



Final Adopted Budget

Fiscal Year 2026





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Budget Messages

Final Adopted Budget Fiscal Year 2026



Commission Transmittal Letter



Office of the
Mayor & Commission
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Helena, MT 59623

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June 17, 2025

To the residents of Helena:

We are proud to share the City of Helena's Fiscal Year 2026 Annual Budget. This document serves as the primary tool for turning the City Commission's goals and the community's priorities into action.

The budget reflects the collaborative efforts of our dedicated City staff and engaged residents. Throughout April and May 2025, we held multiple budget work sessions, welcoming input from the Helena Citizens Council, community stakeholders, and City departments. These conversations helped guide the Commission in making thoughtful, informed decisions about how to best use our shared resources.

As we look ahead, the City remains focused on strengthening essential services in response to both economic uncertainty and the rapid growth in Helena and surrounding areas. The public hearing and formal adoption of the preliminary budget on June 16, 2025, offered another opportunity for community members to be part of this important process.

We recognize that city operations are constantly evolving. As such, adjustments to this budget may be necessary throughout the year to respond to new challenges or opportunities. Still, we believe this plan provides a strong foundation for the year ahead and positions us to meet the needs of our growing community.

Thank you for your continued engagement and support.

Wilmot Collins, Mayor

Sean Logan, Commissioner

Melinda Reed, Commissioner

Emily Dean, Commissioner

Andy Shirtliff, Commissioner

Message from the City Manager



City Manager's Office
316 North Park Avenue
Helena, MT 59623

• Phone: 406.447.8403
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helenamt.gov

Wednesday, May 21, 2025

Mayor and City Commissioners,

It's my pleasure to present to you the fiscal year 2026 budget for the City of Helena. In December 2023, the Commission held a two-day strategic planning retreat in which you worked toward a shared vision for the future of Helena that emphasized the core values of accessibility, sustainability, community engagement, and service to the community. Then, in June 2024, the Commission adopted the 2024 Strategic Plan with the following goals in mind:

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

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

Regards,

Tim Burton
City Manager, City of Helena

HCC Report



Prepared by the HCC Treasurer
Lori FitzGerald and HCC members
of the Budget Committee

May 28th, 2025



Helena Citizens' Council
316 N. Park Avenue, Room 324
Helena, MT 59623
Phone: 406 594-0010
www.helenamt.gov/hcc/

May 28th, 2025

TO: Helena City Commission
FROM: Helena Citizens' Council
RE: Helena Citizens' Council Review and Recommendations Regarding the Fiscal Year 2026 Preliminary City Budget

Summary of Review and Recommendations

Per our mandated responsibility outlined in Article IV of the Helena City Charter, the Helena Citizens' Council (HCC) is providing the Helena City Commission our review and recommendations regarding the fiscal year 2026 preliminary budget for the City of Helena. The Charter reads:

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

The review and recommendations that follow were approved by a vote of the HCC on May 28th, 2025.

The HCC's recommendations for funding specific department requests and capital fund projects reflect the philosophical priorities for the Council. The budget philosophy that the HCC would recommend is that the City Commission identify alternative sources of money in a time when federal grants are not guaranteed, to ensure that funding for emergency services (fire/police) and city infrastructure are prioritized in a constrained budget. Overall, funding requests and capital improvement requests from City departments are supported by the Helena Citizens Council.

Clerk of Commission

The HCC recommends reconsideration of the Clerk's restructuring of the HCC Coordinator Position, which reduces HCC support from the current 20 hours per week to now 8 hours per week. The HCC Coordinator position not only develops agendas and keeps minutes for HCC, but also prepares, manages and facilitates meetings, archives files, addresses correspondence from the public daily, maintains the HCC website and Facebook page, participates in community outreach activities, provides support for budget oversight, and plans/completes two open house events annually.

Open communication and timely responsiveness of government officials are enormously important for the HCC and for members of the public. Public engagement in the affairs of city government is critical to sound decision-making.

The HCC is composed of a diverse collection of individuals who are elected volunteers. Many of us work for state or federal government; many are new to working with local government. All volunteer their time to the business of the Council, some devoting inordinate hours to the project. The Coordinator has served as the central communication hub for the HCC and had been very responsive to all inquires. In addition to keeping the HCC's public engagement at a high level and facilitating all meetings, the assistant has timely organized and made materials available for art walks, block parties, special events.

As an independent, elected body of neighborhood representatives that works to promote public participation in the affairs of local government, the HCC has greatly benefited from a dedicated employee working 20 hours per week on the business of the Council. We fear that our organization will diminish in cohesiveness if the hours of the Coordinator are significantly reduced as presently proposed.

HCC strongly requests in an effort to continue to be a viable and efficient recommending body for the Commission, to maintain the support of the HCC at 20 hours per week in a dedicated position.

Helena Citizen's Council (HCC)

The HCC requests the following adjustments to the presented budget as follows: Anticipated expenses for FY26

Two open houses	\$250
Updated brochures	\$390
Neighborhood outreach (\$50x7 districts)	\$350
Water bill inserts	\$550
Yard signs for members (\$42x10 members)	\$420
Block party permit	\$100
Office supplies and Incidentals	\$300
TOTAL	\$2360
(approved per HCC March 2025 meeting)	

General Fund

Recommendations

- The HCC supports a 2.5% increase in salaries of the Mayor and City Commissioners (\$375 annually for the Mayor and \$275 annually for the Commissioners)
- The HCC supports the funding of continued Sustainability Projects through General Fund cash reserves (solar and sidewalk improvement) and recommends increasing the funding amount by \$120,000 for the Residential Energy Efficiency Renewable Loan Program and increase the Sidewalk Improvement Program to the amount of \$350,000 (to address the lingering wait list and increased cost of ADA corners).
- The HCC also supports the contribution of \$1000 to the annual Sun Run, which raises funds and awareness for solar panels benefiting local schools (Bryant, Central, etc.) and Food Share.
- HCC strongly supports a \$1 million General Fund Capital contribution to support the full completion of the Civic Center HVAC improvements, which will provide greater programming opportunities, ensure more year-round usage of the facility and enhance its financial sustainability.
- The HCC supports the proposed Commission Allocation Reserves of \$100,000 for Homeless, \$250,000 for Family Promise, and \$134,600 for Good Samaritan
- The HCC supports the funding of the downtown Art Walk four times yearly in the amount of \$2000 (\$500 per Art Walk)

Building Department

Recommendation:

- The Building Division should explore ways to create efficiencies in permitting building projects to speed up the development of new housing projects and reduce permitting costs associated with creating new housing.

Facilities

Recommendations

- Create a Firewise Demo area for residents, to educate the public about planting native drought and fire-resistant landscaping (ideally, at the Fire Station near the Civic Center or other prominent location such as the new Fire Station).
- HCC supports the provision of \$13,000 to the Helena Public Arts Commission and create a downtown walking mall mural, welcome signs, and decorated recycle bins

Fire/Police

Fund 013 - Fire Department

The Helena Citizens Council supports the Helena Fire Department (HFD) budget request as presented.

The current pause on some federal grants complicates FY2026 planning as reimbursement is not guaranteed. The grants and partnerships HFD currently relies on include the Assistance to Firefighters Grant Program and Staffing for Adequate Fire and Emergency Response funded by FEMA, and HAZMAT grants funded by Homeland Security.

In anticipation of budget shortfalls from impending tariffs and the pause in some federal grants, HFD is working with the City Manager and the Finance Department to explore available grants or other cost recovery options.

Fund 012 - Police & Court

The Helena Citizens Council supports the Helena Police Department (HPD) budget request as presented.

The current pause on some federal grants complicates FY2026 planning as reimbursement is not guaranteed. The grants and partnerships HPD currently relies on include: The Community Oriented Policing Services (COPS) which pays salaries, the grant for the majority of the salary for an officer on the Missouri River Drug Task Force, the Violence Against Women Act officer, and the Montana Analysis and Technical Information Center grant from Homeland Security.

In anticipation of budget shortfalls from impending tariffs and the pause in some federal grants, HPD is working with the City Manager and the Finance Department to explore available grants or other cost recovery options.

Community Development Fund 100-1401

HCC Supports:

- Completing the final stages of the Montana Land Use Planning Act (MLUPA), and continuing community engagement regarding the Helena Land Use Plan.

Downtown BID and Tourism BID

Recommendations

- The HCC supports funding \$12,000 to the Downtown BID for commissioning and creation of 3-5 murals that document Helena's rich history
- The HCC supports funding that will assist the Tourism BID to work with local partners to educate Helena but also Montana and beyond regarding the new Montana Heritage Center. This could include wayfinding and signage, as well as photo and video assets to tell the story, while focusing on Montana's overall rich history (not just the museum's)

Transportation

Recommendations:

- Support an appointment of at least one HCC representative to the newly created MPO technical advisory committee to help with engaging the public in preparation of the Long Range Transportation Plan (LRTP).
- Consider the creation of a "repair" and/or "replace" program for appropriate sidewalks that are non-compliant with City ordinance.
- Increase the zero interest loans for sidewalk replacement to cover all of the individuals on the waiting list and all of the ADA corners required. HCC also recommends that those individuals on the list for any given year move to the top of the list for the following year
- Safe Routes to School: Prioritize building out the sidewalk network, starting at and near schools. Repaint crosswalks near schools. Work with HCC to engage PTA, Parent Councils to encourage safer driving in school zones. Reduce speed limit to 15mph by all elementary and middle schools.
- HCC recommends continued annual support of \$75,000 for regular and systematic application of dust abatement on appropriate unpaved streets.
- Work with HCC to engage the public for all major road maintenance project proposals, to determine what street features need to be included, where ADA curbs should be, and

Public Works Department (PWD)

Recommendation: To continue to fund and implement the energy and cost saving measures detailed in the Sustainability Audit (March 2024) with projected annual savings of \$115, 650 and 400MTCO₂e. This is enough emissions savings to power 52 homes for a year or drive over 1,000,000 miles. Continue to work with other city departments to identify ongoing sustainability issues and opportunities for efficiency.

Fund #521 (Water) and #531 (Wastewater)

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

- Continued promotion of water conservation
- Establishment of water wise best practices
- Collaboration with the Lewis & Clark County Water Quality Protection District.
- HCC supports the PWD efforts to optimize its wastewater operations and look for energy efficiencies. e.g. invest in a new Turbo blower
- HCC supports the PWD's efforts to reduce stormwater contamination.

Recommendations:

- HCC supports an increase in Water rates of 2.25%, and also increasing block rate for water use, increasing rates step wise for those who choose to use more water
- HCC recommends the water rates be held steady for the lowest tier
- Allocate funding for a Water Conservation Specialist position within the city.
- The City should provide funding to assist residents in reducing their nutrient pollution through outreach, education and incentives. This will help meet water quality standards.

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

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

Recommendations:

- The City will continue to implement its strategic plan for waste reduction and achieve its goal of 35% waste reduction by 2030 and 50% by 2040.
- HCC continues to recommend that the city reduce the maximum amount of waste (3000 pounds) city residents can dispose of directly at the Transfer Station with no additional charge and use the revenue from the additional tipping fees to offset operational costs.
- HCC supports the purchase of a glass crusher for \$80,000 to alleviate the need to ship glass recycling to SLC. This will likely pay for itself within 5 years.

- The HCC supports continued expansion of recycling drop off locations.
- The HCC recommends the city recognize the operational and cost saving benefits of diverting waste from the Landfill.
- The HCC recommends the City publicize its efforts to divert waste (e.g. chicken grants, Farmers Market tabling etc.)

Helena Citizens Conservation Board

Recommendation: Adopt and implement this year's Helena Citizens Conservation Board (CCB) recommendations.

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

Recommendation:

- Adopt a new Climate Action and Resiliency Plan
 - Allow the 2009 document guide the 2025 decisions
 - 19% population growth since 2009. Plan should focus on both city actions and residential resiliency effort to mitigate and adapt to climate change.
 - The 2026 budget should include funding for this plan with details to meet the City's sustainability goals for electricity, waste reduction and water conservation.
- Support residential energy Efficiency and renewable Energy Loan Program
 - Funds were too quickly dispersed, the HCC recommends and requests that an additional \$120,000 be added to the Revolving Loan Program FY 2026.
- Invest in Green Transportation
 - Increase EV charging stations – budget for pilot program of city multi-department use of electric vehicles.
- Invest in Solid Waste Diversion
 - Budget for a glass crusher to allow local glass crushing, saving the cost of transporting to Utah(for recycling) labor and city machinery.
- Promote Water Conservation
 - Helena is nearing the 2009 Climate Action plan goal of 100 gallons per capita for 2/3 of the year.
 - Residential irrigation remains 2-3x higher from May thru September
 - Complete the Law and Justice Center building xeriscape to educate the public on drought tolerant native plant species and link those resources to the public.

The HCC builds upon the CCB's recommendation by tying it to the 2009 Climate Action Plan adopted by the City to create a resolution adopting the "Lush and Lean" Landscaping practices providing outreach and education to Helena residents, helping them reduce their water use during the summer irrigation season.





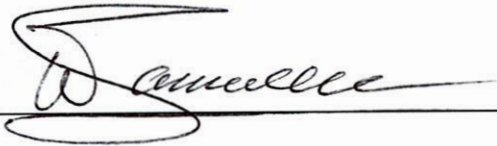
Budget at a Glance

Final Adopted Budget Fiscal Year 2026



Budget Certification

THIS IS TO CERTIFY that the Annual Budget for Fiscal 2026, was prepared according to and adopted by the City Commission, on September 8, 2025 and that all financial data and other information set forth herein are completed and correct to the best of my knowledge and belief.

Signed  Date 17 Sep 2025
Mayor

Signed  Date 9-17-25
City Manager

City of Helena, Montana

Revenue by Funding Source

Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Revised Budget	FY 2025 Actuals	FY 2026 Final Adopted	Difference	% Change
Taxes	\$ 14,871,415	\$ 15,670,509	\$ 19,306,426	\$ 19,416,650	\$ 19,416,650	\$ 19,299,789	\$ 20,989,650	\$ 1,573,000	8.1%
Licenses and Permits	1,551,727	1,767,361	1,872,763	1,608,093	1,608,093	1,821,100	1,599,295	(8,798)	(0.5)%
Intergovernmental	19,643,118	12,386,807	14,064,345	14,100,528	23,479,038	13,047,387	12,798,519	(1,302,009)	(9.2)%
Charges for Services	28,020,150	28,485,313	26,215,790	27,473,522	27,473,522	26,710,808	28,017,445	543,923	2.0%
Fines and Forfeits	470,843	563,775	597,270	551,200	551,200	556,920	556,500	5,300	1.0%
Other Revenues	14,279,398	14,756,467	16,337,552	16,290,896	16,625,330	16,870,132	16,663,244	372,348	2.3%
Investment Earnings	306,734	3,187,152	5,036,856	2,823,400	2,823,400	4,647,461	2,819,250	(4,150)	(0.1)%
Other Fin Sources	17,313,727	14,880,077	13,323,886	13,179,186	20,578,826	13,714,357	27,651,396	14,472,210	109.8%
Internal Services	7,164,209	8,414,960	8,250,158	9,286,400	9,286,400	9,076,593	10,373,179	1,086,779	11.7%
Total	\$103,621,321	\$100,112,421	\$105,005,046	\$104,729,875	\$121,842,459	\$105,744,545	\$121,468,478	\$ 16,738,603	16.0%

Investment Earnings

\$2,819,250
2.3%

Licenses and Permits

\$1,599,295
1.3%

Other Revenues

\$16,663,244
13.7%

Internal Services

\$10,373,179
8.5%

Other Fin Sources

\$27,651,396
22.8%

Taxes

\$20,989,650
17.3%

Fines and Forfeits

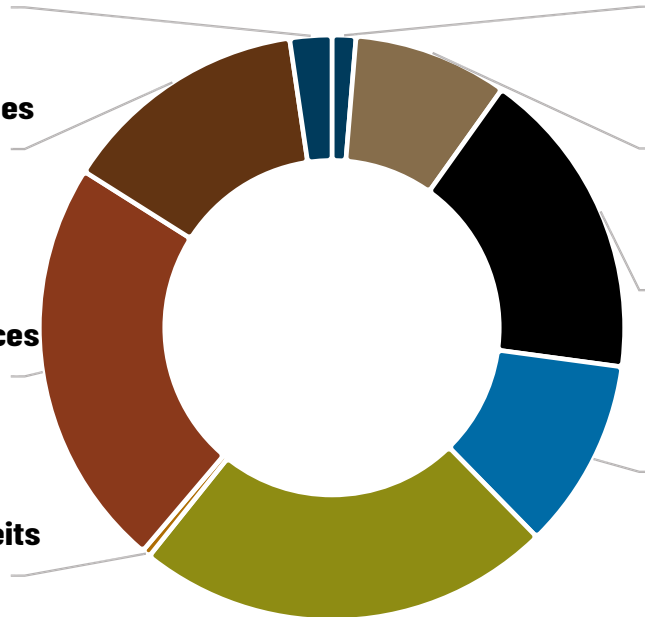
\$556,500
0.5%

Intergovernmental

\$12,798,519
10.5%

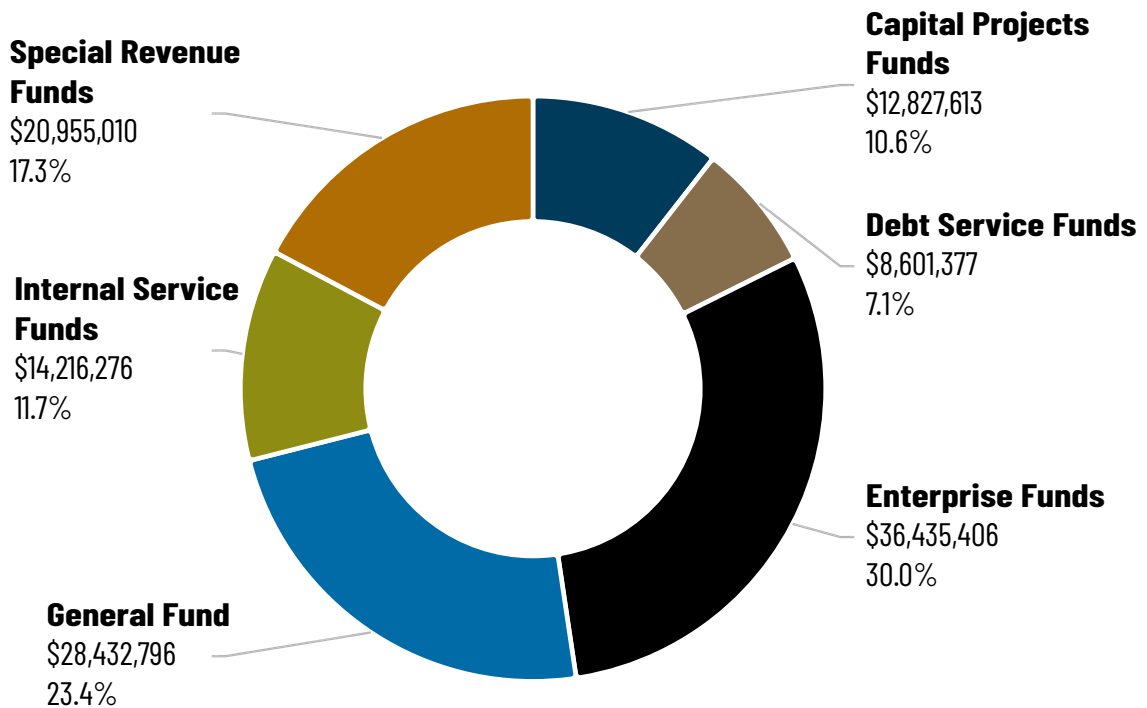
Charges for Services

\$28,017,445
23.1%



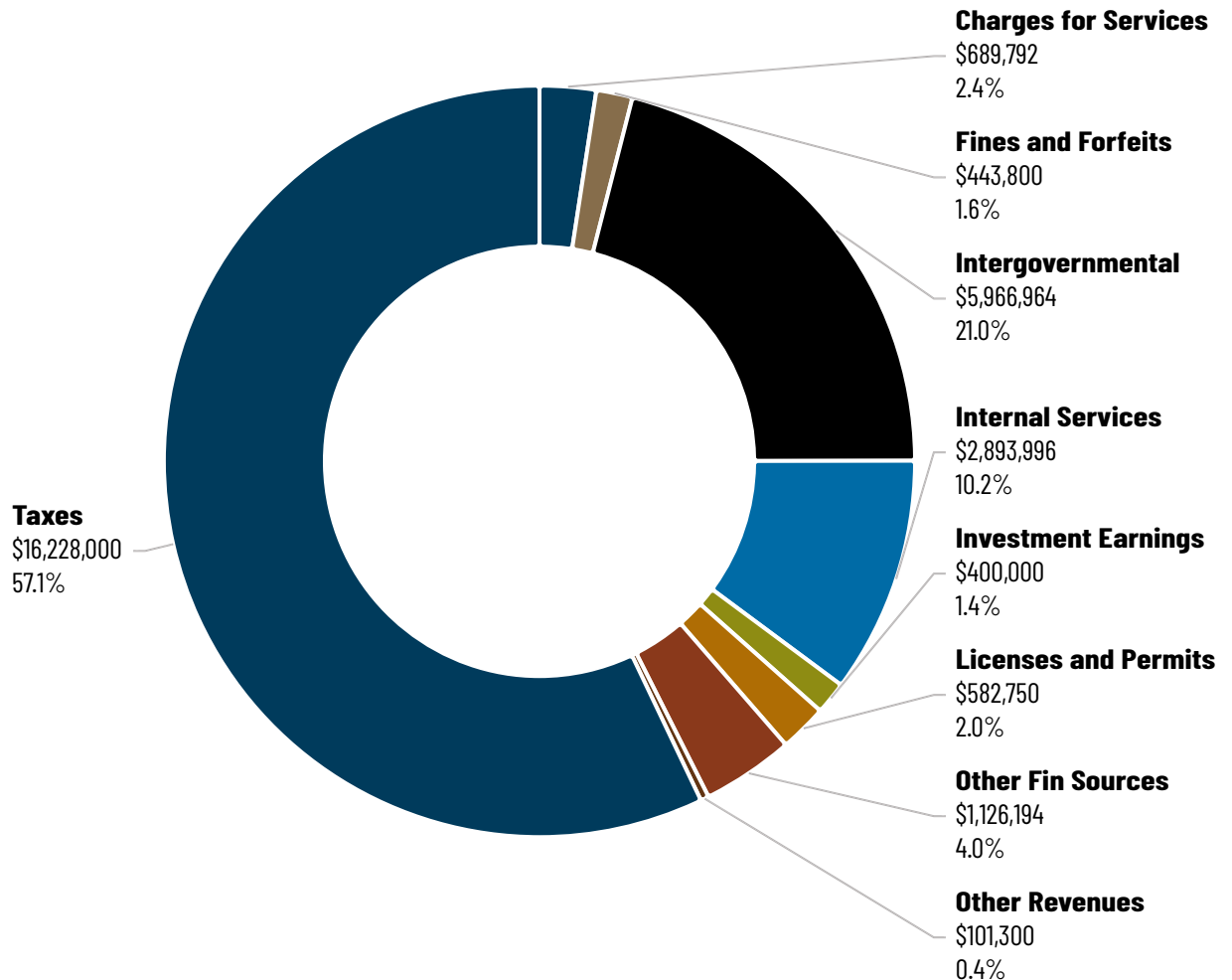
Revenue by Fund Type

Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Revised Budget	FY 2025 Actuals	FY 2026 Final Adopted	Difference	% Change
General Fund	\$ 25,228,642	\$ 26,661,431	\$ 28,007,237	\$ 28,983,259	\$ 28,983,259	\$ 28,415,075	\$ 28,432,796	\$ (550,463)	(1.9)%
Special Revenue Funds	28,096,392	21,530,966	22,759,377	21,821,988	23,757,463	22,141,264	20,955,010	(866,978)	(4.0)%
Debt Service Funds	622,361	592,904	707,438	1,755,271	1,755,271	1,851,976	8,601,377	6,846,106	390.0%
Capital Projects Funds	3,715,710	3,160,278	5,048,620	4,997,061	5,496,495	5,340,279	12,827,613	7,830,552	156.7%
Enterprise Funds	37,053,760	38,758,931	38,073,518	35,682,834	50,360,509	37,683,940	36,435,406	752,572	2.1%
Internal Service Funds	8,904,455	9,407,910	10,408,857	11,489,462	11,489,462	10,312,011	14,216,276	2,726,814	23.7%
Total	\$103,621,321	\$100,112,421	\$105,005,046	\$104,729,875	\$121,842,459	\$105,744,545	\$121,468,478	\$ 16,738,603	16.0%



General Fund Revenue by Source

Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Revised Budget	FY 2025 Actuals	FY 2026 Final Adopted	Difference	% Change
Taxes	\$ 12,754,497	\$ 13,316,010	\$ 15,207,988	\$ 15,528,000	\$ 15,528,000	\$ 15,001,000	\$ 16,228,000	\$ 700,000	4.5%
Licenses and Permits	574,104	566,049	563,094	563,000	563,000	581,913	582,750	19,750	3.5%
Intergovernmental	5,254,637	5,348,900	5,530,736	5,756,588	5,756,588	5,703,236	5,966,964	210,376	3.7%
Charges for Services	694,415	907,641	752,881	692,817	692,817	728,440	689,792	(3,025)	(0.4)%
Fines and Forfeits	397,311	445,380	474,016	438,500	438,500	469,719	443,800	5,300	1.2%
Other Revenues	47,655	179,230	219,477	220,800	220,800	213,306	101,300	(119,500)	(54.1)%
Investment Earnings	17,607	442,254	579,180	500,000	500,000	395,384	400,000	(100,000)	(20.0)%
Other Fin Sources	1,864,843	1,036,980	720,715	731,582	731,582	770,155	1,126,194	394,612	53.9%
Internal Services	3,623,574	4,418,986	3,959,151	4,551,972	4,551,972	4,551,923	2,893,996	(1,657,976)	(36.4)%
Total	\$ 25,228,642	\$ 26,661,431	\$ 28,007,237	\$ 28,983,259	\$ 28,983,259	\$ 28,415,075	\$ 28,432,796	\$ (550,463)	(1.9)%



Revenue Overview

REVENUE OVERVIEW

Note: Some historical revenue amounts may differ from previous budget books due to our software conversion. The City of Helena budgets on a cash basis, however, account totals in Fiscal Year 2022 and Fiscal Year 2023 includes accrual information. The chart of accounts was revised for Fiscal Year 2024 going forward to eliminate accrual information for a better comparison to budget data.

Fiscal Year 2026 budget revenues are projected to increase approximately 16.0% from the Adopted Fiscal Year 2025 budget. A highlight of changes are noted below:

Notable Changes:

- State and Federal Grants are budgeted at -9.2% less than fiscal year 2025 budget. \$1.3 million less in Streets Maintenance assistance (the RAISE grant will be carried over through the budget carryover process) and \$266,000 less in Wastewater grants, which will also be carried over to fiscal year 2026. The City is anticipating a \$391,270 state grant for community development planning that will offset MLUPA Land Use Planning – amended for Scope and for Zoning Ordinance and Subdivision Regulation Review in the General Fund. The CDBG fund was budgeted to receive \$550,000 in federal grants in fiscal year 2025 and actually realized \$1.4 million in federal pass-through grants. Other than the Community Development grant, there are no anticipated CDBG federal grants that are budgeted in fiscal year 2026, however if the city is awarded an additional CDBG grant, it will go through the process of being accepted by the commission and subsequent budget adjustment. Transit system budgeted a \$103,985 increase in its FTA operating grant.
- Investment earnings are not anticipated to perform as well with Treasury rates declining and are budgeted in fiscal year 2026 at around the same budget level as in 2025. The city budgeted conservatively for investment revenue in fiscal year 2025 at \$2.82 million but is projected to collect \$4.6 million. A conservative approach at budgeting investment revenue decreases the tendency to rely on this revenue source for ongoing operations. In fiscal year 2026, the Finance Department will work with our financial advisor to

implement a new investment policy with the goal of maintaining a more predictable investment strategy.

- Historically, the liability insurance fund has transferred a discount on premiums back to the funds which recognized it as revenue, however, that is not the case in fiscal year 2026 as it is necessary to build the reserves back in this fund. Higher than recent trends, claim deductible payouts for losses have occurred in the last two fiscal years. Respective funds do repay the insurance fund two budget years after the claims are paid. This delay of recouping the costs is the reason for no transfer out of the premium discount in fiscal year 2026. In fiscal year 2025, \$46,700 was budgeted to transfer to other funds.
- The city budgeted and received \$1,033,000 in limited obligation debt proceeds in fiscal year 2025 for repairs at the central garage. Also budgeted in fiscal year 2025 was \$4.1 million in water bonds and \$1.5 million in wastewater bonds. In fiscal year 2026 Final Budget, debt proceeds of \$7.3 million was added for the new fire station. The city received those funds in August. A large portion of the debt proceeds for water and wastewater bonds budgeted in fiscal year 2025 will carry over to the next fiscal year as we draw down funds on these low interest loans from the Montana State drinking water and pollution control loan programs.
- Tax Increment Financing (TIF) District property tax collections are projected to increase 10.8% or \$248,000. The Railroad, Downtown and Capitol Hill TIF districts are experiencing notable development with increasing property values. Certified values indicated the combined incremental values increased \$5.7 million for Tax Year 2025, a 49% increase over Tax Year 2024.
- Motor vehicle taxes continue to increase rapidly and are expected to increase by 13.5% or \$190,000. Motor Vehicle registration activity continues to grow in the Helena, Lewis and Clark County and State of Montana.
- Tipping fees at the Transfer Station are projected to increase by 10% or \$257,000. A \$4 / ton rate increase (\$54.75 to \$58.75) was passed in June for tipping fees. Tipping fees are charged to customers at the Transfer Station and then Lewis and Clark County in turn charges the city tipping fees to dump at the

County Landfill. \$2.00 of the \$4.00 increase per ton is above what the County charges the city; this was intentional to increase cash reserves for future capital purchases.

- Facilities Administration proposed and received approval for rent increases in the City/County Building at 1.5% and the Law & Justice Center at 2.0%, generating \$61,000 more in revenue. This offsets the rising costs in staffing and materials with inflation. Rent is charged to the City of Helena and Lewis and Clark County based on occupied space.

Overview by Funding Source:

Taxes are budgeted at \$20.46 million in fiscal year 2026 as compared to \$19.42 million in fiscal year 2025, an increase of 5.4%. General Fund taxes are projected to increase 4.5%, or \$700,000, and are budgeted at \$15.88 million in fiscal year 2026. This is down \$200,000 from the preliminary budget due to newly taxable values coming in much lower than expected. Tax revenue includes property taxes, motor vehicle taxes, local option taxes and the permissive health levy. As noted above, the TIF district taxes are significantly higher due to rising incremental values, indicating the purpose of eliminating blight in those districts is working. The two voted bond levies are budgeted to receive \$1,027,000 to cover debt service payments. Property taxes are limited by an inflation factor outlined in MCA 15-10-420, which is 2.11%. A local government is authorized to levy sufficient mills to generate the amount of property taxes actually assessed in the prior year plus one-half of the average rate of inflation for the prior three years. Assessed values were released in August to fix the tax levies for the next tax year. The General Levy is fixed along with the Fire Levy, GO Bond Levies and the Permissive Health Levy by the later of the first Thursday after the first Tuesday in September or within 30 days after receiving certified taxable values. New legislation (Chapters 674 and 767 passed in the 69th Montana Legislative Session) on applicable voted mill levies changed how the city is electing to levy for the supplemental fire levy. The city opted to levy in dollars instead of mills and the supplemental fire levy is expected to generate \$1,054,000 in fiscal year 2026. Total proposed mills for tax year 2025 are 174.87. The city was disappointed that our newly taxable values came in at \$1,077,443. This is the lowest newly taxable values have been since 2014; -45.5% lower than the previous tax year, despite notable new development within city limits. The new tiered tax structure passed by the 69th legislative session also changed how properties are taxed

which resulted in total taxable values decreasing by -7.7% in spite of market values increasing 22.3%. The Finance Department will be looking to analyze property information to get a better understanding of how new legislation is impacting our tax revenue.

Special assessments and Other Revenue are budgeted at \$14.4 million and \$2.27 million respectively and are increasing 2.3% in fiscal year 2026. In fiscal year 2025, both the Landfill Monitoring District and Urban Forestry District boundaries were expanded to include all city limits when those districts were renewed. Assessments include Street Maintenance, Storm Water, Landfill Monitoring, Urban Forestry, Lighting Districts, Open Lands, and Residential Solid Waste. Street maintenance assessments are increasing 5.0% in fiscal year 2026. Those rates have not been increased since 2020. Lighting district rates are calculated each year to ensure sufficient revenue to pay for the utility costs and maintenance of the lights within each district. No other assessment rates were increased for fiscal year 2026. Other revenue includes rental charges, reimbursements, contributions and other miscellaneous revenue.

Licenses and permits budgeted at \$1.6 million includes business, liquor, and animal licenses. The permit revenue is primarily realized in the Building Fund (\$952,400) and represents building, electrical plumbing, street opening permits, etc. Rates for building permits are set by the State Department of Labor and Industries, International Building Code. Since the launch of the new on-line permitting portal, customers now have the convenience of applying through that portal instead of having to come into the City/County Building. Also included in this category is franchise fees (\$388,000), business licenses (\$118,000), liquor/beer & wine (\$51,000), animal (\$25,000), and other miscellaneous permits.

Intergovernmental revenue budgeted at \$12.79 million includes State Entitlement revenue (\$5.43 million), County contributions for the Support Services Division (\$1.9 million) and Solid Waste operations (\$438,000), federal, state and local grants (\$2.69 million), payments in lieu of taxes (\$110,300), Gas Tax apportionments (\$1.4 million), and 9-1-1 fees (\$576,000). State Entitlement revenue is increasing by \$183,511, or 3.5% from the prior year. Grants vary from year to year with significant changes noted above. All other intergovernmental revenue is relatively stable as compared to the prior budget year.

Charges for Services budgeted at \$28.02 million are increasing slightly from the prior year budget by 2% or \$543,900. Water and wastewater rate changes will be presented to the Commission in fall for consideration with proposed implementation scheduled for November/ December 2025. Tipping fees will increase by \$4.00/ton as noted above. The City Commission passed Civic Center use fees that will be in effect in fiscal year 2026. Golf fees were increased for the 2025 season and proposed increases supported by inflation will be proposed for the 2026 season. MUNIS restaurant charges are based on formulas calculating cost of goods sold and are increased as needed.

Intra-City Revenues are increasing 11.7% or \$1.1 million from the prior year budget. These are internal charges that include General Fund overhead, Public Works cost recovery, Liability Insurance, Building Maintenance overhead, Liability / Fidelity Insurance allocations and Central Garage charges. Rates are set primarily by inflationary pressures for cost recovery. A new internal service fund was created for Public Works Administration, Industrial Facilities and Engineering. Cost recovery (and expenses) for each of these divisions

moved from General Fund to the new internal service fund. This was to provide more transparency of general government services vs. other services in the General Fund that are primarily funded by enterprise activities. Total cost recovery revenue of \$2.43 million shifted from the General Fund to the Public Works internal service fund.

Fines and Forfeitures are budgeted at \$556,500, an increase of 1% from budget 2025, and represent municipal court fines, civil costs, criminal offenses, surcharges, and parking violations. Court fines have not changed in the last five years and no increases to these fees are proposed.

Other Financial Sources represents interfund transfers (\$12.8 million), loan interest proceeds (\$9,627), proceeds from debt service (\$7.4 million), and city insurance contributions (\$7.4 million). The budget has been amended to include interfund transfers related to the City of Helena's new Fire Station 3, which accounts for the majority of the budget increase visualized in the revenue chart.

