,850</b>	<b>35,039</b>	<b>20,100</b>
	<b>Total Revenues</b>	<b>147,956</b>	<b>201,458</b>	<b>217,550</b>	<b>217,550</b>	<b>585,539</b>	<b>637,600</b>
<b>Expenditures</b>							
	Purchased Services	-	-	200,000	200,000	-	-
	<b>Maintenance &amp; Operating</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>	<b>-</b>
	<b>Revenues Over (Under) Expenditures</b>	<b>147,956</b>	<b>201,458</b>	<b>17,550</b>	<b>17,550</b>	<b>585,539</b>	<b>637,600</b>
	<b>Beginning Cash Balance - July 1</b>	<b>-</b>	<b>147,956</b>	<b>349,414</b>	<b>349,414</b>	<b>349,414</b>	<b>934,953</b>
	Other Cash Sources / (Uses)	-	-	-	-	-	-
	<b>Ending Cash Balance - June 30</b>	<b>147,956</b>	<b>349,414</b>	<b>366,964</b>	<b>366,964</b>	<b>934,953</b>	<b>1,572,553</b>
<b>Revenues</b>							
	<b>Taxes</b>						
	Current Taxes - General Levy	137,114	177,689	200,000	200,000	545,000	600,000
	Personal Property Taxes - All Years	10,479	4,486	9,500	9,500	4,500	17,300
	Pnlyt & Intrst on Del Tax	91	234	200	200	1,000	200
	<b>Total Taxes</b>	<b>147,684</b>	<b>182,409</b>	<b>209,700</b>	<b>209,700</b>	<b>550,500</b>	<b>617,500</b>
	<b>State Entitlement - HB124 / 2001</b>	<b>-</b>	<b>10,078</b>	<b>5,100</b>	<b>5,100</b>	<b>5,039</b>	<b>5,100</b>
	<b>Total Intergovernmental Revenues</b>	<b>-</b>	<b>10,078</b>	<b>5,100</b>	<b>5,100</b>	<b>5,039</b>	<b>5,100</b>
	<b>Investment Earnings</b>						
	Interest Earnings	272	8,971	2,750	2,750	30,000	15,000
	<b>Total Interest Earnings</b>	<b>272</b>	<b>8,971</b>	<b>2,750</b>	<b>2,750</b>	<b>30,000</b>	<b>15,000</b>
	<b>SUBTOTAL - OPERATING REVENUE</b>	<b>147,956</b>	<b>201,458</b>	<b>217,550</b>	<b>217,550</b>	<b>585,539</b>	<b>637,600</b>
	<b>TOTAL REVENUE</b>	<b>147,956</b>	<b>201,458</b>	<b>217,550</b>	<b>217,550</b>	<b>585,539</b>	<b>637,600</b>
Fund	408 TIF Capital Hill URD						
Dept	1515 TIF Development Projects						
Activity	415 Financial Services						
	<b>Purchased Services</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>	<b>-</b>
	<b>Total Purchased Services</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>	<b>-</b>
	<b>Total TIF Development Projects</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>	<b>-</b>

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

## RESOLUTION NO. 20618

**A RESOLUTION FINDING THAT THE CAPITAL HILL MALL AREA WITHIN THE CITY OF HELENA, MONTANA IS A BLIGHTED AREA AND THAT REHABILITATION AND REDEVELOPMENT, OR A COMBINATION THEREOF, OF SUCH AREA IS NECESSARY IN THE INTERESTS OF PUBLIC HEALTH, SAFETY, MORALS, OR WELFARE OF THE RESIDENTS OF HELENA**

**WHEREAS,** the State of Montana has provided for the rehabilitation and redevelopment of those portions of its municipalities that are blighted and constitute a menace to public health and safety, an economic and social liability, impair the sound growth of municipalities, and aggravate traffic problems;

**WHEREAS,** Montana Code Annotated (MCA), in Title 7, Chapter 15, Parts 42 and 43, authorizes municipalities to exercise statutory urban renewal powers for redevelopment and rehabilitation after the municipality has made a finding that a blighted area exists;

**WHEREAS,** the City of Helena directed Better City, to evaluate the "Capital Hill Mall Area" generally described as one block north of Prospect Avenue, extending one block south of 11th Street, bounded to the west by North Dakota Street and to the east by I-15, including a number of hotel parcels around the highway interchange and the Samuel V. Stewart Homes development managed by the Helena Housing Authority, located on a block bounded by

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Resol. 20618

Billings Avenue, Butte Avenue, Montana

Avenue, and Roberts Street, as shown on the attached Exhibit "A" and more particularly describe on the attached Exhibit "B;"

**WHEREAS,** Better City conducted a study and prepared a Statement of Blight as shown on attached Exhibit "C" hereto which documents the existence of blight in the "Capital Hill Mall Area" and, in its opinion, has found blight (as defined by § 7-15-4206(2), MCA) exists in the area, and in particular found:

- substantial physical dilapidation, deterioration, age obsolescence, or defective construction, material, and arrangement of buildings or improvements, both residential and nonresidential;
- defective or inadequate street layout;
- faulty lot layout in relation to size, adequacy, accessibility, or usefulness;
- defective arrangement of buildings or improvements;
- excessive land coverage; and
- unsanitary or unsafe conditions;

**NOW, THEREFORE, BE IT RESOLVED BY THE COMMISSION OF THE CITY**



# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Resol. 20618

**OF HELENA, MONTANA, AS FOLLOWS:**

**Section 1.** The Capital Hill Mall Area within the City of Helena is a blighted area, and its rehabilitation and redevelopment is necessary in the interests of the public health, safety, morals, or welfare of the residents of the City of Helena, Montana.

**Section 2.** An Urban Renewal Plan will be created for the Capital Hill Mall Urban Renewal Area.

**PASSED AND EFFECTIVE BY THE COMMISSION OF THE CITY OF HELENA, MONTANA, THIS 24<sup>th</sup> DAY of AUGUST, 2020.**

/S/ WILMOT COLLINS  
MAYOR

**ATTEST:**

/S/ DANNAI CLAYBORN  
CLERK OF THE COMMISSION



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# Glossary

Final Budget Fiscal Year 2025



# Glossary of Terms

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## **Accrual Basis of Accounting**

Accrual Basis of Accounting is the method of accounting under which revenues are recorded when earned and expenses that are recorded when goods and services are received (regardless of the timing of related cash flows).

