



City of Helena

ADMINISTRATIVE MEETING

April 2, 2025 - 4:30 PM

City - County Building Room 326 / Zoom Online Meeting; <https://zoom.helenamt.gov/j/36053471/publicmeetings>

AGENDA

1. **Call to Work Session, introductions**
2. **Commission comments, questions**
3. **Recommendations from the Helena Citizens Council**
4. **City Manager's Report**
5. **Department Reports**
 - a. Engineering Fees for Infrastructure Review
 - b. Policy Requirements for Compliance with the Victims of Crime Act (VOCA) Grant
 - c. Budget Policies Update
 - d. Proposal to create a new Internal Service Fund
 - e. Strategic Plan Implementation Strategies Update
 - f. General Fund Cash Overview
 - g. Department Budget Presentations: City Clerk Office
 - h. Department Budget Presentations: City Manager Office
 - i. Department Budget Presentations: City Attorney Office
 - j. Department Budget Presentations: Municipal Court
 - k. Department Budget Presentations: Human Resources
6. **Public Comment**
7. **Commission discussion and direction to the City Manager**
8. **Adjourn**

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TTY Relay Service 1-800-253-4091 or 711

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Mailing Address & Physical Location: 316 North Park Avenue, Room 445, Helena, MT 59623.

City of Helena, Montana

March 10, 2025

To:

Tim Burton, City Manager

From:

Ryan Leland, Public Works Director
Jamie Clark, City Engineer
Brian Holling, Development Services Engineer

Subject:

Engineering Fees for Infrastructure Review

Present Situation:

Of all the major cities in Montana, Helena is the only one that does not charge fees for engineering review of infrastructure development. Staff within the Departments of Public Works and Transportation Systems have developed the proposal attached to this memo.

The attachment details the fees being proposed, how they were determined and documents this process for transparency and any future adjustment. The next steps are to engage stakeholders and receive input. The result will be rolled into the upcoming engineering standards for Commission adoption.

Background Information:

The City of Helena is revising engineering standards that guide Public Works infrastructure development. As part of the revisions, the Public Works and Transportation Systems Departments are proposing to establish an Engineering Fee Schedule.

The intent of establishing engineering fees is to partially recover cost of development reviews and to incentivize submittal quality.

Proposal/Objective:

A detailed proposal for Engineering Fees is attached.

Advantage:

none noted

Notable Energy Impact:

none noted

Disadvantage:

none noted

Quasi-Judicial Item:

False

Notice of Public Hearing:

False

**Staff Recommendation/
Recommended Motion:**

n/a

A proposal to establish an engineering fee structure to partially recover cost of development related to city engineering services and to incentivize submittal quality.

Engineering Fees

For Consideration by the
Helena City Commision

Brian K. Holling, P.E.
Development Services Engineer
Engineering Division
Department of Public Works

Engineering Fees – The City of Helena Departments of Public Works and Transportation Systems desire to establish an engineering fee structure to partially recover cost of development related to City engineering services and to incentivize submittal quality. With the implementation of a fee schedule, the fees should be associated with some type of permit or approval as an outcome. Any fees that are created need to be clear and consistently applied. Initial research determined that the City of Helena is the only major city in Montana to not charge fees for engineering work associated with development review. Originally, we considered adopting similar fees adopted by other agencies, however, their origination was not transparent therefore making it difficult to justify direct adoption of those amounts.

To initiate the establishment of engineering fees for the City of Helena, the following steps were or will be completed:

1. Itemize proposed fees – To determine the type and title of fee, we looked at connections to an approval, permit, or some level of effort outcome. The first step was to inventory approvals in the engineering standards and other permits or practices as part of the review and approval process. These are tabulated in **Table 1**.
2. Set rates – The fee rates must be based on reasonable factors, and we considered flat fees or fees based on a percentage of estimated construction costs. When attempting to resolve the rates, we established the goal of cost recovery. To do so, the first step was to review if there is existing data to support this and there is not. Time accounting for engineering staff is not reported by project or activity. Without financial data to support full cost recovery, it seems reasonable to base fees on an average level of effort.
3. Make it scalable – We know that certain types of developments require minimal time to review, while others require substantial effort, so it makes sense to set fees accordingly. Limited scope improvements that faithfully adhere to City engineering standards can be lower tiered or simply flat fees. Larger, more complex developments would be considered for higher tiered fees, or additional fees based on number of lots. Flat fees, tiered fees and base plus additional fees are being proposed accordingly and are explained in the discussion on the individual items.
4. Incentivize quality submittals – With a goal of improving submittal quality, consideration needs to be given to escalating costs because of resubmittal reviews. This effort needs to be structured to not allow developers to pay a premium to advance their reviews over others. We don't want to develop a pay-to-play system. We also need to ensure fairness so that developers don't get the impression that this could be used as an unjust punishment. To achieve this, we are proposing an additional fee for reviewing resubmittals at 50% of the original fee.
5. Technical Review – These fee proposals have been reviewed and endorsed by the technical staff in the Public Works Department and the Transportation Systems Department, and they were key in developing the proposed fees.
6. Stakeholder Involvement – We will need to discuss with stakeholders and address any concerns. This will be a part of the rollout of the updated City of Helena Engineering Standards.
7. Receive Authorization – Once this has been shared with stakeholders and input has been considered, this fee proposal will need to be adopted by the Helena City Commission and will be added to the updated City Engineering Standards.

Engineering Standards Section	Submittal	Notes
1.7 Deviations	Deviation request	Discretionary
1.8 Construction Plan Requirements	Construction plans and specifications	Required
2.2 Water Design Report	Design report for water main extensions	As required
2.3 Water Service Area - Expansion	Application for water improvement expansion	As required
2.4.1 Design Considerations	As Constructed Drawings for water main extensions	As required
2.4.3 Installation	Cathodic protection	If opting out of cathodic protection
2.4.3 Installation	Cathodic protection-plan, design, calculations and record drawings	Required
2.5.7 Fire Sprinkler Systems	Fire Flow Request form	As required
3.2 Sewer Design Report	Sanitary sewer extensions	As required
3.3 Wastewater Service Area	Application for sewer service enlargements	As required
3.5.3 Tapping City Service	Application for service connection to city's wastewater system	As required
4.2 Storm Water Drainage Report and Plan Submittal Requirements	Drainage report and plan for developments that create >5,000 s.f.	As required
4.7.2 Erosion and Sediment Control Plan Sheets	Erosion control and sediment control plan sheets for > 1 acre of disturbance	As required
4.7.3 SWPPP Review and Approval	Required prior to disturbance >1 acre	As required
5.2.10 Pavement Roadway Specifications	Pavement design report for pavement thickness	As required
5.2.10 Utility Trenches Roadway Specifications	Application with traffic and pedestrian control plan for street opening/closure	As required
5.5.2 Bridge Details and Plans	Bridge plans	As required – would likely need to hire a consultant for review
5.8 Multi-Modal Studies	Traffic Impact Study	As required
5.9 Intersection Improvement Plans – Signals, etc.	Traffic signal design and plans	As required-outside review
5.9.2 Electric Details and Detail Sheets	Traffic signal plans	As required – same as 5.9
5.10.2 Regulatory Signs	Engineering study/review for new intersection control signs	As required
5.12 Work Zone Traffic and Pedestrian Control	Traffic and pedestrian control plan for work in public RW	As required
5.13 Geotechnical/Slope Stabilization Considerations	Geotech report for non-standard slopes or retaining walls	As required

Table 1 – Itemized Submittals from City of Helena Engineering Standards

Quantifying Fees

The first step is to review potential methodologies to appropriately estimate fees. Ideally, accounting systems would already be established, and it would be a straightforward effort to collect and review data and use that result to determine appropriate fees. However, without that accounting in place, three methodologies were conceptualized, and their advantages and disadvantages were considered. These three methods are as described below.

Methodology 1

1. Identify roles and commitments of engineering reviewers, as tabulated below:

Public Works Department

Employee	Staff Level	Role
Ryan Leland	Director	Review, resolve approve
Jamie Clark	City Engineer	Review, resolve approve
Adam Jorgenson	Sr. Engineering Tech	Review, recommend, resolve
Tyson Lesmeister	Engineering Tech	Review, recommend, resolve
Aaron Spreier	Engineering Tech	Review, recommend, resolve
Brian Holling	Professional Engineer	Review, recommend, resolve
Doug Compton	Professional Engineer	Review, recommend, resolve
Vacant (stormwater)	Professional Engineer	Review, recommend, resolve

Table 2-A

Transportation Systems Department

Employee	Staff Level	Role
David Knoepke	Director	Review, resolve approve
Mark Young	Professional Engineer	Review, recommend, resolve
Darren Ramos	Sr. Engineering Tech	Review, recommend, resolve
Craig Sundberg	Engineering Tech	Review, recommend, resolve

Table 2-B

2. Apply time estimates, as a percentage, to salaries to establish ceiling on engineering costs.
3. Estimate frequency of each type of review.
4. Distribute costs to specific reviews according to estimates.

Disadvantages: somewhat complex and highly subjective.

Advantages: can be completed relatively quickly.

Methodology 2

1. Identify roles and commitments of engineering reviewers (same as above in **Table 2-A and Table 2-B**)
2. Establish a tracking system to collect data
3. Establish a period for data collection
4. Use this data to directly attach costs to fees.

Disadvantages: Time consuming, may not entirely capture all development review activities, complex, will need a longer time period to establish connection of effort to fees.

Advantage: Objectively establishes defensible costs.

Methodology 3 (Preferred)

1. Identify roles and commitments of engineering reviewers (same as above in **Table 2-A and Table 2-B**)
2. Estimate time required per submittal review for each level.
3. Use current/projected pay rates.
4. Determine factors for risk escalation or efficiency reduction.
5. Use these numbers in a simple spreadsheet to calculate fees.

Disadvantages: Escalation and reduction factors are somewhat subjective.

Advantages: Simple method, can be easily estimated and adjusted, is transparent, rates are not subjective, effort in terms of time can be easily and consistently estimated and reviewed at appropriate intervals.

Results

To establish appropriate fees using the preferred methodology, we need to first be able to distinguish levels of effort, complexities and risk associated with the review to establish fees and tiers. Examining each potential fee listed below, we need to first question if the fee item is reasonable and appropriate. If it is, we can then determine how the fee needs to be scaled. Fees are calculated using current or projected pay rates, with a risk escalation factor and using overhead-included rates with an efficiency reduction factor. This method of calculating fee estimates accounts for the lack of precision in estimating and the inclusion of experienced judgment when assigning factors. This result was then rounded to a reasonable integer. This reasonable rounding is discretionary and selected to modify the amount to reflect a socially acceptable whole dollar amount.

The risk escalation factor (RE) is a judgement of the City's risk associated with the approval and long-term ownership of development delivered capital improvements. Because the City does not contract directly for these improvements, the ability to influence quality is reduced. Often there are factors present that may lead to accepting reduced quality, therefore, the risk increases.

The efficiency reduction factor (ER) is an estimate for the loss of efficiency in terms of time when reviewing more complex submittals. It accounts for loss of productivity due to interruptions, additional coordination, and follow-up. These should be reviewed and adjusted after a reasonable time period. A recommended practice would be to review and potentially adjust at an interval not to exceed five years.

The following is an item-by-item discussion and recommendation for the proposed fee schedule. With a few exceptions, these are itemized in **Table 1**. In the following tabulation of fees, the staff levels assigned for reviews reflect the differing specializations that are likely to engage in the reviews.

1.7 Deviation Request

Discussion: Is there a reasonable and repeatable way to determine various levels of effort complexity or risk associated with this highly variable item? Since a deviation request falls outside of our engineering standards, then our risk goes up. This will be a single tier item.

Recommendation:

We estimated an average time commitment from engineering staff and developed a single tier fee. The goal is to develop a simplified manner to capture the effort and potential risk associated with reviewing deviation requests. Though deviations vary by topic and complexity, this is considered an average level of effort, and it would be exceptionally challenging to determine tiers for the fee. This calculated amount accounts for the need to review the deviation across other standards that may be impacted and consistency with other similar requests. Also, a higher fee for this item will disincentivize trivial requests or requests that are not thoroughly examined by the requestor. The fee will be non-refundable if the deviation is denied. If the deviation request is returned without approval, then a new fee will be charged if the request is resubmitted. Fee is estimated as follows:

Staff Level	Hours	Rate	Total	
PWD or TSD	1	\$ 71.50	\$ 71.50	
City Engineer	2	\$ 67.60	\$ 135.20	
Prof. Engineer	6	\$ 62.40	\$ 374.40	
Engineering Tech	1	\$ 37.60	\$ 37.60	
Sr. Engineering Tech	1	\$ 42.54	\$ 42.54	
Total	11		\$ 661.24	
RE/ER	+25%	-10%	\$ 760.43	\$ 775.00

1.8 Construction Plans and Specifications

Discussion: This item is worthy of fees, and it would be easy to distinguish between tiers. With the primary determination of level of effort being the size and complexity of the development, the fee could be established as a base fee and then increase on a per lot basis.

Recommendation:

This will be a 2-tier fee. Tier 1 will be for a standard residential development of up to 5 lots, or any development within the right of way, with an additional per lot fee modifier. Any additional complexities attached to the development will escalate it to a Tier 2 fee. These may include lift stations, water storage, offsite improvements, multiple pressure zones, and modelling water and sewer impacts. Commercial developments will also be a Tier 2 fee.

Staff Level	Hours	Rate	Total	Tier 1
PWD or TSD	2	\$ 71.50	\$ 143.00	
City Engineer	4	\$ 67.60	\$ 270.40	
Prof. Engineer	40	\$ 62.40	\$ 2,496.00	
Engineering Tech	16	\$ 37.60	\$ 601.60	
Sr. Engineering Tech	16	\$ 42.54	\$ 680.64	
Total	78		\$ 4,191.64	
RE/ER	+10%	-20%	\$ 3,772.48	\$ 3,800.00
Per Lot Additional Fee	5%		\$ 188.62	\$ 200.00

Staff Level	Hours	Rate	Total	Tier 2
PWD or TSD	2	\$ 71.50	\$ 143.00	
City Engineer	6	\$ 67.60	\$ 405.60	
Prof. Engineer	60	\$ 62.40	\$ 3,744.00	
Engineering Tech	24	\$ 37.60	\$ 902.40	
Sr. Engineering Tech	24	\$ 42.54	\$ 1,020.96	
Total	116		\$ 6,215.96	
RE/ER	+10%	-20%	\$ 5,594.36	\$ 5,900.00
Per Lot Additional Fee	5%		\$ 279.72	\$ 300.00

2.2 Water Main Extension Design Report

Discussion: This item may be divided into residential and commercial, and fee could be established as a base fee and then increase on a per lot basis. Or it could be a base fee with a per lot addition and whether it is residential or commercial may not be material.

Recommendation:

After discussion, we determined that there is no distinction between commercial and residential development to separate into tiers. However, based on the complexity of review, this fee will be divided into two tiers. The Tier 1 fee is for an extension that falls under the DEQ Checklist and requires a confirmation review and follow up for administration of record drawings upon completion. The Tier 2 fee would be for any added complexity associated with an extension, such as average daily flows above 25,000 gallons, pressure booster pumps and/or the requirement of hydraulic modeling.

Staff Level	Hours	Rate	Total	Tier 1
PWD or TSD	0	\$ 71.50	\$ -	
City Engineer	1	\$ 67.60	\$ 67.60	
Prof. Engineer	1	\$ 62.40	\$ 62.40	
Engineering Tech	2	\$ 37.60	\$ 75.20	
Sr. Engineering Tech	0	\$ 42.54	\$ -	
Total	4		\$ 205.20	
RE/ER	+10%	-10%	\$ 205.20	\$ 225.00

Staff Level	Hours	Rate	Total	Tier 2
PWD or TSD	1	\$ 71.50	\$ 71.50	
City Engineer	1	\$ 67.60	\$ 67.60	
Prof. Engineer	3	\$ 62.40	\$ 187.20	
Engineering Tech	2	\$ 37.60	\$ 75.20	
Sr. Engineering Tech	2	\$ 42.54	\$ 85.08	
Total	9		\$ 486.58	
RE/ER	+25%	-10%	\$ 413.59	\$ 425.00

2.3 Water Service Expansion,

Discussion: This item may be divided into residential and commercial, and fee could be established as a base fee and then increase on a per lot basis. Or it could be a base fee with a per lot addition and whether it is residential or commercial may not be material.

Recommendation:

After discussion, we determined that there is no significant distinction between commercial and residential development to separate into tiers. This is an application and there will be a flat fee for this submittal.

Staff Level	Hours	Rate	Total	Flat Fee
PWD or TSD	0	\$ 71.50	\$ -	
City Engineer	1	\$ 67.60	\$ 67.60	
Prof. Engineer	1	\$ 62.40	\$ 62.40	
Engineering Tech	1	\$ 37.60	\$ 37.60	
Sr. Engineering Tech	1	\$ 42.54	\$ 42.54	
Total	4		\$ 210.14	
RE/ER	0%	0%	\$ 210.14	\$ 225.00

2.4.3 Cathodic Protection

Discussion: This item would appear to be simple fee; the analysis and review would appear to have a single level of complexity and may not vary due to other project conditions.

Recommendation:

This will be a flat fee.

Staff Level	Hours	Rate	Total	Flat Fee
PWD or TSD	0	\$ 71.50	\$ -	
City Engineer	1	\$ 67.60	\$ 67.60	
Prof. Engineer	1	\$ 62.40	\$ 62.40	
Engineering Tech	2	\$ 37.60	\$ 75.20	
Sr. Engineering Tech	2	\$ 42.54	\$ 85.08	
Total	6		\$ 290.28	
RE/ER	0%	0%	\$ 290.28	\$ 300.00

2.5.7 Fire Flow Request Form

Discussion: This item may have the same basic level of effort and risk regardless of development type. This may be a base fee that would include an established number of hydrants to test and then add a supplementary charge per additional hydrant tested.

Recommendation:

This will be a flat fee that covers the first three hydrants tested. An additional per hydrant fee will be added to any additional testing beyond that.

Staff Level	Hours	Rate	Total	Flat Fee +
PWD or TSD	0	\$ 71.50	\$ -	
City Engineer	1	\$ 67.60	\$ 67.60	
Prof. Engineer	1	\$ 62.40	\$ 62.40	
Engineering Tech	1	\$ 37.60	\$ 37.60	
Sr. Engineering Tech	1	\$ 42.54	\$ 42.54	
Total	4		\$ 210.14	
RE/ER	0%	0%	\$ 210.14	\$ 225.00
Per Hydrant Add. Fee	15%		\$ 31.52	\$ 35.00

3.2 Sanitary Sewer Extension

Discussion: This item should be considered in the same manner as item **2.2 Water Main Extension**. It may be divided into residential and commercial, and fee could be established as a base fee and then increase on a per lot basis. Or it could be a base fee with a per lot addition and whether it is residential or commercial may not be material.

Recommendation:

After discussion, we determined that there is no distinction between commercial and residential development to separate into tiers. However, like Item **2.2 Water Main Extension**, this fee will be divided into two tiers based on complexity of review. The Tier 1 fee is for an extension that falls under the DEQ Checklist and requires a confirmation review and follow up for administration of record drawings upon completion. The Tier 2 fee would be for any added complexity associated with an extension, such as a lift station, etc..

Staff Level	Hours	Rate	Total	Tier 1
PWD or TSD	0	\$ 71.50	\$ -	
City Engineer	1	\$ 67.60	\$ 67.60	
Prof. Engineer	1	\$ 62.40	\$ 62.40	
Engineering Tech	2	\$ 37.60	\$ 75.20	
Sr. Engineering Tech	0	\$ 42.54	\$ -	
Total	4		\$ 205.20	
RE/ER	+10%	-10%	\$ 205.20	\$ 225.00

Staff Level	Hours	Rate	Total	Tier 2
PWD or TSD	0	\$ 71.50	\$ -	
City Engineer	1	\$ 67.60	\$ 67.60	
Prof. Engineer	3	\$ 62.40	\$ 187.20	
Engineering Tech	2	\$ 37.60	\$ 75.20	
Sr. Engineering Tech	1	\$ 42.54	\$ 42.54	
Total	7		\$ 372.54	
RE/ER	25%	-10%	\$ 428.42	\$ 450.00

3.3 Application for Sewer Service Area,

Discussion: This item may be divided into residential and commercial, and fee could be established as a base fee and then increase on a per lot basis.

Recommendation:

There is no distinction between residential and commercial development for this application, nor does additional lots add to the review effort. This will be a flat fee.

Staff Level	Hours	Rate	Total	Flat Fee
PWD or TSD	0	\$ 71.50	\$ -	
City Engineer	1	\$ 67.60	\$ 67.60	
Prof. Engineer	1	\$ 62.40	\$ 62.40	
Engineering Tech	2	\$ 37.60	\$ 75.20	
Sr. Engineering Tech	1	\$ 42.54	\$ 42.54	
Total	5		\$ 247.74	
RE/ER	0%	0%	\$ 247.74	\$ 250.00

4.2 Drainage Report

Discussion: This item is perhaps one of the most common reports and has varying degrees of complexity and technical issues. It may be divided into residential and commercial, and fee could be established as a base fee and then increase on a per lot basis.

Recommendation:

This fee will have two tiers. Tier 1 fees are for residential subdivisions, regardless of the number of lots. Individual lots will be considered on a lot-by-lot basis during the Building Department review phase. Tier 2 will be for commercial lots, or a combination of residential and commercial lots, and considers the risk associated with the types of use that could potentially discharge pollutants into the stormwater system.

Staff Level	Hours	Rate	Total	
PWD or TSD	1	\$ 71.50	\$ 71.50	
City Engineer	2	\$ 67.60	\$ 135.20	
Prof. Engineer	6	\$ 62.40	\$ 374.40	
Engineering Tech	8	\$ 37.60	\$ 300.80	
Sr. Engineering Tech	8	\$ 42.54	\$ 340.32	
Total	25		\$ 1,222.22	
RE/ER	+15%	-20%	\$ 1,161.11	\$ 1,175.00

Staff Level	Hours	Rate	Total	
PWD or TSD	1	\$ 71.50	\$ 71.50	
City Engineer	2	\$ 67.60	\$ 135.20	
Prof. Engineer	10	\$ 62.40	\$ 624.00	
Engineering Tech	4	\$ 37.60	\$ 150.40	
Sr. Engineering Tech	4	\$ 42.54	\$ 170.16	
Total	21		\$ 1,151.26	
RE/ER	+50%	-20%	\$ 1,496.64	\$ 1,500.00

4.7.2 Erosion and Sediment Control Plans

Discussion: This item may be divided into residential and commercial, and fee could be established as a base fee and then increase on a per lot basis.

Recommendation: There is no distinction between residential and commercial development for this application, nor does additional lots add to the review effort. This will be a flat fee, with an additional per lot fee.

Staff Level	Hours	Rate	Total	Flat Fee +
PWD or TSD	1	\$ 71.50	\$ 71.50	
City Engineer	1	\$ 67.60	\$ 67.60	
Prof. Engineer	4	\$ 62.40	\$ 249.60	
Engineering Tech	4	\$ 37.60	\$ 150.40	
Sr. Engineering Tech	4	\$ 42.54	\$ 170.16	
Total	14		\$ 709.26	
RE/ER	+25%	-10%	\$ 815.65	\$ 825.00
Additional Fee per Lot	5%		\$ 40.78	\$ 40.00

4.7.3 SWPPP Review and Approval

Discussion: This item may be divided into residential and commercial, and fee could be established as a base fee and then increase on a per lot basis.