Expenditures by Category

Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Revised Budget	FY 2025 Actuals	FY 2026 Final Adopted	Difference	% Change
Personnel Services	\$ 32,011,371	\$ 33,892,744	\$ 37,599,622	\$ 40,678,942	\$ 40,903,026	\$ 38,522,059	\$ 42,275,182	\$ 1,596,240	3.9%
Supplies & Materials	4,346,066	4,509,411	4,182,531	5,586,856	5,741,080	4,353,369	5,595,953	9,097	0.2%
Purchased Services	12,900,754	12,264,329	12,611,794	15,799,117	19,338,188	13,432,417	17,254,972	1,455,855	9.2%
Intra City Charges	1,938,210	1,998,244	2,154,233	2,438,335	2,438,335	2,257,692	2,391,107	(47,228)	(1.9)%
Fixed Charges	7,366,957	8,464,089	9,340,589	9,728,071	9,728,071	9,365,993	10,216,546	488,475	5.0%
Internal Charges	5,107,284	6,433,372	6,075,296	6,803,949	6,803,949	6,803,949	7,933,831	1,129,882	16.6%
Grants and Other	534,572	142,119	745,268	924,091	5,007,828	1,705,896	200,387	(723,704)	(78.3)%
Other Objects	9,540,807	14,652,664	11,209,767	4,636,645	4,373,122	4,148,426	12,793,749	8,157,104	175.9%
Capital Outlay	9,467,984	14,707,490	15,366,333	19,622,470	59,473,259	15,934,815	27,488,505	7,866,035	40.1%
Debt Service	2,995,569	2,661,307	2,790,908	3,248,050	3,248,050	2,710,120	3,056,683	(191,367)	(5.9)%
Total	\$ 86,209,574	\$ 99,725,770	\$102,076,341	\$109,466,526	\$157,054,908	\$ 99,234,735	\$129,206,915	\$ 19,740,389	18.0%

Supplies & Materials

\$5,595,953
4.3%

Internal Charges

\$7,933,831
6.1%

Other Objects

\$12,793,749
9.9%

Fixed Charges

\$10,216,546
7.9%

Purchased Services

\$17,254,972
13.4%

Debt Service

\$3,056,683
2.4%

Personnel Services

\$42,275,182
32.7%

Grants and Other

\$200,387
0.2%

Intra City Charges

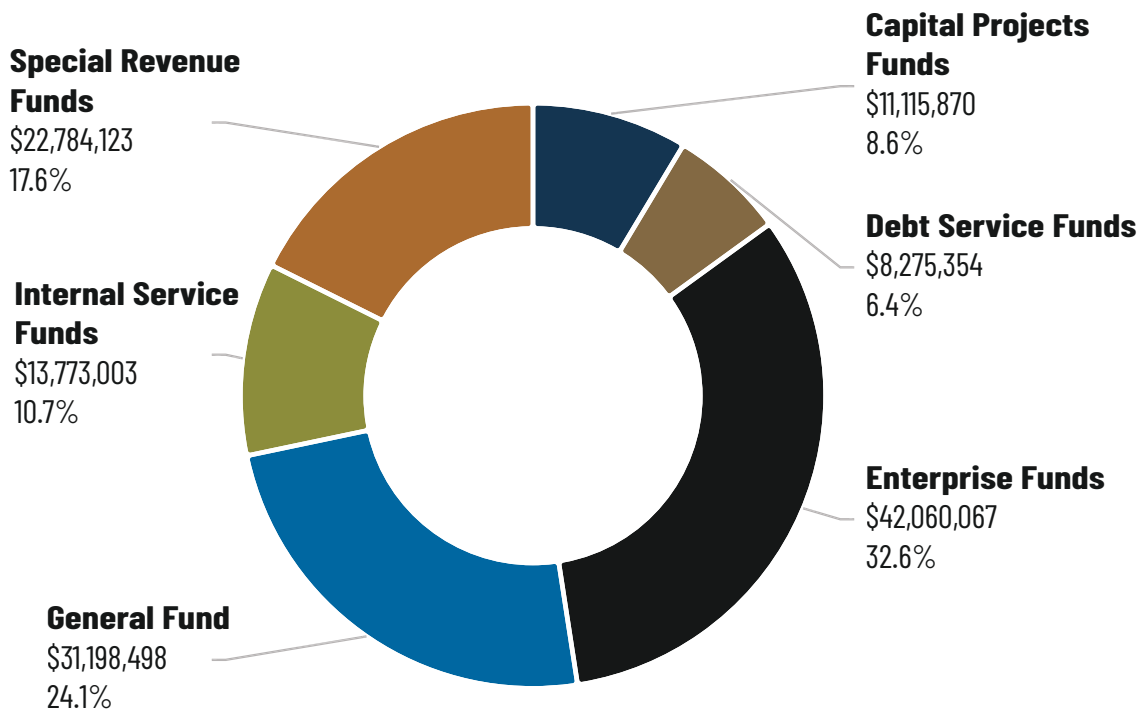
\$2,391,107
1.9%

Capital Outlay

\$27,488,505
21.3%

Expenditures by Fund Type

Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Revised Budget	FY 2025 Actuals	FY 2026 Final Adopted	Difference	% Change
General Fund	\$ 18,860,312	\$ 29,677,693	\$ 29,013,478	\$ 30,525,905	\$ 33,091,795	\$ 29,062,582	\$ 31,198,498	\$ 672,593	2.2%
Special Revenue Funds	26,930,643	24,714,615	21,631,341	22,002,650	34,929,201	19,736,635	22,784,123	781,473	3.6%
Debt Service Funds	545,500	546,152	602,709	1,665,850	1,700,850	1,057,548	8,275,354	6,609,504	396.8%
Capital Projects Funds	1,775,223	2,372,720	5,348,251	3,937,660	8,388,151	3,247,869	11,115,870	7,178,210	182.3%
Enterprise Funds	29,782,531	32,386,575	34,872,971	40,344,503	67,864,953	35,728,478	42,060,067	1,715,564	4.3%
Internal Service Funds	8,315,364	10,028,015	10,607,590	10,989,958	11,079,958	10,401,623	13,773,003	2,783,045	25.3%
Total	\$ 86,209,574	\$ 99,725,770	\$102,076,341	\$109,466,526	\$157,054,908	\$ 99,234,735	\$129,206,915	\$ 19,740,389	18.0%



Expenditure Overview

EXPENDITURE OVERVIEW

Note: Some historical expenditure amounts may differ from previous budget books due to the system software conversion. The City of Helena budgets on a cash basis, however, account totals in fiscal year 2022 and fiscal year 2023 include accrual information. The chart of accounts was revised for Fiscal Year 2024 going forward to eliminate accrual information for a better comparison to budget data.

Fiscal year 2026 expenditures are budgeted at \$129.2 million. This is a 18%, or \$19.7 million increase over fiscal year 2025 adopted budget. The city proposed a “status quo” budget to the City Commission with additional increases over the prior budget for high priority operating needs and inflationary adjustments. Excluding capital outlay and interfund operating transfers, the operating budgets increased by \$3.7 million.

Note: Expenditures may seem inflated due incorporating accounting transactions related to the 2025 Fire Station GO Bond. The Fire Station GO Bond’s debt service proceeds and tax collections are being managed in a GO Debt Service fund (\$7.3 million proceeds + \$527,000 tax collections) but capital expenditures for the fire station (\$7 million) are being managed in the General Capital Fund. The debt service fund is “reimbursing” the General Capital Fund resulting in budgeted transfers in the amount of \$7 million. Therefore, both the Debt Service Fund and the General Capital Fund recognize an expense, although only one transaction is truly an expense, the other is an inter-fund transfer.

Personnel Costs, budgeted at \$42.3 million increased by 3.9% or \$1.59 million from the prior year budget. The increase includes a 2.5% cola for eligible employees, planned step increases per our policies and the addition of 4.38 Full Time equivalents added to the City Clerk’s office (.50), Finance (1), Streets Operators (2.0) and police (.875). Bargaining unit contracts currently open include Police Wages, Records and Fire. The City factored in the same COLA adjustments for employees in these bargaining units, however, final negotiations and arbitration for the Fire contract will determine the outcome of those contract changes. More information on personnel can be found in the Staffing section of this budget book.

Supplies and Materials, budgeted at \$5.59 million, increased 0.2% or \$9,097 from the prior year budget. Supply and material costs were budgeted as status quo as much as possible but subject to inflationary pressures. General office supplies decreased \$6,500; Operating supplies such as chemicals decreased \$96,600; Clothing allowances decreased \$5,000; and general operating supplies decreased \$83,000; repair & maintenance supplies saw a slight increase of \$36,000 and computer equipment increased by \$42,000.

Purchased Services, budgeted at \$17.25 million, increased 9.2% or \$1,455,855 from the prior year budget. Significant changes from the prior year include:

- Tyler Tech software subscription \$300,000. Fiscal year 2026 is the first year the Tyler Tech Subscription was passed on to the departments. It was absorbed by the project costs for the first two years. It is allocated to departments using the same method as the IT&S allocation model.
- As the city integrates to more online payment platforms, credit card fees follow. An 8.37% increase or \$23,750 is budgeted for credit cards fees for a total of \$307,450. Divisions are asked to consider this cost of doing business when they set their rates. Community Development has set a cap on credit card charges and when the utility billing online platform goes live in October 2025, there will be a limit set as well as to what customers can pay on their credit cards.
- IT&S rates increased 3.0% but the proportionate share of costs to the city decreased in the allocation resulting in roughly the same budget as fiscal year 2025 at \$1.1 million.
- Other notable increases from fiscal year 2025 budget include accounting and auditing costs (\$11,500), and election expenses (\$3,000)
- Notable decreases include electricity charges down by -6.78% or \$171,500 (expected savings from solar panels and energy saving improvements); advertising down by -28.8% or \$36,200 (City Mgr. office/Comm. Dev. and Urban Forestry); and architect/engineering costs in streets funds down by -33.2% or \$101,400 (transportation studies were budgeted in fiscal year 2025 and not expected to be as high in fiscal year 2026).

Intra-City Charges, budgeted at \$2.39 million decreased by -1.98% or \$47,200 from the prior year budget. These costs include participation in the copier revolving program, fleet service charges and central garage repairs and fuel charges. Departments are allocated these charges based on usage and can vary from year to year. They are associated with Intra-City Revenues.

Fixed Charges, budgeted at \$10.2 million, increased by 5.0% or \$488,475 from the prior year budget. These costs include special assessments, rent, banking charges, liability and property insurance, health insurance premiums, and donations to other entities. Donations in fiscal year 2025 were significantly higher as appropriated by the City Commission using General Fund savings cash reserves. The largest component of this expense category is Property & Liability Insurance (\$1.67 million) and Health Insurance premiums (\$7.15 million). Health Insurance premiums, through MMIA, increased by 4.5% from the prior year.

The Airport Authority, Lewis and Clark County Library and several city retirees participate in the health insurance benefits, but are charged the full cost of premiums, which is budgeted in revenues.

Internal Service Charges, budgeted at \$7.9 million, increased by 16.6% or \$1.1 million from the prior year budget. These internal charges include general overhead allocations (\$5.3 million, 16.66% increase from FY2025), building maintenance and operating costs (\$886,000, 14.14% increase from FY2025), and property and liability insurance cost recovery (\$1.7 million, 16.48% increase from FY2025). They are associated with Intra-City Revenues and are projected based on usage in the prior year.

Transfers to Other Funds, budgeted at \$12.8 million increased by \$8.15 million. Similar to prior fiscal year and equal to "transfers in" revenue. They include \$3.3 million transfer from the General Fund to General Capital (\$1.9 million), Housing Trust Fund (\$100,000), Transit Fund (\$450,000), Civic Center (\$360,000), PWAdmin Fund (\$150,000), Golf Course Fund (\$85,000), Sidewalk Program Fund (\$500,000), Renewable Energy Program (\$96,000), and Public Arts Fund (\$13,000). Also represented in transfers out is a \$680,000 transfer from the Fire Levy Fund to the General Fund to support

six firefighters; \$391,270 transfer from the CDBG Fund to the General Fund for a planning grant; \$540,000 transfer from the LTGO Bond Fund to the General Capital Fund for shop improvements costs; \$100,000 transfer from Central Garage Fund to the LTGO Bond Fund for debt service payments; and a \$7 Million Transfer for the GO 2025 Fire Station Bond to the General Capital Fund.

Debt Service Charges, budgeted at \$3,056,683 million, decreased by -5.9% or \$191,300 from the prior year budget. The Water Fund retired a state loan revolving debt service in fiscal year 2025. New debt service was taken for \$4.1 million for the water fund and \$1.3 million for the wastewater fund, however only a small amount has been drawn down on those loans to date. It is expected that large drawdowns on the loans will be taken in fiscal year 2026 as the cross-town connector and scum pump projects progress. The city completed financing for the third fire station in August 2025, however, only an interest payment will be due in fiscal year 2026, the remaining debt service will be budgeted in fiscal year 2027 for fire station bond. Debt issuance costs of \$89,650 were added to the final budget for this bond.

More information on Debt Service can be found after this section.

Capital Outlay, budgeted at \$27.49 million increased by 40.1% or \$7.86 million from the prior year budget. Major water and wastewater projects make up most of the capital outlay as well as the building of the new City of Helena Fire Station 3. A summary of budgeted capital is as follows:

- \$1,711,440 – Vehicle replacements
- \$10,356,184 – Buildings
- \$6,081,733 – Building Improvements
- \$3,980,717 – Machinery & Equipment
- \$1,850,000 – Street Construction
- \$158,430 – General Plant Improvements
- \$3,350,000 – Transmission and Mains replacements

Please review the Capital Outlay section for more detail on capital.

Debt Service Overview

DEBT SERVICE OVERVIEW

Types of Debt Instruments issued by the City:

General Obligation Bonds:

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

Limited Tax General Obligation Bonds:

This type of debt is also typically issued to finance improvements that benefit the community as a whole. These obligations are backed by designated taxes and is not subject to non-appropriation. No “new” taxes are issued to cover this debt.

Revenue Bonds:

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

Certificates of Participation (COP):

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

Loans:

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

The City participates in the Montana State Natural Resources and Conservation Revolving Loan programs. These loans were established by the State for water pollution control and drinking water projects. Both

programs provide at or below market interest rate loans to eligible Montana entities. More information on these loans can be found by visiting the Montana.Gov website.

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

Funds may also be authorized to borrow against each other. Interest is charged based on the market investment rate of return. There are currently no interfund loans.

Other Notes:

Debt Management Laws for Local Governments is defined in Montana Code Annotated 7-7 MCA.

Debt limits are a calculation of borrowing capacity for the local government and may vary depending on the type of debt issuance.

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

The following is a list of current outstanding debt principal as of the end of FY 2025:

General Obligation (Total \$11,213,000):

- Limited Tax GO Bond, Series 2017: \$1,445,000 (Golf Course Improvements) *
- GO Bond, Series 2017: \$1,645,000 (Parks and Recreation Improvement Projects)
- Limited Tax GO Bond, Series 2015: \$90,000 (Parking Improvements)
- Limited Tax GO Bond, Series 2024: \$1,033,000 (Central Garage Roof/Boiler)
- GO Bond, Series 2025: \$7,000,000 (New fire station)

*Effective FY2021, this loan is being subsidized by the General Fund. The debt was achieved as a loan against the General Fund and was not a Revenue Bond against

the Golf Course Fund. Revenues at Munis Restaurant and the Pro-Shop have grown to support the debt for the clubhouse; however, the General Fund will continue to subsidize about 40% the loan payment in FY2026, and until such time as the Golf Course Fund can manage the full debt payment.

State of Montana Revolving Loans (\$13,522,500):

- DNRC, Drinking Water Refunding Loan, 2005: \$92,000 (Water System Project)
- DNRC, Drinking Water Refunding Loan, 2012: \$223,000 (Missouri River Treatment Plant)
- DNRC, Drinking Water Refunding Loan, 2016: \$420,000 (Tenmile Water Treatment Plant)
- DNRC, Drinking Water Refunding Loan, 2019: \$3,984,000 (Westside Distribution Line)
- DNRC, Drinking Water Refunding Loan, 2025: \$4,271,000 (Cross town Connector Project)
- DNRC, Wastewater Refunding Loan, 2019: \$2,188,000 (Open Loan for Pollution Control)
- DNRC, Wastewater Refunding Loan, 2023: \$815,000 (CIPP Rehabilitation)
- DNRC, Wastewater Refunding Loan, 2025A: \$496,500 (Scum Pump Rehabilitation) (Potential for Loan Forgiveness)
- DRNC, Wastewater Refunding Loan, 2025B: \$1,033,000 (Scum Pump Rehabilitation)

Certificate of Participation (\$5,575,000):

- COP, Series 2016: \$5,575,000 (15th Street Parking Garage)

State of Montana Board of Investments INTERCAP Loans (Total \$3,300,217)

- City/County Building (County Issued), 2020 - \$435,108 (Heating/Cooling Improvements)
- City/County Law & Justice Center (County Issued), 2021 - \$509,454 (Building Occupancy Improvements)
- Golf Course, 2023 - \$170,108 (Golf Cart Fleet Replacement)
- Golf Course, 2014 - \$152,126 (Irrigation upgrades)
- Parking, 2020 - \$303,449 (Parking Meter System)
- Fire Services, 2021 - \$539,237 (New Fire Aerial Ladder Truck)
- Solid Waste, 2025 - \$1,190,735 (2 New Solid Waste vehicles, Refurbish 3 Side Loaders)

The City's General Fund Debt Limit Calculation is defined by State Law (7-7-4104 MCA). Currently the City has a borrowing capacity of up to \$2,750,000 in General Fund obligation debt (Secured by General Fund revenues).

The City's General Obligation legal debt margin is calculated from property assessed values. This calculation is defined in the State Law. In a most recent official statement issued for the fire station general obligation bond, the City's legal debt incurrence capacity was calculated \$141,740,639.

Revenue obligations are secured by pledged revenue. As of the end of fiscal year 2024, water bonds had a 507.9% coverage ratio; wastewater bonds had a 988.6% coverage ratio; and the certificate of participation has a 22.1% coverage ratio. Overall, the City has been very conservative in issuing debt, (2.5% of limit) and has used cash reserves to fund many major capital projects and equipment needs.

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

Long Term Debt Schedule

CITY OF HELENA
LONG-TERM DEBT SCHEDULE
30-Jun-2026

ORIGINAL ISSUANCE INFORMATION							BUDGET YEAR ACTIVITY							
Fund	Name of Issue	Type of Debt	Date of Issue	Final Maturity Date	Rate	Total Issue	Beginning Balance 30-Jun-25	Additional Issues	Principal Retired	Ending Balance 30-Jun-2026	Ending Balance		Interest Payment/ Expense	Paying Agent Fees
											Next FY Current	Long Term		
FIRE LEVY FUND:														
2340	INTERCAP - Fire Truck	INTERCAP	06/18/21	08/15/31	Variable	810,000	539,237	-	79,631	459,606	80,950	378,656	25,975	-
TOTAL FIRE LEVY FUND						810,000	539,237	-	79,631	459,606	80,950	378,656	25,975	-
DEBT SERVICE FUNDS:														
GENERAL OBLIGATION														
3000	General Obligation Refunding Bonds, Series 2017 G.O.		02/28/17	01/01/28	3.00%	5,180,000	1,645,000	-	530,000	1,115,000	550,000	565,000	49,350	400
3001	Limited Tax General Obligation Bonds, Series 2024 L.T.G.O.		08/22/24	08/15/39	3.75%	1,033,000	1,033,000	-	6,000	1,027,000	60,000	967,000	57,354	-
3002	General Obligation Refunding Bonds, Series 2025 G.O.		08/14/25	07/01/45	5.00%	7,000,000	-	7,000,000	-	7,000,000	-	7,000,000	TBD	89,650
TOTAL GENERAL OBLIGATION						13,213,000	2,678,000	7,000,000	536,000	9,142,000	610,000	8,532,000	106,704	90,050
TOTAL DEBT SERVICE FUNDS						13,213,000	2,678,000	7,000,000	536,000	9,142,000	610,000	8,532,000	106,704	90,050
ENTERPRISE FUNDS:														
5210	WATER FUND													
	DNRC Drinking Water 2005 Refunding Revenue		12/05/12	07/01/25	2.25%	2,072,000	92,000	-	92,000	-	-	-	1,035	-
	DNRC Drinking Water 2012 Refunding Revenue		12/05/12	01/10/27	2.25%	1,325,000	223,000	-	110,000	113,000	113,000	-	4,399	-
	DNRC Drinking Water 2016 Refunding Revenue		11/29/16	07/01/37	2.50%	660,666	420,000	-	32,000	388,000	32,000	356,000	10,300	-
	DNRC Drinking Water 2019 TENMILE Revenue		09/05/19	07/01/39	2.50%	5,211,112	3,984,000	-	231,000	3,753,000	237,000	3,516,000	78,530	-
	DNRC Drinking Water 2025 - Crosstown Connector Revenue		05/28/25	07/01/45	2.50%	4,271,000	4,271,000	-	85,636	4,185,364	169,000	4,016,364	50,541	-
TOTAL WATER FUND						13,539,778	8,990,000	-	550,636	8,439,364	551,000	7,888,364	144,805	-
5412	SOLID WASTE RESIDENTIAL FUND													
	INTERCAP - Solid Waste Equipment	INTERCAP	01/24/25	02/15/35	Variable	1,350,530	1,190,735	-	-	1,190,735	pending	pending	pending	-
TOTAL SOLID WASTE RESIDENTIAL FUND						1,350,530	1,190,735	-	-	1,190,735	-	-	-	-

ORIGINAL ISSUANCE INFORMATION							BUDGET YEAR ACTIVITY							
		Type of Debt	Date of Issue	Final Maturity Date			Beginning Balance 30-Jun-25	Additional Issues	Principal Retired	Ending Balance 30-Jun-2026	Ending Balance		Interest Payment/ Expense	Paying Agent Fees
Fund	Name of Issue				Rate	Total Issue					Next FY Current	Long Term		
5310 WASTEWATER FUND														
	DNRC Pollution Control, Series 2019 Revenue	12/15/19	01/01/40	2.50%	2,754,000	2,188,000	-	122,000	2,066,000	125,000	1,941,000	43,151	-	
	DNRC Pollution Control, Series 2023 Revenue	12/07/23	07/01/42	2.50%	848,581	815,000	-	34,000	781,000	35,000	746,000	16,130	-	
	DNRC Pollution Control, Series 2025A Revenue	05/28/25	07/01/45	2.50%	496,500	496,500	-	496,500	-	-	-	-	-	
	DNRC Pollution Control, Series 2025B Revenue	05/28/25	07/01/45	2.50%	1,033,000	1,033,000	-	18,000	1,015,000	41,000	974,000	15,209	-	
TOTAL WASTEWATER FUND					5,132,081	4,532,500	-	670,500	3,862,000	201,000	3,661,000	74,490	-	
5510 PARKING FUND														
	Limited Tax General Obligation Bond, Series 2015 G.O.	06/24/15	08/15/25	2.40%	845,000	90,000	-	90,000	-	90,000	-	1,071	-	
	Certificates of Participation, Series 2016 - Refunding Lease Purchase	07/26/16	04/15/39	2.64%	8,200,000	5,575,000	-	335,000	5,240,000	345,000	4,895,000	157,347	2,200	
	INTERCAP - Parking Meters 2020 INTERCAP	11/01/19	02/15/30	Variable	560,243	303,449	-	56,712	246,737	58,640	188,097	14,469	-	
TOTAL PARKING FUND					9,605,243	5,968,449	-	481,712	5,486,737	493,640	5,083,097	172,887	2,200	
5010 GOLF COURSE FUND														
	INTERCAP - Irrigation Upgrade 2014 INTERCAP	12/5/2014	2/15/2030	Variable	433,099	152,126	-	29,823	122,303	30,122	92,181	7,294	-	
	Limited Tax General Obligation Bond 2017 G.O.	11/30/17	06/30/37	2.75%	2,100,000	1,445,000	-	105,000	1,340,000	105,000	1,235,000	39,738	-	
	INTERCAP - Golf Cart Fleet Replacement - 2024 INTERCAP	11/30/17	06/30/37	Variable	184,195	170,108	-	14,936	155,172	15,805	139,367	8,321	-	
TOTAL GOLF COURSE FUND					2,717,294	1,767,234	-	149,759	1,617,475	150,927	1,466,548	55,353	-	
5712 CITY-COUNTY BUILDINGS														
	INTERCAP - City County Building - HVAC Repairs INTERCAP			Variable	750,000	435,108	-	74,813	360,295	76,695	283,600	95,938	-	
5714 INTERCAP - Law & Justice Center - Building Occupancy Build-out INTERCAP														
				Variable	650,000	509,454	-	70,054	439,400	72,872	366,528	24,604	-	
TOTAL CITY-COUNTY BUILDINGS					1,400,000	944,562	-	144,867	799,695	149,567	650,128	120,542	-	
TOTAL ENTERPRISE FUNDS					33,744,926	23,439,318	-	1,997,474	21,396,006	1,546,134	18,749,137	568,077	2,200	
TOTAL CITY - WIDE					47,767,926	26,656,555	7,000,000	2,613,105	30,997,612	2,237,084	27,659,793	700,756	92,250	

Budget Carryovers

Budget Carryover Process

The City of Helena's budget carryover process is an annual year end process that reappropriates capital funds for ongoing projects and major department expenditures. The process begins with re-appropriation requests being submitted to the finance department from City Directors for verification and validation of fund re-appropriation. Most carry over requests are large Multi-Year capital projects outlined in the City's Comprehensive Capital Improvement Program. Many capital projects span several years and occasionally suffer from supply chain delays and contractor availability. The City of Helena's Fiscal Year end also falls in

the middle of peak construction season in Montana making it necessary to carry over contracted work in many cases. The carryover process also includes General Fund Savings allocated by the Commission but has not yet been disbursed. The Carryover process is finalized after the City Manager has reviewed requests and the City Commission of Helena votes to approve the re-appropriation of funds into the next fiscal year. The City Commission of Helena reviewed and voted to approve budget Fiscal Year 2025-2026 Carryovers Monday August 18th.

CITY OF HELENA BUDGET CARRYOVER REQUESTS
FY25 TO FY26

General Fund

Division	ORIG Fiscal YR	DESCRIPTION	TOTAL CARRYOVER AMOUNT
Helena Commission	FY24	TRI-County Fires Safe General Fund Savings Grant	\$ 61,910.00
Helena Commission	FY25	Family Promise	\$ 250,000.00
Helena Commission	FY25	Good Samaritan	\$ 134,600.00
Helena Commission	FY25	Local Homeless Solutions	\$ 100,000.00
Fire Dept	FY21	Fire Service Review/Strategic Planning	\$ 13,208.00
Fire Dept	FY23	Hazmat Sustainability	\$ 68,500.00
Finance	FY23	ERP Implementation	\$ 230,654.58
Clerk	FY25	Zoom Recording and Storage Software	\$ 2,500.00
Human Resources	FY24	Market Wage Study & Market Based Pay Plan	\$ 8,047.00
Total General Fund 1000			\$ 869,419.58

CITY OF HELENA BUDGET CARRYOVER REQUESTS
FY25 TO FY26

General Capital

Division	ORIG Fiscal YR	DESCRIPTION	TOTAL CARRYOVER AMOUNT
Parks Maint/ Streets	FY23	Centennial Trail Project	\$ 214,610.58
Parks Maint	FY25	Beattie Locomotive Paint/Repair	\$ 25,378.64
Parks Maint	FY25	Kay McKenna Tennis Court Project	\$ 279,035.00
Parks Maint	FY25	Kindrick carpet replacement	\$ 5,000.00
Swim Pool	FY25	Lane Line Reel replacement	\$ 14,250.00
Comm Facilities	2025	LC Access Control	\$ 13,050.00
Comm Facilities	2025	Civic Center Ballroom Floor Replacement	\$ 102,468.00
Comm Facilities	2023	Civic Center HVAC	\$ 1,111,888.00
Comm Facilities	2025	Civic Center North Parking Lot Replacement	\$ 140,000.00
Comm Facilities	2025	Fire 1 Apparatus Floor Drain	\$ 17,000.00
Comm Facilities	2025	Fire 1 Door Hardware	\$ 14,000.00
Comm Facilities	2025	Fire 1 Boiler Replacement	\$ 387,500.00
Comm Facilities	2023	Fire 1 Air Handler	\$ 22,600.00
Comm Facilities	2025	Fire 2 Apparatus Floor Heaters	\$ 22,000.00
Comm Facilities	2025	City Shop Boiler Replacement	\$ 238,766.00
Comm Facilities	2025	City Shop Roof Replacement	\$ 18,863.00
Police	FY25	K9 Donation	\$ 5,690.07
Public Works	FY21	Transportation Solar	\$ 14,111.00
Public Works	FY24	Golf Course Solar	\$ 65,329.00
Total For Fund 4000 General Capital			\$ 2,711,539.29

CITY OF HELENA BUDGET CARRYOVER REQUESTS
FY25 TO FY26

Facilities Department

Division	ORIG Fiscal YR	DESCRIPTION	TOTAL CARRYOVER AMOUNT
Comm Facilities	2024	CCAB Way Finding Signage	\$ 8,092.60
Comm Facilities	2021	CCAB North Parking Lot Replacement	\$ 323,382.00
		Total For Fund 5712 CCAB	\$ 331,474.60
Comm Facilities	2024	LJC HVAC Controls	\$ 101,950.00
Comm Facilities	2023	LJC Boiler Replacements	\$ 51,859.00
Comm Facilities	2025	LJC Access Control	\$ 7,690.00
		Total For Fund 5714 LJC	\$ 161,499.00
Comm Facilities	2024	Civic Center Benton Entry Carpet	\$ 5,000.00
Comm Facilities	2023	Civic Center Barrell Roof Replacement	\$ 420,000.00
Comm Facilities	2023	Fire 1 Boiler Replacement Design	\$ 26,935.00
Comm Facilities	2024	Fire 2 Locker Renovation Design	\$ 56,367.75
Comm Facilities	2024	Fire 2 Generator Replacement	\$ 25,000.00
Comm Facilities	2024	Golf Clubhouse Windbreak	\$ 5,000.00
Comm Facilities	2024	MT Helena Radio Tower Building	\$ 50,000.00
Comm Facilities	2024	Parks Maint Building Commercial Ceiling Fans	\$ 6,378.00
		Total For Fund 2000 Facilities	\$ 594,680.75
Comm Facilities	2025	Public Art Traffic Signal Boxes	\$ 12,000.00
Comm Facilities	2025	Public Art Memorial Park Band Shell Mural	\$ 20,000.00
		Total For Fund 2323 Public Art	\$ 32,000.00

CITY OF HELENA BUDGET CARRYOVER REQUESTS

FY25 TO FY26

Parks & Rec Department

Division	ORIG Fiscal YR	DESCRIPTION	TOTAL CARRYOVER AMOUNT
Open Lands	2024	Queen City Fuel Reduction Project	\$ 100,000.00
Open Lands	2025	Back Drop Fuel Reduction Project	\$ 297,000.00
		Total For Fund 2501 Open Space	\$ 397,000.00
Parks Maint	FY24	Park Plan Update	\$ 120,000.00
Parks Maint	FY25	Park Signs	\$ 8,000.00
Golf Maint.	FY25	Golf Course Irrigation Pump	\$ 34,100.00
		Total for Fund 4001 Parks Capital	\$ 162,100.00
Golf Ops	FY25	Disabled Accessible Golf Cart	\$ 19,000.00
		Total For Fund 5010 Golf	\$ 19,000.00

CITY OF HELENA BUDGET CARRYOVER REQUESTS
FY25 TO FY26

Community Development Department

Division	ORIG Fiscal YR	DESCRIPTION	TOTAL CARRYOVER AMOUNT
TIF	2024	Pattern House RR TIF Project	\$ 75,000.00
		Total For Fund 4501 RR TIF	\$ 75,000.00
TIF	2024	YWCA Façade TIF	\$ 118,160.00
TIF	2022	Penwell Building TIF project	\$ 17,567.00
TIF	2024	104 E Broadway TIF project	\$ 338,971.72
TIF	2025	Stockman Bank TIF #1	\$ 6,450.00
TIF	2025	Stockman Bank TIF #2	\$ 31,925.00
TIF	2025	Tracey Block TIF project	\$ 20,323.00
TIF	2025	Holter Museum TIF project	\$ 6,440.00
TIF	2025	Project Ming	\$ 35,000.00
TIF	2025	Kay McKenna Park tennis court TIF	\$ 310,000.00
		Total For Fund 4502 DT TIF	\$ 884,836.72
Comm Dev	2022	YWCA REHAB CDBG	\$ 45,641.71
Comm Dev	2022	Home Renewal Program CDBG	\$ 506,591.19
Comm Dev	2024	Land Use Plan	\$ 31,729.71
		Total For Fund 2321 Comm Dev	\$ 583,962.61

CITY OF HELENA BUDGET CARRYOVER REQUESTS
FY25 TO FY26

Transportation Department

Division	ORIG Fiscal YR	DESCRIPTION	TOTAL CARRYOVER AMOUNT
Streets	FY24	RRFB's and associated bulbouts	\$ 39,789.00
Streets	FY24	Four plow trucks	\$ 576,733.00
Streets	FY25	One plow Truck	\$ 350,000.00
Streets	FY25	One Mag Chloride/ Plow Truck	\$ 240,000.00
Streets	FY21	Benton Turn Lanes	\$ 567,011.00
Streets	FY22	Ewing Crossing	\$ 87,350.00
Streets	FY23	Henderson Pedestrian Bridge	\$ 75,000.00
Streets	FY25	Equipment Storage Building Design	\$ 121,400.00
Streets	FY25	RAISE Grant for South Hills Extension	\$ 1,300,000.00
Streets	FY25	Various Street Improvements	\$ 22,153.00
Streets	FY22	6th Ward TA/ADA	\$ 56,910.00
Streets	FY25	FY25 ADA Ramps for Overlays	\$ 176,000.00
Streets	FY24	FY 24 ADA Ramps for Overlays	\$ 157,908.00
Streets	FY25	Citian Subscription and Data Extraction	\$ 28,930.00
Streets	FY25	6th Ave Intersestion Eval	\$ 36,466.00
Streets	FY25	FY 25 Milling	\$ 48,428.00
Streets	FY25	Valley Gutters	\$ 1,916.00
Streets	FY25	Traffic Demand Model	\$ 39,934.95
Streets	FY25	On-Call Survey	\$ 23,601.50
Streets	FY25	On Call Signal Maintenance	\$ 8,220.00
Streets	FY25	Digital Message Boards	\$ 20,000.00
Streets	FY25	Long Range Transportation Plan	\$ 435,000.00
		Total for Fund 2110 Streets	\$ 4,412,750.45
Gas Tax	FY21	Benton Path Crossing	\$ 37,000.00
Gas Tax	FY23	Lawrence/ Last Chance RE Design	\$ 189,876.00
Gas Tax	FY25	FY 25 Pavement Preservation	\$ 345,477.00
Gas Tax	FY25	FY25 Chip Seal and Crack Seal	\$ 1,126,796.00
Gas Tax	FY25	Dust Abatement	\$ 73,187.00
Gas Tax	FY25	Mini Malfiunction Roundabaout Design	\$ 300,717.00
		Total For Fund 2820 Gas Tax	\$ 2,073,053.00
Parking	FY23	FY23 Match for 2 Vans + equipment	\$ 34,000.00
Parking	FY25	Selkirk Janitorial Services	\$ 3,415.00
		Total For Fund 5800 Transit	\$ 37,415.00

CITY OF HELENA BUDGET CARRYOVER REQUESTS
FY25TO FY26

Public Works Department

Division	ORIG Fiscal YR	DESCRIPTION	TOTAL CARRYOVER AMOUNT
STORM Water	FY25	Covered Storage Building (Plans)	\$ 45,803.00
STORM Water	FY24	Centennial Capacity Engineering	\$ 151,089.00
STORM Water	FY25	Downtown Stormwater Study	\$ 271,812.00
STORM Water	FY25	UMD Facility Sprinkler System	\$ 4,000.00
STORM Water	FY25	11th/Montana Intersection	\$ 200,000.00
STORM Water	FY25	Placer To Neill Avenue CIPP	\$ 879,420.00
STORM Water	FY24	Dump Truck (Replace #441)	\$ 35,660.00
STORM Water	FY24	Pickup (Replace #400-Storm)	\$ 10,660.00
Total For Fund 2822 Storm Water			\$ 1,598,444.00
Water Treatment	FY24	M RTP-IRRIGATION	\$ 20,000.00
Water Treatment	FY25	SCADA Engineering (PER)	\$ 59,840.00
Water Treatment	FY21	Tenmile Filter Rebuild	\$ 743,417.00
Water Treatment	FY23	TMTP DIVERSION Structures	\$ 1,371,738.00
Water Treatment	FY23	M RTP Parking Lot Improvement	\$ 15,000.00
Water Treatment	FY23	Ten Mile Actuator (Clear Well)	\$ 4,316.00
Water Treatment	FY24	TMTP IRRIGATION	\$ 19,315.00
Water Treatment	FY19	RED MOUNTAIN FLUME	\$ 2,219,074.00
Water Treatment	FY20	GROUNDWATER WELLS	\$ 1,994,985.00
Water Treatment	FY21	Eureka Well Reconstruction	\$ 398,327.00
Water Treatment	FY23	SCADA EQUIPMENT	\$ 7,060.00
Water Treatment	FY24	FLUMECABIN REHABILITATION	\$ 10,000.00
Water Treatment	FY24	FOREST ESTATES PUMP STATN	\$ 75,000.00
Water Treatment	FY25	SCOTT RESERVOIR SPILLWAY	\$ 117,260.00
Water Treatment	FY25	WALKER CREEK MONITORING	\$ 50,000.00
Water Treatment	FY25	SCADA Engineering (PER)	\$ 59,840.00
Water Treatment	FY25	CHESSMAN SOLAR AERATORS	\$ 130,000.00
Water Treatment	FY25	Hale Reservoir Repair - Design	\$ 21,500.00
Water Treatment	FY25	TMTP EXTERIOR REPAIRS	\$ 18,074.00
Water Treatment	FY25	Joint Infrastructure Study	\$ 51,253.00
Water Treatment	FY25	GIS Cloud System Migration	\$ 9,750.00
Water Treatment	FY24	Tenmile Water Rights Change of Use	\$ 28,235.00
Water Util	FY15	WESTSIDE WATER MNS-CITY	\$ 34,547.00
Water Util	FY18	PRESSURE RED VALVES TELEM	\$ 5,668.00
Water Util	FY22	Hale/Malbon Connection	\$ 26,053.00
Water Util	FY23	UPPER HALE/WEST MAIN	\$ 1,712,815.00
Water Util	FY23	CROSSTOWN CONNECTOR VALVE	\$ 3,784,665.00
Water Util	FY24	PICK UP (REPLACE #400)	\$ 21,320.00
Water Util	FY24	DUMP TRUCK (REPLACE #441)	\$ 71,320.00
Water Util	FY24	FY24 HYDRANT REPLACEMENT	\$ 299,808.00
Water Util	FY24	FY24 MAIN REPLACEMENT	\$ 1,331,760.00
Water Util	FY25	FY25 FIRE HYDRANT REPLACEMENT	\$ 300,000.00
Water Util	FY25	Covered Storage Building (Plans)	\$ 45,803.00
Water Util	FY25	FY25 MAIN REPLACEMENT PROGRAM	\$ 507,500.00
Water Util	FY25	PICK UP (REPLACE #413)	\$ 72,570.00
Water Util	FY25	CENTENNIAL DRIVE WATER MAIN	\$ 499,191.00
Water Util	FY25	Meter Change-out Project	\$ 103,800.00
Water Util	FY25	GIS Cloud System Migration	\$ 20,000.00
Water Util	FY25	UMD Facility Sprinkler System	\$ 8,000.00
Total for Fund 5210 Water			\$ 16,268,804.00

CITY OF HELENA BUDGET CARRYOVER REQUESTS
FY25 TO FY26

Public Works Department

Division	ORIG Fiscal YR	DESCRIPTION	TOTAL CARRYOVER AMOUNT
WW Treatment	FY20	PRIMARY SCUM PUMP STATION	\$ 1,069,994.00
WW Treatment	FY22	WW Treatment Master Plan	\$ 28,854.00
WW Treatment	FY23	BIOREACTOR BASIN BLOWER	\$ 43,224.00
WW Treatment	FY24	DIGESTER BUILDING BOILER	\$ 291,225.00
WW Treatment	FY24	DIGESTER #1 COVER/TANK	\$ 428,640.00
WW Treatment	FY24	DIGESTER GAS PIPE REHAB	\$ 50,000.00
WW Treatment	FY24	BELTPRESS POLYMER (1&2)	\$ 79,913.00
WW Treatment	FY25	Locker Room Remodel	\$ 53,108.00
WW Treatment	FY25	Heat Exchangers (3)	\$ 372,780.00
WW Treatment	FY25	Bioreactor Mixers	\$ 55,749.00
WW Treatment	FY25	Bioreactor Probes	\$ 3,308.00
WW Treatment	FY25	Joint Infrastructure Study	\$ 51,253.38
WW Util Maint	FY22	WW Collection Master Plan	\$ 73,398.00
WW Util Maint	FY23	FY23 MAIN RPLCMNT/LINING	\$ 690,000.00
WW Util Maint	FY23	FY23 MANHOLE RPLCMNT/RHAB	\$ 50,000.00
WW Util Maint	FY24	SCADA HARWARD/SOFTWARE	\$ 85,100.00
WW Util Maint	FY24	FY24 SHARED SEWER LINES	\$ 62,850.00
WW Util Maint	FY24	FY24 MAIN REPLACEMENT	\$ 750,000.00
WW Util Maint	FY24	FY24 MANHOLE REPLACEMENT	\$ 49,918.00
WW Treatment	FY24	Pickup (Replace #400)	\$ 21,320.00
WW Treatment	FY24	Dump Truck (Replace #441)	\$ 71,320.00
WW Util Maint	FY25	Airport Main Engineering	\$ 100,000.00
WW Util Maint	FY25	Covered Storage Building (Plans)	\$ 45,803.00
WW Util Maint	FY25	SCADA Engineering (PER)	\$ 60,000.00
WW Util Maint	FY25	FY25 Shared Sewer Lines	\$ 100,000.00
WW Util Maint	FY25	FY25 Main Replacement/Lining	\$ 750,000.00
WW Util Maint	FY25	FY25 Manhole Replacement/Rehab	\$ 26,424.00
WW Util Maint	FY25	Pickup (Replace #419)	\$ 78,910.00
WW Util Maint	FY25	Pickup (Replace #446)	\$ 81,980.00
WW Util Maint	FY25	McHugh Lift Station (Study)	\$ 35,000.00
WW Util Maint	FY25	UMD Facility Sprinkler System	\$ 8,000.00
		Total for Fund 5310 - Wastewater	\$ 5,668,071.38
Solid Waste Residential	FY20	TRANSFER STATION ENTRANCE (Res)	\$ 180,867.00
Solid Waste Residential	FY24	RESIDENTIAL SW RATE STUDY	\$ 55,428.00
Solid Waste Residential	FY24	FY24 Sideloader Refurbish	\$ 25,820.00
Solid Waste Residential	FY25	Roll-Off Truck/Accessories	\$ 233,510.00
		Total for Fund 5410 - Solid Waste Residential	\$ 495,625.00
Solid Waste Commercial	FY20	TRANSFER STATION ENTRANCE (Com)	\$ 96,128.00
Solid Waste Commercial	FY24	COMMERCIAL SW RATE STUDY	\$ 55,428.00
		Total for Fund 5412 - Solid Waste Commercial	\$ 151,556.00
Transfer Station	FY20	TRANSFER STATION ENTRANCE (TS)	\$ 54,175.00
Transfer Station	FY22	Pit Floor Resurfacing	\$ 27,992.00
Transfer Station	FY25	Electrical Fleet Outlets	\$ 15,000.00
Transfer Station	FY25	Scale House Furnace	\$ 15,000.00
Transfer Station	FY25	Breakroom HVAC/Improvements	\$ 35,000.00
Transfer Station	FY25	North Tunnel Panel Door	\$ 30,000.00
Transfer Station	FY25	Loading Chute	\$ 27,506.00
		Total for Fund 5414 - Transfer Station	\$ 204,673.00
Recycling	FY25	Composting and Food Waste Reduction	\$ 32,329.00
Recycling	FY25	Composting and Food Waste Reduction	\$ 27,080.00
		Total for Fund 5415 - Recycling	\$ 59,409.00





Budget Policies

Final Adopted Budget Fiscal Year 2026



Development & Administration

Budget Cycle:

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

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

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

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

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

Notable Dates per Montana Code Annotated (MCA):

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

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

Budget Basis:

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

The Balance:

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

A. Structurally Balanced:

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

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

Part 2: Spending excess fund balance or "cash savings", on one-time, non-routine expenses, provided funding

from previous years is available and a plan is in place NOT to build ongoing expenses into this type of funding. This means you can use your “cash savings” to purchase one-time planned expenses such as large capital outlays or special projects.

