



City of Helena

ADMINISTRATIVE MEETING

April 16, 2025 - 4:00 PM

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

AGENDA

1. **Call to Work Session, introductions**
 - a. Meeting Rules of Procedure
2. **Commission comments, questions**
3. **Board & Committee Update**
 - a. Board Appointment Review
4. **Recommendations from the Helena Citizens Council**
5. **City Manager's Report**
 - a. Commission Consensus on Consideration of MT State Fund Workers' Compensation Proposal.
6. **Department Reports**
 - a. Fiscal Year 2025 Mid Year Report
 - b. FY26 Budget Presentations: General Capital Discussion
 - c. Department Budget Presentations: City Clerk Office
 - d. Department Budget Presentations: City Manager Office
 - e. Department Budget Presentations: City Attorney Office
 - f. Department Budget Presentations: Finance Department
 - g. Department Budget Presentation: Fire
 - h. FY2026 Department Budget Presentation: Police Operations
 - i. Department Budget Presentations: Community Development and Building Department
7. **Public Comment**
8. **Commission discussion and direction to the City Manager**
9. **Adjourn**

The City of Helena is committed to providing access to persons with disabilities for its meetings, in compliance with Title II of the Americans with Disabilities Act and the Montana Human Rights Act. The City will not exclude persons with disabilities from participation at its meetings or otherwise deny them the City's services, programs, or activities.

Persons with disabilities requiring accommodations to participate in the City's meetings, services, programs, or activities should contact the City's ADA Coordinator, Ellie Ray, as soon as possible to allow sufficient time to arrange for the requested accommodation, at any of the following:

Phone: (406) 447- 8490

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

Email: citycommunitydevelopment@helenamt.gov

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

Rules of Procedure:

Good evening and welcome to the City of Helena City Commission Meeting. We appreciate your attendance and participation. To ensure our meetings are productive and respectful, we ask everyone to adhere to the following guidelines:

Decorum and Expectations:

- Please maintain respect towards the Commission, presenters, and other participants. All participants are expected to avoid using profanity or hostile language. Inappropriate behavior or continued disruptions may result in action by the Commission.

Zoom Participation Decorum:

- Please keep your microphone muted unless you are speaking to minimize background noise.
- Use the “Raise Hand” feature if you wish to speak and wait to be recognized by the chair.
- If available to you, please ensure your video is on if you are speaking, to maintain transparency and engagement.
- Participants joining by telephone may raise their hand by pressing *9 and mute/unmute themselves using *6.

Public Comment:

- Public comments will be recognized only during designated periods by the presiding officer.
- State your name for the record when recognized to speak.
- **Each speaker will be given two minutes to make their comments. At two minutes, you will be asked to begin wrapping up. Please keep comments respectful, concise, and non-repetitive.**
- Individuals may speak once per agenda item and during the general comment period at the end of the meeting.
- **Comments will first be taken from people present in the room, followed by online participants.**
- Online participants may also use the Q&A feature to submit written comments.
- **If you ask a question during public comment, it will be recorded but you likely will not receive an answer. The purpose of public comment is for you to share your thoughts on a topic, not ask questions to City staff.**
- Members of the Commission may ask clarifying questions during the comment period.
- **All comments will be recorded in the permanent record. Formal statements can be submitted via the General Public Comment form on the City’s website. Comments on public engagement pages and media are public records under MCA 2-6-1003.**

Montana’s Right to Participate and Right to Know Laws:

- In accordance with Montana’s right to participate law (MCA 2-3-103), the public is encouraged to engage in the decision-making process.
- The right to know law (MCA Article II Section 10) ensures that all meetings are open to the public and that records are accessible. We strive to maintain transparency and accountability in all our proceedings.

Public Meetings and Recordings:

- **Please be aware that all public meetings and recordings are considered public records. These records are accessible to the public at any time.**
- **By participating in this meeting, you acknowledge that your comments and participation will be part of the public record.**

Thank you for your cooperation and for contributing to a respectful and effective meeting.

April 21, 2025

TO: City Commissioners
FROM: Mayor Wilmot Collins
SUBJECT: Board Appointments

I am recommending the following board appointments:

Helena Public Art Committee	Appointment of Abigail Dolan to an interim term on the Helena Public Art Committee. Interim term expires December 31, 2026.
City-County Consolidated Planning Board	Appointment of Brett Heitshusen to an interim term on the City-County Consolidated Planning Board. Interim term expires September 1, 2027.
Helena Regional Airport Board of Adjustment	Appointment of Katie Teasley to a first term on the Helena Regional Airport Board of Adjustment. Term expires May 1, 2028.

*Appointees can reapply for full terms following the completion of the Interim Appointment.

City of Helena, Montana

April 7, 2025

To: Mayor Collins and the Helena City Commission

From: City Manager Tim Burton
Renee McMahon, Human Resources Director

Subject: Commission Consensus on Consideration of MT State Fund Workers' Compensation Proposal.

Present Situation: The City of Helena has been a member of the MMIA's workers' compensation program for many years. Due to the increasingly competitive workers' compensation market, the City of Helena solicited a proposal from Montana State Fund.

Background Information: Over the years, the MMIA has found it increasingly challenging to sustain competitive workers' compensation rates resulting in many Montana Class 1 cities to withdraw, or are currently contemplating withdrawal, from the workers' compensation program to join MT State Fund. MT State Fund has provided rate reductions for their current renewals and, for the past 8 years, have paid significant dividends to their policy holders. Montana State Fund has offered the City of Helena a two-year Tier 3 rate guarantee.

Proposal/Objective: Obtain Commission consensus for the City of Helena to consider MT State Fund workers' compensation proposal.

Advantage: Advantages of considering the Montana State Fund workers' compensation proposal include significant savings to the City's budget, expanded support and service delivery, and potential dividend payments after two years of being a policy holder.

Notable Energy Impact: N/A

Disadvantage: Speculation of MT State Fund raising rates after securing city business.

Notice of Public Hearing: N/A

**Staff Recommendation/
Recommended Motion:** Consensus direction to consider MT State Fund workers' compensation proposal for the City of Helena.



Fiscal Year 2025 Financial Update

Prepared by:
Sheila Danielson, Finance Director
Maclane Mills, Budget Analyst
Kaycee Ransom, Budget Analyst

FY2025 Budget Recap



ALL FUNDS

Adopted Revenue	\$ 104,729,877
Less:	
Adopted Appropriations	<u>(109,466,534)</u>
Revenue over(under) expenses:	<u>\$ (4,736,657)</u>

GENERAL FUND

Adopted Revenue	\$ 28,983,259
Less:	
Adopted Appropriations	<u>(30,525,907)</u>
Use of Excess Reserves:	<u>\$ (1,542,648)</u>

SPECIAL REVENUE FUNDS

Adopted Revenue	\$ 21,821,990
Less:	
Adopted Appropriations	<u>(22,002,651)</u>
Revenue over(under) expenses:	<u>\$ (180,661)</u>

ENTERPRISE FUNDS

Adopted Revenue	\$ 35,662,834
Less:	
Adopted Appropriations	<u>(40,344,507)</u>
Revenue over(under) expenses	<u>\$ (4,681,673)</u>

Amendments to Revenue:

Revenue - FY25 Adopted Budget **\$ 104,729,877**

Capital Carryover Adjustments

Fund 2501 Open Lands (Grant) 30,175

Fund 5210 Water (Grant / Debt) 11,627,035

Fund 5310 Waste Water (Debt) 1,645,000

Fund 5410 SW Residential (Debt) 1,386,640

Subtotal 14,688,850

Budget Adjustments

Fund 2110: Streets 25 BA 03 (Grant) 192,775

Fund 1000 GF (Police) 25BA 28 (Grant) 15,000

Fund 4001 - Parks 25BA30 (Contribution) 174,434

Revenue - FY25 Amended Budget (Through Per. 6) **382,209**

\$ 119,800,936



FY2025

Revenue Status: TOTAL City-Wide Revenue

City Wide Revenue (excluding transfers)	FY 22 ACT.	FY 23 ACT.	FY 24 ACT.	FY 25 ADOPTED BUDGET	FY 25 AMENDED BUDGET	FY 25 1st 6 MO.	6 Mo. Vs. Amended
Taxes	14,605,785	15,462,568	19,306,426	19,416,650	19,416,650	10,592,067	54.6%
Special Assessments	11,890,817	11,640,310	13,723,222	11,767,890	14,085,889	7,909,617	56.2%
License & Permits	1,868,341	2,132,388	1,872,763	2,128,312	1,608,093	877,525	54.6%
Intergov't Revenues	14,934,338	11,852,264	13,856,873	14,100,528	21,766,513	6,652,216	30.6%
Charges for Services	28,823,113	28,136,814	26,215,790	29,230,455	27,473,522	14,456,236	52.6%
Intra-City Revenues	7,061,589	8,552,270	8,250,158	9,310,219	9,286,400	4,413,761	47.5%
Fines & Forfeitures	469,175	559,846	597,270	551,200	551,200	247,135	44.8%
Investment Earnings	216,170	3,136,937	4,954,766	2,823,400	2,823,400	2,442,166	86.5%
Other Financing	10,961,887	10,944,257	11,343,640	10,764,578	18,152,624	4,262,941	23.5%
TOTAL	\$ 90,831,215	\$ 92,417,653	\$ 100,120,909	\$ 100,093,232	\$ 115,164,291	\$ 51,853,664	45.0%

Taxes: Represent General Levy, Permissive Health Levy, Fire Levy and Motor Vehicle Taxes.

Assessments: Special assessments represent Streets Maintenance, Urban Forestry, Open Space, Storm water and Lighting Districts

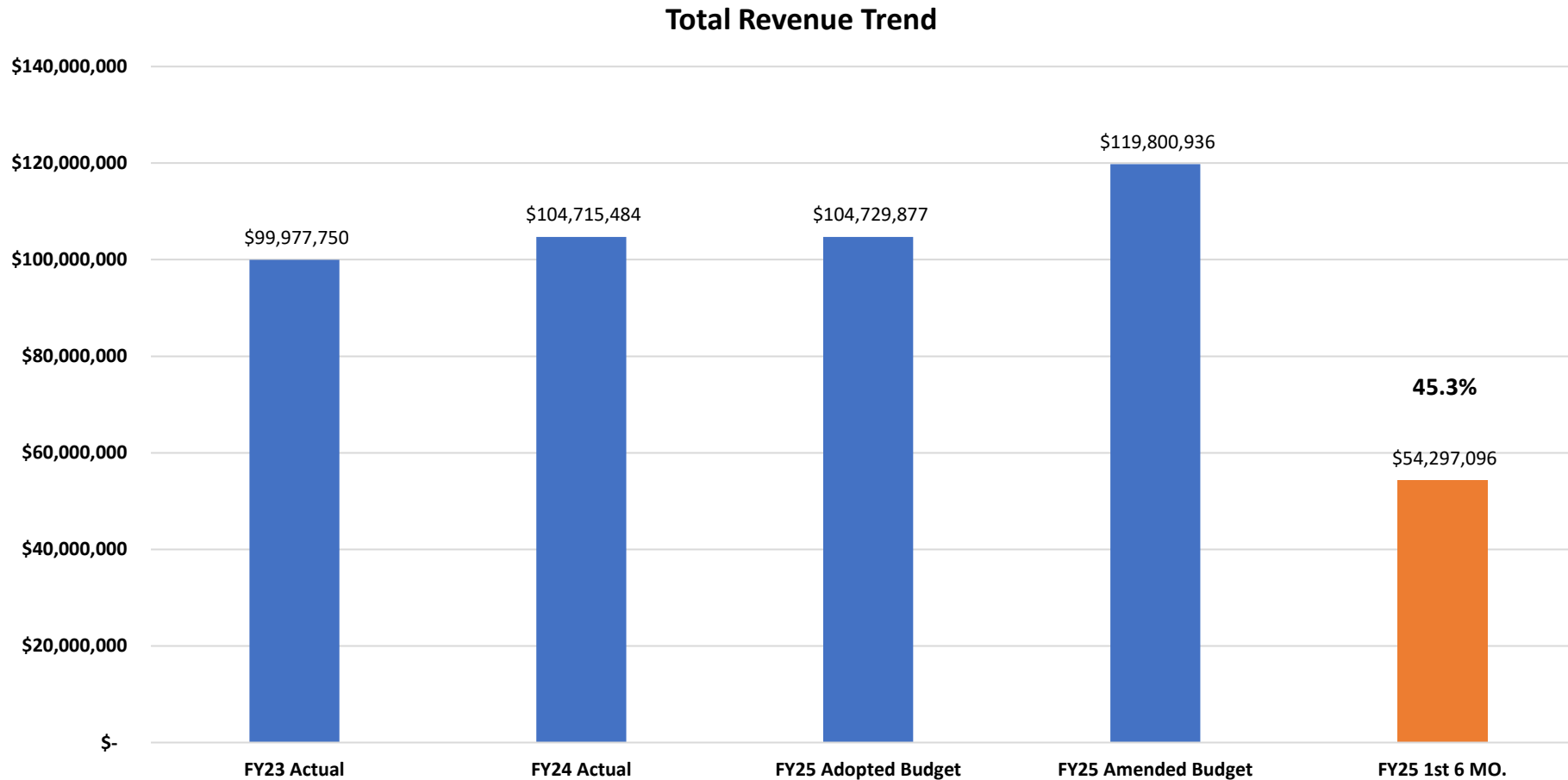
Interest revenue: Exceeded expectations however trending downward. Current Mt. Board of Investments daily yield 4.47% as of 3/26/25.

Other Financing: Includes Debt Service, Health Contributions, Rents collected, settlements, & contributions.

Intergovernmental Revenue: Grants, Gas Apportionment, State Entitlement, County & Other Public Entity Contributions, payments in lieu of taxes, etc.

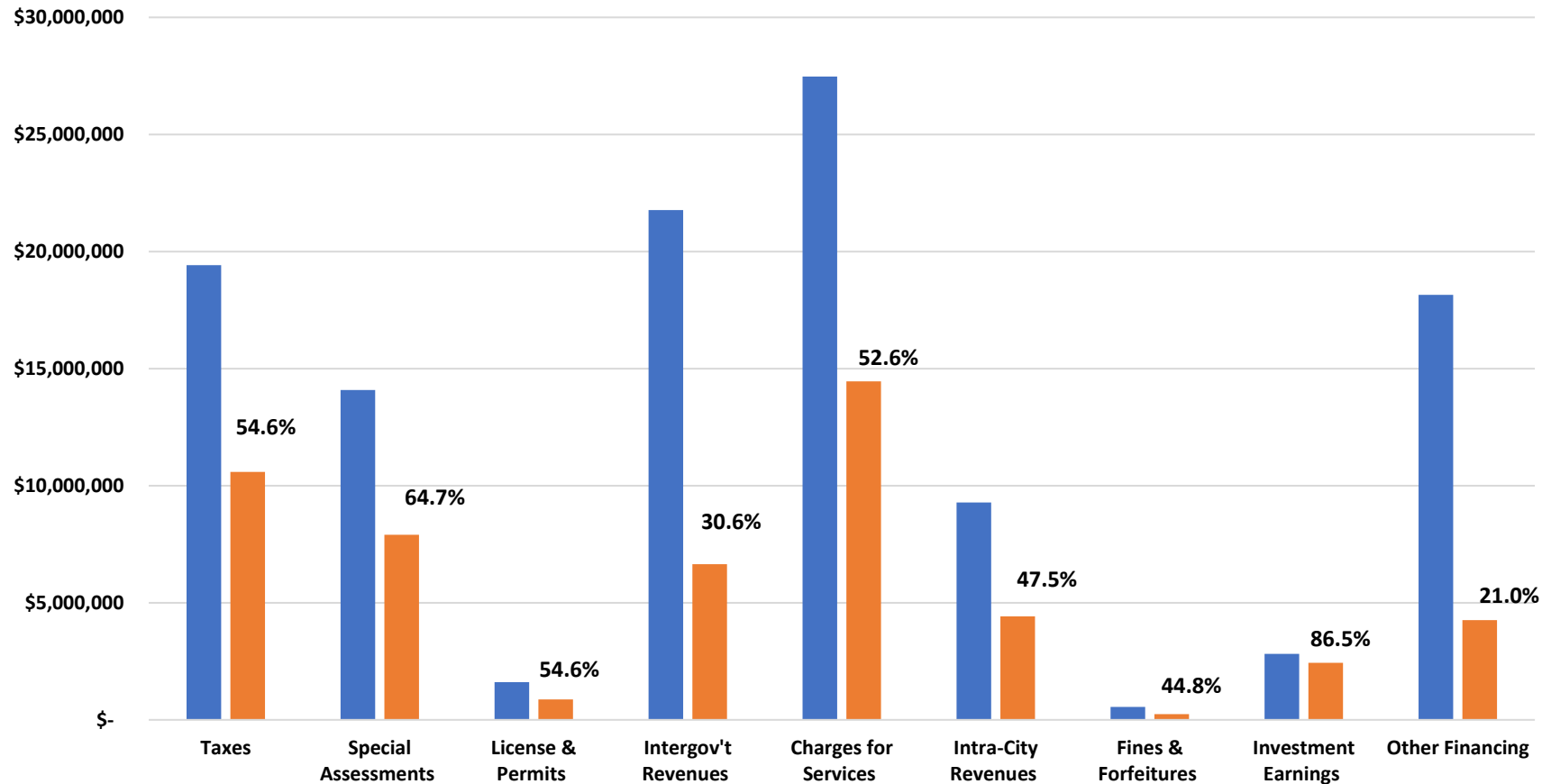
FY2025 Revenue Status: TOTAL City-Wide Revenue

Note: Totals includes "Inter-Department Transfers"



FY2025 Revenue Status: TOTAL City-Wide Revenue – By Category

Total Budgeted Revenue vs. 6 Months: By Category



FY2025 Revenue Status: TOTAL Revenue by Fund Type

City Wide Revenue (including transfers)	FY 22 ACT.	FY 23 ACT.	FY24 ACT.	FY 25 ADOPTED BUDGET	FY 25 AMENDED BUDGET	FY 25 1st 6 MONTHS	6 Mo. Vs. Amended
General Fund	31,965,726	26,345,062	28,007,237	28,983,259	28,983,259	14,875,954	51.3%
Special Revenue	24,687,678	21,620,480	22,759,250	21,821,990	22,044,938	12,167,197	55.2%
Debt Service	562,364	566,621	707,438	1,755,271	1,755,271	1,454,266	82.9%
Capital Outlay	3,508,756	3,194,169	5,048,620	4,997,061	5,186,495	3,116,351	60.1%
Enterprise	37,176,749	38,563,072	37,796,226	35,682,834	50,341,510	19,062,235	37.9%
Internal Service	8,349,736	9,688,347	10,396,713	11,489,462	11,489,463	3,621,093	31.5%
TOTAL	\$ 106,251,009	\$ 99,977,750	\$ 104,715,484	\$ 104,729,877	\$ 119,800,936	\$ 54,297,096	45.3%

General Fund: Primarily reliant on taxes and state shared revenue.

Special Revenue: Revenue is generated by charges for services and assessments.

Debt Service: Represents the voted GO Bond Levy and bank loan for central garage shop repairs.

Capital Outlay: Includes General Capital Fund, Parks Capital and Tax Increment Financing Districts. The TIF districts generate tax income, the General Capital Fund is primarily funded by General Fund contributions and the Parks Capital Fund is supported by donations and Park use fees.

Enterprise Funds: Revenue is generated by charges for services and includes Water, Wastewater, Solid Waste, Transit, Golf, etc. Revenues can be cyclical especially in the Golf fund.

Internal Service: Generates most of its revenues from internal fund allocations. Medical Funds also collect retiree and agency premiums.

FY2025 Revenue Status: General Fund – By Source

	FY 22 ACT.	FY 23 ACT.	FY 24 ACT.	FY 25 ADOPTED BUDGET	FY25 AMENDED BUDGET	6 Mos. Vs. Amended
Taxes	\$ 12,334,497	\$ 13,140,821	\$ 15,207,988	\$ 15,528,000	\$ 15,528,000	52.9%
Licenses & Permits	\$ 572,460	\$ 548,793	\$ 563,094	\$ 563,000	\$ 563,000	36.5%
Intergov't Revenues	\$ 5,213,154	\$ 5,285,923	\$ 5,530,736	\$ 5,756,588	\$ 5,756,588	50.2%
Charges for Services	\$ 597,631	\$ 853,686	\$ 752,881	\$ 692,817	\$ 692,817	53.9%
Intra-City Charges	\$ 3,642,574	\$ 4,437,983	\$ 3,959,151	\$ 4,572,872	\$ 4,572,872	49.8%
Fines & Forfeitures	\$ 397,311	\$ 445,380	\$ 474,016	\$ 438,500	\$ 438,500	49.1%
Investment Earnings	\$ 17,607	\$ 442,254	\$ 579,180	\$ 500,000	\$ 500,000	42.6%
Other Financing	\$ 66,631	\$ 232,872	\$ 219,477	\$ 230,800	\$ 230,800	43.3%
Interfund Transfers	\$ 9,123,862	\$ 957,350	\$ 720,715	\$ 700,682	\$ 700,682	54.8%
TOTAL	\$ 31,965,726	\$ 26,345,062	\$ 28,007,237	\$ 28,983,259	\$ 28,983,259	51.3%

Licenses & Permits: Primarily Business Licenses and Franchise Fees.

Intergovernmental Revenue: \$2.6 of budget represents State Shared entitlement (HB124). The balance of the budget is related to grants/contributions.

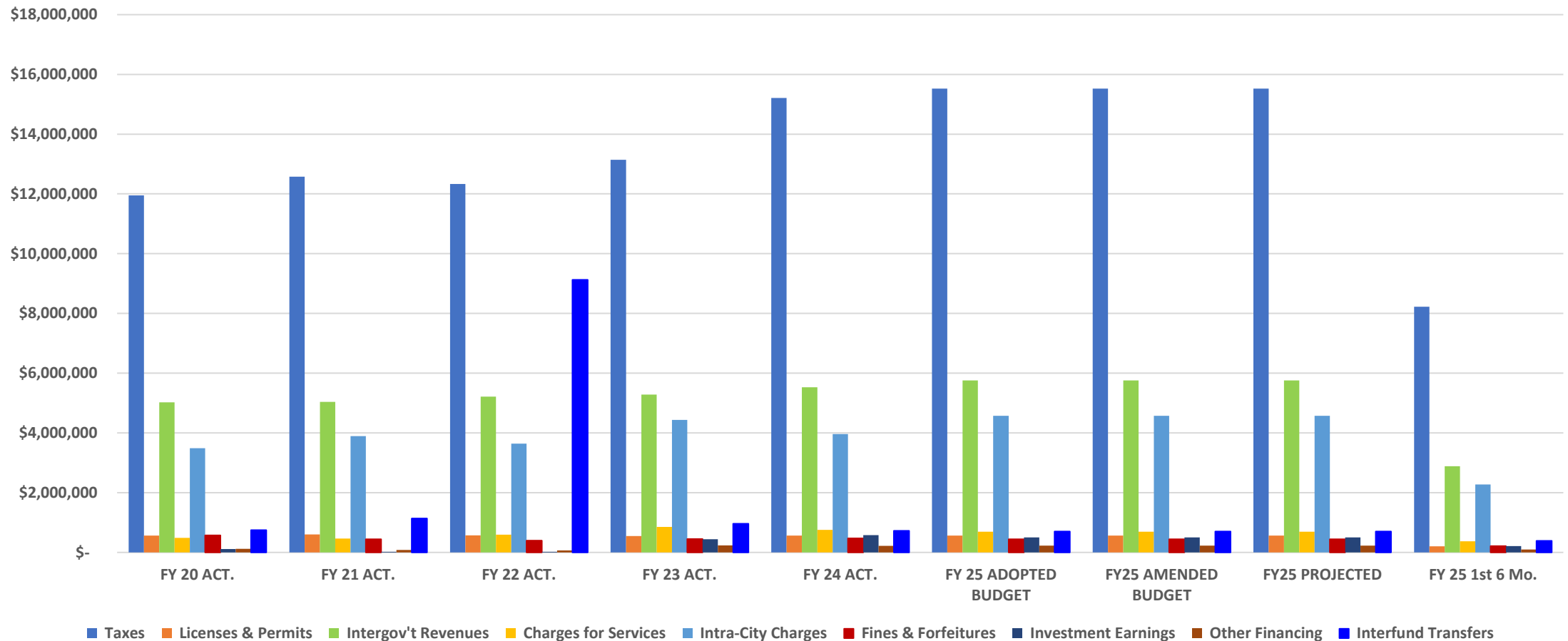
Charges: Primarily represents Fire Service fees, Fire Inspections, Police SRO fees, and Parks and Recreation fees.

Fines & Forfeitures: Municipal Court fines and fees

Other Financing: Represents miscellaneous revenue such as donations, reimbursements, and sales of fixed assets.

FY2025 Revenue Status: General Fund – By Source

General Fund Revenue Trends - By Source



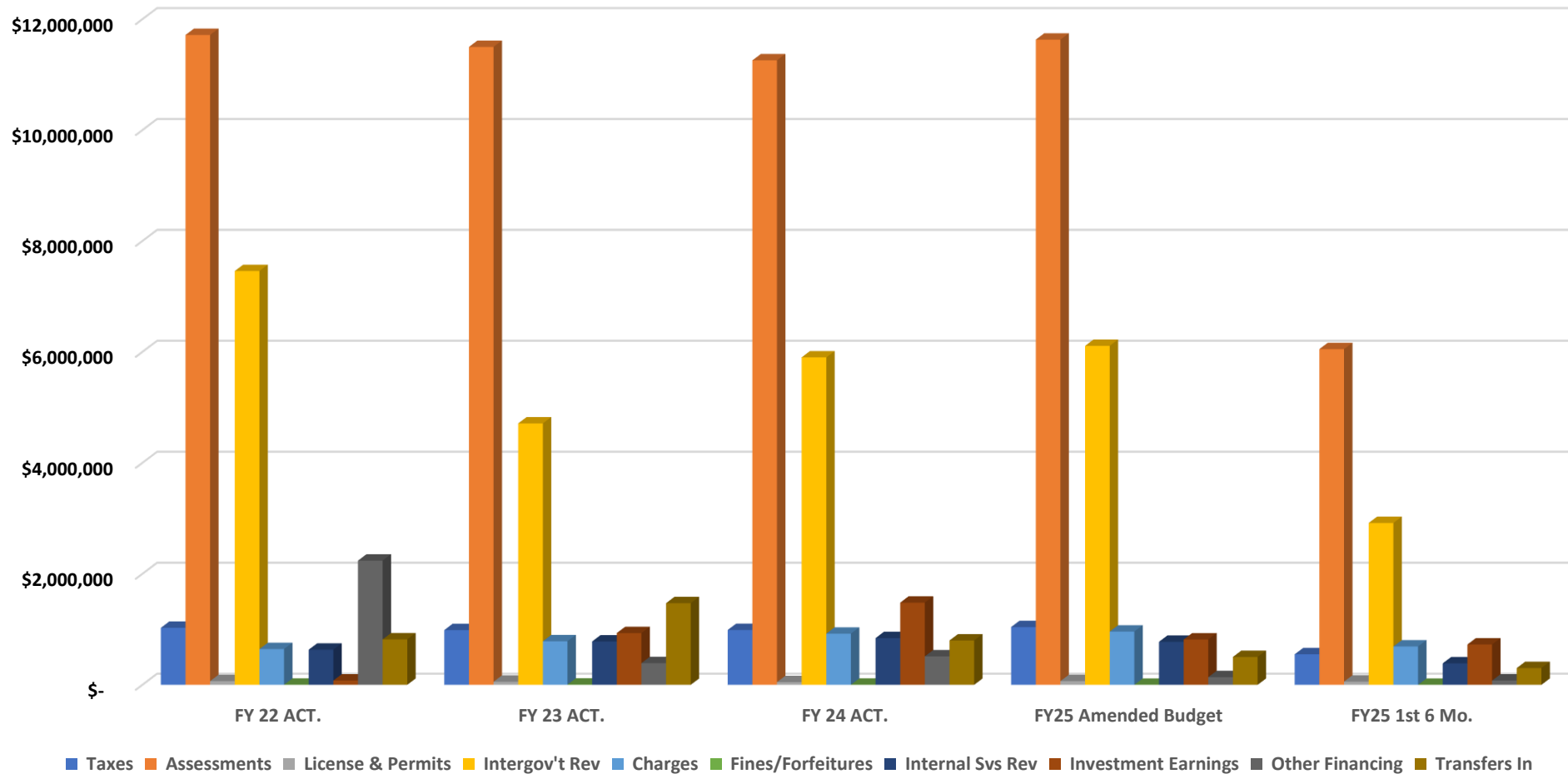
FY2025 Revenue Status: Special Revenue Funds – By Source

Special Revenue Funds	FY 22 ACT.	FY 23 ACT.	FY 24 ACT.	FY25 Adopted Budget	FY25 Amended Budget	FY25 1st 6 Mo.	% of Total
Taxes	\$ 1,027,240	\$ 987,101	\$ 988,632	\$ 1,041,000	\$ 1,041,000	\$ 550,430	52.9%
Assessments	\$ 11,716,347	\$ 11,500,393	\$ 11,258,275	\$ 11,631,109	\$ 11,631,109	\$ 6,050,285	52.0%
License & Permits	\$ 67,150	\$ 55,614	\$ 48,516	\$ 67,000	\$ 67,000	\$ 57,497	85.8%
Intergov't Rev	\$ 7,458,778	\$ 4,711,696	\$ 5,901,302	\$ 5,885,787	\$ 6,108,735	\$ 2,917,402	47.8%
Charges	\$ 645,202	\$ 785,730	\$ 922,607	\$ 960,000	\$ 960,000	\$ 690,961	72.0%
Fines/Forfeitures	\$ 1,668	\$ 3,928	\$ 1,910	\$ 1,500	\$ 1,500	\$ 101	6.7%
Internal Svs Rev	\$ 633,939	\$ 782,271	\$ 842,680	\$ 776,298	\$ 776,298	\$ 388,149	50.0%
Investment Earnings	\$ 78,008	\$ 932,881	\$ 1,481,837	\$ 817,400	\$ 817,400	\$ 727,189	89.0%
Other Financing	\$ 2,239,570	\$ 391,261	\$ 513,305	\$ 138,684	\$ 138,684	\$ 77,182	55.7%
Transfers In	\$ 819,775	\$ 1,471,877	\$ 800,185	\$ 503,212	\$ 503,212	\$ 303,212	60.3%
Total	\$ 24,687,678	\$ 21,622,752	\$ 22,759,250	\$ 21,821,990	\$ 22,044,938	\$ 11,762,408	53.4%

Special revenue funds are primarily supported by special assessments: Streets Maintenance, Urban Forestry, Open Lands, Residential Solid Waste, Landfill Monitoring District and Lighting Districts. Taxes represent the Fire Levy Fund.