## **Actual**

Actual, as used in the fund summaries and department and division summaries within the budget document, represents the FYXX actual results of operations.

## **Appropriation**

An Appropriation is expenditure authority with specific limitations as to the amount, purpose, and time established by formal action of a governing body such as the City Council for a specific use.

## **Assessed Market Valuation**

The Assessed Market Valuation is the value set upon real estate or other property by a government as a basis for levying taxes.

## **Balanced Budget (MCA 7-6-4030)**

Final appropriations (expenses) may not exceed the projected beginning balance plus the estimated revenue of each fund for the fiscal year.

## **Bonds**

Bonds are debt instruments that require repayment of a specified principal amount on a certain date (maturity date) together with interest at a stated rate or according to a formula for determining the interest rate.

## **Budget**

A Budget is a financial plan for the control of government operations. A budget primarily focuses on available reserve, revenue, and expenditure estimates as the means of control.

## **Budget Document**

The Budget Document is the official written statement/document which presents the approved budget to the legislative body.

## **Budget Message**

The Budget Message is the opening section of the budget document which provides the City Commission and the public with a general summary of the most important aspects of the current budget, changes from previous year and recommendations regarding the financial policy for the coming period.

**Annual Audit Report**

The Annual Financial Audit Report is the official annual financial report of the City encompassing all funds of the City. It includes an introductory section, management's discussion and analysis (MD&A), basic financial statements, required supplementary information other than MD&A, combining and individual fund statements, schedules, and a statistical section.

**Capital Assets**

Capital Assets are assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

**CARES Act/ARPA (Coronavirus Aid, Relief, and Economic Security Act/American Rescue Plan)**

The Coronavirus Aid, Relief, and Economic Security (CARES) Act (2020) and the Coronavirus Response and Consolidated Appropriations Act (2021) provided economic assistance for American workers, families, small businesses, and industries.

The CARES Act implemented a variety of programs to address issues related to the onset of the COVID-19 pandemic. The Consolidated Appropriations Act continued many of these programs by adding new phases, new allocations, and new guidance to address issues related to the continuation of the COVID-19 pandemic.

The CARES Act was passed by Congress on March 25, 2020 and signed into law on March 27, 2020. The Consolidated Appropriations Act (2021) was passed by Congress on December 21, 2020 and signed into law on December 27, 2020.

The American Rescue Plan continues many of the programs started by the CARES Act (2020) and Consolidated Appropriations Act (2021) by adding new phases, new allocations, and new guidance to address issues related to the continuation of the COVID-19 pandemic. The American Rescue Plan also creates a variety of new programs to address continuing pandemic-related crises, and fund recovery efforts as the United States begins to emerge from the COVID-19 pandemic.

The American Rescue Plan was passed by Congress on March 10, 2021 and signed into law on March 11, 2021.

**Cash Reserves**

Cash Reserves are unobligated, excess cash in each of the funds.

**CDBG (Community Development Block Grant)**

The Community Development Block Grant (CDBG) Program is a federally funded program designed to develop viable urban communities by providing decent housing and a suitable living environment and by expanding economic opportunities primarily for persons of low and moderate incomes. Eligible projects must fall within the three focus areas of Public Facilities, Housing and Economic Development. Projects typically funded include Housing Rehabilitation, Business Loans, Public Service Activities, and Neighborhood Improvement Projects carried out in the City's lower income neighborhoods. All projects must meet at least one of the program's three national objectives: benefit low to moderate income persons; aid in the prevention or elimination of blight; or meet an urgent need that must be addressed because conditions pose a serious and immediate threat to health or welfare of the community and other financial resources are not available to meet such needs.

**Contingency**

A Contingency is an appropriation of funds to cover unforeseen expenditures that may occur during the budget year. An Emergency Contingency Fund will be dedicated only for unforeseen emergency situations as determined by the City Manager and the City Commission.

**Cost Center**

A cost center is a function within an organization that does not directly add to profit, but still costs the organization money to operate.

**HBID (Helena Business Improvement District - Downtown)**

The Helena Business Improvement District (HBID) is an organization that represents property owners within Helena's legally constituted city district. The mission of the HBID is to serve as a facilitator, provider and advocate for a planned, creative program that aims for the continual improvement of property values and properties in Downtown Helena. Revenues to fund HBID services are derived from a special assessment on the district's property owners' tax bill.

**Debt Service Funds**

The Debt Service Funds account for revenues and transfers for related principal and interest expenditures.

**DHI (Downtown Helena Inc.)**

The Downtown Helena Inc. (DHI) is a non-profit organization working to encourage cooperation among members; establish and develop cooperative advertising and promotional campaigns activities; and foster favorable public relations for Downtown Helena.

**EMS**

EMS refers to Emergency Medical Services.

**Encumbrance**

An Encumbrance is a commitment of funds against an appropriation until such time as goods or services (related to an unperformed contract) are received by the City.

**Enterprise Funds**

Enterprise Funds account for businesslike activities supported primarily by user charges. Examples are the City Water and Wastewater Utilities, Parking garages, and Transit systems.

**Expenditures**

The term, Expenditures, refers to the outflow of funds paid for an asset obtained or goods and services rendered.

**Fiscal Year (FY)**

Fiscal Year (FY) is a twelve-month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations. The City of Helena's fiscal year runs from July 1 through June 30.

**Franchise Fees**

Franchise Fees are paid by utility companies as rent for using public rights-of way.

**FTE**

Full-time equivalent (FTE) of one position is 2080 hours per year.

**Fund**

A Fund is a fiscal and accounting entity with a self-balancing set of accounts.

**Fund Balance**

Fund Balance is the difference between revenues and expenditures. The beginning fund balance represents the residual funds brought forward from the previous year (ending balance).

**GAAP (General Accepted Accounting Principles)**

Uniform minimum standards for financial accounting and recording, encompassing the rules and procedures that define accepted accounting principles. The financial statements of the City of Helena have been prepared in conformity with General Accepted Accounting Principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial principles.