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

B. Legally Balanced:

Per MCA 7-6-4030, the definition of a balance budget is as follows:
“The final budget must be balanced so that appropria-

tions do not exceed the projected beginning cash balance plus the estimated revenue of each fund for the fiscal year.”

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

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

Required Budget Documents

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

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

1. A listing of all revenue and other resources for the prior budget year, current budget year, and proposed budget year;
2. A listing of all expenditures for the prior budget year, the current budget year, and the proposed budget year. All expenditures must be classified under one of the following categories:
 - a. Salaries and wages
 - b. Operations and maintenance
 - c. Capital outlay
 - d. Debt service
 - e. Transfers out
3. A projection of changes in fund balances or cash balances available for governmental fund types and a projection of changes in cash balances and working capital for proprietary fund types. This projection must be supported by a summary for each fund or group of funds listing the estimated beginning balance plus estimated revenue, less proposed expenditures, cash reserves, and estimated balances.
4. A detailed list of proposed capital expenditures and a list of proposed major capital projects for the budget year;
5. Financial data on current and future debt obligations;
6. Schedules or summary tables of personnel services must be supported by a listing of positions, salaries, and benefits for all positions of the local government. The listing of positions, salaries, and benefits is not required to be part of the budget document;
7. All other estimates that fall under the purview of the budget;
8. The preliminary annual operating budget for each fund for which the local government will levy an ad valorem property tax must include the estimated amount to be raised by the tax.
9. If a government entity intends to increase property taxes, including an increase authorized under 15-10-420(1), the preliminary budget must include the amount by which property taxes will increase on homes values at \$100,000, \$300,000 and \$600,000.

Appropriation and Adjustment Authority

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

Realignment Authority:

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

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

Automatic Amendments:

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

Follow-through authority:

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

1. debt service funds for obligations related to debt approved by the governing body,
2. trust funds for obligations authorized by trust covenants,
3. any fund for federal, state, local or private grants and shared revenue accepted and approved by the governing body, (including the authority to appropriate the related city match, if any, with funding from reserves or transfers of available surplus),
4. any fund for special assessments approved by the governing body,
5. the proceeds from the sale of land,
6. any fund for gifts or donations, and
7. money borrowed during the fiscal year.

Fee Based Authority:

As provided in 7-6-4012 MCA, the City Manager is delegated authority to adjust volume related appropriations funded by fees throughout the fiscal year for all of the following:

- a. Proprietary Funds
- b. General Fund
- c. Street & Traffic Fund
- d. Urban Forestry Fund
- e. Open Space/ Lands Fund
- f. Community Facilities Fund
- g. Project Projects Fund
- h. Stormwater Utility Fund

Fund Operating Reserves

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

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

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

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

General Fund Reserve:

The General Fund acts as the main operating fund for the City. Governments are normally advised to maintain a minimum level of unrestricted fund balance in the General Fund equal to two months of operating reve-

nues or expenses depending on which is more predictable. Higher reserves may be warranted if there is excessive risk exposure such as significant volatility in operating revenues or expenses, drains on general fund resources from other funds, natural disasters, rapidly rising operating budgets, or disparities in time between revenue collection and expenditures.

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

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

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

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

Special Revenue Fund Reserve:

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

for special revenue funds whose sole purpose is to demonstrate that dedicated revenues are expended for their intended purpose.

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

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

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

- Streets Operations (2110)
- Civic Center (2210)
- Facilities Management (2000)
- Open Lands (2501)
- Urban Forestry (2502)
- Stormwater (2822)
- Water Shed (2503)

Debt Service Funds Reserve:

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

Capital Improvement Fund Reserve:

Capital improvement funds account for and report financial resources that are restricted, committed or assigned to expenditures of capital outlays. Section 7-6-16 of the Montana Code Annotated notes that a municipality may establish a capital improvement fund for the replacement, improvement, and acquisition of property, facilities or equipment costs in excess of \$5,000 and that

has a life expectancy of 5 years or more. The City follows this statute. It is expected that resources in a capital project fund will be spent out at the end of the project.

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

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

Enterprise Funds Reserve:

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

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

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

Internal Service Funds Reserve:

Internal Service funds are proprietary type funds used to report activity that provide goods or services to other government funds, departments or agencies on a cost

reimbursement basis. Internal Service funds may also be used to account for a government's risk financing activities.

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

The City maintains internal services funds for Public Works Administration, Engineering and Industrial Facilities (one fund), Copiers, Health, Dental, Vision and Fleet services. The City will maintain a prudent reserve balance in these funds to recover the ongoing operating, capital, depreciation, and debt service needs.

Compliance with Operating Reserves:

In the event that required operating reserve falls below the minimum level established, the City will define the factors influencing the shortfall and will develop a plan to increase resources or reduce expenditures. The required reserve should be replenished back to the policy level within twenty-four months. If this is not feasible, the Commission can make a recommendation to do a one-time cash reserve transfer to the fund that is unable to reach the targeted reserve within two years.

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

Excess Operating Reserves:

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

- Fund long-term capital improvement programs.
- Fund Accrued Liabilities (priority given to those items that relieve financial operating pressure in future periods).

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

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

General Fund Contingency Account Reserve:

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

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

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

Annual City Manager contingency account reserve will be proposed by the City Manager in the annual budget for Commission consideration. For fiscal year 2026, the contingency amount is \$30,000.

Indirect Cost Allocation of Central Services

Introduction Overview:

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

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

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

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

General Fund Central Services Subject to Allocations:

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

- Legislative (City Commission / City Clerk)

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

**These overhead cost recovery revenues have moved to the new public works internal service fund in fiscal year 2026.

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

Special Revenue Funds:

- City Streets (2110)
- Civic Center (2210)
- Facilities Management (2000)
- Gas Tax (2820)
- Open Space District Maintenance (2501)
- Urban Forestry (2502)
- Storm Water Utility (2822)
- Lighting Districts (2400)

Internal Service and Debt Service Funds:

- Central Garage (6010)

Enterprise Funds:

- Building (5030)
- Water (5210)
- Wastewater (5310)
- Solid Waste – Residential (5410)

- Solid Waste – Commercial (5412)
- Landfill Monitoring District (5413)
- Transfer Station (5414)
- Recycling (5415)
- Parking (5510)
- Golf Course (5010)
- Capital Transit (5800)

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

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

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

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

Methodology for General Fund Central Services Allocations:

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

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

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

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

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

Council Agenda Items/ Full Time equivalents/Operating Costs:

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

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

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

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

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

- Parks & Recreation Administration – Administrative oversight for parks, recreation, open lands, trails, civic center and golf course.
- Finance (Budget, Administration, & Accounting – General Services) (Time spent on budgeting, general finance administration, debt service, assessments, audit, internal control, investments, and financial reporting).
- Finance (Utility Customer Services) - Proportional share attributed to utilities (i.e.: water, sewer, solid waste, recycling, etc.)
*Some special revenue funds may be adjusted for the General Fund to absorb partial costs dependent on the equitable distribution of costs in proportion to the assessments charged.

Accounts Payable Transactions (Number of invoices processed)

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

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

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

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

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

Methodology for Insurance Liability Allocations:

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

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





Staffing and Compensation

Final Adopted Budget Fiscal Year 2026



Wage and Benefit Adjustments

Cost of Living Adjustments

The City of Helena is committed to achieving its goal of being an “Employer of Choice.” Through implementing market-based pay that keeps pace with cost-of-living increases and offering attractive benefits, the City’s workforce has stabilized, and recruitment efforts have improved.

Cost-of Living wage increases are intended to ensure that wages maintain competitiveness by compensating employees for such items as inflation, economic changes in the labor force, increases in goods and services, and increases in housing costs.

The City of Helena uses a methodology of informing cost-of-living salary adjustment (COLA) calculations by applying Bureau Labor Statistics (BLS) Consumer Price Index (CPI) data. It is important to keep in mind that, while CPI measures the cost of goods and services, the labor market and housing costs may also be factors in developing wage adjustment recommendations.

It is imperative that the City of Helena appropriately compensate our employees to make their income whole given their relative increase in day-to-day costs. Through BBER, the Bureau of Labor Statistics is now maintaining data for the Mountain Division (a sub-division of the West Region), dating back to 2018.

The City of Helena has made it a priority to maintain pace with CPI by providing commensurate COLAs given the available General Fund property tax revenue. Over the past four (4) fiscal years, the City has provided our employees COLA increases totaling 14.73% (2021-22: 2.2%; 2022-23: 5.03%; 2023-24: 4.0%; 2024-25: 3.5%). In keeping pace with the Mountain Region CPI, the City is recommending a 2.5% COLA for FY26.

Additionally, the City completed market wage studies in 2023 and 2024 which resulted in pay adjustments for positions whose wages had significantly fell behind. The City continues to develop a market-based pay plan that will serve to attract and retain employees. The pay plan is designed to be internally equitable, externally competitive, affordable and sustainable, and legally defensible.

Employees subject to Union Collective Bargaining Agreements are given wage adjustments bargained for in their respective agreements. The International Fire Fighters Association contract is currently in negotiations. Wage adjustments for these employees are estimated and will be finalized once arbitration is completed. Likewise, the unionized Public Safety Communicators (9-1-1 Dispatchers), are also currently negotiating their Collective Bargaining Agreement for which wage adjustments have been estimated in the final budget. Finally, the Helena Police Protective Association is in its third year of the Collective Bargaining Agreement which calls for a wage opener. As such, wage adjustments for employees affected by the HPPA wage opener negotiations have also been estimated for the final budget.

Temporary employees will receive the same COLA percentage as permanent employees effective January 1, 2026.

Benefit Adjustments

The City of Helena participates in Montana Municipal Interlocal Authority, a self-funded public entity pool owned by cities and towns of Montana, where we contract our health and liability insurance. Given the City’s improved claims history, the City’s health insurance premium increased 4.5% (from an original 9.5% rate adjustment from MMIA). The City is committed to continuing our competitive position in the benefits arena, so staff recommends the City absorb the 4.5% health insurance increase and not pass premium increases on to employees.

The City negotiated three-year rate guarantees for vision, life, and accidental insurance plans. We are entering Year 2 of those agreements.

The City of Helena received quotes from our workers’ compensation coverage from the MMIA and the Montana State Fund. After much deliberation, given the competitive nature of the Montana State Fund quote, the City of Helena has decided to withdraw from the MMIA Worker’s Compensation Program effective July 1, 2025.

Staffing Overview

Staffing Overview

The city employs almost 380 full and part-time employees and approximately 150 part-time temporary/seasonal workers. The temporary employees enhance the services provided by the city by offering recreational activities, maintaining our parks, up keeping the city's facilities' grounds, taking care of our open lands, and supporting community services in various ways as noted below:

Most temporary seasonal workers are employed in Parks, Recreation, Golf Course and Open Lands:

Parks Maintenance, Golf Course Operations, Golf Course Muni's Restaurant and Beverage Cart, Swimming Pool, Recreation Programs, Kay's Kids, Open Space/Land Maintenance, Urban Forestry Maintenance and Civic Center events.

Other temporary seasonal workers are employed in the following divisions:

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

Vacancy Rate Adjustments

Prior to Fiscal Year 2023, the city has not budgeted a vacancy rate to personnel costs. An analysis performed in FY23 demonstrated that in the General Fund, on average over five years (taking out COVID years of FY20 and FY21), most departments experienced an average of

3.5% vacancy rate or higher in the prior five years. Vacancies create savings that remain in cash reserves. As the City's staffing is stabilizing, demonstrating that we are more competitive in recruiting and retaining employees with wages and benefits, vacancy adjustments are not being budgeted at the same rate as the last few years. In Fiscal Year 2025, a vacancy adjustment was only budgeted in the Fire and Police Departments.

In Fiscal Year 2026, a vacancy adjustment was only applied to the Police Department as this department still experiences a vacancy rate of about 3.0% – 4.0%.

Applying vacancy adjustments to support a balanced budget is re-evaluated each year. The vacancy adjustment does not imply that fewer positions are authorized, only how the department will manage their appropriations.

Salary and Benefits proposed broken down by Fund:

In FY23 the City of Helena re-designed its health insurance structure to enhance benefits for employees for recruitment and retention. We have seen many employees bring their families onto the city's plan with this restructuring as it offers affordable, quality health care. It has also proven to be a key tool in recruiting and retaining staff.

Fund Description	FY 2023 Salary & Benefits Actual	FY 2024 Salary & Benefits Actual	FY 2025 Salary & Benefits Adopted Budget	FY 2025 Salary & Benefits Actuals	FY 2026 Salary & Benefits Final Budget	FY26 Final vs FY25 Adopted Change	Percent Change FY26 vs FY25
General Fund	19,136,247	20,513,410	22,047,652	21,080,267	20,869,675	(1,177,977)	-5.3%
Street & Traffic	2,294,312	2,397,865	2,982,913	2,595,783	3,233,483	250,570	8.4%
Civic Center	498,797	515,829	599,559	558,544	633,184	33,625	5.6%
Facilities Management	326,862	376,627	396,349	394,735	470,087	73,738	18.6%
9-1-1 & Support Services	1,683,809	1,789,658	1,968,877	2,087,606	2,056,894	88,017	4.5%
Open Space Dist/Wtr Shed	263,006	269,826	350,585	324,195	379,444	28,859	8.2%
Urban Forestry	365,685	362,858	428,067	321,140	425,273	(2,794)	-0.7%
Storm Water	274,871	282,331	316,980	308,314	325,692	8,712	2.7%
Comm. Dev. Building	957,576	1,133,438	1,126,885	1,077,895	1,144,700	17,815	1.6%
Water	1,995,846	2,246,117	2,297,758	2,191,553	2,384,935	87,177	3.8%
Wastewater	1,302,845	1,371,936	1,560,556	1,463,460	1,622,159	61,603	3.9%
Solid Waste-Residential	618,396	762,087	645,556	620,726	713,652	68,096	10.5%
Solid Waste-Commercial	346,061	352,640	463,765	450,034	389,740	(74,025)	-16.0%
Transfer Station	886,573	965,232	955,964	984,900	987,054	31,090	3.3%
Recycling	137,390	75,912	151,156	130,116	155,786	4,630	3.1%
Parking	593,209	770,911	679,767	575,229	649,788	(29,979)	-4.4%
Golf Course	989,259	1,148,693	1,195,324	1,159,715	1,259,004	63,680	5.3%
City/County Bldg	252,645	276,145	280,580	223,293	260,327	(20,253)	-7.2%
City/County Mail / Telepone	56,501	64,678	72,856	46,635	49,020	(23,836)	-32.7%
CC Law & Justice Ctr.	169,718	135,964	196,864	173,664	192,735	(4,129)	-2.1%
Capital Transit	1,017,167	1,169,583	1,231,175	1,023,523	1,290,720	59,545	4.8%
Public Works Admin/ Engineering	-	-	-	-	2,057,058	2,057,058	0.0%
Central Garage	620,462	700,937	669,812	638,438	668,492	(1,320)	-0.2%
	34,787,237	37,682,677	40,619,000	38,429,766	42,218,902	1,599,902	3.9%

New Position Requests for Fiscal Year 2026

Clerk of the Commission

-.50 FTE – Commission Administrative Support Coordinator

Due to legislative requirements and technological evolution, the work in Office of City Commission/ Clerk of the Commission demands additional resources to manage records retention, records management, and digitization. Restructuring duties and adding a .50 FTE to the current .50 FTE HCC Coordinator position will provide additional resources in managing the department's increasing demand and workload while still meeting demands of the Helena Citizen's Council.

Helena Police Department

-0.875 FTE (35 hrs./week) – Part-time Court Officer

MCA 3-6-303 calls for a paid member of law enforcement to serve as a court officer. The Court Officer will be a paid part-time peace officer and will have arrest

authority as described in MCA 46-6-210 when functioning as a representative of the Helena Police Department. For hours that the Court Officer will not be performing as a Court Officer, they may perform extra work in the Helena Police Department.

Transportation

-2.0 FTE – Street Equipment Operator

To meet the Streets maintenance responsibilities in newly annexed or in-fill areas of Helena, the Street Division is requesting 2 new FTEs. These responsibilities include roadway maintenance items such as filling potholes, sweeping, snow plowing, chip seal and mill & overlay operations.

-.25 FTE – Parking Control Officer

Parking currently employs a Parking Control Officer position for 30 hours/week (0.75 FTE). To improve retention and continuity in operations, an increase of 0.25 FTE is being requested. No new budget dollars are being requested as current funding will cover the cost of the increased .25 FTE.

Parks, Recreation, and Open Lands

-0.25 FTE – Parks Maintenance

Parks, Recreation, and Open Lands currently has budgeted a .75 FTE Seasonal Worker as defined by MCA 1-18-101 who works 9 months/year. To improve retention in this position and complete work that temporary employees typically perform in the “off months,” increasing the FTE for this position will be beneficial. There is no new budget allocation being requested since .25 FTE will be funded with the current temporary budget allocation.

-1.0 FTE Finance Department

In the preliminary budget, the Finance Department had two senior level positions that have since given their resignation to the city. In light of this change, one intermediate level and one entry level accounting positions are being proposed. Savings from the senior level positions in addition to ending the temporary employee contract allows for a positive budget impact.

Position Reclassifications

In the course of regular business, departmental and divisional reorganizations are necessary, and positions evolve and change over time. Both result in requests for reclassifications of positions.

Requests to reclassify positions typically run concurrent to the budget planning cycle.

Transportation: Transportation is reorganizing the Parking division due to positions absorbing responsibilities from positions that have been eliminated, improving efficiencies, and shifting the City’s events coordination from Parking to Parks. Transportation has requested a reclassification of the Parking Operations Coordinator due to the position absorbing duties that

had been assigned to the Parking Manager that was eliminated from the FY25 budget. The Transportation Department reclassified a Parking Administrative Assistant I position to an Administrative Assistant II and is eliminating a Parking Administrative Assistant III position. The Transportation Department is also reclassifying a Traffic Coordinator position to a Street Supervisor to improve efficiencies in the Streets division.

The Fire Department is reclassifying their Administrative Coordinator position to an Administrative Officer.

Advancement Plans

Over the past year, the Human Resources Office has worked with several department heads to implement advancement plans. The purpose of advancement plans is to hire entry level employees in a tight employment market and provide career paths for them to advance their careers in the City of Helena. Employees must satisfactorily complete their initial probationary period before being eligible to advance to the next level. Employees may then advance to higher levels in the career path after certain certifications, knowledge, skills, and abilities are acquired. Advancement plans have been developed in Public Works for Water Operators and Workers, Transportation Equipment Operators, and Municipal Court Clerks. Parks, Recreation, and Open Lands is currently developing advancement plans for Parks Maintenance Workers.

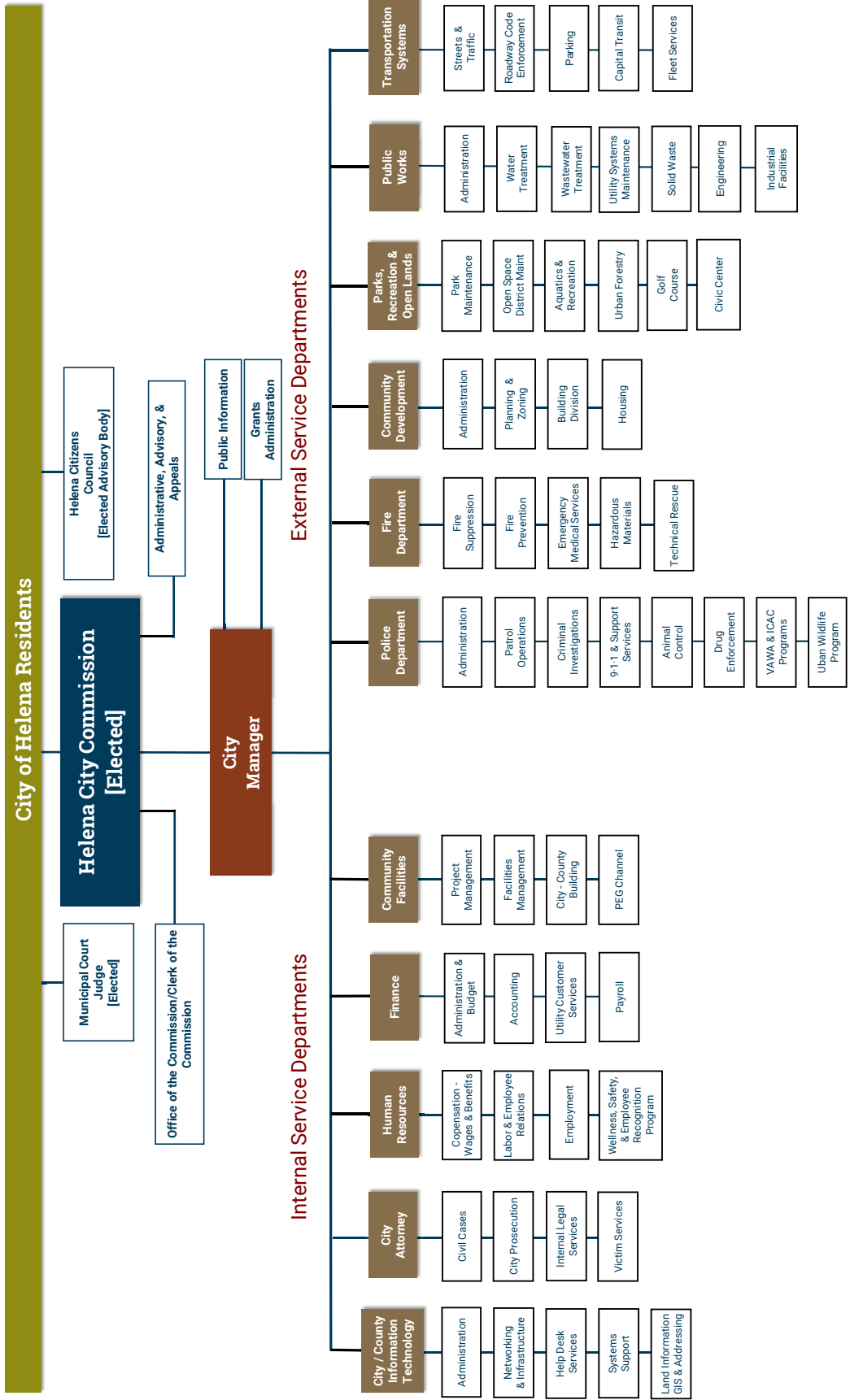
Authorized Staff Positions By Division

	FY 2023	FY 2024	FY 2025	FY 2026
GENERAL GOVERNMENT				
City Commission	8.00	8.00	8.00	8.80
Helena Citizens Council	0.50	0.50	0.50	0.20
City Manager	4.00	4.00	4.00	4.00
City Attorney	9.00	9.00	9.00	9.00
Human Resources	4.00	4.00	4.00	4.00
General Government Total	25.50	25.50	25.50	26.00
FINANCE SERVICES				
Admin. and Budget	3.00	4.00	3.00	3.00
Accounting & Payroll	5.00	5.00	5.00	6.00
Utility Customer Service	4.00	4.00	4.00	4.00
Finance Services Total	12.00	13.00	12.00	13.00
COMMUNITY DEVELOPMENT DEPARTMENT				
Planning & Development	5.50	6.00	6.00	6.00
Housing Coordinator	1.00	1.00	1.00	1.00
Building Division	10.50	10.50	10.50	10.50
Community Development Total	17.00	17.50	17.50	17.50
MUNICIPAL COURT				
Court Administration	6.00	6.00	6.00	6.00
City Court Total	6.00	6.00	6.00	6.00
POLICE DEPARTMENT				
Police Administration	6.65	7.15	8.15	8.00
Police Operations	49.00	49.00	49.00	49.88
Animal Control	2.00	2.00	2.00	2.00
Drug Enforcement	1.00	1.00	1.00	1.00
Violence Against Women	1.00	1.00	1.00	1.00
Records and Dispatch	21.50	22.50	22.50	22.50
Crash Investigator	1.00	1.00	1.00	1.00
Volunteer Coordinator	1.00	1.00	0.00	0.00
Police Department Total	83.15	84.65	84.65	85.38
FIRE DEPARTMENT				
Fire Administration	4.00	4.00	4.00	4.00
Fire Operations	36.00	36.00	36.00	36.00
Fire Marshal	2.00	2.00	2.00	2.00
Fire Inspector	1.00	1.00	1.00	1.00
Fire Department Total	43.00	43.00	43.00	43.00

	FY 2023	FY 2024	FY 2025	FY 2026
PARKS DEPARTMENT				
Parks and Rec. Admin.	2.00	2.00	2.00	2.00
Park Maintenance	8.80	8.80	8.80	9.30
Swim Pool	0.65	0.65	0.65	0.65
Recreation Program	0.60	0.60	0.60	0.60
Kay's Kids	0.00	0.00	0.00	0.00
Urban Trails	0.50	0.50	0.50	0.00
Urban Forestry	3.75	3.75	3.75	3.75
Open Space District	2.75	2.75	2.75	2.75
Watershed Projects	0.20	0.20	0.20	0.20
Civic Center	6.00	6.00	6.00	6.00
Golf Operations	3.00	3.00	3.00	3.00
Golf Concessions	2.75	2.75	3.75	3.75
Golf Course Maintenance	3.00	3.00	3.00	3.00
Parks and Recreation Total	34.00	34.00	35.00	35.00
COMMUNITY FACILITIES				
Facilities Management	2.61	2.61	2.11	3.86
Project Management	1.55	1.55	1.05	0.00
PEG	0.01	0.01	0.01	0.01
City-County Building	4.24	4.24	4.24	3.97
CCAB Mail Operations	0.42	0.42	0.42	0.68
CCAB Mail Delivery	0.34	0.34	0.34	0.00
CCAB Telephone	0.29	0.29	0.29	0.00
Law & Justice Center	3.02	3.02	3.02	2.96
Community Facilities Total	12.48	12.48	11.48	11.48
PUBLIC WORKS DEPARTMENT				
Public Works Admin.	2.50	2.50	2.50	2.50
Sustainability Coordinator	1.00	1.00	1.00	1.00
Engineering	11.00	9.50	9.50	9.50
Industrial Facilities	3.00	4.00	4.00	4.00
Water Treatment	12.50	12.50	13.00	12.50
Wastewater Treatment	9.50	9.50	10.50	10.50
Wastewater Pretreatment	0.50	0.50	0.50	0.50
Water Utility Maintenance	12.26	12.26	12.26	12.26
Wastewater Utility Maintenance	5.41	5.41	5.41	5.41
Storm Water Utility Maintenance	3.33	3.33	3.33	3.33
Residential Solid Waste	7.17	7.17	7.17	8.05
Commercial Solid Waste	3.83	3.83	3.83	3.85

	FY 2023	FY 2024	FY 2025	FY 2026
Transfer Station	9.80	9.80	9.80	10.05
Recycling	2.20	2.20	2.20	1.05
Public Works Total	84.00	83.50	85.00	84.50
TRANSPORATION SERVICES				
Streets	19.25	18.65	18.65	21.90
Metropolitan Planning Organization	0.00	0.00	1.00	1.00
Transportation Engineering	2.00	3.00	3.00	3.00
Roadway Code Enforcement	2.50	2.58	2.58	2.70
Traffic Maintenance	3.30	3.50	3.50	2.50
Signal Maintenance	0.14	0.19	0.19	0.00
Fleet Services	6.48	6.53	6.53	6.50
Capital Transit (Bus)	15.35	15.40	16.10	14.00
Parking Services	9.09	9.27	8.07	7.90
Transportation Services Total	58.10	59.11	59.62	59.50
CITY TOTALS	375.23	378.74	379.75	381.36
General Fund Supported FTE:	176.90	178.61	176.75	178.56
Other Funds Supported FTE:	198.33	200.13	203.00	202.80

CITY OF HELENA - ORGANIZATION CHART







Department Overviews

Final Adopted Budget Fiscal Year 2026







City Clerk

Final Adopted Budget Fiscal Year 2026



Dannai Clayborn, Clerk of the Commission

Department Overview

The department is divided into two divisions: Legislative Affairs and Records Management. The Legislative Affairs division handles public engagement and coordinates internally with staff on the daily activities of the City Commission, the Helena Citizens Council, and the City's Boards & Committees. The Records Management Division, serving as an administrative service to the city, oversees the document management system and supervises the record retention policy, fulfilling its role as the City's Records Manager.

Commission

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

Helena Citizens' Council

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

Department Work Plan & Goals

Fiscal Year 2026

Continuing the work which began in FY22, the Records Management Team begins transitioning to several new digital workflows for city processes, including but not limited to: public record/information requests, legal notification, public hearings, and a new web-based portal for the City Commission meeting recordings. This work will further the development and adoption of the new modernized records policy. The records management schedule for the city and the corresponding processes will be revised with the assistance of the City Attorney and the Records Management Committee. The project is focused on the modernization of internal policy in accordance with state law. In addition, efforts to increase the digital archive made readily available to the public through the online portal is constantly growing, with new records being added every day.

The Legislative Services Division continues the City Boards and Committees Management Project. In FY26 the office will launch a new city webpage devoted to the city's boards system, complete with training resources and materials. The Commission approved in FY25 a revised training schedule for board members. Now offered as quarterly short-form trainings on varied topics specific to the boards work, with one of the trainings slated as a rotating keynote presentation on a timely subject. The principles of the digitization project and electronic meeting policy will continue to be applied to the advisory system to meet the demands of a more inclusive, transparent, and active boards system.

Following the adoption of the City's Electronic Meeting Policy for FY25, staff will introduce a Public Engagement Policy for consideration, building on the work done in the previous year. Additionally, the City Commission will discuss adopting revised by-laws to modernize its governance rules and align them more closely with the approved meeting policies. The Office of the Commission, in collaboration with the City Manager and City Attorney, is continuing to identify outdated processes and communication inefficiencies as directed by the Commission's Strategic Plan.

Summary of Changes FY 26

Personnel

- The Clerk's office is adding an additional .5 FTE and is expanding the role of the half-time HCC Coordinator/ Office Projects Assistant to a full-time administrative support position for both divisions. The position will work closely with the Legislative Services Division, including continued support to the Helena Citizens Council. Additionally, the position will support the Records Management Division to further the digitization of the cities records and the records retention policy of the City of Helena.

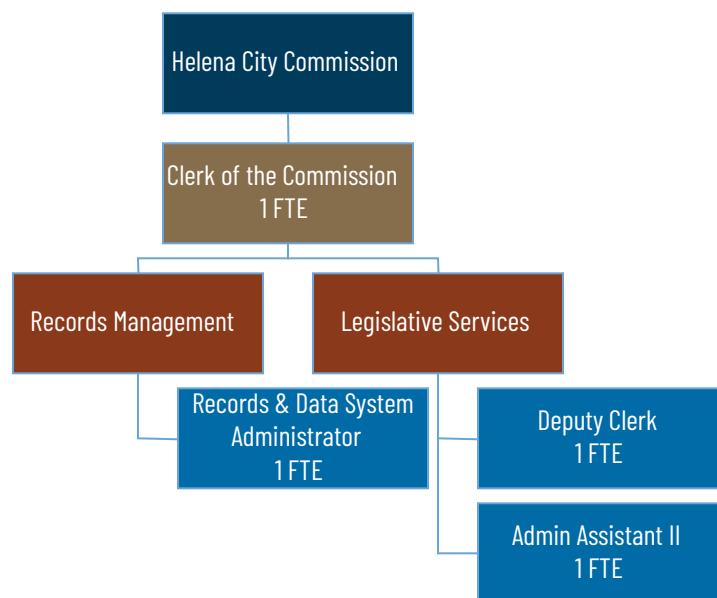
These costs are a continued effort to modernize the public's access to the City Commission and the city's records which presents additional costs associated with rising annual subscriptions.

- The department also absorbed software cost transfers from other departments, as well as costs associated with required operating system upgrades. These changes support the city in its effort to modernize fundamental processes and create efficiencies in licensing fees and renewals.
- The Election budget reflects an increase in funding for the city's elections. The increased costs are based upon projections provided by the County Clerk and Recorder and Elections Supervisor.
- Increased costs are reflected in the membership dues for Montana League of Cities and Towns.

Maintenance & Operations – As compared to Adopted FY25

- The FY26 operating budget includes increases in the areas of computer equipment and software supply.

Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Revised Budget	FY 2025 Actuals	FY 2026 Final Adopted	Difference	% Change
Personnel Services									
Personnel Services	\$ 303,002	\$ 331,117	\$ 409,985	\$ 442,415	\$ 442,415	\$ 436,195	\$ 508,111	\$ 65,696	14.8%
Personnel Services Total	303,002	331,117	409,985	442,415	442,415	436,195	508,111	65,696	14.8%
Maintenance & Operating									
Fixed Charges	\$ 17,580	\$ 15,542	\$ 16,163	\$ 16,163	\$ 16,163	\$ 16,163	\$ 16,402	\$ 239	1.5%
Intra City Charges	1,821	1,912	1,878	1,910	1,910	2,034	2,041	131	6.9%
Other Objects	15,085	—	—	—	—	—	—	—	—%
Purchased Services	99,032	106,003	114,366	211,588	211,588	121,713	250,029	38,441	18.2%
Supplies & Materials	6,550	45,208	56,481	97,031	97,031	87,427	106,221	9,190	9.5%
Maintenance & Operating Total	140,068	168,665	188,889	326,692	326,692	227,338	374,693	48,001	14.7%
Internal Transactions									
Internal Charges	\$ 4,849	\$ 6,720	\$ 7,994	\$ 9,051	\$ 9,051	\$ 9,051	\$ 17,077	\$ 8,026	88.7%
Internal Transactions Total	4,849	6,720	7,994	9,051	9,051	9,051	17,077	8,026	88.7%
Debt & Capital									
Capital Outlay	\$ 15,085	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	—%
Debt & Capital Total	15,085	—	—	—	—	—	—	—	—%
Total	\$ 463,004	\$ 506,502	\$ 606,868	\$ 778,158	\$ 778,158	\$ 672,584	\$ 899,881	\$ 121,723	15.6%





City Manager

Final Adopted Budget Fiscal Year 2026



Tim Burton, City Manager

Department Overview

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

Public Information

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

Citywide Grants Administration

The Office of the City Manager administers citywide grant management, coordination and development.