Recommendation: There is no distinction between residential and commercial development for this application, nor does additional lots add to the review effort. This will be a flat fee, with an additional per lot fee.

Staff Level	Hours	Rate	Total	Flat Fee +
PWD or TSD	0	\$ 71.50	\$ -	
City Engineer	1	\$ 67.60	\$ 67.60	
Prof. Engineer	2	\$ 62.40	\$ 124.80	
Engineering Tech	2	\$ 37.60	\$ 75.20	
Sr. Engineering Tech	2	\$ 42.54	\$ 85.08	
Total	7		\$ 352.68	
RE/ER	+25%	-10%	\$ 405.58	\$ 425.00
Additional Fee per Lot	5%		\$ 20.28	\$ 20.00

5.2.10 Pavement Design Report

Discussion: This item may be divided by street classification, with the local streets being Tier 1 and Tier 2 would be collector streets and higher. Any combination of pavement design for street classification, the higher-level classification will determine the fee. This will be a base fee with a per lot additional fee added to it.

Recommendation: This will have two tiers. Tier 1 will be for pavement designs associated primarily with local streets. Tier 2 will be for pavement designs associated with higher classification of streets.

Staff Level	Hours	Rate	Total	Tier 1
PWD or TSD	1	\$ 71.50	\$ 71.50	
City Engineer	1	\$ 67.60	\$ 67.60	
Prof. Engineer	2	\$ 62.40	\$ 124.80	
Engineering Tech	2	\$ 37.60	\$ 75.20	
Sr. Engineering Tech	0	\$ 42.54	\$ -	
Total	6		\$ 339.10	
RE/ER	+25%	-10%	\$ 389.97	\$ 400.00
Additional Fee per Lot	5%		\$ 19.50	\$ 20.00

Staff Level	Hours	Rate	Total	Tier 2
PWD or TSD	1	\$ 71.50	\$ 71.50	
City Engineer	1	\$ 67.60	\$ 67.60	
Prof. Engineer	4	\$ 62.40	\$ 249.60	
Engineering Tech	4	\$ 37.60	\$ 150.40	
Sr. Engineering Tech	0	\$ 42.54	\$ -	
Total	10		\$ 539.10	
RE/ER	+25%	-10%	\$ 619.97	\$ 620.00
Additional Fee per Lot	5%		\$ 31.00	\$ 35.00

5.5.2 Bridge Plans

Discussion: Any review of bridge plans would need to be performed by a qualified professional engineer with experience in bridge and structures design. This would require procurement of professional services and the fee should be actual cost plus an additional percentage for staff time associated with procuring services and managing the contracts.

Recommendations: Bridge plans will be contracted to a qualified engineer for review, the fee will be actual cost plus 10% for coordination and contract administration.

5.8 Traffic Impact Study

Discussion: This item will be divided into residential and commercial, and fee will be established as a base fee and then increase on a per lot basis. Also, a Congruency Model is being developed that will require updating for every TIS submitted, and there will be an expense for each update, this can be rolled into the fees, or itemized as a separate fee.

Recommendation: Tiers will be determined by level of complexity of the TIS, Trip numbers, Zoning, etc. Congruency model update will be a separate fee based on actual cost plus 10% for staff time.

Staff Level	Hours	Rate	Total	Tier 1
PWD or TSD	1	\$ 71.50	\$ 71.50	
City Engineer	1	\$ 67.60	\$ 67.60	
Prof. Engineer	2	\$ 62.40	\$ 124.80	
Engineering Tech	2	\$ 37.60	\$ 75.20	
Sr. Engineering Tech	0	\$ 42.54	\$ -	
Total	6		\$ 339.10	\$375.00
Risk Escalation	10%		\$ 373.01	
Additional Fee per Lot	5%		\$ 18.65	

Staff Level	Hours	Rate	Total	Tier 2
PWD or TSD	1	\$ 71.50	\$ 71.50	
City Engineer	1	\$ 67.60	\$ 67.60	
Prof. Engineer	4	\$ 62.40	\$ 249.60	
Engineering Tech	2	\$ 37.60	\$ 75.20	
Sr. Engineering Tech	0	\$ 42.54	\$ -	
Total	8		\$ 463.90	\$525.00
Risk Escalation	10%		\$ 510.29	
Additional Fee per Lot	5%		\$ 25.51	

5.9 Traffic Signal Plans

Discussion: Any review of traffic signal plans would need to be performed by a qualified professional engineer. This would require procurement of professional services and the fee should be actual cost plus an additional percentage for staff time associated with procuring services and managing the contracts.

Recommendation: Traffic signal plans will be contracted to a qualified engineer for review, the fee will be actual cost plus 10% for coordination and contract administration.

5.10.2 Engineering Study for Stop Signs

Discussion: These would be individually considered and a per each fee would be appropriate.

Recommendation: The fees for this would be a flat fee, however the fee charged would be one of two fees. If the engineering effort is to review a study, then the lower of the two fees would be applied. If the City Engineering staff performs the study, then the higher fees would be applied since the effort would be greater.

Staff Level	Hours	Rate	Total	Flat Fee Prepared by Staff
PWD or TSD	1	\$ 71.50	\$ 71.50	
City Engineer	1	\$ 67.60	\$ 67.60	
Prof. Engineer	4	\$ 62.40	\$ 249.60	
Engineering Tech	2	\$ 37.60	\$ 75.20	
Sr. Engineering Tech	0	\$ 42.54	\$ -	
Total	8		\$ 463.90	
RE/ER	+25%	-10%	\$ 533.49	
				\$ 550.00

Staff Level	Hours	Rate	Total	Flat Fee Review Only
PWD or TSD	0	\$ 71.50	\$ -	
City Engineer	0	\$ 67.60	\$ -	
Prof. Engineer	1	\$ 62.40	\$ 62.40	
Engineering Tech	1	\$ 37.60	\$ 37.60	
Sr. Engineering Tech	0	\$ 42.54	\$ -	
Total	2		\$ 100.00	
RE/ER	+25%	-10%	\$ 115.00	
				\$ 125.00

5.12 Traffic and Pedestrian Control Plans

Discussion: The level of complexity and risk would be different based on several factors including traffic speeds, volumes, geometry, work zone activities, parking, etc. This may need multiple levels of fees, or fees can be based on a matrix of factors when reviewing these.

Recommendation: This will be a two-tier fee and will be based on level of complexity. Complexity will be determined based on the type of activity and area of impact. Short duration, single lane and sidewalk closures without detours will be tier one. Long duration lane and sidewalk closures with detours or moving work zones will be tier two.

Staff Level	Hours	Rate	Total	Tier 1
PWD or TSD	1	\$ 71.50	\$ 71.50	
City Engineer	1	\$ 67.60	\$ 67.60	
Prof. Engineer	2	\$ 62.40	\$ 124.80	
Engineering Tech	2	\$ 37.60	\$ 75.20	
Sr. Engineering Tech	0	\$ 42.54	\$ -	
Total	6		\$ 339.10	
RE/ER	+10%	-10%	\$ 339.10	\$ 350.00

Staff Level	Hours	Rate	Total	Tier 2
PWD or TSD	1	\$ 71.50	\$ 71.50	
City Engineer	1	\$ 67.60	\$ 67.60	
Prof. Engineer	4	\$ 62.40	\$ 249.60	
Engineering Tech	2	\$ 37.60	\$ 75.20	
Sr. Engineering Tech	0	\$ 42.54	\$ -	
Total	8		\$ 463.90	
RE/ER	+10%	-10%	\$ 463.90	\$ 475.00

5.13 Geotechnical Report

Discussion: Any review for geotechnical reports would need to be performed by a qualified professional engineer with experience in geotechnical engineering, dewatering or foundation design. This would require procurement of professional services and the fee should be actual cost plus an additional percentage for staff time associated with procuring services and managing the contracts.

Recommendation: Geotechnical reports will be contracted to a qualified engineer for review, the fee will be actual cost plus 10% for coordination and contract administration.

Based on the discussion above, a conceptual fee schedule is in **Table 3**.

Submittal	Fee
1.7 Deviation Request	
Per each section of standards and every occurrence.	\$775.00
Resubmittal	50%
1.8 Construction Plans and Specifications	
Tier 1 Fee	\$3,800.00
Tier 1 Additional Lot Fee	\$200.00
Tier 2 Fee	\$5,900.00
Tier 2 Additional Lot Fee	\$300.00
Resubmittal	50%
2.2 Water Main Extension Design Report	
Tier 1	\$225.00
Tier 2	\$425.00
Resubmittal	50%
2.3 Water Service Expansion	
Flat Fee	\$225.00
2.4.3 Cathodic Protection	
Flat Fee	\$300.00
2.5.7 Fire Flow Request Form	
Base Fee - Includes 3 Hydrants	\$225.00
Each Additional Hydrant	\$35.00
3.2 Sanitary Sewer Extension	
Tier 1 Fee	\$225.00
Tier 2 Fee	\$450.00
Resubmittal	50%
3.3 Application for Sewer Service Area	
Flat Fee	\$250.00
4.2 Drainage Report	
Tier 1 Fee	\$1,175.00
Tier 2 Fee	\$1,500.00
Resubmittal	50%
4.7.2 Erosion and Sediment Control Plans	
Base Fee - Up to 3 Acres of Development	\$825.00
Each Additional Acre of Development	\$40.00
Resubmittal	50%
4.7.3 SWPPP Review and Approval	
Base Fee - Up to 3 Acres of Development	\$425.00
Each Additional Acre of Development	\$20.00
Resubmittal	50%

Engineering Fee Proposal

5.2.10 Pavement Design Report	
Local street base fee	\$400.00
Additional per lot fee	\$20.00
Collector and above	\$620.00
Additional per lot fee	\$35.00
Resubmittal	50%
5.5.2 Bridge Plans	
Actual cost, plus 10 % for staff time	110%
5.8 Traffic Impact Study	
Tier 1	\$375.00
Additional per lot fee	\$20.00
Tier 2	\$525.00
Additional per lot fee	\$25.00
Congruency Model Update and Calibration	100%
Resubmittal	50%
5.9 Traffic Signal Plans	
Actual Cost, plus 10% for staff time	110%
5.10.2 Engineering Study for Stop Signs	
Per each occurrence -Prepare Study	\$550.00
Per each occurrence - Perform Study	\$125.00
Resubmittal	50%
5.12 Traffic and Pedestrian Control Plans (5.2.10)	
Tier 1	\$350.00
Tier 2	\$475.00
Resubmittal	50%
5.13 Geotechnical Report	
Actual cost, plus 10% for staff time	110%

Table 3 – Proposed Schedule of Engineering Fees

Once the fee structure is approved, the Public Works Department would collect fees for each submittal based on the above schedule prior to review. Collected fees would be non-refundable. Any submittal returned to the engineer with a status other than **Approved** or **Approved as Noted** will incur an additional fee of 50% of the original fee. It is a recommended practice to review fees periodically to ensure that the implementation of a fee structure is meeting its intended goals.

City of Helena, Montana

April 2, 2025

To: Mayor Collins and the Helena City Commission

From: *City Attorney Rebecca Dockter*
Deputy City Attorney Matthew Petesch

Subject: Policy Requirements for Compliance with the Victims of Crime Act (VOCA) Grant

Present Situation: The City Attorney's Office (CAO) and Victim Services Program (Program) receives a grant that helps fund its Victim Services Specialist position. As a result of a grant audit, the City is required to adopt a set of policies to comply with the grant requirements.

Background Information: The Program is partially funded by a grant that was created through the Victims of Crime Act (VOCA) and is administered by the Montana Board of Crime Control (MBCC). On January 28, 2025, MBCC completed its first site visit and audit of the City's VOCA program. MBCC found that the Program was in need of the following policies to come into compliance with the VOCA grant requirements:

- Volunteer Policy Manual and Training Manual
- Determination of Suitability to Work with Minors Policy
- Limited English Proficiency Policy
- Reporting a Breach of PII and Confidentiality Policy

The City Attorney's Office consulted with the City Manager and HR Department in drafting the above-mentioned policies. If adopted, the policies would only apply to the City Attorney's Office and the Victim Services Program and those who are funded by the grant itself. The policies must be finalized and returned to MBCC by April 30, 2025.

Proposal/Objective: The City Attorney's Office would like to bring the policies before the City Commission at a regular Commission meeting for approval before the April 30, 2025, deadline.


Advantage: N/A

Notable Energy Impact: N/A

Disadvantage: N/A

Notice of Public Hearing: N/A

Staff Recommendation/Recommended Motion: The City Attorney's office recommends the City Commission schedule this item on the agenda for a regular Commission meeting to be considered for adoption and compliance with grant requirements.

	<h1>City of Helena</h1>	Policy number	
		Original Adoption	XX-XX-XXXX
		Revision #	
		Last revision date	
Section Title		General Policies	
Subject		Reporting a Breach of Personal Identifiable Information	

Purpose

The Helena City Attorney's Office provides services to clients through its Victim Services Office. The Victim Services Office is partially funded by a grant that was created through the Victims of Crime Act (VOCA) and is administered by the Montana Board of Crime Control (MBCC). To comply with the requirements of the VOCA grant, the City has adopted this policy for reporting a breach of personal identifiable information (PII). The City of Helena follows the Lewis and Clark County and City of Helena IT&S Policy and State law when a breach occurs. This policy will add the additional step of notifying MBCC of a breach of PII. This policy only applies to grant participants employed in the City Attorney's Office and the Victim Services Office. This policy does not apply to any other individuals, departments, or offices in the City of Helena.

Definitions

- A. **"Breach"** - The loss of control, compromise, unauthorized disclosure, unauthorized acquisition, or any similar occurrence where (1) a person other than an authorized user accesses or potentially accesses unencrypted personally identifiable information or (2) an authorized user accesses or potentially unencrypted accesses personally identifiable information for an other than authorized purpose.
- B. **"Personally Identifiable Information (PII)"** - information that can be used to distinguish or trace an individual's identity, either alone or when combined with other personal or identifying information that is linked or linkable to a specific individual. Some information that is considered to be PII is available in public sources such as telephone books, public websites, and university listings. This type of information is considered to be Public PII and includes, for example, first and last name, address, work telephone number, email address, home telephone number, and general educational credentials. The definition of PII is not anchored to any single category of information or technology. Rather, it requires a case-by-case assessment of the specific risk that an individual can be identified. Non-PII can become PII whenever additional information is made publicly available, in any medium and from any source, that, when combined with other available information, could be used to identify an individual.


Procedures

- A. **Confidentiality**
 - i. All employees of the City Attorney's Office and Victim Services Office are given confidential criminal justice information training.
 - ii. All employees of the City Attorney's Office and Victim Services Office are expected to keep PII confidential pursuant to City policy and State law.
- B. **Reporting a Breach**

- i. If an actual or imminent breach of PII that falls within the scope of the VOCA grant and its requirements occurs, the City Attorney's Office and Victim Services Office will take the following actions:
 - i. Follow the Lewis and Clark County and City of Helena IT&S Policy;
 - ii. Provide notification pursuant to State law; and
 - iii. Report the actual or imminent breach of PII to the MBCC grant Manager and MBCC Director no later than 24 hours after an occurrence of an actual breach, or the detection of an imminent breach.
 - 1. The report will include the following information:
 - a. The City of Helena listed as the agency
 - b. Contact information for the City of Helena
 - c. Date and time of the breach or detection of an imminent breach
 - d. Description of actual or imminent breach
 - e. Project number
 - f. Project title

C. Remediation of Breach

- i. The City Attorney's Office and Victim Services Office will take the following actions to remedy a breach of PII that falls within the scope of the VOCA grant and its requirements:
 - i. Follow the Lewis and Clark County and City of Helena IT&S Policy;
 - ii. Follow State law;
 - iii. Work with MBCC Staff to remedy the breach;
 - iv. Document how another breach will be avoided and the policy or policies that have been created to protect against another breach;
 - v. Provide remediation to MBCC and/or file the remediation file within the subgrantee file in AmpliFund; and
 - vi. Upon request, coordinate, as soon as possible, a monitoring visit or desk review sooner than the monitoring schedule with MBCC.

	<h1>City of Helena</h1>	Policy number	
		Original Adoption	
		Revision #	
		Last revision date	2025
Section Title		General Policies	
Subject		Determination of Suitability to Interact with Minors	

Purpose

The Helena City Attorney's Office provides services to clients through its Victim Services Office. The Victim Services Office is partially funded by a grant that was created through the Victims of Crime Act (VOCA) and is administered by the Montana Board of Crime Control (MBCC). As part of the requirements of receiving the VOCA grant funds, The City Attorney's Office and Victim Service Office must make a written determination of suitability before covered individuals may interact with participating minors, at most 6 months before hiring/contracting, and every five years thereafter. This determination must be completed every five years.

The City Attorney's Office will keep a written record that, based on the information gathered, the individual is suitable to interact with minors and this documentation will be included in the appropriate grant file. This policy only applies to grant participants employed in the City Attorney's Office and the Victim Services Office who will interact with participating minors. This policy does not apply to any other individuals, departments, or offices in the City of Helena.

Definitions

- A. **Covered Individual** – any individual other than a participating minor or a client of Helena City Attorney's Office and Victim Services who is expected, or reasonably likely, to interact with any individuals under 18 years of age who participates in the program activities funded by a federal award. A covered individual might be an employee, a consultant, contractor, employee of a contractor, trainee, volunteer, or teacher.
- B. **Interaction** – physical contact, oral, and written communication, and the transmission of images and sound, and may be in person or by electronic (or similar) means. Interaction does not include:
 - i. Brief contact that is both unexpected and unintentional on the part of the covered individual, such as might occur when a postal carrier delivers mail to an administrative office.
 - ii. Personally accompanied contact, that is, infrequent or occasional contact (for example, by someone who comes to make a presentation) in the presence of an individual who has been determined suitable to interact with participating minors. Throughout such contact, an appropriate adult who has been determined to be suitable pursuant to this policy will closely and personally accompany, and remain continuously within view and earshot of, such visitor.
- C. **Participating Minor** - All individuals under 18 years of age within the set of individuals described in the scope section of this condition as it appears on the VOCA grant award document are participating minors.

Procedures

- A. **Determination of Suitability**
 - i. Helena City Attorney's Office and Victim Services will not permit any covered individual to interact with any participating minor in the course of activities under


the award, unless Helena City Attorney's Office and Victim Services first has made written determination of the suitability of that individual to interact with participating minors.

- ii. In addition to information resulting from checks or screening required by applicable federal, state, tribal, or local law, and/or by Helena City Attorney's Office and Victim Services written policies and procedures, current and appropriate information includes the results of all required searches listed below, each of which must be completed no earlier than six months before the determination regarding suitability.
 - a. Public sex offender and child abuse websites/registries including:
 - 1. The Montana Sex Offender registry and/or the state/public registry for each state (and/or tribe, if applicable) in which the individual lives, works, or goes to school, or has lived, worked, or gone to school at any time during the past five years; and
 - 2. The Dru Sjodin National Sex Offender Public Website (www.nsopw.gov)
 - 3. Criminal history registries and similar repositories of criminal history records.
 - 4. For each covered individual at least 18 years of age, a fingerprint search (or, if the City Attorney's Office and Victim Services Office documents that a fingerprint search is not legally available, a name-based search, using current, and if applicable, previous names and aliases) – encompassing at least the time period beginning five calendar years preceding the date of the search request – of pertinent (and if applicable, local and tribal) criminal history registries or similar repositories, including:
 - a. The criminal history registry for each state in which the individual lives, works, or goes to school, or has lived, worked, or gone to school at any time during the past five years; and
 - b. The criminal history registry for each state in which he or she is expected to, or reasonably likely to, interact with a participating minor in the course of activities under the award
- iii. Helena City Attorney's Office and Victim Services will, at least every five years, update the searches described above, reexamine the covered individual's suitability determination based on those search results, and, if appropriate, modify or withdraw that determination.
- iv. Helena City Attorney's Office and Victim Services will also reexamine a covered individual's suitability determination upon learning of information that reasonably may suggest unsuitability and, if appropriate, modify or withdraw that determination.

Determination of Unsuitability

- A. In particular (unless applicable law precludes it), with respect to either an initial determination of suitability or a subsequent reexamination, Helena City Attorney's Office and Victim Services may not determine that a covered individual is suitable to interact with participating minors in the course of activities under the award if the covered individual:
 - i. Withholds consent to a criminal history search required by this condition;

- ii. Knowingly makes (or made) a false statement that affects, or is intended to affect, any search required by this condition;
- iii. Is listed as a registered sex offender on the Dru Sjodin National Sex Offender Public Website;
- iv. To the knowledge of the City Attorney's Office and Victim Services Office has been convicted, whether as a felony or misdemeanor, under federal, state, tribal, or local law of any of the following crimes (or any substantially equivalent criminal offense, regardless of the specific words by which it may be identified in law):
 - a. Sexual or physical abuse, neglect, or endangerment of an individual under the age of 18 at the time of the offense;
 - b. Rape/sexual assault, including conspiracy to commit rape/sexual assault;
 - c. Sexual exploitation, such as through child pornography or sex trafficking;
 - d. Kidnapping;
 - e. Voyeurism; or
 - f. Is determined by a federal, state, tribal, or local government agency not to be suitable. Nothing in this condition shall be understood to authorize or require Helena City Attorney's Office and Victim Services or any person or other entity, to violate any federal, state, tribal, or local law, including any applicable civil rights or nondiscretionary law.

	City of Helena	Policy number	
		Original Adoption	XX-XX-2025
		Revision #	
		Last revision date	
Section Title		General Policies	
Subject		Limited English Proficiency (LEP)	

Purpose

The Helena City Attorney's Office provides services to clients through its Victim Services Office. The Victim Services Office is partially funded by a grant that was created through the Victims of Crime Act (VOCA) and is administered by the Montana Board of Crime Control (MBCC). To comply with the requirements of the VOCA grant, the City has adopted this Limited English Proficiency Policy. This policy only applies to grant participants employed in the City Attorney's Office and the Victim Services Office. This policy does not apply to any other individuals, departments, or offices in the City of Helena. However, other City departments may coordinate with the City Attorney's Office to utilize LEP services through Language Link.

Definitions

- A. "LEP" means Limited English Proficiency. LEP includes verbal and written proficiency.

Procedures

No client of the Victim Services Office will be denied services based on LEP. The Victim Services Office will take every reasonable measure to ensure access to all services provided by Helena City Attorney's Office and Victim Services for LEP clients.

Staff Training

- A. All Helena City Attorney's Office staff will be trained on how to access the appropriate translator services in the service area as follows:
- i. Be provided the contact information for Language Link; and
 - ii. Provide Language Link fliers to staff and outside the office so clients can utilize this service if it is needed.

Identifying Client Language of Choice

- A. If the client does not speak English proficiently, intake staff will provide Language Link cards to the client to determine their language of choice.