**GASB (Governmental Accounting Standards Board) Statement 34**

GASB 34 changes the presentation of governments' external financial statements to insure inclusion of all assets like infrastructure assets in the statement of net assets. The objective of GASB 34 is to enhance the clarity and usefulness of government financial statements to the citizenry, oversight bodies, investors and creditors. Key aspects are: analysis of the government's financial performance for the year and its financial position at year-end. The City is required to report financial operations, net assets and prepare statements at the government-wide level. Governments will now be required to use a "net program cost" format for the government-wide statements instead of a traditional operating statement. The City will also be required to record certain infrastructure assets.

**General Fund**

The General Fund accounts for all resources not devoted to specific activities and include many City services such as Legal, Administration, Municipal Court, Finance and Parks and Recreation. Major revenue sources are real property taxes, business licenses, charges for services, and miscellaneous.

**General Obligation Bonds (G.O. Bonds)**

General Obligation Bonds (G.O. Bonds) are bonds which are secured by the full faith and credit of the issuer.

**GIS (Global Information System)**

Global Information System (GIS) – the City of Helena/Lewis and Clark Information Technology Systems Department is actively working on the development of a citywide GIS. The GIS will contain data layers that will consist of city infrastructure data, tax data, and various other pertinent city data. This information will be used for inventory purposes, compliance of GASB 34, and many other uses.

**Grant**

A Grant is a contribution by the State or Federal government or other organization for a specific purpose, activity, or facility.

**Interfund Transfers**

Interfund Transfers are amounts transferred from one fund to another within the City.

**Internal Service Funds**

Internal Service Funds account for the financing of services provided by one department to other departments of the City.

**Intrafund Transfers**

Intrafund Transfers are amounts transferred within the same fund.

**Levy**

Levy – (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, and/or service charges imposed by a government.

**Mill**

A Mill is the traditional unit of expressing property tax rates. One Mill equals one thousandth (1/1000) of a dollar, or \$1 tax per \$1,000 of taxable valuation.

**MLCT**

MLCT is the Montana League of Cities and Towns.

**MMIA**

The Montana Municipal Insurance Authority (MMIA) is a self-insured pool made up of the participating cities and towns within the State of Montana. The MMIA makes available two coverages to each of the municipalities: the Workers Compensation Program and the General Liability Program. The City of Helena is a member of both programs.

**Modified Accrual Basis of Accounting**

Modified Accrual Basis of Accounting is an accounting method by which revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences, claims, and judgments, are recorded only when payment is due.

**Non-departmental/City-wide Expenditures**

General Fund expenditures that are not specifically allocable to an individual general fund department are termed Non-departmental. The largest such expenditures include transfers to the Public Safety Fund and property/liability insurance payments.

**Ordinance**

A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

**Park Maintenance Districts (PMD)**

Park Maintenance Districts (PMD) are districts established in certain areas for the collection of assessments to cover the costs to complete operations and maintenance of parks.

**Personal Services**

Personal Services are those costs related to employee compensation, including salaries, wages, and benefit costs.

**Refunding**

Refunding is the redemption of a bond with proceeds received from issuing lower-cost debt obligations ranking equal to, or superior to, the debt to be redeemed.

**Resolution**

Resolution is a formal expression of opinion or intent voted by an official body such as the City Commission.

**Revenue**

Revenue is the total income produced by a given source, such as business taxes, permits, fines and forfeitures, etc.

**Risk Management**

Risk Management is an organized attempt to protect a government's assets against accidental loss in the most economical method.

**SDF**

System Development Fees (SDF) are one-time fees assessed against new water or wastewater customers as a way to recover a part of the cost of additional system capacity constructed for their use. The amount of the fees is based upon the size of the customer's water meter.

**SID**

Special Improvement Districts (SID) are districts established for specific improvements such as lighting, water, sanitary sewer, storm drain, and/or streets. These improvements are paid for by special assessments.

**Special Assessment**

A Special Assessment is a levy made against certain properties to defray part or all of the cost of a specific improvement or service primarily benefiting those properties.

**Special Revenue Funds**

Special Revenue Funds are funds earmarked for special activities as required by law or administrative regulation. Examples are City-County Library, Street/Gas tax, Tax Increment District, and the Community Development Grants.

**Structurally Balanced Budget**

Government Finance Officers Association: 1. ongoing expenses should be covered by ongoing revenues. Ongoing revenues are revenues that can be expected to continue year to year. 2. One-time or short-term revenues are used to fund one-time or short-term expenses.

**SVRO Coordinator**

Sexual or Violent Offender Registry Coordinator is a newly requested position within the Police Dept. for fiscal year 2022.

**Tax Increment Bond**

Tax Increment Bond is a specially limited obligation bond payable from anticipated incremental increases in tax revenues, resulting from the redevelopment of an area. Tax revenue from construction and improvements in the Tax Increment District provides funding for new construction and improvements.



**Tax Increment District(s)**

Tax Increment Districts are areas within the City which allows for special property tax treatment. Boundaries of the District are set, and tax revenue (based upon taxable value) is determined. This taxable value amount becomes the BASE value. Tax collections from the BASE continue to be distributed to the taxing entities. The taxable value in excess of the BASE (tax increment) is used to pay for incentives established to create tax value growth. After a period of time, the District sunsets and all tax collections are distributed to the taxing entities.

**Taxable Valuation**

The Taxable Valuation is the portion of the assessed value of a property that is taxable.

**TBID (Tourism Business Improvement District)**

The Tourism Business Improvement District's (TBID) purpose is to market the Helena region as a preferred travel destination.

**Transfers**

Transfers are authorized exchanges of cash or other resources between funds.

**Transmittal Letter**

Transmittal Letter is a general discussion of the proposed budget as presented in writing by the City Manager to the City Commission. The message contains an explanation of the principal budget items and recommendations regarding the financial policy for the upcoming year. Separately, the Commission creates the Budget Message which is a letter to the Community summarizing their priorities for the City from which the City Manager will address within the budget.

**Working Capital**

Working Capital is net current assets. The balance can be identified as available for commitment on the short term (usually one year). Formula:

1. Add cash:
2. Add other current assets (known as receivables which can be expected to be available for expenditure in the short term): and,
3. Deduct current liabilities (payables which are expected to be paid in the short term).