FY2025 Revenue Status: Special Revenue Funds – By Source

Special Revenue Funds Trend - By Source

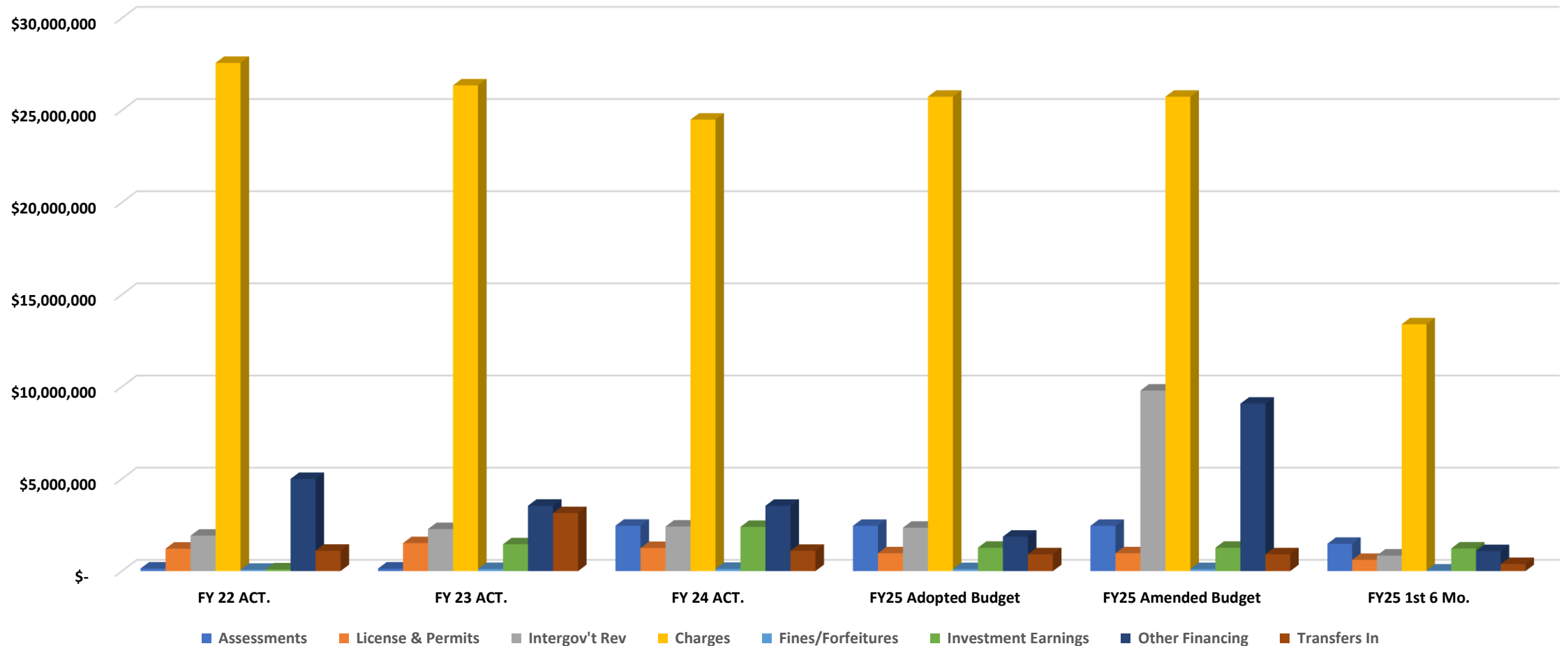


FY2025 Revenue Status: Enterprise Funds – By Source

Enterprise Funds	FY 22 ACT.	FY 23 ACT.	FY 24 ACT.	FY25 Adopted Budget	FY25 Amended Budget	FY25 1st 6 Mo.	% of Total
Assessments	\$ 143,291	\$ 139,767	\$ 2,464,740	\$ 2,454,780	\$ 2,454,780	\$ 1,481,890	60.4%
License & Permits	\$ 1,220,108	\$ 1,520,192	\$ 1,254,211	\$ 969,593	\$ 969,593	\$ 611,320	63.0%
Intergov't Rev	\$ 1,923,350	\$ 2,280,652	\$ 2,418,140	\$ 2,354,655	\$ 9,797,690	\$ 846,990	8.6%
Charges	\$ 27,574,011	\$ 26,355,227	\$ 24,493,827	\$ 25,740,705	\$ 25,740,705	\$ 13,391,710	52.0%
Fines/Forfeitures	\$ 71,864	\$ 114,466	\$ 121,344	\$ 111,200	\$ 111,200	\$ 31,640	28.5%
Investment Earnings	\$ 94,801	\$ 1,456,286	\$ 2,399,188	\$ 1,269,000	\$ 1,269,000	\$ 1,227,166	96.7%
Other Financing	\$ 5,001,050	\$ 3,548,680	\$ 3,544,202	\$ 1,869,823	\$ 9,085,463	\$ 1,086,092	12.0%
Transfers In	\$ 1,106,873	\$ 3,145,528	\$ 1,100,573	\$ 913,078	\$ 913,078	\$ 385,426	42.2%
Total	\$ 37,135,350	\$ 38,560,798	\$ 37,796,226	\$ 35,682,834	\$ 50,341,509	\$ 19,062,235	37.9%

FY2025 Revenue Status: Enterprise Funds – By Source

Enterprise Revenue Funds Trend - By Source



Budget Adjustments to Appropriations Year-to-Date



Appropriations - FY25 Adopted Budget

\$ 109,466,534

Capital Carryover Adjustments

Fund 1000: General Fund	2,407,777
Fund 2110: Transportation Services	4,501,076
Fund 2000: Facilities	662,383
Fund 2850: 911 Emergency Program	1,218,454
Fund 2322: Affordable Housing Trust Fund	1,000,000
Fund 2323: Public Art	13,306
Fund 2501: Open Lands	30,175
Fund 2820: Gas Tax	1,782,941
Fund 2822: Stormwater	1,466,940
Fund 2340: Fire Levy	15,939
Fund 4000: General Capital	2,851,826
Fund 4001: Parks Capital	212,812
Fund 5210: Water	18,737,118
Fund 5310: Wastewater	4,892,902
Fund 5410 Solid Waste Residential	1,643,766
Fund 5412: Solid Waste Commercial	262,018
Fund 5414: Transfer Station	137,816
Fund 5415: Recycling	52,055
Fund 5510: Parking	224,691
Fund 5800: Transit	34,000
Fund 5712: CCAB	453,923
Fund 5714: Law & Justice Center	689,246
Fund 6010: Fleet	90,000

Subtotal

43,381,164

Budget Adjustments (Purchase order carryovers)

Fund 1000: General Fund	85,028
Fund 2110: Streets	238,387
Fund 2820: Gas Tax	1,640
Fund 4001: Parks Capital	409,363
Fund 5510: Parking	25,083
Fund 5800: Transit	392
Fund 5712: CCAB	8,785
Fund 5714: Law & Justice Center	290,394

Subtotal

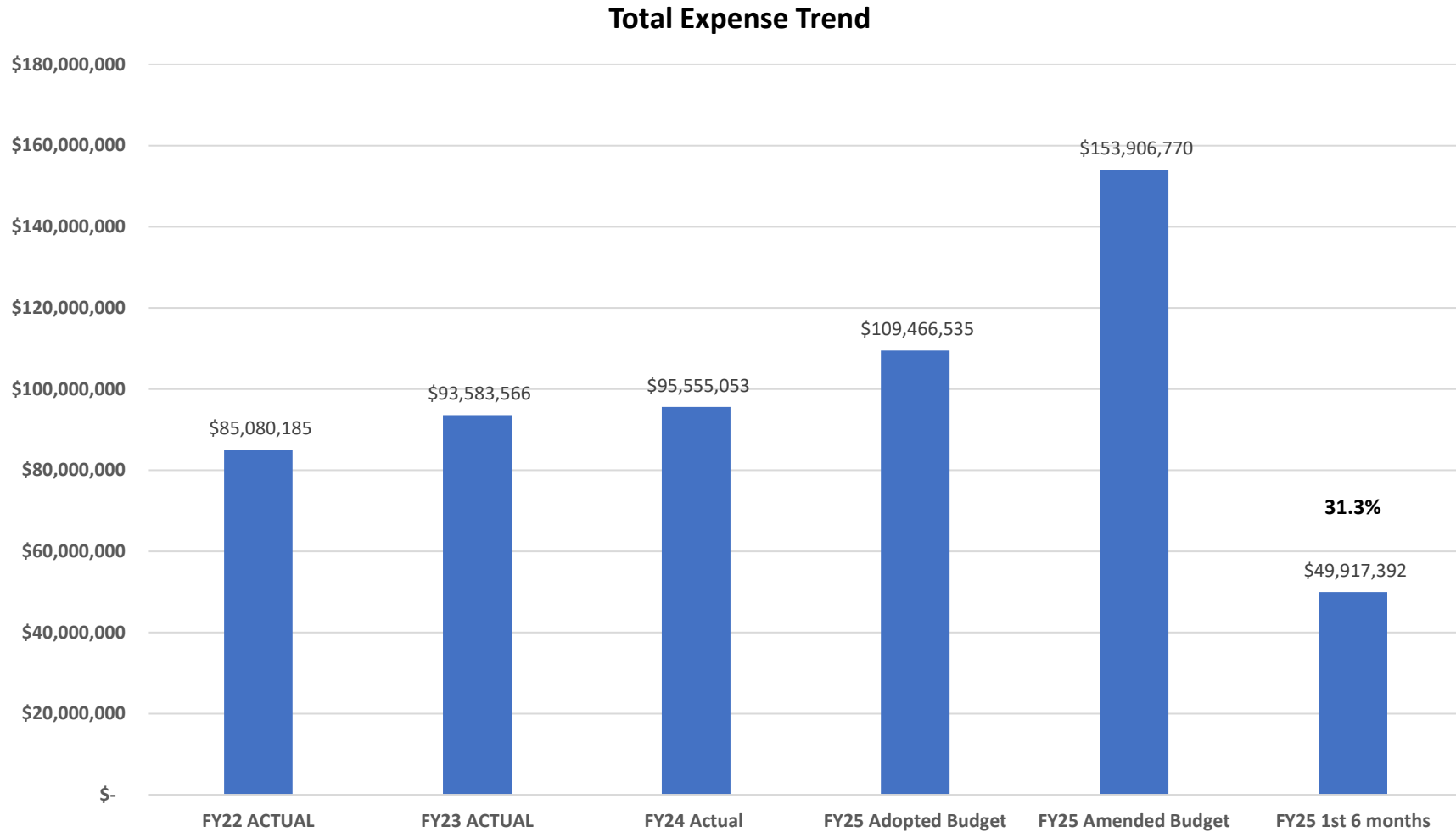
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1,059,072

Appropriations - FY25 Amended Budget

\$ 153,906,770

FY2025 Expense Status: TOTAL City-wide Expense Trend

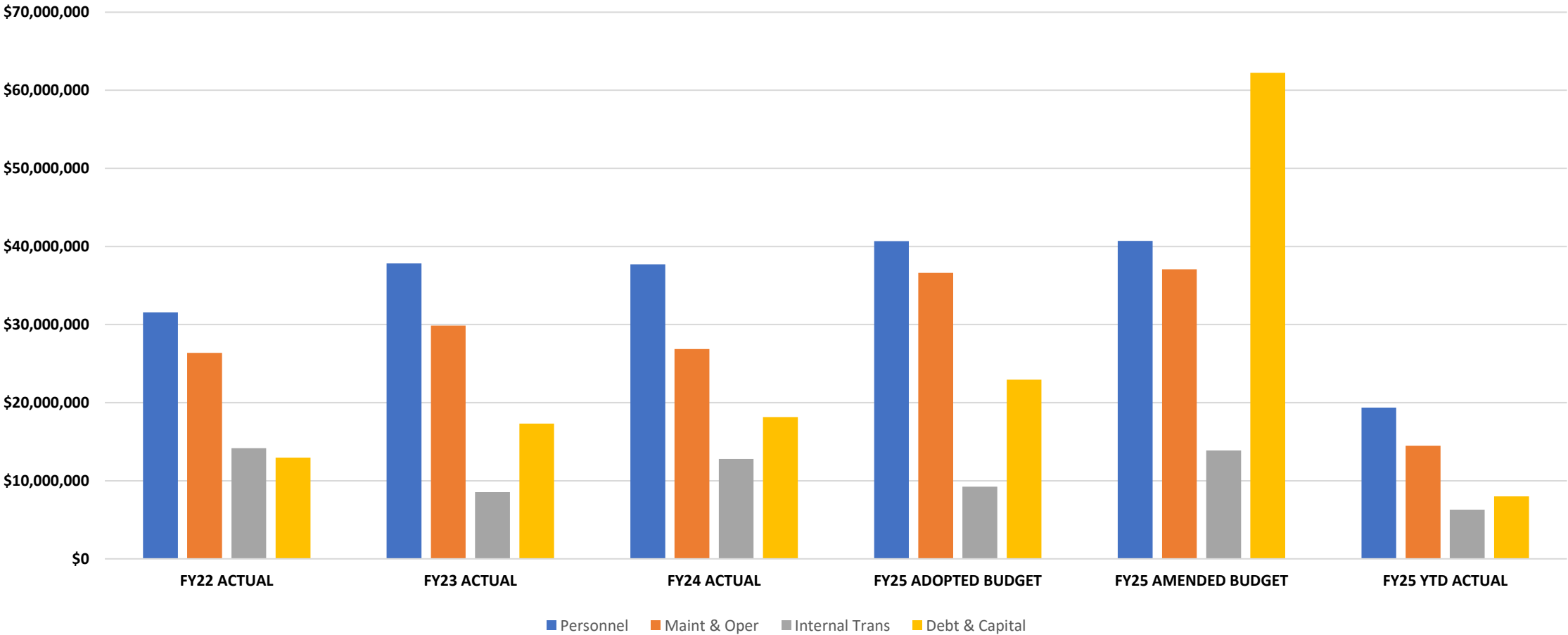


TOTAL City-Wide Expense Status – by Category

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 AMENDED	FY25 1st 6 Months	% of Budget Used
Personnel	31,579,263	34,826,169	37,721,190	40,718,026	19,372,518	47.6%
Supplies & Materials	4,484,453	4,279,399	4,182,851	5,739,192	2,359,199	41.1%
Purchased Services	12,854,142	11,820,473	12,611,794	17,451,260	6,485,546	37.2%
Intra-City Charges	1,097,996	1,282,428	2,154,233	2,438,335	1,070,059	43.9%
Fixed Charges	9,026,441	9,213,172	10,085,857	13,884,212	5,651,822	40.7%
Internal Service	5,963,651	7,269,872	6,075,296	6,803,949	3,343,899	49.1%
Transfers Out	7,108,407	7,560,097	4,566,591	4,636,645	1,882,838	40.6%
Debt Service	2,952,872	2,608,437	2,790,908	3,248,050	940,379	29.0%
Capital Outlay	10,012,962	14,723,519	15,366,333	58,987,101	7,068,587	12.0%
Total	85,080,185	93,583,566	95,555,053	153,906,770	48,174,847	31.3%

TOTAL City-Wide Expense Status – by Category

Expense Trend by Category



Personnel Review

Recruitment:

Some departments are still having difficulty with recruiting and retaining positions such as Finance (Accounting Technicians), Public Works (Stormwater Engineer, and GIS analysts), Transit (Operators), and Police (ongoing recruitment and training).

Collective Bargaining Contracts:

The IAFF contract expired June 2024. This contract is still unsettled. Only non-bargaining unit Fire Department personnel received a cost-of-living adjustment effective July 2024. There will be a potential budget impact to both FY 2025 and FY 2026 when the contract is settled.

Records contract is open and being negotiated.

HPD contract has a wage opener that is being negotiated.



Other Expenditure overview:

- Capital Outlay: As with prior years, many departments still have large capital purchases and projects to complete. Several million dollar water and wastewater projects are underway. Streets mill and overlay, and ADA projects are ramping up.
- Other operating costs: Some appropriations were increased through budget adjustments as noted earlier in this presentation. At this time, no major variance concerns for divisions to stay within their appropriations for FY25. There may be a budget adjustment for liability claim deductibles.
- Community Donations: To date, all Commission allocations of General Fund Savings have been disbursed except for the following:
 - RMDC - \$1.58 Million – Application withdrawn – Funds went back to cash reserves
 - \$250,000 – Family Promise (no agreement)
 - \$134,600 – Good Samaritan (no agreement)
 - \$100,000 – Contingency reserve for homeless solutions (TBD)
 - \$64,937 – Remaining Purchase order balance to Tri-County Fire/Safe





Questions?

City of Helena, Montana

4/10/2025

To: Mayor Collins and the Helena City Commission

From: Sheila Danielson, Finance Director

Subject: FY26 Budget Presentations: General Capital Discussion

Present Situation: FY26 Budget Presentations: General Capital Discussion

Background Information: N/A

Proposal/Objective: Consider FY26 Budget Proposals

Advantage: Inform Commission and Public on FY26 Budget Proposals

Notable Energy Impact: N/A

Disadvantage: N/A

Notice of Public Hearing: False

Staff Recommendation: ##staffrecommendation##

ATTACHMENTS:

FY26_Budget_Presentation_General_Capital_Overview.pdf

Fiscal Year 2026 Budget Discussion

GENERAL CAPITAL



Prepared by
Sheila Danielson

April 16, 2025

General Capital Overview

General Fund Cash Flow

General Capital

Parks Capital



General Fund Cash Flow

GENERAL FUND CASH FLOW REVIEW

	FY22 ACTUALS	FY23 ACTUALS	FY24 ACTUALS	FY25 ADOPTED BUDGET	FY25 REVISED BUDGET	FY25 PROJECTED	DRAFT FY26 PROPOSED
REVENUES:							
Taxes	12,334,496	13,140,821	15,207,988	15,528,000	15,528,000	15,881,000	16,468,000
License & Permits	572,460	548,793	563,093	563,000	563,000	568,750	566,750
Intergovernmental Revenues	5,213,154	5,285,922	5,530,736	5,756,588	5,756,588	5,715,037	5,966,284
Charges For Services	597,631	853,686	752,881	692,817	692,817	738,726	689,792
Fines & Forfeitures	397,311	445,380	474,016	438,500	438,500	438,500	438,500
Investment Earnings	17,607	442,254	579,180	500,000	500,000	350,000	350,000
Other Financing Sources / (Uses)	66,631	232,869	219,386	230,800	230,800	222,811	121,300
Subtotal - Other Operating Revenue	6,864,793	7,808,905	8,119,292	8,181,705	8,181,705	8,033,824	8,132,626
Internal Service Revenues	3,623,574	4,418,986	3,959,151	4,551,972	4,551,972	4,551,972	4,882,928
Interfund Transfers In	9,342,476	976,351	1,715,930	721,582	721,582	721,582	1,117,852
Subtotal - Internal Transactions	12,966,050	5,395,337	5,675,081	5,273,554	5,273,554	5,273,554	6,000,780
TOTAL REVENUE	32,165,339	26,345,063	29,002,361	28,983,259	28,983,259	29,188,378	30,601,406
EXPENSES:							
Personnel Services	17,543,885	19,136,247	20,513,410	22,047,652	22,086,736	22,328,338	22,478,065
Supplies & Materials	644,848	622,560	633,892	922,180	924,180	924,686	924,938
Purchased Services	2,334,788	2,124,285	2,477,273	3,072,721	3,349,977	3,375,166	3,508,760
Intra-City Charges	198,429	232,105	250,231	508,570	508,570	420,882	515,383
Fixed Charges	1,529,109	1,146,607	1,302,133	958,652	3,152,202	1,118,180	899,242
Subtotal - Maintenance and Operating	4,707,174	4,125,557	4,663,529	5,462,123	7,934,929	5,838,914	5,848,323
Internal Charges	763,718	917,623	922,530	775,772	775,772	775,782	929,969
Transfers Out	5,885,356	6,107,333	2,914,008	2,240,358	2,240,358	2,240,358	1,011,000
TOTAL EXPENSES	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)	3,265,205	(3,941,697)	(11,116)	(1,542,646)	(4,054,536)	(1,995,013)	334,049
BEGINNING CASH	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)	(199,614)	18,986					
ENDING CASH	\$ 15,798,276	\$ 11,875,565	\$ 11,864,448	\$ 10,321,803	\$ 7,809,913	\$ 9,869,435	\$ 10,203,484



General Fund Cash Flow

GENERAL FUND CASH FLOW REVIEW								DRAFT
	FY22 ACTUALS	FY23 ACTUALS	FY24 ACTUALS	FY25 ADOPTED BUDGET	FY25 REVISED BUDGET	FY25 PROJECTED	FY26 PROPOSED	
ENDING CASH	\$ 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)	
Commission Allocation Reserves*:								
Contingency-Homeless						(100,000)	(100,000)	
Family Promise						(250,000)	(250,000)	
Good Samaritan						(134,600)	(134,600)	
Budgeted Balance for Capital			5,148,835	3,222,710	297,907	2,177,664	2,485,554	
*RMDC application withdraw - \$1.58 million back in general cash reserves								



General Capital Proposal – FY26

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PROJECT DESCRIPTION	DIVISION/DEPARTMENT	PROJECTED COST
Fire #2 - Restroom/Locker room Renovation	Facilities	488,000
Video Security: Court, Attorney, Civic Center	Facilities	36,000
City Attorney Door Installation	Facilities	10,500
Walker Mower H-27i (replacement for 530)	Parks Maintenance	20,000
CanAm ATV 570 with plow (replacement for 542)	Parks Maintenance	11,600
Northwest Park Playground (replacement)	Parks Maintenance	95,000
Beattie Locomotive Fencing Replacement	Parks Maintenance	20,000
ADA Chair Lift for pool acces	Swimming Pool	11,000
Memorial Band Shell Repairs	Parks Maintenance	70,000
Memorial Park ADA sidewalk compliance	Parks Maintenance	20,000
Patrol Vehicles (4/Year)	Police	325,000
Tasers: Taser10 model (53)	Police	50,000
Police: Getac Tablets	Police	20,000
Pickup/SUV (Replace #102)	Public Works Gen Fund	49,170
FY26 GENERAL CAPITAL IMPROVEMENT FUND REQUESTS		1,226,270
Funded by Public Works		(49,170)
Funded by Historic Preservation Donation		(20,000)
Contribution from General Fund Cash Reserves:		1,157,100
Pending Further Consideration:		
Refurbish Police Dept Rifles		25,000
Sustainability Projects (TBD)		?
HR Recruitment Software		5,000
Study for walking mall safety		?
Replacement Sweeper for Walking Mall		110,000
Pioneer Playground Equipment Replacement		180,000
Civic Center Ballroom Video Upgrade		35,000
Potential contributions from General Fund Cash Reserves:		355,000



Parks Capital Proposal – FY26

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PROJECT DESCRIPTION	DIVISION/DEPARTMENT	PROJECTED COST
Oven for MUNIS restaurant	Golf Course*	6,000
Golf Simulator Maintenance	Golf Course*	37,960
Replace Roof on Building at Lincoln Park	Parks Maintenance	20,000
Pool Entrance Steps Replacement	Swimming Pool	5,000
Lazy River Channel Pumps	Swimming Pool	55,600
* Using sale of park land to cover. Sale proceeds were deposited into Parks Capital Fund		
FY26 PARKS CAPITAL IMPROVEMENT FUND REQUESTS		124,560

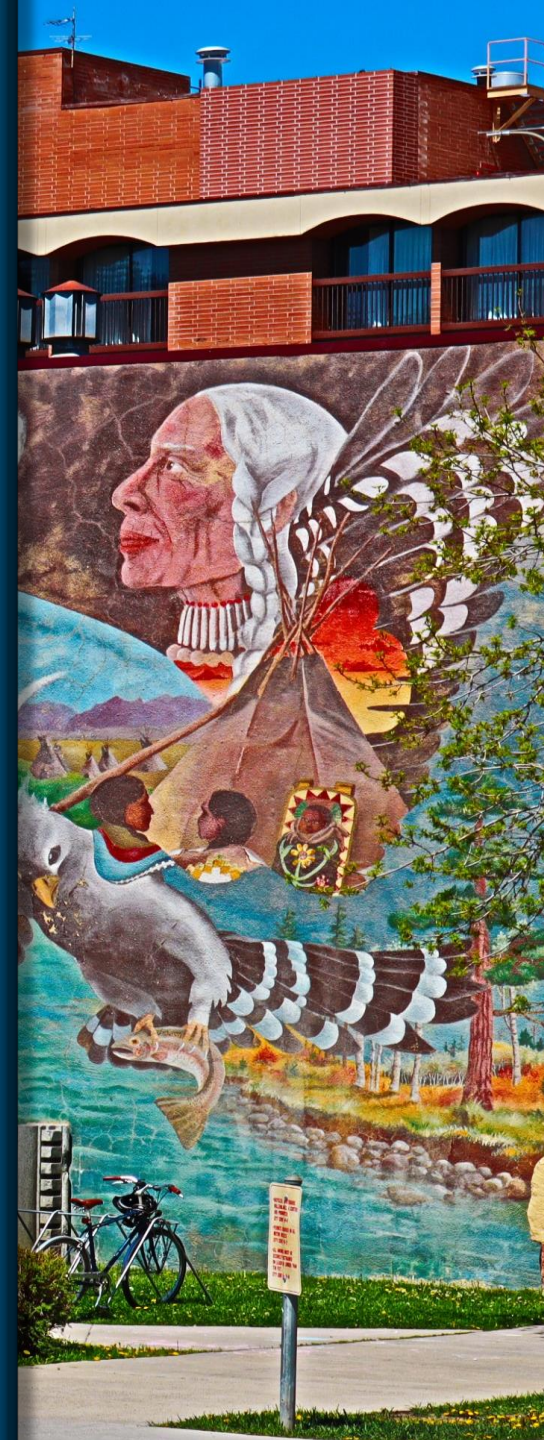


Commission Capital Discussion

Capital Priorities
Recommended
by
City Commission?



Questions?



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

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- 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:		2024	2025	2025	2025	2025	2026	PCT
General Fund		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance	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			327,930.00
412000 Overtime				
10410101	412000			855.00
413100 ER-Penson				
10410101	413100			29,828.00
414000 ER-FICA				
10410101	414000			20,389.00
414100 ER-FICA/Medicare				
10410101	414100			4,772.00
414200 ER-Health/Vision Insurance				
10410101	414200			98,051.00
414300 ER-Dental Insurance				
10410101	414300			4,023.00
414400 ER-Workers Compensation				
10410101	414400			1,520.00
414500 ER-Unemployment Compensation				
10410101	414500			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:		2024	2025	2025	2025	2025	2026	PCT
General Fund		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance	Review
								CHANGE
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

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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

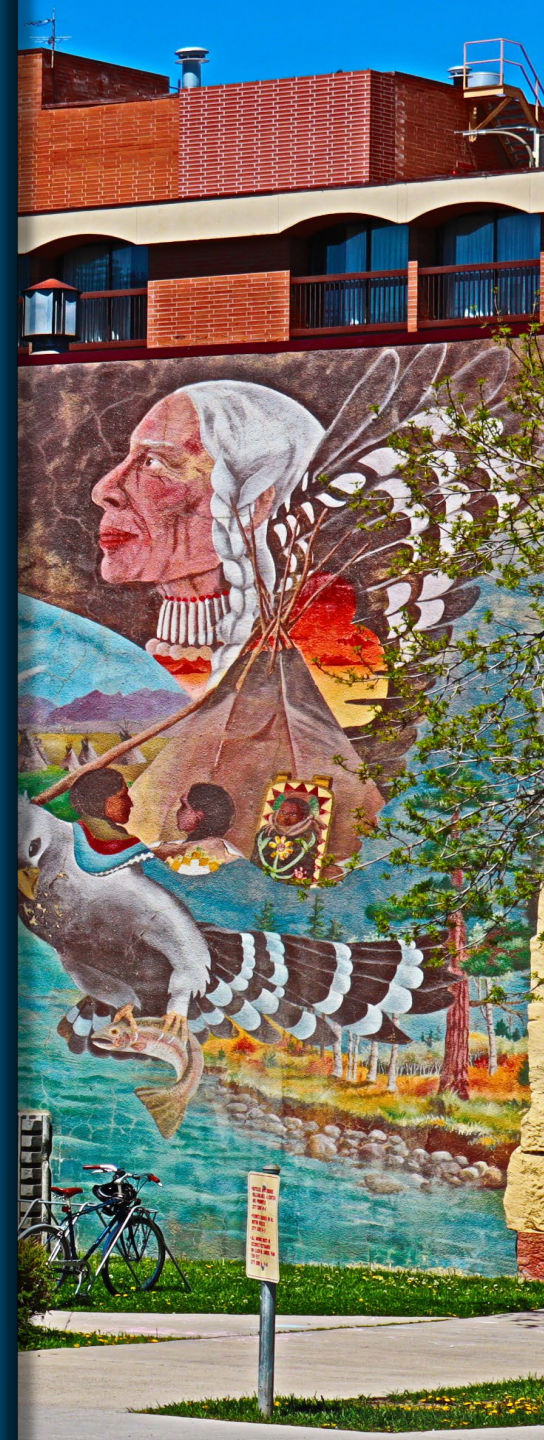
Accomplishments-

- *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:		2024	2025	2025	2025	2025	2026	PCT	
General Fund		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance	Review	
								CHANGE	
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	ER Pension	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
	Adobe Creative Cloud (PIO)	1.00	.00	.00
	Adobe Pro (Exec Asst & Grants Admin)	1.00	1,133.00	1,133.00
	Vimeo Account	1.00	600.00	600.00
	Gov Delivery communication system	1.00	240.00	240.00
	SAAS agreement	1.00	8,050.00	8,050.00
	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 - MGR		1.00	1,050.00	1,050.00
MLC&T Conference Registration - x4 Staff		1.00	1,000.00	1,000.00
439000 Other Contracted Services				
10410200 439000 - Other Contracted Services				35,000.00 *
Contingency		1.00	30,000.00	30,000.00
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

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Department Introduction
Strategic Planning
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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

- **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

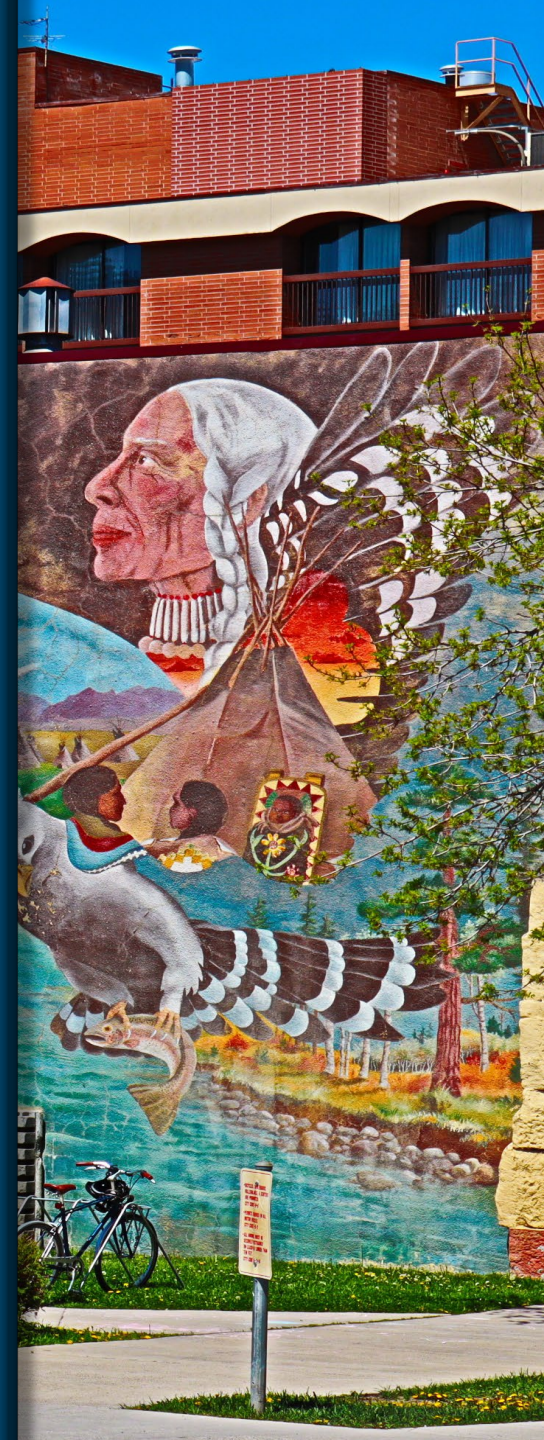
- *Fiscal year- 2026*
- *Cost- \$10,500*

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	Review
								CHANGE
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				
Additional Training Costs for 1 new Attorney		1.00	.00	.00
		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
Dallas Caw Registration		1.00	.00	.00
		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 Review	CHANGE
10410370 Victim Services								
10410370 351031	VictimsSchg	-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 #	ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance	Review
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 *
Karpe1 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	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
Sequence 1	1	Y	Y				
Sequence 2	9	Y	N				
Sequence 3	11	N	N				
Sequence 4	0	N	N				

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	

City of Helena, Montana

3/13/2025

To: Mayor Collins and the Helena City Commission

From: Sheila Danielson, Finance Director

Subject: Department Budget Presentations: Finance Department

Present Situation: Presentation of Department Budget Proposals for FY 2026

Background Information: N/A

Proposal/Objective: Consider FY2026 Department Budget proposals

Advantage: Inform the Commission and general public on FY2026 Department Budget Proposals

Notable Energy Impact: N/A

Disadvantage: N/A

Notice of Public Hearing: False

Staff Recommendation: ##staffrecommendation##

ATTACHMENTS:

- FY26_Budget_Presentation_Finance.pdf**
- 1_Finance_Admin_Bdgt_Combined_Report.pdf**
- 1_Accounting_Combined_Report.pdf**
- 1_UCS_Combined_Report.pdf**

Fiscal Year 2026 Budget Discussion

FINANCE



Prepared by
Sheila Danielson

A
G
E
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D
A

Department Introduction
Strategic Planning
Budget Review
Accomplishments
Rates
Questions



General Fund Finance

Finance Admin and Budget

Accounting

UCS

Department Mission Statement: “Striving to be the standard of Excellence” The Finance department encompasses three divisions, each with a vital role that strive to provide the best customer service the City of Helena has to offer to both internal and external customers.