Providing Language Services to the Client

- A. Once the client's language is identified, Helena City Attorney's Office and Victim Services will take the following steps to assist the client:
- i. Contact a translator; and/or

- ii. Use the translator service Language Link
- B. If a client speaks English but does not read English and written materials are not available in the language, they read proficiency in, then all written materials will be read to the client.
- C. The client will not be required to pay for any translator assistance to receive services.
- D. Another client or a family member of the client will not be used as a translator for sensitive materials.

Providing Information about Language Services

- A. If the service area has a language spoken by 5% or more of the members of the community served, signs in those languages will be placed in the main office areas informing clients about the steps Helena City Attorney's Office and Victim Services will take to assist them.
- B. Helena City Attorney's Office and Victim Services will ensure language services available are detailed in outreach materials.

	City of Helena	Policy number	
		Original Adoption	
		Revision #	
		Last revision date	
Section Title		General Policies	
Subject		Volunteer Policy for the City Attorney’s Office	

Purpose

The Helena City Attorney's Office provides services to clients through its Victim Services Office. The Victim Services Office is partially funded by a grant that was created through the Victims of Crime Act (VOCA) and is administered by the Montana Board of Crime Control (MBCC). To comply with the requirements of the VOCA grant, the City has adopted this volunteer policy. This policy only applies to grant participants employed in the City Attorney's Office and the Victim Services Office. This policy does not apply to any other individuals, departments, or offices in the City of Helena.

Organization Mission and Values

The Helena City Attorney's Office Victim Services is a prosecutor-based victim assistance program that's primary responsibility is to provide outreach, support, information and advocacy services to victims of violent crime at the misdemeanor level. The victim services program serves victims of misdemeanor partner or family member assaults, sexual assaults, stalking, violations of no contact order, and orders of protection.

Definition

- A. "Volunteer" means an adult individual who is 18 years or older who performs a service willingly and without pay or expectation of compensation.

Volunteer Roles and Responsibilities

- A. The Helena City Attorney's Office Victim Services volunteers will assist the office in sharing information about the Victim Services Program to the public through activities that may include education, out-reach efforts, assembling kits for victims, or similar activities.
- B. The volunteer will not provide any legal advice or discuss cases with individuals.

Policies and Procedures

- A. Application and Background Check
 - i. Individuals, 18 years or older, who wish to volunteer for the City Attorney's Office and Victim Services Office must fill out an app application and pass a background check.
- B. Training and Orientation
 - i. All volunteers will attend a training session with the Victim Services Specialist before volunteering. Training topics will include:
 - a. Overview and Purpose of the Victim Services Program;
 - b. Role of the Victim Services Program within a prosecution office;
 - c. Explanation of the services provided by Victim Services Program;
 - d. Expectations for volunteers

- e. Instruction on how to handle confidential information; and
- f. If volunteers are working with the public, they will be taught how to answer questions about the Victim Services Program and how to communicate effectively with the public.

C. Ongoing Support

- i. The volunteer will have contact information for the Victim Services Specialist as well as the City Attorney's Office for any support issues they may encounter.
- ii. Volunteers will meet with the Victim Services Specialist before and after volunteering to discuss expectations and address questions.

D. Compliance

- i. Volunteers are expected to comply with City policies, Municipal Code, and State law.
- ii. Due to the confidential criminal justice information that the City Attorney's Office handles the volunteers would not be asked to work on specific cases.
- iii. The Victim Services Coordinator is responsible for supervising volunteers and administering the volunteer program including training and evaluating volunteers.

City of Helena, Montana

03/24/2025

To:

Tim Burton, City Manager

From:

Sheila Danielson, Finance Director

Subject:

Budget Policies Update

Present Situation:

Draft Investment Policy
Draft Credit Card Use Policy
Budget Policy Updates

Background Information:

Proposed Investment Policy - Government Finance Officer Association best practices.

Proposed Purchasing Card Policy & Procedures - Formalize purchasing card use in policy adopted with Budget Document.

Updates to existing budget policies.

Proposal/Objective:

Consider Proposed Investment Policy

Consider Proposed Purchasing Card Policy

Consider Proposed updates to existing budget policies

Advantage:

Continuous updates to policies ensure that policies adapt to changing circumstances and reference best practices.

Notable Energy Impact:

N/A

Disadvantage:

N/A

Quasi-Judicial Item:

False

Notice of Public Hearing:

False

**Staff Recommendation/
Recommended Motion:**

Information only. Investment Policy, Purchasing Card Policy and Budget Policy updates will be included in the Preliminary FY26 Budget and Final FY26 Budget books and adopted by the Commission.

Development and Administration

Budget Cycle:

The City of Helena's fiscal cycle runs from July 1st to June 30th 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 30th). 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. Police 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, up to 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)~~ (2110)
- Civic Center ~~(211)~~ (2210)
- Facilities Management ~~(212)~~ (2000)
- Open Lands ~~(235)~~ (2501)
- Urban Forestry ~~(237)~~ (2502)
- Stormwater ~~(245)~~ (2822)
- Water Shed ~~(246)~~ (2503)

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 Public Works Administration, Engineering and Industrial Facilities (one fund), 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. If this is not feasible, the Commission can make a recommendation to do a one-time cash reserve transfer to the fund that is unable to reach the targeted reserve within two years.

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 above the targeted operating reserves may will be earmarked to be transferred to the Contingency Account in the General Fund or General Capital Fund, if feasible and determined necessary to offset risk exposure.-

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.

Indirect Cost Allocation of Central Services

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

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)~~ (2110)
- Civic Center ~~(211)~~ (2210)
- Facilities Management ~~(212)~~ (2000)
- Gas Tax ~~(240)~~ (2820)
- Open Space District Maintenance ~~(235)~~ (2501)
- Urban Forestry ~~(237)~~ (2502)
- Storm Water Utility ~~(245)~~ (2822)
- Lighting Districts ~~(029)~~ (2400)

Internal Service and Debt Service Funds:

- ~~SID Revolving~~ (340)
- ~~Central Garage Fleet Services~~ (610) (6110)

Enterprise Funds:

- Building ~~(503)~~ (5030)
- Water ~~(521)~~ (5210)
- Wastewater ~~(531)~~ (5310)
- Solid Waste – Residential ~~(541)~~ (5410)
- Solid Waste – Commercial ~~(542)~~ (5412)
- Landfill Monitoring District ~~(543)~~ (5413)
- Transfer Station ~~(546)~~ (5414)
- Recycling ~~(547)~~ (5415)
- Parking ~~(551)~~ (5510)
- Golf Course ~~(563)~~ (5010)
- Capital Transit ~~(580)~~ (5800)

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.

Indirect Cost Allocation of Central Services (Cont.)

The City of Helena Funds is the list of funds benefiting from General Fund Services that are not directly benefited by those services.

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

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.)

Indirect Cost Allocation of Central Services (Cont.)

**Some special revenue funds may be adjusted for the general fund to absorb particular costs dependent on the equitable distribution of costs in proportion to the assessments charged.*

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).



City of Helena

Purchasing Card Policies and Procedures

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- I. General Information**
- II. Issuance and Acceptance of a Purchasing Card**
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- IV. Authorized Purchasing Card Use**
- V. Unauthorized or Inappropriate Purchasing Card Use**
- VI. Transaction Management**
- VII. Security Management**
- VIII. Employment Termination**

I. General Information

The City of Helena's Purchasing Card program has been established to provide a convenient, efficient means to purchase commodities and services from vendors and reduce the costs associated with the purchasing process. The City of Helena has opted to use the US Bank Purchasing Card program.

The issuance of purchasing cards is considered a convenience for operations and is designed to empower employees to purchase items needed for City business. It is a method used to pay for purchases and is not meant to circumvent purchasing policies or bidding procedures, rather to assist in carrying out those policies and bidding procedures.

The guidelines in this policy and procedure manual are intended to be consistent with Montana State Law Procurement policies, the City's Purchasing Ordinance codified in Helena City Code Title one (1), Chapter four (4)(including any amendments), the City's annual budget and budget policies, and recommended audit practices. Adherence to policies and procedures will ensure that public purchases and contracts are open, fair, and at the best value to the public.

The three core principles of this program are as follows:

1. All expenditures charged to a City issued purchasing card should be legitimate City expenses. The card may not be used for personal purchases.

2. All expenditures should be within the cardholder's authorized purchasing limits or approved, in advance, by his or her supervisor or Department Head that has been granted that level of purchasing authority.

3. No item that has been specifically forbidden by this policy, the City's Purchasing Policies or the City's Personnel Policies may be purchased.

All purchasing cards are issued in the employee's name. **It is a violation of this policy to allow anyone other than the cardholder to use his/her card to make purchases without the cardholder being present at the point of sale.**

II. Issuance and Acceptance of a Purchasing Card

Approval to participate in the Purchasing Card Program will be determined by Department Head, Finance Department and City Manager. **All new employees must complete their initial probationary period to be eligible to participate.**

Authorized employees will complete a [US Bank Purchasing Card Application Form](#). After the employee and supervisor have signed the application, they will submit the form to the City Controller or Finance Director for review. The Controller/Finance Director will review the application form for completeness and within the guidelines of the program established in this policy. It will be forwarded to the City Manager for approval.

After the City Manager has approved the card application form, the Controller and/or the Finance Director will process the request.

Prior to releasing the purchasing card, the cardholder will:

1. Sign a [Cardholder's Agreement Form](#).
2. Attend a training to cover the City's Purchasing Card Policies and Procedures.
3. Attend a training to cover procedures for *US Bank* Online Purchasing Card Transaction Management.

III. Purchasing Card Spending Limits

Each cardholder is assigned a single transaction purchase limit and a monthly purchase limit established as follows:

- \$5,000 / \$10,000 – Finance Director

- \$2,500 / \$5,000 – Department Head
- \$1,500 / \$3,000 – All others

Any base limit exceptions to the above must be requested first through Finance with a reasonable justification and approved by the City Manager.

Temporary (24 hour) limit exceptions may be allowed for one-time purchases if approved by Finance Director or City Controller. *Please allow two business days to process this exception request.*

IV. Authorized Purchasing Card Use

Purchasing Cards may be used according to the City's Purchasing and Procurement Policies, Montana State Law Procurement Policies, Department Standard Operating Procedures for legitimate city business. This may include supplies, small tools and equipment, materials, memberships, education, services, etc.

Purchasing Cards may be used at any vendor that accepts VISA credit *(with the exception of the types of transactions stated in Section V - Unauthorized or Inappropriate Purchasing Card Use.)*

The Department Head should authorize credit card purchases in advance of using the card.

Cardholders must comply with Montana State Bidding and Purchasing Laws. Purchasing Cards are not meant to circumvent the requisition approval process. If a vendor requests an electronic payment, it is preferred that the division follow the normal purchasing process through requisition approval and request to pay the vendor via ACH. It is preferred that all capital related items not be purchased through a credit card. Capital items come under special audit attention and the approval process is more transparent to purchase through the requisition process.

Most purchasing cards have Merchant Code defaults. If you believe that your card is declined because of a unassigned Merchant Code, log in to the US Bank site, determine which Merchant Code is being declined and then contact Finance to determine if it is appropriate to assign the Merchant Code to your card.

V. Unauthorized or Inappropriate Purchasing Card Use

Unauthorized or inappropriate use of a City issued purchasing card may lead to revocation of the purchasing card or disciplinary action.

A. Unauthorized Purchases include but are not limited to the following:

- Personal purchases of any kind
- Cash advances through ATMs or banks
- Cash refunds for returned items
- Items restricted by City Policy or State Law such as alcohol, tobacco, and entertainment

- Any items or vendors restricted by Finance Department, Department Head or City Manager

B. Inappropriate uses include but are not limited to:

- Any purchase used to circumvent City or State bid limits.
- Purchasing personal items not related to city business
- Purchase(s) to circumvent the City's normal requisition processes
- Any purchase made on a cardholder's account by anyone other than the cardholder.
- Coordinating with another cardholder to circumvent the City's purchasing authority limits and/or bypass City or State bid limits.

VI. Transaction Management

Each cardholder is responsible for managing transactions by ensuring that all proof of purchases are retained, transactions are coded with appropriate General Ledger Account code, descriptions for purchases are documented and transactions are approved by the Department Head. Adhering to the transaction management guidelines is critical to ensure that the convenience of using credit cards continues without interruptions.

Proof of Purchase:

All cardholders must retain proof of purchase and submit the itemized receipt(s) with their monthly statement report. A description of the item must be documented in the description field on the [Credit Card AP Transaction Form](#).

If a receipt or proof of purchase is lost, you must complete a [Declaration of Lost Invoice Form](#). Your Department Head must sign the form along with the cardholder and it should be submitted as proof of purchase. **Lost proof of purchase should be an exception and if it happens frequently, the cardholder may have their purchasing card privileges revoked.**

A. Reporting

All cardholders are required to print out their monthly statement report, attach their proof of purchases and submit the packet with their Department Head's authorizing signature to the Finance Accounts Payable Technician within 5 days of the bank statement cycle closing date.

B. General Ledger and Project Coding

Each Department is assigned a sequence of general ledger account codes. Each code may have an adopted annual budget appropriation assigned to it. Although the budget is adopted at the Fund Level, Departments Heads are responsible for administering their

department purchases and to stay within annual appropriations. This is done by using appropriate general ledger account codes for purchases.

You may contact your Department Head, Supervisor or Finance if you have a question about the appropriate General Ledgers account code to use. Account coding will be reviewed by Finance and are subject to be changed by Finance. If account coding is changed, Finance will contact the Department Head or Admin to notify them of the change. The Department Head has the right to dispute the change, however, general ledger coding falls under the authority of Finance for accurate reporting.

C. Online Review and approval

The US Bank On-line bank card system (www.access.usbank.com) is available for all credit card holders to review transactions and print statements. Each cardholder is responsible for logging into the credit card site and review their purchases no less than monthly before the cycle close date. The transactions should be reviewed and approved by the card holder and then “forwarded” to their approving Department Head for final approval.

VII. Security Management

A. Lost or stolen Card:

Cardholders are responsible for their own card security and should report loss or theft of the purchasing card immediately by calling 1-800-344-5696 and notify the City Finance Director or Controller as soon as possible.

B. Disputed Transactions:

Cardholders should contact the vendor first to dispute a transaction and correct the issue. Please also contact the Accounts Payable Technician as soon as possible in the case of a disputed transaction so the city does not pay for the transaction until the dispute is settled.

C. Unauthorized Transactions:

If the cardholder notices unauthorized transactions, they should contact US Bank immediately by calling the 1-800-344-5696 to cancel their card. Please also contact the Finance Director or Controller as soon as possible to coordinate the cancellation and issuance of a replacement card.

Note: Each time the purchasing card is used, the merchant will check via the VISA telecommunications network to verify the card’s single purchase dollar limit and monthly transaction limit. If the purchase is over either of these limits your transaction will be declined. (Cardholders may check online to verify their card limits and current

balance.) Certain vendor restrictions may also be applied to the card causing the transaction to be declined.

D. On-Line Password & Account Management:

Each cardholder is responsible for maintaining their account on (www.access.usbank.com). The cardholder can establish their security questions and manage their password in addition to other account maintenance items. **Cardholders should not share accounts or passwords.**

Please contact the Finance Director or Controller if you have any account maintenance questions or you may contact US Bank directly.

E. Fraud Prevention Tips:

1. Call the number on your purchasing card and sign the back to activate your new card.
2. Never give any information over the phone or in an email. If someone calls and tells you they are from the bank tell them you will call them back. Contact the US Bank Fraud Protection Division or call the number on the back of the card.
3. Don't keep credit card information on file with companies for online purchases. Companies frequently have had their records compromised.
4. If you notice unauthorized purchases on your statement, please notify US Bank and Finance immediately. You can file a dispute if the activity looks suspicious, your card may be closed and a new card requested.
5. If your card is rejected because it is over the limit and you feel you are not over your limit, please contact US Bank, review your transactions online first. After which, you may contact the Finance Director or Controller to assist you with your problem. One reason you could be over your limit is because someone has been using your card!

VII. Employment Termination

If an employee terminates employment with the City, they are required to turn over their Purchasing Card to their Supervisor, Manager, or Department Head on or before their last day of employment. The employee should also turn in any outstanding receipts or proof of purchase at that time.

The Supervisor, Manager or Department Head will forward the card to the Finance Department in order to be inactivated. The Finance Director or Controller will inactivate the cardholder's account and terminate the card.

To: Helena City Commission

From: Sheila Danielson, Finance Director

Subject: Proposal to adopt an Investment Policy

BACKGROUND INFORMATION:

Montana Code Annotated:

It is the priority of the City of Helena to ensure and protect the safety of public funds. Funds not needed for immediate use may be invested in direct obligations of the United States Treasury in accordance with 7-6-202 of the MCA.

Eligible securities allowed for Local Governments in Montana include:

1. United States government treasury bills, notes, and bonds and in United States treasury obligations, such as state and local government series (SLGS), separate trading of registered interest and principal of securities (STRIPS), or similar United States treasury obligations;

2. United States treasury receipts in a form evidencing the holder's ownership of future interest or principal payments on specific United States treasury obligations that, in the absence of payment default by the United States, are held in a special custody account by an independent trust company in a certificate or book-entry form with the federal reserve bank of New York; or

3. obligations of the following agencies of the United States:

- (i) federal home loan bank;
- (ii) federal national mortgage association;
- (iii) federal home mortgage corporation; and
- (iv) federal farm credit bank.

A summary of further criteria outlined in 7-6-202 MCA for investment of public funds include:

1. The investment is authorized if the investment is a general obligation of the agency and has a fixed or zero-coupon rate and does not have prepayments that are based on underlying assets or collateral, including but not limited to residential or commercial mortgages, farm loans, multifamily housing loans, or student loans.

2. The local governing body may invest in a United States government security money market fund if:

- (i) the fund is sold and managed by a management-type investment company or investment trust registered under the Investment Company Act of 1940 (15 U.S.C. 80a-1 through 80a-64), as may be amended;
- (ii) the fund consists only of eligible securities;
- (iii) the use of repurchase agreements is limited to agreements that are fully collateralized by the eligible securities, as described in this section, and the investment company or investment

trust takes delivery of the collateral for any repurchase agreement, either directly or through an authorized custodian;

- (iv) the fund is listed in a national financial publication under the category of "money market mutual funds", showing the fund's average maturity, yield, and asset size; and
- (v) the fund's average maturity does not exceed 397 days.

5. The investment may not have a maturity date exceeding 5 years, except when the investment is used in an escrow account to refund an outstanding bond issue in advance.

6. An investment of the assets of a local government group self-insurance program established pursuant to 2-9-211 MCA or 39-71-2103 MCA in an investment may not have a maturity date exceeding 10 years, and the average maturity of all those authorized investments of a local government group self-insurance program may not exceed 6 years.

7. An investment in zero-coupon United States government treasury bills, notes, and bonds purchased as a sinking fund investment for a balloon payment on qualified construction bonds described in 17-5-116(1) MCA may have a maturity date exceeding 5 years if:

- (i) the maturity date of the United States government treasury bills, notes, and bonds is on or before the date of the balloon payment; and
- (ii) the school district trustees provide written consent.

Recommendations from the Government Finance Officers Association regarding investment of public funds:

GFOA Recommends that local governments adopt an investment policy formally approved by the governing body and the investment program shall be operated in conformance with governing legislation and other legal statutes.



City of Helena, Montana

Investment Policy – DRAFT

GOVERNING AUTHORITY:

In accordance with the Montana State Code Annotated Section 7-6-202 The City of Helena, MT will invest idle funds not needed for immediate use as identified in this policy. This policy is in line with the priority of the City of Helena to protect the safety of public funds.

POOLING OF FUNDS:

Except for cash in certain restricted and special funds, the City of Helena will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiencies regarding investment pricing, safekeeping and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles

PRIMARY OBJECTIVES:

The primary objectives of the investment program shall be safety, liquidity, and return (prioritized in that order):

1. Safety

Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

- a. Credit Risk: The City of Helena will minimize credit risk, which is the risk of loss of all or part of the investment due to the failure of the security issuer or backer, by:
 - Limiting investments to the types of securities listed in the Montana State Code Annotated Section 7-6-2002 and this investment policy.
 - Pre-qualify and conduct ongoing due diligence of financial institutions, broker/dealers, intermediaries, and advisers.
 - Diversify the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer is minimized.

- b. Interest Rate Risk: The City of Helena will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by:
- Structuring the investment portfolio so that security maturities match cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
 - Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools and limiting individual security maturity as well as the average maturity of the portfolio in accordance with this adopted policy and state statutes.

2. Liquidity

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity). Alternatively, a portion of the portfolio may be placed in money market mutual funds or local government investment pools which offer same day liquidity for short-term funds.

3. Return

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, considering the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.

Securities shall generally be held until maturity with the following exceptions:

- A security with declining credit may be sold early to minimize loss of principal.
- Selling a security and reinvesting the proceeds that would improve the quality, yield, or target duration in the portfolio may be undertaken.
- Unanticipated liquidity needs of the portfolio require that the security be sold.

STANDARDS OF CARE:

Standards of care that will be observed include the following:

1. Prudence

The standard of prudence to be used by investment officials shall be the "uniform prudent investor act" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

2. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business, in accordance with applicable laws. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the local government.

3. Delegation of Authority

Authority to manage the investment program is granted to the Finance Director [hereinafter referred to as the investment officer], City Controller/Treasurer and City Manager who shall act in accordance with established written procedures and internal controls for the operation of the investment program consistent with this investment policy. At a minimum, procedures should include references to the following: safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, and collateral/depository agreements.

No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the investment officer. The investment officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

AUTHORIZED FINANCIAL INSTITUTIONS, DEPOSITORIES AND BROKER/DEALERS:

The City of Helena will maintain a list of authorized financial institutions, depositories and broker/dealers and investment advisers that are allowed to provide investment services to the local governments in Montana and set criteria for the City to consider when selecting financial institutions and broker / dealers.

All financial institutions and broker/dealers who desire to become qualified for investment transactions must supply the following as appropriate:

- Financial statements demonstrating compliance with state and federal capital adequacy guidelines
- Proof of Financial Industry Regulatory Authority (FINRA) certification (not applicable to Certificate of Deposit counterparties)
- Proof of Montana State broker–dealer registration (FORM BD – Uniform Application for Broker-Dealer Registration)
- Certification of having read and understood and agreeing to comply with the City’s investment policy.
- Evidence of adequate insurance coverage.

An annual review of the financial condition and registration of all qualified financial institutions and broker/dealers will be conducted by the investment officer.

SAFEKEEPING AND CUSTODY OF PUBLIC FUNDS:

The City of Helena will adhere to the following to protect public funds:

1. Delivery vs. Payment

All trades of marketable securities will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible custody account prior to the release of funds.

2. Safekeeping

Securities will be held by an independent third-party custodian selected by the City with all securities held in the City of Helena's name. The safekeeping institution shall annually provide a copy of their most recent report on internal controls (Statement of Auditing Standards No. 70, or SAS 70).

3. Internal Controls

The investment officer shall establish a system of internal controls, which shall be documented in writing. The internal controls shall be reviewed annually with the independent auditor. The controls shall be designed to prevent the loss of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the local government.