# Improvement Districts

Preliminary Budget Fiscal Year 2025





# Helena Tourism Business Improvement District Fiscal Year 2025 Work Plan

## 1 ORGANIZATION SUMMARY

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The TBID is funded by a room assessment that the hoteliers voted into action to help market Helena. The TBID operates under the direction of the TBID Board of Directors and reports to the City of Helena.

The Helena Tourism Alliance (HTA) is the administrative organization of the TBID. The TBID Board meets monthly on the second Wednesday of every month at 1:30 pm in the Reeder's Alley Conference Center, 120 Reeder's Alley.

The Helena Tourism Business Improvement District (TBID) continues to base our marketing and product development strategies on our mission.

### Helena TBID Organizational Mission

To promote and preserve Helena as a unique destination to increase occupancy for lodging facilities thereby creating vibrant growth in the local economy.

## Helena TBID Organizational Vision

The Helena TBID is the premier partner and leading advocate for Helena's quintessential experiences and profound opportunities.

## Helena TBID Organizational Values

- Integrity
- Innovation
- Communication
- Participation
- Effective Teamwork

## Helena TBID Organizational Goals

1. Community Partnerships: Build relationships with the community and make a coordinated effort to communicate effectively.
2. Market Helena: Develop a marketing plan that builds awareness, educates, and utilizes extension partnerships.
3. Big Picture: Explore additional partnership opportunities by identifying unique travel experiences utilizing unconventional ideas.
4. Organizational Development: Create training to develop innovative board members, staff, and stakeholders to enhance participation.

## 2 INTRODUCTION

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The role of Destination Organizations, like Visit Helena, continues to evolve and to fulfill a new role in our community. Destination management calls for a coalition of many organizations and interests working towards a common goal, ultimately being the assurance of the competitiveness and sustainability of the tourism destination. Collaborative management of a destination can help to avoid overlapping functions and duplication of effort with regards to promotion, visitor services, training, business support, resource management/protection and identify any management gaps that are not being addressed. It is also much more effective and efficient for all parties involved.

Visit Helena to work closely with community organizations, such as the City of Helena, Helena Area Chamber of Commerce and Convention and Visitors Bureau; Helena Business Improvement District; Montana Business Assistance Connection; and many additional stakeholders.

One of the ultimate goals of tourism is to increase quality of life for residents of a destination. Visitation boosts economic impact. When the Helena area economy thrives, the resident experience also thrives, we understand it is a delicate balance. Visit Helena will work to identify & support destination product development opportunities as well as sustainability and stewardship of the destination.

### 3 LEISURE RECRUITMENT

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The TBID's overall leisure marketing strategy is to increase year-round visitation targeting regional, national, and international visitors. Strategies and goals will continue to be assessed and expanded and will focus on creative marketing to reach new and existing travelers.

The TBID will closely monitor opportunities for consumer trade shows including the Denver Travel and Adventure Show, Phoenix Travel and Adventure Show, and The Outdoor Adventure & Travel Show in Calgary, among others.

The TBID will work with regional and state partners to monitor the international landscape, while continuing to foster partnerships with domestic and international tour operators. In addition, we will weigh the option to participate with other Montana DMOs in international travel recruitment shows like IPW, the travel industry's premier international marketplace and the largest generator of travel to the U.S and Rocky Mountain International (RMI)/The Real America) which markets to travel agents from western European nations such as the UK, France, Italy, Germany, etc.

### 4 YELLOWSTONE & GLACIER NATIONAL PARKS

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For people exploring Montana's National Parks, Helena offers the perfect half-way destination. Helena is 178 miles from the west entrance of Yellowstone National Park and 187 miles from the eastern portion of Going to the Sun Road in Glacier National Park, making us the perfect location to overnight and/or spend several days.

Helena will continue to position the community as the half-way destination between the parks and highlight that traveling this route offers fabulous scenery; some of Montana's most special heritage places; and an opportunity to relax and take a break.

In addition, our social media, SEO, and web content will also focus on Helena, Montana's Hometown, as a great place for starting a Montana vacation, redesigning the Between the Parks message as Montana's Destination. Helena is centrally located and should be the launching point for visitors to explore Montana's true heritage.

## 5 THE VISITOR EXPERIENCE

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Designing a quality visitor experience has been a high priority of Visit Helena. The TBID will continue to work to align our destination's stakeholders, businesses, and front-line employees to support tourism and assist in facilitating and meeting visitor expectations. Ensuring visitors have positive experiences will directly impact the future of tourism in Helena, Montana.

The goal is to successfully align the following sectors because we all benefit from a positive visitor experience:

- Hotel / Lodging
- Attractions
- Downtown Merchants
- Restaurants
- Shopping / Retail
- Citizens / Volunteers

Making sure travelers feel welcomed and enjoy their stay is a major priority. Visit Helena is collaborating with our regional partners in Southwest Montana to determine streamlined ways to offer Front-Line Training to help those working with visitors every day be informed about what Helena has to offer.

Visit Helena understands that the visitor experience plays one of the most important roles in maintaining and growing visitation at a destination. Exceptional service leads to repeat visitation and extended stays. Employees drive the customer experience. By developing and providing this resource for the hospitality industry and business community it will shine a light on the importance of visitor orientation and facilitation which will help elevate the city and champion visitation.

With the new Events page on [www.helenamt.com](http://www.helenamt.com), we will continually lean into utilizing this platform to ensure visitors are aware and can take advantage of the local opportunities and hopefully even extend their stay.

## 6 GROUP TRAVEL & MEETINGS

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The TBID works to monitor and evaluate our efforts on developing the group travel market. If appropriate, we will be members of the American Bus Association (ABA) and the National Tour Association (NTA) and will continue to assess whether to attend NTA Travel Exchange or ABA's Marketplace.

TBID will continue to encourage our local community to bring meetings to Helena and will collaborate with the Helena Convention and Visitors Bureau and our conference facilities. Efforts will focus on small market meetings. Growth in this segment will help support seasonality in hotel occupancy, and impact the local economy by filling restaurants, retailers, and attractions.