Department Accomplishments

Fiscal Year 2025

- Guided the process to adopt the City's 2024 Strategic Plan and Implementation Strategies for the plan
- Led the creation of a balanced budget for Fiscal Year 2025, focusing on employee retention and recruitment through continuing with cost-of-living adjustments and maintaining competitive benefits
- Partnered with Clerk's Office to start the transition to our new OneMeeting Agenda system

- Coordinated efforts to secure \$5.99 million in grant awards in FY25, including \$4.5 million in new transportation grants
- Lead the City of Helena in modernizing and improving business processes and information systems and proactively addressed changing community needs

Department Work Plan & Goals

Fiscal Year 2026

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

FY26 Summary of Changes

Personnel

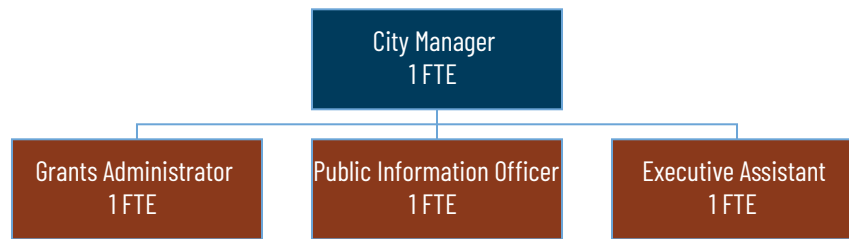
- No personnel changes for FY26

Maintenance & Operations – As compared to Adopted FY25

- Salaries & wages will slightly increase due to one policy step increase for a staff member and the adopted 2.5% COLA.
- Fixed charges have increased due to increases for insurance and general computer equipment maintenance.

- A new shared cost for maintaining the new finance system, Tyler Technologies, has been allocated to this year's department budget.
- Other contracted services have increased by \$5,000 for the host city contribution for the 2026 Montana League of Cities and Towns conference.
- The advertising budget was decreased, and funds were transferred to cover the costs for a new public outreach software GovDelivery.

Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Revised Budget	FY 2025 Actuals	FY 2026 Final Adopted	Difference	% Change
Personnel Services									
Personnel Services	\$ 495,947	\$ 495,441	\$ 575,924	\$ 624,438	\$ 624,438	\$ 609,667	\$ 645,292	\$ 20,854	3.3%
Personnel Services Total	495,947	495,441	575,924	624,438	624,438	609,667	645,292	20,854	3.3%
Maintenance & Operating									
Fixed Charges	\$ 34,028	\$ 34,028	\$ 35,389	\$ 35,389	\$ 35,389	\$ 35,389	\$ 35,912	\$ 523	1.5%
Intra City Charges	607	607	607	625	625	625	668	43	6.9%
Purchased Services	115,894	73,435	67,352	70,813	65,813	46,389	74,597	3,784	5.3%
Supplies & Materials	51,153	42,298	25,210	23,479	23,479	16,511	28,709	5,230	22.3%
Maintenance & Operating Total	201,682	150,367	128,557	130,306	125,306	98,914	139,886	9,580	7.4%
Internal Transactions									
Internal Charges	\$ 11,901	\$ 22,098	\$ 11,877	\$ 13,170	\$ 13,170	\$ 13,170	\$ 15,057	\$ 1,887	14.3%
Internal Transactions Total	11,901	22,098	11,877	13,170	13,170	13,170	15,057	1,887	14.3%
Total	\$ 709,530	\$ 667,906	\$ 716,358	\$ 767,914	\$ 762,914	\$ 721,750	\$ 800,235	\$ 32,321	4.2%





City Attorney

Final Adopted Budget Fiscal Year 2026



Rebecca J. Dockter, City Attorney

Department Overview

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

Civil

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

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

Criminal Misdemeanor Prosecution

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

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

Victim Services

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

Provides appropriate support for victims and witnesses including community resources.

Manages Victims of Crime Act grant.

Department Work Plan & Goals

Fiscal Year 2026

- Building capacity, succession planning, and training for all CAO employees.
- Increase safety of employees through construction of a video surveillance system.
- Create a public information disclosure policy that is consistent with HPD and County Law Enforcement.
- Fully transition paralegal into a fully developed role.
- Continue to digitize workflow through M-Files for matters that come through CAO that will result in more transparent public access.

FY 26 Summary of Changes

Personnel

- No Personnel Changes for FY 26.
- Personnel cost increases represent policy step increases and a 2.5% adopted COLA.

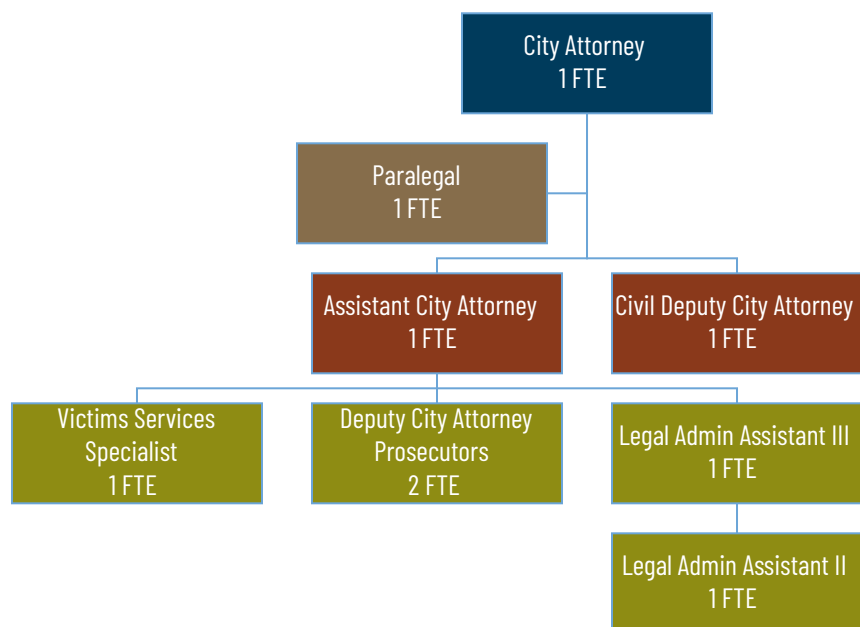
Maintenance & Operations – As compared to Adopted FY25

- Fixed Charges (license fees) have increased for required staff licensing needs.
- Computer supplies & software costs are increasing for new video surveillance software.

Capital Requests

- Install doors to create access to City Attorney office (\$10,500)
- Install video surveillance system for monitoring access into the City Attorney office – part of a larger project to include the Municipal Court and Civic Center totaling \$36,000
- Capital requests for this office are recognized in the General Capital Fund

Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Revised Budget	FY 2025 Actuals	FY 2026 Final Adopted	Difference	% Change
Personnel Services									
Personnel Services	\$ 833,496	\$ 833,346	\$ 1,015,513	\$ 1,076,792	\$ 1,076,792	\$ 1,031,726	\$ 1,096,153	\$ 19,361	1.8%
Personnel Services Total	833,496	833,346	1,015,513	1,076,792	1,076,792	1,031,726	1,096,153	19,361	1.8%
Maintenance & Operating									
Fixed Charges	\$ 37,301	\$ 37,798	\$ 39,309	\$ 47,685	\$ 47,685	\$ 47,117	\$ 47,847	\$ 162	0.3%
Intra City Charges	1,047	1,047	1,047	1,078	1,078	1,168	1,152	74	6.9%
Purchased Services	135,739	99,230	78,264	95,621	100,621	96,086	102,827	7,206	7.5%
Supplies & Materials	31,146	47,186	13,889	15,168	15,168	11,270	20,457	5,289	34.9%
Maintenance & Operating Total	205,232	185,261	132,510	159,552	164,552	155,641	172,283	12,731	8.0%
Internal Transactions									
Internal Charges	\$ 26,591	\$ 20,185	\$ 21,093	\$ 23,662	\$ 23,662	\$ 23,662	\$ 26,574	\$ 2,912	12.3%
Internal Transactions Total	26,591	20,185	21,093	23,662	23,662	23,662	26,574	2,912	12.3%
Total	\$ 1,065,319	\$ 1,038,792	\$ 1,169,116	\$ 1,260,006	\$ 1,265,006	\$ 1,211,029	\$ 1,295,010	\$ 35,004	2.8%





Human Resources

Final Adopted Budget Fiscal Year 2026



Renee McMahon, Director

Department Overview

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

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

Administration and Compliance

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

Personnel Management

- Develop and administer employee professional development and performance improvement plans.
- Manage employee relations, disciplinary, and grievance procedures.
- Lead labor relations and union contract bargaining.
- Develop, implement, and administer personnel policies.

- Develop succession, promotion, and service continuity plans.
- Implement employee recognition and awards programs.
- Partner with MMIA and Allegiance in administering benefits.
- Administer drug testing and safety programs and protocols.
- Manager workers' compensation and provide light duty and return-to-work opportunities.
- Administer and manage employee leave policies to include sick, vacation, workers' compensation, FMLA.

Department Work Plan & Goals

Fiscal Year 2026

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

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

FY26 Summary of Changes

Personnel

- No FTE changes in FY26
- Personnel costs reflect an adopted 2.5% COLA and policy step increases. Health insurance selections also impact this line item.

Maintenance & Operations – As compared to Adopted FY25

- Purchased Services are increasing to included shared costs for the new city ERP software system and to continue our market-based pay studies agreement. Purchased services also includes legal contracted services and an increased premium for allocated liability insurance.
- Supplies and materials are decreasing from the prior as necessary computer upgrades were purchased in the last fiscal year.

Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Revised Budget	FY 2025 Actuals	FY 2026 Final Adopted	Difference	% Change
Personnel Services									
Personnel Services	\$ 389,822	\$ 392,752	\$ 404,368	\$ 433,027	\$ 433,027	\$ 435,547	\$ 441,239	\$ 8,212	1.9%
Personnel Services Total	389,822	392,752	404,368	433,027	433,027	435,547	441,239	8,212	1.9%
Maintenance & Operating									
Fixed Charges	\$ 28,178	\$ 28,178	\$ 29,305	\$ 29,305	\$ 29,305	\$ 29,305	\$ 29,738	\$ 433	1.5%
Intra City Charges	2,221	2,221	2,221	2,288	2,288	2,288	2,445	157	6.9%
Other Objects	–	–	86,537	–	–	–	–	–	–%
Purchased Services	59,940	127,260	69,303	100,929	100,929	78,774	120,877	19,948	19.8%
Supplies & Materials	11,400	8,150	13,276	14,425	14,425	10,908	10,425	(4,000)	(27.7)%
Maintenance & Operating Total	101,739	165,808	200,642	146,947	146,947	121,275	163,485	16,538	11.3%
Internal Transactions									
Internal Charges	\$ 7,622	\$ 31,331	\$ 9,221	\$ 9,830	\$ 9,830	\$ 9,830	\$ 11,338	\$ 1,508	15.3%
Internal Transactions Total	7,622	31,331	9,221	9,830	9,830	9,830	11,338	1,508	15.3%
Debt & Capital									
Capital Outlay	\$ –	\$ 7,915	\$ 86,537	\$ –	\$ –	\$ –	\$ –	\$ –	–%
Debt & Capital Total	–	7,915	86,537	–	–	–	–	–	–%
Total	\$ 499,182	\$ 597,806	\$ 700,768	\$ 589,804	\$ 589,804	\$ 566,652	\$ 616,062	\$ 26,258	4.5%





Finance Department

Final Adopted Budget Fiscal Year 2026



Sheila Danielson, Director

Department Overview

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

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

Administration & Budget

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

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

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

Accounting

The Accounting Division is responsible for all treasury activities including banking, payments, receivables, debt service payments, and credit card activity. They manage daily, monthly, quarterly and annual accounting and financial reporting responsibilities that uphold to professional accounting standards in accordance with

Generally Accepted Accounting Principles, Government Accounting Standards Board and State legislative requirements.

Accounting staff administer general ledger activity, payroll, fixed assets, pension activity, and liability insurance claims. Finally, this division recommends and monitors fiscal controls, policies, and procedures to ensure accurate records and financial reporting.

Utility Customer Service

The utility services division provides one central area for customer service dedicated to city services including water, wastewater, commercial solid waste, curbside recycling, fire lines, intrusion alarms and various loan programs. This division is responsible for accurately collecting and applying payments, scheduling monthly meter reads for over 12,500 meters in the city and processing monthly billing statements. This division is also responsible for preparing and collecting City of Helena business, animal, and liquor licenses.

Department Work Plan & Goals

Fiscal Year 2026

Staff Retention and Training

Finance continues to struggle with staffing vacancies; however, we strive to support our customers with outstanding and timely service. Our top priority in the next year is to recruit for vacancies and retain our staff. We will focus on training, becoming efficient, and recording standard operating procedures. Despite staffing challenges, we had a successful go-live with the ERP Payroll and Time and Attendance Modules in September 2025 in addition to accomplishing our day-to-day responsibilities.

Enterprise Resource Planning Software

- The city went live with the Finance phase in April 2024. This included general ledger, budgeting, accounts payable, accounts receivable, contracts and cash receipting modules. Finance staff are working with departments on gaining efficiencies and report development for business operations.
- The licensing module went live in May 2024 thanks to our dedicated Utility Customer Service division. This

has enhanced our citizen access to apply for a pay for their licenses.

- The final phase of our ERP implementation of utility billing kicked off and configuration is underway. Our scheduled go live date will be September 2025 and will provide online access to customer utility accounts and paperless billing.
- Despite going live with each module, Finance staff are continuing to learn the new system and make changes to maximize efficiencies and meet the needs of the diverse operations of the city.

Financial Reporting and Audit

- Finance Administration administered a new voted general obligation bond for the purpose of building a new fire station. We worked closely with our financial advisor and bond counsel to successfully achieve a AA rating from S&P Global and secure \$7.3 million in financing. We will work closely with the project team to disperse the funds in an efficient manner to ensure the project stays on track.
- The Accounting Division will strive to successfully complete our financial and single audits and file our annual financial reports by established deadlines, and continue to maintain our annual esteemed award for the GFOA Certificate of Achievement in financial reporting. While this continues to be our goal each year, staffing turnover and vacancies present challenges to getting this accomplished by the deadlines established by Montana State and GFOA.
- We will strive to develop ad hoc reports using the new ERP system report writing functions to efficiently pull information from the financial system.

- We will review, enhance and monitor internal controls.

Business Licensing and Utility Customer Service

- As noted above, the utility customer service team is diligently working on our configuration of our new utility software. The new software boasts on-line account management and bill pay. This is in line with sustainability efforts to reduce paper and move to a dynamic electronic interface for superior customer services.

Budget Administration

- We have achieved great strides in building our budget structure and standard operating procedures. The process is predictable and transparent to the Commission and Public. In the next year, the Finance Department looks forward to collaborating with the City Clerk's office to pro-actively involve the Helena Citizens Council in developing a predictable meaningful process for the HCC to present their budget recommendations to the City Commission.
- Budget staff are learning a new budget software to bring this budget book into a streamlined electronic format that is linked to our live data base. This will improve our efficiency to produce a quality budget story for the Commission and Public.

Policy Development

- This budget year we introduced a new Investment Policy and Credit Card Policy for the Commission to adopt with other Budget Policies. Finance will focus on finalizing a City Procurement Policy and Debt Service Management Policy in FY 2026.

Summary of Changes FY26

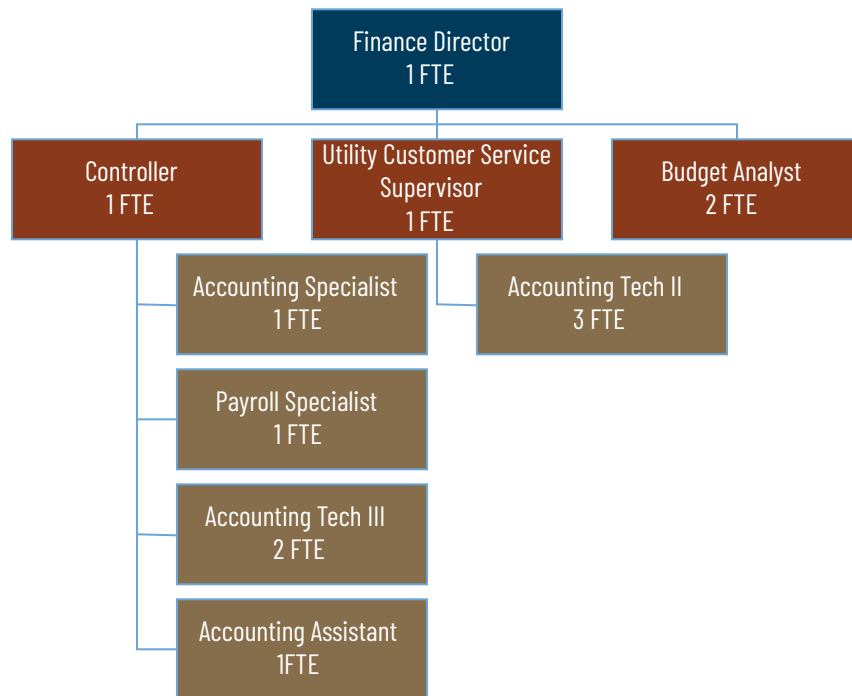
Personnel

- Finance continues to experience turnover and vacancies and is utilizing temporary staffing to fill the gaps. We will continue to use a part-time temporary staff to assist us with our responsibilities in FY26.
- The City Manager approved a new staffing plan for finance after another employee issued their resignation. Instead of a Senior Budget Analyst and Accountant, Finance hired a entry level budget analyst and will recruit an Accounting Specialist and an Accounting Assistant. Once both positions are recruited, we will end our temporary employee services. This will provide an additional full time FTE in finance and achieve a positive budget impact.
- Personnel costs reflect health benefit selections, policy step increases for some staff and an adopted 2.5% COLA.

Maintenance & Operations – As compared to Adopted FY25

- The city signed a five-year contract with our new software vendor as a subscription-based technology agreement. The first two years of the subscription costs were applied against the project budget. Starting in Fiscal Year 2026, each division throughout the city bears their proportionate share of the Tyler Technology subscription fee in addition to paying for “read-only” maintenance of our legacy software (Navaline/AS400). This amounts to an annual fee of approximately \$300,000 city-wide. The Finance Department’s proportionate share is approximately \$10,200.
- Training costs were increased to accommodate new and existing staff.
- Audit Services have increased to be in line with our three-year audit contract and to provide additional assistance with our ACFR filing deadlines. Additional services are being engaged to report on GASB Standards and to meet our filing deadlines.

Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Revised Budget	FY 2025 Actuals	FY 2026 Final Adopted	Difference	% Change
Personnel Services									
Personnel Services	\$ 973,457	\$ 1,057,892	\$ 1,181,413	\$ 1,178,239	\$ 1,213,239	\$ 1,089,939	\$ 1,280,309	\$ 102,070	8.7%
Personnel Services Total	973,457	1,057,892	1,181,413	1,178,239	1,213,239	1,089,939	1,280,309	102,070	8.7%
Maintenance & Operating									
Fixed Charges	\$ 58,725	\$ 80,147	\$ 83,921	\$ 83,484	\$ 83,484	\$ 93,777	\$ 90,453	\$ 6,969	8.3%
Grants and Other	5,141	(40)	(19)	—	—	(42)	—	—	—%
Intra City Charges	5,516	5,516	5,516	5,697	5,697	5,697	6,087	390	6.8%
Other Objects	609,371	1,090,187	972,438	—	—	5,820	—	—	—%
Purchased Services	408,902	385,735	405,687	412,413	412,413	439,046	437,590	25,177	6.1%
Supplies & Materials	57,776	40,648	48,824	63,775	63,775	49,698	59,125	(4,650)	(7.3)%
Maintenance & Operating Total	1,145,430	1,602,192	1,516,367	565,369	565,369	593,996	593,255	27,886	4.9%
Internal Transactions									
Internal Charges	\$ 20,106	\$ 22,316	\$ 25,067	\$ 24,980	\$ 24,980	\$ 24,980	\$ 31,448	\$ 6,468	25.9%
Internal Transactions Total	20,106	22,316	25,067	24,980	24,980	24,980	31,448	6,468	25.9%
Debt & Capital									
Capital Outlay	\$ 615,976	\$ 1,082,401	\$ 955,604	—	\$ 758,470	\$ 527,815	—	—	—%
Debt & Capital Total	615,976	1,082,401	955,604	—	758,470	527,815	—	—	—%
Total	\$ 2,754,969	\$ 3,764,801	\$ 3,678,451	\$ 1,768,588	\$ 2,562,058	\$ 2,236,731	\$ 1,905,012	\$ 136,424	7.7%







Community Development

Final Adopted Budget Fiscal Year 2026



Christopher Brink, Director

Department Overview

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

Planning

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

Building

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

Housing

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

Department Work Plan & Goals

Fiscal Year 2026

The Community Development Department, in collaboration with other City Departments will review our newly implemented Enterprise Permitting and Licensing system, to find ways to leverage our investment across all development and permitting processes.

The Building Division will, in collaboration with the State of Montana and other certified jurisdictions, review and make recommendations for the adoption of the 2025 edition of the International Codes for Building and Construction.

The Building Division will continue to revise existing handouts and create new handout documents to assist applicants with the changes of the pending code adoption.

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

The Planning Division will begin a review of land use ordinances in anticipation of amendments to the zoning ordinance and subdivision regulation as required of the Montana Land Use Planning Act – identifying all barriers for development while ensuring the city residents' health, safety, and welfare.

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

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

The Housing staff will be working on strategies and policy changes to the Affordable Housing Trust Fund that make the fund a more accessible and enticing tool for funding affordable housing projects while at the same time ensuring the fund is sustainable and available far into the future.

FY 26 Summary of Changes

Personnel

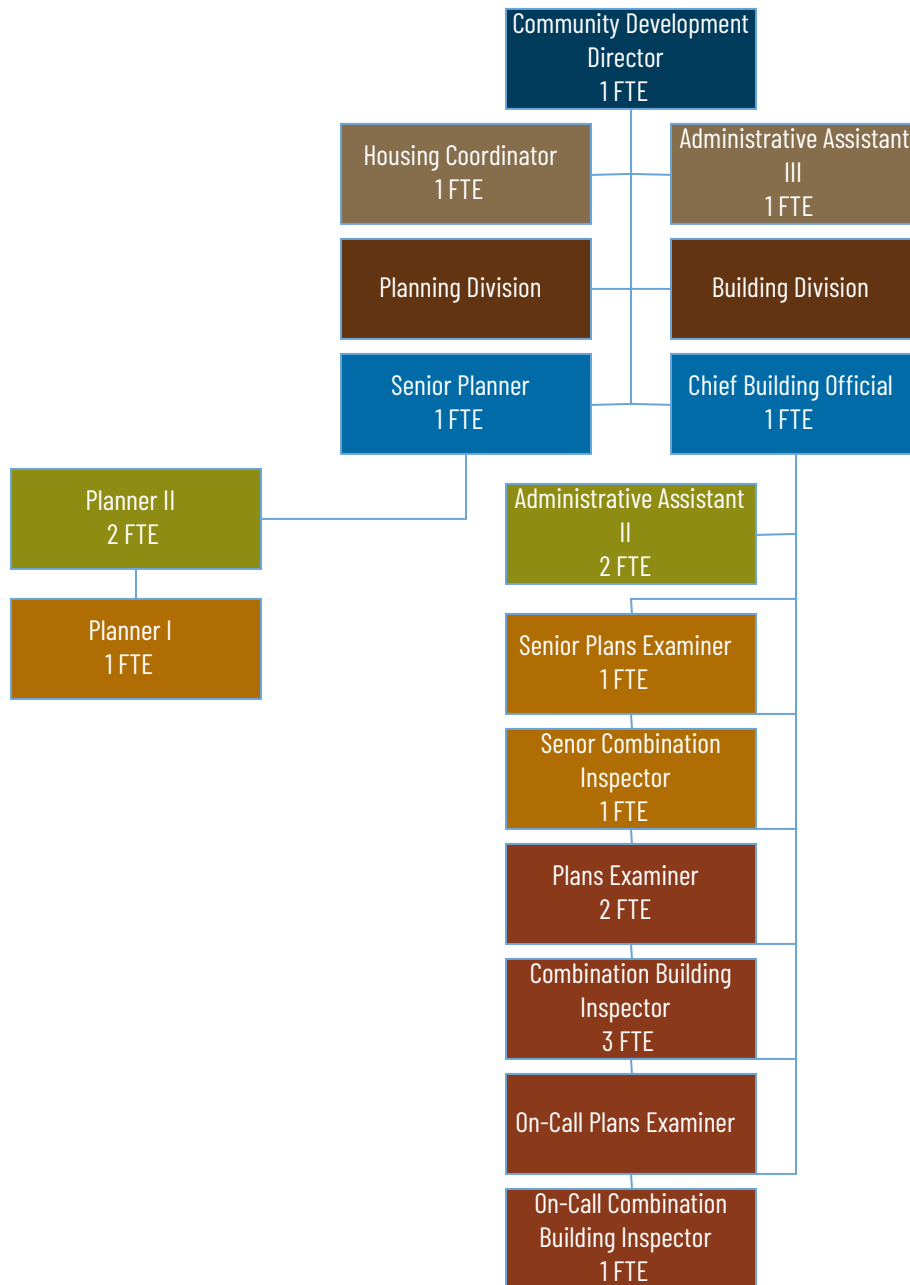
- No Personnel Changes for FY 2026
- Personnel costs reflect health benefit selections, policy step increases for some staff and a proposed 2.5% COLA.

Maintenance & Operation – As compared to Adopted FY25

- Grant revenue in the CDBG Fund is less than FY25. These CDBG grants are based on awarded applications and budget adjustments are processed when the Commission formally accepts the grant. CDBG Grants in FY25 include grants for Rocky Mountain Development Council, Helena Food Share, YWCA Rehab, and the Old Salt Coop. These grants are in turn distributed to the respective recipient organizations.

- The planning division will be the recipient of a \$391,000 grant for planning and zoning regulation development in FY26.
- Purchased Services have increased with additional funds needed for the Land Use Plan and a potential Zoning/Subdivision contract amendment to support (SB 382) Implementation and form the substantial increase of public legal notices and are using the related grant for the increased expenditures.
- Supplies and Materials were significantly decreased due to a reduction in Computer Equipment and Software costs. The new Planning & Permitting Software is part of the Tyler Technologies subscription fee that is allocated to all divisions, eliminating all but a proportionate share of the legacy system software creating savings for this division.
- Internal charges are increasing due to rising liability insurance charges and internal cost allocations to the building fund.

Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Revised Budget	FY 2025 Actuals	FY 2026 Final Adopted	Difference	% Change
Personnel Services									
Personnel Services	\$ 1,375,221	\$ 1,535,533	\$ 1,804,297	\$ 1,863,854	\$ 1,863,854	\$ 1,815,766	\$ 1,923,276	\$ 59,422	3.2%
Personnel Services Total	1,375,221	1,535,533	1,804,297	1,863,854	1,863,854	1,815,766	1,923,276	59,422	3.2%
Maintenance & Operating									
Fixed Charges	\$ 76,987	\$ 77,435	\$ 80,532	\$ 80,532	\$ 80,532	\$ 80,532	\$ 81,723	\$ 1,191	1.5%
Grants and Other	—	—	135,605	680,000	2,530,525	1,430,975	—	(680,000)	(100.0)%
Intra City Charges	14,082	14,136	17,105	18,599	18,599	20,428	19,689	1,090	5.9%
Other Objects	15,000	—	—	—	—	—	391,270	391,270	—%
Purchased Services	313,600	264,459	232,164	361,242	604,115	395,429	643,708	282,466	78.2%
Supplies & Materials	34,531	51,214	52,064	62,703	64,360	33,458	33,439	(29,264)	(46.7)%
Maintenance & Operating Total	454,199	407,243	517,470	1,203,076	3,298,131	1,960,822	1,169,829	(33,247)	(2.8)%
Internal Transactions									
Internal Charges	\$ 66,620	\$ 112,008	\$ 129,933	\$ 112,384	\$ 112,384	\$ 112,384	\$ 129,052	\$ 16,668	14.8%
Internal Transactions Total	66,620	112,008	129,933	112,384	112,384	112,384	129,052	16,668	14.8%
Debt & Capital									
Capital Outlay	\$ —	\$ 35,740	\$ —	\$ 8,600	\$ 8,600	\$ 8,248	\$ —	\$ (8,600)	(100.0)%
Debt & Capital Total	—	35,740	—	8,600	8,600	8,248	—	(8,600)	(100.0)%
Total	\$ 1,896,040	\$ 2,090,524	\$ 2,451,700	\$ 3,187,914	\$ 5,282,969	\$ 3,897,220	\$ 3,222,157	\$ 34,243	1.1%





Police Department

Final Adopted Budget Fiscal Year 2026





Brett Petty, Chief of Police

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

The Helena Police Department is comprised of two major units:

1. Police
2. Support Services Division (SSD)

Police

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

Support Services Division (SSD)

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

The 9-1-1 Center provides emergency communications to three (3) local law enforcement agencies, three (3) ambulance services, fifteen (15) rural fire departments, one (1) city fire department and a half dozen state / federal agencies on an infrequent basis. The records section provides record keeping for the Helena Police Department and Sheriff's Office. Records is also responsible for entering court documents for four (4) district courts, (2) Justice of Peace, and Municipal Court, and is tasked with sexual and violent offender registry for Lewis and Clark County and all alarms permits for Helena.

Department Work Plan & Goals

Fiscal Year 2026

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

Objective #1: Staffing

■ Police Department is made up of:

- 54 (FTE) Sworn Officers
- 2 (FTE) Animal Control Officers; 6 (FTE) Civilian positions

Note: Currently 5 Officer Vacancies – conducting quarterly testing and interviews.

■ 9-1-1 Center is made up of:

- 1 (FTE) Operations Manager
- 1 (FTE) Program Manager
- 1 (FTE) Systems Administrator
- 14 (FTE) Dispatchers

Note: Currently at full capacity and focused on retention.

■ Record's Section is made up of:

- 4.5 Clerks

Note: Part-time vacancy

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

■ New Computer Aided Dispatch/Records Management System (CAD/RMS) to the Police Department, Sheriff's Office and 9-1-1 Center. This system went live March 24, 2025.

- With the new CAD/RMS system in place, we are working on taking some of our older software and utilizing the new functionality of the new system. The plan would be to have the new system be the one stop place for the majority of our programs.

- Keep monitoring and exploring grants for new and ever-evolving technology.

Objective #3: Community Engagement & Partnerships

- Developed a Community Resource Officer Division that will include a Sergeant, SRO's and the Court Officer (will need additional staffing to get actual Community Resource Officers integrated into the division)

- Be proactive, solution-based and community driven and collaborate with the Helena community to identify and solve community problems.

- Continuously work on community outreach and engagement (Coffee w/ Cop, Citizen's Academy, National Night Out, Public Safety Open House, Explorers, etc.).

FY 26 Summary of Changes

Personnel

- Requested two Special Service Officers (non-sworn) for Municipal Court Officers. This division has one additional .875 FTE in the proposed budget for this purpose.
- Note: HB581 was tabled. Instead of utilizing SSO's for Municipal Court, we will look at using Reserve Officers to fill this need.
- Requested a reclassification for our two managers at the 9-1-1 Center. Reclassification of Operations Manager, to create a chain of command and distribute responsibilities, ultimately increasing efficiency and giving clear direction. This restructure will continue to be reviewed by the Board.
- Collective Bargaining Units (9-1-1, Records, and Police Officers) are currently open and in negotiations. HPPA

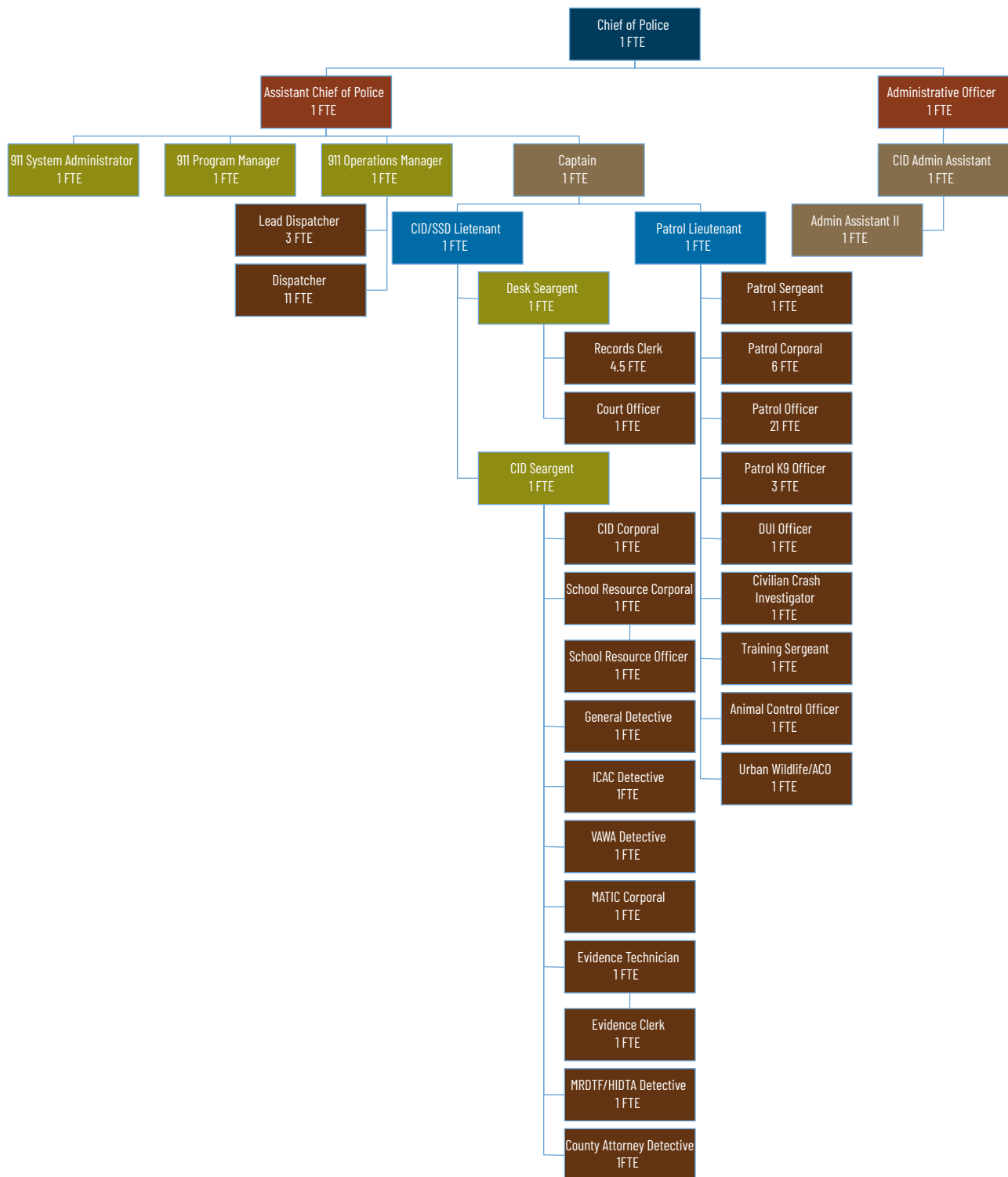
(Officers) is in the last year of their 3-year contract and is bargaining for wages.

- Personnel costs reflect a 2.5% COLA and health insurance benefit selections. Final personnel costs will be determined once contract negotiations are complete.

Maintenance & Operations – As compared to Adopted FY25

- Fixed Charges increased due to expanded space (rent) in the Law & Justice Building.
- Purchased services are primarily increasing with the allocation of Tyler Technologies subscription.
- Internal Charges increased due to liability & vehicle Insurance premiums.
- The Capital outlay can be viewed in the Capital section of this budget book.

Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Revised Budget	FY 2025 Actuals	FY 2026 Final Adopted	Difference	% Change
Personnel Services									
Personnel Services	\$ 1,730,040	\$ 7,949,092	\$ 8,704,775	\$ 9,457,449	\$ 9,607,449	\$ 9,299,115	\$ 9,811,751	\$ 354,302	3.7%
Personnel Services Total	1,730,040	7,949,092	8,704,775	9,457,449	9,607,449	9,299,115	9,811,751	354,302	3.7%
Maintenance & Operating									
Fixed Charges	\$ 183,497	\$ 208,145	\$ 227,131	\$ 233,649	\$ 233,649	\$ 237,792	\$ 243,087	\$ 9,438	4.0%
Grants and Other	12,021	19,724	19,724	19,724	24,386	24,386	11,574	(8,150)	(41.3)%
Intra City Charges	189,187	197,810	239,434	254,421	254,421	261,949	254,647	226	0.1%
Other Objects	30,483	434,061	1,216,977	—	27,477	27,477	64,024	64,024	—%
Purchased Services	742,681	832,708	791,813	956,161	956,161	753,500	1,128,987	172,826	18.1%
Supplies & Materials	232,454	142,317	137,101	189,985	189,985	109,114	199,690	9,705	5.1%
Maintenance & Operating Total	1,390,323	1,834,765	2,632,180	1,653,940	1,686,079	1,414,218	1,902,009	248,069	15.0%
Internal Transactions									
Internal Charges	\$ 182,944	\$ 215,002	\$ 214,824	\$ 235,988	\$ 235,988	\$ 235,988	\$ 286,314	\$ 50,326	21.3%
Internal Transactions Total	182,944	215,002	214,824	235,988	235,988	235,988	286,314	50,326	21.3%
Debt & Capital									
Capital Outlay	\$ —	\$ 414,337	\$ 1,216,977	\$ 769,500	\$ 2,015,342	\$ 1,116,892	\$ 1,773,532	\$ 1,004,032	130.5%
Debt & Capital Total	—	414,337	1,216,977	769,500	2,015,342	1,116,892	1,773,532	1,004,032	130.5%
Total	\$ 3,303,307	\$ 10,413,196	\$ 12,768,756	\$ 12,116,877	\$ 13,544,858	\$ 12,066,213	\$ 13,773,607	\$ 1,656,730	13.7%





Municipal Court

Final Adopted Budget Fiscal Year 2026



The Honorable Anne Peterson, Judge

Department Overview

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

Administration

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

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

Proceedings

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

The Judge and court clerks are responsible for:

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

Department Work Plan & Goals

Fiscal Year 2026

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

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

VALUES STATEMENT:

Integrity - Doing what we say we are going to do

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

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

Teamwork - Support and cover for your team

GOALS FOR 2026:

- Continue to review Courtroom security upgrades for the safety of the public and employees.