SUITABLE AND AUTHORIZED INVESTMENTS:

The City Helena will only invest in authorized investments according to the MCA 7-6-202 and MCA 7-6-206 outlined below:

1. United States government treasury bills, notes, and bonds and in United States treasury obligations, such as state and local government series (SLGS), separate trading of registered interest and principal of securities (STRIPS), or similar United States treasury obligations;

2. United States treasury receipts in a form evidencing the holder's ownership of future interest or principal payments on specific United States treasury obligations that, in the absence of payment default by the United States, are held in a special custody account by an independent trust company in a certificate or book-entry form with the federal reserve bank of New York; or

3. Obligations of the following agencies of the United States:

- (i) federal home loan bank;
- (ii) federal national mortgage association;
- (iii) federal home mortgage corporation; and
- (iv) federal farm credit bank.

4. Time Deposits - Repurchase agreements (MCA 7-6-206 – Invested in Federal Insured financial institutions).

A summary of further criteria outlined in 7-6-202 MCA for investment of public funds include:

1. The investment is authorized if the investment is a general obligation of the agency and has a fixed or zero-coupon rate and does not have prepayments that are based on underlying assets or collateral, including but not limited to residential or commercial mortgages, farm loans, multifamily housing loans, or student loans.

2. The local governing body may invest in a United States government security money market fund if:

- (i) the fund is sold and managed by a management-type investment company or investment trust registered under the Investment Company Act of 1940 (15 U.S.C. 80a-1 through 80a-64), as may be amended;
- (ii) the fund consists only of eligible securities;
- (iii) the use of repurchase agreements is limited to agreements that are fully collateralized by the eligible securities, as described in this section, and the investment company or investment trust takes delivery of the collateral for any repurchase agreement, either directly or through an authorized custodian;
- (iv) the fund is listed in a national financial publication under the category of "money market mutual funds", showing the fund's average maturity, yield, and asset size; and
- (v) the fund's average maturity does not exceed 397 days.

3. The investment may not have a maturity date exceeding 5 years, except when the investment is used in an escrow account to refund an outstanding bond issue in advance.

5. An investment in zero-coupon United States government treasury bills, notes, and bonds purchased as a sinking fund investment for a balloon payment on qualified construction bonds described in 17-5-116(1) MCA may have a maturity date exceeding 5 years if:

- (i) the maturity date of the United States government treasury bills, notes, and bonds is on or before the date of the balloon payment; and
- (ii) the school district trustees provide written consent (*not applicable to the City of Helena*).

INVESTMENT DIVERSIFICATION CONSTRAINTS:

1. Diversification

It is the policy of the City of Helena to diversify its investment portfolios. To eliminate risk of loss resulting from the over-concentration of assets in a specific maturity, issuer, or class of securities, all cash and cash equivalent assets in all city funds shall be diversified by maturity, issuer, and security type. Diversification strategies shall be determined and revised periodically by the investment officer for all eligible funds.

In establishing specific diversification strategies, the following general policies and constraints shall apply: Portfolio maturities shall be staggered to avoid undue concentration of assets in a specific maturity sector. Maturities selected shall provide for stability of income and reasonable liquidity.

- Liquidity shall be assured through practices ensuring that the next disbursement date and payroll date are covered through maturing investments or marketable U.S. Treasury bills.

- Positions in securities having potential default risk (e.g., commercial paper) shall be limited in size so that in case of default, the portfolio's annual investment income will exceed a loss on a single issuer's securities.
- Risks of market price volatility shall be controlled through maturity diversification and duration management.
- The investment officer shall establish strategies and guidelines for the percentage of the total portfolio that may be invested in securities other than repurchase agreements, Treasury bills or collateralized certificates of deposit.
- A conservative investment strategy will be maintained with the following diversification limits:
 - 25% in overnight investments
 - 25% in investments with maturities between 24 and 60 months
 - 5% in each of the following:
 - Federal Home Loan Banks (FHLB)
 - Federal National Mortgage Association (FNMA)
 - Federal Home Loan Mortgage Corporation (FHLMC)
 - Federal Farm Credit Banks (FFCB)

(Total agency allocation: 20%)
 - The remaining 80% will be allocated to U.S. Treasury Securities

2. Maximum Maturities

To the extent possible, the City of Helena shall attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the city will not directly invest in securities maturing more than five (5) years from the date of purchase or in accordance with governing legislation.

The city shall adopt weighted average maturity limitations consistent with the investment objectives.

3. Competitive Bids

The investment officer, or their designee shall obtain competitive bids from at least three brokers or financial institutions on all purchases and sales of investment instruments transacted on the secondary market.

REPORTING REQUIREMENTS:

The Investment Officer will provide reporting to the City Manager and Governing Body.

1. Methods

The investment officer shall prepare an investment report at least quarterly, that provides an analysis of the status of the current investment portfolio and the individual transactions executed over the last quarter. The report will be prepared in a manner which will allow the City Manager and Governing Body to ascertain whether investment activities during the reporting period have conformed to the investment policy.

The report will include the following:

- Listing of individual securities held at the end of the reporting period including type, acquisition cost, book cost, and market value.
- Realized and unrealized gains or losses resulting from appreciation or depreciation by listing the cost and market value of securities over one-year duration that are not intended to be held until maturity (in accordance with Governmental Accounting Standards Board (GASB) requirements).
- Average weighted return on investments as compared to applicable benchmarks.
- Percentage of the total portfolio which each type of investment represents.
- A statement that the investment portfolio complies with the investment policy and is meeting the investment policy objectives.

2. Performance Standards

The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a market average rate of return during a market/economic environment of stable interest rates. A series of appropriate benchmarks shall be established against which portfolio performance shall be compared on a regular basis. The benchmarks shall be reflective of the actual securities being purchased and risks undertaken, and the benchmarks shall have a similar weighted average maturity as the portfolio.

3. Marking to Market

The market value of the portfolio shall be calculated monthly and incorporated into the annual audited financial statements.

To: Helena City Commission

From: Sheila Danielson, Finance Director

Subject: Proposal to create a new Internal Service Fund

Background Information:

Public Works Administration, Engineering and Industrial Facilities are service oriented divisions, and their revenue and expenditures are currently being accounted for in the General Fund. These services are charged out to benefiting funds on a reimbursement basis. Public Works Admin and Industrial Facilities are 100% charged out to benefiting enterprise and special revenue funds; Engineering Services are 80% charged out to benefiting enterprise and special revenue funds with 20% retained in the General Fund for general planning and economic development activities.

A local government may find it useful to place shared government services in a separate fund to promote efficiency and/or effectiveness of a shared services or activity. Generally Accepted Accounting Principles provide “internal service funds” to report activities that provide goods and / or services to other funds, departments, or other agencies and component units of the primary government on a cost reimbursement basis.

The primary government must be the predominant participant in the activities/services of an internal service fund. If the primary government should cease to be the predominant participant, the fund would need to be reclassified as an enterprise fund.

The internal service funds should function on an essentially break-even basis over time. The fund should operate on a cost-recovery basis, including the cost to provide the service, capital assets, depreciation, debt service and compensated absences (accrual basis accounting). A surplus or deficit in an internal service fund in any given year over a reasonable period does not pose a problem, a significant and growing surplus or deficit over time is incompatible with the cost reimbursement character of the fund type. Thus, significant and ongoing surplus would indicate that charges are higher than needed to reimburse costs and should be adjusted down, and significant and ongoing deficit indicates that charges should be increased to recover costs.

Internal Service Funds follow the economic resources basis of accounting (accrual), and they take a different approach to cost recovery as noted above. Conversely, general governmental funds use the current financial resources (modified accrual) approach to recognize revenue and expenditures. They only report financial assets and liabilities of near-term liquidity. In addition, authoritative accounting standards permit the use of an internal service fund only if the intent is to recover the full cost to provide goods and services on a cost-reimbursement basis. It is not intended to have the general government subsidize the cost of providing the goods and services.

Currently the City has the following internal services funds:

1. Central Garage / Fleet management
2. Risk Management – Property & Liability Insurance
3. Copier Revolving Fund
4. Health/Vision/Dental

Proposal to Create an Internal Service Fund that includes Public Works Administration, Engineering Services, and Industrial Facilities:

Enterprise and Special Revenue Funds should only be charged for benefits received. Each year, the internal cost allocation within the General Fund charges benefiting funds to recover the costs of Public Works Administration, Engineering Services and Industrial Facilities. Essentially creating a net impact to the General Fund of zero, with the exception of 20% of Engineering.

These divisions are not “general government” activities, and the employees need to be pulled out of the computation for the permissive health levy, as the employees are supported by fee-based enterprise and special revenue funds.

Benefits:

- Having these divisions in the General Fund “inflates expenditures” of general government activities even though there is a cost recovery mechanism to support them. It is less transparent to the governing body and general public what tax levies support in local government. Moving these divisions to an internal service fund would present a more transparent picture to the governing body and the general public what general tax levies and state shared allocations support which is public safety, parks and recreation, municipal court services, community development and general administration.
- Creating the internal service fund for these divisions would appropriately separate enterprise activities from general government activities. It is not uncommon for Public Works Administration and Engineering Services to be part of an internal service fund, rather than housed in the General Fund.
- It would provide better clarity for wage and benefit analysis as the city consistently applies the same benefits that the General Fund can support to the special revenue funds and enterprise funds. Pulling these employees out of the General Fund makes it easier to analyze wage and benefit adjustments based on what tax levies can support. Enterprise and Special Revenue Funds have more flexibility in setting rates/fees to support wage and benefit adjustments.
- Creating the internal service fund provides transparency as to whether these services are capturing their cost recovery over time and to make adjustments as needed.
- Public Works Administration supports this structure and sees it as easier to manage their budgets.
- The City Manager has considered this request and supports it.

Challenges:

- The new internal service fund will need a cash infusion for operating reserves. Finance recommends 60-90 days of operating costs. Based on the Draft FY2026 Budget, this would be a range between \$317,000 - \$475,000. This will have a cash impact on the General Fund and relative Enterprise funds.
- The accounting system will need to be updated with the new fund structure.
- Internal Service Funds require additional year-end accounting schedules for the annual audited report.

Staff Recommendation:

Create a new internal service fund that contains the Public Works Administration, Engineering and Industrial Facilities Divisions.

Determine the appropriate funding reserve with Public Works and split between the following funds:

- General Fund
- Stormwater Fund
- Water Fund
- Wastewater Fund
- Solid Waste (Residential / Commercial)
- Transfer Station Fund
- Recycling Fund

Effective Date of new internal service fund: July 1, 2025

City of Helena, Montana

04/02/2025

To: Tim Burton, City Manager

From: Jake Garcin, Public Information Officer

Subject: Update Regarding the City's Strategic Plan Implementation Strategies

Present Situation: City staff will provide an update on the Implementation Strategies for the Strategic Plan.

Background Information: In 2024, the City Commission adopted the City's Strategic Plan. City staff created a document with strategies to implement the Strategic Plan. The presentation will give the Commission an update regarding the Implementation Strategies and share the new webpages dedicated to the Strategic Plan.

Proposal/Objective: N/A

Advantage: N/A

Notable Energy Impact: N/A

Disadvantage: N/A

Quasi-Judicial Item: False

Notice of Public Hearing: False

**Staff Recommendation/
Recommended Motion:** N/A

Strategic Plan

Implementation Strategies Update



Strategic Plan

Notable Changes



Implementation Strategies

Completed Action Items

- CAD / RMS System
- Beat Map Implementation
- Integrated Solid Waste Master Plan
- Implementing Electronic Public Meeting Policy
- Utilize New Digital Platforms for Review / Approvals
- Explore the Creation of Dust Mitigation Program
- Replace Ten Mile Water Treatment Plant Filter
- Eureka Well Reconstruction
- Reconstruct Ten Mile Pump House

Strategic Plan

Notable Changes



Implementation Strategies

New Action Items

- State-Local Infrastructure Partnership Act (SLIPA) projects
- Railroad Crossing Elimination Grant
- RAISE Grant
- Complete 30% Design for Centennial Trail Relocation
- Install Restroom and Complete Improvements at Constitution Park
- Install Airport Gravity Main
- Update Commission Bylaws
- Update Web Governance Policy to Improve Use of Public Forms

Strategic Plan

Next Steps



Implementation Strategies

- Website / M Files
- Budget Presentations
- September Strategic Planning Retreat

Questions?





Strategic Plan 2024



Implementation Strategies
April 2025

The following strategies have been identified as priorities for accomplishing the goals identified in the City's Strategic Plan.

Please note, not all of these projects have been allocated funding. Many of these action items will require the City Commission to approve funding in a future fiscal year to move forward.

Maintain and Improve City Services to Residents

Strategy	Action	Resources	Year	Departments
Digitize Interface with Residents	Implement CAD/RMS System	Staff / Budget / Commission	Complete	Police / Fire
	Establish Process for Resident Communication Routing and Confirmation	Staff	2024-2026	Clerk of the Commission / City Manager's Office
	Improve Accountability of Public Information Requests	Staff	2025-2026	Clerk of the Commission / City Manager's Office
	Digitization of Public Records Request Process and Public record access through online portal	Staff / Budget / Commission	Ongoing	Clerk of the Commission (All)
	Evaluate opportunities to expand use of Civic Access	Staff / Budget / Commission	Ongoing	Community Development / Finance
	Interactive Development Explorer/Development Dashboard/Development Portal Page	Staff	Ongoing	Community Development / Public Works / Transportation Systems
	Implement Utility Billing Module within ERP system.	Staff / Budget / Commission	2024-2025	Finance / Public Works
	Update/Replace meter reading infrastructure & software	Staff / Budget / Commission	2025	Finance / Public Works
	Digitalization of historic records / digitizing City – Wide Process through M-Files (Resolutions, Ordinances, Agreements)	Staff / Budget / Commission	Ongoing	Clerk of the Commission
	Implementation of Electronic Meeting Policy	Staff / Commission	Complete	Clerk of the Commission
	Agenda Management Software Conversion and integration with M-Files /	Staff / Budget / Commission	2024-2025	Clerk of the Commission / City Manager's Office (All)
	Upgrade to Zoom Sessions	Staff	Complete	Clerk of the Commission

Maintain and Improve City Services to Residents

Strategy	Action	Resources	Year	Departments
Improve Community Engagement	Continue exploring ways to establish a better balance of proactive and reactive policing.	Staff	Ongoing	Police
	Develop chain of command regarding responding to the public.	Staff	2024-2025	Police
	Explore options for improving use of Beat Map system.	Staff	Ongoing	Police
	Create public response form to facilitate responding to public requests and questions	Staff	2024-2025	Police
	Update the City's Public Participation Plan via the MPO Long Range Transportation Plan	Staff	2024-2025	Transportation
Community Risk Reduction	Strengthen readiness, mitigation and response to Wildland Urban Interface Fires.	Staff	Ongoing	Fire / Parks, Recreation and Open Lands
	Re-establish annual fire inspections of schools and commercial occupancies	Staff	2024-2026	Fire

Maintain and Improve City Services to Residents

Strategy	Action	Resources	Year	Departments
Modernize Internal Processes	Update City Code / Standards	Staff / Commission	2024-2026	Community Development / Public Works / Transportation / City Attorney / Clerk of the Commission
	Digitalization of internal workflow for Ordinances / Codification	Staff	Ongoing	Clerk of the Commission / City Attorney
	Centralization and digitization of Legislative process for Public Hearings; Legal Ads; Public Testimony	Staff	2025-2026	Clerk of the Commission / City Attorney
	Improve Visibility of Asset Management and Planning Documents – Archiving Planning documents into Public access vaults of M - Files	Staff / Budget / Commission	Ongoing	Public Works /Transportation /Parks / Community Facilities / Clerk of the Commission
	Revision/modernization of the City's Public records retention and destruction policy according to newly reformed SOS guidelines	Staff / Budget / Commission	2025-2026	Clerk of the Commission
	Implementation of Public Decorum Policy	Staff	2025-2026	Clerk of the Commission/City Attorney
	Update Commission Bylaws	Staff / Commission	2025-2026	Clerk of the Commission
	City Wide Boards and Committees Project	Staff / Commission	Ongoing	Clerk of the Commission / City Manager
	Implement new Payroll and HR module within ERP system.	Staff/Budget/Commission	2024-2025	All
	Expand use of M-Files	Staff/Commission / Budget	2024-2026	All

Maintain and Improve City Services to Residents

Strategy	Action	Resources	Year	Departments
	Update Web Governance Policy to improve use of public forms	Staff	2025	Clerk of the Commission / City Manager's Office
	Launch public facing Citian page	Staff / Budget / Commission	2024-2025	Transportation
	Provide alternative options to traditional sentencing	Staff / Community Partners	Ongoing	Municipal Court
Establish right size Police and Fire staff, and infrastructure to meet service demand.	Explore funding mechanisms for public safety personnel.	Staff / Commission / Budget	2024-2025	Police / Fire
	Design and construct Station 3 with Training Facility.	Staff / Commission / Budget	2024-2026	Fire / Finance / Public Works / Community Facilities
Implement REAL Institute Principles	Review all ordinances and resolutions to ensure inclusive language	Staff / Commission	2024-2026	All
	Review ordinances, programs, contracts, etc. to ensure language and process are inclusive	Staff / Commission	2024-2026	All
Expand Transit System	Add hours, staffing, and increase service area.	Staff / Commission / Budget	2024-2026	Transportation

Maintain and Improve City Services to Residents

Strategy	Action	Resources	Year	Departments
Solidify fiscal policies to promote internal controls and accountability	Codify Debt Service Policy	Staff / Commission	2024-2025	Finance / City Manager
	Codify Financial Policies	Staff / Commission	2024-2026	Finance / City Manager
	Codify Investment Policy	Staff / Commission	2024-2025	Finance / City Manager
	Codify Procurement Policy	Staff / Commission	2024-2026	Finance / Transportation Systems / Public Works / City Attorney / City Manager



Maintain and Improve City Infrastructure

Strategy	Action	Resources	Year	Departments
Implement Long Range Transportation Plan	Update Plan Including Staffing / Rate Study	Staff / Budget / Commission	2025-2026	Transportation Systems
	Establish Comprehensive Sidewalk Program	Staff / Budget / Commission	2024-2026	Transportation Systems
Improve Transportation Systems	Mini-Malfunction Junction – Design	Staff / Budget / Commission	2025	Transportation Systems
	Mini-Malfunction Junction – Construction	Staff / Budget / Commission	2025-2026	Transportation Systems
	Explore the creation of a dust mitigation program.	Staff / Budget / Commission	Complete	Transportation Systems
	Expand Mill/Overlay and Chip Seal programs to address aging roadways	Staff	Ongoing	Transportation Systems
	Provide responsive service in dirt street grading, snow plowing, pothole repair, sweeping, and leaf pickup.	Staff	Ongoing	Transportation Systems
	Use State-Local Infrastructure Partnership Act funds to support the City's ADA compliance program.	Staff / Budget / Commission	2025	Transportation Systems
	Complete feasibility study using Railroad Crossing Elimination Grant funding.	Staff / Budget / Commission	2025-2026	Transportation Systems
	Complete plan and design of East Side Arterial Connection project using RAISE Grant funding.	Staff / Budget / Commission	2025-2026	Transportation Systems



Maintain and Improve City Infrastructure

Strategy	Action	Resources	Year	Departments
Improve Transportation Systems	ADA upgrades to City-County Building North Parking lot	Staff / Budget / Commission	2024-2025	Community Facilities
	Replace crosswalk flashing lights with rectangular rapid flash beacons	Staff / Budget / Commission	Ongoing	Transportation Systems
	Complete 30% design for Centennial Trail relocation	Staff / Budget / Commission	2025	Transportation Systems
Upgrade City Facilities	Install air-conditioning system in Civic Center	Staff / Budget / Commission	2024-2025	Community Facilities
	Complete restoration of the City's Fire Tower.	Staff / Budget / Commission	2024-2025	Parks, Recreation and Open Lands
	Replace Ballroom floor at the Civic Center	Staff / Budget / Commission	2025	Parks, Recreation and Open Lands / Community Facilities
	Repave North parking lot at the Civic Center	Staff / Budget / Commission	2025	Parks, Recreation and Open Lands / Community Facilities
	Rebuild tennis courts at Kay McKenna Park	Staff / Budget / Commission	2025	Parks, Recreation and Open Lands
	Replace playground equipment at Pioneer Park	Staff / Budget / Commission	2026	Parks, Recreation and Open Lands
	Install restroom and complete improvements at Constitution Park	Staff / Budget / Commission	2025-2026	Parks, Recreation and Open Lands
Improve accessibility to City Facilities	ADA upgrades to City-County Building North Parking Lot	Staff / Budget / Commission	2024-2025	Community Facilities



Maintain and Improve City Infrastructure

Strategy	Action	Resources	Year	Departments
Improve Treated Water System	Design Red Mountain Flume upgrades to increase water retention	Staff / Budget / Commission	2024-2025	Public Works
	Replace headgates in the Ten Mile watershed	Staff / Budget / Commission	2024-2025	Public Works
	Replace Ten Mile Water Treatment Plant filter.	Staff / Budget / Commission	Complete	Public Works
	Replace Cross-Town Connector	Staff / Budget / Commission	2024-2025	Public Works
	Eureka Well Reconstruction	Staff / Budget / Commission	Complete	Public Works
	Complete Groundwater Well project	Staff / Budget / Commission	2024-2025	Public Works
	Reconstruct Ten Mile pump house	Staff / Budget / Commission	Complete	Public Works
	Replace Ten Mile Transmission Main	Staff / Budget / Commission	2026	Public Works
	Explore implementation of Service Line Program where the City covers Right of Way.	Staff / Budget / Commission	2024-2025	Public Works
Improve Wastewater Treatment System	Complete facility improvements to Wastewater Treatment Facility (Scum Pump, Digester, Bioreactor Basin Blowers)	Staff / Budget / Commission	2024-2025	Public Works
	Finish designing Heat Exchanger.	Staff / Budget / Commission	2024-2025	Public Works
	Install Airport Gravity Main	Staff / Budget / Commission	2026	Public Works





Maintain and Improve City Infrastructure

Strategy	Action	Resources	Year	Departments
Improve Solid Waste Infrastructure	Construct new truck storage facility	Staff / Commission / Budget	2025-2026	Public Works
Improve Utility Maintenance Infrastructure	Manhole replacement	Staff / Commission / Budget	Ongoing	Public Works
	Continue with hydrant replacement project.	Staff / Commission / Budget	Ongoing	Public Works
Support City Sustainability Goals	Solar Panels at Bill Roberts	Staff / Commission / Budget	2024-2025	Public Works / Parks, Recreation and Open Lands
	Invest in increased capacity for composting	Staff / Commission / Budget	2026	Public Works
	Explore adding a recycling bailing facility	Staff / Commission / Budget	2026	Public Works
	Install Bioreactor Mixers for Wastewater Treatment facility	Staff / Commission / Budget	2024-2025	Public Works
	Initiate Food Waste Pilot Project	Staff	2024-2025	Public Works
Improve Open Lands	Implement 2025 Open Lands Major Projects	Staff / Commission / Budget	2025-2027	Parks, Recreation and Open Lands
Develop Strategic Plans for Facilities	Implement Work Plan to complete Community Facilities projects	Staff	2024-2025	Community Facilities
	Establish Capital Improvement Plan Priorities	Staff	Ongoing	Community Facilities
	Develop a comprehensive Parks Master Plan	Staff / Budget / Commission	2025-2026	Parks and Recreation