## 7 TBID GRANT PROGRAM

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The TBID Grant Program continues to be refined to build upon the vibrancy of the community and inspire innovative and creative ideas for events or signature experiences; provide funding in the early planning stages; and maximize regional and national exposure by promoting the events early enough for visitors to include in their itinerary. The grant program has provided financial assistance in supporting sports and tournaments, music festivals, outdoor recreation events and a variety of other events.

The TBID is committed to developing a more year-round tourism base and contributing to a healthy local economy by supporting local activities, spending, tax generation and jobs through increased visitation to the area. Therefore, we will promote and market this program and invite local organizations and businesses and seek opportunities for larger events to apply for grant monies.

## 8 SPORT EVENTS & TOURNAMENTS

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The TBID is extremely pleased that Special Olympics of Montana (SOMT) has selected Helena as the site for the State Basketball Tournament which will take place again in November 2024. We will work to support SOMT as well as connect them with local resources.

The TBID will continue to work with the Helena School District and Tim McMahon, Athletic Director, on bids for Montana High School Association Events. Even though Helena is limited with indoor facilities, we are keeping Helena actively involved in the bidding process and are on the rotation cycle for tournaments.

The TBID will continue to build relationships and support local sports organizations and be a valuable resource to tournament directors and associations in efforts to host and grow competitions that draw athletes and fans from across the region generating room nights for lodging partners.

We are centrally located and a community-based town and are in full support of youth programs. Positioning Helena as a sports event destination remains a priority for Visit Helena with staff looking at new opportunities such as robotics, e-sports competition, etc. and partnerships to help shape the future of sports events and sports tourism in Helena.

## 9 ARTS & CULTURE

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The TBID will promote arts and culture in Helena. We will emphasize that Helena has a great deal to offer those who appreciate the fine arts: The Archie Bray Foundation for Ceramic Arts, Holter Museum of Art, Montana Historical Society Museum, Grand Street Theatre, Myrna Loy Center for the Performing and Visual Arts, and Helena Symphony. Numerous fine art galleries showing all types of art from traditional to contemporary and more, provide Helena with a solid mix of culture that will be highlighted.

As the Montana Heritage Center looks to open in late 2025, we will partner alongside them to create awareness of this offering and assist in preparation for the grand opening.

## 10 HERITAGE TOURISM & OUTDOOR RECREATION

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Visit Helena is working with the Montana History Foundation to promote a program called [Helena History Tours](#). This program is designed to promote heritage tourism and outdoor recreation by showcasing Helena's regional history through exploration of its surrounding environment.

Direct beneficiaries include Helena residents and tourists, with the broader economy of Helena serving as a secondary beneficiary. While Helena is surrounded by hundreds of miles of trails and marketed as offering "day hikes, mountain bikes, and Old West history", no combination of these subjects is offered as a guided or interpreted experience. Helena History Hikes is filling this void, offering visitors the opportunity to day hike and explore history. These guided hikes investigate the interrelationships between human activity and the environment, bridging the divide between the urban and the wild, the human and non-human, and the sciences and the humanities.

The summer of 2024 will include the following tours:

- New This Y: Rediscover Reeder's Alley
- Adventure on the Ambrose Trail
- Breweries and Brothels
- Miners to Millionaires

Zach, Community Outreach Manager, continues to serve bus tours. This proves this program is working.



Tours are offered at regularly scheduled afternoon and evening times. All tours will be available for private group tour bookings as well as a “History Triple Play” offer so that visitors will be encouraged to stay additional nights to participate in all three guided experiences.

## 11 MARKETING METHODS

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There have been great strides made with the City of Helena and other community partners working cohesively on a unified brand and messaging and a strategic roadmap. We will continue to work to strengthen community vitality; competitive positioning; and ensure the long-term viability of Helena.

Aspects of the tourism industry are forever shifting, so we continue to look for ways to provide offerings that make Helena attractive . Building off the recent Helena Brand Strategy we will continue to follow the three phases of the travel decision process – inspiration, orientation, and facilitation and highlight strong imagery and stories of people and activities in and around Helena.

The benefits of technology provide people the opportunity to have a greater choice in deciding where they want to visit and live. To establish Helena as a destination in the minds of both consumers and businesses, it is critical to lean into our new brand and utilize a strong, unified brand voice along with messaging and positioning that will raise overall awareness.

Supporting a strong destination brand will help build a sense of community that will support business and economic stability. The new branding and marketing initiative are the first step in a larger vision to strengthen collaboration between the City of Helena, county, community business leaders and organizations into an integrated approach to preserve Helena as well as take advantage of opportunities for future growth.

The TBID understands the critical need for effective content in today’s ultra-competitive marketplace and will continue to work closely with the local creative marketing agency SOVRN. Emphasis this year will focus on a winter campaign.

The TBID will continue to focus on providing Helena a strong presence in social media and grow our audience and expand engagement with residents and visitors alike.

The media plan will be primarily digital allowing the plan to stay flexible with changes in creative and messaging. Search engine optimization (SEO), social media marketing, website optimization, and email marketing are a variety of elements we will utilize to help us grow our tourism & destination business.

This year we will be investing in **The Zartico Destination Operating System** which is a data-powered toolbox of insights for strategic decision-making. It will assist us with:

- Capturing a snapshot of destination performance and visitor profiles.
- Visualize trends in movement, spending, events, and lodging performance.
- Pinpoint opportunities to fine-tune demand and product development.
- Maximize marketing ROI.

## 12 MEDIA RELATION AND OUTREACH

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Highlighting Helena in a positive way and ensuring our story is heard is something we value, which is why we want to increase earned media.

Throughout the year, Visit Helena will continue to build relationships with influencers and journalists that will help grow the brand and inspire travel. Visit Helena will proactively reach out as well as respond to appropriate media and influencers with original, relevant, and timely stories. We will also work with other tourism partners and our SW Montana region to uncover opportunities for collaborating.

Attending events such as Public Relations Society of America Travel and Tourism Conference can increase contacts and exposure.