FY 26 Summary of Changes

a higher Grade/Pay, which is reflected in the proposed budget.

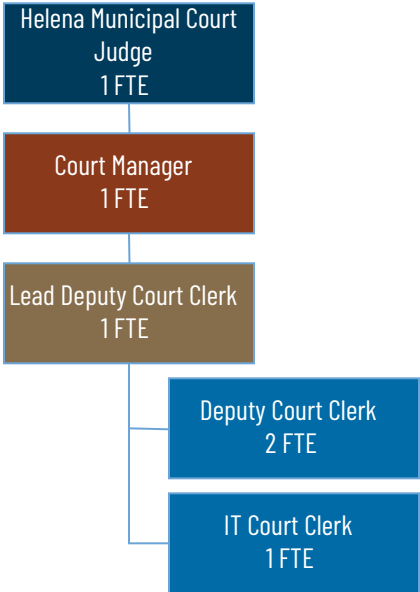
Personnel

- No FTE changes in FY26
- Personnel costs reflect health insurance benefit selections and an adopted 2.5% COLA. One staff member is in a training assignment and once the assignment is successfully completed, that employee will advance to

Maintenance & Operations – As compared to Adopted FY25

- Jury costs have increased, as well as postage due to the increase in jury trials.
- Internal Charges have increased due to increased liability insurance rates.

Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Revised Budget	FY 2025 Actuals	FY 2026 Final Adopted	Difference	% Change
Personnel Services									
Personnel Services	\$ 532,551	\$ 578,907	\$ 613,105	\$ 637,031	\$ 637,031	\$ 615,037	\$ 652,638	\$ 15,607	2.4%
Personnel Services Total	532,551	578,907	613,105	637,031	637,031	615,037	652,638	15,607	2.4%
Maintenance & Operating									
Fixed Charges	\$ 48,961	\$ 55,537	\$ 57,759	\$ 57,758	\$ 57,758	\$ 57,759	\$ 59,045	\$ 1,287	2.2%
Intra City Charges	—	—	—	675	675	675	721	46	6.8%
Purchased Services	60,099	53,516	49,756	48,562	48,562	49,547	56,346	7,784	16.0%
Supplies & Materials	4,488	5,656	3,020	5,700	5,700	5,923	5,700	—	—%
Maintenance & Operating Total	113,548	114,709	110,535	112,695	112,695	113,903	121,812	9,117	8.1%
Internal Transactions									
Internal Charges	\$ 10,333	\$ 12,068	\$ 12,902	\$ 14,179	\$ 14,179	\$ 14,179	\$ 17,648	\$ 3,469	24.5%
Internal Transactions Total	10,333	12,068	12,902	14,179	14,179	14,179	17,648	3,469	24.5%
Total	\$ 656,432	\$ 705,684	\$ 736,542	\$ 763,905	\$ 763,905	\$ 743,119	\$ 792,098	\$ 28,193	3.7%





Fire Department

Final Adopted Budget Fiscal Year 2026





Jon Campbell, Fire Chief

Department Overview

The mission of the Helena Fire Department:

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

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

Administration

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

Fire Suppression Functions

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

Fire Prevention, Investigation, and Education Functions

- Fire code enforcement

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

Department Work Plan & Goals

Fiscal Year 2026

Strategic Planning:

#1 - Suppression

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

#2 - Training

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

#3 - Fire Prevention and Investigation Bureau

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

Goals:

Suppression Division

- Continue to utilize Fire Dept. Master Plan to set priorities, objectives, and work plan items.
- Explore alternate funding sources to create Fire Dept. dedicated revenue.
- Continue to utilize our strategic plan to address long term priorities of additional station, training facility, and staffing.

- Continue implementation process of Records Management System to enhance data collection and analysis improving organizational efficiency.

Training Division

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

Prevention Division

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

FY 26 Summary of Changes

Personnel

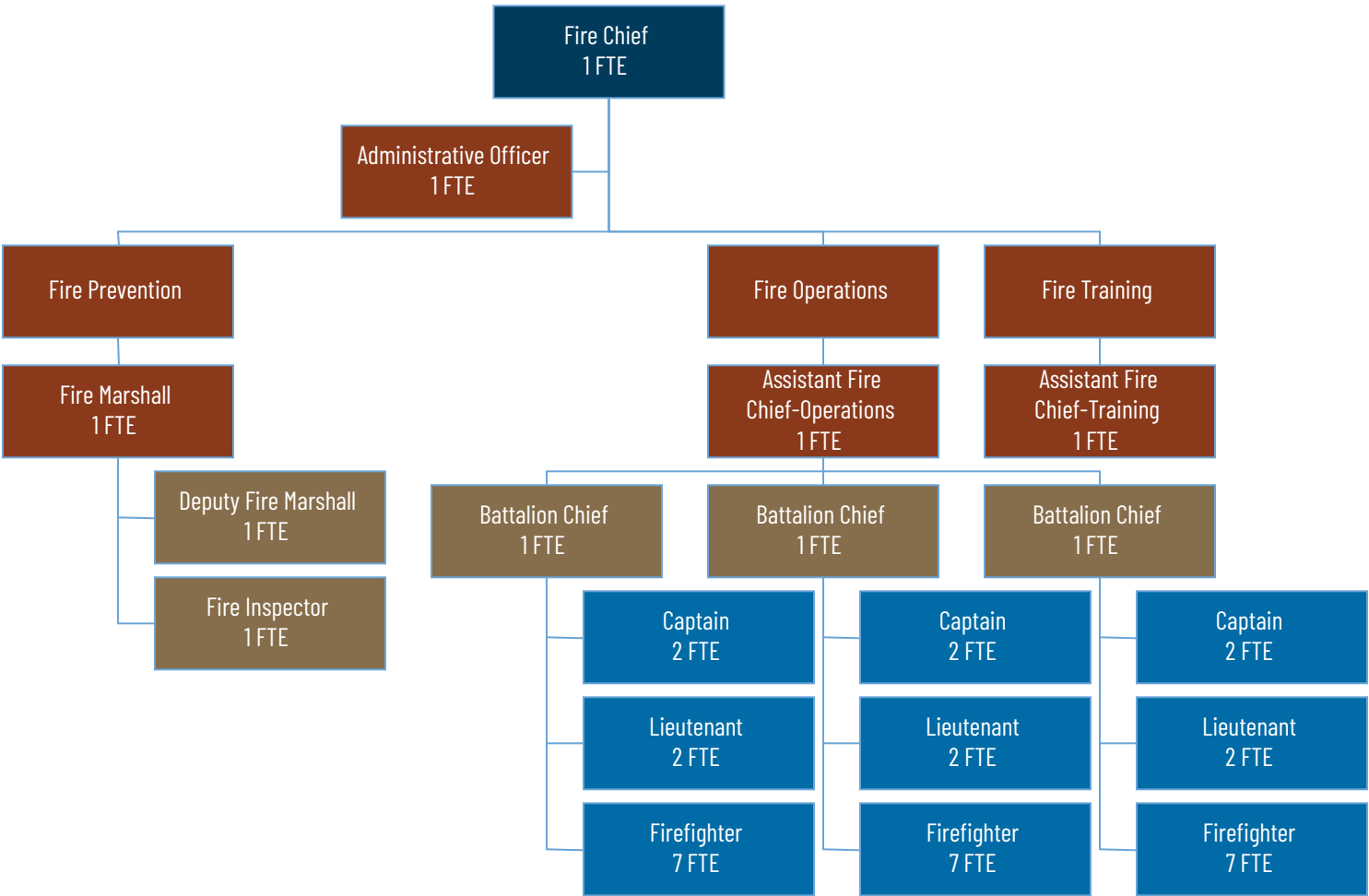
- No FTE changes for Fiscal Year 2026 Personnel costs reflect health benefit selections and an adopted 2.5% COLA for all staff. Bargaining unit wages and benefits will be finalized once arbitration is finalized.

Maintenance & Operation – As compared to Adopted FY25

- Several new mission critical projects have been included in the FY26 budget primarily in the area of personal protective equipment.

- Purchased Services have increased promoting continued education, miscellaneous training, other contracted services, and travel and meeting expenses.
- The Fire Levy fund is transferring \$680,000 to the General Fund to support Fire Services in FY26.
- Debt service represents the INTERCAP loan for the Fire Ladder Truck. Those payments will expire in Fiscal Year 2031.
- Although safety equipment purchases are budgeted to increase approximately \$15,000 other operating supplies were reduced resulting in an overall supply and material decrease.
- Capital outlay can be viewed in the Capital section of the budget book.

Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Revised Budget	FY 2025 Actuals	FY 2026 Final Adopted	Difference	% Change
Personnel Services									
Personnel Services	\$ 2,394,323	\$ 5,316,672	\$ 5,632,150	\$ 5,721,680	\$ 5,760,764	\$ 5,788,386	\$ 5,921,285	\$ 199,605	3.5%
Personnel Services Total	2,394,323	5,316,672	5,632,150	5,721,680	5,760,764	5,788,386	5,921,285	199,605	3.5%
Maintenance & Operating									
Fixed Charges	\$ 2,370	\$ 2,400	\$ 2,400	\$ 3,000	\$ 3,000	\$ 2,405	\$ 3,000	\$ —	—%
Intra City Charges	69,506	73,501	99,818	91,899	91,899	106,498	98,408	6,509	7.1%
Other Objects	763,844	938,534	1,333,866	675,000	675,000	675,000	680,000	5,000	0.7%
Purchased Services	280,534	254,966	276,821	365,641	400,367	318,876	396,814	31,173	8.5%
Supplies & Materials	107,491	88,850	123,488	252,138	252,138	144,117	221,412	(30,726)	(12.2)%
Maintenance & Operating Total	1,223,745	1,358,250	1,836,393	1,387,678	1,422,404	1,246,895	1,399,634	11,956	0.9%
Internal Transactions									
Internal Charges	\$ 245,784	\$ 269,391	\$ 264,672	\$ 295,496	\$ 295,496	\$ 295,496	\$ 329,655	\$ 34,159	11.6%
Internal Transactions Total	245,784	269,391	264,672	295,496	295,496	295,496	329,655	34,159	11.6%
Debt & Capital									
Capital Outlay	\$ 97,347	\$ 246,314	\$ 668,508	\$ 54,500	\$ 70,439	\$ 51,808	\$ 96,500	\$ 42,000	77.1%
Debt Service	52,353	97,882	116,114	108,242	108,242	112,719	105,606	(2,636)	(2.4)%
Debt & Capital Total	149,700	344,195	784,622	162,742	178,681	164,526	202,106	39,364	24.2%
Total	\$ 4,013,552	\$ 7,288,509	\$ 8,517,837	\$ 7,567,596	\$ 7,657,345	\$ 7,495,303	\$ 7,852,680	\$ 285,084	3.8%





Community Facilities

Final Adopted Budget Fiscal Year 2026



Troy Sampson, Director

Department Overview

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

Facility Management

The Facilities Management Division is responsible for the preventative maintenance, inspection, repairs, and capital improvements of City owned facilities and the equipment associated with those buildings that is necessary to operate the facility. This division also provides contracted and in-house services to maintain a clean and safe working environment for City employees. The facilities included in this division are the Civic Center, Fire Stations 1 & 2, Parks Maintenance Building, Fleet Services Shop, Capital Transit, Bill Roberts Golf Pro Shop and Muni's Clubhouse, Chamber Building, Neighborhood Center, and the Grand Street Theatre. The Facilities Department utilizes a computerized maintenance management software which allows staff to track the condition and maintenance schedules of facility assets and equipment. The information gathered by staff allows them to develop short term and long-term capital plans.

Joint City/County Facilities

The Joint City/County Facilities Division is responsible for the operations of the Law & Justice Center and City County Administration Building which includes in-house custodial services, preventative maintenance, inspection and repairs to the equipment that is necessary to operate the facilities along with a capital improvement plan. In addition, this division manages the City/ County mail system which operates out of the City County Building.

Project Management

The Project Management Division's main function is to plan and execute construction projects and capital improvements related to facilities. The division staff

work with project stakeholders and ensure that government procurement policies and procedures are followed, and projects are successful. The Facilities Department utilizes a project management software to track and manage its numerous concurrent projects.

Public Art

Community Facilities Department manages the maintenance of existing public art and coordinates with the Public Art Committee to plan and execute new public art opportunities.

Department Work Plan & Goals

Fiscal Year 2026

The Community Facilities Department will strive to prevent unanticipated failures of equipment or facility infrastructure through a scheduled preventative maintenance program. The department will continue to provide a safe, clean work environment for the employees and public that occupy our facilities.

Facilities Management & Joint City-County Facilities

- Focus on training and retention of employees
- Identify efficiencies in our day-to-day processes
- Evaluate department workload and staffing levels
- Track asset condition for capital replacement schedule
- Develop 30-year CCIP with funding Plan
- Continue to work on capital improvement and maintenance projects to bring them to completion
- Continue updating facility emergency action plans.
- Perform annual facility safety inspection

Project Management

- Evaluate potential energy efficiency project, prioritize the list, and discuss the return on investment with stakeholders.
- Focus on process efficiencies to complete projects in a timely manner
- plan and carryout projects using Project Management Institute Principles.

Fiscal Year 2026 Community Facilities Capital Project Requests

GENERAL CAPITAL

- Fire Station 2 Renovation of Locker Room \$488,000
- Video Security: Court, Attorney, Civic Center \$33,000
- City Attorney Door Installation \$10,500

PUBLIC ART

- Public Art Maintenance \$750
- Downtown Walking Mall Mural \$5,000
- Teen Mural Opportunity – Anchor Park \$500
- LJC Community Benches \$5,000
- Welcome to Helena Signs \$5,000
- Recycle Bin Murals \$1,000
- Community Collaboration \$5,000

CHAMBER BUILDING

- Roof Top Unit Replacement \$12,500
- Roof/Gutter Repairs \$33,923

CITY – COUNTY BUILDING

- Pad Heat Boiler Replacement \$7,000

- First Floor Mini – Split AC Units \$45,000
- Painting of Exterior Eaves \$20,000
- Gutter Drain Line Design & Repair \$35,000
- Feed Water Pump Replacement \$10,000
- Wayfinding Signage – Phase 2 \$5,000
- Wall & Ceiling Repairs and Painting \$10,000
- West Parking Lot Replacement \$130,300
- West Parking Lot Fence Replacement \$10,000
- Entrance Security Cameras \$10,000
- Ariens Power Brush 36" \$5,000

Law & Justice Center

- Replace HVAC Controls \$67,000
- Atrium Roof Replacement Design & Construction \$50,000
- North parking Lot Asphalt Repairs/Seal & Stripe \$16,000
- LED Lighting Upgrades \$70,784
- Lot #2 Pillar Bldg. Exterior Lighting \$13,750
- Basement Floor Replacement \$25,000
- Lawrence Street Alley Approach Replacement \$8,000
- Ariens Power Brush 36" \$5,000

Summary of Changes FY 26

Personnel

- The Community Facilities division requested the addition of two new FTEs, however, based on the facilities board recommendations, these requests were put on hold.
- There are no salaries allocated for telephone services in this division in FY26 as the Parking division took over this responsibility in the City County Building during FY25.
- The division re-allocated some personnel to the “Facilities Fund” rather than directly to the City County Building and Law and Justice Center. Those personnel costs are being re-couped in the Maintenance and Operating overhead allocation.

- Personnel costs reflect health benefit selections, policy step increases for some employees and an adopted 2.5% COLA.

Maintenance & Operation – As compared to Adopted FY25 Budget

- Internal charges are increasing due to the increase in liability insurance rates.
- Other Objects line item includes transfers to other funds in prior years. None are budgeted in FY26.
- Fixed charges include assessments which are decreasing in FY26.
- Purchased services and supplies were re-aligned in the FY26 budget accounting for the variances to FY25 budget.

Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Revised Budget	FY 2025 Actuals	FY 2026 Final Adopted	Difference	% Change
Personnel Services									
Personnel Services	\$ 826,101	\$ 684,828	\$ 839,184	\$ 946,648	\$ 946,648	\$ 857,191	\$ 972,169	\$ 25,521	2.7%
Personnel Services Total	826,101	684,828	839,184	946,648	946,648	857,191	972,169	25,521	2.7%
Maintenance & Operating									
Fixed Charges	\$ 34,141	\$ 32,122	\$ 23,368	\$ 39,482	\$ 39,482	\$ 12,836	\$ 17,700	\$ (21,782)	(55.2)%
Intra City Charges	9,096	7,227	9,101	13,786	13,786	10,181	13,024	(762)	(5.5)%
Other Objects	276,502	89,175	90,331	63,000	63,000	63,000	—	(63,000)	(100.0)%
Purchased Services	996,859	893,269	893,979	1,006,465	1,031,056	854,331	939,855	(66,610)	(6.6)%
Supplies & Materials	62,758	95,444	103,928	120,154	120,154	71,855	145,945	25,791	21.5%
Maintenance & Operating Total	1,379,355	1,117,237	1,120,706	1,242,887	1,267,478	1,012,203	1,116,524	(126,363)	(10.2)%
Internal Transactions									
Internal Charges	\$ 220,613	\$ 376,143	\$ 378,758	\$ 417,073	\$ 417,073	\$ 417,073	\$ 536,314	\$ 119,241	28.6%
Internal Transactions Total	220,613	376,143	378,758	417,073	417,073	417,073	536,314	119,241	28.6%
Debt & Capital									
Capital Outlay	\$ 643,164	\$ 1,461,030	\$ 928,079	\$ 1,453,800	\$ 3,579,614	\$ 1,182,664	\$ 8,123,757	\$ 6,669,957	458.8%
Debt Service	98,783	124,899	151,898	200,779	200,779	200,607	190,297	(10,482)	(5.2)%
Debt & Capital Total	741,947	1,585,929	1,079,977	1,654,579	3,780,393	1,383,271	8,314,054	6,659,475	402.5%
Total	\$ 3,168,015	\$ 3,764,137	\$ 3,418,625	\$ 4,261,187	\$ 6,411,592	\$ 3,669,738	\$ 10,939,061	\$ 6,677,874	156.7%







Parks & Recreation

Final Adopted Budget Fiscal Year 2026



Doug Smith, Director

Department Overview

The Helena Parks, Recreation and Open Lands Department is made up of a vast system of indoor & outdoor fixtures, facilities and programs including:

- 2,140 acres of developed and undeveloped parkland
- 30 parks including bike and pedestrian trails
- 50-Meter outdoor swimming pool with splash pad, lazy river and water slide
- Bill Roberts Municipal Golf Course
- The Helena Civic Center
- 3 Tennis and Pickleball sites
- Skateboard Park
- Bike Park
- 4 Outdoor Skating Rinks

All our parks and trails are beautifully maintained by our Parks Maintenance and Urban Forestry Division. These features are designed and developed so that people of all ages, abilities and incomes can participate in the recreational activities within the City of Helena.

The Parks Department has two main functions

- Administration/Planning
- Maintenance

Administration / Planning

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

Maintenance

The Parks Department maintains our developed parks and sports fields including playgrounds and all structures; urban and open lands trails and trail heads; parks

facilities like the bandshell and Kindrick Baseball Field; Ten-mile watershed fuels management; urban forestry including all parks and boulevard trees; open lands fuels reduction and forestry management; and maintenance of the walking mall, the Helena Civic Center, and the Golf Course.

Department Accomplishments

Fiscal Year 2025

- The Urban Forestry Division pruned over 800 trees, removed over 60 trees and planted over 200 new public trees.
- The Aquatics and Recreation programs offered 1,256 swim lesson spaces, 90 camper spaces per week for nine weeks in the Kay's Kids summer program and had 4,200 skaters visit the ice rink.
- The Parks Maintenance division installed two new playgrounds, four new picnic shelters, six new garbage can enclosures, improved over 300 yards of public sidewalk at city parks and maintained an excellent safety record.

Department Work Plan & Goals

Fiscal Year 26

- Urban Forestry Division will plant over 150 trees, reducing the percentage of green ash, and work with community partners to expand planting and watering opportunities.
- Aquatics and Recreation Programs FY26 goal is to exceed the FY25 numbers while balancing expenditures and revenues.
- Kay's Kids plans to add an additional two counselors and 30 camper spaces per week to the program.
- The Parks Maintenance Division will focus on improving water conservation and sustainable maintenance practices.
- Bring the Parks and Recreation Fire Tower restoration project to completion

Summary of Changes FY 26

Personnel

- Reclassified temporary salaries to create a permanent, full time employee line cook position at Munis Restaurant located at Bill Roberts Municipal Golf Course.
- Reclassified parks maintenance temporary salaries to increase a part time employee to full time status.
- Personnel costs reflect health benefit selections, policy step increases for some employees and an adopted 2.5% COLA.

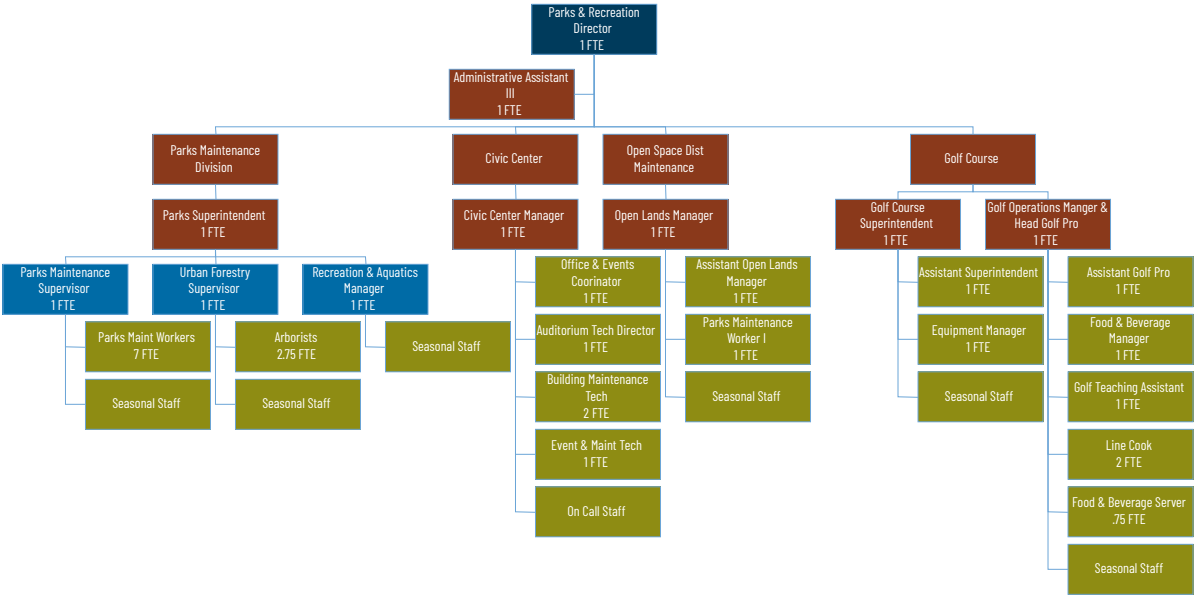
ies each year and is also subject to inflationary increases.

- Fixed Charges have increased to cover increased credit card fees at the Civic Center and special assessments.
- Other objects represent transfers. The FY25 transfer reflects funds from Parks Capital fund to General Capital Fund for the tennis court rebuild project.
- Purchased services and operating supplies are increasing due to inflation adjustments and utility rate increases.
- Capital and debt service detail can be found in other sections of this budget document.

Maintenance & Operations – As compared to Adopted FY 25

- Internal Charges have increased due to general overhead allocations and liability insurance cost increases. Overhead is calculated on volume and activity and var-

Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Revised Budget	FY 2025 Actuals	FY 2026 Final Adopted	Difference	% Change
Personnel Services									
Personnel Services	\$ 3,128,397	\$ 3,506,953	\$ 3,851,718	\$ 4,415,342	\$ 4,415,342	\$ 3,951,044	\$ 4,544,400	\$ 129,058	2.9%
Personnel Services Total	3,128,397	3,506,953	3,851,718	4,415,342	4,415,342	3,951,044	4,544,400	129,058	2.9%
Maintenance & Operating									
Fixed Charges	\$ 197,443	\$ 198,070	\$ 201,642	\$ 209,398	\$ 209,398	\$ 223,544	\$ 217,564	\$ 8,166	3.9%
Grants and Other	(1,403)	(1,485)	(132)	—	—	11	—	—	—%
Intra City Charges	134,874	139,352	137,966	174,255	174,255	156,533	173,905	(350)	(0.2)%
Other Objects	89,677	151,455	911,039	120,000	120,000	120,000	—	(120,000)	(100.0)%
Purchased Services	1,502,641	1,501,097	1,465,625	1,586,308	2,203,884	1,416,588	1,639,051	52,743	3.3%
Supplies & Materials	792,608	811,265	895,827	965,713	967,713	931,816	1,023,688	57,975	6.0%
Maintenance & Operating Total	2,715,842	2,799,753	3,611,967	3,055,674	3,675,250	2,848,492	3,054,208	(1,466)	(0.0)%
Internal Transactions									
Internal Charges	\$ 763,029	\$ 731,106	\$ 753,412	\$ 881,701	\$ 881,701	\$ 881,701	\$ 952,924	\$ 71,223	8.1%
Internal Transactions Total	763,029	731,106	753,412	881,701	881,701	881,701	952,924	71,223	8.1%
Debt & Capital									
Capital Outlay	\$ 133,510	\$ 216,042	\$ 699,744	\$ 984,400	\$ 3,294,760	\$ 624,030	\$ 1,562,160	\$ 577,760	58.7%
Debt Service	219,492	177,549	191,497	203,300	203,300	206,527	206,353	3,053	1.5%
Debt & Capital Total	353,002	393,591	891,242	1,187,700	3,498,060	830,557	1,768,513	580,813	48.9%
Total	\$ 6,960,270	\$ 7,431,404	\$ 9,108,339	\$ 9,540,417	\$ 12,470,353	\$ 8,511,793	\$ 10,320,045	\$ 779,628	8.2%





Public Works

Final Adopted Budget Fiscal Year 2026



Ryan Leland, Public Works Director

Public Works Administration

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

Engineering

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

Industrial Facilities

The industrial Facilities division was created in FY 23 and is responsible for managing and maintaining all Public Works Facilities. This division is made of a superintendent and three technicians. This division will assist in capital planning for all facilities and the implementation of approved facility projects.

Water Treatment

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

Waste Water Services

The Wastewater Treatment Division is responsible for treating wastewater and ensuring that effluent meets all Federal and State wastewater quality standards. Wastewater Treatment Manages one plant that serves customers within the City of Helena wastewater service area.

Utility Maintenance

Water Utility Maintenance is responsible for maintaining the distribution system that delivers water to customers within the City of Helena service area. The distribution system includes approximately 259 miles of mains, 1896 fire hydrants, 6 pump stations, 6238 system air relief and pressure reducing valves, 12,428 meters. Wastewater Utility Maintenance is responsible for maintaining the wastewater collection system. The collection system includes approximately 192 miles of mains, 3,885 manholes, and 8 lift stations. The Stormwater Utility Maintenance Division is responsible for the city's stormwater infrastructure which consists of approximately 55 miles of pipe, 48 miles of open channel ditches, and 2,248 manholes and inlets.

Residential Solid Waste

The Residential Solid Waste Division is responsible for the weekly collection and proper disposal of all residential generated waste within the City of Helena. This fund annually contributes to support the

Recycling Fund (currently \$275,000) and supports private curbside recycling efforts.

Commercial Solid Waste

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

Landfill Monitoring District

The Landfill Monitoring District was initially created in December 2010 and re-established in FY24. The district is responsible for the on-going monitoring requirements of a closed landfill and for ensuring that all environmental requirements are met.

Transfer Station

The Transfer Station Division is responsible for the proper disposal of solid waste and for hosting a recycling site for all customers within the City of Helena and Lewis and Clark County. Transfer Station customers include City of Helena Residential and Commercial Solid Waste Divisions, Scratch gravel Landfill District customers, direct haul commercial accounts, roll-off customers, and out-of-area cash customers.

The Transfer Station currently processes approximately 185,000 customer transactions per year.

Recycling

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

Department Work Plan & Goals

Fiscal Year 26

The Public Works Department will work to finalize the following multi-year master plans and capital projects during Fiscal Year: 2026:

Master Plans/Studies/ Design

- Water Treatment - Taste & Odor Disinfection Study
- Water Utility - Tenmile Transmission Main Design (Phase II)
- Wastewater Treatment – Screw Press Design
- Wastewater Utility - McHugh Lift Station Study
- Residential/Commercial Solid Waste – Rate Study
- SCADA Preliminary Engineering Report
- Stormwater - Centennial/Nature Park Capacity Study
- Stormwater - Downtown Stormwater Study
- Stormwater - Davis Street Lining & Inlets Design
- Transfer Station/Recycling – Scale House Plaza/Traffic Flow Design

ARPA and Grant Projects

- Water Treatment – Red Mountain Flume (ARPA)
- Water Treatment – Headgates/Diversion Structures (ARPA)
- Water Utilities – Upper Hale/West Main (ARPA)
- Water Utilities – Crosstown Connector Valves (ARPA)

Fiscal Year 2026 Requested Major Projects:

- Industrial Facilities – Facility Building
- Water Treatment – Hale Reservoir Refurbishment
- Water Treatment – Eureka Well Roof Replacement
- Water Utility – Water Meter Change-out (6,000 Meters)
- Water/Wastewater Utility – Covered Storage Building
- Transfer Station – Z-Wall

Personnel

- No FTE Changes proposed for FY 26
- Personnel costs represent health benefit selections, advancement plans, policy step increases and an adopted 2.5% COLA.

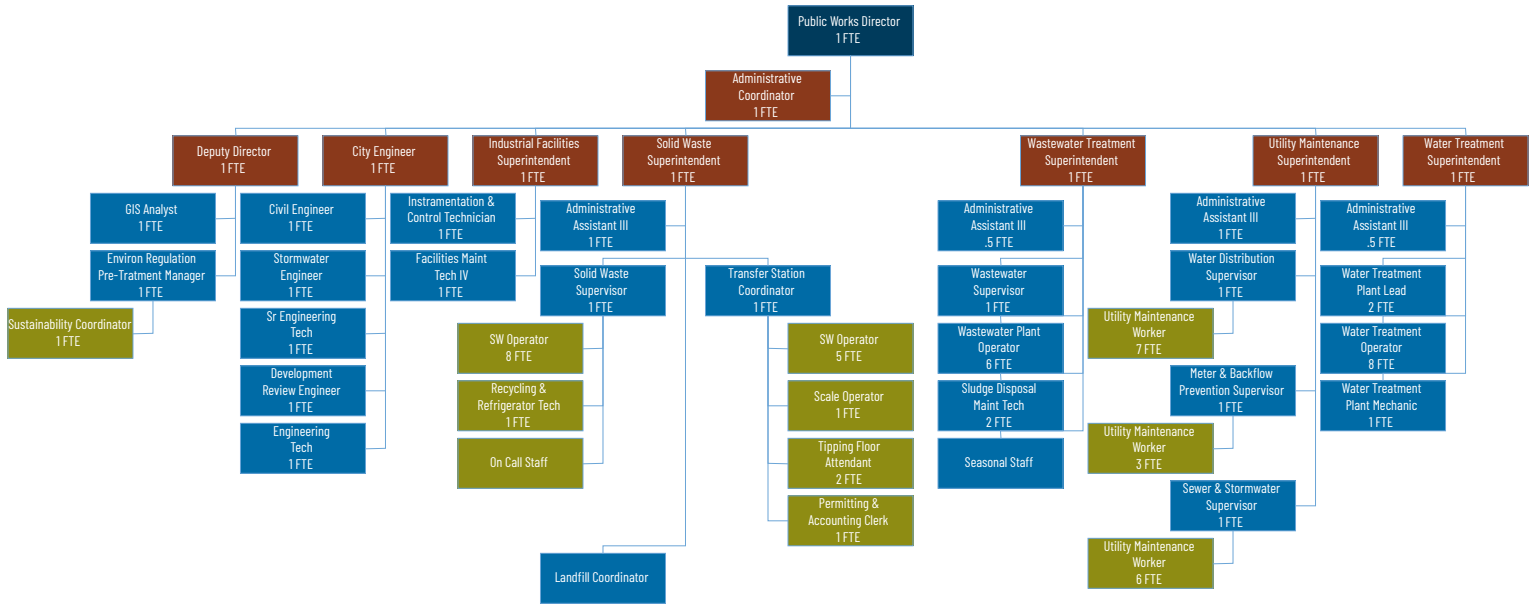
Maintenance & Operations – As compared to Adopted FY25

- Fixed Charges are increasing primarily due to inflation.
- Purchased services are increasing as the water/wastewater divisions assumed payments from the

Building Fund for location services through the State of Montana. In addition, contracted services are increasing for on-call maintenance, Tyler Technology subscription fees, and solid waste tipping fees are increasing \$4 per ton at the County Landfill.

- Internal Charges are increasing primarily due to liability insurance increases, General Overhead, Industrial Facilities cost recovery and assuming Engineering staff will be fully staffed for its cost recovery in FY26.
- Dept service and capital outlay detail can be found in other sections of this budget book.

Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Revised Budget	FY 2025 Actuals	FY 2026 Final Adopted	Difference	% Change
Personnel Services									
Personnel Services	\$ 6,394,233	\$ 6,749,294	\$ 7,568,220	\$ 8,315,360	\$ 8,315,360	\$ 7,759,473	\$ 8,636,076	\$ 320,716	3.9%
Personnel Services Total	6,394,233	6,749,294	7,568,220	8,315,360	8,315,360	7,759,473	8,636,076	320,716	3.9%
Maintenance & Operating									
Fixed Charges	\$ 234,771	\$ 237,519	\$ 238,824	\$ 249,499	\$ 249,499	\$ 240,397	\$ 254,210	\$ 4,711	1.9%
Grants and Other	1	(80)	(20)	—	—	5	—	—	—%
Intra City Charges	735,298	805,688	797,779	912,622	912,622	875,447	896,708	(15,914)	(1.7)%
Other Objects	519,749	532,733	664,457	391,613	391,613	390,798	372,420	(19,193)	(4.9)%
Purchased Services	4,907,763	4,964,089	4,795,360	5,942,159	5,942,159	5,126,196	6,089,913	147,754	2.5%
Supplies & Materials	1,341,259	1,109,193	1,185,794	2,064,567	2,144,197	1,518,521	2,029,820	(34,747)	(1.7)%
Maintenance & Operating Total	7,738,840	7,649,142	7,682,194	9,560,460	9,640,090	8,151,365	9,643,071	82,611	0.9%
Internal Transactions									
Internal Charges	\$ 2,441,628	\$ 3,351,146	\$ 3,194,485	\$ 3,568,113	\$ 3,568,113	\$ 3,568,113	\$ 3,951,996	\$ 383,883	10.8%
Internal Transactions Total	2,441,628	3,351,146	3,194,485	3,568,113	3,568,113	3,568,113	3,951,996	383,883	10.8%
Debt & Capital									
Capital Outlay	\$ 5,125,779	\$ 6,018,547	\$ 7,858,235	\$ 11,776,670	\$ 39,357,152	\$ 8,403,665	\$ 12,222,556	\$ 445,886	3.8%
Debt Service	1,401,032	1,045,302	1,080,350	1,415,129	1,415,129	935,774	1,166,000	(249,129)	(17.6)%
Debt & Capital Total	6,526,811	7,063,849	8,938,585	13,191,799	40,772,281	9,339,439	13,388,556	196,757	1.5%
Total	\$ 23,101,513	\$ 24,813,430	\$ 27,383,484	\$ 34,635,732	\$ 62,295,844	\$ 28,818,390	\$ 35,619,699	\$ 983,967	2.8%







Transportation Systems

Final Adopted Budget Fiscal Year 2026



Davide Knoepke, Director

Department Overview

The primary responsibility of this Department is to operate and maintain the transportation network in Helena. This includes streets, traffic, transit, parking, fleet maintenance and associated infrastructure for the public's health, safety, and commerce. The Department is staffed with 58.5 full time employees who are responsible for the maintenance of this infrastructure. The Greater Helena Area Metropolitan Planning Organization (MPO) will continue focus on all aspects of transportation related planning within the boundary, consisting of Helena, East Helena and parts of Lewis & Clark County. This department will assist in the planning process, using federal funds on projects prioritized by the MPO. The current priority for the MPO is updating the Long-Range Transportation Plan.

Transportation Engineering

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

Streets Maintenance

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

Traffic Maintenance

Repair, fabrication and installation of street signs and regulatory signs, as per MUTCD. The placement and maintenance of pavement markings. Operation, maintenance, and repair of traffic signal systems of city owned signals and related infrastructure. Traffic also assists with snow plowing to facilitate a coordinated efficient response to winter storms.

Roadway Code Enforcement

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

Helena Parking

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

Capital Transit

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

Fleet Services

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

FY2025 Accomplishments

Transportation Admin/Engineering

- Continued Metropolitan Planning Organization (MPO) implementation.
- Installation of RRFB's strategic locations during FY25/ FY26 summer.
- Awarded Railroad Crossing Elimination and BUILD grant.
- Over 50 ADA ramps and 850 feet of replacement sidewalk installed.
- Continue to enhance ADA/sidewalk and Streets/Traffic asset infrastructure inventory.

Streets/Traffic

- Put into service the City's new paver and roller.

- 2 ¼ lane miles of Mill and Overlay and 10 ½ miles of Chip Seal completed.
- Repaired an estimated 1,950 potholes.
- Snow Plowing requests 32, Snow Berm request 38, Sanding requests 32, Pothole request 74
- Implementation of a dust suppression program for dirt city streets.