The Finance department’s primary responsibilities include administering taxes and assessments, administering and monitoring the City’s budget, debt service, investments, long-range financial planning, rate assessments, property and liability claims, receipting and reconciling city revenues from all divisions, paying our vendors in a timely manner, administering our multitude of merchant accounts, accounting transactions, financial records and reports, and billing and collections for licenses, water, wastewater, solid waste, and recycling services.

The Finance Department also sets and monitors internal controls and financial policies and administers the annual financials audits.



Strategic Plan Budget Priorities

Outside of Base Budget Requests:

- Temporary staff consideration for special projects (**foster a productive work environment**)
- Additional training for budget staff (**employee engagement**)
- Computer equipment (**right tools for the job**)

Notable Base Budget Changes :

- Annual Subscription fees for Tyler Tech/Navaliner services. (Moved from project costs to be allocated to individual departments.)

Other Notable Priorities :

- Filling of Accounting Tech positions
(1 position vacant for almost a year. The other position vacant for 4 months)
- Retain and engage current staff (**employer of choice**)
- Continue configuring Licensing, Payroll, Contract, Budget and Grant modules in new software. (**create efficiencies**)
- Continue financial policy development (**internal controls**)
- Launch Customer Utility Billing module (**increase customer satisfaction**)



FY26 Budget Review

Budget Overview:

- **FY25 Adopted**
 - \$1,768,588
- **FY25 Projected**
 - \$1,801,829*
- **FY26 Preliminary**
 - \$1,862,544

Revenue Considerations:

- **Internal allocations set based on prior year budget. Increase based on inflation and staffing levels.**
- **Licensing fees being reviewed and will be presented to the Commission for consideration in the fall.**

Notable Expenditures:

Continuing Education:

- **GFOA Conference**
- **Leadership training**
- **Core competency training**

*Accounting Service Fees



Accomplishments

Accomplishments

- *Launched payroll, time and attendance modules in the Tyler Tech Financial suite.*
- *Launched Licensing module in Tyler Tech “EPL” module*
- *Began implementation phase of Utility Billing Module (scheduled go-live in August 2025)*
- *Successful Audits for fiscal year 2024*
- *Maintained adequate service levels with staff turn-over and vacancies*

Goals

- *Continue to refine the use of Tyler Technologies ERP System*
- *Continue to establish budget procedures and outreach assistance to departments*
- *Creation of a new internal service fund*
- *Adoption and implementation of new policies: Investment, Credit Card*
- *Prepare Debt Service and Capital Reserve policies*
- *Launch Utility Billing module (on-line customer portal, paperless billing)*



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	Review
								CHANGE
10410510	Finance Admin & Budget							
10410510	396002 BudAcctg	-552,276.96	-633,288.00	-633,288.00	-474,952.32	-633,288.00	-681,955.00	7.7%
10410510	411000 SalWages	303,988.07	261,673.00	261,673.00	198,015.68	261,673.00	272,329.00	4.1%
10410510	413100 ERPension	27,571.95	23,997.00	23,997.00	17,911.16	23,997.00	24,703.00	2.9%
10410510	414000 ER FICA	18,091.90	16,225.00	16,225.00	11,567.84	16,225.00	16,887.00	4.1%
10410510	414100 ER FICAMed	4,231.35	3,796.00	3,796.00	2,705.39	3,796.00	3,951.00	4.1%
10410510	414200 ERHealth	62,309.65	54,968.00	54,968.00	40,235.11	54,968.00	42,708.00	-22.3%
10410510	414300 ERDental	1,984.93	1,749.00	1,749.00	1,234.04	1,749.00	1,749.00	.0%
10410510	414350 ER-Lf Ins	.00	.00	.00	49.50	41.25	.00	.0%
10410510	414400 ERWCC	1,543.50	1,683.00	1,683.00	604.51	1,683.00	1,778.00	5.6%
10410510	414500 ERUCC	759.84	682.00	682.00	495.13	682.00	710.00	4.1%
10410510	421100 OffSupply	157.59	250.00	250.00	164.15	250.00	250.00	.0%
10410510	424420 CmptrEquip	2,484.77	2,350.00	2,350.00	856.00	2,350.00	2,375.00	1.1%
10410510	424500 Furn&Fix	700.00	750.00	750.00	.00	750.00	.00	-100.0%
10410510	431100 ITSCmptrMt	9,781.68	11,309.00	11,309.00	11,308.72	11,309.00	9,679.45	-14.4%
10410510	431130 Navaline	.00	264.00	264.00	264.00	264.00	2,813.10	965.6%
10410510	431140 PostAdm	145.00	145.00	145.00	76.00	145.00	145.00	.0%
10410510	431141 Postage	109.84	40.00	40.00	.00	40.00	40.00	.0%
10410510	433120 DuesSubscr	1,929.00	1,908.00	1,908.00	808.00	1,908.00	1,925.00	.9%
10410510	433140 Advertise	1,402.55	1,420.00	1,420.00	330.00	1,420.00	1,420.00	.0%
10410510	434110 TelphneSup	1,422.00	1,422.00	1,422.00	1,422.00	1,422.00	1,422.00	.0%
10410510	434120 CellPhone	498.72	525.00	525.00	374.61	525.00	525.00	.0%
10410510	437140 MeetingExp	2,587.07	.00	.00	799.45	.00	10,700.00	.0%
10410510	438100 ReqTrain	180.00	2,425.00	2,425.00	336.00	2,425.00	500.00	-79.4%
10410510	438140 Conference	1,097.00	7,500.00	7,500.00	1,408.22	7,500.00	1,850.00	-75.3%
10410510	440615 CopierRev	1,520.04	1,581.00	1,581.00	1,185.75	1,581.00	1,689.00	6.8%
10410510	453000 Bldg Rent	21,478.20	21,478.00	21,478.00	16,108.65	21,478.00	21,478.00	.0%
10410510	460608 LiabIns	9,314.04	7,859.00	7,859.00	5,894.28	7,859.00	8,180.00	4.1%
10410510	460609 FidIns	39.96	24.00	24.00	18.00	24.00	24.00	.0%
	TOTAL Finance Admin & Budget	-76,948.31	-207,265.00	-207,265.00	-160,780.13	-207,223.75	-252,124.45	21.6%
	TOTAL General Fund	-76,948.31	-207,265.00	-207,265.00	-160,780.13	-207,223.75	-252,124.45	21.6%
	TOTAL REVENUE	-552,276.96	-633,288.00	-633,288.00	-474,952.32	-633,288.00	-681,955.00	7.7%
	TOTAL EXPENSE	475,328.65	426,023.00	426,023.00	314,172.19	426,064.25	429,830.55	.9%
	GRAND TOTAL	-76,948.31	-207,265.00	-207,265.00	-160,780.13	-207,223.75	-252,124.45	21.6%

** 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
10410510 Finance Admin & Budget				
396002 Int Svc Budget Acctg				
10410510 396002 - Int Svc Budget Acctg				-681,955.00
411000 Salaries and Wages				
10410510 411000 - Salaries and Wages				272,329.00
413100 ER-Penson				
10410510 413100 - ER-Penson				24,703.00
414000 ER-FICA				
10410510 414000 - ER-FICA				16,887.00
414100 ER-FICA/Medicare				
10410510 414100 - ER-FICA/Medicare				3,951.00
414200 ER-Health/Vision Insurance				
10410510 414200 - ER-Health/Vision Insurance				42,708.00
414300 ER-Dental Insurance				
10410510 414300 - ER-Dental Insurance				1,749.00
414400 ER-Workers Compensation				
10410510 414400 - ER-Workers Compensation				1,778.00
414500 ER-Unemployment Compensation				
10410510 414500 - ER-Unemployment Compensation				710.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
421100 Office Supplies				
10410510 421100 - Office Supplies				250.00
424420 Computer Equip and Software				
10410510 424420 - Computer Equip and Software				2,375.00 *
Printer Cartridges		1.00	150.00	150.00
Adobe Pro (3 licenses)		3.00	300.00	900.00
1 - Finance Director				
2 - Budget Analysts				
Needed to prepare budget documents for budget book				
Wide screen monitors for Budget Analyst		2.00	400.00	800.00
Upgrade Maclane's 27" monitors				
CSA Tax Wise Licenses for County Tax Software		3.00	75.00	225.00
Monitor ARMS for 34" monitors		1.00	300.00	300.00
1 for Budget Analyst (Kaycee existing monitor)				
dual arm for Budget Analyst (Maclane) monitor upgrade				
431100 IT&S Computer Maint/Spprt				
10410510 431100 - IT&S Computer Maint/Spprt				9,679.45
431130 Navaline Support Maint				
10410510 431130 - Navaline Support Maint				2,813.10
431140 City-Co Bldg Postage Adm				
10410510 431140 - City-Co Bldg Postage Adm				145.00
431141 Postage				
10410510 431141 - Postage				40.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
433120 Dues Subscriptn Certifications				
10410510 433120 - Dues Subscriptn Certifications				1,925.00 *
GFOA & CPFO Membership for Finance Director		1.00	750.00	750.00
MFiles - 1 named user for Finance Director		1.00	725.00	725.00
Budget Analysts (GFOA) - 2 memberships		2.00	150.00	300.00
Montana Municipal Treasurers		3.00	50.00	150.00
1 - Finance Director				
2 - Budget Analysts				
433140 Advertising				
10410510 433140 - Advertising				1,420.00 *
Budget Insert in Utility Bills		1.00	700.00	700.00
Budget Resolutions Public Hearing Ads (\$90 each)		1.00	720.00	720.00
434110 IT&S Telephone Service				
10410510 434110 - IT&S Telephone Service				1,422.00
434120 Cellular Services				
10410510 434120 - Cellular Services				525.00
437140 Travel & Meeting Expense				
10410510 437140 - Travel & Meeting Expense				10,700.00 *
GFOA Conference - Chicago IL (2 pp)		2.00	3,700.00	7,400.00
EACH:				
Flights \$1200				
Hotel \$1800				
Per Diem \$300				
Ground Transportation \$400				
CPFO - Required for Fin. Dir.				
MT League of Cities & Towns - Billings , MT (2 pp)		2.00	860.00	1,720.00
EACH:				
Hotel \$500				
Per Diem \$60				
Ground Transporation \$300				
MT Municipal Treasurer and Clerk		1.00	1,580.00	1,580.00
Conference - Fairmont - 1 pp				
Hotel \$1000				

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
General Fund	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
Per Diem \$180				
Ground Transportation \$300				
438100 Required Training				
10410510	438100 - Required Training			500.00 *
	Annual Webinars (GFOA-WPFA) - 2	2.00	250.00	500.00
438140 Conferences				
10410510	438140 - Conferences			1,850.00 *
	GFOA Conference - Finance Director & 1 Budget Analyst	2.00	550.00	1,100.00
	Chicago, IL - Registration Fees			
	Required for CPF0 - Finance Director			
	MT League of cities and towns (2 pp) - Billings, MT	2.00	250.00	500.00
	Registration Fees			
	Municipal Treasurers and Clerks			
	Conference - Fairmont - 1 pp	1.00	250.00	250.00
440615 Copier Revolving Program				
10410510	440615 - Copier Revolving Program			1,689.00
453000 Rent of Buildings & Offices				
10410510	453000 - Rent of Buildings & Offices			21,478.00
460608 Liability Insurance				
10410510	460608 - Liability Insurance			8,180.00
460609 Fidelity Insurance				
10410510	460609 - Fidelity Insurance			24.00
TOTAL Finance Admin & Budget				-252,124.45
TOTAL General Fund				-252,124.45
TOTAL REVENUE				-681,955.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR: General Fund				
	TOTAL EXPENSE	VENDOR	QUANTITY	UNIT COST
				2026 Finance Review
				429,830.55
	GRAND TOTAL			-252,124.45

** 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		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance	Review
								CHANGE
10410540	Accounting							
10410540	322030 Franchise	.00	.00	.00	-5,742.40	-5,750.00	-5,750.00	.0%
10410540	362000 Misc Rev	-99.00	.00	.00	.00	.00	.00	.0%
10410540	371010 Inv Earn	-4,884.73	.00	.00	.00	.00	.00	.0%
10410540	411000 Salwages	323,613.83	341,346.00	341,346.00	247,483.17	341,346.00	400,725.00	17.4%
10410540	412000 OT	10,249.09	.00	.00	3,617.61	.00	.00	.0%
10410540	413100 ERPension	30,281.31	31,304.00	31,304.00	22,774.82	31,304.00	36,349.00	16.1%
10410540	414000 ER FICA	20,107.32	21,167.00	21,167.00	15,265.75	21,167.00	24,849.00	17.4%
10410540	414100 ER FICAMed	4,702.62	4,952.00	4,952.00	3,570.21	4,952.00	5,812.00	17.4%
10410540	414200 ERHealth	65,187.87	84,714.00	84,714.00	55,047.38	84,714.00	64,042.00	-24.4%
10410540	414300 ERDental	2,595.82	2,915.00	2,915.00	2,007.95	2,915.00	2,915.00	.0%
10410540	414350 ER-Lf Ins	.00	.00	.00	71.50	.00	.00	.0%
10410540	414400 ERWCC	1,362.32	1,753.00	1,753.00	668.32	1,753.00	2,098.00	19.7%
10410540	414500 ERUCC	834.69	889.00	889.00	638.29	889.00	1,045.00	17.5%
10410540	421000 Paper/Form	6,271.86	7,000.00	7,000.00	3,967.34	7,000.00	5,400.00	-22.9%
10410540	421100 OffSupply	1,581.18	1,500.00	1,500.00	877.89	1,500.00	1,600.00	6.7%
10410540	424420 CmptrEquip	8,370.38	12,575.00	12,575.00	4,590.18	12,575.00	14,850.00	18.1%
10410540	424500 Furn&Fix	495.00	1,650.00	1,650.00	643.00	1,650.00	750.00	-54.5%
10410540	431100 ITSCmptrMt	17,493.78	17,481.00	17,481.00	17,481.12	17,481.00	17,526.66	.3%
10410540	431130 Navaline	.00	527.00	527.00	527.00	527.00	5,093.71	866.5%
10410540	431140 PostAdm	2,111.00	2,111.00	2,111.00	3,476.13	2,111.00	3,500.00	65.8%
10410540	431141 Postage	5,698.82	5,000.00	5,000.00	2,053.73	5,000.00	3,000.00	-40.0%
10410540	432100 Printing	197.09	.00	.00	.00	.00	.00	.0%
10410540	433120 DuesSubscr	2,180.02	650.00	650.00	50.00	650.00	800.00	23.1%
10410540	433140 Advertise	72.00	225.00	225.00	.00	225.00	.00	-100.0%
10410540	434110 TelphneSup	3,199.50	2,844.00	2,844.00	2,844.00	2,844.00	2,844.00	.0%
10410540	435120 AcctgSvc	105,666.84	94,750.00	94,750.00	124,600.50	130,000.00	101,750.00	7.4%
10410540	437140 MeetingExp	.00	.00	.00	3,645.38	3,700.00	2,440.00	.0%
10410540	438100 ReqTrain	4,297.93	2,000.00	2,000.00	341.00	2,000.00	3,175.00	58.8%
10410540	438140 Conference	1,345.88	.00	.00	.00	.00	500.00	.0%
10410540	439000 OthContSvc	2,408.25	2,500.00	2,500.00	.00	2,500.00	2,500.00	.0%
10410540	439200 CC Fees	1,101.46	1,200.00	1,200.00	463.73	1,200.00	1,200.00	.0%
10410540	440615 CopierRev	2,127.96	2,192.00	2,192.00	1,644.03	2,192.00	2,342.00	6.8%
10410540	453000 Bldg Rent	27,335.76	27,336.00	27,336.00	20,501.82	27,336.00	27,336.00	.0%
10410540	455100 BankFees	18,436.84	18,000.00	18,000.00	16,474.66	18,000.00	18,500.00	2.8%
10410540	460608 LiabIns	9,732.00	10,254.00	10,254.00	7,690.50	10,254.00	12,037.00	17.4%
10410540	460609 FidIns	39.96	40.00	40.00	29.97	40.00	40.00	.0%
10410540	478150 OverShort	-18.41	.00	.00	.00	.00	.00	.0%
10410540	481150 Fines	16,834.12	.00	.00	1,661.28	.00	.00	.0%
	TOTAL Accounting	690,930.36	698,875.00	698,875.00	558,965.86	732,075.00	759,269.37	8.6%
	TOTAL General Fund	690,930.36	698,875.00	698,875.00	558,965.86	732,075.00	759,269.37	8.6%
	TOTAL REVENUE	-4,983.73	.00	.00	-5,742.40	-5,750.00	-5,750.00	.0%
	TOTAL EXPENSE	695,914.09	698,875.00	698,875.00	564,708.26	737,825.00	765,019.37	9.5%
	GRAND TOTAL	690,930.36	698,875.00	698,875.00	558,965.86	732,075.00	759,269.37	8.6%

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NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
10410540 Accounting				
322030 Franchise Fees				
10410540	322030	-	Franchise Fees	-5,750.00
411000 Salaries and wages				
10410540	411000	-	Salaries and wages	400,725.00
413100 ER-Penson				
10410540	413100	-	ER-Penson	36,349.00
414000 ER-FICA				
10410540	414000	-	ER-FICA	24,849.00
414100 ER-FICA/Medicare				
10410540	414100	-	ER-FICA/Medicare	5,812.00
414200 ER-Health/Vision Insurance				
10410540	414200	-	ER-Health/Vision Insurance	64,042.00
414300 ER-Dental Insurance				
10410540	414300	-	ER-Dental Insurance	2,915.00
414400 ER-Workers Compensation				
10410540	414400	-	ER-Workers Compensation	2,098.00
414500 ER-Unemployment Compensation				
10410540	414500	-	ER-Unemployment Compensation	1,045.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
421000 Paper / Forms				
10410540 421000 - Paper / Forms				5,400.00 *
Business / Dog License Forms		1.00	2,000.00	2,000.00
Most Business Licenses will be electronic in FY26 however, some may still need to be generated for reminder notices.				
Same for Dog Licenses.				
Check Stock - AP & Payroll		3.00	600.00	1,800.00
Printed Envelopes		2.00	300.00	600.00
Tax Forms - W2s		1.00	500.00	500.00
For termed employees only				
Current employees will retrieve their W2 on Employee Self Service App				
Misc Other Forms		1.00	500.00	500.00
421100 Office Supplies				
10410540 421100 - Office Supplies				1,600.00
424420 Computer Equip and Software				
10410540 424420 - Computer Equip and Software				14,850.00 *
Toner		1.00	1,600.00	1,600.00
inflationary increase				
Check Printer MICR Toner		1.00	1,500.00	1,500.00
inflationary increase				
3 docking stations for lap tops		3.00	275.00	825.00
Lease Laptop for Audit		1.00	500.00	500.00
GIS License/Maintenance		1.00	5,000.00	5,000.00
Desk Printer for AR Clerk		1.00	300.00	300.00
Lease Crunch Software for GASB 87 & 96		8.00	75.00	600.00
CSA Tax Wise - County Tax System licenses		3.00	75.00	225.00
Controller				
AR Tech				
Accountant				
Adobe Pro		5.00	300.00	1,500.00
FY25 Adobe Pro Subscription (2 pp)				
FY25 cost per subscriptions was ~300.00				
FY26 request is adobe pro: (5 pp)				
Controller				
Accountant				
Payroll Specialist				
AP				
AR				
Replacement Keyboards, Mouse, Headphones, etc.		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
Two 34" monitors		2.00	1,000.00	2,000.00
Monitor arms for 34" monitors		2.00	150.00	300.00
Accountant AR				
424500 Furniture and Fixtures				
10410540 424500 - Furniture and Fixtures				750.00 *
Office chair for Controller		1.00	750.00	750.00
431100 IT&S Computer Maint/Spprt				
10410540 431100 - IT&S Computer Maint/Spprt				17,526.66
431130 Navaline Support Maint				
10410540 431130 - Navaline Support Maint				5,093.71
431140 City-Co Bldg Postage Adm				
10410540 431140 - City-Co Bldg Postage Adm				3,500.00
431141 Postage				
10410540 431141 - Postage				3,000.00
433120 Dues Subscriptn Certifications				
10410540 433120 - Dues Subscriptn Certifications				800.00 *
GFOA - Controller, & Acctountant (\$150 EA)		2.00	150.00	300.00
Montana Municipal Treasurers membership (Accountant/Controller)		2.00	50.00	100.00
Payroll Specialist (APA and APA Source Online)		1.00	400.00	400.00
434110 IT&S Telephone Service				
10410540 434110 - IT&S Telephone Service				2,844.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
435120 Accting & Auditing Srvc				
10410540 435120 - Accting & Auditing Srvc				101,750.00 *
Audit Contract & Single Audit (MD)		1.00	80,000.00	80,000.00
State Filing Fee		1.00	3,200.00	3,200.00
Legal Ads		1.00	2,500.00	2,500.00
Actuary Fees for GASB 75 - \$5500 in FY26 and \$2200 in FY27		1.00	5,500.00	5,500.00
GFOA Certificate Fee		1.00	550.00	550.00
US Bank Audit Confirms		1.00	2,000.00	2,000.00
MD - Additional ACFR Assistance		1.00	8,000.00	8,000.00
437140 Travel & Meeting Expense				
10410540 437140 - Travel & Meeting Expense				2,440.00 *
Mt League of Cities & Towns (1 pp)		1.00	860.00	860.00
Hotel \$500				
Per Diem \$60				
Ground Transportation \$300				
Mt Municipal Treasurers & Clerks Conf - Fairmont (1pp)		1.00	1,580.00	1,580.00
Hotel \$1000				
Per Diem \$150				
Ground Transportation \$300				
438100 Required Training				
10410540 438100 - Required Training				3,175.00 *
Accounting classes for accounting staff		1.00	1,000.00	1,000.00
CPFO Training classes for Controller (Tuition Reimb)		1.00	2,000.00	2,000.00
Annual GAAP Update - GFOA		1.00	175.00	175.00
438140 Conferences				
10410540 438140 - Conferences				500.00 *
MT Municipal Clerks & Treasurers Conference - Fairmont		1.00	250.00	250.00
Mt League of Cities & Towns Conference - Billings, MT (1pp)		1.00	250.00	250.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
439000 Other Contracted Services				
10410540 439000 - Other Contracted Services				2,500.00 *
Armored Car Security Pickup of Bank Deposits		1.00	2,500.00	2,500.00
439200 Credit Card Fees				
10410540 439200 - Credit Card Fees				1,200.00
440615 Copier Revolving Program				
10410540 440615 - Copier Revolving Program				2,342.00
453000 Rent of Buildings & Offices				
10410540 453000 - Rent of Buildings & Offices				27,336.00
455100 Banking Service Charges				
10410540 455100 - Banking Service Charges				18,500.00
460608 Liability Insurance				
10410540 460608 - Liability Insurance				12,037.00
460609 Fidelity Insurance				
10410540 460609 - Fidelity Insurance				40.00
TOTAL Accounting				759,269.37
TOTAL General Fund				759,269.37
TOTAL REVENUE				-5,750.00
TOTAL EXPENSE				765,019.37
GRAND TOTAL				759,269.37

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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	Review
								CHANGE
10410570	Utility Customer Service							
10410570	322000 Bus Licens	-119,772.55	-118,000.00	-118,000.00	-47,878.60	-118,000.00	-118,000.00	.0%
10410570	322011 Liq Licens	-19,080.00	-21,000.00	-21,000.00	-10.00	-21,000.00	-21,000.00	.0%
10410570	322012 Beer Licens	-30,200.00	-30,000.00	-30,000.00	-1,210.00	-30,000.00	-30,000.00	.0%
10410570	322013 Catering	-5,700.00	-4,000.00	-4,000.00	.00	-4,000.00	.00	-100.0%
10410570	323030 Anim Lic	-26,178.00	-25,000.00	-25,000.00	-13,023.00	-25,000.00	-25,000.00	.0%
10410570	396003 UtlCust	-475,842.96	-532,774.00	-532,774.00	-399,580.47	-532,774.00	-545,528.00	2.4%
10410570	411000 SalWages	204,945.00	223,958.00	223,958.00	140,756.01	223,958.00	243,207.00	8.6%
10410570	412000 OT	.00	1,438.00	1,438.00	4,367.70	1,438.00	3,837.00	166.8%
10410570	413100 ERPension	18,588.50	20,670.00	20,670.00	13,162.63	20,670.00	22,410.00	8.4%
10410570	414000 ER FICA	12,307.29	13,978.00	13,978.00	8,761.59	13,978.00	15,319.00	9.6%
10410570	414100 ER FICAMed	2,878.30	3,271.00	3,271.00	2,049.14	3,271.00	3,584.00	9.6%
10410570	414200 ERHealth	59,655.36	57,306.00	57,306.00	32,298.69	57,306.00	59,576.00	4.0%
10410570	414300 ERDental	2,328.96	2,332.00	2,332.00	1,377.91	2,332.00	2,332.00	.0%
10410570	414350 ER-Lf Ins	.00	.00	.00	49.50	.00	.00	.0%
10410570	414400 ERWCC	781.24	885.00	885.00	374.65	885.00	955.00	7.9%
10410570	414500 ERUCC	512.40	588.00	588.00	362.68	588.00	644.00	9.5%
10410570	421000 Paper/Form	923.45	1,200.00	1,200.00	.00	1,200.00	1,200.00	.0%
10410570	421100 OffSupply	1,551.66	3,400.00	3,400.00	997.20	3,400.00	1,200.00	-64.7%
10410570	424420 CmptrEquip	26,288.47	33,100.00	33,100.00	32,868.46	33,100.00	30,000.00	-9.4%
10410570	424500 Furn&Fix	.00	.00	.00	1,899.75	.00	4,500.00	.0%
10410570	431100 ITSCmptrMt	15,920.04	14,971.00	14,971.00	14,970.88	14,971.00	13,805.99	-7.8%
10410570	431130 Navaline	.00	527.00	527.00	527.00	527.00	4,012.38	661.4%
10410570	431140 PostAdm	2,375.00	2,375.00	2,375.00	1,243.00	2,375.00	2,375.00	.0%
10410570	431141 Postage	1,671.88	4,000.00	4,000.00	464.70	4,000.00	3,000.00	-25.0%
10410570	432100 Printing	1,030.00	2,500.00	2,500.00	1,075.00	2,500.00	2,700.00	8.0%
10410570	433120 DuesSubscr	791.00	350.00	350.00	.00	350.00	350.00	.0%
10410570	433140 Advertise	180.00	.00	.00	.00	.00	.00	.0%
10410570	434110 TelphneSup	2,844.00	2,844.00	2,844.00	2,844.00	2,844.00	2,844.00	.0%
10410570	438100 ReqTrain	.00	3,000.00	3,000.00	.00	3,000.00	3,000.00	.0%
10410570	439000 OthContSvc	115,363.77	115,600.00	115,600.00	74,291.62	115,600.00	117,000.00	1.2%
10410570	439200 CC Fees	100,586.23	110,000.00	110,000.00	83,262.80	110,000.00	110,000.00	.0%
10410570	440615 CopierRev	1,868.04	1,924.00	1,924.00	1,442.97	1,924.00	2,056.00	6.9%
10410570	453000 Bldg Rent	16,670.16	16,670.00	16,670.00	12,502.62	16,670.00	16,670.00	.0%
10410570	460608 LiabIns	5,909.04	6,771.00	6,771.00	5,078.25	6,771.00	6,835.00	.9%
10410570	460609 FidIns	32.04	32.00	32.00	24.03	32.00	32.00	.0%
10410570	478150 OverShort	-1.00	.00	.00	-42.16	.00	.00	.0%
	TOTAL Utility Customer Servi	-80,772.68	-87,084.00	-87,084.00	-24,691.45	-87,084.00	-66,083.63	-24.1%
	TOTAL General Fund	-80,772.68	-87,084.00	-87,084.00	-24,691.45	-87,084.00	-66,083.63	-24.1%
	TOTAL REVENUE	-676,773.51	-730,774.00	-730,774.00	-461,702.07	-730,774.00	-739,528.00	1.2%
	TOTAL EXPENSE	596,000.83	643,690.00	643,690.00	437,010.62	643,690.00	673,444.37	4.6%
	GRAND TOTAL	-80,772.68	-87,084.00	-87,084.00	-24,691.45	-87,084.00	-66,083.63	-24.1%

** 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
10410570 Utility Customer Service			
322000 Business Licenses and Permits			
10410570	322000 - Business Licenses and Permits		-118,000.00
322011 Liquor Licenses			
10410570	322011 - Liquor Licenses		-21,000.00
322012 Beer and wine Licenses			
10410570	322012 - Beer and Wine Licenses		-30,000.00
323030 Animal Licenses			
10410570	323030 - Animal Licenses		-25,000.00
396003 Int Svc Utility Customer Srvc			
10410570	396003 - Int Svc Utility Customer Srvc		-545,528.00
411000 Salaries and wages			
10410570	411000 - Salaries and Wages		243,207.00
412000 Overtime			
10410570	412000 - Overtime		3,837.00
413100 ER-Penson			
10410570	413100 - ER-Penson		22,410.00
414000 ER-FICA			
10410570	414000 - ER-FICA		15,319.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