# TBID Staff & Board of Directors

## TBID STAFF

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### FY2024-2025 HELENA TBID BUDGET

Current TBID Assets	\$237,598.00
Outstanding Projects	\$27,050.00
Outstanding Payments	\$37,764.00
	\$172,784.00

June 2024 TBID Receivables	\$268,500.00
Estimated January 2025 TBID Receivables	\$ 262,550.00
Total Receivables	\$531,050.00
<b>Total FY 2024-2025 Assets</b>	<b>\$703,834.00</b>

<b>Expense</b>	
Administrative Staff + Taxes + Benefits	\$204,000.00
Operational Expenses	\$80,174.00
Tourism Education & Advocacy	\$7,000.00
<b>Marketing</b>	
Contract Management, Content Creation, Paid Digital, Print, Marketing Support, etc.	\$231,660.00
<b>Publicity</b>	
Travel media; FAMS, PR, Branded Merchandise	\$55,000.00
Opportunities & Grants	\$70,000.00
Sponsored Events	\$7,000.00
Conventions/Tradeshows	\$25,000.00
Professional Development Training	\$14,000.00
Reserves	\$10,000.00
<b>TOTAL FY 2024-2025 Expenses</b>	<b>\$703,834.00</b>

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

## RESOLUTION NO. \_\_\_\_\_

### A RESOLUTION APPROVING THE WORK PLAN AND BUDGET FOR THE TOURISM BUSINESS IMPROVEMENT DISTRICT AND LEVYING AN ASSESSMENT ON ALL PROPERTIES WITHIN THE DISTRICT FOR FISCAL YEAR 2025

**WHEREAS**, Resolution No. 19644, passed April 20, 2009, created a Tourism Business Improvement District ("District") to promote tourism, conventions, trade shows, and travel to the City;

**WHEREAS**, the City Commission expanded the District on August 22, 2011, by Resolution No. 19871;

**WHEREAS**, Resolution No. 20475 passed August 27, 2018, re-created the District for another ten (10) year period;

**WHEREAS**, pursuant to 17-12-1132, MCA, the Board of Trustees for the District must present to the City Commission a work plan and budget for the ensuing fiscal year;

**WHEREAS**, a work plan and budget for fiscal year 2025 was submitted to the Helena City Commission by the Board of Trustees for the District on May 29, 2024;

**WHEREAS**, in order to defray the costs of the work plan and budget, it is necessary for the City of Helena to levy an assessment on all property within the District; and

**WHEREAS**, a public hearing on this resolution was held by the City Commission on June 17, 2024, in the Commission Chambers at

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

**Resol.**

316 North Park Avenue in Helena, Montana, at 6:00 P.M.

**NOW, THEREFORE, BE IT RESOLVED BY THE COMMISSION OF THE CITY OF HELENA, MONTANA:**

**Section 1.** The City Commission approves the work plan and budget, as submitted by the District and attached hereto as Exhibit "A," and levies an assessment upon all property within the District for the fiscal year 2025 to defray the costs of said work plan and budget. The assessment for fiscal year 2025 on all lodging facilities used for providing overnight stays within the District is proposed to be computed by multiplying the number of rooms occupied from July 1, 2024, through June 30, 2024, for each lodging facility within the District, as reported by the District, by two dollars (\$2.00).

**Section 2.** If a property is not chargeable for the assessment above by reason of state or federal law, said property shall be exempt from the assessment.

**PASSED AND EFFECTIVE BY THE COMMISSION OF THE CITY OF HELENA, MONTANA, THIS 17<sup>th</sup> DAY OF JUNE, 2024.**

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**MAYOR**

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

**Resol.**

ATTEST:

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CLERK OF THE COMMISSION

DRAFT



## **Work Plan and Budget Proposal**

### **Fiscal Year 2025**

#### **History**

Helena created Montana's first Business Improvement District in 1986 when a group of business and property owners collaborated with the goal of promoting economic growth in downtown Helena. The Helena BID is a 501 (C)(6) created by state statute through a resolution of the City of Helena. The BID's most recent creation was approved by the City Commission on January 13, 2020, [Resolution No. 20589](#).

Helena Business Improvement District (BID) represents property owners within Helena's legally constituted city district. Revenues to fund the BID programs and services are derived from a special assessment on the property owners' tax bills.

#### **Goal**

The goal of the BID is to ensure the long-term preservation and vitality of the city's economic, cultural, social, human, and natural assets. Through our programs and services, the BID works to keep the downtown a beautiful, vibrant, and safe place to work, shop, invest, explore, dine, and play.

#### **Mission**

The mission of the BID is to serve as a facilitator, provider, and advocate for planned, creative programs that continually improve property values and properties in downtown Helena.

#### **Governance**

The BID is operated by a volunteer Board of Trustees who are property owners or designated representatives from within the district. Trustees are appointed by the City Commission. The Board of Trustees meets monthly on the second Tuesday at 3:30 p.m. at our office, 330 Jackson St. All meetings are open to the public.



## **PROGRAMS AND SERVICES**

The BID proposes to continue our existing projects in FY25, with some modifications. We propose to spend slightly more than our projected revenue, using our cash balance from FY24.

### **Flowers and Landscaping**

This year, the BID will purchase, install, and maintain 100 flower baskets and 30 flower barrels. This is an increase in barrels and decrease in baskets. The overwhelming feedback from the FY24 year was that the businesses and visitors preferred the barrels. They require less water and stay vibrant longer. The BID buys the flowers from High Country Growers and pays our Maintenance Ambassadors to water them. The flowers are displayed throughout downtown, including the Great Northern Town Center, from June through September on historic lamp posts and cobra lights.

In addition to summer flowers, the BID maintains 11 landscaped beds along the 300 and 400 blocks of Last Chance Gulch.

### **Holiday Decorations**

The BID installs holiday decorations downtown. These include lighted and unlighted garlands, bows, and wreaths on the historic lamp post along Last Chance Gulch and the cobra poles elsewhere in the district. Additional lighting throughout the Pedestrian Mall includes decorating the trolley, gazebo, and entrance to Performance Square. The BID contracts the work for installation and removal and maintains the decorations from November to January.

In FY24, we purchased and installed 3 new lighted garlands stretching across Last Chance Gulch and 9 lighted snowflakes as well as 60 30” wreathes for the tall light poles on North Last Chance Gulch. 4 more garlands have been ordered since the FY24 holiday season. With the addition of the new decorations from FY24, the BID will forego purchasing new decorations in FY25.