Safety

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

Sidewalks

- 21 Trip Hazard Requests; 5 Have been repaired.
- 55 Sidewalk Obstruction Requests; All resolved.
- 14 Sight Distance Triangle Requests; 13 Resolved; 1 Awaiting Resolution

Snow Removal

- 78 Snow Removal Requests; 73 Cleared by Owner, 5 Cleared by Staff and Invoiced.
- Total Compliance Rate All Requests: 86%

Parking

- Brought Parking completely online for virtual business.
- Implemented one rate, one zone for hourly paid parking.
- Established the Parking Advisory Committee
- Identified opportunities for additional free and permitted parking
- Transferred Special Events Permitting to Parks and Recreation Department.
- 2,735 Active Permits

Capital Transit

- Average Quarterly Ridership approx. 11,000 (14,000 est. if fully staffed).
- Estimated fiscal year ridership 44,000 due to reduced staffing/vehicles damaged by other drivers.

- Maintained Low Level of No-Show Riders at 4%.
- Hit an all-time high for our on-time performance with reduced staff.
- Completed process to a direct recipient for Federal funding.

Fleet Services

- Hired a new Fleet Coordinator with 30+ years' experience.
- Implemented new work order software.

Customer Service

- Department wide we processed 792 service requests (as of May 5, 2025) down from 932 for the same period last year.

Department Work Plan & Goals Fiscal Year 2026

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

Transportation Core Goals

- Develop balanced budget for FY26.
- Complete streets implementation on all proposed public and private projects.
- Continue to promote sidewalks and ADA ramps to better connect our community.
- Support the Railroad Crossing Elimination and BUILD Grants.
- Metropolitan Planning Organization (MPO) Long Range Transportation Plan update.
- Continue sidewalk alternative funding discussions.
- Explore Safe Routes to School/Mobility plan.
- Identify and prioritize crossing/pedestrian safety concerns.
- Administer the Sidewalk Replacement Program.

Streets/Traffic

- The Streets team plans to complete up to 3 1/3 lane miles of Mill and Overlay work, and over 12 1/2 lane miles of Chip and Seal.
- Continue evaluation of the city street network and implementation of our revised pavement preservation program.
- Continuing to support improving ADA access across the city.

Safety

- Continue to evaluate and implement a pedestrian and traffic safety programs.

Roadway Code Enforcement

- Voluntary compliance through education first and enforcement second.

Parking

- Identify a clear vision for the future of Helena Parking in coordination with the Parking Advisory Committee.

Capital Transit

- Maintain and explore potential expansion and enhance services on the existing transit network where possible.

Fleet Services

- Improve efficiencies of maintenance with new fleet software.

Transportation Admin/Engineering

- Execute BSNF – Centennial Trail Permit.
- Centennial Trail – Henderson Crossing Feasibility Study once BNSF permit acquired.
- Update the Greater Helena Area Long Range Transportation Plan under the MPO.
- Roundabout Design options for existing location in the City of Helena.

- Continue sidewalk alternative funding discussions.
- Implement ADA infrastructure inventory study, dashboard and proposed funding levels.
- Continue Mini Malfunction Junction design and outreach.
- Continue Custer Reconstruction discussions.
- Conclude Concurrency Transportation Model.
- Administer the Sidewalk Replacement Program.

Streets/Traffic

- 12 ½ miles of Chip Seal and Pavement Markings.
- Mill & Overlay 3 1/3 miles of roadway.
- Implement 6th Ward TA grants for ADA ramps.
- Updating Fairgrounds roadway and parking facilities through Interlocal coordination.

Safety

- AEDs in every TSD building and some vehicles

Roadway Code Enforcement

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

Parking

- Continue to work on ADA audit Items.
- Work on Funding Deferred Maintenance identified in the Structural Evaluation of the Parking Garages.

Capital Transit

- Online Touchless Payments.
- Expand Service hours.

Fleet Services

- Create a vehicle replacement program
- Enhanced training opportunities to expand the services provided to the City Fleet.

Personnel

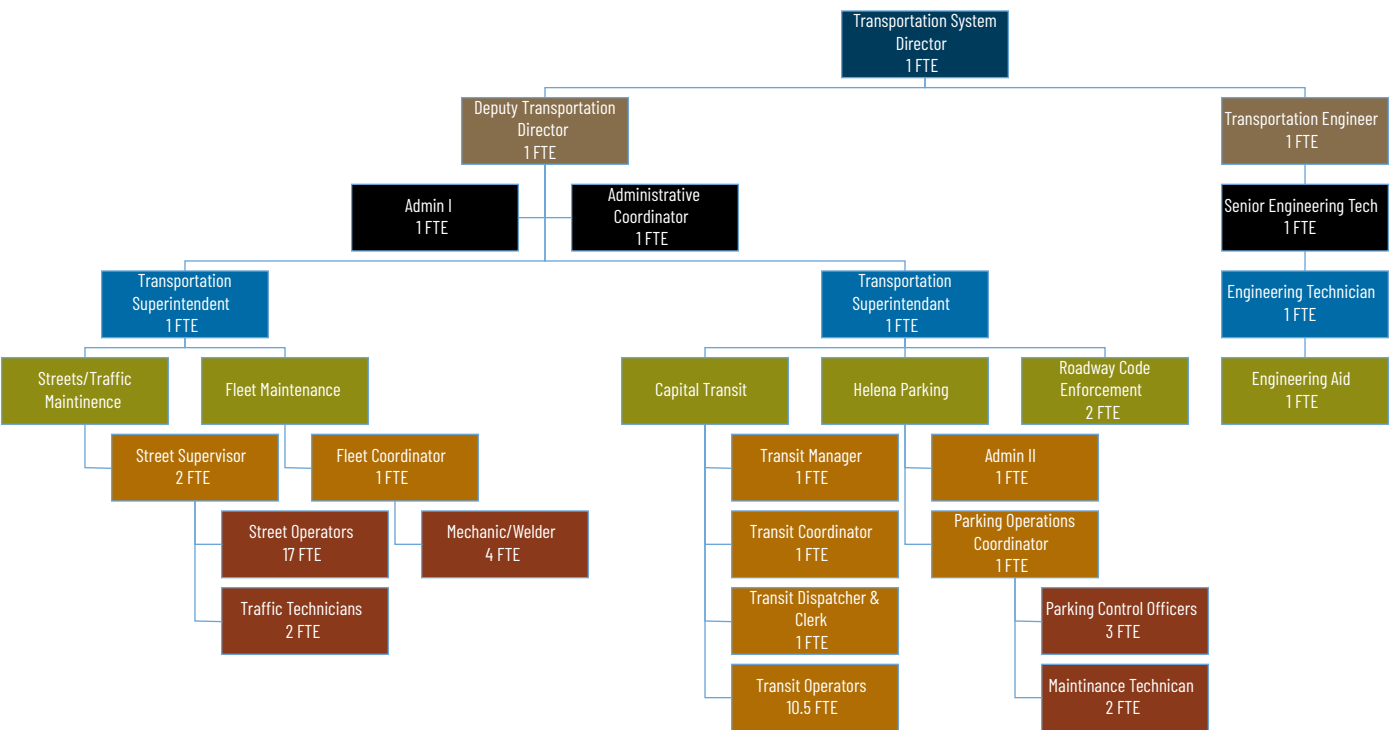
- One half time transit operator requested.
- Reclass Street Supervisor to Street/Traffic/Fleet Superintendent
- Reclass seven Street Operators from Grade 137 to 139 dependent on qualifications completed.
- Reorganization of Parking staff to eliminate Parking Manager position.

Maintenance & Operations – As compared to Adopted FY25

- Supplies & Materials remain relatively unchanged from FY25 department wide.

- The Fleet fund recognized a savings of about \$140,000 due mostly to the elimination of the Napa/IBS in-house program contractual costs.
- Intra-City charges have been decreased as in-house vehicle repairs have gone down. While fuel prices are still high, we are seeing slightly less costs than FY24 estimates.
- Purchased services are increasing primarily due to increased IT&S charges, new ERP software charges and ADA compliance.
- Fixed Charges remain relatively unchanged and represent Special Assessment payments and credit card fee transactions. We are working to switch all processing operations to Tyler payments to receive preferable rates.

Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Revised Budget	FY 2025 Actuals	FY 2026 Final Adopted	Difference	% Change
Personnel Services									
Personnel Services	\$ 4,148,161	\$ 4,460,916	\$ 4,998,969	\$ 5,563,667	\$ 5,563,667	\$ 4,832,974	\$ 5,842,483	\$ 278,816	5.0%
Personnel Services Total	4,148,161	4,460,916	4,998,969	5,563,667	5,563,667	4,832,974	5,842,483	278,816	5.0%
Maintenance & Operating									
Fixed Charges	\$ 215,015	\$ 149,221	\$ 143,911	\$ 152,685	\$ 152,685	\$ 165,149	\$ 160,768	\$ 8,083	5.3%
Grants and Other	0	—	—	—	—	8	—	—	—%
Intra City Charges	774,956	749,229	841,761	960,480	960,480	814,169	921,612	(38,868)	(4.0)%
Other Objects	2,736,219	5,029,242	2,929,879	100,000	100,000	100,000	100,000	—	—%
Purchased Services	1,698,442	1,529,203	1,759,078	2,222,522	3,734,321	1,981,340	2,651,317	428,795	19.3%
Supplies & Materials	1,608,866	2,014,363	1,518,738	1,704,518	1,775,455	1,357,849	1,708,822	4,304	0.3%
Maintenance & Operating Total	7,033,498	9,471,257	7,193,367	5,140,205	6,722,941	4,418,516	5,542,519	402,314	7.8%
Internal Transactions									
Internal Charges	\$ 1,030,730	\$ 1,188,485	\$ 1,003,132	\$ 1,161,218	\$ 1,161,218	\$ 1,161,218	\$ 1,308,100	\$ 146,882	12.6%
Internal Transactions Total	1,030,730	1,188,485	1,003,132	1,161,218	1,161,218	1,161,218	1,308,100	146,882	12.6%
Debt & Capital									
Capital Outlay	\$ 2,837,123	\$ 5,225,166	\$ 2,938,908	\$ 4,565,000	\$ 10,378,882	\$ 4,013,457	\$ 3,710,000	\$ (855,000)	(18.7)%
Debt Service	678,583	669,625	691,899	654,750	654,750	657,243	653,073	(1,677)	(0.3)%
Debt & Capital Total	3,515,706	5,894,791	3,630,807	5,219,750	11,033,632	4,670,700	4,363,073	(856,677)	(16.4)%
Total	\$ 15,728,095	\$ 21,015,450	\$ 16,826,275	\$ 17,084,840	\$ 24,481,458	\$ 15,083,407	\$ 17,056,175	\$ (28,665)	(0.2)%





Non-Departmental

Final Adopted Budget Fiscal Year 2026



General Fund - Non Departmental

Non-Departmental – General Fund

Non Departmental appropriations in the General Fund include payments to Charter Communications (of which 50% is billed to the County) for PEG TV, payments to Helena Civic Television (paid from Franchise Fees collected), Light District Assessments for City Properties, Donations to other entities and Transfers to other funds.

Donations to other entities budgeted in Fiscal Year 2025 included a large distribution to a non-profit for an affordable housing project. The terms of the agreement were not finalized, the non-profit withdrew their application for funding, and that allocation went back into General Cash Reserves for \$1.358 million. There remains \$484,600 in allocated non-profit donation appropriations that will carry over to Fiscal Year 2026.

Transfers to other funds in Fiscal Year 2026 includes: \$360,000 Civic Center; \$2,435 for Grandstreet Theatre and PEG TV assessments; \$100,000 Affordable Housing Fund; \$13,000 Public Arts Fund; \$96,000 Renewable Energy Loan Fund; \$500,000 Sidewalk Program; \$1,717,000 General Capital Fund; \$85,000 Golf Course (debt service); \$450,000 Capital Transit; \$172,600 to the Capital Fund for Sustainability Projects; and \$150,000 to the new public works internal service fund.

This division also indicates \$281,495 for general engineering services which will be transferred to the new public works internal service fund as the General Fund's proportionate share of engineering services.

Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Revised Budget	FY 2025 Actuals	FY 2026 Final Adopted	Difference	% Change
Naval Support Maint	\$ 1	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	—	—%
Other Contracted Services	58,769	—	—	20,000	20,000	—	—	(20,000)	(100.0)%
Peg TV	213,294	218,841	224,542	230,000	230,000	232,085	236,880	6,880	3.0%
Light District Assessments	28,545	31,762	18,421	36,000	36,000	17,807	20,000	(16,000)	(44.4)%
Engineering	—	—	—	—	—	—	281,495	281,495	—%
Donations to Other Entity	518,812	124,000	590,110	224,367	2,417,917	253,177	188,813	(35,554)	(15.8)%
Cash (Over) Short	—	—	—	—	—	(2,625)	—	—	—%
Transfers to Other Funds	4,285,356	6,107,333	2,914,008	2,240,358	2,259,358	2,259,358	3,646,035	1,405,677	62.7%
Total	\$ 5,104,777	\$ 6,481,935	\$ 3,747,081	\$ 2,750,725	\$ 4,963,275	\$ 2,759,802	\$ 4,373,223	\$ 1,622,498	59.0%

Debt Service Funds - Non Departmental

Non-Departmental – Debt Service Funds

Non-Departmental Debt Service appropriations include three funds:

Loan Repayment Fund: This fund is used to account for a loan receivable on an expired URD in the downtown area. There are no appropriations established for Fiscal Year 2026, however, one distribution in Fiscal year 2025 was made using these funds in the amount of \$35,000 to the Helena Symphony for a feasibility study on the Ming Theatre project. Cash is used in this fund to distribute renewable energy project funds and establish a loans receivable.

LTGO Bond Fund – This fund is used to account for Limited Tax Obligation Bond taken to fund a new roof and replace a boiler at the City Central Garage/Shop. Transfers to the General Capital Fund to reimburse project costs are \$460,300 in Fiscal Year 2025 and \$540,000 in Fiscal Year 2026. Principal and interest

payments on the loan are expected to be \$63,354 in Fiscal Year 2026. Funds collected by the divisions that use the Central garage are collected to make the debt service payments.

2018 GO Bond Fund – This fund is used to account for voted general obligation bonds taken for parks and recreation improvements. Principal and interest payments are expected to be \$579,350 in Fiscal Year 2026 Taxes are collected to make the debt service payments.

2025 GO Bond Fund – This is a new fund to account for the new fire station. This voted bond fund finalized financing in August 2025 and will disperse funds to the General Capital Fund as project costs are realized. Estimated to be \$7 million in FY26. Debt issuance costs of \$89,650 were also budgeted for this bond. The amortization schedule has not been finalized and a budget adjustment will be made once the city receives it for debt service payments.

Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Revised Budget	FY 2025 Actuals	FY 2026 Final Adopted	Difference	% Change
Budget & Accounting	\$ 175	\$ 102	\$ —	\$ —	\$ —	\$ —	\$ —	—	—%
Donations to Other Entity	—	—	—	—	35,000	—	—	—	—%
Transfers to Other Funds	—	—	43,559	1,000,000	1,000,000	460,298	7,540,000	6,540,000	654.0%
Principal	445,000	460,000	480,000	535,000	535,000	500,000	536,000	1,000	0.2%
Interest	99,225	85,650	78,750	129,350	129,350	64,350	106,704	(22,646)	(17.5)%
Paying Agent Fees	350	400	400	500	500	400	500	—	—%
Debt Issuance costs	—	—	—	—	—	32,500	89,650	89,650	—%
Arbitrage Fees/Costs	750	—	—	1,000	1,000	—	2,500	1,500	150.0%
Total	\$ 545,500	\$ 546,152	\$ 602,709	\$ 1,665,850	\$ 1,700,850	\$ 1,057,548	\$ 8,275,354	\$ 6,609,504	396.8%

Lighting Districts - Non Departmental

Non Departmental – Light District Funds

Non Departmental Light District Funds account for 54 light districts within the Helena City Limits. Electricity, maintenance and administrative costs are estimated to

calculate a rate per square foot of property owned within the district. The rates per district are established each year by a City Resolution. The City collects the assessments and in turn pays for the energy, maintenance and administrative fees.

Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Revised Budget	FY 2025 Actuals	FY 2026 Final Adopted	Difference	% Change
Electric Utility	\$ 727,155	\$ 824,158	\$ 926,816	\$ 991,693	\$ 991,693	\$ 838,594	\$ 908,180	\$(83,513)	(8.4)%
Comm Mgr Atty Charges	57,353	58,449	30,156	15,615	15,615	15,615	22,402	6,787	43.5%
Budget & Accounting	17,005	16,822	17,770	21,489	21,489	21,489	16,437	\$(5,052)	(23.5)%
Total	\$ 801,513	\$ 899,429	\$ 974,742	\$ 1,028,797	\$ 1,028,797	\$ 875,698	\$ 947,019	\$(81,778)	(7.9)%

Copier Revolving Fund - Non Departmental

Non Departmental – Copier Revolving Fund

The Copier Revolving Fund is an internal service fund used for departments to pay into for the maintenance and replacement of copy machines. Several divisions participate in this program, while some do not. An

annual maintenance fee is established for each division based on contracts with the copy machine vendors, in addition to a replacement cost estimate. When a division copy machine is at the end of life, this fund pays for the replacement. One new division came into the plan accounting for the increased equipment repair costs in Fiscal Year 2026. No new copier replacements are expected in the next budget year.

Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Revised Budget	FY 2025 Actuals	FY 2026 Final Adopted	Difference	% Change
Paper / Forms	\$ 1,680	\$ 1,115	\$ 1,537	\$ 2,500	\$ 2,500	\$ 1,135	\$ 2,500	—	—%
Equipment Repairs	6,979	11,040	11,309	15,000	15,000	13,191	17,000	2,000	13.3%
Rent of Buildings & Offices	4,837	—	—	—	—	—	—	—	—%
Machinery&Equipment	—	—	13,741	10,000	10,000	6,237	—	(10,000)	(100.0)%
Total	\$ 13,495	\$ 12,155	\$ 26,587	\$ 27,500	\$ 27,500	\$ 20,562	\$ 19,500	(8,000)	(29.1)%

Property and Liability Insurance - Non Departmental

Non Departmental – Property and Liability Insurance Fund

This fund is used to account for our Property, Liability, and Fidelity insurance policies. Our liability insurance premium is calculated based on payroll with a deductible of \$11,250 and a modification factor of .90. This equates to \$1,022,534, and increase of 15.7% from fiscal year 2025.

Fidelity rates have not changed and are based on the number of employees at \$7.50 per employee.

Both Vehicle and Property insurance are expected to increase by 10% from the prior fiscal year.

The Insurance deductible line is a recovery from other funds to replenish this fund when it pays the deductible for liability and property incidents. Fiscal year 2025 experienced unusually high incidents and is expected to amount to more than double what was budgeted or \$150,000. This amount was used to budget for Fiscal Year 2026 as claims against the city show no sign of slowing down. The deductibles paid in Fiscal Year 2024 are recovered by the associated departments in Fiscal Year 2026 – a two year look back on recovering the deductibles for the budget year.

Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Revised Budget	FY 2025 Actuals	FY 2026 Final Adopted	Difference	% Change
Building & Property Insurance	\$ 248,320	\$ 316,380	\$ 370,076	\$ 444,810	\$ 444,810	\$ 444,810	\$ 489,291	\$ 44,481	10.0%
Vehicle Moveable Equip Insur	43,824	45,666	96,812	116,149	116,149	116,147	127,762	11,613	10.0%
Liability Insurance	703,168	612,001	673,163	883,607	883,607	768,216	1,022,534	138,927	15.7%
Fidelity Insur Prem	3,180	3,180	3,180	4,476	4,476	2,610	4,510	34	0.8%
InsDeductbl: Bldg/Prop	—	—	62,306	40,000	40,000	—	—	(40,000)	(100.0)%
Ins Deductbl: Liability	53,824	30,595	53,950	60,000	60,000	150,879	150,000	90,000	150.0%
Transfers to Other Funds	199,522	79,945	46,677	46,674	46,674	46,674	—	(46,674)	(100.0)%
Total	\$ 1,251,838	\$ 1,087,767	\$ 1,306,164	\$ 1,595,716	\$ 1,595,716	\$ 1,529,336	\$ 1,794,097	\$ 198,381	12.4%

Medical, Dental and Vision - Non Departmental

Non Departmental Medical, Dental and Vision Funds

These funds are internal service funds used to account for the City's Medical, Dental and Vision benefits.

The City of Helena contracts with Montana Municipal Insurance Authority and Allegiance to administer our benefits. Premiums for health insurance increased 4.0%.

In our continued effort for recruitment and retention, the City chose to absorb the premium increase this year. There were no premium increases for dental or vision benefits.

Premiums paid also include payments for the Airport Authority, Lewis and Clark County Library and retirees. These are on a cost reimbursement basis and the city does not subsidize these plans.

Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Revised Budget	FY 2025 Actuals	FY 2026 Final Adopted	Difference	% Change
Employee Asst Program	\$ —	\$ —	\$ —	\$ 3,000	\$ 3,000	\$ —	\$ —	(3,000)	(100.0)%
Empl Awrds/Incentive Prgms	1,906	6,504	3,353	5,000	5,000	3,768	—	(5,000)	(100.0)%
Non-City Admin Fees	55,219	56,480	50,743	62,000	62,000	56,759	61,000	(1,000)	(1.6)%
Other Contracted Services	1,515	3,545	1,125	—	—	—	—	—	—%
Refunds & Reimbursements	1,736	(43)	53	—	—	693	—	—	—%
Medical Claims	342,817	400,688	429,461	425,000	425,000	432,767	425,000	—	—%
Insur Prem: MMIA	4,769,448	5,867,680	6,453,567	6,480,000	6,480,000	6,190,593	6,720,000	240,000	3.7%
Transfers to Other Funds	—	200,000	—	—	—	—	—	—	—%
Total	\$ 5,172,640	\$ 6,534,853	\$ 6,938,301	\$ 6,975,000	\$ 6,975,000	\$ 6,684,579	\$ 7,206,000	\$ 231,000	3.3%





Schedule of Capital Outlays

Final Adopted Budget Fiscal Year 2026



General Government Services

PROJECT DESCRIPTION	DIVISION/ DEPARTMENT	Estimated Five Year CIP Cost	FY2026	FY2027	FY2028	FY2029	FY2030
Fire #2: Restroom/Locker Renovation	Facilities/Fire		488,000	-	-	-	-
Northwest Park Playground (Replacement)	Parks Maintenance		95,000	-	-	-	-
Civic Center HVAC	Facilities/Civic Center		1,000,000	-	-	-	-
Toro Turf Mower (Replacement for 540)	Parks Maintenance				114,000		
Replacement for Sweeper for Pedestrian Mall	Parks Maintenance			110,000			
Pioneer Park Playground Replacement	Parks Maintenance			180,000			
Batch Softball Complex - LED Lighting Upgrade	Parks Maintenance		-	270,000	-	-	-
Memorial Park Ice Rink Light Replacement	Parks Maintenance			80,000			
Pool Deck Expansion Project	Parks Maintenance			220,000			
Sustainability Plan/Audit Priorities	Sustainability Program			175,000	175,000	175,000	175,000
Glass Crusher	Sustainability Program		80,000				
Residential Energy Efficiency and Renewable Program	Sustainability Program		96,000				
Total General Government Services		3,433,000	1,759,000	1,035,000	289,000	175,000	175,000

MINOR CAPITAL PROJECT DETAIL - (\$5,000 - \$79, 999) **EXCLUDING VEHICLES AND EQUIPMENT**

PROJECT DESCRIPTION	DIVISION/ DEPARTMENT	Estimated Five Year CIP Cost	FY2026	FY2027	FY2028	FY2029	FY2030
Video Security: Court, Attorney, Civic Center	Facilities		36,000	-	-	-	-
Beattie Locomotive Fencing Replacement	Parks Maintenance		20,000	-	-	-	-
Memorial Band Shell Repairs	Parks Maintenance		70,000	-	-	-	-
Memorial Park ADA sidewalk Compliance	Parks Maintenance		20,000	-	-	-	-
ADA Chair Lift for pool access	Parks Maintenance		11,000	-	-	-	-
Civic Center Ballroom Video Upgrade	Civic Center		35,000	-	-	-	-
City Attorney Door Installation	Facilities		10,500	-	-	-	-
CCAB & Law and Justice Air Handling Modernization	Facilities		25,000	-	-	-	-
Xeriscape Signage	Facilities		7,500	-	-	-	-
Clerk Office Remodel	Clerk of Commission		10,000				
Software/Hardware Upgrade CCAB 326	Clerk of Commission		10,000				
Cunningham Playground Replacement	Parks Maintenance		-	-	44,000	-	-
Wesleyan Playground Replacement	Parks Maintenance		-	-	60,000	-	-
Total General Government Services		339,000	255,000	-	104,000	-	-

VEHICLES AND EQUIPMENT

PROJECT DESCRIPTION	DIVISION/ DEPARTMENT	Estimated Five Year CIP Cost	FY2026	FY2027	FY2028	FY2029	FY2030
Walker Mower H27i (replacement for 530)	Parks Maintenance		20,000	-	-	-	-
CanAm ATV 570 with plow (replacement for 542)	Parks Maintenance		11,600	-	-	-	-
Patrol Vehicles (4/Year)	Police		325,000	335,000	350,000		-
Tasers: Taser10 model (53)	Police		50,000				-
Police: Getac Tablets	Police		20,000	20,000	20,000	20,000	20,000
2025 Ford Lightning	Sustainability Programs		60,000				
Refurbish Police Dept Rifles	Police		25,000	-	-	-	-
Pickup/SUV (Replace #101)	Public Works			50,650			
Pickup/SUV (Replace #102)	Public Works		49,710	-	-	-	-
Pickup/SUV (Replace #106)	Public Works					53,730	
Pickup/SUV (Replace #201)	Public Works				63,760		
Pickup/SUV (New Addition)	Public Works			61,900			
Pickup/SUV (Replace #451)	Public Works						76,870
Tool Cat 5600 (Replacement for 540)	Parks Maintenance			68,000			-
Toro Turf Mower (Replacement for 521)	Parks Maintenance				114,000		
200 CFM Air Compressor (Replacement 523)	Fire				24,000		
Walker Mower Replacement	Parks Maintenance				22,000		
4X4 1/2 ton Pickup (Replacement 553)	Public Works					52,000	
Format Copier/Printer/Scanner	General Government				13,440		-
Total General Government Services		1,926,660	561,310	535,550	607,200	125,730	96,870

Community Facilities

PROJECT DESCRIPTION	DIVISION/ DEPARTMENT	Estimated Five Year CIP Cost	FY2026	FY2027	FY2028	FY2029	FY2030
LED Lighting Upgrades	Community Facilities			100,000	-	-	-
West Parking Lot Fence Replacement	Community Facilities		10,000		-		
Design & Repair Exterior Ledging around building	Community Facilities			230,000			
South Parking Lot Mill & Overlay	Community Facilities		-	92,000	-	-	-
East Entry Cornice Replacement	Community Facilities		-	-	427,000	-	-
West Hypalon Roof Replacement	Community Facilities		-	98,000	-	-	-
West Parking lot Mill & Overlay	Community Facilities		130,300	130,300	-	-	-
Exterior Grout Pointing	Community Facilities		-	-	141,000		-
East Entry Door Replacement	Community Facilities		-	130,000	-	-	-
Total Community Facilities		1,488,600	140,300	780,300	568,000	-	-
HVAC Digital Controls	Law and Justice Center		67,000	192,000	-	-	-
Main Lobby Elevator Modernization Upgrades	Law and Justice Center		-	150,000	-	-	-
Center Roof on 1972 Addition (Ballasted EPDM) Replacement	Law and Justice Center		-	101,000	-	-	-
HVAC Upgrades	Law and Justice Center		-	-	-	182,000	-
Chiller Replacement (1)	Law and Justice Center		-	-	123,240	-	-
LJC LED Lighting Upgrades	Law and Justice Center		70,784	-	-	-	-
Total Law and Justice Center		886,024	137,784	443,000	123,240	182,000	-

MINOR CAPITAL PROJECT DETAIL - (\$5,000 - \$79, 999) **EXCLUDING VEHICLES AND EQUIPMENT**

PROJECT DESCRIPTION	DIVISION/ DEPARTMENT	Estimated Five Year CIP Cost	FY2026	FY2027	FY2028	FY2029	FY2030
Chamber Building Roof Top Unit Replacement	Chamber Building		12,500				
Chamber Building Roof / Gutter Repairs	Chamber Building		33,923				
Total Chamber Building		46,423	46,423	-	-	-	-
Pad Heat Boiler Replacement	City County Building		7,000				
Add new Mini Split Cooling Units in 1st Floor Treasurer Accounting & City HR	City County Building		45,000		-	-	-
Painting of Exterior Eaves	City County Building		20,000				
Gutter Drain Line Design & Repair	City County Building		35,000				
Feed Water Pump Replacement	City County Building		10,000				
Way Finding Signage - Phase 2	City County Building		5,000				
Wall & Ceiling Repairs & Painting	City County Building		10,000				
South Parking Lot repairs, crack seal, top coat & stripe	City County Building			5,000	-		
Freight Elevator Controls replacement	City County Building		-	7,000	-	-	-

MINOR CAPITAL PROJECT DETAIL - (\$5,000 - \$79, 999) **EXCLUDING VEHICLES AND EQUIPMENT**

PROJECT DESCRIPTION	DIVISION/ DEPARTMENT	Estimated Five Year CIP Cost	FY2026	FY2027	FY2028	FY2029	FY2030
West Elevator Controls Replacement	City County Building		-	-	10,000	-	-
Fire Extinguisher Replacement (39)	City County Building		-	-	7,000	-	-
Defibrillator (AED) Replacement (4)	City County Building		-	-	9,500	-	-
326,309 Split System Replacement	City County Building		-	-	19,000	-	-
Water Heater Replacement (200GL)	City County Building		-	-	-	10,000	-
Heating Controls Air Compressor replacement	City County Building		-	-	-	10,000	-
Total City County Building		209,500	132,000	12,000	45,500	20,000	-
Atrium Roof Replacement Design & Construction	Law and Justice Center		50,000		-	-	-
North Parking Lot, Pavement, Asphalt Repairs, Seal & Stripe	Law and Justice Center		16,000				-
Lot #2 Pillar Bldg Exterior lighting	Law and Justice Center		13,750				
Lawrence St Alley Approach Replacement	Law and Justice Center		8,000				
Basement Floor Replacement	Law and Justice Center		25,000				
Packaged Terminal Air Conditioner, PTAC, Replace	Law and Justice Center			\$13,000			-
Split System, Air Cleaner, Replace	Law and Justice Center			\$9,000			-
North Building Restroom sheet vinyl replacement	Law and Justice Center			13,000			-
Exterior Fixture w/ Lamp, any type, w/ LED Replacement, Replace	Law and Justice Center			13,750			-
Parking Lot #2 Repairs, Seal Cracks, Stripe and Seal	Law and Justice Center		-	-	-	5,800	-
North Roof on 1980 Addition (white TPO or Hypalon)	Law and Justice Center					75,000	-
Total Law and Justice Center		242,300	112,750	48,750	-	80,800	-

VEHICLES AND EQUIPMENT

PROJECT DESCRIPTION	DIVISION/ DEPARTMENT	Estimated Five Year CIP Cost	FY2026	FY2027	FY2028	FY2029	FY2030
Entrance Security Cameras	City County Building		10,000	-	-	-	-
Ariens Power Brush 36"	City County Building		5,000	-	-	-	-
Total City County Building		15,000	15,000	-	-	-	-
Ariens Power Brush 36"	Law and Justice Center		5,000.00	-	-	-	-
Total Law and Justice Center		5,000	5,000.00	-	-	-	-

Fire Department

PROJECT DESCRIPTION	DIVISION/ DEPARTMENT	Estimated Five Year CIP Cost	FY2026	FY2027	FY2028	FY2029	FY2030
Station 3 (approved Bond)	Fire		7,000,000	-	-	-	-
Phoenix G2 Automated Dispatch System	Fire		-	-	150,000	-	-
Total Fire Safety Levy		7,150,000	7,000,000	-	150,000	-	-

MINOR CAPITAL PROJECT DETAIL - (\$5,000 - \$79, 999) **EXCLUDING VEHICLES AND EQUIPMENT**

PROJECT DESCRIPTION	DIVISION/ DEPARTMENT	Estimated Five Year CIP Cost	FY2026	FY2027	FY2028	FY2029	FY2030
Handheld Radio - 1 per year for replacement and rotation	Fire		8,000	8,000	8,000	8,000	-
Station 2 compressor - AFG Grant request	Fire		80,000	-	-	-	-
T1 Extrication Equipment	Fire		-	50,000	-	-	-
Gear Storage - St 2	Fire		-	40,000	-	-	-
Trench Rescue Equipment and Training	Fire		-	-	-	-	25,000
Knox Upgrade - physical portion (SW would be additional)	Fire		-	-	-	-	30,000
SCBA bottle replacements	Fire		-	-	150,000	-	-
Tech Rescue Equip Project; Tripod, Pulleys, Rope, etc	Fire		8,500	-	-	-	-
Station 2 Weight Room Equip Project	Fire		-	30,000	-	-	-
Total Fire Safety Levy		445,500	96,500	128,000	158,000	8,000	55,000

VEHICLES AND EQUIPMENT

PROJECT DESCRIPTION	DIVISION/ DEPARTMENT	Estimated Five Year CIP Cost	FY2026	FY2027	FY2028	FY2029	FY2030
Replace Reserve Engine (1999)	Fire		-	-	-	-	1,000,000
Tech Rescue Vehicle	Fire		-	-	-	110,000	-
3rd Command Vehicle	Fire		-	-	70,000	-	-
Total Fire Safety Levy		1,180,000	-	-	70,000	110,000	1,000,000

Parks and Recreation

PROJECT DESCRIPTION	DIVISION/ DEPARTMENT	Estimated Five Year CIP Cost	FY2026	FY2027	FY2028	FY2029	FY2030
Irrigation System	Golf Course			75,000	3,500,000	-	-
Total Golf Course		\$3,575,000.00	\$-	75,000	3,500,000	-	-

MINOR CAPITAL PROJECT DETAIL - (\$5,000 - \$79, 999) **EXCLUDING VEHICLES AND EQUIPMENT**

PROJECT DESCRIPTION	DIVISION/ DEPARTMENT	Estimated Five Year CIP Cost	FY2026	FY2027	FY2028	FY2029	FY2030
Golf Course/Munis Parking Lot Surface Work	Golf			75,000			
Pump Station Building Repairs of Wood E	Golf			7,000			
Par 3 Tee Enlargement	Golf			3,000	3,000	3,000	3,000
Oven For Munis	Golf		6,000				
Golf Simulator New Software	Golf		37,960				
Total Golf		137,960	43,960	85,000	3,000	3,000	3,000

Replace Roof on Building at Lincoln Park	Parks Maintenance		20,000				
Pool Entrance Steps Swimming Pool	Parks Maintenance		5,000				
Lazy River Channel Pumps	Parks Maintenance		55,600				
Veterans Memorial	Parks Maintenance		10,000				
Total Parks Maintenance		90,600	90,600	-	-	-	-

VEHICLES AND EQUIPMENT

PROJECT DESCRIPTION	DIVISION/ DEPARTMENT	Estimated Five Year CIP Cost	FY2026	FY2027	FY2028	FY2029	FY2030
ADA Cart	Golf		19,000	-	-	-	-
Reels for Greens Mowers (verticutter and regular)	Golf			25,000	-	-	-
Surrounds Mower	Golf			55,000	-	-	-
Sand Pro Bunker Rake	Golf			28,500	-	-	-
Sprayer	Golf		-	-	68,000	-	-
Utility Cart	Golf		-	-	11,000	-	-
Rough Mower	Golf			110,000	-	-	-
2 Fairway Mowers	Golf		-	-		134,000	-
3 Utility Carts	Golf		-	-		33,000	33,000
Sand Top dresser	Golf			15,000			
Zero Turn Mower	Golf			15,000			
Walk Behind Aerifier	Golf						35,000

VEHICLES AND EQUIPMENT

PROJECT DESCRIPTION	DIVISION/ DEPARTMENT	Estimated Five Year CIP Cost	FY2026	FY2027	FY2028	FY2029	FY2030
Slit Seeder	Golf			20,000			
Total Golf		601,500	19,000	268,500	79,000	167,000	68,000
CAT 301 Excavator	Open Space	-	-	-	-	-	-
Snow Plow	Open Space	-	-	-	-	-	-
Ford F550 Standard Cab 4 x 4	Open Space	-		-	-	-	-
Box Sander	Open Space		-	50,000	-	-	-
Dump Trailer	Open Space	-					
Tracked Chipper Rubber Drive Tracks	Open Space		9,000	125,000	-	-	-
Bobcat Skid Steer	Open Space		-	15,000	-	-	-
Bobcats Industrial Grapple Bucket	Open Space		6,000		-	-	-
CAT 305 E Excavator	Open Space		-	-	65,000	-	-
16 Foot Turf Trailer	Open Space						
Polaris Ranger Crew	Open Space						
Ford F250 Super cab	Open Space						
Total Open Space		270,000.00	15,000.00	190,000.00	65,000.00	-	-
Dumping Chip Box Truck (replace 541) overdue 2017	Urban Forestry		130,000.00	-	-	-	-
1 ton dumping flatbed pickup (replace 507) overdue 2013	Urban Forestry		-	60,000.00	-	-	-
1 ton dumping flatbed pickup (replace 557)	Urban Forestry						60,000.00
Bandit Chipper Replacement 545	Urban Forestry		-	75,000.00		-	-
Total Urban Forestry		325,000.00	130,000.00	135,000.00	-	-	60,000.00