VENDOR	QUANTITY	UNIT COST	2026 Finance Review
414100 ER-FICA/Medicare			
10410570 414100 - ER-FICA/Medicare			3,584.00
414200 ER-Health/Vision Insurance			
10410570 414200 - ER-Health/Vision Insurance			59,576.00
414300 ER-Dental Insurance			
10410570 414300 - ER-Dental Insurance			2,332.00
414400 ER-Workers Compensation			
10410570 414400 - ER-workers Compensation			955.00
414500 ER-Unemployment Compensation			
10410570 414500 - ER-Unemployment Compensation			644.00
421000 Paper / Forms			
10410570 421000 - Paper / Forms			1,200.00
421100 Office Supplies			
10410570 421100 - Office Supplies			1,200.00 *
Standard Office Supplies	1.00	1,200.00	1,200.00
424420 Computer Equip and Software			
10410570 424420 - Computer Equip and Software			30,000.00 *
Central Square Utility Billing Package	1.00	30,000.00	30,000.00
424500 Furniture and Fixtures			
10410570 424500 - Furniture and Fixtures			4,500.00 *
Sit to stand desks and chair replacement	3.00	1,500.00	4,500.00

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			
10410570 431100 - IT&S Computer Maint/Spprt			13,805.99
431130 Navaline Support Maint			
10410570 431130 - Navaline Support Maint			4,012.38
431140 City-Co Bldg Postage Adm			
10410570 431140 - City-Co Bldg Postage Adm			2,375.00
431141 Postage			
10410570 431141 - Postage			3,000.00
432100 Printing & Duplicating			
10410570 432100 - Printing & Duplicating			2,700.00 *
Delinquent Tags, Pymt Receipts, Finals	1.00	1,500.00	1,500.00
Window Envelopes	1.00	600.00	600.00
Nonwindow envelopes	1.00	600.00	600.00
433120 Dues Subscriptn Certifications			
10410570 433120 - Dues Subscriptn Certifications			350.00 *
Alarm Monitoring Fee	1.00	350.00	350.00
434110 IT&S Telephone Service			
10410570 434110 - IT&S Telephone Service			2,844.00
438100 Required Training			
10410570 438100 - Required Training			3,000.00 *
Supervisory Training - MSU - Supervisor	1.00	2,000.00	2,000.00
Training for Utility Staff	1.00	1,000.00	1,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
439000 Other Contracted Services				
10410570 439000 - Other Contracted Services				117,000.00 *
Utility Billing Statement Printing - (\$9800 - \$10,000/month)		1.00	115,000.00	115,000.00
Business License Mailings		1.00	2,000.00	2,000.00
439200 Credit Card Fees				
10410570 439200 - Credit Card Fees				110,000.00
440615 Copier Revolving Program				
10410570 440615 - Copier Revolving Program				2,056.00
453000 Rent of Buildings & Offices				
10410570 453000 - Rent of Buildings & Offices				16,670.00
460608 Liability Insurance				
10410570 460608 - Liability Insurance				6,835.00
460609 Fidelity Insurance				
10410570 460609 - Fidelity Insurance				32.00
TOTAL Utility Customer Service				-66,083.63
TOTAL General Fund				-66,083.63
TOTAL REVENUE				-739,528.00
TOTAL EXPENSE				673,444.37
GRAND TOTAL				-66,083.63

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

City of Helena, Montana

3/13/2025

To: Mayor Collins and the Helena City Commission

From: Chief Jon Campbell

Subject: Department Budget Presentation: Fire

Present Situation: Presentation of FY2026 Proposed Fire Budget

Background Information: N/A

Proposal/Objective: Consider Proposed FY2026 Fire budget

Advantage: Inform Commission and general public on FY2026 Department Budget proposals

Notable Energy Impact: N/A

Disadvantage: N/A

Notice of Public Hearing: False

Staff Recommendation: ##staffrecommendation##

ATTACHMENTS:

- FY26_Budget_Presentation_Fire.pdf
- 2_Fire_Protection_Combined_Report.pdf
- 2_Fire_Grant_Programs_Combined_Report.pdf
- 2_Fire_Saftey_Levy_Cash_Flow.pdf
- 2_Fire_Saftey_Levy_Combined_Report.pdf

Fiscal Year 2026 Budget Discussion

FIRE DEPARTMENT



Prepared by
Jon Campbell

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A

Department Introduction
Strategic Planning
Budget Review
Accomplishments
Capital Projects
Questions



General Fund

Fire

Fire Grants

Fire Levy Fund

Fire Safety Levy

Department Intro-The mission of the Helena Fire Department:

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

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



Strategic Plan Budget Priorities

Outside of Base Budget

Requests:

- No outside base requests

Other Notable Priorities :

- CIP
- CBA

Notable Base budget Changes :

- EMAC Deployment Reimbursement
- Decrease Operating Estimate \$30,726
- Increase Professional Services \$18,885
- Increase Inter-Departmental Transfers \$24,057



FY26 Budget Review

- **FY25 Adopted**
 - \$ 6,651,526
- **FY25 Projected**
 - \$6,879,624
- **FY26 Preliminary**
 - \$6,711,998

- Revenue Considerations**
- **EMAC Deployments**
 - **Cost Recovery?**

- Notable Expenditures**
- **CIP SCBA Compressor**
 - **Tech. Rescue**



Accomplishments

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P
T

Accomplishments and goals

Accomplishments- PPE budget, Nozzle Project, Training

Goals- St. 2 renovation, St. 3 project, Master Plan project recommendations, Wildland PPE project, Training



Capital Projects

Capital Projects

- *Fiscal year- FY26*

- *Cost- \$80,000*

Description/Justification- Breathing Air compressor Station 2, unsuccessful AFG for 2 years

- *Fiscal year- FY26*

- *Cost- \$8,500*

Description/Justification- Technical Rescue Equipment Project, target hazard response capabilities.

- *Fiscal year- FY26*

- *Cost- \$8,000*

Description/Justification- Hand held radio – replace 1 per year



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
10420400	Fire Protection							
10420400	331000 Fed Grnts	-15,223.97	.00	.00	.00	.00	.00	.0%
10420400	331112 Homeld Sec	.00	-45,000.00	-45,000.00	.00	.00	-45,000.00	.0%
10420400	342020 Fire Chgs	-202,989.08	-93,131.00	-93,131.00	.00	-93,131.00	-93,131.00	.0%
10420400	342021 Fire Insp	-37,449.47	-42,000.00	-42,000.00	-22,882.16	-42,000.00	-42,000.00	.0%
10420400	362005 Reimb	-66,083.00	-30,000.00	-30,000.00	-20,932.86	-30,000.00	-30,000.00	.0%
10420400	383000 Transfr In	-665,358.00	.00	.00	.00	.00	.00	.0%
10420400	383340 TrfrinFire	.00	-675,000.00	-675,000.00	-337,500.00	-675,000.00	-680,000.00	.7%
10420400	411000 SalWages	3,790,821.75	3,837,231.00	3,837,231.00	2,937,564.58	3,825,640.00	3,846,312.00	.2%
10420400	412000 OT	215,017.97	200,000.00	200,000.00	331,965.67	443,000.00	200,000.00	.0%
10420400	413100 ERPension	5,785.80	6,064.00	6,064.00	4,625.81	6,064.00	6,007.00	-.9%
10420400	414000 ER FICA	3,857.25	4,100.00	4,100.00	3,084.68	4,100.00	4,106.00	.1%
10420400	414100 ER FICAMed	56,551.21	58,923.00	58,923.00	46,187.42	58,923.00	58,327.00	-1.0%
10420400	414200 ERHealth	722,443.96	717,350.00	717,350.00	553,210.02	717,350.00	750,608.00	4.6%
10420400	414300 ERdental	23,258.56	25,069.00	25,069.00	18,021.86	25,069.00	25,069.00	.0%
10420400	414350 ER-Lf Ins	.00	.00	.00	698.50	960.00	.00	.0%
10420400	414400 ERWCC	245,484.65	262,291.00	262,291.00	125,648.01	262,291.00	263,511.00	.5%
10420400	414500 ERUCC	10,014.37	10,584.00	10,584.00	8,173.80	10,671.00	10,479.00	-1.0%
10420400	414700 ERFirePen	533,362.87	544,740.00	544,740.00	410,744.64	544,740.00	538,850.00	-1.1%
10420400	414800 ER457Plan	21,097.78	22,000.00	22,000.00	14,350.00	22,000.00	22,000.00	.0%
10420400	421100 OffSupply	3,278.32	2,100.00	2,100.00	786.47	2,100.00	2,765.00	31.7%
10420400	422000 OperSupply	6,773.62	72,703.00	33,619.00	24,782.35	33,619.00	23,182.00	-31.0%
10420400	422200 Chemicals	3,297.95	4,060.00	4,060.00	2,899.25	4,060.00	3,060.00	-24.6%
10420400	422400 Janitorial	8,083.40	5,433.00	5,433.00	3,299.81	5,433.00	6,000.00	10.4%
10420400	422600 Medcl Supp	23,072.73	23,070.00	23,070.00	7,175.34	23,070.00	24,160.00	4.7%
10420400	422700 Clothing	10,440.42	16,920.00	16,920.00	7,207.25	16,920.00	11,700.00	-30.9%
10420400	422800 Train Supp	2,254.43	6,443.00	6,443.00	261.97	6,443.00	3,350.00	-48.0%
10420400	422810 Educ Supp	1,678.89	1,750.00	1,750.00	1,166.74	1,750.00	1,750.00	.0%
10420400	423000 RprMainMis	5,398.07	.00	.00	8,818.37	.00	7,000.00	.0%
10420400	423120 TiresTubes	7,303.92	1,000.00	1,000.00	.00	1,000.00	1,000.00	.0%
10420400	424100 TestEquip	9,025.20	600.00	600.00	841.12	600.00	1,200.00	100.0%
10420400	424200 SaftyEquip	28,350.38	54,983.00	54,983.00	35,102.66	54,983.00	70,945.00	29.0%
10420400	424410 CommEquip	10,127.73	14,108.00	14,108.00	4,031.59	14,108.00	15,280.00	8.3%
10420400	424420 CmptrEquip	2,807.73	2,968.00	2,968.00	1,898.00	2,968.00	2,420.00	-18.5%
10420400	424500 Furn&Fix	71.98	1,000.00	1,000.00	974.95	1,000.00	2,600.00	160.0%
10420400	431100 ITSCmptrMt	125,691.60	128,514.00	128,514.00	127,236.03	128,514.00	127,167.41	-1.0%
10420400	431130 Navaline	.00	1,318.00	1,318.00	1,318.00	1,318.00	36,958.20	2704.1%
10420400	431140 PostAdm	148.50	218.00	218.00	.00	218.00	218.00	.0%
10420400	431141 Postage	364.31	176.00	176.00	272.76	176.00	500.00	184.1%
10420400	432100 Printing	1,567.73	1,838.00	1,838.00	1,655.37	1,838.00	993.00	-46.0%
10420400	433120 DuesSubscr	10,900.50	17,208.00	17,208.00	5,867.59	17,208.00	15,169.00	-11.8%
10420400	433140 Advertise	72.00	1,432.00	1,432.00	.00	1,432.00	700.00	-51.1%

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 Review	CHANGE
10420400	434110	TelphneSup	7,467.50	8,961.00	8,961.00	8,961.00	8,961.00	8,961.00	.0%
10420400	434120	CellPhone	10,484.32	10,370.00	10,370.00	7,456.03	10,370.00	10,370.00	.0%
10420400	434200	wtr/ww	7,410.45	10,500.00	10,500.00	6,017.33	10,500.00	10,500.00	.0%
10420400	434220	Solidwaste	1,600.62	2,000.00	2,000.00	1,243.26	2,000.00	2,000.00	.0%
10420400	435150	MisProfSvc	23,377.00	70,709.00	70,709.00	51,652.50	92,227.00	63,075.00	-10.8%
10420400	435160	Laundry	154.23	.00	.00	843.15	.00	500.00	.0%
10420400	436000	RprMainSvc	8,942.54	36,550.00	36,550.00	19,783.65	36,550.00	18,400.00	-49.7%
10420400	436100	EquipRprs	4,111.66	700.00	700.00	76.92	700.00	1,700.00	142.9%
10420400	437130	TravelReim	.00	250.00	250.00	.00	250.00	200.00	-20.0%
10420400	437140	MeetingExp	10,441.33	23,273.00	23,273.00	11,078.53	23,273.00	23,673.00	1.7%
10420400	438100	ReqTrain	240.00	.00	.00	.00	.00	2,210.00	.0%
10420400	438130	CertTrain	7,260.50	.00	.00	.00	.00	6,800.00	.0%
10420400	438140	Conference	2,424.00	7,535.00	7,535.00	5,005.50	7,535.00	11,235.00	49.1%
10420400	438160	MiscTrain	.00	7,415.00	7,415.00	1,960.00	7,415.00	5,310.00	-28.4%
10420400	439000	OthContSvc	46,720.00	36,124.00	49,332.00	28,321.50	49,332.00	51,634.00	4.7%
10420400	439100	Investgatn	.00	550.00	550.00	.00	550.00	450.00	-18.2%
10420400	440618	FleetSvc	38,681.04	42,638.00	42,638.00	31,978.53	42,638.00	44,906.00	5.3%
10420400	440619	Gas & Fuel	33,347.46	37,072.00	37,072.00	18,732.96	37,072.00	35,218.00	-5.0%
10420400	440621	Veh Parts	25,480.78	7,800.00	7,800.00	10,207.29	7,800.00	11,700.00	50.0%
10420400	440622	Veh Repair	2,309.02	4,389.00	4,389.00	12,893.29	4,389.00	6,584.00	50.0%
10420400	454220	OthAssess	2,399.99	3,000.00	3,000.00	2,405.18	3,000.00	3,000.00	.0%
10420400	460606	Prop Ins	9,912.81	11,238.00	11,238.00	8,428.50	11,238.00	13,826.00	23.0%
10420400	460607	Veh Ins	10,605.98	23,130.00	23,130.00	.00	23,130.00	25,443.00	10.0%
10420400	460608	LiabIns	113,579.04	121,999.00	121,999.00	91,499.22	121,999.00	120,767.00	-1.0%
10420400	460609	FidIns	344.04	344.00	344.00	258.03	344.00	344.00	.0%
10420400	460614	Bldg M&O	130,229.64	138,785.00	138,785.00	104,088.78	138,785.00	149,806.00	7.9%
TOTAL Fire Protection			5,398,826.01	5,766,395.00	5,740,519.00	4,731,446.74	6,039,493.00	5,821,867.61	1.4%
TOTAL General Fund			5,398,826.01	5,766,395.00	5,740,519.00	4,731,446.74	6,039,493.00	5,821,867.61	1.4%
TOTAL REVENUE			-987,103.52	-885,131.00	-885,131.00	-381,315.02	-840,131.00	-890,131.00	.6%
TOTAL EXPENSE			6,385,929.53	6,651,526.00	6,625,650.00	5,112,761.76	6,879,624.00	6,711,998.61	1.3%
GRAND TOTAL			5,398,826.01	5,766,395.00	5,740,519.00	4,731,446.74	6,039,493.00	5,821,867.61	1.4%

** 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
331112 Department of Homeland Sec			
10420400	331112 - Department of Homeland Sec		-45,000.00
342020 Fire Svc Chgs to Oth Agencies			
10420400	342020 - Fire Svc Chgs to Oth Agencies		-93,131.00
342021 Fire Building Code Inspection			
10420400	342021 - Fire Building Code Inspection		-42,000.00
362005 Reimbursements			
10420400	362005 - Reimbursements		-30,000.00
383340 Interfund Transfr In Fire Levy			
10420400	383340 - Interfund Transfr In Fire Levy		-680,000.00
411000 Salaries and wages			
10420400	411000 - Salaries and wages		3,846,312.00
412000 Overtime			
10420400	412000 - Overtime		200,000.00
413100 ER-Penson			
10420400	413100 - ER-Penson		6,007.00
414000 ER-FICA			
10420400	414000 - ER-FICA		4,106.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

VENDOR	QUANTITY	UNIT COST	2026 Finance Review
414100 ER-FICA/Medicare			
10420400 414100 - ER-FICA/Medicare			58,327.00
414200 ER-Health/Vision Insurance			
10420400 414200 - ER-Health/Vision Insurance			750,608.00
414300 ER-Dental Insurance			
10420400 414300 - ER-Dental Insurance			25,069.00
414400 ER-Workers Compensation			
10420400 414400 - ER-workers Compensation			263,511.00
414500 ER-Unemployment Compensation			
10420400 414500 - ER-Unemployment Compensation			10,479.00
414700 ER-Fire Fighters Pension			
10420400 414700 - ER-Fire Fighters Pension			538,850.00
414800 ER-457 Plan			
10420400 414800 - ER-457 Plan			22,000.00
421100 Office Supplies			
10420400 421100 - Office Supplies			2,765.00 *
General Office Supplies	1.00	300.00	300.00
Copier Paper	1.00	600.00	600.00
Name plates, badges, brass	1.00	200.00	200.00
Water Service	1.00	150.00	150.00
Awards, Patches, Retirement Gifts	1.00	500.00	500.00
Chief's Award Coin (100)	1.00	1,015.00	1,015.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
422000 Operating Supplies				
10420400 422000 - Operating Supplies				23,182.00 *
SCBA Batteries		1.00	500.00	500.00
Operations Batteries		1.00	500.00	500.00
Thermal Images Batteries		1.00	200.00	200.00
Gas Monitors - HCN Batteries		1.00	200.00	200.00
Hand & Power Tool Replacement		1.00	2,000.00	2,000.00
Nozzles (replace 2-3 per year)		1.00	2,500.00	2,500.00
Hose - replacement sections		1.00	6,182.00	6,182.00
General operating purchases		1.00	10,000.00	10,000.00
K-Tools x 5		1.00	1,100.00	1,100.00
422200 Chemical and Lab Supplies				
10420400 422200 - Chemical and Lab Supplies				3,060.00 *
SM Engine/Generator Fuel		1.00	310.00	310.00
Matrix Bio-Hazard Pickup (4x150)		1.00	600.00	600.00
Foam Cache Payment		1.00	2,000.00	2,000.00
Fog Fluid/Liquid Smoke		1.00	150.00	150.00
422400 Janitorial Supplies				
10420400 422400 - Janitorial Supplies				6,000.00 *
Janitorial Supplies		1.00	5,180.00	5,180.00
Industrial Towel Service		1.00	120.00	120.00
Janitorial maintenance needs		1.00	700.00	700.00
422600 Medical Supplies				
10420400 422600 - Medical Supplies				24,160.00 *
Pharmaceuticals		1.00	17,000.00	17,000.00
Medical Gloves		1.00	3,950.00	3,950.00
Medical Masks		1.00	500.00	500.00
Airway Bags x2		1.00	335.00	335.00
Medical Supplies		1.00	1,625.00	1,625.00
Thomas Jump kit		1.00	750.00	750.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
422700 Clothing Allowance				
10420400 422700 - Clothing Allowance				11,700.00 *
Shift Uniform Replacements		1.00	2,100.00	2,100.00
Replacement Hire x2		1.00	2,000.00	2,000.00
Daystaff Replacement x6		1.00	600.00	600.00
1/2 Biennial Shoe Allowance (FY24/25)		1.00	5,000.00	5,000.00
Richardson Baseball caps 2/ea		1.00	2,000.00	2,000.00
422800 Training Supplies				
10420400 422800 - Training Supplies				3,350.00 *
Airport Training Building		1.00	1,800.00	1,800.00
Forcible Entry prop		1.00	250.00	250.00
IFSTA manuals		1.00	250.00	250.00
Mannequin Supplies		1.00	250.00	250.00
International Fire Codes Manuals		1.00	400.00	400.00
Firefighters Manuals		1.00	400.00	400.00
422810 Educational Supplies				
10420400 422810 - Educational Supplies				1,750.00 *
Fire Prevention week Supplies - FPIB		1.00	1,500.00	1,500.00
Annual Mascot cleaning FPW - FPIB		1.00	50.00	50.00
Community Outreach Supplies		1.00	200.00	200.00
423000 Repair Maintenance Supp Misc				
10420400 423000 - Repair Maintenance Supp Misc				7,000.00 *
General Maintenance Supplies		1.00	7,000.00	7,000.00
423120 Tires and Tubes				
10420400 423120 - Tires and Tubes				1,000.00 *
Tire Rotations to Balance Wear		1.00	1,000.00	1,000.00
424100 Testing Equipment				
10420400 424100 - Testing Equipment				1,200.00 *
Quarterly Cascade Air Testing Supplies		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
424200 Safety Equipment				
10420400 424200 - Safety Equipment				70,945.00 *
PPE: Pants/Jacket x8		1.00	28,800.00	28,800.00
PPE: Boots x 8		1.00	5,200.00	5,200.00
PPE: Helmet, Gloves, Name Plates		1.00	1,750.00	1,750.00
PPE: Particulate Hoods x10		1.00	1,400.00	1,400.00
PPE: New FF Position (Jacket, Pants, Boots, Helmet)		1.00	4,610.00	4,610.00
Turnout Repairs and Maintenance (contingent)		1.00	1,000.00	1,000.00
P100 Mask replacement & parts		1.00	275.00	275.00
Safety Glasses		1.00	150.00	150.00
wildland Gear		1.00	660.00	660.00
SCBA facepieces, parts, repairs. Two per year.		1.00	1,200.00	1,200.00
Tech Rescue Supplies		1.00	1,000.00	1,000.00
PPE: wildland Boots x30		1.00	15,000.00	15,000.00
PPE: wildland Pants x36		1.00	9,900.00	9,900.00
424410 Communications Equipment				
10420400 424410 - Communications Equipment				15,280.00 *
Motorola Handheld Batteries x4		1.00	540.00	540.00
Handheld radio refurbish		1.00	1,330.00	1,330.00
WiFi Equipment for St 1		1.00	5,439.00	5,439.00
WiFi Equipment for St 2		1.00	5,439.00	5,439.00
Misc cables and connectors		1.00	100.00	100.00
Remote Speaker Mics		1.00	1,740.00	1,740.00
Remote Speaker Mic cables		1.00	280.00	280.00
BK radio programming adapters for cache boxes		1.00	412.00	412.00
424420 Computer Equip and Software				
10420400 424420 - Computer Equip and Software				2,420.00 *
ICC Annual online access		1.00	100.00	100.00
Adobe Pro License - each station		1.00	520.00	520.00
Monitors upgrade x6		1.00	1,800.00	1,800.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
424500 Furniture and Fixtures				
10420400 424500 - Furniture and Fixtures				2,600.00 *
Kitchen Chairs - Both Stations x 14		1.00	2,100.00	2,100.00
Fitness equipment repairs		1.00	500.00	500.00
431100 IT&S Computer Maint/Spprt				
10420400 431100 - IT&S Computer Maint/Spprt				127,167.41
431130 Navaline Support Maint				
10420400 431130 - Navaline Support Maint				36,958.20
431140 City-Co Bldg Postage Adm				
10420400 431140 - City-Co Bldg Postage Adm				218.00
431141 Postage				
10420400 431141 - Postage				500.00 *
Shipping packages for service		1.00	500.00	500.00
432100 Printing & Duplicating				
10420400 432100 - Printing & Duplicating				993.00 *
Business Cards		1.00	118.00	118.00
Copier Maintenance Fee - 360 Office (Station 2)		1.00	140.00	140.00
Copier Maintenance Fee - Fisher (Station 1)		1.00	735.00	735.00
433120 Dues Subscriptn Certifications				
10420400 433120 - Dues Subscriptn Certifications				15,169.00 *
EMT Recert Fees		1.00	2,800.00	2,800.00
PALS/ACLS training for recerts		1.00	3,024.00	3,024.00
CLIA Laboratory Program License		1.00	200.00	200.00
DPHHS Dept License		1.00	35.00	35.00
NFPA Annual Membership		1.00	175.00	175.00
IAAI Membership		1.00	875.00	875.00
Helena Regional Airport Badges x21		1.00	525.00	525.00
IAFC Annual Membership Dues		1.00	780.00	780.00
MT State Fire Chiefs Assoc Dues		1.00	225.00	225.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
L&C Rural Fire Council Membership		1.00	300.00	300.00
MSU Fire Training School Membership		1.00	190.00	190.00
Station 2 Gym Membership		1.00	720.00	720.00
Costco Membership		1.00	180.00	180.00
Montana Testing Consortium Dues		1.00	1,200.00	1,200.00
Additional Membership/Licenses		1.00	300.00	300.00
NFPA Annual Subscription		1.00	1,800.00	1,800.00
Knox subscription (software)		1.00	1,200.00	1,200.00
SIMS Ushare subscription		1.00	100.00	100.00
Newspaper Subscription		1.00	540.00	540.00

433140 Advertising

10420400 433140 - Advertising				700.00 *
Recruitment		1.00	500.00	500.00
Public Notices for Commission agendas		1.00	200.00	200.00

434110 IT&S Telephone Service

10420400 434110 - IT&S Telephone Service				8,961.00
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434120 Cellular Services

10420400 434120 - Cellular Services				10,370.00 *
Cell Phone Plans x9		1.00	4,321.00	4,321.00
Table Data Plans x9		1.00	4,321.00	4,321.00
Verizon MDM Maas 360 Device Manager		1.00	1,728.00	1,728.00

434200 Water & Sewer

10420400 434200 - Water & Sewer				10,500.00 *
Station 1		1.00	5,500.00	5,500.00
Station 2		1.00	5,000.00	5,000.00

434220 Solid waste

10420400 434220 - Solid Waste				2,000.00
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NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
435150 Professional Services-Misc				
10420400 435150 - Professional Services-Misc				63,075.00 *
Annual Physicals		1.00	40,000.00	40,000.00
New Hires Testing Allowance		1.00	820.00	820.00
Consortium: written testing of entry level FF		1.00	1,800.00	1,800.00
Station Fire Extinguisher Testing/Service - Mar		1.00	430.00	430.00
Annual Pump Testing: Sept/Oct		1.00	1,700.00	1,700.00
Annual Aerial Inspection		1.00	3,400.00	3,400.00
Apparatus/Ground Ladder Testing: Semi-Annual		1.00	1,500.00	1,500.00
Hurst Equipment Testing: February		1.00	1,500.00	1,500.00
SCBA Airpack/Mask Testing		1.00	3,775.00	3,775.00
Annual Cascade Equipment Testing and Maintenance: February		1.00	2,500.00	2,500.00
Bauer Equipment Testing and Maintenance		1.00	1,150.00	1,150.00
SCBA Bottle Hydro Testing		1.00	1,500.00	1,500.00
CodeStat reporting upgrades		1.00	3,000.00	3,000.00
435160 Laundry Services				
10420400 435160 - Laundry Services				500.00 *
Repairs/modifications/cleaning		1.00	500.00	500.00
436000 Repair & Maintenance Services				
10420400 436000 - Repair & Maintenance Services				18,400.00 *
General Repairs to Apparatus		1.00	16,000.00	16,000.00
Lock/Key Replacement: Knox, Vehicle, Locker, Etc.		1.00	100.00	100.00
Annual Sump Pumping		1.00	150.00	150.00
Additional Service/Repair		1.00	150.00	150.00
General Repairs to Station Equipment		1.00	2,000.00	2,000.00
436100 Equipment Repairs				
10420400 436100 - Equipment Repairs				1,700.00 *
Small Engine/Hand Tool Repairs		1.00	1,200.00	1,200.00
Equipment Repairs		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
437130 Employee Travel Reimbursement				
10420400 437130 - Employee Travel Reimbursement				200.00 *
Employee Travel - Non-overnight		1.00	200.00	200.00
437140 Travel & Meeting Expense				
10420400 437140 - Travel & Meeting Expense				23,673.00 *
National Conference x2: Airfare and Room		1.00	2,972.00	2,972.00
MT IAAI Conference: Lodging & Per Diem x2		1.00	1,000.00	1,000.00
NFA 6 Day Class: Meal Package and Per Diem x 3		1.00	1,740.00	1,740.00
NFA 10 Day Class: Meal Package and Per Diem x2		1.00	2,785.00	2,785.00
Building Code Conferences FPIB x 3: Lodging		1.00	1,200.00	1,200.00
Rural Fire Council Annual Dinner and Meeting		1.00	600.00	600.00
Food and Rentals for Meetings		1.00	750.00	750.00
Incident Food		1.00	250.00	250.00
Regional Travel and Per Diem		1.00	500.00	500.00
Consortium: Travel for AC training x2		1.00	1,260.00	1,260.00
NFPA Annual Conference FPIB x3: Airfare and Lodging		1.00	3,896.00	3,896.00
IAAI International Training Conference FPIB x3: Airfare and Lodging		1.00	5,020.00	5,020.00
MT State Fire Chiefs Conference x5: Lodging and Per Diem		1.00	1,700.00	1,700.00
438100 Required Training				
10420400 438100 - Required Training				2,210.00 *
MT Drive x4: Lodging and Per Diem		1.00	630.00	630.00
MT Drive registration x4		1.00	1,580.00	1,580.00
438130 Certification Training				
10420400 438130 - Certification Training				6,800.00 *
IFSAC Certs		1.00	500.00	500.00
Online Training: Blue Card		1.00	1,500.00	1,500.00
Montana State University FSTS		1.00	4,800.00	4,800.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
438140 Conferences				
10420400 438140 - Conferences				11,235.00 *
National Conference		1.00	1,050.00	1,050.00
Building Code Conference x3		1.00	600.00	600.00
NFPA Annual Conference FPIB x3		1.00	1,990.00	1,990.00
IAAI Annual Conference FPIB x3		1.00	1,700.00	1,700.00
MMIA Leadership Conference		1.00	3,000.00	3,000.00
MT State Fire Chiefs Conference x5		1.00	695.00	695.00
MT IAAI Conference registration x2		1.00	600.00	600.00
League of Cities & Towns Event		1.00	600.00	600.00
Arbitration Conference		1.00	1,000.00	1,000.00
438160 Training - Misc				
10420400 438160 - Training - Misc				5,310.00 *
Local training Fort Harrison, Rural FC, Mt City		1.00	2,010.00	2,010.00
LGC Frontline Manager "Trailhead" training		1.00	1,000.00	1,000.00
CPSE Mentoring - officers x 15		1.00	1,500.00	1,500.00
CPSE Training Officer/Fire Marshal		1.00	800.00	800.00
439000 Other Contracted Services				
10420400 439000 - Other Contracted Services				51,634.00 *
First Due (RMS software)		1.00	27,510.00	27,510.00
M-Files named licenses x3		1.00	2,124.00	2,124.00
Physio-Control Maint Contract -5		1.00	16,000.00	16,000.00
Lifepak, 2 Lucas				
CAD/RMS Integration		1.00	6,000.00	6,000.00
439100 Investigation / Inspect Fees				
10420400 439100 - Investigation / Inspect Fees				450.00 *
HIFIT Webinars & Trainings		1.00	200.00	200.00
HIFIT Incident Supplies - Evidence Cans, Barrier Tape		1.00	250.00	250.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
440618 Fleet Service Charges				
10420400	440618			44,906.00
440619 Shop Gas & Fuel Charges				
10420400	440619			35,218.00
440621 Shop Vehicle Parts				
10420400	440621			11,700.00
440622 Shop Vehicle Repairs				
10420400	440622			6,584.00
454220 Other Assessments				
10420400	454220			3,000.00 *
	Street Maintenance District	1.00	1,600.00	1,600.00
	Storm Water Utility	1.00	900.00	900.00
	Urban Forestry	1.00	100.00	100.00
	Open Space Maintenance	1.00	300.00	300.00
	Landfill Monitoring	1.00	100.00	100.00
460606 Property Insurance				
10420400	460606			13,826.00
460607 Vehicle & Equip Insurance				
10420400	460607			25,443.00
460608 Liability Insurance				
10420400	460608			120,767.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
General Fund	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
460609 Fidelity Insurance				
10420400 460609 - Fidelity Insurance				344.00
460614 Building M&O Charge				
10420400 460614 - Building M&O Charge				149,806.00 *
Station #1		1.00	88,756.00	88,756.00
Station #2		1.00	61,050.00	61,050.00
TOTAL Fire Protection				5,821,867.61
TOTAL General Fund				5,821,867.61
TOTAL REVENUE				-890,131.00
TOTAL EXPENSE				6,711,998.61
GRAND TOTAL				5,821,867.61