Maintain and Improve City Infrastructure

Complete Master Planning Efforts	Integrated Solid Waste Master Plan	Staff / Budget / Commission	Complete	Public Works
	Wastewater Treatment Master Plan	Staff / Budget / Commission	2024-2025	Public Works
	Solid Waste Rate Study	Staff / Budget / Commission	2024-2025	Public Works
	Joint Growth Policy Infrastructure Study	Staff / Budget / Commission	2025	Public Works





Holistic Commercial and Residential Development

Strategy	Action	Resources	Year	Departments
Integrate Development Process	Establish process for updating Commission on residential and commercial development	Staff	2025-2026	Community Development / Transportation Systems / Public Works
	Finetune Permitting Process	Staff	Ongoing	Community Development / Transportation Systems / Public Works
	Strengthen Relationships with Development and Engineering Communities	Staff	Ongoing	Community Development / Transportation Systems / Public Works
	Update Land Use approval and development processes and workflow charts	Staff	Ongoing	Community Development / Transportation Systems / Public Works
	Utilize new digital platforms for review/approvals	Staff	Complete	Community Development
	Increase visibility to standards and processes	Staff	2024	Public Works / Transportation Systems
Build Capacity for Legal Support	Training for attorneys in this subject	Staff / Budget	2024-2025	City Attorney's Office





Holistic Commercial and Residential Development

Strategy	Action	Resources	Year	Departments
Promote Neighborhood Vitality	Update City Code / Engineering Standards	Staff	2024-2025	Community Development / Transportation Systems / Public Works / City Attorney / Clerk of the Commission
	Draft a Land Use Plan per MLUPA	Staff / Budget / Commission	2024-2025	Community Development
	Update Zoning Ordinance, Subdivision Regulations, and process in accordance with mandates and MLUPA	Staff / Budget / Commission (consultant)	2025-2026	Community Development / City Attorney





Be the Employer of Choice

Strategy	Action	Resources	Year	Departments
Offer Competitive Compensation Package	Establish Competitive Market Based pay Plan	Staff / Commission / Budget	2024-2025	Human Resources
	Maintain Competitive and Attractive Benefits	Staff / Commission / Budget	Ongoing	Human Resources
	Evaluate and update the City's Pay Plan and Matrix	Staff / Commission / Budget	2024-2025	Human Resources (All)
Cultivate Healthy Cohesive Support Culture	Offer supervisory and leadership professional development.	Staff	Ongoing	Human Resources
	Explore Work Schedule Flexibility	Staff / Commission	2026	Human Resources
Implement REAL Institute Principles	Review all ordinances and resolutions to ensure, where appropriate, reference to inclusive categories	Staff / Commission	2024-2026	All
	Review hiring materials/brochures/ads to ensure language is inclusive	Staff / Commission	2024-2026	All
Hire and Retain Excellent Employees	Establish succession plans – advancement-promotion tracks/internships/mentorships/apprentice programs.	Staff / Commission / Budget	Ongoing	Human Resources
	Offer Professional Development Opportunities	Staff / Commission / Budget	Ongoing	Human Resources
	Reward staff enthusiasm for and commitment to the City.	Staff	2025	Human Resources
	Establish ongoing use of the Employee Compensation Committee.	Staff	Complete	Human Resources / City Manager's Office
Implement Digital Interface / Efficiencies	Complete transition to HR module in ERP System.	Staff	2024-2025	Human Resources

GENERAL FUND CASH FLOW REVIEW

	FY21	FY22	FY23	FY24	FY25	FY25	FY25	DRAFT FY26
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	REVISED BUDGET	PROJECTED	PROPOSED
REVENUES:								
Taxes	12,576,473	12,334,496	13,140,821	15,207,988	15,528,000	15,528,000	15,881,000	16,468,000
License & Permits	601,913	572,460	548,793	563,093	563,000	563,000	568,750	566,750
Intergovernmental Revenues	5,012,173	5,213,154	5,285,922	5,530,736	5,756,588	5,756,588	5,715,037	5,966,284
Charges For Services	461,408	597,631	853,686	752,881	692,817	692,817	738,726	689,792
Fines & Forfeitures	444,234	397,311	445,380	474,016	438,500	438,500	438,500	438,500
Investment Earnings	18,200	17,607	442,254	579,180	500,000	500,000	350,000	350,000
Other Financing Sources / (Uses)	80,369	66,631	232,869	219,386	230,800	230,800	222,811	121,300
Subtotal - Other Operating Revenue	6,618,296	6,864,793	7,808,905	8,119,292	8,181,705	8,181,705	8,033,824	8,132,626
Internal Service Revenues	3,891,269	3,623,574	4,418,986	3,959,151	4,551,972	4,551,972	4,551,972	4,882,928
Interfund Transfers In	1,135,542	9,342,476	976,351	1,715,930	721,582	721,582	721,582	1,117,852
Subtotal - Internal Transactions	5,026,811	12,966,050	5,395,337	5,675,081	5,273,554	5,273,554	5,273,554	6,000,780
TOTAL REVENUE	24,221,581	32,165,339	26,345,063	29,002,361	28,983,259	28,983,259	29,188,378	30,601,406
EXPENSES:								
Personnel Services	13,795,718	17,543,885	19,136,247	20,513,410	22,047,652	22,086,736	22,328,338	22,478,065
Supplies & Materials	587,054	644,848	622,560	633,892	922,180	924,180	924,686	924,938
Purchased Services	2,011,727	2,334,788	2,124,285	2,477,273	3,072,721	3,349,977	3,375,166	3,508,760
Intra-City Charges	168,878	198,429	232,105	250,231	508,570	508,570	420,882	515,383
Fixed Charges	1,255,646	1,529,109	1,146,607	1,302,133	958,652	3,152,202	1,118,180	899,242
Subtotal - Maintenance and Operating	4,023,305	4,707,174	4,125,557	4,663,529	5,462,123	7,934,929	5,838,914	5,848,323
Internal Charges	734,108	763,718	917,623	922,530	775,772	775,772	775,782	929,969
Transfers Out	3,834,746	5,885,356	6,107,333	2,914,008	2,240,358	2,240,358	2,240,358	1,011,000
TOTAL EXPENSES	22,387,878	28,900,134	30,286,760	29,013,477	30,525,905	33,037,795	31,183,392	30,267,357
Revenues Over (Under Expenditures)	1,833,703	3,265,205	(3,941,697)	(11,116)	(1,542,646)	(4,054,536)	(1,995,013)	334,049
BEGINNING CASH	10,866,965	12,732,685	15,798,276	11,875,565	11,864,448	11,864,448	11,864,448	9,869,435
Other Cash Sources/(Uses)	32,017	(199,614)	18,986					
ENDING CASH	\$ 12,732,685	\$ 15,798,276	\$ 11,875,565	\$ 11,864,448	\$ 10,321,803	\$ 7,809,913	\$ 9,869,435	\$ 10,203,484
Operating Reserve				(4,138,675)	(4,522,155)	(4,935,068)	(4,630,233)	(4,656,393)
Contingency Reserve				(2,576,938)	(2,576,938)	(2,576,938)	(2,576,938)	(2,576,938)
Budgeted Balance for Capital				5,148,835	3,222,710	297,907	2,662,264	2,970,154

	FY24 ACTUALS	FY25 ADOPTED BUDGET	FY25 REVISED BUDGET	FY25 PROJECTED	FY26 BUDGET
Transfers Out:					
Civic Center	360,000	360,000	360,000	360,000	360,000
Grandstreet	500	500	500	500	500
PEG	1,410	1,858	1,858	1,858	2,500
Aff Housing Trust	100,000	100,000	100,000	100,000	100,000
Public Arts	13,000	13,000	13,000	13,000	13,000
Renewable Energy	220,000	80,000	80,000	80,000	-
Sidewalk Loans	150,000	150,000	150,000	150,000	-
General Capital	1,514,998	1,000,000	1,000,000	1,000,000	-
Golf Course	107,100	85,000	85,000	85,000	85,000
Transit Operations	447,000	450,000	450,000	450,000	450,000
	2,914,008	2,240,358	2,240,358	2,240,358	1,011,000
	-	-	-	-	-
	FY24 ACTUALS	FY25 ADOPTED BUDGET	FY25 REVISED BUDGET	FY25 PROJECTED	FY26 BUDGET
Fixed Charges					
Assessments	110,511	129,000	129,000	113,622	129,000
Comm Svc Program	7,000	7,000	7,000	7,000	
Humane Society	69,910	74,105	74,105	74,105	74,105
HACF	20,000	20,000	20,000	20,000	
Historic Preservation	20,000	62,262	27,262	20,000	62,262
moved to purchased services >> PEG	224,542	-			
Other Donations	248,658	61,000	2,189,550	278,271	20,000
Contingency-Homeless	-	-	100,000	-	-
Banking Charges	18,436	18,000	18,000	18,000	18,500
Misc Other	16,723	4,500	4,500	4,400	4,500
Rental Charges	566,353	582,785	582,785	582,783	590,875
	1,302,133	958,652	3,152,202	1,118,180	899,242

Fiscal Year 2026 Budget
Community Funding Discussion (General Fund)

Note: Community Non-Profit Funding designations are not incorporated into regular operating costs.

<u>Organization</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>
<u>Historic - Ongoing</u>					
LC County Community Service Program	7,000	7,000	7,000	7,000	
Helena Area Community Foundation	422,000	20,000	20,000	20,000	
Big Sky Pride	1,000	-	1,000	1,000	
MBAC	-	5,000	5,000	5,000	
Sun Run	1,000	1,000	1,000	1,000	
State Capital Band	750	750	750	750	
Helena Symphony	5,000	5,000	5,000	5,000	
Helena Airline Alliance				20,000	20,000
Subtotal	436,750	38,750	39,750	59,750	20,000
<u>One Time Allocations:</u>					
Helena Housing Authority				25,000	
Big Sky Rail				4,500	
Tri-County Fire Safe Program			143,000		
Friendship Center			100,000		
Helena Food Share			250,000		
Helena Area Regional Sports Assoc			47,500		
Kays Kids Foundation			50,000		
Exploration Wokrs			26,000		
Last Chance Pow Wow			2,000		
Subtotal	-	-	618,500	29,500	-
<u>Still Contingent:</u>					
Family Promise			250,000		
Good Samaratin			134,600		
Homeless Solutions			100,000		
Subtotal	-	-	484,600	-	-
TOTAL	\$ 436,750	\$ 38,750	\$ 1,142,850	\$ 89,250	\$ 20,000

Fiscal Year 2026 Budget
Commission Project Funding Discussion (General Fund)

Note: Commission designated Project Funding is derived from Cash Reserves

<u>Project</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>
Sidewalk Program			150,000	150,000	
Renewable Energy Program	60,000		80,000	80,000	
Sustainability Projects			526,000	-	
Public Arts Fund	12,000	12,000	13,000	13,000	

Fiscal Year 2026 Budget Discussion

CLERK OF THE COMMISSION



Prepared by
Dannai Clayborn, Clerk of the Commission

April 2, 2025

General Fund Clerk Commission

Clerk of the Commission

Helena Citizens Council

The Office of the City Commission is currently comprised of the City Clerk, Deputy Clerk, and Records Systems Administrator. Beginning in FY2025 the Office of the City Commission and Clerk of the commission will be divided into two separate divisions: Legislative Services and Records Management.

Legislative Services

- Board & Committee management, training, and support for Staff Liaisons
- Standardization of internal and public processes
- Host hybrid public meetings
- Conduit between Commission and public

Records Management

- Digital Storage and Retention (M-files, City-wide)
- Resolutions, Ordinances, minutes, agreements, projects
- Public Records Requests
- Digitization of existing records
- Digitalization of processes

Strategic Plan Budget Priorities

Outside of Base Budget Requests

- **Staffing Increase .5 FTE to 1.0 FTE**

Notable Base Budget Changes

- **Elections expenses increase**
- **MLCT Dues increase**

Other Notable Priorities

- **Staffing increase to meet Organizational demands for:**
 - **Modernizing of City Records Management process.**
 - **Digitization of City records & digitalization of internal processes.**
 - **Standardization of Legislative process.**
 - **Increased capacity for public engagement by and with governing body.**

FY26 Budget Review

- FY25 Adopted
\$744,001
- FY25 Projected
\$744,235
- FY26 Preliminary
\$872,557

Notable Expenditures

- Elections Expenses
- MLCT Dues
- Staffing Adjustment
- OneMeeting Software

FY26 Budget Review

H
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C

- FY25 Adopted
\$34,157
- FY25 Projected
\$34,157
- FY26 Preliminary
\$12,206

Notable Changes

- Personnel Share with Commission Office accounts for changes in FY26 Preliminary Budget numbers.



Accomplishments

- Electronic Meeting Policy
- M-files Agreement Workflow development and implementation
- Strategic Plan M-files/website configuration
- Boards Training Series
- Ongoing records digitization
- Implemented Zoom update for public accessibility
- M-files workflow trainings with departments

Goals

- Digital transition for Public Records Requests
- Continued progress of existing records digitization
- Smooth transition with personnel adjustments
- Targeted board/committee recruitment
- Public Meeting & Decorum Policy adoption
- Commission Bylaws update
- Boards Training webpage

Questions?



NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget						FOR PERIOD 12		
ACCOUNTS FOR:								
General Fund		2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance	PCT ReviewCHANGE
10410101 Clerk Commission								
10410101 362000	Misc Rev	.00	.00	.00	-5.00	.00	.00	.0%
10410101 411000	Salwages	250,968.86	275,217.00	275,217.00	201,193.59	275,217.00	327,930.00	19.2%
10410101 412000	OT	.00	814.00	814.00	.00	814.00	855.00	5.0%
10410101 413100	ERPension	22,763.07	25,315.00	25,315.00	18,248.31	25,315.00	29,828.00	17.8%
10410101 414000	ER FICA	14,751.66	17,117.00	17,117.00	11,923.55	17,117.00	20,389.00	19.1%
10410101 414100	ER FICAMed	3,450.18	4,006.00	4,006.00	2,788.60	4,006.00	4,772.00	19.1%
10410101 414200	ERHealth	86,460.88	87,000.00	87,000.00	60,814.16	87,000.00	98,051.00	12.7%
10410101 414300	ERDental	3,526.44	3,498.00	3,498.00	2,529.69	3,498.00	4,023.00	15.0%
10410101 414350	ER-Lf Ins	.00	.00	.00	132.00	110.00	.00	.0%
10410101 414400	ERWCC	1,184.25	1,355.00	1,355.00	554.79	1,355.00	1,520.00	12.2%
10410101 414500	ERUCC	471.45	542.00	542.00	377.17	542.00	679.00	25.3%
10410101 421000	Paper/Form	.00	250.00	250.00	.00	250.00	250.00	.0%
10410101 421100	OffSupply	1,360.04	1,500.00	1,500.00	2,871.10	2,871.10	1,500.00	.0%
10410101 424410	CommEquip	.00	800.00	800.00	.00	800.00	800.00	.0%
10410101 424420	CmptrEquip	55,058.63	92,451.00	92,451.00	43,075.59	92,451.00	95,546.00	3.3%
10410101 424500	Furn&Fix	.00	1,200.00	1,200.00	.00	1,200.00	1,200.00	.0%
10410101 431100	ITSCmptrMt	25,233.24	24,899.00	24,899.00	24,898.64	24,899.00	26,413.01	6.1%
10410101 431130	Navaline	.00	615.00	615.00	615.00	615.00	7,676.32	1148.2%
10410101 431140	PostAdm	145.00	145.00	145.00	76.00	145.00	145.00	.0%
10410101 431141	Postage	169.88	.00	.00	30.51	30.51	.00	.0%
10410101 432100	Printing	257.88	.00	.00	.00	.00	.00	.0%
10410101 433120	DuesSubscr	22,319.92	41,790.00	41,790.00	40,302.33	41,790.00	74,090.00	77.3%
10410101 434110	TelphneSup	1,659.00	1,659.00	1,659.00	1,659.00	1,659.00	2,700.00	62.7%
10410101 434120	CellPhone	498.72	2,520.00	2,520.00	1,569.41	2,520.00	2,520.00	.0%
10410101 435510	Election	14,969.27	77,000.00	77,000.00	20,129.57	77,000.00	80,000.00	3.9%
10410101 437120	Parking	.00	812.00	812.00	.00	812.00	812.00	.0%
10410101 437140	MeetingExp	7,524.45	9,350.00	9,350.00	2,971.48	9,350.00	9,350.00	.0%
10410101 438100	ReqTrain	9,595.37	12,000.00	12,000.00	3,553.29	12,000.00	12,000.00	.0%
10410101 438140	Conference	2,272.64	10,800.00	10,800.00	.00	10,800.00	11,000.00	1.9%
10410101 439000	OthContSvc	25,356.76	25,000.00	25,000.00	7,512.17	25,000.00	25,000.00	.0%
10410101 440615	CopierRev	1,737.96	1,825.00	1,825.00	1,064.56	1,825.00	1,950.00	6.8%
10410101 440619	Gas & Fuel	56.83	.00	.00	124.27	124.27	.00	.0%
10410101 453000	Bldg Rent	16,163.16	16,163.00	16,163.00	12,122.37	16,163.00	16,163.00	.0%
10410101 460608	LiabIns	7,290.00	8,294.00	8,294.00	5,529.36	8,294.00	9,879.00	19.1%
10410101 460609	FidIns	63.96	64.00	64.00	42.64	64.00	71.00	10.9%
10410101 460610	LiabDeduct	.00	.00	.00	.00	.00	5,445.00	.0%
TOTAL Clerk Commission		575,309.50	744,001.00	744,001.00	466,704.15	745,636.88	872,557.33	17.3%
TOTAL General Fund		575,309.50	744,001.00	744,001.00	466,704.15	745,636.88	872,557.33	17.3%
TOTAL REVENUE		.00	.00	.00	-5.00	.00	.00	.0%
TOTAL EXPENSE		575,309.50	744,001.00	744,001.00	466,709.15	745,636.88	872,557.33	17.3%
GRAND TOTAL		575,309.50	744,001.00	744,001.00	466,704.15	745,636.88	872,557.33	17.3%

** END OF REPORT - Generated by MacLane Mills **

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
411000 Salaries and Wages				
10410101 411000 - Salaries and Wages				327,930.00
412000 Overtime				
10410101 412000 - Overtime				855.00
413100 ER-Penson				
10410101 413100 - ER-Penson				29,828.00
414000 ER-FICA				
10410101 414000 - ER-FICA				20,389.00
414100 ER-FICA/Medicare				
10410101 414100 - ER-FICA/Medicare				4,772.00
414200 ER-Health/Vision Insurance				
10410101 414200 - ER-Health/Vision Insurance				98,051.00
414300 ER-Dental Insurance				
10410101 414300 - ER-Dental Insurance				4,023.00
414400 ER-Workers Compensation				
10410101 414400 - ER-Workers Compensation				1,520.00
414500 ER-Unemployment Compensation				
10410101 414500 - ER-Unemployment Compensation				679.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR: General Fund				
	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
421000 Paper / Forms				
10410101 421000 - Paper / Forms				250.00
421100 Office Supplies				
10410101 421100 - Office Supplies				1,500.00
424410 Communications Equipment				
10410101 424410 - Communications Equipment				800.00 *
Phones for the commissioners		4.00	200.00	800.00
424420 Computer Equip and Software				
10410101 424420 - Computer Equip and Software				95,546.00 *
Software Support misc.		1.00	1,500.00	1,500.00
OneMeeting Agenda & Meeting Management		1.00	20,484.00	20,484.00
Software (Replace Novus)				
		1.00	.00	.00
Adobe E-signature (M-Files integration)		1.00	3,500.00	3,500.00
Adobe Pro (3 licenses)		1.00	1,300.00	1,300.00
Digital Signature & Form processing		1.00	37,056.00	37,056.00
software (includes 12 concurrent & 2				
named M-Files Licenses)				
OCR Digital Enhancement Software		1.00	2,000.00	2,000.00
Professional Service Hour Support for		1.00	1,500.00	1,500.00
M-Files (60 hours)				
Frevvo HTML form software (City wide		1.00	8,072.00	8,072.00
use)				
Clerks M-Files Licensing Costs (3		1.00	9,694.00	9,694.00
licenses/1 Public)				
IT&S Port Charges for Laptop		1.00	950.00	950.00
Zoom Events /Online Meetings/Video		1.00	9,490.00	9,490.00
Archives				
Needed upgrade for video hosting				
424500 Furniture and Fixtures				
10410101 424500 - Furniture and Fixtures				1,200.00 *
Records Fire Safe Storage		1.00	1,200.00	1,200.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR: General Fund				
	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
431100 IT&S Computer Maint/Spprt				
10410101 431100 - IT&S Computer Maint/Spprt				26,413.01
431130 Navaline Support Maint				
10410101 431130 - Navaline Support Maint				7,676.32
431140 City-Co Bldg Postage Adm				
10410101 431140 - City-Co Bldg Postage Adm				145.00
433120 Dues Subscriptn Certifications				
10410101 433120 - Dues Subscriptn Certifications				74,090.00 *
MT League of Cities & Towns		1.00	66,000.00	66,000.00
IIMC Dues Clerk/Deputy Clerk		1.00	350.00	350.00
MMCFOA Clerk/Deputy Clerk		1.00	200.00	200.00
National League of Cities & Towns		1.00	5,000.00	5,000.00
Rotary Club - Mayor Collins		1.00	1,100.00	1,100.00
Helena Area Chamber of Commerce		1.00	1,000.00	1,000.00
REV Closed Captioning Software (Online Meeting)		1.00	240.00	240.00
MMCFOA-Clayborn/Montiel		1.00	200.00	200.00
434110 IT&S Telephone Service				
10410101 434110 - IT&S Telephone Service				2,700.00
434120 Cellular Services				
10410101 434120 - Cellular Services				2,520.00
435510 Election Expenses				
10410101 435510 - Election Expenses				80,000.00 *
Regular - General Election		1.00	40,000.00	40,000.00
Special Ballot Measure - Local Gov't Review June 2024		1.00	40,000.00	40,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
437120 Parking				
10410101 437120 - Parking				812.00 *
Parking for Mayor		1.00	812.00	812.00
437140 Travel & Meeting Expense				
10410101 437140 - Travel & Meeting Expense				9,350.00 *
Board Member Gift (Rodeo Tickets)		1.00	3,750.00	3,750.00
Mason's Manuals (Commission Copies)		1.00	350.00	350.00
Honorary Gifts		1.00	1,500.00	1,500.00
Mayor/Commission Travel		1.00	2,500.00	2,500.00
Meeting Expenses		1.00	750.00	750.00
Chamber of Comm. Banquet/Table		1.00	500.00	500.00
438100 Required Training				
10410101 438100 - Required Training				12,000.00 *
Leadership Training		1.00	2,000.00	2,000.00
Mfiles academy		1.00	1,500.00	1,500.00
Frevvo workflow Training (3 students)		1.00	1,500.00	1,500.00
Records management training		1.00	1,000.00	1,000.00
Board Training		1.00	2,000.00	2,000.00
(Members/Staff/Commission)				
Municipal Clerks Institute		1.00	2,500.00	2,500.00
(Clayborn/Montiel)				
Commission/Training Orientation		1.00	1,500.00	1,500.00
438140 Conferences				
10410101 438140 - Conferences				11,000.00 *
MT League of Cities & Towns		1.00	1,000.00	1,000.00
Mayor/Comm Conference		1.00	5,000.00	5,000.00
National Mayors Conference		1.00	5,000.00	5,000.00
439000 Other Contracted Services				
10410101 439000 - Other Contracted Services				25,000.00 *
Codification Cost		1.00	15,000.00	15,000.00
Contracted Facilitation/Legal Services		1.00	10,000.00	10,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
General Fund	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
440615 Copier Revolving Program				
10410101 440615 - Copier Revolving Program				1,950.00
453000 Rent of Buildings & Offices				
10410101 453000 - Rent of Buildings & Offices				16,163.00
460608 Liability Insurance				
10410101 460608 - Liability Insurance				9,879.00
460609 Fidelity Insurance				
10410101 460609 - Fidelity Insurance				71.00
460610 Liability Deductible				
10410101 460610 - Liability Deductible				5,445.00
TOTAL Clerk Commission				872,557.33
TOTAL General Fund				872,557.33
TOTAL REVENUE				.00
TOTAL EXPENSE				872,557.33
GRAND TOTAL				872,557.33