### **Sanitation**

The BID owns and maintains 23 trash cans in the district. We pay BID Maintenance Ambassadors to empty the garbage and clean the cans.

BID rented and maintained a portable toilet in Constitution Park during FY24 and it has been a successful undertaking. The BID will continue to maintain the portable toilet in FY25. Additionally, BID has proposed to make this permanent by installing a Portland Loo in a similar location in Constitution Park. This proposal has gone through the public process and received positive feedback from the public. The City Commission approved \$98,000 of General Fund Surplus money and County Commission has committed \$35,000. The BID is allocating \$6,000 of the FY25 budget to the maintenance of the toilet. To fund the installation of the toilet, the BID will use funds from our STIP account. Currently, we are prepared to spend \$44,000 for installation. If this project is approved, we will manage the long-term maintenance and supply needs of a public restroom in downtown Helena.

## **Graffiti Removal and Prevention**

The BID contracts professional graffiti removers to prevent or remove unwanted vandalism while safeguarding building integrity. The FY25 budget reflects a slight increase in the trip charge from the contractor.

## **Banners**

The BID purchases, installs, and maintains 144 downtown banners. We contract the work to do seasonal banner changes in November and April.

We also offer a program for other organizations to buy their own banners and pay the BID for installation. Prickly Pear Land Trust, Governor's Cup, and the Mann Gulch Anniversary will be on display during the 2024 summer. We will continue to grow this program in FY25 and do directed outreach to event organizers in Helena to connect them with this opportunity.

## **Façade and Parklet Grants**

The BID offers a one-to-one match of up to \$5000 per project for façade improvements. In FY24, we received 12 applications and awarded 9 façade grants. Due to the popularity of this program, and the tangible investment in downtown, we are increasing the budget of the façade program by \$10,000 in FY25.

The BID funds a Parklet Grant program but did not see any interest in this program in FY24. We have reduced the budget for that program but will continue to reserve funds for Parklet Grants should the interest arise.

## **Event Grants**

With the dissolution of Downtown Helena, Inc at the end of 2023, the BID recognized the need to encourage event organizers to continue to hold events in the downtown core. The BID set aside \$10,000 in Event Grants during FY24 to meet those needs. Awardees may request up to \$1000 in funding for promotion costs and permitting costs associated with holding an event downtown. This program was very successful in FY24, receiving 9 applications and awarding all the budgeted funds. For FY25, we will increase that amount by \$5,000.

## **Business Development**

The BID allocates funds to assist with business development and incubation, seeking partnerships and suitable projects to support new business startups in downtown Helena.

## **Marketing**

The BID promotes downtown Helena through various channels including radio ads, billboards, direct mail, and social media, with guidance from the Promotion Committee.

## **Advocacy**

The BID acts as a liaison between downtown property/business owners and the City and other entities, organizing Business Roundtable Meetings and working groups to address concerns and coordinate efforts. The cost of this advocacy work is reflected in payroll.

## **Capital/Large Projects**

The BID maintains a reserve for large expenditures such as the proposed installation of a public toilet and potential support for projects associated with the Heritage Museum. Approval for large one-time expenditures must be obtained from the Board of Trustees. The BID plans on using a part of this reserve during FY25 to cover the anticipated gap of \$23,425 between the BID's income and expenses. In the long term, the BID will utilize the two full-time professional staff budgeted in FY25 to grow programs and sponsorships and increase the income of the organization.

<b>FY2025 BID Budget</b>	
<b>Income</b>	
BID Assessment	\$328,000
Community Sponsorship	\$13,000
Equipment Rental	\$2,000
DHI Management Fees	\$8,000
Banner Program	\$2,000
Office Rent	\$1,200
STIP Interest	\$5,000
<b>Total Income</b>	<b>\$359,200</b>
<b>Expenses</b>	
<b>Program and Services</b>	
Public Restroom Maintenance	\$6,000
Event Grants	\$15,000
Flowers	\$10,500
Landscaping	\$1,100
Holiday Lighting	\$2,500
Sanitation	\$2,000
Graffiti	\$8,000
Banners/Banner Services	\$7,200
Façade Grants	\$25,000
Parklet Grants	\$2,000
Business Development	\$5,000
Marketing	\$40,000
<b>Total Program and Services Expenses</b>	<b>\$124,300</b>
<b>Payroll</b>	
Salaries/Wages	\$152,500
Payroll Taxes/Benefits	\$31,875
<b>Total Payroll Expenses</b>	<b>\$184,375</b>
<b>Administrative Expenses</b>	
Facilitates and Equipment	\$39,400
Administrative	\$34,550
<b>Total Administrative Expenses</b>	<b>\$73,950</b>
<b>Total Expenses</b>	<b>\$382,625</b>
<b>Income/Loss</b>	<b>-\$23,425</b>

## METHOD OF LEVYING ASSESSMENT

Montana Code Annotated 7-12-1133 states that when the board submits the annual budget and work plan to the governing body (City of Helena), the board shall also recommend a method of levying an assessment within the district that will best ensure the assessment of each lot or parcel is equitable in proportion to the benefits to be received.

Background: During the creation process in 2019-2020, several property owners suggested a review of the assessment. An ad hoc committee was formed in October 2020 to address this request. The Board of Trustees approved an assessment methodology change for fiscal year 2023, and the change was adopted for fiscal year 2024. There is no change for the fiscal year 2025.

### FY25 Assessment Methodology Recommendation (MCA 7-12-1133 2(g))

- Every assessment code will be assessed a flat fee, except vacant or non-valued properties, city parks, and city rights of way.
- Every private property assessment code will be assessed the flat fee plus a taxable valuation fee.
- Every non-taxed property assessment code will be assessed the flat fee plus a square foot fee for area.
- Every vacant or “non-valued with specials” (NVS) assessment code is exempt from all assessments.