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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	Review
								CHANGE
10420401 Fire Grant Programs								
10420401	331000 Fed Grnts	-17,916.83	.00	.00	-670.47	-671.00	.00	.0%
10420401	411000 Salwages	.00	10,000.00	49,084.00	.00	49,084.00	10,000.00	-79.6%
10420401	412000 OT	2,333.30	20,000.00	20,000.00	.00	20,000.00	20,000.00	.0%
10420401	414000 ER FICA	34.78	.00	.00	.00	.00	.00	.0%
10420401	414100 ER FICAMed	.00	180.00	180.00	.00	180.00	180.00	.0%
10420401	414400 ERWCC	141.58	1,000.00	1,000.00	.00	1,000.00	1,000.00	.0%
10420401	414500 ERUCC	6.08	200.00	200.00	.00	200.00	200.00	.0%
10420401	414700 ERFirePen	.00	10.00	10.00	.00	10.00	10.00	.0%
10420401	414800 ER457Plan	1,938.22	1,938.00	1,938.00	.00	1,938.00	1,938.00	.0%
10420401	422000 OperSupply	1,523.46	45,000.00	84,084.00	7,708.12	84,084.00	45,000.00	-46.5%
10420401	437140 MeetingExp	2,918.50	.00	.00	.00	.00	.00	.0%
10420401	438140 Conference	450.00	.00	.00	.00	.00	.00	.0%
10420401	439000 OthContSvc	20,191.60	.00	.00	710.95	710.95	.00	.0%
	TOTAL Fire Grant Programs	11,620.69	78,328.00	156,496.00	7,748.60	156,535.95	78,328.00	-49.9%
	TOTAL General Fund	11,620.69	78,328.00	156,496.00	7,748.60	156,535.95	78,328.00	-49.9%
	TOTAL REVENUE	-17,916.83	.00	.00	-670.47	-671.00	.00	.0%
	TOTAL EXPENSE	29,537.52	78,328.00	156,496.00	8,419.07	157,206.95	78,328.00	-49.9%
	GRAND TOTAL	11,620.69	78,328.00	156,496.00	7,748.60	156,535.95	78,328.00	-49.9%

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NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR: General Fund				
	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
411000 Salaries and Wages				
10420401	411000 - Salaries and Wages			10,000.00
412000 Overtime				
10420401	412000 - overtime			20,000.00
414100 ER-FICA/Medicare				
10420401	414100 - ER-FICA/Medicare			180.00
414400 ER-Workers Compensation				
10420401	414400 - ER-workers Compensation			1,000.00
414500 ER-Unemployment Compensation				
10420401	414500 - ER-Unemployment Compensation			200.00
414700 ER-Fire Fighters Pension				
10420401	414700 - ER-Fire Fighters Pension			10.00
414800 ER-457 Plan				
10420401	414800 - ER-457 Plan			1,938.00
422000 Operating Supplies				
10420401	422000 - Operating Supplies			45,000.00 *
	HAZMAT GRANT EXPENDITURES	1.00	45,000.00	45,000.00
TOTAL Fire Grant Programs				78,328.00
TOTAL General Fund				78,328.00
TOTAL REVENUE				.00
TOTAL EXPENSE				78,328.00
GRAND TOTAL				78,328.00

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**FIRE SAFETY LEVY (2340)
CASH FLOW STATEMENT**

	FY22 ACTUALS	FY23 ACTUALS	FY24 ACTUALS	FY25 ADOPTED	FY25 PROJECTION	FY26 PROPOSED
REVENUES:						
Real Property Taxes Genl Levy	1,027,240	987,101	988,632	1,041,000	1,041,000	1,134,000
Investment Earnings	2,004	35,412	27,335	25,000	25,000	12,000
Other Financing Sources	46,210	105,488	81,156	90,000	90,000	90,000
Total Revenue	1,075,454	1,128,000	1,097,124	1,156,000	1,156,000	1,236,000
EXPENSES:						
Total Transfers out - General Fund	671,477	692,220	665,358	675,000	675,000	680,000
Total Capital and Debt	145,694	333,761	790,022	162,742	183,159	202,106
Total Expenditures	817,171	1,025,981	1,455,380	837,742	858,159	882,106
Revenue Over(Under) Expenditures	258,283	102,019	(358,256)	318,258	297,841	353,894
Beginning Cash	331,104	589,387	691,406	333,151	333,151	651,409
Ending Cash	589,387	691,406	333,151	651,409	630,992	1,005,303

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget FOR PERIOD 12

ACCOUNTS FOR:	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance	PCT Review	CHANGE
Fire Safety Levy								
23404204 Fire Safety Levy								
23404204 311010 Taxes-Gen	-943,426.00	-1,000,000.00	-1,000,000.00	-515,565.49	-1,000,000.00	-1,100,000.00	10.0%	
23404204 311022 PP Tax	-43,840.22	-40,000.00	-40,000.00	-32,474.67	-40,000.00	-33,000.00	-17.5%	
23404204 312000 Pen/Int	-1,366.01	-1,000.00	-1,000.00	-666.37	-1,000.00	-1,000.00	.0%	
23404204 331000 Fed Grnts	.00	-90,000.00	-90,000.00	.00	-90,000.00	-90,000.00	.0%	
23404204 342020 Fire Chgs	-5.00	.00	.00	.00	.00	.00	.0%	
23404204 371010 Inv Earn	-27,335.47	-25,000.00	-25,000.00	-8,159.30	-25,000.00	-12,000.00	-52.0%	
23404204 382020 CompLoss	-81,151.22	.00	.00	.00	.00	.00	.0%	
23404204 482000 TransfrOut	665,358.00	675,000.00	675,000.00	337,500.00	675,000.00	680,000.00	.7%	
23404204 492000 Buildings	9,508.00	.00	2,750.00	.00	2,750.00	.00	.0%	
23404204 494000 MachEquip	73,623.88	54,500.00	57,872.00	50,641.90	57,872.00	96,500.00	66.7%	
23404204 494100 Vehicles	590,776.08	.00	9,817.00	185.66	9,817.00	.00	.0%	
23404204 601100 Principal	77,281.16	78,335.00	78,335.00	78,331.51	78,332.00	79,631.00	1.7%	
23404204 601120 Interest	38,832.55	29,907.00	29,907.00	34,387.06	34,388.00	25,975.00	-13.1%	
TOTAL Fire Safety Levy	358,255.75	-318,258.00	-302,319.00	-55,819.70	-297,841.00	-353,894.00	17.1%	
TOTAL Fire Safety Levy	358,255.75	-318,258.00	-302,319.00	-55,819.70	-297,841.00	-353,894.00	17.1%	
TOTAL REVENUE	-1,097,123.92	-1,156,000.00	-1,156,000.00	-556,865.83	-1,156,000.00	-1,236,000.00	6.9%	
TOTAL EXPENSE	1,455,379.67	837,742.00	853,681.00	501,046.13	858,159.00	882,106.00	3.3%	
GRAND TOTAL	358,255.75	-318,258.00	-302,319.00	-55,819.70	-297,841.00	-353,894.00	17.1%	

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

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
Fire Safety Levy

VENDOR	QUANTITY	UNIT COST	2026 Finance Review
23404204 Fire Safety Levy			
311010 Real Property Taxes Genl Levy			
23404204	311010 - Real Property Taxes Genl Levy		-1,100,000.00
311022 Personal Property Taxes			
23404204	311022 - Personal Property Taxes		-33,000.00
312000 Penalty Interest Del Taxes			
23404204	312000 - Penalty Interest Del Taxes		-1,000.00
331000 Federal Grants Miscellaneous			
23404204	331000 - Federal Grants Miscellaneous		-90,000.00
371010 Investment Earnings			
23404204	371010 - Investment Earnings		-12,000.00
482000 Transfers to Other Funds			
23404204	482000 - Transfers to Other Funds		680,000.00
494000 Machinery & Equipment			
23404204	494000 - Machinery & Equipment		96,500.00 *
	Handheld Radio	1.00 8,000.00	8,000.00
	Station 2 compressor	1.00 80,000.00	80,000.00
	Tech Rescue Equip Project; Tripod, Pulleys, Rope, etc	1.00 8,500.00	8,500.00
601100 Principal			
23404204	601100 - Principal		79,631.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget			
ACCOUNTS FOR:			
Fire Safety Levy	VENDOR	QUANTITY	UNIT COST 2026 Finance Review
601120 Interest			
23404204 601120 - Interest			25,975.00
TOTAL Fire Safety Levy			-353,894.00
TOTAL Fire Safety Levy			-353,894.00
	TOTAL REVENUE		-1,236,000.00
	TOTAL EXPENSE		882,106.00
	GRAND TOTAL		-353,894.00

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

City of Helena, Montana

3/13/2025

To: Mayor Collins and the Helena City Commission

From: Chief Brett Petty

Subject: FY2026 Department Budget Presentation: Police Operations

Present Situation: Presentation of FY2026 budgets for Police Operations

Background Information: N/A

Proposal/Objective: Consider FY2026 Department budget proposal

Advantage: Inform Commission and general public on FY2026 Budget Proposals

Notable Energy Impact: N/A

Disadvantage: N/A

Notice of Public Hearing: False

Staff Recommendation: ##staffrecommendation##

ATTACHMENTS:

FY_26_Police_Budget_Presentation.pdf
3_Police_Ops_Combined_Report.pdf
3_Animal_Control_Combined_Report.pdf
3_VAWA_Combined_Report.pdf
3_Drug_Enforcement_Combined_Report.pdf
3_Police_Special_Projects_Cash_Flow_Statement.pdf
3_Police_Special_Projects_Detail_Report.pdf

Fiscal Year 2026 Budget Discussion

Police Department



Prepared by
Brett Petty

April 16, 2025

A
G
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D
A

Department Introduction
Strategic Planning
Budget Review
Accomplishments
Capital Projects
Questions



Police

The Helena Police Department is comprised of 4 different divisions. They are Police Operations, Animal Control, Drug Enforcement, and Violence Against Women.

Police Operations

Animal Control

Drug Enforcement

Violence Against Women



Strategic Plan Budget Priorities

P
O
L
I
C
E

Outside of Base Budget

Requests:

-Two Special Service
Officers/Court Officers

Notable Base budget Changes :

- None

Other Notable Priorities :

- Staffing for Sworn
Personnel



FY26 Budget Review

- **FY25 Adopted**
 - **\$8,342,704**
- **FY25 Projected**
 - **\$8,342,704**
- **FY26 Preliminary**
 - **\$8,496,669**

Revenue Considerations

- **Grants: We have been informed we are not sure how long it will be for reimbursements on grants.**

Notable Expenditures

- **None – Budget is essentially the same as FY25.**



FY26 Budget Review

A
C
O

- **FY25 Adopted**
 - **\$197,911**
- **FY25 Projected**
 - **\$198,060**
- **FY26 Preliminary**
 - **\$207,532**

Revenue Considerations

- **None**

Notable Expenditures

- **None**



FY26 Budget Review

- **FY25 Adopted**
 - **\$143,022**
- **FY25 Projected**
 - **\$143,071**
- **FY26 Preliminary**
 - **\$159,977**

Revenue Considerations

- **Partially Grant Funded**

Notable Expenditures

- **None**



FY26 Budget Review

V
A
W
A

- **FY25 Adopted**
 - **\$124,315**
- **FY25 Projected**
 - **\$124,329**
- **FY26 Preliminary**
 - **\$123,774**

- Revenue Considerations**
- **Grant Funded**

- Notable Expenditures**
- **None**



Accomplishments

Accomplishments and Goals

Accomplishments:

- *Implementation of the CAD/RMS system that went live on March 24, 2025.*
- *ICAC Detective – We were able to add an Internet Crimes Against Children Detective into our current fiscal structure*
- *Body Cameras – Replaced older generation body cameras with updated versions.*
- *Added two new K9's. Both were donations.*

Goals:

- *Continue to work on staffing solutions*
- *Add a community resource officer division*



Capital Projects

Capital Projects

FY2026: (Major) – In proposed capital list

- *Police Tasers: Taser 10 Model (53)*
 - *\$50,000/year for 5 years*
 - *FY26 is year 3 of a 5-year contract*
- *Getac Tablets – In proposed capital list*
 - *\$20,000/year for 5 years*
 - *FY26 is year 1 of 5*

FY2026: (Minor) – TBD – on “new ask list for consideration”

- *Patrol Rifles*
 - *\$25,000*

FY2026: (Vehicles) – In proposed capital list

- *Patrol Vehicles (4) \$325,000*
 - *4/year*

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	Review
								CHANGE
10420100	Police Operations							
10420100	314150 Cnty-Marij	-345,040.22	-350,000.00	-350,000.00	-137,294.92	-350,000.00	-350,000.00	.0%
10420100	331023 DEA Grnt	-23,115.72	-5,000.00	-5,000.00	-1,558.63	-5,000.00	-5,000.00	.0%
10420100	331024 DOJ Grnt	-156,725.20	-125,000.00	-125,000.00	-85,191.56	-125,000.00	-125,000.00	.0%
10420100	331026 PolGrnts	-11,748.98	-65,000.00	-65,000.00	-4,376.80	-65,000.00	-88,185.00	35.7%
10420100	331150 High Sfty	-43,664.64	-65,000.00	-65,000.00	-40,926.36	-65,000.00	-65,000.00	.0%
10420100	331178 MRDTF Grnt	-16,613.01	-33,000.00	-33,000.00	-9,613.01	-33,000.00	-33,000.00	.0%
10420100	337000 Cnty Contr	.00	.00	.00	-210.40	-211.00	.00	.0%
10420100	337001 Intergovt	.00	.00	.00	-467.12	-467.12	.00	.0%
10420100	342010 Pol Svc	-211,000.00	-211,000.00	-211,000.00	-169,437.83	-211,000.00	-211,000.00	.0%
10420100	342012 Range Fees	-20,790.00	-25,000.00	-25,000.00	-7,080.00	-25,000.00	-25,000.00	.0%
10420100	342013 Alarm Fees	-180.00	-200.00	-200.00	-10.00	-200.00	-200.00	.0%
10420100	351032 AnimlCntrl	-1,080.00	-2,000.00	-2,000.00	-610.00	-2,000.00	-2,000.00	.0%
10420100	362000 Misc Rev	-1,462.17	-43,800.00	-43,800.00	.00	-43,800.00	.00	-100.0%
10420100	362005 Reimb	-8,174.14	-20,000.00	-20,000.00	-10,119.19	-20,000.00	-1,300.00	-93.5%
10420100	365000 ContrbDon	-500.00	.00	.00	.00	.00	.00	.0%
10420100	411000 Salwages	4,493,176.47	4,748,359.00	4,748,359.00	3,672,480.29	4,748,359.00	4,848,920.00	2.1%
10420100	412000 OT	262,372.24	334,038.00	334,038.00	156,578.55	334,038.00	334,038.00	.0%
10420100	413100 ERPension	29,007.54	27,730.00	27,730.00	24,186.22	27,730.00	27,630.00	-.4%
10420100	414000 ER FICA	19,165.14	18,750.00	18,750.00	16,049.42	18,750.00	18,888.00	.7%
10420100	414100 ER FICAMed	65,895.71	76,625.00	76,625.00	55,125.85	76,625.00	78,085.00	1.9%
10420100	414200 ERHealth	895,043.49	954,742.00	954,742.00	670,830.96	954,742.00	939,503.00	-1.6%
10420100	414300 ERDental	29,902.05	33,901.00	33,901.00	22,039.22	33,901.00	33,901.00	.0%
10420100	414350 ER-Lf Ins	.00	.00	.00	889.68	744.19	.00	.0%
10420100	414400 ERWCC	128,487.81	153,151.00	153,151.00	65,616.43	153,151.00	158,865.00	3.7%
10420100	414500 ERUCC	11,693.77	13,773.00	13,773.00	9,780.03	13,773.00	14,022.00	1.8%
10420100	414600 ERPolPen	575,373.73	669,517.00	669,517.00	471,552.45	669,517.00	683,686.00	2.1%
10420100	421100 OffSupply	8,712.66	6,000.00	6,000.00	1,528.65	6,000.00	6,000.00	.0%
10420100	421200 SuppReimb	4,135.50	4,800.00	4,800.00	3,592.50	4,800.00	4,800.00	.0%
10420100	422000 OperSupply	1,792.01	6,100.00	6,100.00	4,372.76	6,100.00	8,250.00	35.2%
10420100	422200 Chemicals	7,262.81	8,700.00	8,700.00	1,128.18	8,700.00	8,700.00	.0%
10420100	422700 Clothing	33,921.47	43,800.00	43,800.00	16,404.94	43,800.00	43,800.00	.0%
10420100	422800 Train Supp	40,532.23	32,500.00	32,500.00	22,311.26	32,500.00	48,000.00	47.7%
10420100	422830 EmplFood	.00	.00	.00	51.94	.00	500.00	.0%
10420100	423120 TiresTubes	5,401.00	10,000.00	10,000.00	4,147.80	10,000.00	7,000.00	-30.0%
10420100	424000 Sm1Tools	572.75	7,000.00	7,000.00	195.42	7,000.00	8,250.00	17.9%
10420100	424420 CmptrEquip	5,490.35	12,175.00	12,175.00	2,997.64	12,175.00	13,250.00	8.8%
10420100	431100 ITS CmptrMt	165,967.05	165,273.00	165,273.00	165,272.40	165,273.00	169,789.68	2.7%
10420100	431130 Navaline	.00	1,845.00	1,845.00	1,845.00	1,845.00	49,345.35	2574.5%
10420100	431140 PostAdm	366.50	317.00	317.00	268.50	317.00	317.00	.0%
10420100	431141 Postage	4,362.59	3,500.00	3,500.00	2,202.32	3,500.00	3,500.00	.0%
10420100	432100 Printing	1,856.18	3,750.00	3,750.00	2,495.88	3,750.00	3,350.00	-10.7%

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 Review	CHANGE
10420100	432110	Teletype	3,700.00	3,700.00	3,700.00	3,741.95	3,700.00	3,700.00	.0%
10420100	433120	DuesSubscr	7,422.00	10,900.00	10,900.00	8,951.00	10,900.00	9,917.00	-9.0%
10420100	433130	PubRellton	2,385.53	3,000.00	3,000.00	41.18	3,000.00	2,500.00	-16.7%
10420100	433140	Advertise	840.00	500.00	500.00	462.00	500.00	500.00	.0%
10420100	434110	TelphneSup	12,245.00	14,694.00	14,694.00	14,694.00	14,694.00	14,694.00	.0%
10420100	434111	LDTelphne	2,922.71	2,500.00	2,500.00	1,882.00	2,500.00	2,500.00	.0%
10420100	434120	CellPhone	47,144.77	50,000.00	50,000.00	35,841.59	50,000.00	52,500.00	5.0%
10420100	434230	Electricity	883.66	1,000.00	1,000.00	660.46	1,000.00	1,000.00	.0%
10420100	435210	Medcl Serv	12,454.55	23,750.00	23,750.00	22,568.39	23,750.00	23,300.00	-1.9%
10420100	436000	RprMainSvc	8,714.60	10,000.00	10,000.00	4,972.69	10,000.00	9,750.00	-2.5%
10420100	436100	EquipRprs	.00	1,500.00	1,500.00	243.00	1,500.00	1,500.00	.0%
10420100	437130	TravelReim	694.50	1,000.00	1,000.00	429.00	1,000.00	750.00	-25.0%
10420100	438100	ReqTrain	45,561.39	101,950.00	101,950.00	25,096.02	101,950.00	60,850.00	-40.3%
10420100	438140	Conference	4,081.94	8,500.00	8,500.00	1,278.22	8,500.00	13,450.00	58.2%
10420100	439000	OthContSvc	137,555.87	153,200.00	153,200.00	76,373.10	153,200.00	140,300.00	-8.4%
10420100	439100	Investgatn	3,718.62	8,500.00	8,500.00	590.00	8,500.00	8,500.00	.0%
10420100	439200	CC Fees	73.22	50.00	50.00	16.52	50.00	50.00	.0%
10420100	440618	FleetSvc	114,912.96	126,667.00	126,667.00	95,000.22	126,543.00	126,543.00	-.1%
10420100	440619	Gas & Fuel	87,972.20	84,227.00	84,227.00	51,618.97	88,438.00	88,438.00	5.0%
10420100	440621	Veh Parts	9,433.25	11,000.00	11,000.00	7,905.17	11,000.00	12,100.00	10.0%
10420100	440622	Veh Repair	8,396.06	7,920.00	7,920.00	5,897.79	7,920.00	6,336.00	-20.0%
10420100	453000	Bldg Rent	191,583.12	202,244.00	202,244.00	151,682.67	202,242.00	210,334.00	4.0%
10420100	460606	Prop Ins	489.51	595.00	595.00	446.22	595.00	595.00	.0%
10420100	460607	Veh Ins	5,279.46	11,514.00	11,514.00	.00	11,515.00	11,514.00	.0%
10420100	460608	LiabIns	144,227.04	158,662.00	158,662.00	118,996.47	158,662.00	158,662.00	.0%
10420100	460609	FidIns	465.00	465.00	465.00	348.75	465.00	465.00	.0%
10420100	460610	LiabDeduct	8,874.60	.00	.00	.00	.00	15,276.00	.0%
10420100	460614	Bldg M&O	9,169.80	8,320.00	8,320.00	6,239.97	8,320.00	8,255.00	-.8%
TOTAL Police Operations			6,821,598.33	7,397,704.00	7,397,704.00	5,563,025.82	7,401,856.07	7,590,984.03	2.6%
TOTAL General Fund			6,821,598.33	7,397,704.00	7,397,704.00	5,563,025.82	7,401,856.07	7,590,984.03	2.6%
TOTAL REVENUE			-840,094.08	-945,000.00	-945,000.00	-466,895.82	-945,678.12	-905,685.00	-4.2%
TOTAL EXPENSE			7,661,692.41	8,342,704.00	8,342,704.00	6,029,921.64	8,347,534.19	8,496,669.03	1.8%
GRAND TOTAL			6,821,598.33	7,397,704.00	7,397,704.00	5,563,025.82	7,401,856.07	7,590,984.03	2.6%

** 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
10420100 Police Operations				
314150 Cnty Local OptionTax Marijuana				
10420100	314150			-350,000.00
331023 Drug Enforcement Agency Grant				
10420100	331023			-5,000.00 *
		1.00	5,000.00	-5,000.00
				HIDTA Grant
				HIDTA Overtime
331024 Department of Justice Grant				
10420100	331024			-125,000.00 *
		1.00	125,000.00	-125,000.00
				MATIC Grant
				MATIC Detective
331026 Police Misc Federal Grants				
10420100	331026			-88,185.00 *
		1.00	88,185.00	-88,185.00
				VAWA Grant
				VAWA Detective
331150 Highway Safety Program				
10420100	331150			-65,000.00 *
		1.00	65,000.00	-65,000.00
				HTS DUI Grant
				HTS DUI Officer
331178 MRDTF Grant				
10420100	331178			-33,000.00 *
		1.00	33,000.00	-33,000.00
				MRDTF Grant
				MRDTF Detective
342010 Police Svc Chgs to Oth Agency				
10420100	342010			-211,000.00 *
		1.00	166,000.00	-166,000.00
				School Resource Officer Reimb.
				School Resource Officer Reimb.
		1.00	45,000.00	-45,000.00
				County Attorney Liaison Detective Reimb.
				County Attorney Liaison Detective Reimb.

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
342012 Range Use Fees				
10420100 342012 - Range Use Fees				-25,000.00 *
Range User Fee Reimb.		1.00	25,000.00	-25,000.00
Range User Fee Reimb.				
342013 Alarm Fees				
10420100 342013 - Alarm Fees				-200.00 *
Alarm Fees		1.00	200.00	-200.00
Alarm Fees				
351032 Animal Control Fines				
10420100 351032 - Animal Control Fines				-2,000.00 *
Animal Control Fines		1.00	2,000.00	-2,000.00
Animal Control Fines				
362005 Reimbursements				
10420100 362005 - Reimbursements				-1,300.00 *
Crimestoppers Reimb.		1.00	1,300.00	-1,300.00
Crimestoppers Reimb (East Helena/LCSO)				
411000 Salaries and wages				
10420100 411000 - Salaries and wages				4,848,920.00 *
vacancy adjustment of \$200,000		1.00	4,848,920.00	4,848,920.00
Applied to total of \$5048920				
412000 Overtime				
10420100 412000 - Overtime				334,038.00
413100 ER-Penson				
10420100 413100 - ER-Penson				27,630.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

VENDOR	QUANTITY	UNIT COST	2026 Finance Review
414000 ER-FICA			
10420100 414000 - ER-FICA			18,888.00
414100 ER-FICA/Medicare			
10420100 414100 - ER-FICA/Medicare			78,085.00
414200 ER-Health/Vision Insurance			
10420100 414200 - ER-Health/Vision Insurance			939,503.00
414300 ER-Dental Insurance			
10420100 414300 - ER-Dental Insurance			33,901.00
414400 ER-workers Compensation			
10420100 414400 - ER-Workers Compensation			158,865.00
414500 ER-Unemployment Compensation			
10420100 414500 - ER-Unemployment Compensation			14,022.00
414600 ER-Police Pension			
10420100 414600 - ER-Police Pension			683,686.00
421100 Office Supplies			
10420100 421100 - Office Supplies			6,000.00 *
Copy Paper	1.00	1,500.00	1,500.00
Annual Supplies & Materials	1.00	4,500.00	4,500.00
421200 Supplies Reimbursement Taxable			
10420100 421200 - Supplies Reimbursement Taxable			4,800.00 *
CID Clothing Reimb for Detectives	1.00	4,800.00	4,800.00
CID Clothing Reimb for Detectives			

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
422000 Operating Supplies				
10420100 422000 - Operating Supplies				8,250.00 *
Airport Range Maintenance		1.00	3,000.00	3,000.00
K9 Food/Equipment/Supplies		1.00	5,000.00	5,000.00
Three K9's in FY26				
New Hire Test Booklets		1.00	250.00	250.00
422200 Chemical and Lab Supplies				
10420100 422200 - Chemical and Lab Supplies				8,700.00 *
PMB Supplies		1.00	1,000.00	1,000.00
Batteries		1.00	500.00	500.00
Field Drug Testing Kits		1.00	1,000.00	1,000.00
DNA Evidence Kits		1.00	500.00	500.00
Suspect Sex Assault Collection Kits		1.00	500.00	500.00
Evidence and Investigative Supplies		1.00	3,200.00	3,200.00
Portable Radio Supplies		1.00	2,000.00	2,000.00
(Batteries/Earpieces, etc)				
422700 Clothing Allowance				
10420100 422700 - Clothing Allowance				43,800.00 *
SWAT Gear		1.00	6,500.00	6,500.00
CDT Uniforms		1.00	1,000.00	1,000.00
Police Officer uniforms/equipment		1.00	16,100.00	16,100.00
Honor Guard Uniforms/Equipment		1.00	500.00	500.00
Boots/Footwear		1.00	2,500.00	2,500.00
Patches & Chevrons		1.00	1,000.00	1,000.00
Badges/Medals/Commendation Pins		1.00	1,000.00	1,000.00
Soft Body Armor (10 Vests)		1.00	12,000.00	12,000.00
External Ballistic Vest Carriers		1.00	2,000.00	2,000.00
Citizen Academy Shirts		1.00	440.00	440.00
Citizen Academy Shirts				
Explorer Shirts		1.00	760.00	760.00
Explorer Shirts				
422800 Training Supplies				
10420100 422800 - Training Supplies				48,000.00 *
Use of Force/Active Shooter Training Supplies		1.00	1,500.00	1,500.00
Non-lethal Deterrent Spray Canisters		1.00	500.00	500.00
SWAT Ammunition		1.00	10,000.00	10,000.00
Negotiator Equipment		1.00	1,500.00	1,500.00
CDT Training Supplies		1.00	3,500.00	3,500.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
Ammunition		1.00	16,000.00	16,000.00
Targets		1.00	1,000.00	1,000.00
Firearm Supplies		1.00	4,000.00	4,000.00
Breaching Tool for SWAT		1.00	4,700.00	4,700.00
SWAT Less-Lethal/Chemical Munitions		1.00	3,500.00	3,500.00
SWAT Simunitions		1.00	1,800.00	1,800.00
422830 Empl Food and Bev				
10420100 422830 - Empl Food and Bev				500.00 *
Mis. Meeting Food/Beverage Expenses (Moved from Public Relations)		1.00	400.00	400.00
Citizen Academy/Explorer Food/Beverage Expenses		1.00	100.00	100.00
Moved from Public Relations: Meeting Expenses				
423120 Tires and Tubes				
10420100 423120 - Tires and Tubes				7,000.00 *
Tires/Tubes for Vehicles		1.00	7,000.00	7,000.00
424000 Small Tools and Equipment				
10420100 424000 - Small Tools and Equipment				8,250.00 *
Drone Base Station (w/batteries)		1.00	4,500.00	4,500.00
Patrol Supplies		1.00	1,500.00	1,500.00
WRAP Restraint Systems		1.00	1,500.00	1,500.00
WRAP Restraint Systems (Moved from Medical Supplies)				
Go Bag Supplies		1.00	750.00	750.00
Go Bag Supplies				
424420 Computer Equip and Software				
10420100 424420 - Computer Equip and Software				13,250.00 *
os Triage Software		1.00	200.00	200.00
wifi Hub @Airport w/one Access Point		1.00	1,000.00	1,000.00
PDQ Software		1.00	1,650.00	1,650.00
whooster Software (1 License)		1.00	1,200.00	1,200.00
USB Drives/Other Media		1.00	500.00	500.00
Patrol Room & Airport Toner		1.00	600.00	600.00
Admin Officer Color Printer Supplies		1.00	600.00	600.00
Cradlepoint Mobile Modems for Patrol Vehicles		1.00	3,000.00	3,000.00
CID Printer Supplies		1.00	750.00	750.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
ID Cards/ID Card Printer Supplies		1.00	750.00	750.00
FARO Software		1.00	3,000.00	3,000.00
FARO Software				
431100 IT&S Computer Maint/Spprt				
10420100 431100 - IT&S Computer Maint/Spprt				169,789.68
431130 Navaline Support Maint				
10420100 431130 - Navaline Support Maint				49,345.35
431140 City-Co Bldg Postage Adm				
10420100 431140 - City-Co Bldg Postage Adm				317.00
431141 Postage				
10420100 431141 - Postage				3,500.00 *
Postage		1.00	3,500.00	3,500.00
Postage for Department				
432100 Printing & Duplicating				
10420100 432100 - Printing & Duplicating				3,350.00 *
Victim's Right Forms		1.00	500.00	500.00
Notice to Appear (NTAs)		1.00	750.00	750.00
Digiticket Paper		1.00	600.00	600.00
Business Card Printing		1.00	500.00	500.00
Misc. Printing Costs		1.00	1,000.00	1,000.00
432110 Teletype				
10420100 432110 - Teletype				3,700.00 *
CID/MRDTF Officer CJIN Terminal License		1.00	700.00	700.00
CJIN User Fees		1.00	3,000.00	3,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
433120 Dues Subscriptn Certifications				
10420100 433120 - Dues Subscriptn Certifications				9,917.00 *
Rocky Mountain Information Network Annual Fee (RMIN)		1.00	250.00	250.00
International Association of Chiefs of Police Dues (IACP) (5)		1.00	1,000.00	1,000.00
Montana Association of Chiefs of Police (MACOP) Due (5)		1.00	600.00	600.00
IACP Net Subscription		1.00	1,000.00	1,000.00
K9 City Dog License (3)		1.00	45.00	45.00
National Association of School Resource Officers (NASRO) Dues		1.00	200.00	200.00
Property & Evidence Tech Dues		1.00	100.00	100.00
FBINAA National and MT/ID Chapter Dues		1.00	150.00	150.00
LEADS Online Service		1.00	6,000.00	6,000.00
Kats Canine Platinum Subscription		1.00	522.00	522.00
Kats Canine Platinum Subscription				
Certified Economic Crime Forensic Examiner		1.00	50.00	50.00
Certified Economic Crime Forensic Examiner				
433130 Public Relations				
10420100 433130 - Public Relations				2,500.00 *
Recruiting/Promotional Items		1.00	2,000.00	2,000.00
Citizen Academy		1.00	500.00	500.00
433140 Advertising				
10420100 433140 - Advertising				500.00 *
Legal Ad/Advertising		1.00	500.00	500.00
434110 IT&S Telephone Service				
10420100 434110 - IT&S Telephone Service				14,694.00
434111 Long Dist Telephone				
10420100 434111 - Long Dist Telephone				2,500.00 *
Crimestoppers TIP center (2/3 to be reimbursed)		1.00	2,500.00	2,500.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
434120 Cellular Services				
10420100 434120 - Cellular Services				52,500.00 *
Cellular Devices		1.00	52,500.00	52,500.00
434230 Electric Utility				
10420100 434230 - Electric Utility				1,000.00 *
Electric Utility		1.00	1,000.00	1,000.00
435210 Medical Services				
10420100 435210 - Medical Services				23,300.00 *
Admin & Airport First Aid Kit Supplies		1.00	500.00	500.00
Patrol Medical Supplies		1.00	500.00	500.00
K9 Veterinary Expenses		1.00	3,000.00	3,000.00
Increase due to adding more K9s				
Evidentiary Sexual Assault Kits		16.00	600.00	9,600.00
DUI BAC Blood Kit Testing		1.00	5,000.00	5,000.00
8 - Psychological Exams		8.00	300.00	2,400.00
Medical/Eye Exam for New Hires		6.00	50.00	300.00
Prisoner Care		1.00	1,000.00	1,000.00
SWAT Medical Supplies		1.00	1,000.00	1,000.00
436000 Repair & Maintenance Services				
10420100 436000 - Repair & Maintenance Services				9,750.00 *
Outside Repair to Motor Vehicle		1.00	6,000.00	6,000.00
Repairs/Uniform Dry Cleaning		1.00	3,000.00	3,000.00
Bicycle Repair Costs		1.00	750.00	750.00
436100 Equipment Repairs				
10420100 436100 - Equipment Repairs				1,500.00 *
Repairs to Police Equipment		1.00	1,000.00	1,000.00
Radar Unit Recertification		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
437130 Employee Travel Reimbursement				
10420100 437130 - Employee Travel Reimbursement				750.00 *
Employee Travel Reimbursements (Day Trips)		1.00	750.00	750.00
438100 Required Training				
10420100 438100 - Required Training				60,850.00 *
Officer Training		1.00	34,000.00	34,000.00
Peer Support Training		1.00	500.00	500.00
Mountain States Tactical Officers (MSTOA) Training		1.00	3,000.00	3,000.00
Montana Executive Leadership Institute		1.00	1,700.00	1,700.00
Tuition Reimbursement		1.00	1,000.00	1,000.00
Firearms Armorer Course		1.00	1,500.00	1,500.00
Defensive Tactics Instructor Training		1.00	750.00	750.00
MLEA Courses - Police Officer (New/Lateral)		1.00	10,000.00	10,000.00
Crisis Negotiator Training		1.00	1,000.00	1,000.00
Cellebrite Certified Operator Course		1.00	1,900.00	1,900.00
Tac Commander Conference		1.00	2,000.00	2,000.00
Faro/Drone/Crash Investigation Training		1.00	500.00	500.00
OIS Training		1.00	3,000.00	3,000.00
438140 Conferences				
10420100 438140 - Conferences				13,450.00 *
MACOP Conference (5)		1.00	1,500.00	1,500.00
IACP Conference (2)		2.00	1,000.00	2,000.00
SWAT Commanders Conference		1.00	1,500.00	1,500.00
FBINAA Fall/Spring Conferences		1.00	1,500.00	1,500.00
MATIC Conference		1.00	2,000.00	2,000.00
Conference on Crimes Against Women		1.00	3,600.00	3,600.00
Violent Investigator's Conference		1.00	1,350.00	1,350.00
439000 Other Contracted Services				
10420100 439000 - Other Contracted Services				140,300.00 *
Airport Range Snow/Weed Removal		1.00	1,500.00	1,500.00
Active 911		1.00	1,000.00	1,000.00
Language Line		1.00	500.00	500.00
Drug Screening Tests		1.00	5,000.00	5,000.00
Encore (VoiceProducts) Interview Rm		1.00	2,500.00	2,500.00
System Maintenance/Support				
EZ Street Draw License		1.00	3,000.00	3,000.00
Maintenance/Support				