** END OF REPORT - Generated by MacLane Mills **

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget						FOR PERIOD 12	
ACCOUNTS FOR:							
General Fund	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance	PCT ReviewCHANGE
10410130 Helena Citizens Council							
10410130 411000 Salwages	21,962.26	22,804.00	22,804.00	16,700.46	22,804.00	4,542.00	-80.1%
10410130 413100 ERPension	1,991.98	2,092.00	2,092.00	1,514.67	2,092.00	412.00	-80.3%
10410130 414000 ER FICA	1,361.77	1,414.00	1,414.00	1,035.46	1,414.00	282.00	-80.1%
10410130 414100 ER FICAMed	318.50	331.00	331.00	242.14	331.00	66.00	-80.1%
10410130 414200 ERHealth	81.84	120.00	120.00	61.38	120.00	120.00	.0%
10410130 414300 ERDental	582.24	583.00	583.00	420.24	583.00	58.00	-90.1%
10410130 414350 ER-Lf Ins	.00	.00	.00	16.50	13.75	.00	.0%
10410130 414400 ERWCC	54.48	147.00	147.00	23.54	147.00	12.00	-91.8%
10410130 414500 ERUCC	55.00	60.00	60.00	41.76	60.00	12.00	-80.0%
10410130 421100 OffSupply	62.48	550.00	550.00	435.06	550.00	550.00	.0%
10410130 424420 CmptrEquip	.00	280.00	280.00	.00	280.00	280.00	.0%
10410130 431100 ITSCmptrMt	2,636.16	2,515.00	2,515.00	2,515.10	2,515.00	2,517.41	.1%
10410130 431130 Navaline	.00	88.00	88.00	88.00	88.00	731.62	731.4%
10410130 431140 PostAdm	145.00	145.00	145.00	86.19	145.00	145.00	.0%
10410130 431141 Postage	.00	50.00	50.00	.00	50.00	50.00	.0%
10410130 432100 Printing	17.00	400.00	400.00	107.25	400.00	400.00	.0%
10410130 433140 Advertise	.00	300.00	300.00	.00	300.00	300.00	.0%
10410130 434110 TelphneSup	473.00	.00	.00	.00	.00	.00	.0%
10410130 434120 CellPhone	293.17	300.00	300.00	296.66	300.00	300.00	.0%
10410130 439000 OthContSvc	800.01	1,200.00	1,200.00	184.68	1,200.00	1,200.00	.0%
10410130 440615 CopierRev	83.04	85.00	85.00	49.56	85.00	91.00	7.1%
10410130 460608 LiabIns	632.04	685.00	685.00	456.64	685.00	136.00	-80.1%
10410130 460609 FidIns	8.04	8.00	8.00	5.36	8.00	1.00	-87.5%
TOTAL Helena Citizens Council	31,558.01	34,157.00	34,157.00	24,280.65	34,170.75	12,206.03	-64.3%
TOTAL General Fund	31,558.01	34,157.00	34,157.00	24,280.65	34,170.75	12,206.03	-64.3%
TOTAL REVENUE	.00	.00	.00	.00	.00	.00	.0%
TOTAL EXPENSE	31,558.01	34,157.00	34,157.00	24,280.65	34,170.75	12,206.03	-64.3%
GRAND TOTAL	31,558.01	34,157.00	34,157.00	24,280.65	34,170.75	12,206.03	-64.3%

** END OF REPORT - Generated by MacLane Mills **

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
10410130 Helena Citizens Council				
411000 Salaries and Wages				
10410130 411000 - Salaries and wages				4,542.00
413100 ER-Penson				
10410130 413100 - ER-Penson				412.00
414000 ER-FICA				
10410130 414000 - ER-FICA				282.00
414100 ER-FICA/Medicare				
10410130 414100 - ER-FICA/Medicare				66.00
414200 ER-Health/Vision Insurance				
10410130 414200 - ER-Health/Vision Insurance				120.00
414300 ER-Dental Insurance				
10410130 414300 - ER-Dental Insurance				58.00
414400 ER-Workers Compensation				
10410130 414400 - ER-Workers Compensation				12.00
414500 ER-Unemployment Compensation				
10410130 414500 - ER-Unemployment Compensation				12.00
421100 Office Supplies				
10410130 421100 - Office Supplies				550.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR: General Fund				
	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
424420 Computer Equip and Software				
10410130 424420 - Computer Equip and Software				280.00 *
Adobe Pro Subscription		1.00	280.00	280.00
431100 IT&S Computer Maint/Spprt				
10410130 431100 - IT&S Computer Maint/Spprt				2,517.41
431130 Navaline Support Maint				
10410130 431130 - Navaline Support Maint				731.62
431140 City-Co Bldg Postage Adm				
10410130 431140 - City-Co Bldg Postage Adm				145.00
431141 Postage				
10410130 431141 - Postage				50.00
432100 Printing & Duplicating				
10410130 432100 - Printing & Duplicating				400.00
433140 Advertising				
10410130 433140 - Advertising				300.00
434120 Cellular Services				
10410130 434120 - cellular Services				300.00
439000 Other Contracted Services				
10410130 439000 - Other Contracted Services				1,200.00 *
Neighborhood Outreach		1.00	250.00	250.00
Survey Monkey Subscription		1.00	300.00	300.00
waterbill insert charges		1.00	650.00	650.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
General Fund	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
440615 Copier Revolving Program				
10410130 440615 - Copier Revolving Program				91.00
460608 Liability Insurance				
10410130 460608 - Liability Insurance				136.00
460609 Fidelity Insurance				
10410130 460609 - Fidelity Insurance				1.00
TOTAL Helena Citizens Council				12,206.03
TOTAL General Fund				12,206.03
TOTAL REVENUE				.00
TOTAL EXPENSE				12,206.03
GRAND TOTAL				12,206.03

** END OF REPORT - Generated by MacLane Mills **

Fiscal Year 2026 Budget Discussion

CITY MANAGER



Prepared by
Stefani Reinhardt, Executive Assistant

April 2, 2025

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Department Introduction
Strategic Planning
Budget Review
Accomplishments
Questions



General Fund City Manager

City Manager

The City Manager's Office has three (3) focus areas:

- 1. Administration – City Manager and Executive Assistant to the City Manager*
- 2. Public Information – Public Information Officer*
- 3. Citywide Grants Administration – Grants Administrator*



Strategic Plan Budget Priorities

Notable Base Budget Changes :

- Communication Management Platform, *GovDelivery*

Other Notable Priorities :

- Agenda Software System, *OneMeeting*
(Paid through City Clerk's Office)



FY26 Budget Review

- **FY25 Adopted**
 - \$767,914
- **FY25 Projected**
 - \$772,093
- **FY26 Preliminary**
 - \$790,423

Notable Expenditures

- **Be Heard Helena (\$10,593)**
- **Archive Social (\$3,774)**
- **GovDelivery (\$8,050)***

**Our Office reduced the overall Advertising budget to help cover the GovDelivery Platform costs.*



Accomplishments

Accomplishments and goals

Accomplishments-

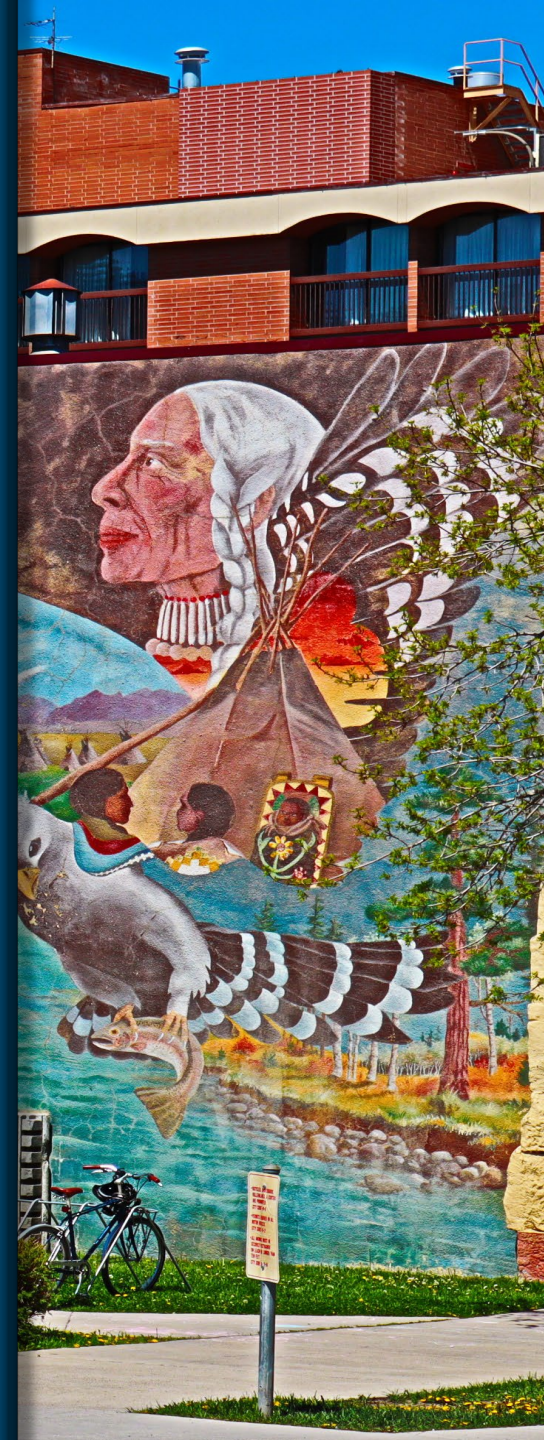
- *Guided the process to adopt the City's 2024 Strategic Plan and Implementation Strategies.*
- *Facilitated evaluation of the City's Development Review process.*
- *Partnered with Clerk's Office to start the transition to our new OneMeeting Agenda system.*
- *Coordinated efforts to secure \$5.99M in grant awards in FY25, including \$4.5 million in new transportation grants*

Goals-

- *Continue to position the City of Helena as an employer of choice through the implementation of the City's new pay matrix.*
- *Continue implementing efficiencies and improvements to the Special Event Permit process.*
- *Support citywide financial stability and responsible capital replacement through the implementation of policies and procedures based in industry best practices.*
- *Lead the City in modernizing and improving business processes and information systems to proactively address changing community needs.*



Questions?



NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget						FOR PERIOD 12		
ACCOUNTS FOR:								
General Fund		2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance	PCT ReviewCHANGE
10410200 City Manager								
10410200 411000	Salwages	399,694.75	437,427.00	437,427.00	310,531.62	437,427.00	444,806.00	1.7%
10410200 413100	ERPension	36,252.18	40,115.00	40,115.00	27,920.43	40,115.00	40,346.00	.6%
10410200 414000	ER FICA	22,605.48	28,012.00	28,012.00	16,620.93	28,012.00	28,469.00	1.6%
10410200 414100	ER FICAMed	5,888.00	6,553.00	6,553.00	4,481.71	6,553.00	6,662.00	1.7%
10410200 414200	ERHealth	81,711.36	82,000.00	82,000.00	64,775.52	82,000.00	86,954.00	6.0%
10410200 414300	ERDental	11,268.96	11,272.00	11,272.00	3,915.96	11,272.00	2,332.00	-79.3%
10410200 414350	ER-Lf Ins	.00	.00	.00	4,222.50	3,466.50	8,940.00	.0%
10410200 414400	ERWCC	2,525.76	2,905.00	2,905.00	1,137.37	2,905.00	2,997.00	3.2%
10410200 414500	ERUCC	1,012.72	1,178.00	1,178.00	779.83	1,178.00	1,197.00	1.6%
10410200 414800	ER457Plan	14,964.92	14,976.00	14,976.00	11,316.78	14,976.00	14,976.00	.0%
10410200 421100	OffSupply	1,499.68	1,400.00	1,400.00	218.92	1,400.00	1,400.00	.0%
10410200 424420	CmptrEquip	23,710.06	22,079.00	22,079.00	14,270.40	22,079.00	27,309.00	23.7%
10410200 431100	ITSCmptrMt	13,597.44	12,898.00	12,898.00	12,898.42	12,898.00	12,916.85	.1%
10410200 431130	Navaline	.00	527.00	527.00	527.00	527.00	3,753.98	612.3%
10410200 431140	PostAdm	145.00	145.00	145.00	76.00	145.00	145.00	.0%
10410200 431141	Postage	6.31	10.00	10.00	4.60	10.00	10.00	.0%
10410200 433120	DuesSubscr	2,129.25	1,982.00	1,982.00	1,229.95	1,982.00	2,610.00	31.7%
10410200 433140	Advertise	4,858.84	9,650.00	9,650.00	2,211.72	9,650.00	5,000.00	-48.2%
10410200 434110	TelphneSup	2,370.00	1,896.00	1,896.00	1,896.00	1,896.00	1,896.00	.0%
10410200 434120	CellPhone	1,994.88	2,055.00	2,055.00	1,498.44	2,055.00	2,055.00	.0%
10410200 437100	AutoAllow	5,400.00	5,400.00	5,400.00	1,350.00	5,400.00	5,400.00	.0%
10410200 437130	TravelReim	.00	250.00	250.00	.00	250.00	250.00	.0%
10410200 437140	MeetingExp	2,341.79	4,000.00	4,000.00	4,712.96	4,713.00	3,500.00	-12.5%
10410200 438140	Conference	995.00	2,000.00	2,000.00	1,877.97	2,000.00	2,050.00	2.5%
10410200 439000	OthContSvc	33,513.55	30,000.00	30,000.00	8,816.60	30,000.00	35,000.00	16.7%
10410200 440615	CopierRev	606.96	625.00	625.00	364.56	625.00	668.00	6.9%
10410200 453000	Bldg Rent	35,388.60	35,389.00	35,389.00	26,541.45	35,389.00	35,389.00	.0%
10410200 460608	LiabIns	11,844.96	13,138.00	13,138.00	8,758.64	13,138.00	13,360.00	1.7%
10410200 460609	FidIns	32.04	32.00	32.00	21.36	32.00	32.00	.0%
TOTAL City Manager		716,358.49	767,914.00	767,914.00	532,977.64	772,093.50	790,423.83	2.9%
TOTAL General Fund		716,358.49	767,914.00	767,914.00	532,977.64	772,093.50	790,423.83	2.9%
TOTAL REVENUE		.00	.00	.00	.00	.00	.00	.0%
TOTAL EXPENSE		716,358.49	767,914.00	767,914.00	532,977.64	772,093.50	790,423.83	2.9%
GRAND TOTAL		716,358.49	767,914.00	767,914.00	532,977.64	772,093.50	790,423.83	2.9%

** END OF REPORT - Generated by MacLane Mills **

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
411000 Salaries and Wages				
10410200 411000 - Salaries and Wages				444,806.00
413100 ER-Penson				
10410200 413100 - ER-Penson				40,346.00
414000 ER-FICA				
10410200 414000 - ER-FICA				28,469.00
414100 ER-FICA/Medicare				
10410200 414100 - ER-FICA/Medicare				6,662.00
414200 ER-Health/Vision Insurance				
10410200 414200 - ER-Health/Vision Insurance				86,954.00
414300 ER-Dental Insurance				
10410200 414300 - ER-Dental Insurance				2,332.00
414350 ER-Life Insurance				
10410200 414350 - ER-Life Insurance				8,940.00
414400 ER-Workers Compensation				
10410200 414400 - ER-Workers Compensation				2,997.00
414500 ER-Unemployment Compensation				
10410200 414500 - ER-Unemployment Compensation				1,197.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR: General Fund				
	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
414800 ER-457 Plan				
10410200 414800 - ER-457 Plan				14,976.00
421100 Office Supplies				
10410200 421100 - Office Supplies				1,400.00 *
Outreach & Office Supplies		1.00	1,400.00	1,400.00
424420 Computer Equip and Software				
10410200 424420 - Computer Equip and Software				27,309.00 *
Computer Supplies, Printer Ink, etc.		1.00	500.00	500.00
		1.00	.00	.00
Adobe Creative Cloud (PIO)		1.00	1,133.00	1,133.00
Adobe Pro (Exec Asst & Grants Admin)		1.00	600.00	600.00
Vimeo Account		1.00	240.00	240.00
Gov Delivery communication system		1.00	8,050.00	8,050.00
SAAS agreement				
Social Media Management Subscription		1.00	331.00	331.00
Archive Social subscription		1.00	3,774.00	3,774.00
Be Heard Helena (Public Engagement Platform)		1.00	10,593.00	10,593.00
M-Files License		1.00	2,088.00	2,088.00
431100 IT&S Computer Maint/Spprt				
10410200 431100 - IT&S Computer Maint/Spprt				12,916.85
431130 Navaline Support Maint				
10410200 431130 - Navaline Support Maint				3,753.98
431140 City-Co Bldg Postage Adm				
10410200 431140 - City-Co Bldg Postage Adm				145.00
431141 Postage				
10410200 431141 - Postage				10.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
433120 Dues Subscriptn Certifications				
10410200 433120 - Dues Subscriptn Certifications				2,610.00 *
ICMA - \$1200 Mgr, & \$200 One Affiliate		1.00	1,400.00	1,400.00
Independent Record Subscription (PIO)		1.00	582.00	582.00
Independent Record Subscription (Manager)		1.00	228.00	228.00
National Grants Management Association (Grants Admin)		1.00	200.00	200.00
GOSMA Membership		1.00	200.00	200.00
433140 Advertising				
10410200 433140 - Advertising				5,000.00 *
		1.00	.00	.00
		1.00	.00	.00
General Advertising Placement		1.00	5,000.00	5,000.00
		1.00	.00	.00
434110 IT&S Telephone Service				
10410200 434110 - IT&S Telephone Service				1,896.00
434120 Cellular Services				
10410200 434120 - Cellular Services				2,055.00
437100 Employee Auto Allowance				
10410200 437100 - Employee Auto Allowance				5,400.00
437130 Employee Travel Reimbursement				
10410200 437130 - Employee Travel Reimbursement				250.00
437140 Travel & Meeting Expense				
10410200 437140 - Travel & Meeting Expense				3,500.00 *
Lodging/Travel - MGR National League Conference		1.00	1,000.00	1,000.00
Lodging/Travel - CM & 1x Staff MT League Conference (\$1,000 / Person)		1.00	2,000.00	2,000.00
Meeting Expense (\$500 Admin, \$500 Other)		1.00	500.00	500.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
438140 Conferences				
10410200 438140 - Conferences				2,050.00 *
National League Conference Registration		1.00	1,050.00	1,050.00
- MGR				
MLC&T Conference Registration - x4		1.00	1,000.00	1,000.00
Staff				
439000 Other Contracted Services				
10410200 439000 - other Contracted Services				35,000.00 *
Contingency		1.00	30,000.00	30,000.00
		1.00	.00	.00
MT League Conf Host City Contribution		1.00	5,000.00	5,000.00
440615 Copier Revolving Program				
10410200 440615 - Copier Revolving Program				668.00
453000 Rent of Buildings & Offices				
10410200 453000 - Rent of Buildings & Offices				35,389.00
460608 Liability Insurance				
10410200 460608 - Liability Insurance				13,360.00
460609 Fidelity Insurance				
10410200 460609 - Fidelity Insurance				32.00
TOTAL City Manager				790,423.83
TOTAL General Fund				790,423.83
TOTAL REVENUE				.00
TOTAL EXPENSE				790,423.83
GRAND TOTAL				790,423.83

** END OF REPORT - Generated by MacLane Mills **

Fiscal Year 2026 Budget Discussion

CITY ATTORNEY



Prepared by
Rebecca Dockter

April 2 , 2025

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Department Introduction
Strategic Planning
Budget Review
Accomplishments/Goals
Capital Projects
Questions



General Fund City Attorney

City Attorney

Victim Services

Department Intro- City Attorney's Office:

City Attorney

1 assistant city attorney

2 prosecutors

1 civil deputy attorney

Victim Services Advocate

2 administrative assistants

1 paralegal

CAO budget supports the distinct role of the CAO within our City to advise leadership regarding ongoing legal and policy matters involved in running the business of the City. We also advise the City Commission on process and authority of their role. Our prosecutors also prosecute the municipal crimes/infractions within our community.

The Victim Services Program budget is separate because it is largely funded, currently, by a Victims of Crime Act grant and requires accounting to the federal grant authority. The program is an integral part of the City Attorney's Office.