### Assessment Matrix

Property Type	Flat Fee	SF rate	TV rate
All other property not referred to below	\$300	\$0.00	4.0%
City except parks	\$300	\$0.00	0.0%
City parks	\$0	\$0.00	0.0%
City right of way	\$0	\$0.00	0.0%
Vacant or NVS per DOR	\$0	\$0.00	0.0%
Residential	\$100	\$0.00	1.0%
Other property without tax value	\$300	\$0.030	0.0%

### Methodology Features

- Relies solely on Department of Revenue property classifications.
- Treats every property with a tax code as an independent entity.
- Eliminates the area portion of the calculation for all properties besides non-taxed, for which the area portion is retained in lieu of the taxable value portion.
- Eliminates “aggregation” of residential and commercial condo units and “accessory parking,” which had been inconsistently applied.

# **OPERATING AND PARTNERSHIP AGREEMENTS**

## **Downtown Helena Inc. (DHI)**

DHI, a 501(C)(6) organization funded by annual memberships, sponsorships, and events, suspended operations and resolved to dissolve at the end of 2023. While DHI is no longer operational, the BID continues to provide minimal administrative support to former DHI programs, such as Downtown Nuggets and hosting monthly Business Roundtable Meetings. The BID will uphold some of the previous functions of DHI that align with the BID's overall mission.

## **Helena Community Foundation**

The Helena Community Foundation supports the BID by managing donations and sponsorship efforts on its behalf. This partnership enables the BID to offer tax-deductible donation opportunities for individuals wishing to support downtown, primarily through our Flower Sponsorship program. In FY25, the BID will explore additional fundraising opportunities and will continue to utilize the Helena Community Foundation for collecting such funds.

## **City of Helena**

The City of Helena and the BID have maintained a collaborative partnership on various projects. A Memorandum of Understanding (MOU) has been drafted between the BID and the City to delineate shared responsibilities, particularly regarding flower maintenance, sanitation, and landscaping. As part of this MOU, the City will sponsor some of the sanitation and beautification efforts of the BID in FY25.

## **Main Street Program**

The Montana Main Street Program, a collaborative initiative between the Community Development Division and the Montana Office of Tourism at the Montana Department of Commerce, assists communities in strengthening and preserving their historic downtown commercial districts. This is achieved through economic development, urban revitalization, and historic preservation efforts focusing on long-range planning, organization, design, and promotion. The coordinator for the Helena community within this program is the BID. Helena attained top-tier member status under both the Montana and National programs in 2020 through the BID's efforts and continues to maintain this status by meeting organizational and revitalization benchmarks annually.

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

RESOLUTION NO. \_\_\_\_\_

## A RESOLUTION APPROVING THE WORK PLAN AND BUDGET FOR THE BUSINESS IMPROVEMENT DISTRICT AND LEVYING AN ASSESSMENT ON ALL PROPERTIES WITHIN THE DISTRICT FOR FISCAL YEAR 2025

**WHEREAS**, Resolution No. 19766, passed August 9, 2010, created a Business Improvement District ("District") to promote the health, safety, prosperity, security, and general welfare of the inhabitants of the City of Helena and the proposed district;

**WHEREAS**, Resolution No. 20589, passed January 13, 2020, re-created the District for another ten (10) year period;

**WHEREAS**, pursuant to §7-12-1132, MCA, the Board of Trustees for the District must present to the City Commission a work plan and budget for the ensuing fiscal year;

**WHEREAS**, a work plan and budget for the fiscal year 2025 was submitted to the City Commission by the Board of Trustees for the District on May 29, 2024;

**WHEREAS**, in order to defray the costs of the work plan and budget, it is necessary for the City of Helena to levy an assessment on all property within the District; and

**WHEREAS**, a public hearing on this resolution was held by the

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. \_\_\_\_\_

City Commission on June 17, 2024, in the Commission Chambers at 316 North Park Avenue in Helena, Montana, at 6:00 P.M.

**NOW, THEREFORE, BE IT RESOLVED BY THE COMMISSION OF THE CITY OF HELENA, MONTANA:**

**Section 1.** The Helena City Commission approves the work plan and budget, as submitted by the District and attached hereto as Exhibit "A," and levy an assessment upon all properties within the District for the fiscal year 2025 to defray the costs of said work plan and budget. The City Commission finds that the benefits derived by each lot or parcel are disproportional, and therefore pursuant to §7-12-1133(1)(f), MCA, intends to set rates for each classification based on the criteria below.

A. Residential Private Property. For each lot, tract or parcel, or group of lots, tracts or parcels aggregated for a single residential use, including accessory parking, and owned privately under one assessment code ("assessed property"):

1. \$100 per assessed property, plus;
2. 1.00% of the taxable value of assessed property.

Excluded from the assessment are lots, tracts, or parcels that are vacant with no habitable improvements and not used for commercial purposes.



# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. \_\_\_\_\_

B. Commercial Private Property. For each lot, tract or parcel, or group of lots, tracts or parcels aggregated for a single use, including accessory parking, and owned privately under one assessment code ("assessed property"):

1. \$300 per assessed property, plus;
2. 4.00% of the taxable value of assessed property.

Excluded from the assessment are public properties that are vacant with no habitable improvements and public parks, public rights-of-way, and squares.

C. City of Helena owned Public Property. For each lot, tract or parcel, or group of lots, tracts or parcels aggregated for a single use, including accessory parking, and owned by the City of Helena under one assessment code ("assessed property"):

1. \$300 per assessed property.

Excluded from the assessment are public properties that are vacant with no habitable improvements and public parks, public rights-of-way, and squares.

D. Tax Exempt Public and Private Property. For each lot, tract or parcel, or group of lots, tracts or parcels aggregated for a single use, including accessory parking, and owned by Public or Private Properties under one assessment code ("assessed property"):

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Res. No. \_\_\_\_\_

1. \$300 per assessed property, plus;
2. \$0.03 cents per square foot.

Excluded from the assessment are properties that are vacant with no habitable improvements and public parks, public rights-of-way, public squares and property owned by the City of Helena.

**Section 2.** If a property is not chargeable for the assessment described above by reason of state or federal law, said property shall be exempt from the assessment.

**PASSED AND EFFECTIVE BY THE COMMISSION OF THE CITY OF HELENA, MONTANA, THIS 3<sup>rd</sup> DAY OF JUNE, 2024.**

\_\_\_\_\_  
MAYOR

ATTEST:

\_\_\_\_\_  
CLERK OF THE COMMISSION