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
Copier Lease/Maintenance Agreement		1.00	3,600.00	3,600.00
Admin Copier Costs		1.00	800.00	800.00
ID Card Printer		1.00	500.00	500.00
Annual/Maintenace/Support				
My Helena App Maint/Support		1.00	3,500.00	3,500.00
Guardian Tracking		1.00	4,250.00	4,250.00
Schedule Anywhere		1.00	2,200.00	2,200.00
K9 Unit Annual Recertifications		1.00	2,500.00	2,500.00
Airport Maintenance/Equipment		1.00	1,000.00	1,000.00
Cradlepoint Annual support		1.00	4,000.00	4,000.00
Cellebrite Annual Support/Maintenance		1.00	8,800.00	8,800.00
Motorola Annual Costs		1.00	30,000.00	30,000.00
Secure Warrant Software		1.00	10,500.00	10,500.00
Support/Maintenance				
Monitoring/Cell Service for Evidence		1.00	1,000.00	1,000.00
Building Alarm				
Child Advocacy Center (AWARE)		1.00	12,500.00	12,500.00
Vehicle Carwashes/Interior Details		1.00	1,000.00	1,000.00
Smarsh Archive Maint/Support for Cell		1.00	7,500.00	7,500.00
Phones				
Wrecker Services		1.00	9,500.00	9,500.00
Agency 360 Software Support/Maintenance		1.00	2,000.00	2,000.00
Lexipol Policy Management/Training		1.00	14,000.00	14,000.00
(Annual Support)				
Radio IP		1.00	7,500.00	7,500.00
Landfill Fees		1.00	150.00	150.00
439100 Investigation / Inspect Fees				
10420100 439100 - Investigation / Inspect Fees				8,500.00 *
Investigation Fees		1.00	3,500.00	3,500.00
Background Investigators		1.00	5,000.00	5,000.00
439200 Credit Card Fees				
10420100 439200 - Credit Card Fees				50.00 *
Credit Card Fees		1.00	50.00	50.00
440618 Fleet Service Charges				
10420100 440618 - Fleet Service Charges				126,543.00 *
Police Operations Fleet		1.00	126,543.00	126,543.00
3/5/25 Updated by Finance				

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
440619 Shop Gas & Fuel Charges				
10420100 440619 - Shop Gas & Fuel Charges Gas and Fuel Charges		1.00	88,438.00	88,438.00 * 88,438.00
440621 Shop Vehicle Parts				
10420100 440621 - Shop Vehicle Parts Shop Vehicle Parts		1.00	12,100.00	12,100.00 * 12,100.00
440622 Shop Vehicle Repairs				
10420100 440622 - Shop Vehicle Repairs Shop Vehicle Repairs		1.00	6,336.00	6,336.00 * 6,336.00
453000 Rent of Buildings & Offices				
10420100 453000 - Rent of Buildings & Offices Rent of Building/Offices		1.00	210,334.00	210,334.00 * 210,334.00
460606 Property Insurance				
10420100 460606 - Property Insurance Property Insurance		1.00	595.00	595.00 * 595.00
460607 Vehicle & Equip Insurance				
10420100 460607 - Vehicle & Equip Insurance Vehicle & Equipment Insurance		1.00	11,514.00	11,514.00 * 11,514.00
460608 Liability Insurance				
10420100 460608 - Liability Insurance Liability Insurance		1.00	158,662.00	158,662.00 * 158,662.00
460609 Fidelity Insurance				
10420100 460609 - Fidelity Insurance Fidelity Insurance		1.00	465.00	465.00 * 465.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
General Fund	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
460610 Liability Deductible				
10420100 460610 - Liability Deductible				15,276.00
460614 Building M&O Charge				
10420100 460614 - Building M&O Charge				8,255.00 *
Building M&O Charge		1.00	8,255.00	8,255.00
Revised 3/26/25				
TOTAL Police Operations				7,590,984.03
TOTAL General Fund				7,590,984.03
TOTAL REVENUE				-905,685.00
TOTAL EXPENSE				8,496,669.03
GRAND TOTAL				7,590,984.03

** 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 Review	CHANGE
10440640 Animal Control								
10440640 411000 Salwages	87,940.77	97,186.00	97,186.00	69,597.75	97,186.00	100,009.00	2.9%	
10440640 412000 OT	496.11	5,293.00	5,293.00	.00	5,293.00	11,102.00	109.7%	
10440640 413100 ERPension	8,021.03	9,142.00	9,142.00	6,312.50	9,142.00	9,072.00	-.8%	
10440640 414000 ER FICA	4,915.63	6,182.00	6,182.00	3,990.29	6,182.00	6,201.00	.3%	
10440640 414100 ER FICAMed	1,149.70	1,523.00	1,523.00	933.23	1,523.00	1,612.00	5.8%	
10440640 414200 ERHealth	37,054.04	39,601.00	39,601.00	26,071.76	39,601.00	38,381.00	-3.1%	
10440640 414300 ERDental	1,067.44	1,165.00	1,165.00	837.74	1,165.00	1,166.00	.1%	
10440640 414350 ER-Lf Ins	.00	.00	.00	33.00	27.50	.00	.0%	
10440640 414400 ERWCC	1,232.98	1,513.00	1,513.00	407.13	1,513.00	1,198.00	-20.8%	
10440640 414500 ERUCC	221.09	274.00	274.00	174.00	274.00	290.00	5.8%	
10440640 421200 SuppReimb	7.50	.00	.00	.00	.00	.00	.0%	
10440640 422200 Chemicals	151.66	350.00	350.00	207.86	350.00	350.00	.0%	
10440640 422700 Clothing	317.13	800.00	800.00	616.44	800.00	800.00	.0%	
10440640 423120 TiresTubes	846.00	.00	.00	.00	.00	.00	.0%	
10440640 424000 SmlTools	335.47	3,560.00	3,560.00	337.16	3,560.00	3,400.00	-4.5%	
10440640 424420 CmptrEquip	.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	.0%	
10440640 431100 ITSCompMt	5,668.92	5,968.00	5,968.00	5,967.96	5,968.00	5,977.18	.2%	
10440640 431130 Navaline	.00	88.00	88.00	88.00	88.00	1,737.12	1874.0%	
10440640 431141 Postage	197.70	250.00	250.00	137.26	250.00	250.00	.0%	
10440640 432100 Printing	664.95	1,200.00	1,200.00	689.95	1,200.00	932.00	-22.3%	
10440640 433130 PubRelIn	.00	350.00	350.00	.00	350.00	350.00	.0%	
10440640 434120 CellPhone	997.44	1,000.00	1,000.00	799.21	1,000.00	1,000.00	.0%	
10440640 435150 MisProfSvc	.00	400.00	400.00	.00	400.00	400.00	.0%	
10440640 435210 Medcl Serv	247.85	550.00	550.00	452.86	550.00	600.00	9.1%	
10440640 436000 RprMainSvc	5.50	400.00	400.00	.00	400.00	400.00	.0%	
10440640 436100 EquipRprs	.00	500.00	500.00	.00	500.00	500.00	.0%	
10440640 438100 ReqTrain	.00	250.00	250.00	.00	250.00	250.00	.0%	
10440640 438140 Conference	.00	200.00	200.00	.00	200.00	200.00	.0%	
10440640 439000 OthContSvc	3,206.19	.00	.00	120.00	120.00	2,240.00	.0%	
10440640 440618 FleetSvc	5,793.96	6,387.00	6,387.00	4,790.25	6,387.00	5,794.00	-9.3%	
10440640 440619 Gas & Fuel	6,432.57	7,524.00	7,524.00	3,214.20	7,524.00	7,148.00	-5.0%	
10440640 440621 Veh Parts	83.16	792.00	792.00	393.66	792.00	634.00	-19.9%	
10440640 440622 Veh Repair	.00	800.00	800.00	.00	800.00	640.00	-20.0%	
10440640 460607 Veh Ins	226.62	494.00	494.00	.00	494.00	544.00	10.1%	
10440640 460608 LiabIns	2,867.04	3,153.00	3,153.00	2,364.75	3,153.00	3,339.00	5.9%	
10440640 460609 FidIns	15.96	16.00	16.00	11.97	16.00	16.00	.0%	
TOTAL Animal Control	170,164.41	197,911.00	197,911.00	128,548.93	198,058.50	207,532.30	4.9%	
TOTAL General Fund	170,164.41	197,911.00	197,911.00	128,548.93	198,058.50	207,532.30	4.9%	
TOTAL REVENUE	.00	.00	.00	.00	.00	.00	.0%	
TOTAL EXPENSE	170,164.41	197,911.00	197,911.00	128,548.93	198,058.50	207,532.30	4.9%	
GRAND TOTAL	170,164.41	197,911.00	197,911.00	128,548.93	198,058.50	207,532.30	4.9%	

** 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
10440640 Animal Control				
411000 Salaries and Wages				
10440640	411000 - Salaries and wages			100,009.00 *
	Salary & wages	1.00	100,009.00	100,009.00
412000 Overtime				
10440640	412000 - Overtime			11,102.00
413100 ER-Penson				
10440640	413100 - ER-Penson			9,072.00
414000 ER-FICA				
10440640	414000 - ER-FICA			6,201.00
414100 ER-FICA/Medicare				
10440640	414100 - ER-FICA/Medicare			1,612.00
414200 ER-Health/Vision Insurance				
10440640	414200 - ER-Health/Vision Insurance			38,381.00
414300 ER-Dental Insurance				
10440640	414300 - ER-Dental Insurance			1,166.00
414400 ER-Workers Compensation				
10440640	414400 - ER-Workers Compensation			1,198.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
414500 ER-Unemployment Compensation				
10440640	414500 - ER-Unemployment Compensation			290.00
422200 Chemical and Lab Supplies				
10440640	422200 - Chemical and Lab Supplies			350.00 *
	UWP Trapping Bait	1.00	100.00	100.00
	ACO/UWP Batteries	1.00	100.00	100.00
	UWP/ACO Misc. Supplies	1.00	150.00	150.00
422700 Clothing Allowance				
10440640	422700 - Clothing Allowance			800.00 *
	Clothing/Replacement Clothing	1.00	800.00	800.00
424000 Small Tools and Equipment				
10440640	424000 - Small Tools and Equipment			3,400.00 *
	Tranquilizer Gun Supplies	1.00	650.00	650.00
	UWP - Trapping Supplies	1.00	350.00	350.00
	UWP - Bolt Gun Ammunition	1.00	300.00	300.00
	Misc. Tools for ACO/UWP	1.00	2,100.00	2,100.00
424420 Computer Equip and Software				
10440640	424420 - Computer Equip and Software			1,000.00 *
	Media Storage Devices (USB)	1.00	250.00	250.00
	MDC Supplies/Equipment	1.00	750.00	750.00
431100 IT&S Computer Maint/Spprt				
10440640	431100 - IT&S Computer Maint/Spprt			5,977.18

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
431130 Navaline Support Maint				
10440640 431130 - Navaline Support Maint				1,737.12
431141 Postage				
10440640 431141 - Postage				250.00 *
State Lab Testing Postage		1.00	200.00	200.00
UWP/ACO Ship animals to Bozeman for lab testing (rabies).				
Misc. Postage		1.00	50.00	50.00
432100 Printing & Duplicating				
10440640 432100 - Printing & Duplicating				932.00 *
Water Bill Inserts		1.00	850.00	850.00
Business Cards		2.00	41.00	82.00
433130 Public Relations				
10440640 433130 - Public Relations				350.00 *
Pamphlet Printing		1.00	150.00	150.00
Public Demonstration - Misc. Printing		1.00	200.00	200.00
434120 Cellular Services				
10440640 434120 - Cellular Services				1,000.00 *
Cell Services (2)		2.00	500.00	1,000.00
435150 Professional Services-Misc				
10440640 435150 - Professional Services-Misc				400.00 *
Dry Cleaning Services		1.00	200.00	200.00
Misc. Services		1.00	200.00	200.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
435210 Medical Services				
10440640 435210 - Medical Services				600.00 *
Laboratory Testing Costs		1.00	500.00	500.00
Testing Costs from the Lab in Bozeman				
First Aid Kit Supplies		1.00	100.00	100.00
436000 Repair & Maintenance Services				
10440640 436000 - Repair & Maintenance Services				400.00 *
General Repairs to ACO Equipment		1.00	400.00	400.00
436100 Equipment Repairs				
10440640 436100 - Equipment Repairs				500.00 *
Misc. Equipment Repairs (Traps, etc)		1.00	500.00	500.00
438100 Required Training				
10440640 438100 - Required Training				250.00 *
Misc. Training for ACO/UWP		1.00	250.00	250.00
438140 Conferences				
10440640 438140 - Conferences				200.00 *
Misc. Conference for ACO/UWP		1.00	200.00	200.00
439000 Other Contracted Services				
10440640 439000 - Other Contracted Services				2,240.00 *
Drug Information Systems Drug Testing (Randoms)		1.00	240.00	240.00
FWP Cooler Costs for FWP		1.00	2,000.00	2,000.00
This was a previous expense that wasn't billed this last year, however, will be billed in the future. We are paying for them to turn the cooler on and electric costs to keep deer stored during the culling program.				

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR: General Fund				
	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
440618 Fleet Service Charges				
10440640 440618 - Fleet Service Charges				5,794.00 *
ACO Fleet Charges		1.00	5,794.00	5,794.00
440619 Shop Gas & Fuel Charges				
10440640 440619 - Shop Gas & Fuel Charges				7,148.00 *
ACO/UMP Fuel Charges		1.00	7,148.00	7,148.00
440621 Shop Vehicle Parts				
10440640 440621 - Shop Vehicle Parts				634.00 *
Shop Vehicle Parts		1.00	634.00	634.00
440622 Shop Vehicle Repairs				
10440640 440622 - Shop Vehicle Repairs				640.00 *
Shop Vehicle Repairs		1.00	640.00	640.00
460607 Vehicle & Equip Insurance				
10440640 460607 - Vehicle & Equip Insurance				544.00
460608 Liability Insurance				
10440640 460608 - Liability Insurance				3,339.00
460609 Fidelity Insurance				
10440640 460609 - Fidelity Insurance				16.00
TOTAL Animal Control				207,532.30
TOTAL General Fund				207,532.30
TOTAL REVENUE				.00
TOTAL EXPENSE				207,532.30
GRAND TOTAL				207,532.30

** 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		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance	Review
								CHANGE
10420180	Violence Against Women							
10420180	411000 Salwages	78,020.05	78,238.00	78,238.00	67,979.16	78,238.00	81,706.00	4.4%
10420180	412000 OT	6,113.19	8,243.00	8,243.00	5,935.26	8,243.00	8,225.00	-.2%
10420180	414100 ER FICAMed	1,222.69	1,291.00	1,291.00	1,071.39	1,291.00	1,305.00	1.1%
10420180	414200 ERHealth	10,587.98	11,006.00	11,006.00	8,662.29	11,006.00	7,768.00	-29.4%
10420180	414300 ERDental	564.64	583.00	583.00	443.13	583.00	583.00	.0%
10420180	414350 ER-Lf Ins	.00	.00	.00	16.50	13.75	.00	.0%
10420180	414400 ERWCC	2,456.89	2,748.00	2,748.00	1,269.60	2,748.00	2,819.00	2.6%
10420180	414500 ERUCC	211.83	232.00	232.00	186.25	232.00	235.00	1.3%
10420180	414600 ERPolPen	11,162.44	11,635.00	11,635.00	9,097.76	11,635.00	11,774.00	1.2%
10420180	421100 OffSupply	.00	500.00	500.00	538.33	500.00	500.00	.0%
10420180	421200 SuppReimb	600.00	600.00	600.00	600.00	600.00	600.00	.0%
10420180	424000 SmTools	.00	500.00	500.00	.00	500.00	500.00	.0%
10420180	431100 ITSCmptrMt	3,132.36	3,096.00	3,096.00	3,095.85	3,096.00	3,100.46	.1%
10420180	431130 Navaline	.00	88.00	88.00	88.00	88.00	901.08	924.0%
10420180	434110 TelphneSup	474.00	474.00	474.00	474.00	474.00	474.00	.0%
10420180	434120 CellPhone	558.72	575.00	575.00	414.61	575.00	575.00	.0%
10420180	440618 FleetSvc	1,656.00	1,825.00	1,825.00	1,368.72	1,825.00	.00	-100.0%
10420180	460608 LiabIns	2,499.96	2,673.00	2,673.00	2,004.75	2,673.00	2,701.00	1.0%
10420180	460609 FidIns	8.04	8.00	8.00	6.03	8.00	8.00	.0%
	TOTAL Violence Against Women	119,268.79	124,315.00	124,315.00	103,251.63	124,328.75	123,774.54	-.4%
	TOTAL General Fund	119,268.79	124,315.00	124,315.00	103,251.63	124,328.75	123,774.54	-.4%
	TOTAL REVENUE	.00	.00	.00	.00	.00	.00	.0%
	TOTAL EXPENSE	119,268.79	124,315.00	124,315.00	103,251.63	124,328.75	123,774.54	-.4%
	GRAND TOTAL	119,268.79	124,315.00	124,315.00	103,251.63	124,328.75	123,774.54	-.4%

** 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
10420180 Violence Against Women				
411000 Salaries and Wages				
10420180 411000 - Salaries and wages				81,706.00 *
Salary & wages		1.00	81,706.00	81,706.00
412000 Overtime				
10420180 412000 - Overtime				8,225.00
414100 ER-FICA/Medicare				
10420180 414100 - ER-FICA/Medicare				1,305.00
414200 ER-Health/Vision Insurance				
10420180 414200 - ER-Health/Vision Insurance				7,768.00
414300 ER-Dental Insurance				
10420180 414300 - ER-Dental Insurance				583.00
414400 ER-Workers Compensation				
10420180 414400 - ER-Workers Compensation				2,819.00
414500 ER-Unemployment Compensation				
10420180 414500 - ER-Unemployment Compensation				235.00
414600 ER-Police Pension				
10420180 414600 - ER-Police Pension				11,774.00
421100 Office Supplies				
10420180 421100 - Office Supplies				500.00 *
VAWA Misc. Office Supplies		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
421200 Supplies Reimbursement Taxable				
10420180 421200 - Supplies Reimbursement Taxable				600.00 *
VAWA Clothing Allowance		1.00	600.00	600.00
424000 Small Tools and Equipment				
10420180 424000 - Small Tools and Equipment				500.00 *
VAWA Misc. Small Tools		1.00	500.00	500.00
431100 IT&S Computer Maint/Spprt				
10420180 431100 - IT&S Computer Maint/Spprt				3,100.46
431130 Navaline Support Maint				
10420180 431130 - Navaline Support Maint				901.08
434110 IT&S Telephone Service				
10420180 434110 - IT&S Telephone Service				474.00
434120 Cellular Services				
10420180 434120 - Cellular Services				575.00 *
VAWA Cell Services		1.00	575.00	575.00
460608 Liability Insurance				
10420180 460608 - Liability Insurance				2,701.00
460609 Fidelity Insurance				
10420180 460609 - Fidelity Insurance				8.00
TOTAL Violence Against Women				123,774.54
TOTAL General Fund				123,774.54
TOTAL REVENUE				.00
TOTAL EXPENSE				123,774.54
GRAND TOTAL				123,774.54

** 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		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance	Review
								CHANGE
10420142	Drug Enforcement							
10420142	411000 Salwages	80,211.77	81,397.00	81,397.00	61,600.28	81,397.00	89,141.00	9.5%
10420142	412000 OT	7,328.46	15,349.00	15,349.00	3,208.40	15,349.00	15,332.00	-.1%
10420142	414100 ER FICAMed	1,263.30	1,440.00	1,440.00	931.57	1,440.00	1,516.00	5.3%
10420142	414200 ERHealth	10,371.95	11,006.00	11,006.00	10,882.68	11,006.00	18,718.00	70.1%
10420142	414300 ERDental	553.13	583.00	583.00	397.59	583.00	583.00	.0%
10420142	414350 ER-Lf Ins	.00	.00	.00	13.75	11.00	.00	.0%
10420142	414400 ERWCC	2,541.43	3,064.00	3,064.00	1,291.80	3,064.00	3,275.00	6.9%
10420142	414500 ERUCC	218.88	259.00	259.00	162.74	259.00	272.00	5.0%
10420142	414600 ERPolPen	11,558.47	12,090.00	12,090.00	8,720.16	12,090.00	12,846.00	6.3%
10420142	431100 ITScmptrMt	4,764.96	4,761.00	4,761.00	4,761.45	4,761.00	4,766.06	.1%
10420142	431130 Navaline	.00	88.00	88.00	88.00	88.00	1,385.14	1474.0%
10420142	434120 CellPhone	498.72	550.00	550.00	374.61	550.00	550.00	.0%
10420142	437130 TravelReim	.00	.00	.00	45.00	37.50	.00	.0%
10420142	439000 OthContSvc	389.50	1,500.00	1,500.00	255.00	1,500.00	1,500.00	.0%
10420142	440618 FleetSvc	2,784.96	3,377.00	3,377.00	2,532.78	3,377.00	3,064.00	-9.3%
10420142	440619 Gas & Fuel	1,968.40	3,534.00	3,534.00	1,097.78	3,534.00	2,827.00	-20.0%
10420142	440621 Veh Parts	.00	194.00	194.00	60.14	194.00	184.00	-5.2%
10420142	440622 Veh Repair	.00	174.00	174.00	.00	174.00	139.00	-20.1%
10420142	460607 Veh Ins	305.74	667.00	667.00	.00	667.00	733.00	9.9%
10420142	460608 LiabIns	2,805.00	2,981.00	2,981.00	2,235.78	2,981.00	3,138.00	5.3%
10420142	460609 FidIns	8.04	8.00	8.00	6.03	8.00	8.00	.0%
	TOTAL Drug Enforcement	127,572.71	143,022.00	143,022.00	98,665.54	143,070.50	159,977.20	11.9%
	TOTAL General Fund	127,572.71	143,022.00	143,022.00	98,665.54	143,070.50	159,977.20	11.9%
	TOTAL REVENUE	.00	.00	.00	.00	.00	.00	.0%
	TOTAL EXPENSE	127,572.71	143,022.00	143,022.00	98,665.54	143,070.50	159,977.20	11.9%
	GRAND TOTAL	127,572.71	143,022.00	143,022.00	98,665.54	143,070.50	159,977.20	11.9%

** 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
10420142 Drug Enforcement			
411000 Salaries and Wages			
10420142 411000 - Salaries and wages			89,141.00
412000 Overtime			
10420142 412000 - Overtime			15,332.00
414100 ER-FICA/Medicare			
10420142 414100 - ER-FICA/Medicare			1,516.00
414200 ER-Health/Vision Insurance			
10420142 414200 - ER-Health/Vision Insurance			18,718.00
414300 ER-Dental Insurance			
10420142 414300 - ER-Dental Insurance			583.00
414400 ER-Workers Compensation			
10420142 414400 - ER-workers Compensation			3,275.00
414500 ER-Unemployment Compensation			
10420142 414500 - ER-Unemployment Compensation			272.00
414600 ER-Police Pension			
10420142 414600 - ER-Police Pension			12,846.00
431100 IT&S Computer Maint/Spprt			
10420142 431100 - IT&S Computer Maint/Spprt			4,766.06

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
431130 Navaline Support Maint				
10420142 431130 - Navaline Support Maint				1,385.14
434120 Cellular Services				
10420142 434120 - Cellular Services				550.00 *
MRDTF Detective Cell Phone		1.00	550.00	550.00
439000 Other Contracted Services				
10420142 439000 - Other Contracted Services				1,500.00 *
MRDTF Other Contracted Services		1.00	1,500.00	1,500.00
440618 Fleet Service Charges				
10420142 440618 - Fleet Service Charges				3,064.00 *
MRDTF Fleet		1.00	3,064.00	3,064.00
440619 Shop Gas & Fuel Charges				
10420142 440619 - Shop Gas & Fuel Charges				2,827.00 *
MRDTF Gas & Fuel Charges		1.00	2,827.00	2,827.00
440621 Shop Vehicle Parts				
10420142 440621 - Shop Vehicle Parts				184.00 *
MRDTF Shop Vehicle Parts		1.00	184.00	184.00
440622 Shop Vehicle Repairs				
10420142 440622 - Shop Vehicle Repairs				139.00 *
MRDTF Vehicle Repairs		1.00	139.00	139.00
460607 Vehicle & Equip Insurance				
10420142 460607 - Vehicle & Equip Insurance				733.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
General Fund	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
460608 Liability Insurance				
10420142 460608 - Liability Insurance				3,138.00
460609 Fidelity Insurance				
10420142 460609 - Fidelity Insurance				8.00
TOTAL Drug Enforcement				159,977.20
TOTAL General Fund				159,977.20
TOTAL REVENUE				.00
TOTAL EXPENSE				159,977.20
GRAND TOTAL				159,977.20

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

POLICE SPECIAL PROJECTS FUND (2301)**CASH FLOW STATEMENT**

	FY 22 ACTUALS	FY23 ACTUALS	FY24 ACTUALS	FY25 ADOPTED BUDGET	FY25 PROJECTED	FY26 PROPOSED
REVENUES:						
Police Svc Chgs to Oth Agency	44,505	41,026	44,265	45,000	45,000	45,000
Investment Earnings	229	1,940	2,871	1,000	1,000	1,000
Interfund Transfr In Liab Ins	490	157	87	83	83	85
Total Revenue	45,224	43,123	47,223	46,083	46,083	46,085
EXPENSES:						
Total Personnel	48,111	39,215	39,981	58,484	58,484	58,508
Total Expenditures	48,111	39,215	39,981	58,484	58,484	58,508
Total Revenue Over(Under) Expenditures	(2,887)	3,908	7,242	(12,401)	(12,401)	(12,423)
Beginning Cash	50,895	48,008	49,514	56,756	56,756	44,355
Ending Cash	48,008	51,916	56,756	44,355	44,355	31,932