Public Works Department

MAJOR CAPITAL DETAIL - (\$80,000 and Up) **EXCLUDING VEHICLES AND EQUIPMENT **

PROJECT DESCRIPTION	DIVISION/ DEPARTMENT	Estimated Five Year CIP Cost	FY2026	FY2027	FY2028	FY2029	FY2030
North Benton Avenue/County Shop Stormwater Improvements	Storm Water		250,000	-	-	-	-
Davis Street Lining and Inlets Design	Storm Water		200,000				
Davis Street Lining & Inlets - Phase I	Storm Water		-	666,280	-	-	-
Davis Street Lining & Inlets - Phase II	Storm Water		-	663,520	-	-	-
FY26 Covered Storage Building	Storm Water		200,000				
FY26 Industrial Facilities Office	Storm Water		150,000				
Broadwater Avenue Inlets	Storm Water		150,000				
Montana Ave RR Crossing Pipe Lining	Storm Water		-	332,720	-	-	-
Centennial Park Capacity Improvements	Storm Water		-	2,731,820	-	-	-
Kmart Pond Inlet - Pipe Upsize	Storm Water		-	-	2,238,050	-	-
Nature Park Storage and Treatment	Storm Water		-	-	1,310,320	-	-
Lamborn Street Lining	Storm Water		-	-	-	685,200	-
Malfunction Junction Reroute - Phase I	Storm Water		-	-	-	1,116,380	-
Phoenix Avenue Conveyance Channels	Storm Water		-	-	-	117,660	-
Harris Street Pond - Bypass Pipe	Storm Water		-	-	-	141,110	-
Harris Street Pond Improvements	Storm Water		-	-	-	1,989,000	-
Total Storm Water		12,942,060	950,000	4,394,340	3,548,370	4,049,350	-
Warm Storage (Shared)	Solid Waste Residential		-	3,532,800	-	-	-
Industrial Facilities Office/Shop (Shared)	Solid Waste Residential		95,625	-	-	-	-
Total Solid Waste Residential		3,628,425	95,625	3,532,800	-	-	-
Warm Storage (Shared)	Solid Waste Commercial		-	2,355,200	-	-	-
Industrial Facilities Office/Shop (Shared)	Solid Waste Commercial		95,625	-	-	-	-
Total Solid Waste Commercial		2,450,825	95,625	2,355,200	-	-	-
Z-Wall	Transfer station		150,000	-	-	-	-
Scale House Plaza/Traffic Flow Project	Transfer station		-	1,936,140	-	-	-
Total Transfer Station		2,086,140	150,000	1,936,140	-	-	-
Z-Wall	Recycling		150,000	-	-	-	-
Total Recycling		150,000	150,000	-	-	-	-
MRTP - Lagoon Cleaning (4)	Water Treatment		86,950		86,950		86,950
High Zone Frequency Drive #2	Water Treatment		100,000	-	-	-	-
Taste & Odor Disinfection Pilot Project	Water Treatment		150,000	-	-	-	-
PEN Chemical Feeder	Water Treatment		100,000	-	-	-	-

MAJOR CAPITAL DETAIL - (\$80,000 and Up) **EXCLUDING VEHICLES AND EQUIPMENT **

PROJECT DESCRIPTION	DIVISION/ DEPARTMENT	Estimated Five Year CIP Cost	FY2026	FY2027	FY2028	FY2029	FY2030
Hale Reservoir Refurbishment	Water Treatment		414,080	-	-	-	-
Facilities Office/Shop Transfer (Treatment)	Water Treatment		375,000	-	-	-	-
MRTP - Filter Media	Water Treatment			1,973,590	-	-	-
Taste & Odor Disinfection	Water Treatment		-	1,844,810	-	-	-
TMTP - Lagoon Cleaning (3)	Water Treatment		-	133,320	-	-	-
Malben Reservoir (Interior Seal Coating)	Water Treatment		-	371,320	-	-	-
TMTP - Pre-sedimentation Basin	Water Treatment		-	-	4,776,210	-	-
MRTP - PLC's, SCADA (Clearwell Pump Station)	Water Treatment		-	-	302,520	-	-
High Zone Frequency Drive #1	Water Treatment				106,090		
High Zone Frequency Drive #3	Water Treatment		-	-	106,090	-	-
MRTP - Main Roof Replacement	Water Treatment		-	-	163,910	-	-
TMTP - CAC Tanks (1-4)	Water Treatment		-	-	537,560	-	-
Winnie Reservoir #1 (Interior Sealant Coating)	Water Treatment		-	-	382,450	-	-
Winnie Reservoir #2 (Interior Sealant Coating)	Water Treatment		-	-	382,450	-	-
MRTP - Powder Activated Carbon	Water Treatment					180,610	-
MRTP - Flocculators	Water Treatment					92,240	-
Pump Station CL2 Analyzers (6)	Water Treatment		-	-	-	42,780	
Woolston Reservoir Replacement	Water Treatment					4,537,770	-
Low Zone Reservoir/Pump Station	Water Treatment					12,667,700	-
TMTP - Chemical Feed Tank	Water Treatment		-	-	-	-	207,640
TMTP - CAC Actuators (12)	Water Treatment		-	-	-	-	137,280
TMTP - Surface Wash Pump	Water Treatment		-	-	-	-	91,520
TMTP - Electrical Panels MCC	Water Treatment		-	-	-	-	2,287,930
TMTP - Back Wash Recycle Ponds	Water Treatment		-	-	-	-	3,271,730
TMTP - Taste & Odor Disinfection	Water Treatment		-	-	-	-	2,015,870
Malben Reservoir (Exterior Paint)	Water Treatment		-	-	-	-	90,310
Total Water Treatment		38,103,630	1,226,030	4,323,040	6,844,230	17,521,100	8,189,230
Fire Hydrant Replacement Program	Water Utility Maintenance		300,000	300,000	300,000	300,000	300,000
Main Replacement Program	Water Utility Maintenance		1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Shared Water Line Program	Water Utility Maintenance		100,000	100,000	100,000	100,000	100,000
Meter Change-out (6,000 Meters)	Water Utility Maintenance		4,000,000	-	-	-	-
Tenmile Transmission Main (Phase II Design)	Water Utility Maintenance		250,000	-	-	-	-
Covered Storage Building (Shared)	Water Utility Maintenance		200,000				
Facilities Office/Shop Transfer (Utilities)	Water Utility Maintenance		225,000	-	-	-	-
Tenmile Transmission Main (Phase II)	Water Utility Maintenance		-	8,441,320	-	-	-
Airport Interconnection (Airport to MRTP)	Water Utility Maintenance		-	2,459,750	-	-	-
Red Mountain Flume Engineering	Water Utility Maintenance			157,960			

MAJOR CAPITAL DETAIL - (\$80,000 and Up) **EXCLUDING VEHICLES AND EQUIPMENT **

PROJECT DESCRIPTION	DIVISION/ DEPARTMENT	Estimated Five Year CIP Cost	FY2026	FY2027	FY2028	FY2029	FY2030
Red Mountain Flume (Phase II)	Water Utility Maintenance		-	-	5,216,730	-	-
Rimini Raw Water Line	Water Utility Maintenance		-	-	3,689,620	-	-
Forest Estates Pump Station Reconstruction	Water Utility Maintenance		-	-	434,650	-	-
Monitoring PRV's (10)	Water Utility Maintenance					3,166,930	-
Nob Hill Pump Station Generator	Water Utility Maintenance						195,720
Total Water Utility Maintenance		36,437,680	6,275,000	12,659,030	10,941,000	4,766,930	1,795,720
Screwpress Building Design	Waste Water Treatment		250,000	-	-	-	-
Industrial Facilities Building (Treatment Share)	Waste Water Treatment		375,000	-	-	-	-
Plant Improvements (Permit Dependent)	Waste Water Treatment		-	12,360,000	-	-	-
Primary Anaerobic Digester #1	Waste Water Treatment		-	3,209,410	-	-	-
Secondary Clarifier #2 Gear Unit	Waste Water Treatment		-	93,480	-	-	-
Screwpress/Beltpress Building	Waste Water Treatment		-	1,000,000	-	-	-
Screwpress/Beltpress Building Equipment	Waste Water Treatment		-	2,000,000	-	-	-
Intermediate Pump Station Equip/Wet Well	Waste Water Treatment		-	138,420	-	-	-
Secondary Sludge Pump Station Equipment	Waste Water Treatment		-	802,350	-	-	-
Secondary Clairifier #3 Gear Unit	Waste Water Treatment		-	128,380	-	-	-
Bioreactor Basin #1 Equipment	Waste Water Treatment		-	80,240	-	-	-
Bioreactor Basin #2 Equipment	Waste Water Treatment		-	80,240	-	-	-
Bioreactor Basin #3 Equipment	Waste Water Treatment		-	80,240	-	-	-
Secondary Blower Building Equipment	Waste Water Treatment		-	1,604,710	-	-	-
Plant Improvements (Permit Dependent)	Waste Water Treatment		-	-	12,360,000	-	-
Primary Anaerobic Digester #2	Waste Water Treatment		-	-	3,305,700	-	-
Primary Clarifier #2 Cover	Waste Water Treatment		-	-	826,420	-	-
Digester & Gravity Belt Thickener Equipment	Waste Water Treatment		-	-	-	1,447,070	-
Secondary Aeration Blower #1	Waste Water Treatment		-	-	-	-	136,190
Secondary Aeration Blower #2	Waste Water Treatment		-	-	-	-	136,190
Primary Clarifier #1 Cover	Waste Water Treatment		-	-	-	-	876,750
Non-Potable Water Station	Waste Water Treatment		-	-	-	-	1,304,770
Total Waste Water Treatment		42,595,560	625,000	21,577,470	16,492,120	1,447,070	2,453,900
Covered Storage Building	Waste Water Utility Maintenance		200,000	-	-	-	-
Industrial Facilities Building (Utility Share)	Waste Water Utility Maintenance		150,000	100,000	100,000	100,000	100,000
Shared Sewer Line Program	Waste Water Utility Maintenance		750,000	750,000	750,000	750,000	750,000

MAJOR CAPITAL DETAIL - (\$80,000 and Up) **EXCLUDING VEHICLES AND EQUIPMENT **

PROJECT DESCRIPTION	DIVISION/ DEPARTMENT	Estimated Five Year CIP Cost	FY2026	FY2027	FY2028	FY2029	FY2030
Main Replacements/Lining Program	Waste Water Utility Maintenance		75,000	75,000	75,000	75,000	75,000
Trunkline Monitoring/Samplers (1 Site per year)	Waste Water Utility Maintenance		-	590,470	-	-	-
SCADA Hardware	Waste Water Utility Maintenance		-	397,780	-	-	-
Airport Lift Station Rehab	Waste Water Utility Maintenance		-	2,275,270	-	-	-
Total Waste Water Utility Maintenance		8,138,520	1,175,000	4,188,520	925,000	925,000	925,000

MINOR CAPITAL PROJECT DETAIL - (\$5,000 - \$79, 999) **EXCLUDING VEHICLES AND EQUIPMENT**

PROJECT DESCRIPTION	DIVISION/ DEPARTMENT	Estimated Five Year CIP Cost	FY2026	FY2027	FY2028	FY2029	FY2030
Industrial Facilities Office/Shop (Shared)	Transfer Station		31,875	-	-	-	-
Scale House Plaza/Traffic Flow Design	Transfer Station		75,000	-			
Loading Chute	Transfer Station		75,000				
Admin Office Sewer Repairs	Transfer Station		20,000				
Pit Floor Resurfacing	Transfer Station			44,340			
South Tunnel Panel Door	Transfer Station		-	-	32,780	-	-
Total Transfer Station		278,995	201,875	44,340	32,780	-	-
Industrial Facilities Office/Shop (Shared)	Recycling		31,875	-	-	-	-
Total Recycling			31,875.00				
TMTP - Irrigation Improvements	Water Treatment		21,220	-	-	-	-
Eureka Well Roof Replacement	Water Treatment		10,000				
MRTP - Irrigation Improvements	Water Treatment		-	-	21,850	-	-
MRTP - Natural Gas Heaters - Pretreatment Building	Water Treatment					74,120	-
MRTP - Backwash Interconnect	Water Treatment		-	-	-	-	34,320
MRTP - Security Gate	Water Treatment		-	-	-	-	41,880
MRTP - Filter to Waste Tank	Water Treatment		-	-	-	-	9,300
Total Water Treatment		212,690	31,220	-	21,850	74,120	85,500
Nob Hill Pump Station Refurbish	Water Utility Maintenance		-	-	30,250	-	-
Total Water Utility Maintenance		30,250	-	-	30,250	-	-
Administrative Building HVAC	Waste Water Treatment		15,000	-	-	-	-

MINOR CAPITAL PROJECT DETAIL - (\$5,000 - \$79, 999) **EXCLUDING VEHICLES AND EQUIPMENT**

PROJECT DESCRIPTION	DIVISION/ DEPARTMENT	Estimated Five Year CIP Cost	FY2026	FY2027	FY2028	FY2029	FY2030
Bioreactor Diffusers	Waste Water Treatment		60,000				
Lighting Efficiency Project	Waste Water Treatment		46,350	-	-	-	-
Beltpress (Screwpress) Building Roll-off Floor	Waste Water Treatment		30,000				
Roll-off Container Concrete Pad	Waste Water Treatment		20,000	-	-	-	-
Primary Clarifier #1 Gear Drive	Waste Water Treatment		-	64,190	-	-	-
Screwpress Building Roll-up Door	Waste Water Treatment		-	13,050	-	-	-
Primary Clarifier #2 Gear Drive	Waste Water Treatment		-	64,190	-	-	-
Wastewater Plant/Garage Doors	Waste Water Treatment		-	-	-	12,390	-
Wastewater Outside AC Unit	Waste Water Treatment		-	-	-	5,620	-
Administrative Building Roof	Waste Water Treatment		-	-	-	12,840	-
Staff Work Room Cabinets	Waste Water Treatment		-	-	-	11,230	-
Secondary Scum Pump #1	Waste Water Treatment		-	-	-	-	42,560
Secondary Scum Pump #2	Waste Water Treatment		-	-	-	-	42,560
GBT HMI Upgrade	Waste Water Treatment						40,320
Total Waste Water Treatment		480,300	171,350	141,430	-	42,080	125,440
Manhole Replacements/Rehab Program	Waste Water Utility		50,000	50,000	50,000	50,000	50,000
Stone Meadows Lift Station Telemetry	Waste Water Utility		-	-	-	75,630	-
Nob Hill Lift Station Telemetry	Waste Water Utility		-	-	-	75,630	-
Golden Estates Lift Station Telemetry	Waste Water Utility		-	-	-	75,630	-
Airport Lift Station Telemetry	Waste Water Utility		-	-	-	75,630	-
Comfort Inn Lift Station Telemetry	Waste Water Utility		-	-	-	75,630	-
Burnham Ranch Lift Station Telemetry	Waste Water Utility		-	-	-	75,630	-
HARC Lift Station Telemetry	Waste Water Utility		-	-	-	75,630	-
Total Waste Water Utility		779,410	50,000	50,000	50,000	579,410	50,000
Septic Dump Station Camera/Security	Waste Water Pre Treatment		-	28,980	-	-	-
Total Waste Water Pre Treatment		28,980	-	28,980	-	-	-

VEHICLES AND EQUIPMENT

PROJECT DESCRIPTION	DIVISION/ DEPARTMENT	Estimated Five Year CIP Cost	FY2026	FY2027	FY2028	FY2029	FY2030
Backhoe/loader (Unit #445)	Storm Water		-	217,880	-	-	-
3 yd Dump Truck 4X4 (Unit #449)	Storm Water		-	-	-	73,010	-
Pipe Saw (Shared)	Storm Water		-	-	2,920	-	-
Light Tower Trailer (Replace #434)	Storm Water		-	-	12,870	-	-
Sewer Jet Pump	Storm Water		30,000				

VEHICLES AND EQUIPMENT

PROJECT DESCRIPTION	DIVISION/ DEPARTMENT	Estimated Five Year CIP Cost	FY2026	FY2027	FY2028	FY2029	FY2030
Sewer Jet (Unit #448)	Storm Water		-	-	352,410	-	-
Total Storm Water		689,090	30,000	217,880	368,200	73,010	-
Pressure Washer/Trailer (Replace #225 -Shared)	Solid Waste Residential		-	5,320	-	-	-
PU 1/4T 4 X4 Crew cab/Accessories (Shared - Replace #155)	Solid Waste Residential		-	12,770	-	-	-
PU 1/2T 4X4/Accessories (Shared - Replace #153)	Solid Waste Residential		-	-	15,750	-	-
PU 1/2T 4X4/Accessories (Shared - Replace #161)	Solid Waste Residential		-	-	15,750	-	-
Side-Loaders (4)	Solid Waste Residential					1,744,120	
Side-Loaders (2)	Solid Waste Residential						898,220
Pressure Washer (Shared)	Solid Waste Residential		-	-	-	-	6,720
Total Solid Waste Residential		2,698,650	-	18,090	31,500	1,744,120	904,940
Roll-off Truck/Accessories (Replace #248)	Solid Waste Commercial		320,130	-	-	-	-
Pressure Washer/Trailer (Replace #225 -Shared)	Solid Waste Commercial		-	5,320	-	-	-
PU 1/4T 4 X4 Crew cab/Accessories (Shared - Replace #155)	Solid Waste Commercial		-	12,770	-	-	-
PU 1/2T 4X4/Accessories (Shared - Replace #153)	Solid Waste Commercial		-	-	15,750	-	-
PU 1/2T 4X4/Accessories (Shared - Replace #161)	Solid Waste Commercial		-	-	15,750	-	-
Air Compressor	Solid Waste Commercial		-	-	6,960	-	-
Pressure Washer (Shared)	Solid Waste Commercial		-	-	-	-	6,720
Total Solid Waste Commercial		383,400	320,130	18,090	38,460	-	6,720
Skid-steer Loader/Accessories (Replace #216)	Transfer Station		-	104,000	-	-	-
PU 1/4T 4 X4 Crew cab (Replace #155 - Shared)	Transfer Station		-	12,770	-	-	-
Pressure Washer/Trailer (Replace #225 -Shared)	Transfer Station		-	5,320	-	-	-
Semi-Tractor (Replace #227)	Transfer Station		-	-	300,130	-	-
Transfer Trailer (Replace #229)	Transfer Station		-	-	159,960	-	-
PU 1/2T 4X4 (Replace #153 - Shared)	Transfer Station		-	-	15,750	-	-
PU 1/2T 4X4 (Replace #161 - Shared)	Transfer Station		-	-	16,040	-	-
Forklift/Attachments (Replace Unit 238 - Shared)	Transfer Station		-	-	54,770	-	-
Transfer Trailer (Replace #234)	Transfer Station		-	-	-	164,760	-
Front-End Wheel Loader (Replace #204)	Transfer Station		-	-	-	329,450	-
Pressure Washer/Trailer (Replace #205 -Shared)	Transfer Station		-	-	-	5,220	-
Generator (Replace #200)	Transfer Station		-	-	-	-	6,040
Semi-Tractor (Replace #236)	Transfer Station		-	-	-	-	328,220
Total Transfer Station		1,502,430	-	122,090	546,650	499,430	334,260
Roll-Off Containers	Recycling			18,580	-	-	-
Roll-Off Containers	Recycling			18,580	-	-	-
PU 1/4T 4 X4 Crew cab (Replace #155 - Shared)	Recycling		-	12,770	-	-	-
Pressure Washer/Trailer (Replace #225 -Shared)	Recycling		-	5,320	-	-	-

VEHICLES AND EQUIPMENT

PROJECT DESCRIPTION	DIVISION/ DEPARTMENT	Estimated Five Year CIP Cost	FY2026	FY2027	FY2028	FY2029	FY2030
PU 1/2T 4X4 (Replace #153 - Shared)	Recycling		-	-	15,750	-	-
PU 1/2T 4X4 (Replace #161 - Shared)	Recycling		-	-	16,040	-	-
Forklift/Attachments (Replace Unit 238 - Shared)	Recycling		-	-	54,770	-	-
Pressure Washer/Trailer (Replace #205 -Shared)	Recycling		-	-	-	5,220	-
Roll-Off Containers	Recycling			-	-	-	20,300
Total Recycling		167,330	-	55,250	86,560	5,220	20,300
Treatment - Utility Trailer	Water Treatment		10,000	-	-	-	-
Treatment - Skid steer/Attachments (Replace #425)	Water Treatment		-	71,730		-	-
Treatment - Vehicle (Replace #430)	Water Treatment		-	45,020	-	-	-
Treatment - Pickup/Accessories (Replace #431)	Water Treatment		-	70,340	-	-	-
Treatment - Boat/Trailer (Replace #426, #427)	Water Treatment		-	-	5,080	-	-
Riding Lawn Mower (Replace #483A)	Water Treatment		-	-	6,160	-	-
MRTP - Plant Air Compressor	Water Treatment					22,670	-
MRTP - Air Scour Blowers	Water Treatment					-	18,600
MRTP - Filter to Waste Pumps	Water Treatment					-	10,160
TMTP - CL2 Analyzers	Water Treatment		-	-	-	-	16,720
TMTP - Backwash Actuator Valve	Water Treatment		-	-	-	-	12,400
Treatment - Pickup/Accessories (Replace #452)	Water Treatment		-	-	-	-	52,260
Treatment - EZ Dump Trailer	Water Treatment		-	-	-	-	10,780
Total Water Treatment		351,920	10,000	187,090	11,240	22,670	120,920
Utilities - Pipe Saw	Water Utility Maintenance		-	-	5,840	-	-
Utilities - Pickup/Accessories (Replace #150)	Water Utility Maintenance		-	-	51,820	-	-
Pickup/Accessories (Replace #415)	Water Utility Maintenance		-	-	57,960	-	-
Pickup/Accessories (Replace #416)	Water Utility Maintenance		-	-	81,150	-	-
Utilities - Skid steer/Attachments (Replace #447)	Water Utility Maintenance		-	-	-	99,330	-
Total Water Utility Maintenance		296,100	-	-	196,770	99,330	-
ATV (Replace #433)	Waste Water Treatment		30,000				
ISCO auto sampler	Waste Water Treatment		23,000				
U.V. Cover	Waste Water Treatment		-	7,790	-	-	-
Refrigerator	Waste Water Treatment		-	5,290	-	-	-
Pickup/Accessories (Replace #476)	Waste Water Treatment		-	-	78,790	-	-
Secondary Aeration Blower #1 Actuator	Waste Water Treatment		-	-	13,440	-	-
Secondary Aeration Blower #2 Actuator	Waste Water Treatment		-	-	13,440	-	-
Secondary Aeration Blower #3 Actuator	Waste Water Treatment		-	-	13,440	-	-
Methane Meters	Waste Water Treatment		-	-	32,250	-	-
Primary Sampler	Waste Water Treatment		-	-	-	16,880	-

VEHICLES AND EQUIPMENT

PROJECT DESCRIPTION	DIVISION/ DEPARTMENT	Estimated Five Year CIP Cost	FY2026	FY2027	FY2028	FY2029	FY2030
Lab Dishwasher	Waste Water Treatment		-	-	-	18,000	-
Total Waste Water Treatment		252,320	53,000	13,080	151,360	34,880	-
Backhoe/Loader - (Unit #441)	Waste Water Utility Maintenance		-	164,290	-	-	-
Forklift (Replace #454)	Waste Water Utility Maintenance		-	74,260	-	-	-
Air Compressor (Unit #401)	Waste Water Utility Maintenance		-	-	40,680	-	-
Pipe Saw - Shared with Water/Storm	Waste Water Utility Maintenance		-	-	5,840	-	-
Pickup/Accessories (Replace #461)	Waste Water Utility Maintenance		-	-	-	96,020	-
Air Compressor (Unit #421)	Waste Water Utility Maintenance						21,840
Sewer Vacuum Jet (Replace #429)	Waste Water Utility Maintenance						497,250
Total Waste Water Utility Maintenance		900,180	-	238,550	46,520	96,020	519,090

Transportations Systems Department

PROJECT DESCRIPTION	DIVISION/ DEPARTMENT	Estimated Five Year CIP Cost	FY2026	FY2027	FY2028	FY2029	FY2030
6th & Davis Improvements	Streets Maintenance		200,000		-		-
Lawrence/LCG	Streets Maintenance			175,000	-		-
6th/LCG Improvements - TIF Match	Streets Maintenance			200,000	-		-
Pedestrian Improvements	Streets Maintenance			200,000	100,000		-
Redesign of Park/Neill Ave	Streets Maintenance				325,000		
Total Streets		1,200,000	200,000	575,000	425,000	-	-
Deferred Maintenance Assessment Projects	Parking			\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00
Total Parking		\$400,000.00		\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00
Pavement preservation Mill Overlay	Gas Tax		700,000	750,000	800,000	800,000	800,000
Pavement Preservation Chip Seal	Gas Tax		950,000	750,000	700,000	700,000	700,000
Total Gas Tax		7,650,000	1,650,000	1,500,000	1,500,000	1,500,000	1,500,000

MINOR CAPITAL PROJECT DETAIL - (\$5,000 - \$79, 999) **EXCLUDING VEHICLES AND EQUIPMENT**

PROJECT DESCRIPTION	DIVISION/ DEPARTMENT	Estimated Five Year CIP Cost	FY2026	FY2027	FY2028	FY2029	FY2030
Traffic Office Remodel Ph 2	Streets						
Wash Clean Out Refurbish	Streets						
Total Streets		\$30,000.00	-	-	-	-	-
Deferred Maintenance Assessment Projects Parking Garages	Parking		45,000.00				
Total Parking		\$45,000.00	45,000.00	\$-	\$-	\$-	\$-

VEHICLES AND EQUIPMENT

PROJECT DESCRIPTION	DIVISION/ DEPARTMENT	Estimated Five Year CIP Cost	FY2026	FY2027	FY2028	FY2029	FY2030
Combo roller for dirt streets	Streets		200,000	-	-	-	-
Milling Machine	Streets		650,000	-	-	-	-
12yd Haul Truck	Streets		350,000	-	-	-	-
New Pelican Addition	Streets		325,000	-	-	-	-
Tool Cat/ Ventrac Alternative	Streets		-	100,000	-	-	-
Traffic Counters	Streets		-	25,000	-	-	-
Replace unit 398 Broom Bear with Road Wizard	Streets		-	375,000	-	-	-

VEHICLES AND EQUIPMENT

PROJECT DESCRIPTION	DIVISION/ DEPARTMENT	Estimated Five Year CIP Cost	FY2026	FY2027	FY2028	FY2029	FY2030
Replace unit 332 Komatsu	Streets		-	350,000	-	-	-
1/2 ton to replace RCE Ranger	Streets		-	-	55,000	-	-
Replace unit 349 SS dump, SS sander, plow, 4x4	Streets		-	-	350,000	-	-
Replace unit 334 CAT Grader	Streets		-	-	400,000	-	-
Replace unit 336 Sakai	Streets		-	-	160,000	-	-
Mini Excavator to replace backhoe	Streets					200,000	
Replace unit 316 F550 with 550 or 1 ton with plow and utility box	Streets		-	-	-	70,000	-
Replace unit 329 SS dump, SS sander, plow, 4x4	Streets		-	-	-	365,000	-
Replace unit 330 SS dump, SS sander, plow, 4x4	Streets		-	-	-	365,000	-
Replace unit 302 GMC Sierra 2500 SS sander, plow	Streets		-	-	-	65,000	-
Replace unit 301 GMC Sierra 3500 4x4 SS sander, plow	Streets		-	-	-	70,000	-
Replace unit 112 Chevy 2500 4x4 truck only	Streets		-	-	-	55,000	-
TBD Sweeper Replacement	Streets		-	-	-	-	375,000
TBD Sweeper Replacement	Streets		-	-	-	-	375,000
TBD Dump/Plow Addition	Streets		-	-	-	-	375,000
Total Streets		5,655,000	1,525,000	850,000	965,000	1,190,000	1,125,000
Lease to Own Enforcement - Highlander	Parking		10,000.00	10,000.00	-	-	-
Maintenance Pickup Replacement	Parking		-	-	55,000.00	-	-
Total Parking		75,000.00	10,000.00	10,000.00	55,000.00	-	-





Adopting Resolutions

Final Adopted Budget Fiscal Year 2026



Budget Resolutions

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. _____

**A RESOLUTION ADOPTING FINAL BUDGETS, BUDGET AUTHORITIES, AND
APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND
ENDING JUNE 30, 2026, AND SETTING THE SALARY FOR MUNICIPAL COURT
JUDGE**

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

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

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

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

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

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

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. _____

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

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

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

(a) based upon the cost of providing the services supported by the fee; and
(b) fully funded by the related fees for services, fund reserves, or non-fee revenue such as interest.

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

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

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

WHEREAS, a public hearing on this resolution was held by the City Commission on September 8, 2028, in the Commission Chambers at 316 North Park Avenue in Helena, Montana, at 6:00 P.M.

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. _____

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

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

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

The authorized appropriations as stated in Appendix A - Balances & Changes by Fund, establish the legal spending limits of the municipality at the fund level. Detail below the fund level in Appendix A is informational only and does not reflect the legal spending limits.

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. _____

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

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

- A. Follow-through Authority. As provided in Section 7-6-4006(3), MCA;
- B. Fee Based Authority. As provided in section 7-6-4012, MCA;
- C. Realignment Authority consistent with Sections 7-6-4030 and 7-6-4033, MCA, legal spending limit; and
- D. Automatic Amendments.

Section 4. Appropriated Reserves: Reserve policies for

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. _____

each fund type are defined in the budget document and are adopted with this Resolution.

Section 5. Contingency Accounts: Contingency account reserves and policies are defined in the budget document.

Section 6. Budget Policies: Budget policies are defined in the budget document and are adopted with this resolution.

Section 7. Appropriation Carry-overs: GAAP require expenditures to be recognized in the fiscal year in which the goods or services are received. As such, the Helena City Commission hereby authorizes the carry-over of prior year unspent budget authority under the following conditions:

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

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

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. _____

still needed.

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

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

Section 8. Capital Re-Appropriation: The City Commission routinely updates its Comprehensive Capital Improvement Program in order to fully identify long-term capital needs and analyze projected financing capacity. After each fiscal year, there may be unspent appropriations within City operations. Therefore, the Helena City Commission authorizes the City Manager to re-appropriate

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. _____

prior year unspent budget authority and reserves into current year authorized capital appropriations or capital reserves in order to address capital needs. Such capital re-appropriations may be made under the following conditions:

- A. related financing was provided or in reserves from prior fiscal years;
- B. the projected unspent appropriation balance was not reallocated as financing for other appropriations;
- C. the appropriations were not obligated by year end;
- D. the purpose was not included, or rejected, in current budget financing, reserves, or appropriations;
- E. the City Manager determines the re-appropriation is needed to finance the Comprehensive Capital Improvement Program; and
- F. after advising the City Commission of the City Manager's intent to make capital re-appropriations at a City Commission meeting or public work session.

Section 9. Municipal Judge Salary and Compensation: The annual salary for the Municipal Judge is \$118,216 and total salary and benefits are approximately \$159,357.

PASSED AND EFFECTIVE BY THE COMMISSION OF THE CITY OF HELENA,

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. _____

MONTANA, THIS 8th DAY OF SEPTEMBER, 2025.

MAYOR

ATTEST:

CLERK OF THE COMMISSION

**Final Budget Resolution - Exhibit A
Balances and Changes by Fund
For the Fiscal Year Ending June 30, 2026**

	Estimated Beginning Cash Balance	(+) Sources			(-) Uses (Appropriations)			Cash Loans / Adjustments In / (Out)	Estimated Ending Cash Balance
		Revenues	Transfers In	Total Sources	Expenditures	Transfers Out	Total Uses		
1000 GENERAL FUND									
Non Departmental	na	22,294,489	-	22,294,489	727,188	3,646,035	4,373,223	na	na
City Clerk / Commission	na	268,370	-	268,370	899,881	-	899,881	na	na
General Administration	na	1,210,206	-	1,210,206	2,711,307	-	2,711,307	na	na
Police	na	905,685	34,024	939,709	9,154,487	-	9,154,487	na	na
Municipal Court	na	421,800	-	421,800	792,098	-	792,098	na	na
Fire Department	na	210,131	680,000	890,131	6,970,574	-	6,970,574	na	na
Community Development	na	41,150	391,270	432,420	1,302,941	-	1,302,941	na	na
Finance Services	na	1,421,506	-	1,421,506	1,905,012	-	1,905,012	na	na
Parks & Recreation	na	533,266	20,900	554,166	3,088,974	-	3,088,974	na	na
1000 Total General Fund	11,178,111	27,306,602	1,126,194	28,432,796	27,552,463	3,646,035	31,198,498	-	8,412,409
2000 Special Revenue Funds									
2110 Street & Traffic	12,455,009	7,742,523	-	7,742,523	8,738,458	20,900	8,759,358	-	11,438,174
2210 Civic Center	229,983	996,600	360,000	1,356,600	1,453,132	-	1,453,132	-	133,451
2000 Facilities Management	1,411,854	926,027	2,435	928,462	910,622	-	910,622	-	1,429,694
2001 Facilities Managemnt-HVCC	36,762	87,546	-	87,546	124,172	-	124,172	-	137
2002 Neighborhood Center	107,974	51,133	-	51,133	42,606	-	42,606	-	116,501
2301 Police Projects & Reimb	56,184	46,000	-	46,000	57,984	-	57,984	-	44,200
2918 Law Enforcement Block Grant	6,547	39,051	-	39,051	11,574	34,024	45,598	-	0
2850 9-1-1 Emergency Program	2,399,216	646,000	-	646,000	1,820,619	30,000	1,850,619	-	1,194,597
2851 Support Services Division	268,732	1,958,407	30,000	1,988,407	2,244,919	-	2,244,919	-	12,220
2321 CDBG/HOME	61,706	391,770	-	391,770	-	391,270	391,270	-	62,206
2322 Affordable Housing Trust	1,512,897	25,000	100,000	125,000	-	-	-	-	1,637,897
2323 Public Art Projects	44,917	500	13,000	13,500	23,500	-	23,500	-	34,917
2501 Open Space District Maint	886,908	671,150	-	671,150	796,917	-	796,917	-	761,141
2502 Urban Forestry	629,309	510,650	-	510,650	743,072	-	743,072	-	396,888
2820 Gas Tax	2,783,537	1,450,000	-	1,450,000	1,650,000	-	1,650,000	-	2,583,537
2821 Gas Tax HB473	42,353	-	-	-	-	-	-	-	42,353
2822 Storm Water Utility	9,543,302	2,590,500	-	2,590,500	1,826,506	6,164	1,832,670	-	10,301,132
2503 Watershed Projects	72,604	1,500	30,000	31,500	28,560	-	28,560	-	75,544
2340 Fire Safety Levy	546,067	1,236,000	-	1,236,000	202,106	680,000	882,106	-	899,961
2400 Lighting Districts - All	747,391	1,049,217	-	1,049,217	947,019	-	947,019	-	849,589
Total Special Revenue Funds	33,843,254	20,419,575	535,435	20,955,010	21,621,765	1,162,358	22,784,123	-	32,014,140
3000 Debt Service Funds									
3000 GO Bond Fund	614,875	510,750	-	510,750	579,850	-	579,850	-	545,775
3001 LTGO Bond	683,379	15,000	100,000	115,000	65,854	540,000	605,854	-	192,525
3002 GO Bond - Fire Station	-	7,864,000	-	7,864,000	89,650	7,000,000	7,089,650	-	774,350
3201 Loan Repayment	357,101	15,627	96,000	111,627	-	-	-	(150,000)	318,728
Total Debt Service Funds	1,655,355	8,405,377	196,000	8,601,377	735,354	7,540,000	8,275,354	(150,000)	1,831,378

Final Budget Resolution - Exhibit A
Balances and Changes by Fund
For the Fiscal Year Ending June 30, 2026

	Estimated Beginning Cash Balance	(+) Sources			(-) Uses (Appropriations)			Cash Loans / Adjustments In / (Out)	Estimated Ending Cash Balance
		Revenues	Transfers In	Total Sources	Expenditures	Transfers Out	Total Uses		
4000 Capital Project Funds									
4501 TIF Railroad District	2,255,363	759,300	-	759,300	500,000	-	500,000	-	2,514,663
4502 TIF Downtown District	2,603,938	1,272,600	-	1,272,600	500,000	-	500,000	-	3,376,538
4503 TIF Capital Hill URD	1,568,720	648,000	-	648,000	-	-	-	-	2,216,720
4000 Capital Improvements Fund	4,210,568	78,145	9,469,368	9,547,513	9,479,310	-	9,479,310	-	4,278,771
4001 Parks Improvement	616,585	88,200	-	88,200	136,560	-	136,560	-	568,225
4504 Sidewalk Improve/Constct	175,212	12,000	500,000	512,000	500,000	-	500,000	-	187,212
Total Capital Project Funds	11,430,386	2,858,245	9,969,368	12,827,613	11,115,870	-	11,115,870	-	13,142,129
5000 Enterprise Funds									
5030 Building	2,669,232	1,459,500	-	1,459,500	1,527,946	-	1,527,946	-	2,600,786
5210 Water	20,331,761	10,587,000	-	10,587,000	15,011,260	43,255	15,054,515	-	15,864,246
5211 Water Service Line	919,069	30,000	-	30,000	-	-	-	(120,000)	829,069
5310 Wastewater	13,312,549	6,964,500	-	6,964,500	7,173,716	13,255	7,186,971	-	13,090,078
5311 Wastewater Service Line	1,711,907	45,000	-	45,000	-	-	-	(120,000)	1,636,907
5410 Solid Waste-Residential	1,672,461	2,817,330	-	2,817,330	2,722,571	276,774	2,999,344	-	1,490,447
5412 Solid Waste-Commercial	2,606,453	1,657,250	27,652	1,684,902	1,782,719	1,774	1,784,492	-	2,506,863
5413 Landfill Monitoring District	361,926	151,676	-	151,676	166,387	-	166,387	-	347,215
5414 Transfer Station	1,254,425	3,034,643	-	3,034,643	3,077,037	29,426	3,106,463	-	1,182,605
5415 Recycling	803,478	365,500	275,000	640,500	810,738	1,774	812,512	-	631,466
5510 Parking	532,040	1,981,200	-	1,981,200	2,082,937	-	2,082,937	-	430,303
5010 Golf Course	190,901	2,778,000	85,000	2,863,000	2,790,230	-	2,790,230	-	263,671
5712 City-County Building Fund	1,656,626	953,704	-	953,704	1,145,427	-	1,145,427	-	1,464,903
5713 City/Cnty Mail & Telephone	209,321	248,500	-	248,500	247,282	-	247,282	-	210,539
5714 CC Law & Justice Building	515,743	754,924	-	754,924	910,953	-	910,953	-	359,715
5800 Capital Transit	1,021,861	1,769,027	450,000	2,219,027	2,244,606	-	2,244,606	-	996,282
Total Enterprise Funds	49,769,752	35,597,754	837,652	36,435,406	41,693,808	366,256	42,060,064	(240,000)	43,905,094
6000 Internal Service Funds									
6070 Public Works Administration	-	2,434,133	150,000	2,584,133	2,434,134	-	2,434,134	-	149,999
6010 Fleet Services	604,267	2,381,707	-	2,381,707	2,219,272	100,000	2,319,272	-	666,703
6030 Copier Revolving	93,953	28,000	-	28,000	19,500	-	19,500	-	102,453
6060 Property & Liab Insurance	592,980	1,728,316	-	1,728,316	1,794,097	-	1,794,097	-	527,199
6051 Health & Safety Program	127,033	7,005,141	-	7,005,141	6,724,000	-	6,724,000	-	408,174
6050 Dental Program	86,888	404,593	-	404,593	402,000	-	402,000	-	89,481
6052 Vision Program	116,482	84,386	-	84,386	80,000	-	80,000	-	120,868
Total Internal Service Funds	1,621,603	14,066,276	150,000	14,216,276	13,673,003	100,000	13,773,003	-	2,064,876
Total All Budgeted Funds	109,498,461	108,653,829	12,814,649	121,468,478	116,392,263	12,814,649	129,206,912	(390,000)	101,370,027

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. _____

RESOLUTION NO. _____

A RESOLUTION PROVIDING FOR THE ANNUAL TAX LEVY IN MILLS FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026

WHEREAS, §7-6-4036, MCA, requires the City Commission to fix the tax levy by the later of the 1st Thursday after the 1st Tuesday in September or within 30 calendar days after received certified taxable values;

WHEREAS, §15-10-201, MCA, requires the City Commission to fix its tax levy in mills and tenths and hundredths of mills;

WHEREAS, §15-10-420, MCA, provides that the City Commission may:

- impose a mill levy sufficient to generate the amount of property taxes actually assessed in the prior year on previously existing property plus one-half of the average rate of inflation for the prior 3 years;
- carry forward the authority to impose the authorized levy;
- adjust the levy for decreased reimbursements and reimbursed loss of tax base;
- apply the levy plus any additional levies authorized by the voters to all property in the governmental unit including

newly taxable property;

WHEREAS, the fiscal year 2026 budget provides for the City to levy all of its authorized tax levies under §15-10-420, MCA;

WHEREAS, §2-9-212, MCA, provides authority to fix the City's property tax levy to cover the current year group health insurance premiums, in tax year 2025 for fiscal year 2026 and this authority is not subject to the mill levy limitation imposed by §15-10-420, MCA; and

WHEREAS, the fiscal year 2026 budget provides for \$2,577,472 or 26.02 mills, to be levied for group health insurance premiums in tax year 2025 for fiscal year 2026, as allowed under §2-9-212, MCA.