Strategic Plan Budget Priorities

No Budget Requests Outside of Base Budget*

Notable Base Budget Changes :

- Decrease a number of base budgets requests to align with past actuals (e.g. office supplies, conferences, training)
- Built capacity in our office to take in-house the standard telecommunications work; Legal Services budget should go further (no decrease because we respond to needs rather than plan until/if they become commonplace)

Other Notable Priorities :

- Update City Code/standards
- Digitization of internal workflow for Ordinance/Resolution
- Codify Procurement Policy
- Build capacity for in-house legal support

*With the exception of the Capital Budget requests



FY26 Budget Review

- **FY25 Adopted**
 - **\$1,134,042**
- **FY25 Projected**
 - **\$1,140,678**
- **FY26 Preliminary**
 - **\$1,159,116**

CAO does not generate revenue and is primarily funded out of the General Fund

- Notable Expenditures**
- **Personnel**
 - **Training/CLE Reqts**
 - **Legal Services**



FY26 Budget Review

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- **FY25 Adopted**
 - \$125,965
- **FY25 Projected**
 - \$105,981
- **FY26 Preliminary**
 - \$104,553

Revenue

Considerations

- **Court Fines** contribute to the match portion of the grant that funds this position

Notable Expenditures

- **Position was reclassified** last year to reflect the actual work done by this position
- **Reduced budget** due to lack of use



Accomplishments

ACCOMPLISHMENTS & GOALS

Accomplishments- Fully transferred to an e-filing system with the Municipal Court, while also committed to a fully paperless system in our office for filing cases – reduced waste overall

-Victim Services Program helped to create, set up, and train staff for the APRAIS program, a new lethality model to assess victims for the highest risk of lethality to identify where victims needs more robust support

-Supported a law school intern through a DUI Task Force grant to help prosecute DUI's in Municipal Court while giving a law student valuable hands-on courtroom experience

Goals- Continue to work with partners to fully implement the APRAIS lethality model

-Create a more streamlined process for release of public criminal justice information

-Create a more comprehensive and consistent process for enforcement of Helena city codes



Capital Projects

Capital Projects: Office Safety

- *Fiscal year- 2026*
- *Cost- \$10,500*

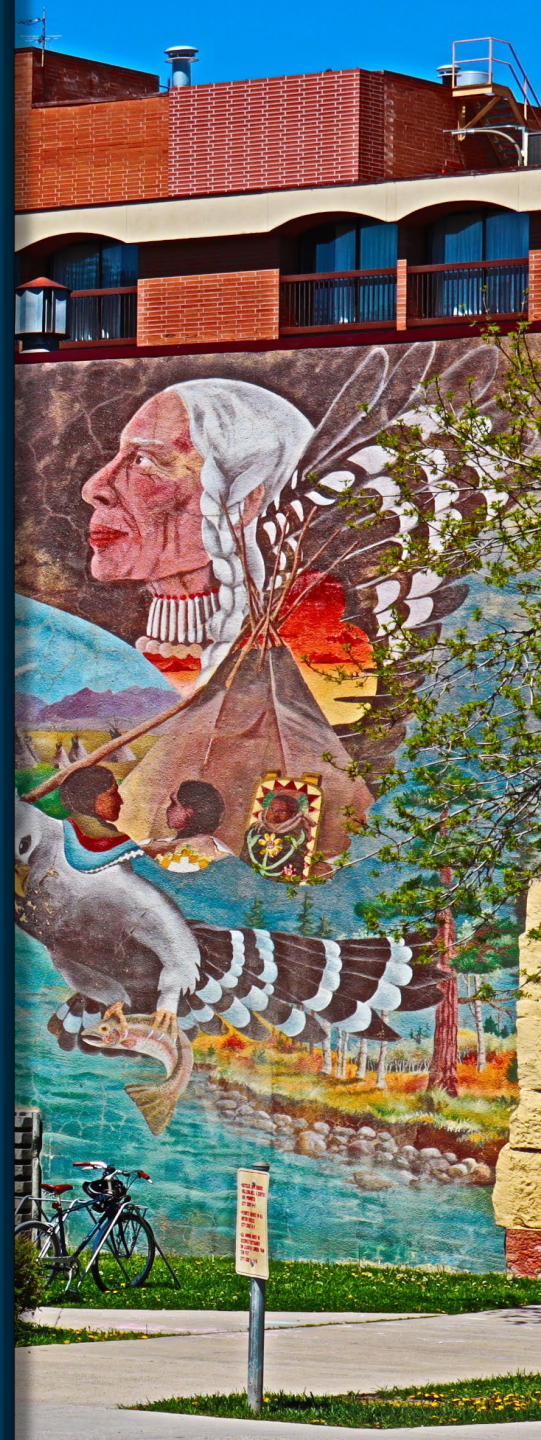
Description/Justification- Install two doors to CAO and to hallway; Prosecutor office currently has one access through neighbor office (not a part of CAO). This project would create additional access/escape and remove disruption to neighbor offices

- *Fiscal year- 2026*
- *Cost- \$4,130*

Description/Justification- Video surveillance and intercom to allow security of offices and communication through closed doors so the office can remain secure while still being welcoming to co-workers



Questions?



NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget						FOR PERIOD 12		
ACCOUNTS FOR:		2024	2025	2025	2025	2025	2026	PCT
General Fund		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance	ReviewCHANGE
10411100 City Attorney								
10411100 411000	Salwages	670,954.29	712,670.00	712,670.00	514,554.29	712,670.00	716,282.00	.5%
10411100 411200	Temp Sal	2,520.00	.00	.00	90.00	90.00	.00	.0%
10411100 412000	OT	.00	.00	.00	189.47	47.13	.00	.0%
10411100 413100	ERPension	60,855.64	65,356.00	65,356.00	46,297.23	65,356.00	64,971.00	-.6%
10411100 414000	ER FICA	40,676.37	44,189.00	44,189.00	31,133.46	44,189.00	44,413.00	.5%
10411100 414100	ER FICAMed	9,513.08	10,338.00	10,338.00	7,281.25	10,338.00	10,390.00	.5%
10411100 414200	ERHealth	129,114.52	129,115.00	129,115.00	89,861.64	129,115.00	136,060.00	5.4%
10411100 414300	ERDental	4,197.47	4,200.00	4,200.00	2,858.37	4,200.00	4,664.00	11.0%
10411100 414350	ER-Lf Ins	.00	.00	.00	126.50	107.25	.00	.0%
10411100 414400	ERWCC	3,864.10	4,119.00	4,119.00	1,731.65	4,119.00	4,248.00	3.1%
10411100 414500	ERUCC	1,684.03	1,857.00	1,857.00	1,286.95	1,857.00	1,865.00	.4%
10411100 421100	OffSupply	3,524.23	4,000.00	4,000.00	2,594.14	4,000.00	3,700.00	-7.5%
10411100 424420	CmptrEquip	9,832.87	8,756.00	8,756.00	5,863.00	8,756.00	15,795.00	80.4%
10411100 424500	Furn&Fix	182.74	.00	.00	.00	.00	.00	.0%
10411100 431100	ITSCmptrMt	26,563.70	25,190.00	25,190.00	25,189.89	25,190.00	25,226.76	.1%
10411100 431130	Navaline	.00	703.00	703.00	703.00	703.00	7,331.56	942.9%
10411100 431140	PostAdm	917.00	917.00	917.00	327.50	917.00	917.00	.0%
10411100 431141	Postage	2,023.60	1,800.00	1,800.00	946.94	1,800.00	1,800.00	.0%
10411100 433120	DuesSubscr	6,543.00	9,460.00	9,460.00	10,129.00	10,129.00	11,150.00	17.9%
10411100 433141	LglNotice	34.75	300.00	300.00	32.00	300.00	300.00	.0%
10411100 434110	TelphneSup	4,266.00	4,266.00	4,266.00	4,266.00	4,266.00	4,266.00	.0%
10411100 434120	CellPhone	517.76	.00	.00	.00	.00	.00	.0%
10411100 435100	LegalSvc	23,632.60	35,000.00	35,000.00	39,808.94	40,000.00	35,000.00	.0%
10411100 437130	TravelReim	.00	.00	.00	594.36	594.36	.00	.0%
10411100 437140	MeetingExp	3,684.47	4,100.00	4,100.00	157.88	4,100.00	3,400.00	-17.1%
10411100 438120	CPE	1,394.00	1,800.00	1,800.00	1,098.00	1,800.00	1,800.00	.0%
10411100 438140	Conference	796.00	2,150.00	2,150.00	908.00	2,150.00	1,600.00	-25.6%
10411100 439000	OthContSvc	.00	.00	.00	130.00	130.00	.00	.0%
10411100 440615	CopierRev	1,047.00	1,078.00	1,078.00	628.81	1,078.00	1,152.00	6.9%
10411100 453000	Bldg Rent	33,095.40	41,207.00	41,207.00	30,677.40	41,207.00	41,207.00	.0%
10411100 460608	LiabIns	19,245.00	21,406.00	21,406.00	14,270.64	21,406.00	21,514.00	.5%
10411100 460609	FidIns	63.96	64.00	64.00	42.64	64.00	64.00	.0%
TOTAL City Attorney		1,060,743.58	1,134,041.00	1,134,041.00	833,778.95	1,140,678.74	1,159,116.32	2.2%
TOTAL General Fund		1,060,743.58	1,134,041.00	1,134,041.00	833,778.95	1,140,678.74	1,159,116.32	2.2%
TOTAL REVENUE		.00	.00	.00	.00	.00	.00	.0%
TOTAL EXPENSE		1,060,743.58	1,134,041.00	1,134,041.00	833,778.95	1,140,678.74	1,159,116.32	2.2%
GRAND TOTAL		1,060,743.58	1,134,041.00	1,134,041.00	833,778.95	1,140,678.74	1,159,116.32	2.2%

** END OF REPORT - Generated by MacLane Mills **

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR: General Fund				
	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
411000 Salaries and Wages				
10411100 411000 - Salaries and Wages				716,282.00
413100 ER-Penson				
10411100 413100 - ER-Penson				64,971.00
414000 ER-FICA				
10411100 414000 - ER-FICA				44,413.00
414100 ER-FICA/Medicare				
10411100 414100 - ER-FICA/Medicare				10,390.00
414200 ER-Health/Vision Insurance				
10411100 414200 - ER-Health/Vision Insurance				136,060.00
414300 ER-Dental Insurance				
10411100 414300 - ER-Dental Insurance				4,664.00
414400 ER-Workers Compensation				
10411100 414400 - ER-Workers Compensation				4,248.00
414500 ER-Unemployment Compensation				
10411100 414500 - ER-Unemployment Compensation				1,865.00
421100 Office Supplies				
10411100 421100 - Office Supplies				3,700.00 *
Supplies		1.00	2,000.00	2,000.00
Copier Contract Billing		1.00	900.00	900.00
Quarterly Print Charges		1.00	100.00	100.00
Contract Shredding Service - Records Destruction		1.00	700.00	700.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
424420 Computer Equip and Software				
10411100 424420 - Computer Equip and Software				15,795.00 *
Adobe Premium		1.00	500.00	500.00
Adobe Cloud		1.00	1,100.00	1,100.00
M-Files Named Users x5		1.00	3,540.00	3,540.00
Karpel Prosecutor Software, Support & Training		1.00	6,525.00	6,525.00
Wrong billing from last year so we relied upon the invoice and it was incorrect. This is the corrected amount and how much we'll be billed this year				
Security Video Surveillance - Cameras, monitors, remote locking, and intercom for security purposes. Regular interactions with difficult and threatening people require more secure access to our offices		1.00	4,130.00	4,130.00
Tim approved this to move ahead in our budget				
3/10/25 - will move to Facilities capital project				
431100 IT&S Computer Maint/Spprt				
10411100 431100 - IT&S Computer Maint/Spprt				25,226.76
431130 Navaline Support Maint				
10411100 431130 - Navaline Support Maint				7,331.56
431140 City-Co Bldg Postage Adm				
10411100 431140 - City-Co Bldg Postage Adm				917.00
431141 Postage				
10411100 431141 - Postage				1,800.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
433120 Dues Subscriptn Certifications				
10411100 433120 - Dues Subscriptn Certifications				11,150.00 *
State Bar Attorney Dues required to practice law in Montana		5.00	600.00	3,000.00
MT Lawyers Desk book + Update		1.00	100.00	100.00
MCA 2025		1.00	400.00	400.00
MCA Title 7 x3		3.00	30.00	90.00
Projected \$10 per book costs increase				
MCA Digital Access 2 year access x5		1.00	300.00	300.00
Lexis Research Subscription x4		4.00	1,815.00	7,260.00
Increase in costs during last year and projected 3-5% increase for this fiscal year.				
433141 Legal Notices				
10411100 433141 - Legal Notices				300.00 *
Public Hearing Notices		1.00	175.00	175.00
MT Driving Records		1.00	25.00	25.00
Out of State Driving Records		1.00	100.00	100.00
434110 IT&S Telephone Service				
10411100 434110 - IT&S Telephone Service				4,266.00
435100 Legal Services				
10411100 435100 - Legal Services				35,000.00 *
Outside Legal/Professional Services		1.00	35,000.00	35,000.00
437140 Travel & Meeting Expense				
10411100 437140 - Travel & Meeting Expense				3,400.00 *
Travel		1.00	400.00	400.00
Tilloston Conference		1.00	1,500.00	1,500.00
motel/meals/transportation x4				
		1.00	.00	.00
Additional Training Costs for 1 new Attorney		1.00	1,500.00	1,500.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR: General Fund				
	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
438120 Continued Prof Education				
10411100 438120 - Continued Prof Education				1,800.00 *
CLE x6		1.00	1,800.00	1,800.00
438140 Conferences				
10411100 438140 - Conferences				1,600.00 *
MLC&T Conference registration x5		1.00	1,000.00	1,000.00
		1.00	.00	.00
Dallas Caw Registration		1.00	600.00	600.00
440615 Copier Revolving Program				
10411100 440615 - Copier Revolving Program				1,152.00
453000 Rent of Buildings & Offices				
10411100 453000 - Rent of Buildings & Offices				41,207.00 *
CCAB - Attorney Offices		1.00	30,724.00	30,724.00
Additional Sq Ft in CCAB		1.00	8,112.00	8,112.00
Court House - Prosecutor Office		1.00	2,371.00	2,371.00
460608 Liability Insurance				
10411100 460608 - Liability Insurance				21,514.00
460609 Fidelity Insurance				
10411100 460609 - Fidelity Insurance				64.00
TOTAL City Attorney				1,159,116.32
TOTAL General Fund				1,159,116.32
TOTAL REVENUE				.00
TOTAL EXPENSE				1,159,116.32
GRAND TOTAL				1,159,116.32

** END OF REPORT - Generated by MacLane Mills **

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget						FOR PERIOD 12		
ACCOUNTS FOR:								
General Fund	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance	PCT ReviewCHANGE	
10410370 Victim Services								
10410370 351031	VictimSchg	-21,311.23	-20,000.00	-20,000.00	-10,849.59	-20,000.00	-20,000.00	.0%
10410370 411000	SalWages	62,014.01	72,720.00	72,720.00	45,893.00	72,720.00	72,816.00	.1%
10410370 413100	ERPension	5,624.63	6,669.00	6,669.00	4,162.50	6,669.00	6,605.00	-1.0%
10410370 414000	ER FICA	3,741.99	4,509.00	4,509.00	2,778.03	4,509.00	4,515.00	.1%
10410370 414100	ER FICAMed	875.25	1,055.00	1,055.00	649.71	1,055.00	1,056.00	.1%
10410370 414200	ERHealth	18,753.84	18,755.00	18,755.00	11,672.98	18,755.00	18,718.00	-.2%
10410370 414300	ERDental	582.24	582.00	582.00	367.87	582.00	583.00	.2%
10410370 414350	ER-Lf Ins	.00	.00	.00	14.55	12.07	.00	.0%
10410370 414400	ERWCC	386.56	468.00	468.00	180.92	468.00	475.00	1.5%
10410370 414500	ERUCC	154.94	190.00	190.00	114.80	190.00	190.00	.0%
10410370 421100	OffSupply	186.31	1,000.00	1,000.00	292.44	1,000.00	300.00	-70.0%
10410370 424420	CmptrEquip	.00	1,412.00	1,412.00	662.00	1,412.00	662.00	-53.1%
10410370 424500	Furn&Fix	162.74	.00	.00	.00	.00	.00	.0%
10410370 431100	ITSCmptrMt	3,280.92	3,118.00	3,118.00	3,118.35	3,118.00	3,122.96	.2%
10410370 431130	Navaline	.00	88.00	88.00	88.00	88.00	907.62	931.4%
10410370 431140	PostAdm	145.00	145.00	145.00	76.00	145.00	145.00	.0%
10410370 431141	Postage	8.55	.00	.00	4.35	4.35	.00	.0%
10410370 433120	DuesSubscr	250.00	250.00	250.00	250.00	250.00	250.00	.0%
10410370 434110	TelphneSup	395.00	474.00	474.00	474.00	474.00	474.00	.0%
10410370 434120	CellPhone	619.53	649.00	649.00	471.83	649.00	649.00	.0%
10410370 437140	MeetingExp	2,517.42	3,611.00	3,611.00	.00	3,611.00	2,761.00	-23.5%
10410370 438120	CPE	50.00	.00	.00	.00	.00	.00	.0%
10410370 438140	Conference	625.00	600.00	600.00	.00	600.00	650.00	8.3%
10410370 439000	OthContSvc	.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	.0%
10410370 453000	Bldg Rent	6,213.96	6,478.00	6,478.00	4,660.47	6,478.00	6,478.00	.0%
10410370 460608	LiabIns	1,776.00	2,184.00	2,184.00	1,456.00	2,184.00	2,187.00	.1%
10410370 460609	FidIns	8.04	8.00	8.00	5.36	8.00	8.00	.0%
TOTAL Victim Services		87,060.70	105,965.00	105,965.00	66,543.57	105,981.42	104,552.58	-1.3%
TOTAL General Fund		87,060.70	105,965.00	105,965.00	66,543.57	105,981.42	104,552.58	-1.3%
TOTAL REVENUE		-21,311.23	-20,000.00	-20,000.00	-10,849.59	-20,000.00	-20,000.00	.0%
TOTAL EXPENSE		108,371.93	125,965.00	125,965.00	77,393.16	125,981.42	124,552.58	-1.1%
GRAND TOTAL		87,060.70	105,965.00	105,965.00	66,543.57	105,981.42	104,552.58	-1.3%

** END OF REPORT - Generated by MacLane Mills **

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget FOR PERIOD 12

ACCOUNTS FOR:				2024	2025	2025	2025	2025	2026	PCT
General	Fund	Field #	Total	ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance	ReviewCHANGE
Sequence 1		1	Y	Y						
Sequence 2		9	Y	N						
Sequence 3		11	N	N						
Sequence 4		0	N	N						

Report title:
03/20/2025 12:37 |City of Helena
3769mmills |NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

|P 2
|bgnyrpts

PROJECTION: 26001 FY26 Budget FOR PERIOD 12

Report type: 1
Budget level: 2
Percentage change calculation method: 1
Print first or second year of budget requests: F
Print revenue as credit: Y
Include cfwd in rev bud: N
Include cfwd in actuals: N
Print totals only: N
Include segment code: N
Include report grand totals by account type: Y
Print full GL account: N
Double space: N
Suppress zero bdgt accts: Y
Print as worksheet: N
Print percent change or comment: P
Print text: N
Amounts/totals exceed 999 million dollars: N
Print five budget levels: N
Report view: D

Find Criteria
Field Name Field value
Org 10410370
Object
Project
Account type
Account status

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Finance Review

10410370 Victim Services

351031 Victims Witness Advocate Schg

10410370 351031 - Victims Witness Advocate Schg -20,000.00

411000 Salaries and Wages

10410370 411000 - Salaries and Wages 72,816.00

413100 ER-Penson

10410370 413100 - ER-Penson 6,605.00

414000 ER-FICA

10410370 414000 - ER-FICA 4,515.00

414100 ER-FICA/Medicare

10410370 414100 - ER-FICA/Medicare 1,056.00

414200 ER-Health/Vision Insurance

10410370 414200 - ER-Health/Vision Insurance 18,718.00

414300 ER-Dental Insurance

10410370 414300 - ER-Dental Insurance 583.00

414400 ER-Workers Compensation

10410370 414400 - ER-Workers Compensation 475.00

414500 ER-Unemployment Compensation

10410370 414500 - ER-Unemployment Compensation 190.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR: General Fund				
	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
421100 Office Supplies				
10410370 421100 - Office Supplies				300.00 *
Supplies for Victim Services		1.00	300.00	300.00
424420 Computer Equip and Software				
10410370 424420 - Computer Equip and Software				662.00 *
Karpel Prosecutor Software and Training		1.00	662.00	662.00
431100 IT&S Computer Maint/Spprt				
10410370 431100 - IT&S Computer Maint/Spprt				3,122.96
431130 Navaline Support Maint				
10410370 431130 - Navaline Support Maint				907.62
431140 City-Co Bldg Postage Adm				
10410370 431140 - City-Co Bldg Postage Adm				145.00
433120 Dues Subscriptn Certifications				
10410370 433120 - Dues Subscriptn Certifications				250.00 *
MDADSV Membership Dues		1.00	250.00	250.00
434110 IT&S Telephone Service				
10410370 434110 - IT&S Telephone Service				474.00
434120 Cellular Services				
10410370 434120 - Cellular Services				649.00
437140 Travel & Meeting Expense				
10410370 437140 - Travel & Meeting Expense				2,761.00 *
Dallas CAW motel/meals/transportation		1.00	2,261.00	2,261.00
Training		1.00	500.00	500.00
The Professional Development Training Center no longer exists, but this is for training opportunities that always arise throughout the year				

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR: General Fund				
	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
438140 Conferences				
10410370 438140 - Conferences				650.00 *
Dallas Crimes Against Women Conference		1.00	650.00	650.00
Prices increase				
439000 Other Contracted Services				
10410370 439000 - other Contracted Services				1,000.00 *
Interpreter Services		1.00	1,000.00	1,000.00
453000 Rent of Buildings & Offices				
10410370 453000 - Rent of Buildings & Offices				6,478.00 *
CCAB		1.00	4,482.00	4,482.00
LJC Office		1.00	1,996.00	1,996.00
460608 Liability Insurance				
10410370 460608 - Liability Insurance				2,187.00
460609 Fidelity Insurance				
10410370 460609 - Fidelity Insurance				8.00
TOTAL Victim Services				104,552.58
TOTAL General Fund				104,552.58
TOTAL REVENUE				-20,000.00
TOTAL EXPENSE				124,552.58
GRAND TOTAL				104,552.58

** END OF REPORT - Generated by MacLane Mills **

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	Field #	Total	Page Break
Sequence 1	1	Y	Y
Sequence 2	9	Y	N
Sequence 3	11	N	N
Sequence 4	0	N	N

VENDOR QUANTITY UNIT COST 2026 Finance Review

Report title:
03/21/2025 08:43 | City of Helena
3769mmills | NEXT YEAR BUDGET DETAIL REPORT

|P
|bgnyrp

PROJECTION: 26001 FY26 Budget

FOR PERIOD 99

Report type: 3
 Include employee with benefit detail: N
 Budget level: 2
 Percentage change calculation method: 1
 Print detail lines: B
 Print first or second year of budget requests: F
 Print revenue as credit: Y
 Include cfwd in rev bud: N
 Include cfwd in actuals: N
 Print totals only: N
 Include segment code: N
 Include report grand totals by account type: Y
 Print full GL account: N
 Double space: N
 Suppress zero bdgt accts: Y
 Print as worksheet: N
 Print percent change or comment: C
 Print text: N
 Amounts/totals exceed 999 million dollars: N
 Print five budget levels: N
 Report view: D

Find Criteria
 Field Name Field Value
 Org 10410370
 Object
 Project
 Account type
 Account status

Fiscal Year 2026 Budget Discussion

MUNICIPAL COURT



Prepared by
Nikki Johnson

April 2, 2025

A
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A

Department Introduction
Strategic Planning
Budget Review
Accomplishments
Questions



General Fund Municipal Court

Municipal Court Admin

Judge Anne Peterson

Court manager- Nikki Johnson

Lead Clerk- Katrina Livesay

Deputy Clerks- Geri Colvin and Valerie Armstrong

Court Clerk- Diana Smith

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.



Strategic Plan Budget Priorities

Notable Base Budget Changes:

- Increase in budget line for Jury Costs
 - (increase in number of jury trials)
- Increase in budget line for Postage Costs
 - (increase in postage cost and increase in mailings)

Other Notable Priorities:

- Security Issues

Strategic Plan:

- Our strategic plan is not budget based, but an ongoing process within our court system of providing alternative options to traditional sentencing within the laws of the State, County and City.



FY26 Budget Review

- **FY25 Adopted**
 - **\$763,905**
- **FY25 Projected**
 - **\$764,275**
- **FY26 Preliminary**
 - **\$776,483**

Revenue Considerations

- **Helena Municipal Court does not qualify as a revenue generating department.**

Notable Expenditures

- **None**



Accomplishments

Accomplishments and goals

Accomplishments- Consistently provide a high-quality court service to the citizens of Helena.