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget FOR PERIOD 99

ACCOUNTS FOR:		2024	2025	2025	2025	2025	2026	PCT
Police Projects Reimb		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance	ReviewCHANGE
23420181	Police Special Projects							
23420181	342010 Pol Svc	-44,265.00	-45,000.00	-45,000.00	-30,957.00	-45,000.00	-45,000.00	.0%
23420181	371010 Inv Earn	-2,871.05	-1,000.00	-1,000.00	-1,441.64	-1,000.00	-1,000.00	.0%
23420181	383060 TrfrinLiab	-87.00	-83.00	-83.00	-83.00	-83.00	-85.00	2.4%
23420181	411000 Salwages	36,843.83	51,300.00	51,300.00	40,058.23	51,300.00	51,300.00	.0%
23420181	414000 ER FICA	.00	3,181.00	3,181.00	.00	3,181.00	3,181.00	.0%
23420181	414100 ER FICAMed	520.82	744.00	744.00	563.72	744.00	744.00	.0%
23420181	414400 ERWCC	1,056.30	1,584.00	1,584.00	1,064.28	1,584.00	1,608.00	1.5%
23420181	414500 ERUCC	92.45	134.00	134.00	100.39	134.00	134.00	.0%
23420181	460608 LiabIns	1,467.96	1,541.00	1,541.00	1,155.78	1,541.00	1,541.00	.0%
	TOTAL Police Special Project	-7,241.69	12,401.00	12,401.00	10,460.76	12,401.00	12,423.00	.2%
	TOTAL Police Projects Reimb	-7,241.69	12,401.00	12,401.00	10,460.76	12,401.00	12,423.00	.2%
	TOTAL REVENUE	-47,223.05	-46,083.00	-46,083.00	-32,481.64	-46,083.00	-46,085.00	.0%
	TOTAL EXPENSE	39,981.36	58,484.00	58,484.00	42,942.40	58,484.00	58,508.00	.0%
	GRAND TOTAL	-7,241.69	12,401.00	12,401.00	10,460.76	12,401.00	12,423.00	.2%

** END OF REPORT - Generated by Sheila Danielson **

City of Helena, Montana

3/13/2025

To: Mayor Collins and the Helena City Commission

From: Christopher Brink, Community Development Director
Kimberly Mack, Chief Building Official

Subject: Department Budget Presentations: Community Development and Building Department

Present Situation: Presentation of FY2026 Department Budget Proposals for Community Development and Building Department

Background Information: N/A

Proposal/Objective: Consider FY2026 Budget Proposals

Advantage: Inform Commission and general public on FY2026 Budget proposals

Notable Energy Impact: N/A

Disadvantage: N/A

Notice of Public Hearing: False

Staff Recommendation: ##staffrecommendation##

ATTACHMENTS:

- FY26_Budget_Presentation_Community_Development.pdf
- 4_Community_Dev_Combined_Report.pdf
- 4_Community_Dev_Projects_Cash_Flow.pdf
- 4_Community_Dev_Projects_Combined_Report.pdf
- 4_Affordable_Housing_Cash_Flow.pdf
- 4_Affordable_Housing_Combined_Report.pdf
- 4_Protective_Inspections-Building_Fund_Cash_Flow.pdf
- 4_Protective_Inspections-Building_Combined_Report.pdf
- 4_TIF_RR_Cash_Flow.pdf
- 4_TIF_RR_Combined_Report.pdf
- 4_TIF_Downtown_Cash_Flow.pdf
- 4_TIF_Downtown_Combined_Report.pdf
- 4_TIF_Capital_Hill_Cash_Flow.pdf
- 4_TIF_Capital_Hill_Combined_Report.pdf

Fiscal Year 2026 Budget Discussion

Community Development



Prepared by
Kim Mack – Chief Building Official
Chris Brink - Director

April 16, 2025

A
G
E
N
D
A

Department Introduction
Strategic Planning
Budget Review
Accomplishments
Rates
Capital Projects
Questions



Community Development

Planning

CDBG/HOME

AHTF

Building

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



Strategic Plan Budget Priorities

Outside of Base Budget Requests:

- \$391,270 – for additional LUP analysis and final stage of MLUPA Implementation
- Pro Housing MT Allocation

Notable Base budget Changes :

- Conservative Revenue Estimates –
 - *small increase based on FY 26 Fee increase per Resolution # 20948 (%s vary depending on initial fee and target fee to cover the 50% recovery cost target, and*
 - *decrease in projected plan cases from previous years based on project inquiries*
- Switch from Navaline/TrakIt Maintenance to EPL Maintenance

Other Notable Priorities :

- Continue within our General Fund allocation to work towards an ***Integrated Development Process*** and ***Improving Resident Engagement in Land Use Planning***



FY26 Budget Review

- **FY25 Adopted**
 - \$1,000,414
- **FY25 Projected**
 - \$1,245,376
- **FY26 Preliminary**
 - \$1,285,842

Revenue Considerations

- Fees/Permits/Charges for Services
 - *Set to increase July 1, 2026*
- Pro Housing Grant – for MLUPA Compliance

Notable Expenditures

- Completion of the Land Use Plan
- Draft of updated Zoning Ordinance
- Draft of Updated Subdivision Regulations
- Other Department Support (HTC)



FY26 Budget Review

C
D
G
B

H
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M
E

- **FY25 Adopted**
 - **\$580,000**
- **FY25 Projected**
 - **\$1,330,000**
- **FY26 Preliminary**
 - **\$391,270**

**Revenue
Considerations**

- **Pro Housing
Grant**



FY26 Budget Review

- **FY25 Adopted**
 - **\$580,000**
- **FY25 Projected**
 - **\$1,100,000**
- **FY26 Preliminary**
 - **\$0 (TBD)**

Revenue Considerations

- Annual Distribution from General Fund
- Investment Earnings

Notable Expenditures

- **TBD**



FY26 Budget Review

B
U
I
L
D
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N
G

- **FY25 Adopted**
 - **\$1,507,500**
- **FY25 Projected**
 - **\$1,507,500**
- **FY26 Preliminary**
 - **\$1,503,151**

Revenue Considerations

- With the cost of building materials still increasing, we anticipate an overall slight decrease in permit revenues, just under 2%.
- The Building Valuation Data Table suggests that Assembly and Retail construction values may see an approx. 3% to 4% decrease.
- The table also suggests that construction valuation may have an increase of near 15% for Retail, 2.5% for Multi-Family and 1% for Single-Family projects.
- SB 33 will place State building permitting responsibilities with MTDLI rather than with local government – impact should be negligible – loss of approximately 12% in revenue with offset in associated costs

Notable Expenditures

- Although we are not aware of a project coming forward, we have provided \$80,000 in the budget for fee waivers for on Affordable Housing projects.
- The State of Montana is anticipating the adoption of the 2024 ed. of the ICC codes. \$8,000 is included to purchase the updated code books, digital codes and reference materials.
- Switch from TrakIT to Tyler/EPL yearly maintenance fees



Accomplishments

C
O
M
M
D
E
V

Accomplishments and goals

Accomplishments-

- *Near completion of 18 Month Land Use Planning Process*
- *Re-Write of Helena's Sign Code*
- *Implementation of EPL and Civic Access*
- *Additional GIS data and reporting tools/dashboards*
- *Loan Closing and Permitting of our 1st project using AHTF \$*

Goals-

- *Re-Write of Helena's Zoning Ordinance*
- *Re-Write of Helena's Subdivision Regulations*
- *Full Compliance with SB 382 (MLUPA) and full charge of Planning Commission (combination of all Land Use Boards)*
- *Continued collaboration with other City and County*

Department planning efforts

- *Joint City/County Infrastructure*
- *County Growth Policy Update*

Plan/Permit #s

Planning Cases (FYTD) – 61

Planning Cases (FY24 to 4/24) – 68

Planning Cases (FY24 Total) – 81

Inspections (FYTD) – 5,118

Inspections (FY24 to 4/24) – 4,517

Inspections (FY24 Total) – 5,778

Permits Issued (FYTD) – 2,483

Permits Issued (FY24 to 4/24) – 2,400

Permits (FY24 Total) – 3,291

Valuation (FYTD) – \$199,178,238

Valuation (FY24 to 4/24) – \$167,987,258

Valuation (FY24 Total) – \$227,727,387



Rates

Rate Considerations

Increases-

- Per Resolution #20948, Planning Fees are set to automatically increase on July 1, 2026 (1/3 increase each FY to reach target 50% of the application/case type recovery costs)
- Building Fees are set to be adjusted according to the February 2025 ICC Valuation Table but increases will be negligible.

Planning Division Schedule of Fees
Land Use, Subdivision Review, and Miscellaneous Fees
w/ Three (3) Year Phased Implementation

Adopted, August 12, 2024, Resolution #20948

Fee Category	Fee Name/Type	Current Fee	Fee at Adoption	Fee on July 1, 2025	Fee on July 1, 2026
Pre-Applications					
	Pre-Application Non-Subdivision Consultation	No Fee	No Fee	No Fee	No Fee
	Subdivision Pre-Application Consultation	No Fee	No Fee	No Fee	No Fee
Subdivision					
	Major Subdivision Preliminary Plat	\$400 Base + \$15/Lot	\$475 Base + \$15/Lot	\$550 Base + \$15/Lot	\$625 Base + \$15/Lot
	Minor Subdivision Preliminary Plat	\$400	\$475	\$550	\$625
	Preliminary Plat Amendments	No Fee	\$400	\$800	\$1,200
	Preliminary Plat Extension	No Fee	\$375	\$775	\$1,150
	Subdivision Variance (each)	No Fee	\$275	\$550	\$825
	Phased Commencement Review	No Fee	\$375	\$750	\$1,125
	Major Subdivision Final Plat	\$375	\$725	\$1,050	\$1,400

Square Foot Construction Costs^{a, b, c}

Group (2024 International Building Code)	IA	IB	IIA	IIB	IIIA	IIIB	IV	VA	VB
A-1 Assembly, theaters, with stage	337.41	325.40	315.80	303.35	283.46	275.24	292.98	264.14	254.04
A-1 Assembly, theaters, without stage	309.77	297.76	288.16	275.71	256.07	247.85	265.35	236.75	226.65
A-2 Assembly, nightclubs	269.42	261.52	253.31	243.65	228.21	222.01	235.29	207.53	199.66
A-2 Assembly, restaurants, bars, banquet halls	268.42	260.52	251.31	242.65	226.21	221.01	234.29	205.53	198.66
A-3 Assembly, churches	314.40	302.40	292.80	280.35	260.82	252.61	269.98	241.51	231.40
A-3 Assembly, general, community halls, libraries, museums	264.03	252.03	241.42	229.98	209.33	202.12	219.61	190.01	180.91
A-4 Assembly, arenas	308.77	296.76	286.16	274.71	254.07	246.85	264.35	234.75	225.65
B Business	298.43	287.83	277.50	265.76	242.70	234.06	255.55	216.90	206.96
E Educational	282.06	272.26	263.65	252.74	235.87	223.82	244.04	206.65	200.02
F-1 Factory and industrial, moderate hazard	164.17	156.25	146.41	140.89	125.45	119.36	134.33	104.02	96.87
F-2 Factory and industrial, low hazard	163.17	155.25	146.41	139.89	125.45	118.36	133.33	104.02	95.87
H-1 High Hazard, explosives	153.17	145.25	136.41	129.89	115.76	108.67	123.33	94.33	N.P.
H234 High Hazard	153.17	145.25	136.41	129.89	115.76	108.67	123.33	94.33	86.17
H-5 HPM	298.43	287.83	277.50	265.76	242.70	234.06	255.55	216.90	206.96
I-1 Institutional, supervised environment	274.98	265.13	255.66	246.00	225.17	219.12	245.49	202.80	195.56
I-2 Institutional, hospitals	469.18	458.58	448.25	436.51	411.45	N.P.	426.30	385.65	N.P.
I-2 Institutional, nursing homes	323.68	313.08	302.75	291.01	269.45	N.P.	280.80	243.65	N.P.
I-3 Institutional, restrained	314.93	304.33	294.00	282.26	261.70	252.06	272.05	255.55	223.96
I-4 Institutional, day care facilities	274.98	265.13	255.66	246.00	225.17	219.12	245.49	202.80	195.56
M Mercantile	201.08	193.18	183.97	175.31	159.52	154.32	166.95	138.84	131.97
R-1 Residential, hotels	278.14	268.29	258.82	249.16	227.83	221.78	248.64	205.46	198.22
R-2 Residential, multiple family	232.26	222.41	212.94	203.28	183.19	177.15	202.77	160.82	153.58
R-3 Residential, one- and two-family ^d	215.90	210.16	205.11	200.73	194.02	187.11	204.78	180.41	169.09
R-4 Residential, care/assisted living facilities	274.98	265.13	255.66	246.00	225.17	219.12	245.49	202.80	195.56
S-1 Storage, moderate hazard	152.17	144.25	134.41	128.89	113.76	107.67	122.33	92.33	85.17
S-2 Storage, low hazard	151.17	143.25	134.41	127.89	113.76	106.67	121.33	92.33	84.17
U Utility, miscellaneous	117.65	110.72	103.00	98.58	87.79	82.02	93.83	69.49	66.20
U2 Half of Utility Miscellaneous	58.83	55.36	51.50	49.29	43.90	41.01	46.92	34.75	33.10

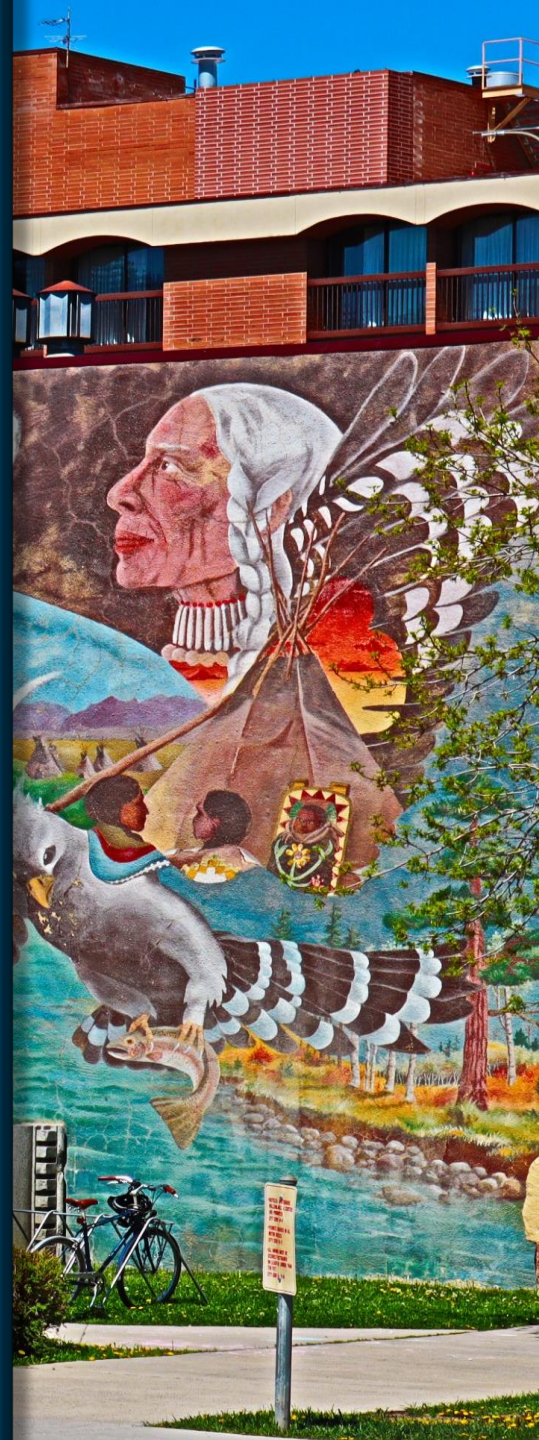
\$650	\$1,000	\$1,350
\$1,025	\$1,475	\$1,925
\$750	\$1,100	\$1,450
\$825	\$1,200	\$1,575
\$600	\$1,200	\$1,800
\$650	\$875	\$1,100
\$550	\$800	\$1,050
\$550	\$750	\$950
\$550	\$750	\$950
\$575	\$975	\$1,150
No Fee	No Fee	No Fee
See Fee	See Fee	See Fee
Table - \$250	Table - \$250	Table - \$250
Base - \$750	Base - \$750	Base - \$750
Max Fee	Max Fee	Max Fee
\$200	\$200	\$200
\$175	\$175	\$175

Survey Review Committee review

a. Private Garages use Utility, miscellaneous
b. For shell only buildings deduct 20 percent
c. N.P. = not permitted
d. Unfinished basements (Group R-3) = \$31.50 per sq. ft.



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	Review
								CHANGE
10470000	Community Development							
10470000	323011 Bldg Perm	-1.00	.00	.00	.00	.00	.00	.0%
10470000	323020 Board-Adj	-2,750.00	-5,000.00	-5,000.00	.00	-5,000.00	-7,000.00	40.0%
10470000	344036 Sub Rev	-1,625.00	-22,200.00	-22,200.00	-1,975.00	-22,200.00	-15,650.00	-29.5%
10470000	344038 Zoning	-2,995.00	-15,475.00	-15,475.00	-7,160.00	-15,475.00	-22,500.00	45.4%
10470000	383321 TrfrinCDBG	.00	.00	.00	.00	.00	-391,270.00	.0%
10470000	411000 Salwages	457,455.23	526,779.00	526,779.00	407,924.96	526,779.00	546,084.00	3.7%
10470000	412000 OT	.00	.00	.00	334.91	334.91	.00	.0%
10470000	413100 ERPension	41,491.03	48,310.00	48,310.00	36,938.60	48,310.00	49,532.00	2.5%
10470000	414000 ER FICA	27,056.43	32,665.00	32,665.00	24,012.12	32,665.00	33,861.00	3.7%
10470000	414100 ER FICAMed	6,327.48	7,643.00	7,643.00	5,615.68	7,643.00	7,923.00	3.7%
10470000	414200 ERHealth	112,660.14	112,958.00	112,958.00	89,107.59	112,958.00	117,745.00	4.2%
10470000	414300 ERDental	3,784.56	4,082.00	4,082.00	3,101.91	4,082.00	4,082.00	.0%
10470000	414350 ER-Lf Ins	.00	.00	.00	115.50	96.25	.00	.0%
10470000	414400 ERWCC	2,637.96	3,159.00	3,159.00	1,438.54	3,159.00	3,332.00	5.5%
10470000	414500 ERUCC	1,143.57	1,373.00	1,373.00	1,018.09	1,373.00	1,423.00	3.6%
10470000	421000 Paper/Form	235.05	525.00	525.00	54.44	525.00	500.00	-4.8%
10470000	421100 OffSupply	1,183.40	1,800.00	1,800.00	922.14	1,800.00	1,850.00	2.8%
10470000	424420 CmptrEquip	13,852.29	15,725.00	17,382.00	7,663.74	15,725.00	6,325.00	-63.6%
10470000	424500 Furn&Fix	1,894.58	3,500.00	3,500.00	.00	3,500.00	1,850.00	-47.1%
10470000	431100 ITScmptrMt	21,577.92	20,406.00	20,406.00	20,406.46	20,406.00	21,053.41	3.2%
10470000	431130 Navaline	.00	584.00	584.00	584.00	584.00	6,118.67	947.7%
10470000	431140 PostAdm	291.00	291.00	291.00	151.50	291.00	291.00	.0%
10470000	431141 Postage	1,200.23	3,750.00	3,750.00	625.87	3,750.00	2,500.00	-33.3%
10470000	432100 Printing	478.31	2,100.00	2,100.00	1,837.24	2,100.00	2,500.00	19.0%
10470000	433120 DuesSubscr	3,438.20	5,483.00	5,483.00	2,633.34	5,483.00	4,745.00	-13.5%
10470000	433140 Advertise	7,202.65	10,500.00	8,843.00	1,620.00	10,500.00	6,000.00	-32.1%
10470000	434110 TelphneSup	19,591.00	3,318.00	3,318.00	3,081.00	3,318.00	3,318.00	.0%
10470000	434120 CellPhone	1,477.56	1,900.00	1,900.00	802.27	1,900.00	1,900.00	.0%
10470000	437130 TravelReim	.00	350.00	350.00	270.00	350.00	350.00	.0%
10470000	437140 MeetingExp	1,439.52	2,500.00	2,500.00	198.40	2,500.00	1,000.00	-60.0%
10470000	438100 ReqTrain	745.00	6,000.00	6,000.00	510.00	6,000.00	5,800.00	-3.3%
10470000	438140 Conference	2,614.00	7,220.00	7,220.00	3,560.56	7,220.00	6,145.00	-14.9%
10470000	439000 OthContSvc	261,805.33	121,416.00	121,416.00	260,425.49	365,946.00	392,686.00	223.4%
10470000	439200 CC Fees	401.53	500.00	500.00	280.92	500.00	500.00	.0%
10470000	440615 CopierRev	3,576.00	3,576.00	3,576.00	2,682.00	3,576.00	3,821.00	6.9%
10470000	440619 Gas & Fuel	39.97	23.00	23.00	.00	23.00	50.00	117.4%
10470000	453000 Bldg Rent	36,098.40	36,098.00	36,098.00	27,073.80	36,098.00	36,098.00	.0%
10470000	460608 LiabIns	13,935.96	15,824.00	15,824.00	11,868.03	15,824.00	16,403.00	3.7%
10470000	460609 FidIns	56.04	56.00	56.00	42.03	56.00	56.00	.0%
	TOTAL Community Development	1,038,319.34	957,739.00	957,739.00	907,766.13	1,202,700.16	849,422.08	-11.3%
	TOTAL General Fund	1,038,319.34	957,739.00	957,739.00	907,766.13	1,202,700.16	849,422.08	-11.3%
	TOTAL REVENUE	-7,371.00	-42,675.00	-42,675.00	-9,135.00	-42,675.00	-436,420.00	922.7%
	TOTAL EXPENSE	1,045,690.34	1,000,414.00	1,000,414.00	916,901.13	1,245,375.16	1,285,842.08	28.5%
	GRAND TOTAL	1,038,319.34	957,739.00	957,739.00	907,766.13	1,202,700.16	849,422.08	-11.3%

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 Review	CHANGE
** 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
323020 Board of Adjustments			
10470000	323020 - Board of Adjustments		-7,000.00
344036 Bldg Permit Plan Review Fee			
10470000	344036 - Public Hlth Subdivision Review		-15,650.00
344038 Zoning Actions			
10470000	344038 - Public Hlth Zoning Actions		-22,500.00
383321 Interfund Transfr In CDBG			
10470000	383321 - Interfund Transfr In CDBG		-391,270.00
411000 Salaries and wages			
10470000	411000 - Salaries and wages		546,084.00
413100 ER-Penson			
10470000	413100 - ER-Penson		49,532.00
414000 ER-FICA			
10470000	414000 - ER-FICA		33,861.00
414100 ER-FICA/Medicare			
10470000	414100 - ER-FICA/Medicare		7,923.00
414200 ER-Health/Vision Insurance			
10470000	414200 - ER-Health/Vision Insurance		117,745.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
414300 ER-Dental Insurance				
10470000 414300 - ER-Dental Insurance				4,082.00
414400 ER-Workers Compensation				
10470000 414400 - ER-Workers Compensation				3,332.00
414500 ER-Unemployment Compensation				
10470000 414500 - ER-Unemployment Compensation				1,423.00
421000 Paper / Forms				
10470000 421000 - Paper / Forms				500.00
421100 Office Supplies				
10470000 421100 - Office Supplies				1,850.00 *
General Supplies		1.00	1,000.00	1,000.00
For the day to day office operation				
Special Supplies		1.00	850.00	850.00
Office supply items (pens, pads, notebooks) that are public engagement and project specific - ie. LUP, Zoning Ordinance and Subdivision Review process, general public engagement				
424420 Computer Equip and Software				
10470000 424420 - Computer Equip and Software				6,325.00 *
My Helena App - Citizens engagement		1.00	2,400.00	2,400.00
Arcview Floating Licenses (4 planners)		1.00	1,500.00	1,500.00
Adobe Pro		2.00	180.00	360.00
Licenses for April and Anne for form and application production				
New 27" Multimedia Monitor for Planner II (K Holland)		1.00	365.00	365.00
ESRI ArcGIS Urban License		1.00	1,700.00	1,700.00
To be used in conjunction with updated Zoning Ordinance and Subdivision regulation administration after implementation and drafting by Houseal Lavigne - for MLUPA Compliance/Implementation				

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
424500 Furniture and Fixtures				
10470000 424500 - Furniture and Fixtures				1,850.00 *
Adjustable Dual Monitor Stand		1.00	150.00	150.00
Adjustable monitor stand for Planner II (K Holland)				
Office Chair		1.00	400.00	400.00
Office Chair for Admin III (A Sparks)				
Standing Desk		1.00	1,300.00	1,300.00
Standing Desk for Planner I Office (T Goodrich)				
431100 IT&S Computer Maint/Spprt				
10470000 431100 - IT&S Computer Maint/Spprt				21,053.41
431130 Navaline Support Maint				
10470000 431130 - Navaline Support Maint				6,118.67
431140 City-Co Bldg Postage Adm				
10470000 431140 - City-Co Bldg Postage Adm				291.00
431141 Postage				
10470000 431141 - Postage				2,500.00
432100 Printing & Duplicating				
10470000 432100 - Printing & Duplicating				2,500.00 *
General Printing		1.00	500.00	500.00
For normal department operations not tied to a specific project - business cards, department letterhead/envelopes, etc.				
Project Specific Printing		1.00	2,000.00	2,000.00
Printing for public engagement and implementation of the MLUPA - Land Use Plan, Zoning Ordinance, Subdivision Regulations				

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
433120 Dues Subscriptn Certifications				
10470000 433120 - Dues Subscriptn Certifications				4,745.00 *
APA - C. Brink		1.00	549.00	549.00
APA - E. Ray		1.00	446.00	446.00
APA - M. Alvarez		1.00	319.00	319.00
APA - T Goodrich		1.00	100.00	100.00
APA - K. Holland		1.00	400.00	400.00
AICP- C. Brink		1.00	191.00	191.00
AICP - E. Ray		1.00	160.00	160.00
MAP - 5 Planners (@ \$75 each)		1.00	450.00	450.00
AIA - K. Holland		1.00	550.00	550.00
MAGIP - T Goodrich		1.00	50.00	50.00
MT Housing Coalition		1.00	1,100.00	1,100.00
Assoc. MT Floodplain Managers		1.00	50.00	50.00
National Housing Council		1.00	110.00	110.00
Grounded Solution - Housing Coordinator		1.00	150.00	150.00
Zoning Practice - APA		1.00	120.00	120.00
433140 Advertising				
10470000 433140 - Advertising				6,000.00 *
Public Notice Signs		1.00	2,500.00	2,500.00
Printing of New Supply of Public Notice Signs				
Legal Ads and Display Ads		1.00	3,500.00	3,500.00
434110 IT&S Telephone Service				
10470000 434110 - IT&S Telephone Service				3,318.00
434120 Cellular Services				
10470000 434120 - Cellular Services				1,900.00
437130 Employee Travel Reimbursement				
10470000 437130 - Employee Travel Reimbursement				350.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
437140 Travel & Meeting Expense				
10470000 437140 - Travel & Meeting Expense				1,000.00 *
Work Sessions, Public Outreach, Etc		1.00	1,000.00	1,000.00
438100 Required Training				
10470000 438100 - Required Training				5,800.00 *
MSU Local Government Switchback Training				
E. Ray - Misc, ADA, Planning, Professional Dev., MAP Conference		1.00	1,500.00	1,500.00
M Alvarez - Misc. Prof Dev. and AICP Certification Preparation and Testing		1.00	1,500.00	1,500.00
A. Sparks - Misc. Admin Training		1.00	500.00	500.00
A. Pichette - Housing & National Training - ADA Training, Affordable Housing Training		1.00	2,300.00	2,300.00
438140 Conferences				
10470000 438140 - Conferences				6,145.00 *
MLCT		1.00	275.00	275.00
MAP (5) - Helena		1.00	1,750.00	1,750.00
ESRI User Conference/Training - T Goodrich		1.00	1,975.00	1,975.00
MT Housing Partnership Conf		1.00	975.00	975.00
Montana AIA Conference - K Holland		1.00	1,170.00	1,170.00
439000 Other Contracted Services				
10470000 439000 - Other Contracted Services				392,686.00 *
Consultant for Planning Services		1.00	391,270.00	391,270.00
MLUPA Land Use Plan Amended Scope and for Zoning Ordinance and Subdivision Regulation Review				
(2) M-Files named licenses		2.00	708.00	1,416.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget			
ACCOUNTS FOR:			
General Fund	VENDOR	QUANTITY	UNIT COST 2026 Finance Review
439200 Credit Card Fees			
10470000 439200 - Credit Card Fees			500.00
440615 Copier Revolving Program			
10470000 440615 - Copier Revolving Program			3,821.00
440619 Shop Gas & Fuel Charges			
10470000 440619 - Shop Gas & Fuel Charges			50.00
453000 Rent of Buildings & Offices			
10470000 453000 - Rent of Buildings & Offices			36,098.00
460608 Liability Insurance			
10470000 460608 - Liability Insurance			16,403.00
460609 Fidelity Insurance			
10470000 460609 - Fidelity Insurance			56.00
TOTAL Community Development			849,422.08
TOTAL General Fund			849,422.08
	TOTAL REVENUE		-436,420.00
	TOTAL EXPENSE		1,285,842.08
	GRAND TOTAL		849,422.08

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

Community Development Programs (CDBG - 2321)

CASH FLOW STATEMENT

	FY22 ACTUALS	FY23 ACTUALS	FY24 ACTUALS	FY25 ADOPTED BUDGET	FY25 REVISED BUDGET	FY25 PROJECTED	FY26 PROPOSED
REVENUES:							
Intergovernmental Revenues	33,000	111,033	96,461	580,000	580,000	1,330,000	391,270
Investment Income	101	2,020	2,957	-	-	1,544	500
Other Financing Sources/ Uses	659	25	-	-	-	-	-
Total Revenue	33,760	113,079	99,418	580,000	580,000	1,331,544	391,770
EXPENSES:							
Purchased Services	24,000	49,897	133,605	580,000	580,000	1,330,000	-
Fixed Charges	-	-	-	-	-	-	-
Subtotal - Maintenance & Operating	24,000	49,897	133,605	580,000	580,000	1,330,000	-
Total Expenditures	24,000	49,897	133,605	580,000	580,000	1,330,000	391,270
Revenue Over(Under) Expenditures	9,760	63,181	(34,187)	-	-	1,544	500
Beginning Cash	20,099	29,859	93,040	58,853	58,853	58,853	60,397
Balance Sheet Cash Adj							
Ending Cash	29,859	93,040	58,853	58,853	58,853	60,397	60,897

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget FOR PERIOD 99

ACCOUNTS FOR:		2024	2025	2025	2025	2025	2026	PCT
Community Development Programs		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance Review	CHANGE
23470300	Community Development Projects							
23470300	331010 CDBG/HOME	-72,460.82	-550,000.00	-550,000.00	-1,296,052.25	-1,300,000.00	.00	-100.0%
23470300	334000 St-Misc	-24,000.00	-30,000.00	-30,000.00	.00	-30,000.00	-391,270.00	1204.2%
23470300	371010 Inv Earn	-2,957.47	.00	.00	-1,544.32	-1,544.32	-500.00	.0%
23470300	473000 Donations	133,605.32	580,000.00	580,000.00	1,296,052.25	1,330,000.00	.00	-100.0%
23470300	482000 Transfrout	.00	.00	.00	.00	.00	391,270.00	.0%
	TOTAL Community Development	34,187.03	.00	.00	-1,544.32	-1,544.32	-500.00	.0%
	TOTAL Community Development	34,187.03	.00	.00	-1,544.32	-1,544.32	-500.00	.0%
	TOTAL REVENUE	-99,418.29	-580,000.00	-580,000.00	-1,297,596.57	-1,331,544.32	-391,770.00	.0%
	TOTAL EXPENSE	133,605.32	580,000.00	580,000.00	1,296,052.25	1,330,000.00	391,270.00	.0%
	GRAND TOTAL	34,187.03	.00	.00	-1,544.32	-1,544.32	-500.00	.0%

** END OF REPORT - Generated by Sheila Danielson **

AFFORDABLE HOUSING TRUST FUND (2322)