WHEREAS, the City Commission of Helena, Montana elected to transition the Fire Department Supplemental Voted Mill Levy to dollars in fiscal year 2025 and is thereafter subject to the provisions in §15-10-420, MCA. For fiscal year 2026, the City Commission of Helena, Montana will levy \$1,054,992 for the Fire Department Supplemental Mill Levy or 11.54 mills.

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

Section 1. As required by §15-10-201, MCA, the Helena City

Commission hereby sets the 2025 tax levy for fiscal year 2026 in mills in tenths and hundredths of mills as follows:

CITY OF HELENA MILL LEVY BREAKDOWN FISCAL YEAR 2026		
Group Health Insurance	28.19 mills	(\$2-9-121, MCA)
General Obligation Debt ('08 GO Parks & Rec)	5.74 mills	(\$7-7-4265, MCA)
General Obligation Debt ('25 Fire Station)	5.76 mills	(\$7-7-4265, MCA)
Limited General Levy	123.64 mills	(\$15-10-420, MCA)
Fire Department Supplemental	11.54 mills	
<u>Total All Levies</u>	<u>174.87 mills</u>	

Section 2. The 2025 tax levy for fiscal year 2026 does not have any amounts, or mills, which are less than the maximum tax levy authorized under §15-10-4020, MCA. In accordance with §15-10-4020 (1) (b), MCA, the full-authorized tax levy has been levied.

**PASSED AND EFFECTIVE BY THE COMMISSION OF THE CITY OF HELENA,
MONTANA, THIS 8th DAY OF SEPTEMBER, 2025.**

MAYOR

ATTEST:

CLERK OF THE COMMISSION

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. _____

RESOLUTION NO. _____

A RESOLUTION ESTABLISHING THE METHOD OF LEVYING VOTED MILLS AS
REQUIRED BY LAWS 2025, CHAPTERS 674 AND 767 PASSED IN THE 69TH
MONTANA LEGISLATIVE SESSION

WHEREAS, Laws 2025, Chapters 674 and 767 passed in the 69th Montana Legislative Session requires that a taxing entity with a local mill levy limit of a specific number of mills that may be imposed that was authorized by the voters before May 13, 2025, shall elect one of two methods to recalculate those mill levies;

WHEREAS, a taxing entity may either elect to:

- (a) transition a voted mill levy to a dollar-based mill levy equal to the amount of property taxes assessed in fiscal year 2025 and thereafter subject to the provisions of §15-10-420(1)(a), MCA; or
- (b) levy the number of mills in fiscal year 2026 that will generate the amount of property taxes assessed in fiscal year 2025. In fiscal years after 2026, the local government may levy an amount not to exceed the number of mills levied in fiscal year 2026;

WHEREAS, the City of Helena has the following mill levy authorized by the voters before May 13, 2025:

(a) Fire Department Supplemental Levy (2018)

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

Section 1. The Fire Department Supplemental Levy will be transitioned to a dollar-based mill levy equal to the authorized ad valorem tax revenue assessment in fiscal year 2025 and thereafter subject the provisions of §15-10-420(1)(a), MCA; and

Section 2. The total ad valorem tax revenue assessed in fiscal year 2025 for the tax year 2024 mill levy was \$1,033,192; and

Section 3. Hereafter, the City Commission of the City of Helena, Montana may levy up to \$1,033,192 plus the rate of inflation provided for in §15-10-420(1)(a), MCA; and

Section 4. For fiscal year 2026, The City Commission of the City of Helena, Montana will levy \$1,054,992 for the Fire Department Supplemental Mill Levy.

**PASSED AND EFFECTIVE BY THE COMMISSION OF THE CITY OF HELENA,
MONTANA, THIS 8th DAY OF SEPTEMBER, 2025.**

ATTEST:

MAYOR

CLERK OF THE COMMISSION

Determination of Proposed Property Tax Increase

Section 7-6-4020 & Section 7-6-4030, MCA
Aggregate of GENERAL, TIF & GO Debt Funds - City of Helena, MT
FYE June 30, 2026

FY2026 Increase(decrease) in property taxes	\$ (72.80)	\$ (218.39)	\$ (314.38)
<u>FY2026 Calculation:</u>			
Current Market Value	\$ 100,000.00	\$ 300,000.00	\$ 600,000.00
Taxable Rate: 0.76% up to \$400k in MV / 1.1% above \$200k in MV of Current Market Value	\$ 760.00	\$ 2,280.00	\$ 5,260.00
Taxable Value Per Mill (1/1000th)	\$ 0.76	\$ 2.28	\$ 5.26
Total Levy in Mills(Line 11 on the Mill levy Calculation Form)	174.87	\$ 174.87	\$ 174.87
Calculated Total Property Tax	\$ 132.90	\$ 398.70	\$ 919.82
<u>FY2025 Calculation:</u>			
Current Market Value	\$ 100,000.00	\$ 300,000.00	\$ 600,000.00
Taxable Rate: 1.35% of Current Market Value	\$ 1,350.00	\$ 4,050.00	\$ 8,100.00
Taxable Value Per Mill (1/1000th)	\$ 1.35	\$ 4.05	\$ 8.10
Total Levy in Mills(Line 11 on the Mill levy Calculation Form)	152.37	\$ 152.37	\$ 152.37
Calculated Total Property Tax	\$ 205.70	\$ 617.10	\$ 1,234.20

Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

Aggregate of all Funds

FYE June 30, 2026

Entity Name: CITY OF HELENA, MT

Reference Line		Enter amounts in yellow cells	Auto-Calculation (If completing manually enter amounts as instructed)
(1)	Enter Ad valorem tax revenue <u>ACTUALLY assessed in the prior year</u> (from Prior Year's form Line 17)	\$ 10,939,156	\$ 10,939,156
(2)	Add: Current year inflation adjustment @ 2.11%		\$ 230,816
(3)	Subtract: Ad valorem tax revenue <u>ACTUALLY assessed in the prior year</u> for Class 1 and 2 property, (net and gross proceeds) (from Prior Year's form Line 20) (enter as negative)	\$ -	\$ -
(4)	Adjusted ad valorem tax revenue		\$ 11,169,972
<u>ENTERING TAXABLE VALUES</u>			
(5)	Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 97,158,446	\$ 97,158,446
(6)	Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 6 (enter as negative)	\$ (5,734,925)	\$ (5,734,925)
(7)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		\$ 91,423.521
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)	\$ (1,077,433)	\$ (1,077,433)
(9)	Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 5 (enter as negative)	\$ -	\$ -
(10)	Adjusted Taxable value per mill		\$ 90,346.088
(11)	CURRENT YEAR calculated mill levy		123.64
(12)	CURRENT YEAR calculated ad valorem tax revenue		\$ 11,303,604
<u>CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT</u>			
(13)	Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)		0.00
(14)	Total current year authorized mill levy, including Prior Years' carry forward mills		123.64
(15)	Total current year authorized ad valorem tax revenue assessment		\$ 11,303,604
<u>CURRENT YEAR ACTUALLY LEVIED/ASSESSED</u>			
(16)	Enter number of mills actually levied in current year (Number should equal total <u>non-voted</u> mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. <u>Do Not</u> include voted or permissive mills imposed in the current year.)	123.64	123.64
(17)	Total ad valorem tax revenue actually assessed in current year		\$ 11,303,604
<u>RECAPITULATION OF ACTUAL:</u>			
(18)	Ad valorem tax revenue actually assessed		\$ 11,170,390
(19)	Ad valorem tax revenue actually assessed for newly taxable property		\$ 133,214
(20)	Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)		\$ -
(21)	Total ad valorem tax revenue actually assessed in current year		\$ 11,303,604
(22)	Total carry forward mills that may be levied in a subsequent year (Number should be equal to or greater than zero. A (negative) number indicates an over levy.)		0.00

Determination of Tax Revenue and Mill Levy Limitations Supplemental Fire Levy - Fund 2340 FYE June 30, 2026 Entity Name: CITY OF HELENA, MT		
Enter Ad valorem tax revenue <u>ACTUALLY</u> assessed in the prior year	\$ 1,033,192	
Add: Current year inflation adjustment @ 2.11%	\$ 21,800	
Total ad valorem tax revenue actually assessed in current year		\$ 1,054,992
Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 97,158,446	
Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 6 (enter as negative)	\$ (5,734,925)	
Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)	\$ 91,423,521	
Number of mills actually levied in current year		11.54

Determination of Permissive Levy for Group Benefits
Section 15-10-420(9), MCA
FYE June 30, 2026
Entity Name: City of Helena, MT

Step A: Input in Yellow Cells		Fiscal Year	<u>Line 1</u> : BASE Year = Total <i>Actual</i> Annual Employer Contribution for Group Benefits in BASE Year <u>Line #2</u> : Budgeting For = Total <i>Budgeted</i> Annual Employer Contribution For Group Benefits	Average Monthly Employer Contribution per Employee	Actual # of Employees the Local Government Made Employer Contributions to Group Benefits on July 1st
(1)	BASE Year	2001	\$198,277.00	\$101.37	163
(2)	Budgeting For	2026	\$2,791,590.41	\$1,321.60	176
(3)	Increase from BASE Year (Decreases will be reported as zero)			\$1,220.23	13

Step B:		Fiscal Year	2026
		2025	Certified Taxable Valuation
(4)	Taxable Value less Incremental Taxable Value of General Fund		\$99,059,640.00

Step C:		(5) BASE Contribution	(6) Increase in Employer Contribution from BASE Year
Calculation of:			
(5) BASE Contribution			
(6) Increase in Employer Contribution from BASE Year			
		\$214,118.72	\$2,577,471.70

Step D: Must be deposited into Fund 2372		Fund #2372 Permissive Medical Levy		
Transition clause per L2009 SB 491, Section 4, has expired.		Fiscal Year	Fund 2372 Permissive Levy # of Mills Allowed to Levy (Not Subject to 15-10-420)	Fund 2372 Total Generated Tax Revenue
(7)	Choice #1 PER sec. 4, Ch 412, L.2009 - (1)(b)	2026	26.02	\$99,059.64 \$2,577,471.70



MONTANA
Form AB-72T
Rev. 6-25

2025 Certified Taxable Valuation Information
(15-10-202, MCA)
Lewis & Clark County
CITY OF HELENA

Certified values are now available online at property.mt.gov/cov

1. 2025 Total Market Value ¹	\$	7,515,921,295
2. 2025 Total Taxable Value ²	\$	97,158,446
3. 2025 Taxable Value of Newly Taxable Property.....	\$	1,077,433
4. 2025 Taxable Value less Incremental Taxable Value ³	\$	91,423,521
5. 2025 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-
6. 2025 Tax Loss from HB212.....	\$	-
7. TIF Districts		

Tax Increment District Name	Current Taxable Value²	Base Taxable Value	Incremental Value
RAILROAD URD	3,726,477	2,334,837	1,391,640
CAPITAL HILL	3,596,706	1,988,913	1,607,793
HELENA URD	8,835,754	6,100,262	2,735,492

Total Incremental Value \$ 5,734,925

Preparer Wanda Warsinski Date 8/4/2025

¹Market value does not include class 1 and class 2 value

²Taxable value is calculated after abatements have been applied

³This value is the taxable value less total incremental value of all tax increment financing districts

⁴The taxable value of class 1 and class 2 is included in the taxable value totals

For Information Purposes Only

2025 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	-

Note

Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/04/2025, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.

The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/08/2025, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

RESOLUTION NO. 21002

A RESOLUTION ADOPTING PRELIMINARY BUDGET, BUDGET AUTHORITIES, AND APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026, AND SETTING THE SALARY FOR MUNICIPAL COURT JUDGE

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

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

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

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

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

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No 21002

- (e) the proceeds from the sale of land;
- (f) any fund for gifts or donations; and
- (g) money borrowed during the fiscal year.

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

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

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

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

- (a) based upon the cost of providing the services supported by the fee; and
- (b) fully funded by the related fees for services, fund reserves, or non-fee revenue such as interest.

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

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

WHEREAS, Sections 3-6-203, MCA and 2-8-5(B), Helena City Code provide that the annual salary and compensation of the municipal

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No 21002

court judge must be set by ordinance or resolution; and

WHEREAS, a public hearing on this resolution was held by the City Commission on June 17, 2024, in the Commission Chambers at 316 North Park Avenue in Helena, Montana, at 6:00 P.M.

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

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

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

The authorized appropriations as stated in Appendix A - Balances &

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

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Changes by Fund, establish the legal spending limits of the municipality at the fund level. Detail below the fund level in Appendix A is informational only and does not reflect the legal spending limits.

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

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

A. Follow-through Authority. As provided in Section 7-6-

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No 21002

4006(3), MCA;

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

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

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

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

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

Section 6. Budget Policies: Budget policies are defined in the budget document and are adopted with this Resolution.

Section 7. Appropriation Carry-overs: GAAP require expenditures to be recognized in the fiscal year in which the goods or services are received. As such, the Helena City Commission hereby authorizes the carry-over of prior year unspent budget authority under the following conditions:

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No 21002

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

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

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

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

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No 21002

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

Section 8. Capital Re-Appropriation: The City Commission routinely updates its Comprehensive Capital Improvement Program in order to fully identify long-term capital needs and analyze projected financing capacity. After each fiscal year, there may be unspent appropriations within City operations. Therefore, the Helena City Commission authorizes the City Manager to re-appropriate prior year unspent budget authority and reserves into current year authorized capital appropriations or capital reserves in order to address capital needs. Such capital re-appropriations may be made under the following conditions:

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

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No 21002

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

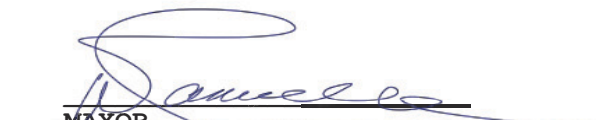
F. after advising the City Commission of the City Manager's intent to make capital re-appropriations at a City Commission meeting or public work session.

Section 9. Municipal Judge Salary and Compensation: The annual salary for the Municipal Judge is \$118,216 and total salary and benefits are approximately \$159,357.

PASSED AND EFFECTIVE BY THE COMMISSION OF THE CITY OF HELENA, MONTANA, THIS 16th DAY OF JUNE, 2025.




CLERK OF THE COMMISSION


MAYOR



TIF District Information

Final Adopted Budget Fiscal Year 2026



TIF Railroad District

RAILROAD TIF (4501)
CASH FLOW STATEMENT

	FY22 ACTUALS	FY23 ACTUALS	FY24 ACTUALS	FY25 ADOPTED	FY25 ACTUALS	FY26 ADOPTED
REVENUES:						
Real Property Taxes Genl Levy	310,456	296,012	703,308	688,500	757,439	700,000
Personal Property Taxes	10,647	11,259	8,095	8,000	16,970	18,000
Penalty Interest Del Taxes	797	788	592	600	1,712	1,000
Investment Earnings	1,326	22,620	55,229	30,000	79,677	30,000
Total Revenue	323,226	330,679	767,224	727,100	855,799	749,000
EXPENSES:						
Other Contracted Services	170,000	30,000	133,378	450,000	35,266	500,000
Total Expenditures	170,000	30,000	133,378	450,000	35,266	500,000
Total Revenue Over(Under) Expenditures	153,226	300,679	633,846	277,100	820,533	249,000
Beginning Cash	326,485	479,711	780,391	1,414,237	1,414,237	2,234,770
Ending Cash	479,711	780,391	1,414,237	1,691,337	2,234,770	2,483,770

8/21/2025



RAILROAD URBAN RENEWAL DISTRICT WORK PLAN, AUGUST 2022

Approved by City Commission 9/26/2022

Funding Accruals

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

Prioritized Projects

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

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



Additionally Recognized Eligible Project Priorities

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

TIF Downtown District

DOWNTOWN TIF (4502)
CASH FLOW STATEMENT

	FY22 ACTUALS	FY23 ACTUALS	FY24 ACTUALS	FY25 ADOPTED	FY25 ACTUALS	FY26 ADOPTED
REVENUES:						
Real Property Taxes Genl Levy	183,154	327,580	1,220,669	1,050,000	1,333,400	1,200,000.00
Personal Property Taxes	29,970	3,246	6,578	7,000	12,109	10,000
Penalty Interest Del Taxes	202	415	1,358	500	2,118	500
Investment Earnings	970	13,386	50,290	15,000	90,699	30,000
Total Revenue	214,295	344,626	1,278,895	1,072,500	1,438,327	1,240,500
EXPENSES:						
Other Contracted Services	290,391	17,567	186,544	618,160	517,974	500,000
Total Expenditures	290,391	17,567	186,544	618,160	517,974	500,000
Revenue Over(Under) Expenditures	(76,096)	327,059	1,092,351	454,340	920,353	740,500
Beginning Cash	276,163	200,066	527,126	1,619,476	1,619,476	2,539,829
Ending Cash	200,066	527,126	1,619,476	2,073,816	2,539,829	3,280,329

8/21/2025



DOWNTOWN URBAN RENEWAL DISTRICT WORK PLAN, MAY 2022

Funding Accruals

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

Prioritized Projects

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

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



Additionally Recognized Eligible Project Priorities

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

TIF Capital Hill District

CAPITAL HILL TIF (4503)

CASH FLOW STATEMENT

	FY22 ACTUALS	FY23 ACTUALS	FY24 ACTUALS	FY25 ADOPTED	FY25 ACTUALS	FY26 ADOPTED
REVENUES:						
Real Property Taxes Genl Levy	133,086	189,289	585,594	618,000	491,740	600,000
Personal Property Taxes	4,431	2,964	2,505	3,000	24,173	18,000
Penalty Interest Del Taxes	10,167	234	789	800	1,185	800
Investment Earnings	272	8,971	32,351	15,000	56,363	20,000
Total Revenue	147,956	201,458	621,240	636,800	573,461	638,800
	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Revenue Over(Under) Expenditures	147,956	201,458	621,240	636,800	573,461	638,800
Beginning Cash	-	147,956	349,414	976,964	976,964	1,550,425
Other Financing Sources (uses)			6,309			
Ending Cash	147,956	349,414	976,964	1,613,764	1,550,425	2,189,225

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

RESOLUTION NO. 20618

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

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

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

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

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Resol. 20618

Billings Avenue, Butte Avenue, Montana

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

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

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

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

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Resol. 20618

OF HELENA, MONTANA, AS FOLLOWS:

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

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

PASSED AND EFFECTIVE BY THE COMMISSION OF THE CITY OF HELENA, MONTANA, THIS 24th DAY of AUGUST, 2020.

/S/ WILMOT COLLINS
MAYOR

ATTEST:

/S/ DANNAI CLAYBORN
CLERK OF THE COMMISSION





Glossary

Final Adopted Budget Fiscal Year 2026



Budget Glossary

Accrual Basis of Accounting

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

Actual

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

Appropriation

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

Assessed Market Valuation

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

Balanced Budget (MCA 7-6-4030)

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

Bonds

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

Budget

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

Budget Document

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

Budget Message

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

Annual Audit Report

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

Capital Assets

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

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

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

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

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

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

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

Cash Reserves

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

CDBG (Community Development Block Grant)

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

Contingency

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

determined by the City Manager and the City Commission.

Cost Center

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

HBID (Helena Business Improvement District - Downtown)

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

Debt Service Funds

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

DHI (Downtown Helena Inc.)

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

EMS

EMS refers to Emergency Medical Services.

Encumbrance

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

Enterprise Funds

Enterprise Funds account for businesslike activities supported primarily by user charges. Examples are the

City Water and Wastewater Utilities, Parking garages, and Transit systems.

Expenditures

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

Fiscal Year (FY)

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

Franchise Fees

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

FTE

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

Fund

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

Fund Balance

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

GAAP (General Accepted Accounting Principles)

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

GASB (Governmental Accounting Standards Board) Statement 34

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

General Fund

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

General Obligation Bonds (G.O. Bonds)

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

GIS (Global Information System)

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

Grant

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

Interfund Transfers

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

Internal Service Funds

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

Intrafund Transfers

Intrafund Transfers are amounts transferred within the same fund.

Levy

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

Mill

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

MLCT

MLCT is the Montana League of Cities and Towns.

MMIA

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

Modified Accrual Basis of Accounting

Modified Accrual Basis of Accounting is an accounting method by which revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the

accounting period in which the fund liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences, claims, and judgments, are recorded only when payment is due.

Non-departmental/City-wide Expenditures

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

Ordinance

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

Park Maintenance Districts (PMD)

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

Personal Services

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

Refunding

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

Resolution

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

Revenue

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

Risk Management

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

SDF

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

SID

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

Special Assessment

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

Special Revenue Funds

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

Structurally Balanced Budget

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

SVRO Coordinator

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

Tax Increment Bond

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

Tax Increment District(s)

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

Taxable Valuation

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

TBID (Tourism Business Improvement District)

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

Transfers

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

Transmittal Letter

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

Working Capital

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

Formula:

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





Improvement Districts

Final Adopted Budget Fiscal Year 2026







Tourism Business Improvement District

Final Adopted Budget Fiscal Year 2026





Helena Tourism Business Improvement District Fiscal Year 2026 Work Plan

1 ORGANIZATION SUMMARY

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

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

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

Helena TBID Organizational Mission

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

Helena TBID Organizational Vision

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

Helena TBID Organizational Values

- Integrity
- Innovation
- Communication
- Participation
- Effective Teamwork

Helena TBID Organizational Goals

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

2 INTRODUCTION

The role of Destination Organizations, like Visit Helena, continue to evolve. Destination management calls for a coalition of many organizations and interests working towards a common goal, ultimately being the assurance of the competitiveness and sustainability of the tourism destination.

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

Collaborative management of our destination will help to avoid overlapping functions and duplication of efforts in promotion, visitor services, training, business support, and resource management/protection.

Visit Helena will continue to work closely with community organizations, such as the City of Helena, Helena Area Chamber of Commerce and Convention and Visitors Bureau; Helena

Business Improvement District; Montana Business Assistance Connection; and many additional stakeholders.

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

In a world consumed by possessions rather than experiences, the Visit Helena team strives to amplify the voices of those working toward a welcoming and balanced Helena, reinvesting in our community for future generations while maximizing tourism dollars for a thriving city.

We will work on initiatives in destination management and marketing that focus on the **economic**, **social**, and **environmental** health of our town.

3 LEISURE RECRUITMENT

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

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

The TBID will work with regional and state partners to monitor the international landscape, while continuing to foster partnerships with domestic and international tour operators. In addition, we will weigh the option to participate with other Montana DMOs in international travel recruitment shows like IPW, the travel industry's premier international marketplace and the largest generator of travel to the U.S.

4 YELLOWSTONE & GLACIER NATIONAL PARKS

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

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

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

5 THE VISITOR EXPERIENCE

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

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

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

Making sure travelers feel welcomed and enjoy their stay will continue to be a major priority. We will work to determine streamlined ways to offer Front-Line Training to help those working with visitors every day be informed about what Helena has to offer.

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

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

6 GROUP TRAVEL & MEETINGS

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

TBID will continue to encourage our local community to bring meetings to Helena and will collaborate with our conference facilities. Efforts will focus on small market meetings, and we will attend the Small Market Meetings Conference.

Growth in this segment will help support seasonality in hotel occupancy, and impact the local economy by filling restaurants, retailers, and attractions.

7 TBID GRANT PROGRAM

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

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

8 SPORT EVENTS & TOURNAMENTS

Special Olympics of Montana (SOMT) will be in Helena for the State Basketball Tournament which will take place again in November 2025. We will support SOMT.

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

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

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

9 ARTS & CULTURE

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

10 HERITAGE TOURISM



With the anticipated opening of **The Montana Heritage Center, Montana's Museum**, in late 2025, we will partner alongside them to create awareness of this attraction.

The Montana Heritage Center will capture the grandeur of the Treasure State by celebrating the natural features, diverse cultures, and stories of our past. The new home for the Montana Historical Society will include expanded museum exhibits, educational classrooms, a public event center, an enhanced research center, and a cafe, plus an outdoor courtyard and rooftop terrace. Visitors from across Montana and the world will experience state-of-the-art displays of their ever-expanding collections.

We will market & support the preparation for their **Grand Opening June 25-28, 2026**.

In addition, we will be working to secure a plan for wayfinding and signage systems to enhance navigational experiences & improve overall connectivity, reinforce community brand, and support local businesses.

Visit Helena will also continue to support the Montana History Foundation to promote their [Helena History Tours](#). This program is designed to promote heritage tourism by showcasing Helena's regional history through exploration of its surrounding environment.

Direct beneficiaries include Helena residents and tourists, with the broader economy of Helena serving as a secondary beneficiary.

The summer of 2025 will include the following tours:

- Rediscover Reeder's Alley
- Pedaling through the Past
- Redlight Rendezvous

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- Echoes of the Past
- Wandering the Westside

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

The Montana History Foundation has a new office located in Reeder’s Alley which will be a wonderful opportunity to book a tour on site, as well as provide an additional opportunity to connect The Montana Heritage Center to Downtown Helena.

11 MARKETING METHODS

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

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

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

The TBID understands the critical need for effective content in today’s ultra-competitive marketplace and will continue to work closely with the local creative marketing agency SOVRN. This year will focus on continuing the Hel Yeah Campaign by capturing new summer hype footage as well gathering historical assets to champion the rich history in Helena and connect it to The Montana Heritage Center-Montana’s Museum.

Visit Helena will also work to lean into and expand on Southwest Montana’s already established Drink It In Montana that was established in partnership with Central Montana. *Drink It In Montana aims to capture the story of Montana’s craft beverage industry by helping newcomers experience the unique flavors and locally-owned businesses. As you travel through Montana, Drink It In. Experience Montana the way the locals do and enjoy our regional flavor.*

With the Montana Distillery Trail, trails and trail lines will be added to work as itineraries. Distilleries are the destinations with the goal in between to highlight Montana history and experience other popular attractions (i.e., scenic landscapes, various towns and history, culture).

Driven by the transformational power of human relationships and the inclusion of diverse voices, Visit Helena will also focus on a project called the *Faces of Helena*.

FACES OF HELENA, MONTANA'S HOMETOWN

Storytelling is at the very heart of destination marketing. Visit Helena wants to engage our audience with authentic stories and the inside scoop on the faces of Helena.

Helena's inspirational people are its strongest brand attribute, and the cumulative stories of the Helena community are a key differentiator.

This travel blog will lean into the Visit Helena Brand and focus on authentic experiences, local traditions, hidden gems, and insider tips, and sharing personal stories of individuals who aren't always in the spotlight to help readers immerse themselves in the culture. We aim to peel back the quirky local history and reveal some of the characters and antidotes associated with them, showcase the spirit and unspoken way of life of locals live by here, highlight authentic encounters, convey that hometown, curated Helena feel that represents why individuals love Helena--- the people, build an emotional bond that compels visitations and ambassadors and garners loyalty, and increase awareness and preference of Helena as a travel destination, not as a pass through.

The TBID will continue to implement a well-rounded social media strategy aimed at growing our audience and maintaining engagement with residents and showcasing Helena's history and charm. We will track key performance metrics, audience insights, and overall progress on our accounts.

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

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

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

12 MEDIA RELATION AND OUTREACH

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

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

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

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FY2025-2026 HELENA TBID BUDGET

Current TBID Assets	\$187,869.78
Outstanding Projects	\$60,000.00
Outstanding Payments	\$38,600.00
	\$89,269.78

June 2025 TBID Receivables	\$294,000.00
Estimated January 2026 TBID Receivables	\$ 294,000.00
Total Receivables	\$588,000.00
Total FY 2025-2026 Assets	\$677,269.78

Expense	
Administrative Staff + Taxes + Benefits	\$210,000.00
Operational Expenses	\$81,924.00
Tourism Education & Advocacy	\$10,000.00
Marketing & Publicity	\$251,850.00
Opportunities & Grants	\$57,150.00
Sponsored Events	\$10,000.00
Conventions/Tradeshows	\$25,000.00
Professional Development Training	\$15,000.00
Reserves	\$16,345.78
TOTAL FY 2025-2026 Expenses	\$677,269.78





Helena Business Improvement District

Final Adopted Budget Fiscal Year 2026





Work Plan and Budget Proposal

Fiscal Year 2026

History

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

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

Goal

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

Mission

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

Governance

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

PROGRAMS AND SERVICES

The BID proposes continuing our existing projects in FY26, with some additions. We propose spending slightly more than our projected revenue, using our cash balance from FY25.

Flowers and Landscaping

This year, the BID will purchase, install, and maintain 100 flower baskets and 30 flower barrels. Flower barrels continue to be popular, as they require less water and stay vibrant longer. The BID buys the flowers from High Country Growers and pays our Maintenance Ambassadors to water them. The BID also contracts with the City for water and beautification, including trash pickup. The flowers are displayed throughout downtown, including the Great Northern Town Center, from June through September on historic lamp posts and cobra lights.

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

Holiday Decorations

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

In FY25, we purchased and installed 26 new rope lights to wrap around cobra lights on Last Chance Gulch. Along with other decorations traditionally installed, the BID plans to install additional rope lights and anchors on height-appropriate buildings for garlands to be strung across Last Chance Gulch as appropriate.

Sanitation

The BID owns and maintains 23 trash cans in the district. The BID employs 4 Maintenance Ambassadors to empty and clean the cans. We plan to replace the vinyls on the can lids this year, in collaboration with the Holter Afterschool Teen Arts Council for a variety of designs. The vinyls will also have a QR code with the BID's website for maintenance needs.

BID rented and maintained a portable toilet in Constitution Park during FY25 and it has been a successful undertaking. The BID will continue to maintain the portable toilet in FY26 until no longer necessary. The BID has been working with the City Parks and Recreation Department to install a public restroom in Constitution Park. The City Commission had approved \$98,000 of General Fund Surplus money and the County Commission has committed \$35,000. The BID is allocating \$25,000 of the FY26 budget toward the landscape architectural contract. To help fund the installation of the toilet, the BID will use funds from our STIP account. Currently, we are prepared to spend \$44,000 for installation.

Graffiti Removal and Prevention

The BID contracts with professional graffiti removers to prevent or remove vandalism while safeguarding building integrity.

Banners

The BID purchases, installs, and maintains 144 downtown banners. The Maintenance Ambassadors do seasonal banner changes in November and April.

We also offer other organizations an opportunity to purchase their own banners and contract with the BID for installation. Banners for the Prickly Pear Land Trust, Governor's Cup, and Septemberfest will be on display during the summer of 2025. The board has voted to slightly increase the cost of the program. We will continue to grow this program in FY26 and conduct targeted outreach to event organizers in Helena to make them aware of this opportunity.

Façade and Parklet Grants

The BID offers a one-to-one match of up to \$5000 per project for façade improvements. In FY25, the BID awarded 6 façade grants. These funds are given to reimburse downtown businesses for new awnings, painting, new fixtures, etc.

The BID funds a Parklet Grant program but did not see any interest in this program in FY25. We have reduced the budget for that program but will continue to reserve funds should the interest arise.

Event Grants

With the dissolution of Downtown Helena, Inc. at the end of 2023, the BID recognized the need to encourage event organizers to continue to hold events in the downtown core. The BID will again set aside \$10,000 in Event Grants during FY25 to meet those needs. A portion of this amount will be made specifically available to encourage new events downtown. Awardees may request up to \$1000 in funding for promotion and permitting costs associated with holding an event downtown. This program was very successful in FY25, receiving 12 applications and awarding almost all the budgeted funds.

Business Development

BID allocates funds to assist with business development and incubation, seeking partnerships and suitable projects to support new business startups in downtown Helena. In FY 25, \$5000 was allocated toward matching grants for new businesses in the district. In FY25, five were funded. In FY26, an additional \$1,500 will be allocated to this grant program.

Marketing

The BID promotes downtown Helena through various channels including its website, social media and flyers with guidance from the Promotion Committee. Website maintenance and all social media are being done in-house. We hired two photographers to take photos of all businesses in the district for their use and the use of the BID in its social media efforts. The BID also collaborates with the Helena Chamber of Commerce and Visit Helena on promotional efforts.

Safety Initiative

In response to growing concerns over the safety of downtown events, the BID is collaborating with City officials in the fire, police and transportation divisions, to provide training to event volunteers. The training includes Crowd Management, CPR, First Aid and fire extinguisher use. To date, 65 people have completed all or a portion of this training.

Advocacy

The BID acts as a liaison between downtown property/business owners and the City and other entities. In FY25, it began collaborating with the Helena Chamber of Commerce at “Connections of Cruse” to meet monthly with business owners and other stakeholders to solicit feedback and address concerns and coordinate efforts. The cost of this advocacy work is reflected in payroll.

Capital/Large Projects

The BID maintains a reserve for large expenditures such as the proposed installation of a public restroom and wayfinding associated with the opening of the new Heritage Museum. All checks over \$5000 must be signed by two signatories and approval for large one-time expenditures must be obtained from the Board of Trustees. The BID used a part of this reserve during FY25 to cover the gap of \$23,425 between the BID’s income and expenses. The BID will continue to utilize the two full-time professional staff budgeted in FY25 to grow programs, sponsorships and increase the income of the organization.

FY2026 BID Budget	
Income	
BID Assessment	\$360,600
Community Sponsorships	\$10,000
Equipment Rental	\$1,000
Nuggets Program	\$7,000
Safety Initiative income	\$500
Banner Program	\$3,4000
Office Rent	\$2500
Grants	0
STIP Interest	\$12,000
Total Income	\$397,000
Expenses	
Program and Services	

Public Restroom/ Maintenance	\$26,500
Event Grants	\$15,000
Flowers	\$11,000
Landscaping	\$1,200
Holiday Lighting	\$1,000
Safety Initiative (crowd manage., CRP, first aid)	\$2,500
Graffiti	\$8,000
Banners/Banner Services	\$6,000
Façade Grants	\$25,000
Parklet Grants	\$500
New Business Development grants	\$6,500
Marketing	\$35,000
Total Program and Services Expenses	\$138,200
Payroll	
Salaries/Wages (2 FTE, 4 PTE)	\$152,000
Payroll Taxes/Benefits	\$31,000
Total Payroll Expenses	\$183,000
Administrative Expenses	
Facilities and Equipment	\$41,000
Administrative	\$36,000
Total Administrative Expenses	\$77,000
Total Expenses	\$398,200
Income/Loss	-1,200

METHOD OF LEVYING ASSESSMENT

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

Background: During the creation process in 2019-2020, several property owners suggested a review of the assessment. An ad hoc committee was formed in October 2020 to address this request. The Board of Trustees approved an assessment methodology change for fiscal year 2023, and the change was adopted for fiscal year 2024. There is no change for the fiscal year 2025 or 2026.

FY26 Assessment Methodology Recommendation (MCA 7-12-1133 2(g))

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

Assessment Matrix

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

Methodology Features

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

OPERATING AND PARTNERSHIP AGREEMENTS**Downtown Helena Inc. (DHI)**

DHI, a 501(C)(6) organization, was dissolved in December `2023. The BID continues to provide minimal administrative support to the Downtown Nuggets program, which had been administered by DHI. Nuggets will continue to be redeemed by BID until 2029.

Helena Community Foundation

The Helena Community Foundation has supported BID in the past by managing donations and sponsorship efforts on its behalf. In FY26, the BID will explore additional fundraising opportunities and utilize the Helena Community Foundation in these efforts.

City of Helena

The City of Helena and the BID have maintained a collaborative partnership on various projects. A Memorandum of Understanding (MOU) has been drafted between the BID and the City to delineate shared responsibilities, particularly regarding flower maintenance, sanitation, and landscaping. As part of this MOU, the City will sponsor some of the sanitation and beautification efforts of the BID in FY26. An MOU with the City Parks & Recreation Department is also in place regarding collaborative efforts on the Constitution Park restroom.

Main Street Program

The Montana Main Street Program, a collaborative initiative between the Community Development Division and the Montana Office of Tourism at the Montana Department of Commerce, assists communities in strengthening and preserving their historic downtown commercial districts. This is achieved through economic development, urban revitalization, and historic preservation efforts focusing on long-range planning, organization, design, and promotion. The BID coordinates for the Helena community. The City of Helena has been recertified as a 2025 Montana Main Street community.