Goals- Increased security measures for the public, staff and Judge of Helena Municipal Court.

Questions?



NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget							FOR PERIOD 12	
ACCOUNTS FOR:								
General Fund	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance	PCT Review	CHANGE
10420360 Municipal Court Administration								
10420360 351030 CourtFines	-403,295.03	-375,000.00	-375,000.00	-179,581.68	-375,000.00	-375,000.00	.0%	
10420360 351033 Criminal	-33,062.46	-30,000.00	-30,000.00	-17,016.73	-30,000.00	-30,000.00	.0%	
10420360 351034 Civil Fees	-13,640.00	-10,000.00	-10,000.00	-5,920.00	-10,000.00	-10,000.00	.0%	
10420360 351037 CourtCosts	-1,627.68	-1,500.00	-1,500.00	-1,480.50	-1,500.00	-1,500.00	.0%	
10420360 362000 Misc Rev	-173.00	.00	.00	-251.45	-251.45	.00	.0%	
10420360 411000 Salwages	435,265.18	455,402.00	455,402.00	328,666.56	455,402.00	457,697.00	.5%	
10420360 411200 Temp Sal	2,925.00	5,000.00	5,000.00	225.00	5,000.00	3,750.00	-25.0%	
10420360 413100 ERPension	39,675.92	41,763.00	41,763.00	29,816.92	41,763.00	41,516.00	-.6%	
10420360 414000 ER FICA	26,283.50	28,549.00	28,549.00	19,631.21	28,549.00	28,615.00	.2%	
10420360 414100 ER FICAMed	6,146.90	6,679.00	6,679.00	4,591.22	6,679.00	6,694.00	.2%	
10420360 414200 ERHealth	96,979.04	93,593.00	93,593.00	66,933.53	93,593.00	95,600.00	2.1%	
10420360 414300 ERDental	3,493.44	3,498.00	3,498.00	2,441.51	3,498.00	3,498.00	.0%	
10420360 414350 ER-Lf Ins	.00	.00	.00	92.15	77.00	.00	.0%	
10420360 414400 ERWCC	1,519.30	1,648.00	1,648.00	702.15	1,648.00	2,065.00	25.3%	
10420360 414500 ERUCC	817.17	899.00	899.00	610.41	899.00	902.00	.3%	
10420360 421000 Paper/Form	431.88	1,000.00	1,000.00	1,296.49	1,000.00	1,000.00	.0%	
10420360 421100 OffSupply	1,691.10	2,500.00	2,500.00	1,487.63	2,500.00	2,500.00	.0%	
10420360 424420 CmptrEquip	897.46	1,000.00	1,000.00	289.24	1,000.00	1,000.00	.0%	
10420360 424500 Furn&Fix	.00	1,200.00	1,200.00	.00	1,200.00	1,200.00	.0%	
10420360 431100 ITSCmptrMt	19,527.96	18,908.00	18,908.00	18,908.19	18,908.00	18,935.84	.1%	
10420360 431130 Navaline	.00	527.00	527.00	527.00	527.00	5,503.25	944.3%	
10420360 431140 PostAdm	2,055.00	2,055.00	2,055.00	1,073.00	2,055.00	2,055.00	.0%	
10420360 431141 Postage	6,979.51	4,600.00	4,600.00	5,015.89	4,600.00	5,600.00	21.7%	
10420360 432100 Printing	3,378.46	3,000.00	3,000.00	1,246.18	3,000.00	3,000.00	.0%	
10420360 433100 JuryFee	2,786.00	4,000.00	4,000.00	4,293.00	4,293.00	5,500.00	37.5%	
10420360 433120 DuesSubscr	600.00	450.00	450.00	300.00	450.00	450.00	.0%	
10420360 434110 TelphneSup	3,792.00	3,792.00	3,792.00	3,792.00	3,792.00	3,792.00	.0%	
10420360 434120 CellPhone	498.72	1,000.00	1,000.00	374.61	1,000.00	500.00	-50.0%	
10420360 438100 ReqTrain	1,788.81	2,250.00	2,250.00	600.00	2,250.00	2,250.00	.0%	
10420360 438130 CertTrain	.00	300.00	300.00	.00	300.00	300.00	.0%	
10420360 439000 OthContSvc	8,349.11	7,680.00	7,680.00	6,749.20	7,680.00	8,280.00	7.8%	
10420360 440615 CopierRev	.00	675.00	675.00	393.75	675.00	721.00	6.8%	
10420360 453000 Bldg Rent	57,758.52	57,758.00	57,758.00	43,318.89	57,758.00	57,758.00	.0%	
10420360 460606 Prop Ins	226.52	271.00	271.00	180.64	271.00	152.00	-43.9%	
10420360 460608 LiabIns	12,597.00	13,830.00	13,830.00	9,220.00	13,830.00	13,861.00	.2%	
10420360 460609 FidIns	78.00	78.00	78.00	52.00	78.00	78.00	.0%	
10420360 460610 LiabDeduct	.00	.00	.00	.00	.00	1,710.00	.0%	
TOTAL Municipal Court Admini	284,743.33	347,405.00	347,405.00	348,578.01	347,523.55	359,983.09	3.6%	
TOTAL General Fund	284,743.33	347,405.00	347,405.00	348,578.01	347,523.55	359,983.09	3.6%	
TOTAL REVENUE	-451,798.17	-416,500.00	-416,500.00	-204,250.36	-416,751.45	-416,500.00	.0%	
TOTAL EXPENSE	736,541.50	763,905.00	763,905.00	552,828.37	764,275.00	776,483.09	1.6%	
GRAND TOTAL	284,743.33	347,405.00	347,405.00	348,578.01	347,523.55	359,983.09	3.6%	

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NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Finance Review

10420360 Municipal Court Administration

351030 Municipal Court Fines

10420360 351030 - Municipal Court Fines

-375,000.00

351033 Criminal Offense

10420360 351033 - Criminal Offense

-30,000.00

351034 Civil Costs

10420360 351034 - Civil Costs

-10,000.00

351037 Court Costs

10420360 351037 - Court Costs

-1,500.00

411000 Salaries and wages

10420360 411000 - Salaries and wages

457,697.00

411200 Temporary Salaries and wages

10420360 411200 - Temporary Salaries and Wages

3,750.00

413100 ER-Penson

10420360 413100 - ER-Penson

41,516.00

414000 ER-FICA

10420360 414000 - ER-FICA

28,615.00

414100 ER-FICA/Medicare

10420360 414100 - ER-FICA/Medicare

6,694.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR: General Fund				
	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
414200 ER-Health/Vision Insurance				
10420360 414200 - ER-Health/Vision Insurance				95,600.00
414300 ER-Dental Insurance				
10420360 414300 - ER-Dental Insurance				3,498.00
414400 ER-Workers Compensation				
10420360 414400 - ER-Workers Compensation				2,065.00
414500 ER-Unemployment Compensation				
10420360 414500 - ER-Unemployment Compensation				902.00
421000 Paper / Forms				
10420360 421000 - Paper / Forms				1,000.00
421100 Office Supplies				
10420360 421100 - Office Supplies				2,500.00
424420 Computer Equip and Software				
10420360 424420 - Computer Equip and Software				1,000.00
424500 Furniture and Fixtures				
10420360 424500 - Furniture and Fixtures				1,200.00 *
2 replacement office chairs		1.00	1,200.00	1,200.00
		1.00	.00	.00
would like to keep this amt. as we were unable to purchase chairs last fiscal year and will be hiring a new clerk, who will need a new chair.				

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
431100 IT&S Computer Maint/Spprt				
10420360 431100 - IT&S Computer Maint/Spprt				18,935.84
431130 Navaline Support Maint				
10420360 431130 - Navaline Support Maint				5,503.25
431140 City-Co Bldg Postage Adm				
10420360 431140 - City-Co Bldg Postage Adm				2,055.00
431141 Postage				
10420360 431141 - Postage				5,600.00 *
Jury Mailings		1.00	5,600.00	5,600.00
increase from 4600 to 5100 due to increase in postage costs and increase in our mailings due to increase in trials, etc.				
increased to 5600 (500 from cellular services) 3/13/25				
		1.00	.00	.00
We need to maintain this amt. or increase to \$5000 due to increase in our mailings for jury trials and increase in postage costs.				
432100 Printing & Duplicating				
10420360 432100 - Printing & Duplicating				3,000.00
433100 Jury and witness Fees				
10420360 433100 - Jury and witness Fees				5,500.00 *
payment to jurors for appearing and serving on jury trials		1.00	5,500.00	5,500.00
~300.00 per trial				
Increase from 4000 to 5000 due to increase in number of jury trials and number of jurors having to be called in to serve				

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR: General Fund				
	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
433120 Dues Subscriptn Certifications				
10420360 433120 - Dues Subscriptn Certifications				450.00 *
Clerk Dues MMA Annual Dues		1.00	450.00	450.00
434110 IT&S Telephone Service				
10420360 434110 - IT&S Telephone Service				3,792.00
434120 Cellular Services				
10420360 434120 - Cellular Services				500.00 *
Judge Cell Phone		1.00	500.00	500.00
reduced by 500, and moved 500 to				
postage 3/13/25				
438100 Required Training				
10420360 438100 - Required Training				2,250.00 *
Travel/Food/Lodging - Billings, MT FY25		1.00	1,750.00	1,750.00
Registration		1.00	500.00	500.00
Missoula Conf. Spring 25, Fall Conf.		1.00	.00	.00
Missoula, MT				
Keep amt. as this fiscal years				
conference was in Helena, so not as				
costly. Spring and Fall Conf. will be				
out of town with travel and hotel				
expenses for Judge Peterson.				
438130 Certification Training				
10420360 438130 - Certification Training				300.00 *
Judge & Clerk training costs		1.00	300.00	300.00
439000 Other Contracted Services				
10420360 439000 - Other Contracted Services				8,280.00 *
"For the Record" recording system		1.00	795.00	795.00
contract maintenance				
Lexis Nexis Contract		1.00	1,000.00	1,000.00
Digiticket-Cost increase		1.00	5,525.00	5,525.00
Standard ~4% increase:				
-M&S: \$3,500				
-Hosting: \$2,025				
-Total: \$5,525				
Record Management - shredding fees		1.00	560.00	560.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
General Fund	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
Language Link		1.00	400.00	400.00
440615 Copier Revolving Program				
10420360 440615 - Copier Revolving Program				721.00
453000 Rent of Buildings & Offices				
10420360 453000 - Rent of Buildings & Offices				57,758.00
460606 Property Insurance				
10420360 460606 - Property Insurance				152.00
460608 Liability Insurance				
10420360 460608 - Liability Insurance				13,861.00
460609 Fidelity Insurance				
10420360 460609 - Fidelity Insurance				78.00
460610 Liability Deductible				
10420360 460610 - Liability Deductible				1,710.00
TOTAL Municipal Court Administration				359,983.09
TOTAL General Fund				359,983.09
TOTAL REVENUE				-416,500.00
TOTAL EXPENSE				776,483.09
GRAND TOTAL				359,983.09

** END OF REPORT - Generated by MacLane Mills **

Fiscal Year 2026 Budget Discussion

Human Resources



Prepared by
Renee McMahon

April 2, 2025

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Department Introduction
Strategic Planning
Budget Review
Accomplishments
Goals
Questions



Strategic Plan Budget Priorities

Employer of Choice:

- Implement market-based pay plan.
- Offer sustainable, attractive benefits.

Outside of Base Budget Requests:

- Consideration of a recruitment module: more robust and technologically advanced module than offered through Tyler Technology.

Notable Expenditures

FY25:

- Continued work on market-based pay plan; contracted services with CMS.
- Ended legacy recruitment module. Onboarded Tyler Technology recruitment module.

FY26:

- Conclude work on market-based pay plan with CMS.
- Status quo budget.



FY26 Budget Review

- **FY25 Adopted**
 - **\$589,804**
- **FY25 Projected**
 - **\$591,176**
- **FY26 Preliminary**
 - **\$589,084**

Revenue

The HR Office does not generate revenue and is funded from the General Fund.

Notable Budget Expenditures:

- Personnel
- Contracted Services/Legal Expenses
- Recruitment Efforts
- Professional Development/Training



Human Resources Accomplishments

Accomplishments-

- *Provided 3.5% COLA to non-Union, non-elected employees.*
- *Sustained competitive insurance and benefits with a rate reduction to the City for the traditional health insurance plan.*
- *Developed a standing Compensation Committee for consideration of matters relating to employee pay and benefits.*
- *In collaboration with the Compensation Committee, developed a market-based pay plan to improve recruitment and retention.*
- *Implemented advancement plans in Public Works and Municipal Court.*
- *Stabilized the workforce – turnover and vacancy rates reduced in many departments.*
- *Offered safety-based training and internal safety audit sessions.*
 - *Awarded MMIA Bob Worthington Risk Management Achievement Individual Award.*
- *Offered leadership training: LGC Trailhead training.*
- *Implementation of the ERP HR module to include recruitment module. Actively working on online benefit enrollment.*



Human Resources Goals

Goals-

- *Implement market-based pay plan*
- *Maintain and sustain competitive and attractive benefits*
- *Continue to offer training and professional development and leadership opportunities*
- *Establish succession, advancement, and promotion tracks*
- *Review city policies, ordinances, and resolutions that support City strategic goals*
- *Continue to implement technological efficiencies for improved service delivery*



Capital Projects

Capital Projects

- N/A



Questions?



NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget						FOR PERIOD 12		
ACCOUNTS FOR:								
General Fund	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance	PCT Review	CHANGE
10410800 Human Resources								
10410800 396004 HumRes	-254,478.00	-262,381.00	-262,381.00	-196,785.63	-262,381.00	-269,637.00	2.8%	
10410800 411000 Salwages	302,915.14	322,483.00	322,483.00	234,909.08	322,483.00	331,362.00	2.8%	
10410800 411200 Temp Sal	2,749.75	.00	.00	31.50	31.50	.00	.0%	
10410800 412000 OT	707.10	750.00	750.00	1,619.06	1,619.06	750.00	.0%	
10410800 413100 ERPension	27,354.99	29,643.00	29,643.00	21,439.64	29,643.00	30,126.00	1.6%	
10410800 414000 ER FICA	18,777.68	20,044.00	20,044.00	14,412.93	20,044.00	20,595.00	2.7%	
10410800 414100 ER FICAMed	4,391.55	4,689.00	4,689.00	3,370.74	4,689.00	4,817.00	2.7%	
10410800 414200 ERHealth	43,453.08	50,665.00	50,665.00	34,904.70	50,665.00	39,553.00	-21.9%	
10410800 414300 ERDental	1,989.32	2,332.00	2,332.00	1,486.88	2,332.00	2,332.00	.0%	
10410800 414350 ER-Lf Ins	.00	.00	.00	66.00	55.00	.00	.0%	
10410800 414400 ERWCC	1,263.95	1,579.00	1,579.00	646.59	1,579.00	1,932.00	22.4%	
10410800 414500 ERUCC	765.87	842.00	842.00	591.26	842.00	866.00	2.9%	
10410800 421000 Paper/Form	204.76	1,300.00	1,300.00	419.00	1,300.00	1,000.00	-23.1%	
10410800 421100 OffSupply	1,766.35	1,500.00	1,500.00	1,532.98	1,500.00	1,800.00	20.0%	
10410800 422800 Train Supp	56.96	.00	.00	.00	.00	.00	.0%	
10410800 422820 EmplAwrds	4,680.33	4,000.00	4,000.00	4,417.03	4,417.03	4,000.00	.0%	
10410800 424420 CmptrEquip	6,567.41	7,625.00	7,625.00	2,435.00	7,625.00	3,625.00	-52.5%	
10410800 431100 ITSCmptrMt	12,879.60	12,451.00	12,451.00	12,450.92	12,451.00	12,738.10	2.3%	
10410800 431130 Navaline	.00	351.00	351.00	351.00	351.00	3,702.03	954.7%	
10410800 431140 PostAdm	383.00	383.00	383.00	352.00	383.00	383.00	.0%	
10410800 431141 Postage	675.63	1,200.00	1,200.00	278.10	1,200.00	1,200.00	.0%	
10410800 432100 Printing	171.21	150.00	150.00	.00	150.00	150.00	.0%	
10410800 433120 DuesSubscr	1,690.00	5,200.00	5,200.00	1,668.00	5,200.00	5,200.00	.0%	
10410800 433140 Advertise	7,758.34	10,000.00	10,000.00	6,031.23	10,000.00	10,000.00	.0%	
10410800 434110 TelphneSup	1,975.00	2,370.00	2,370.00	2,370.00	2,370.00	2,370.00	.0%	
10410800 434120 CellPhone	498.72	514.00	514.00	374.61	514.00	514.00	.0%	
10410800 437140 MeetingExp	148.03	3,000.00	3,000.00	1,334.96	3,000.00	3,000.00	.0%	
10410800 438100 ReqTrain	1,500.00	3,200.00	3,200.00	2,758.03	3,200.00	3,200.00	.0%	
10410800 438140 Conference	5,465.38	5,000.00	5,000.00	.00	5,000.00	5,000.00	.0%	
10410800 439000 OthContSvc	36,158.51	57,110.00	57,110.00	34,453.43	57,110.00	57,110.00	.0%	
10410800 440615 CopierRev	2,220.96	2,288.00	2,288.00	1,716.03	2,288.00	2,445.00	6.9%	
10410800 453000 Bldg Rent	29,304.60	29,305.00	29,305.00	21,978.45	29,305.00	29,305.00	.0%	
10410800 460608 LiabIns	9,189.00	9,710.00	9,710.00	7,282.53	9,710.00	9,977.00	2.7%	
10410800 460609 FidIns	32.04	32.00	32.00	24.03	32.00	32.00	.0%	
10410800 460610 LiabDeduct	.00	88.00	88.00	65.97	88.00	.00	-100.0%	
TOTAL Human Resources	273,216.26	327,423.00	327,423.00	218,986.05	328,795.59	319,447.13	-2.4%	
TOTAL General Fund	273,216.26	327,423.00	327,423.00	218,986.05	328,795.59	319,447.13	-2.4%	
TOTAL REVENUE	-254,478.00	-262,381.00	-262,381.00	-196,785.63	-262,381.00	-269,637.00	2.8%	
TOTAL EXPENSE	527,694.26	589,804.00	589,804.00	415,771.68	591,176.59	589,084.13	-.1%	
GRAND TOTAL	273,216.26	327,423.00	327,423.00	218,986.05	328,795.59	319,447.13	-2.4%	

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NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
396004 Int Svc Human Resources				
10410800 396004 - Int Svc Human Resources				-269,637.00
411000 Salaries and Wages				
10410800 411000 - Salaries and wages				331,362.00
412000 Overtime				
10410800 412000 - Overtime				750.00
413100 ER-Penson				
10410800 413100 - ER-Penson				30,126.00
414000 ER-FICA				
10410800 414000 - ER-FICA				20,595.00
414100 ER-FICA/Medicare				
10410800 414100 - ER-FICA/Medicare				4,817.00
414200 ER-Health/Vision Insurance				
10410800 414200 - ER-Health/Vision Insurance				39,553.00
414300 ER-Dental Insurance				
10410800 414300 - ER-Dental Insurance				2,332.00
414400 ER-Workers Compensation				
10410800 414400 - ER-Workers Compensation				1,932.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR: General Fund				
	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
414500 ER-Unemployment Compensation				
10410800 414500 - ER-Unemployment Compensation				866.00
421000 Paper / Forms				
10410800 421000 - Paper / Forms				1,000.00
421100 Office Supplies				
10410800 421100 - Office Supplies				1,800.00
422820 Empl Awrds/Incentive Prgms				
10410800 422820 - Empl Awrds/Incentive Prgms				4,000.00
424420 Computer Equip and Software				
10410800 424420 - Computer Equip and Software				3,625.00 *
Toner for all printers & Fax		1.00	1,300.00	1,300.00
Laptop upgrade for HR Generalist		1.00	360.00	360.00
Docking Station		1.00	170.00	170.00
Additional Network Costs for laptop		1.00	61.00	61.00
4 Adobe Pro Subscriptions		1.00	1,026.00	1,026.00
1 named user - Mfiles		1.00	708.00	708.00
Civic HR Software Annual Fee		1.00	.00	.00
FY26 Revisiting recruitment software after more information is provided - 3/10/25 City Manager meeting				
431100 IT&S Computer Maint/Spprt				
10410800 431100 - IT&S Computer Maint/Spprt				12,738.10
431130 Navaline Support Maint				
10410800 431130 - Navaline Support Maint				3,702.03

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR: General Fund				
	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
431140 City-Co Bldg Postage Adm				
10410800 431140 - City-Co Bldg Postage Adm				383.00
431141 Postage				
10410800 431141 - Postage				1,200.00
432100 Printing & Duplicating				
10410800 432100 - Printing & Duplicating				150.00
433120 Dues Subscriptn Certifications				
10410800 433120 - Dues Subscriptn Certifications				5,200.00 *
Natl. SHRM Dues-ck		1.00	4,000.00	4,000.00
NPERLA Membership (3)		1.00	620.00	620.00
SHRM Dues (2)		1.00	80.00	80.00
Additional Licenses		1.00	500.00	500.00
433140 Advertising				
10410800 433140 - Advertising				10,000.00
434110 IT&S Telephone Service				
10410800 434110 - IT&S Telephone Service				2,370.00
434120 Cellular Services				
10410800 434120 - Cellular Services				514.00
437140 Travel & Meeting Expense				
10410800 437140 - Travel & Meeting Expense				3,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
438100 Required Training				
10410800 438100 - Required Training				3,200.00 *
Misc Training or Tuition Reimb		1.00	1,700.00	1,700.00
Drug Training/Supervisor		1.00	1,500.00	1,500.00
438140 Conferences				
10410800 438140 - Conferences				5,000.00 *
SHRM/MLC&T/Arbitration/Misc Conferences		1.00	2,000.00	2,000.00
Risk Conference - National Risk Association (1 pp)		1.00	3,000.00	3,000.00
439000 Other Contracted Services				
10410800 439000 - Other Contracted Services				57,110.00 *
Shredder		1.00	550.00	550.00
Legal Union Fee		1.00	3,000.00	3,000.00
Back Ground Checks		1.00	2,000.00	2,000.00
Bottled Water		1.00	360.00	360.00
HR Service Agreement (CMS) & Legal Fees (Equal Opp Audits)		1.00	51,200.00	51,200.00
440615 Copier Revolving Program				
10410800 440615 - Copier Revolving Program				2,445.00
453000 Rent of Buildings & Offices				
10410800 453000 - Rent of Buildings & Offices				29,305.00
460608 Liability Insurance				
10410800 460608 - Liability Insurance				9,977.00
460609 Fidelity Insurance				
10410800 460609 - Fidelity Insurance				32.00
TOTAL Human Resources				319,447.13
TOTAL General Fund				319,447.13

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget						
ACCOUNTS FOR: General Fund			VENDOR	QUANTITY	UNIT COST	2026 Finance Review
	TOTAL REVENUE					-269,637.00
	TOTAL EXPENSE					589,084.13
	GRAND TOTAL					319,447.13

** END OF REPORT - Generated by MacLane Mills **