Cash Flow Statement

	FY22 ACTUALS	FY23 ACTUALS	FY24 ACTUALS	FY25 ADOPTED BUDGET	FY25 PROJECTED	FY25 PROPOSED
REVENUES:						
Miscellaneous Revenue	-	200	-	-	-	-
Investment Earnings	5,616	76,331	116,862	25,000	43,000	25,000
Interfund Transfr In Gen Fund	225,000	100,000	100,000	100,000	100,000	100,000
Total Revenue	230,616	176,531	216,862	125,000	143,000	125,000
EXPENSES:						
Professional Services-Misc	-	-	1,350	-	-	-
Donations to Other Entity	-	-	2,000	100,000	1,100,000	-
Total Expenditures	-	-	3,350	100,000	1,100,000	-
Revenue Over(Under) Expenditures	230,616	176,531	213,512	25,000	(957,000)	125,000
Beginning Cash	1,687,500	1,918,116	2,094,647	2,308,160	2,308,160	1,351,160
Ending Cash	1,918,116	2,094,647	2,308,160	2,333,160	1,351,160	1,476,160

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget FOR PERIOD 12

ACCOUNTS FOR:	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance	PCT Review	CHANGE
Affordable Housing Trust								
23470200 Community Housing Projects								
23470200 362000 Misc Rev	.00	.00	.00	-7,500.00	.00	.00	.0%	
23470200 371010 Inv Earn	-116,862.47	-25,000.00	-25,000.00	-39,448.07	-43,000.00	-25,000.00	.0%	
23470200 383100 TrfrinGenF	-100,000.00	-100,000.00	-100,000.00	-100,000.00	-100,000.00	-100,000.00	.0%	
23470200 435150 MisProfSvc	1,350.00	.00	.00	.00	.00	.00	.0%	
23470200 473000 Donations	2,000.00	100,000.00	1,100,000.00	450.00	1,100,000.00	.00	-100.0%	
TOTAL Community Housing Proj	-213,512.47	-25,000.00	975,000.00	-146,498.07	957,000.00	-125,000.00	-112.8%	
TOTAL Affordable Housing Tru	-213,512.47	-25,000.00	975,000.00	-146,498.07	957,000.00	-125,000.00	-112.8%	
TOTAL REVENUE	-216,862.47	-125,000.00	-125,000.00	-146,948.07	-143,000.00	-125,000.00	.0%	
TOTAL EXPENSE	3,350.00	100,000.00	1,100,000.00	450.00	1,100,000.00	.00	-100.0%	
GRAND TOTAL	-213,512.47	-25,000.00	975,000.00	-146,498.07	957,000.00	-125,000.00	-112.8%	

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

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Affordable Housing Trust	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
371010 Investment Earnings				
23470200	371010	-	-	-25,000.00
383100 Interfund Transfr In Gen Fund				
23470200	383100	-	-	-100,000.00
TOTAL Community Housing Projects				-125,000.00
TOTAL Affordable Housing Trust				-125,000.00
TOTAL REVENUE				-125,000.00
TOTAL EXPENSE				.00
GRAND TOTAL				-125,000.00

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

**BUILDING FUND
CASH FLOW STATEMENT**

	FY22 ACTUALS	FY23 ACTUALS	FY24 ACTUALS	FY25 ADOPTED BUDGET	FY25 REVISED BUDGET	FY25 PROJECTED	FY26 PROPOSED
REVENUES:							
Licenses & Permits	1,220,108	1,520,192	1,785,306	1,408,312	1,408,312	1,409,387	1,384,500
Investment Income	5,014	68,745	116,838	75,000	75,000	75,000	75,000
Other Financing Soures/ Uses	5,629	2,098	1,316	1,320	1,320	1,320	1,320
Total Revenue	1,230,751	1,591,035	1,903,459	1,484,632	1,484,632	1,485,707	1,460,820
EXPENSES:							
Total Personnel	870,703	957,576	1,069,952	1,126,885	1,126,885	1,127,417	1,123,669
Supplies & Materials	20,779	36,399	34,898	41,153	41,153	41,153	22,914
Purchased Services	166,166	161,230	153,082	174,924	174,924	174,924	189,154
Intra-City Charges	10,506	10,487	13,489	15,000	15,000	15,000	15,818
Fixed Charges	43,154	42,725	44,433	44,434	44,434	44,434	44,434
Subtotal - Maintenance & Operating	240,604	250,840	245,902	275,511	275,511	275,511	272,320
Internal Charges	55,749	99,558	115,941	96,504	96,504	96,504	107,163
Transfers Out	-	-	-	-	-	-	-
Debt & Capital	-	35,740	-	8,600	8,600	8,600	-
Subtotal - Other Expenses	55,749	135,298	115,941	105,104	105,104	105,104	107,163
Total Expenditures	1,167,055	1,343,714	1,431,796	1,507,500	1,507,500	1,508,032	1,503,152
Revenue Over(Under) Expenditures	63,696	247,321	471,663	(22,868)	(22,868)	(22,325)	(42,332)
Beginning Cash	1,633,524	1,701,473	1,950,703	2,422,396	2,422,396	2,422,396	2,400,072
Balance Sheet Cash Adj	4,253	1,909	30				
Ending Cash	1,701,473	1,950,703	2,422,396	2,399,528	2,399,528	2,400,072	2,357,740

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget FOR PERIOD 12

ACCOUNTS FOR:		2024	2025	2025	2025	2025	2026	PCT	
Building	Fund	ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance	Review	
									CHANGE
50470500	Protective Inspections								
50470500	323011 Bldg Perm	-937,452.76	-673,646.00	-673,646.00	-520,292.26	-673,646.00	-662,400.00	-1.7%	
50470500	323012 Elec Perm	-147,042.25	-120,286.00	-120,286.00	-66,304.25	-120,286.00	-118,500.00	-1.5%	
50470500	323013 Plum Perm	-148,252.00	-147,158.00	-147,158.00	-81,571.50	-147,158.00	-144,900.00	-1.5%	
50470500	323014 water well	-50.00	-100.00	-100.00	.00	-100.00	-100.00	.0%	
50470500	323015 Curb cut	-2,185.00	-6,000.00	-6,000.00	-1,864.00	-6,000.00	-4,500.00	-25.0%	
50470500	323016 St Opening	-9,030.00	-9,520.00	-9,520.00	-5,530.00	-9,520.00	-9,400.00	-1.3%	
50470500	323017 Sewer Taps	-10,411.50	-12,883.00	-12,883.00	-805.00	-12,883.00	-12,600.00	-2.2%	
50470500	323018 Enchr Srvy	213.00	.00	.00	.00	.00	.00	.0%	
50470500	343380 WtrSwrInsp	.00	.00	.00	-6,340.50	-6,340.50	.00	.0%	
50470500	344036 PLN CK FEE	-531,095.16	.00	.00	5,265.43	5,265.43	-432,100.00	.0%	
50470500	344037 Plan Chk	.00	-438,719.00	-438,719.00	-277,613.39	-438,719.00	.00	-100.0%	
50470500	371010 Inv Earn	-116,837.58	-75,000.00	-75,000.00	-66,388.04	-75,000.00	-75,000.00	.0%	
50470500	383060 TrfrinLiab	-1,316.00	-1,320.00	-1,320.00	-1,320.00	-1,320.00	-1,320.00	.0%	
50470500	411000 SalWages	759,430.63	798,778.00	798,778.00	605,279.59	798,778.00	805,031.00	.8%	
50470500	411200 Temp Sal	8,595.66	18,036.00	18,036.00	3,034.89	18,036.00	18,420.00	2.1%	
50470500	412000 OT	.00	.00	.00	390.20	390.20	.00	.0%	
50470500	413100 ERPension	69,064.68	74,905.00	74,905.00	54,934.29	74,905.00	74,693.00	-.3%	
50470500	414000 ER FICA	45,789.01	50,649.00	50,649.00	36,499.19	50,649.00	51,060.00	.8%	
50470500	414100 ER FICAMed	10,708.67	11,851.00	11,851.00	8,536.10	11,851.00	11,947.00	.8%	
50470500	414200 ERHealth	160,998.20	156,306.00	156,306.00	112,742.05	156,306.00	146,724.00	-6.1%	
50470500	414300 ERDental	6,113.52	6,122.00	6,122.00	4,464.33	6,122.00	6,122.00	.0%	
50470500	414350 ER-Lf Ins	.00	.00	.00	170.53	141.65	.00	.0%	
50470500	414400 ERWCC	7,332.31	8,109.00	8,109.00	3,253.61	8,109.00	7,526.00	-7.2%	
50470500	414500 ERUCC	1,919.55	2,129.00	2,129.00	1,522.00	2,129.00	2,146.00	.8%	
50470500	421000 Paper/Form	353.94	650.00	650.00	.00	650.00	650.00	.0%	
50470500	421100 OffSupply	559.26	1,500.00	1,500.00	747.29	1,500.00	1,500.00	.0%	
50470500	422700 Clothing	1,864.88	400.00	400.00	.00	400.00	1,300.00	225.0%	
50470500	423120 TiresTubes	760.00	880.00	880.00	208.92	880.00	1,800.00	104.5%	
50470500	424000 SmlTools	514.50	600.00	600.00	159.95	600.00	500.00	-16.7%	
50470500	424420 CmptrEquip	29,243.86	35,723.00	35,723.00	18,536.34	35,723.00	15,764.00	-55.9%	
50470500	424500 Furn&Fix	1,602.00	1,400.00	1,400.00	1,139.00	1,400.00	1,400.00	.0%	
50470500	431100 ITSCmptrMt	36,040.04	34,647.00	34,647.00	34,646.73	34,647.00	34,728.68	.2%	
50470500	431130 ITSPrgGIS	.00	1,085.00	1,085.00	1,085.00	1,085.00	10,093.07	830.2%	
50470500	431140 PostAdm	291.00	291.00	291.00	76.00	291.00	291.00	.0%	
50470500	431141 Postage	173.99	200.00	200.00	90.74	200.00	200.00	.0%	
50470500	432100 Printing	.00	1,000.00	1,000.00	72.00	1,000.00	1,000.00	.0%	
50470500	433120 DuesSubscr	-150.50	3,825.00	3,825.00	3,215.89	3,825.00	11,750.00	207.2%	
50470500	433140 Advertise	180.00	1,500.00	1,500.00	.00	1,500.00	1,500.00	.0%	
50470500	434110 TelphneSup	4,345.00	5,451.00	5,451.00	5,451.00	5,451.00	5,451.00	.0%	
50470500	434120 CellPhone	5,835.58	8,500.00	8,500.00	4,048.11	8,500.00	5,900.00	-30.6%	
50470500	435130 ArchEngSvc	.00	5,000.00	5,000.00	.00	5,000.00	5,000.00	.0%	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget FOR PERIOD 12

ACCOUNTS FOR:			2024	2025	2025	2025	2025	2026	PCT
Building	Fund		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance	Review
									CHANGE
50470500	437140	MeetingExp	5,128.21	10,400.00	10,400.00	.00	10,400.00	9,550.00	-8.2%
50470500	438100	ReqTrain	3,010.00	8,690.00	8,690.00	2,125.00	8,690.00	8,005.00	-7.9%
50470500	438140	Conference	.00	600.00	600.00	.00	600.00	375.00	-37.5%
50470500	439000	OthContSvc	56,054.83	51,200.00	51,200.00	34,510.91	51,200.00	52,850.00	3.2%
50470500	439200	CC Fees	40,853.43	40,000.00	40,000.00	22,886.23	40,000.00	40,000.00	.0%
50470500	439300	Licenses	1,320.00	2,535.00	2,535.00	700.00	2,535.00	2,460.00	-3.0%
50470500	440618	FleetSvc	7,584.00	9,195.00	9,195.00	6,896.25	9,195.00	9,685.00	5.3%
50470500	440619	Gas & Fuel	5,033.49	5,045.00	5,045.00	2,997.93	5,045.00	5,297.00	5.0%
50470500	440621	Veh Parts	871.39	528.00	528.00	433.26	528.00	581.00	10.0%
50470500	440622	Veh Repair	.00	232.00	232.00	1,992.40	232.00	255.00	9.9%
50470500	453000	Bldg Rent	44,433.48	44,434.00	44,434.00	33,325.11	44,434.00	44,434.00	.0%
50470500	460601	ComMgrAtty	50,101.68	33,311.00	33,311.00	24,983.28	33,311.00	33,463.00	.5%
50470500	460602	Budget	18,601.92	21,313.00	21,313.00	15,984.72	21,313.00	31,317.00	46.9%
50470500	460604	HR	15,807.00	16,297.00	16,297.00	12,222.72	16,297.00	16,504.00	1.3%
50470500	460607	Veh Ins	362.61	964.00	964.00	.00	964.00	1,060.00	10.0%
50470500	460608	LiabIns	22,113.00	24,535.00	24,535.00	18,401.22	24,535.00	24,735.00	.8%
50470500	460609	FidIns	84.00	84.00	84.00	63.00	84.00	84.00	.0%
50470500	460610	LiabDeduct	8,871.00	.00	.00	.00	.00	.00	.0%
50470500	494000	MachEquip	.00	8,600.00	8,600.00	16,496.00	8,600.00	.00	-100.0%
TOTAL Protective Inspections			-471,663.43	22,868.00	22,868.00	71,558.27	22,324.78	42,331.75	85.1%
TOTAL Building Fund			-471,663.43	22,868.00	22,868.00	71,558.27	22,324.78	42,331.75	85.1%
TOTAL REVENUE			-1,903,459.25	-1,484,632.00	-1,484,632.00	-1,022,763.51	-1,485,707.07	-1,460,820.00	-1.6%
TOTAL EXPENSE			1,431,795.82	1,507,500.00	1,507,500.00	1,094,321.78	1,508,031.85	1,503,151.75	-.3%
GRAND TOTAL			-471,663.43	22,868.00	22,868.00	71,558.27	22,324.78	42,331.75	85.1%

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NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR:
Building Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
50470500 Protective Inspections				
323011 Building Permits				
50470500 323011 - Building Permits				-662,400.00 *
Building Permits		1.00	742,400.00	-742,400.00
Affording Housing Fee Waivers		1.00	80,000.00	80,000.00
323012 Electrical Permits				
50470500 323012 - Electrical Permits				-118,500.00
323013 Plumbing /Mechanical Permits				
50470500 323013 - Plumbing Permits				-144,900.00
323014 Water well Permits				
50470500 323014 - Water well Permits				-100.00
323015 Curb Cut/Sidewalk Permits				
50470500 323015 - Curb Cut Permits				-4,500.00
323016 Street Opening Application Fee				
50470500 323016 - Street Opening Permits				-9,400.00
323017 Sewer Taps				
50470500 323017 - Sewer Taps				-12,600.00
344036 Bldg Permit Plan Review Fee				
50470500 344036 - Plan Check Fee				-432,100.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR: Building Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
371010 Investment Earnings				
50470500	371010			-75,000.00
383060 Interfund Transfr In Liab Ins				
50470500	383060			-1,320.00
411000 Salaries and wages				
50470500	411000			805,031.00
411200 Temporary Salaries and Wages				
50470500	411200			18,420.00
413100 ER-Penson				
50470500	413100			74,693.00
414000 ER-FICA				
50470500	414000			51,060.00
414100 ER-FICA/Medicare				
50470500	414100			11,947.00
414200 ER-Health/Vision Insurance				
50470500	414200			146,724.00
414300 ER-Dental Insurance				
50470500	414300			6,122.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR: Building Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
414400 ER-Workers Compensation				
50470500	414400 - ER-Workers Compensation			7,526.00
414500 ER-Unemployment Compensation				
50470500	414500 - ER-Unemployment Compensation			2,146.00
421000 Paper / Forms				
50470500	421000 - Paper / Forms			650.00
421100 Office Supplies				
50470500	421100 - Office Supplies			1,500.00
422700 Clothing Allowance				
50470500	422700 - Clothing Allowance			1,300.00 *
	Logo Shirts/Caps	1.00	1,300.00	1,300.00
423120 Tires and Tubes				
50470500	423120 - Tires and Tubes			1,800.00
424000 Small Tools and Equipment				
50470500	424000 - Small Tools and Equipment			500.00
424420 Computer Equip and Software				
50470500	424420 - Computer Equip and Software			15,764.00 *
	Apps Misc	2.00	50.00	100.00
	Code Group Apps/License 1 ea Code (1 yrs) - Ipad/Iphones	1.00	200.00	200.00
	2 Printer Cartridges @ 175 each	2.00	175.00	350.00
	Bluebeam Std and Studio License (21 Licenses)	1.00	5,100.00	5,100.00
	Bluebeam Server API For Trakit	1.00	4,914.00	4,914.00
	M-files	1.00	2,100.00	2,100.00
	GIS Licenses	1.00	3,000.00	3,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR: Building Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
424500 Furniture and Fixtures				
50470500 424500 - Furniture and Fixtures				1,400.00 *
2 office chairs		2.00	500.00	1,000.00
Office Equipment		1.00	400.00	400.00
431100 IT&S Computer Maint/Spprt				
50470500 431100 - IT&S Computer Maint/Spprt				34,728.68
431130 Navaline Support Maint				
50470500 431130 - IT&S Special Projects/GIS				10,093.07
431140 City-Co Bldg Postage Adm				
50470500 431140 - City-Co Bldg Postage Adm				291.00
431141 Postage				
50470500 431141 - Postage				200.00
432100 Printing & Duplicating				
50470500 432100 - Printing & Duplicating				1,000.00
433120 Dues Subscriptn Certifications				
50470500 433120 - Dues Subscriptn Certifications				11,750.00 *
Helena Bldg Industry Assoc (HBIA)		1.00	500.00	500.00
ICC Membership		1.00	175.00	175.00
MT ICC State Membership		1.00	100.00	100.00
American Institute of Architects-Membership fees		1.00	575.00	575.00
Intl Assoc of Mechanical & Plumbing Officials (2)		1.00	325.00	325.00
Bldg Code Reference & Resources Updated Code adoption anticipated during FY26. Requires new series of codes and resources.		1.00	10,000.00	10,000.00
Dues/Subscrptn/License		1.00	75.00	75.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR: Building Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
433140 Advertising				
50470500 433140 - Advertising Outreach, Rental Booth, Gadget, ads, etc		1.00	1,500.00	1,500.00 * 1,500.00
434110 IT&S Telephone Service				
50470500 434110 - IT&S Telephone Service				5,451.00
434120 Cellular Services				
50470500 434120 - Cellular Services				5,900.00 *
6 Cell Phones, 5 iPads, \$450/month unlimited data		1.00	5,400.00	5,400.00
Accessories for Cell Phones & iPad (5@\$100)		1.00	500.00	500.00
435130 Architect & Engr Services				
50470500 435130 - Architect & Engr Services Architectural & Engineering Contract Plan Review		1.00	5,000.00	5,000.00 * 5,000.00
437140 Travel & Meeting Expense				
50470500 437140 - Travel & Meeting Expense				9,550.00 *
Employee Development - 3 @\$150		1.00	450.00	450.00
Bldg Ed Conf - Hotel \$2000, Meals \$800		1.00	2,800.00	2,800.00
ICC Seminars Sponsored by Bldg. Div. 2 @ \$3500		1.00	3,500.00	3,500.00
IAEI Hotel 2 @\$400, Meals 2 @\$100		1.00	1,000.00	1,000.00
ICC Code Certification Travel 2@900		1.00	1,800.00	1,800.00
438100 Required Training				
50470500 438100 - Required Training				8,005.00 *
IAMPO Seminar		2.00	150.00	300.00
MT Chapter IAEI		2.00	395.00	790.00
Bldg Ed Conf		9.00	25.00	225.00
Admin Assistant Courses		2.00	250.00	500.00
ICC Code Certification Training		2.00	1,095.00	2,190.00
Employee Development 8 @ \$200, 4@ \$600 (EDUcode)		1.00	4,000.00	4,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR: Building Fund

	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
438140 Conferences				
50470500 438140 - Conferences				375.00 *
AIA Conference		1.00	375.00	375.00
439000 Other Contracted Services				
50470500 439000 - Other Contracted Services				52,850.00 *
State Education Fund Assessment		1.00	6,600.00	6,600.00
Parking Permits (\$1215/qtr) plus downtown parking during inspections		1.00	4,900.00	4,900.00
Maintenance agreements/copier/fax (\$150/mo)		1.00	1,800.00	1,800.00
ScanPro Microfische Maintenance		1.00	1,550.00	1,550.00
Fire Marshall Costs: Plan reviews & inspections (25% of FM salary & benefits)		1.00	38,000.00	38,000.00
439200 Credit Card Fees				
50470500 439200 - Credit Card Fees				40,000.00 *
Tyler Tech Fees - estimated \$3,333/months		1.00	40,000.00	40,000.00
439300 Licenses - Operating				
50470500 439300 - Licenses - Operating				2,460.00 *
MT Licensed Plumbers - License Renewal (1 @\$370 & 1@\$270)		1.00	640.00	640.00
IAEI Member Dues		2.00	125.00	250.00
ICC Certification Renewals		4.00	100.00	400.00
Certification Exams		3.00	240.00	720.00
MT Elec Lic		2.00	200.00	400.00
State Architectural License Renewal		1.00	50.00	50.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget

ACCOUNTS FOR: Building Fund

VENDOR	QUANTITY	UNIT COST	2026 Finance Review
440618 Fleet Service Charges			
50470500	440618 - Fleet Service Charges		9,685.00
440619 Shop Gas & Fuel Charges			
50470500	440619 - Shop Gas & Fuel Charges		5,297.00
440621 Shop Vehicle Parts			
50470500	440621 - Shop Vehicle Parts		581.00
440622 Shop Vehicle Repairs			
50470500	440622 - Shop Vehicle Repairs		255.00
453000 Rent of Buildings & Offices			
50470500	453000 - Rent of Buildings & Offices		44,434.00
460601 Comm Mgr Atty Charges			
50470500	460601 - Comm Mgr Atty Charges		33,463.00
460602 Budget & Accounting			
50470500	460602 - Budget & Accounting		31,317.00
460604 Human Resources			
50470500	460604 - Human Resources		16,504.00
460607 Vehicle & Equip Insurance			
50470500	460607 - Vehicle & Equip Insurance		1,060.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 26001 FY26 Budget				
ACCOUNTS FOR:				
Building Fund	VENDOR	QUANTITY	UNIT COST	2026 Finance Review
460608 Liability Insurance				
50470500 460608 - Liability Insurance				24,735.00
460609 Fidelity Insurance				
50470500 460609 - Fidelity Insurance				84.00
TOTAL Protective Inspections				42,331.75
TOTAL Building Fund				42,331.75
TOTAL REVENUE				-1,460,820.00
TOTAL EXPENSE				1,503,151.75
GRAND TOTAL				42,331.75

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

**RAILROAD TIF (4501)
CASH FLOW STATEMENT**

	FY22 ACTUALS	FY23 ACTUALS	FY24 ACTUALS	FY25 ADOPTED	FY25 PROJECTED	FY26 PROPOSED
REVENUES:						
Real Property Taxes Genl Levy	310,456	296,012	703,308	688,500	690,300	710,300
Personal Property Taxes	10,647	11,259	8,095	8,000	16,200	18,000
Penalty Interest Del Taxes	797	788	592	600	1,000	1,000
Investment Earnings	1,326	22,620	55,229	30,000	39,000	30,000
Total Revenue	323,226	330,679	767,224	727,100	746,500	759,300
EXPENSES:						
Other Contracted Services	170,000	30,000	133,378	450,000	450,000	500,000
Total Expenditures	170,000	30,000	133,378	450,000	450,000	500,000
Total Revenue Over(Under) Expenditures	153,226	300,679	633,846	277,100	296,500	259,300
Beginning Cash	326,485	479,711	780,391	1,414,237	1,414,237	1,710,737
Ending Cash	479,711	780,391	1,414,237	1,691,337	1,710,737	1,970,037

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget FOR PERIOD 99

ACCOUNTS FOR:	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance	PCT Review	CHANGE
Tax Increment - Railroad								
45470310 TIF Dev - Railroad								
45470310 311010 Taxes-Gen	-682,715.05	-680,000.00	-680,000.00	-455,073.45	-680,000.00	-700,000.00	2.9%	
45470310 311022 PP Tax	-8,095.01	-8,000.00	-8,000.00	-16,197.91	-16,200.00	-18,000.00	125.0%	
45470310 312000 Pen/Int	-592.06	-600.00	-600.00	-1,003.02	-1,000.00	-1,000.00	66.7%	
45470310 316000 Ent-HB124	-20,592.91	.00	.00	-10,296.46	-10,300.00	-10,300.00	.0%	
45470310 335000 State Grnt	.00	-8,500.00	-8,500.00	.00	.00	.00	-100.0%	
45470310 371010 Inv Earn	-55,229.16	-30,000.00	-30,000.00	-36,925.96	-39,000.00	-30,000.00	.0%	
45470310 439000 OthContSvc	133,377.82	450,000.00	450,000.00	35,266.00	450,000.00	500,000.00	11.1%	
TOTAL TIF Dev - Railroad	-633,846.37	-277,100.00	-277,100.00	-484,230.80	-296,500.00	-259,300.00	-6.4%	
TOTAL Tax Increment - Railro	-633,846.37	-277,100.00	-277,100.00	-484,230.80	-296,500.00	-259,300.00	-6.4%	
TOTAL REVENUE	-767,224.19	-727,100.00	-727,100.00	-519,496.80	-746,500.00	-759,300.00	4.4%	
TOTAL EXPENSE	133,377.82	450,000.00	450,000.00	35,266.00	450,000.00	500,000.00	11.1%	
GRAND TOTAL	-633,846.37	-277,100.00	-277,100.00	-484,230.80	-296,500.00	-259,300.00	-6.4%	

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**DOWNTOWN TIF (4502)
CASH FLOW STATEMENT**

	FY22 ACTUALS	FY23 ACTUALS	FY24 ACTUALS	FY25 ADOPTED	FY25 PROJECTED	FY26 PROPOSED
REVENUES:						
Real Property Taxes Genl Levy	183,154	327,580	1,220,669	1,050,000	1,232,100	1,232,100
Personal Property Taxes	29,970	3,246	6,578	7,000	10,000	10,000
Penalty Interest Del Taxes	202	415	1,358	500	1,300	500
Investment Earnings	970	13,386	50,290	15,000	45,000	20,000
Total Revenue	214,295	344,626	1,278,895	1,072,500	1,288,400	1,262,600
EXPENSES:						
Other Contracted Services	290,391	17,567	186,544	618,160	618,600	500,000
Total Expenditures	290,391	17,567	186,544	618,160	618,600	500,000
Revenue Over(Under) Expenditures	(76,096)	327,059	1,092,351	454,340	669,800	762,600
Beginning Cash	276,163	200,066	527,126	1,619,476	1,619,476	2,289,276
Ending Cash	200,066	527,126	1,619,476	2,073,816	2,289,276	3,051,876

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget FOR PERIOD 99

ACCOUNTS FOR:		2024	2025	2025	2025	2025	2026	PCT
Tax Increment - Downtown		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Finance Review	CHANGE
45470311 TIF Dev - Downtown								
45470311	311010 Taxes-Gen	-1,162,869.31	-1,000,000.00	-1,000,000.00	-709,366.17	-1,200,000.00	-1,200,000.00	20.0%
45470311	311022 PP Tax	-6,577.54	-7,000.00	-7,000.00	-9,747.05	-10,000.00	-10,000.00	42.9%
45470311	312000 Pen/Int	-1,357.91	-500.00	-500.00	-1,205.88	-1,300.00	-500.00	.0%
45470311	316000 Ent-HB124	-64,108.94	.00	.00	-32,054.47	-32,100.00	-32,100.00	.0%
45470311	335000 State Grnt	.00	-50,000.00	-50,000.00	.00	.00	.00	-100.0%
45470311	371010 Inv Earn	-50,290.00	-15,000.00	-15,000.00	-42,353.66	-45,000.00	-20,000.00	33.3%
45470311	439000 OthContSvc	186,544.00	500,000.00	618,160.00	682,512.00	618,600.00	500,000.00	-19.1%
TOTAL TIF Dev - Downtown		-1,098,659.70	-572,500.00	-454,340.00	-112,215.23	-669,800.00	-762,600.00	67.8%
TOTAL Tax Increment - Downto		-1,098,659.70	-572,500.00	-454,340.00	-112,215.23	-669,800.00	-762,600.00	67.8%
TOTAL REVENUE		-1,285,203.70	-1,072,500.00	-1,072,500.00	-794,727.23	-1,288,400.00	-1,262,600.00	17.7%
TOTAL EXPENSE		186,544.00	500,000.00	618,160.00	682,512.00	618,600.00	500,000.00	-19.1%
GRAND TOTAL		-1,098,659.70	-572,500.00	-454,340.00	-112,215.23	-669,800.00	-762,600.00	67.8%

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**CAPITAL HILL TIF (4503)
CASH FLOW STATEMENT**

	<u>FY22 ACTUALS</u>	<u>FY23 ACTUALS</u>	<u>FY24 ACTUALS</u>	<u>FY25 ADOPTED</u>	<u>FY25 PROJECTED</u>	<u>FY26 PROPOSED</u>
REVENUES:						
Real Property Taxes Genl Levy	133,086	189,289	585,594	618,000	609,200	609,200
Personal Property Taxes	4,431	2,964	2,505	3,000	18,000	18,000
Penalty Interest Del Taxes	10,167	234	789	800	800	800
Investment Earnings	272	8,971	32,351	15,000	28,000	15,000
Total Revenue	147,956	201,458	621,240	636,800	656,000	643,000
	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
	-	-	-	-	-	-
Revenue Over(Under) Expenditures	147,956	201,458	621,240	636,800	656,000	643,000
Beginning Cash	-	147,956	349,414	976,964	976,964	1,632,964
Other Financing Sources (uses)			6,309			
Ending Cash	147,956	349,414	976,964	1,613,764	1,632,964	2,275,964

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY26 Budget FOR PERIOD 99

ACCOUNTS FOR:	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 Finance Review	PCT ReviewCHANGE
Tax Increment - Capital Hill							
45470312 TIF Dev - Capital Hill							
45470312 311010 Taxes-Gen	-567,298.87	-600,000.00	-600,000.00	-268,319.29	-600,000.00	-600,000.00	.0%
45470312 311022 PP Tax	-2,505.39	-3,000.00	-3,000.00	-17,742.88	-18,000.00	-18,000.00	500.0%
45470312 312000 Pen/Int	-789.11	-800.00	-800.00	-671.63	-800.00	-800.00	.0%
45470312 316000 Ent-HB124	-18,295.60	.00	.00	-9,147.80	-9,200.00	-9,200.00	.0%
45470312 335000 State Grnt	.00	-18,000.00	-18,000.00	.00	.00	.00	-100.0%
45470312 371010 Inv Earn	-32,351.32	-15,000.00	-15,000.00	-26,582.75	-28,000.00	-15,000.00	.0%
TOTAL TIF Dev - Capital Hill	-621,240.29	-636,800.00	-636,800.00	-322,464.35	-656,000.00	-643,000.00	1.0%
TOTAL Tax Increment - Capita	-621,240.29	-636,800.00	-636,800.00	-322,464.35	-656,000.00	-643,000.00	1.0%
TOTAL REVENUE	-621,240.29	-636,800.00	-636,800.00	-322,464.35	-656,000.00	-643,000.00	1.0%
TOTAL EXPENSE	.00	.00	.00	.00	.00	.00	.0%
GRAND TOTAL	-621,240.29	-636,800.00	-636,800.00	-322,464.35	-656,000.00	-643,000.00	1.0%

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