



City of Sidney, MT
Budget and Finance Committee Meeting
February 10, 2026 5:30 PM
115 2nd Street SE | Sidney, MT 59270

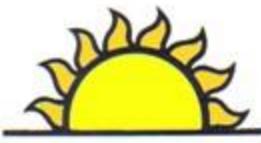
Committee meetings are open to the public attending in person. If the public does not wish to participate in person, they are also invited to participate via a Zoom meeting or via phone:

Meeting ID: 713 080 5898 Passcode: 4332809 Call: 1-346-248-7799

1. Call to Order
2. Pledge of Allegiance
3. Committee Members Present
4. Correction or Approval of Minutes
 - a. [January 13th, 2026 Budget and Finance Committee Meeting Minutes](#)
5. Visitors
6. Monthly Reports
 - a. [January 2026 Treasurer's Report](#)
7. New Business
 - a. TBID Administration Fee
 - b. City Hall Updates
 - 504 Compliance: Handicap button on Council Chambers door, kickplate to protect wainscoting for front counter, remove auto closures on public restrooms.
 - Fix flooding issues in back lot
 - c. Local Government Review:
 - City Administrator Position
 - Assistant Public Works Position
8. Unfinished Business

9. Comments and Questions from the Committee

10. Adjournment



City of Sidney, MT
Budget and Finance Committee Meeting
January 13, 2026 6:15 PM
115 2nd Street SE | Sidney, MT 59270

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1. Call to Order

The Budget and Finance Committee meeting was called to order at 6:15pm.

2. Pledge of Allegiance

The Pledge of Allegiance was stated by all present.

3. Alderman Present

Committee Members Present: Christensen, DiFonzo, Buxbaum, and Skinner.

Others Present: Mayor Norby, Clerk/Treasurer Chamberlin, and Deputy Clerk/Treasurer Schmierer.

4. Correction or Approval of Minutes

5. Visitors

None.

6. Monthly Reports

a. December 2025 Treasurer's Report

Clerk/Treasurer Chamberlin presented the December 2025 Treasurer's Report. She updated the committee that the employee W2's and vacation/sick letters have been created and are being handed out and 1095's are available at request, 1099's also are done and in the mail. She stated the City's request to submit the Audit in Lieu of the Annual Financial Report was approved, so they will be doing that when the audit is complete, which is due before March 31st. She also updated that she has been appointed to the MMIA Board of Directors and will be starting this month.

7. New Business

a. Budgeting 101

Timeline and Process

Fund, Account, Object

Taxable Valuation, setting the Mill Levy and Mill Levy Funds

General Fund

Enterprise Funds

CIP Funds

Clerk/Treasurer Chamberlin presented an over-view of the city budget process and basics.

b. Pilot Tourism Grant-Downtown Master Plan and Downtown Corridor

Clerk/Treasurer Chamberlin presented the Pilot Tourism Grant-Downtown Master Plan and Downtown Corridor for approval. The grant will include completing a comprehensive downtown sidewalk assessment, designing and constructing a public plaza and pocket park for year-round activation, and launching a phased sidewalk replacement program that strengthens ADA access and connects the downtown core to major event and tourism destinations, including Sidney High School, the MonDak Heritage Center, the Richland County Event Center, and the Richland Ranger Hockey Arena.

Motion was made to approve.

Motion made by DiFonzo, Seconded by Buxbaum.

Voting Yea: Christensen, DiFonzo, Buxbaum, Skinner

8. Unfinished Business**9. Comments and Questions from the Committee**

Alderwoman Buxbaum requested to have topics of the Local Government Review added to the Budget and Finance Committee's scheduled meeting agenda for the next few months to open a line of communication for questions the board or the community may have to ensure the process continues to progress.

Alderman DiFonzo will attend the Richland Economic Development meeting on Friday, January 23rd. On the agenda is a prospective agricultural business.

10. Adjournment

Meeting was adjourned at 7:00pm.

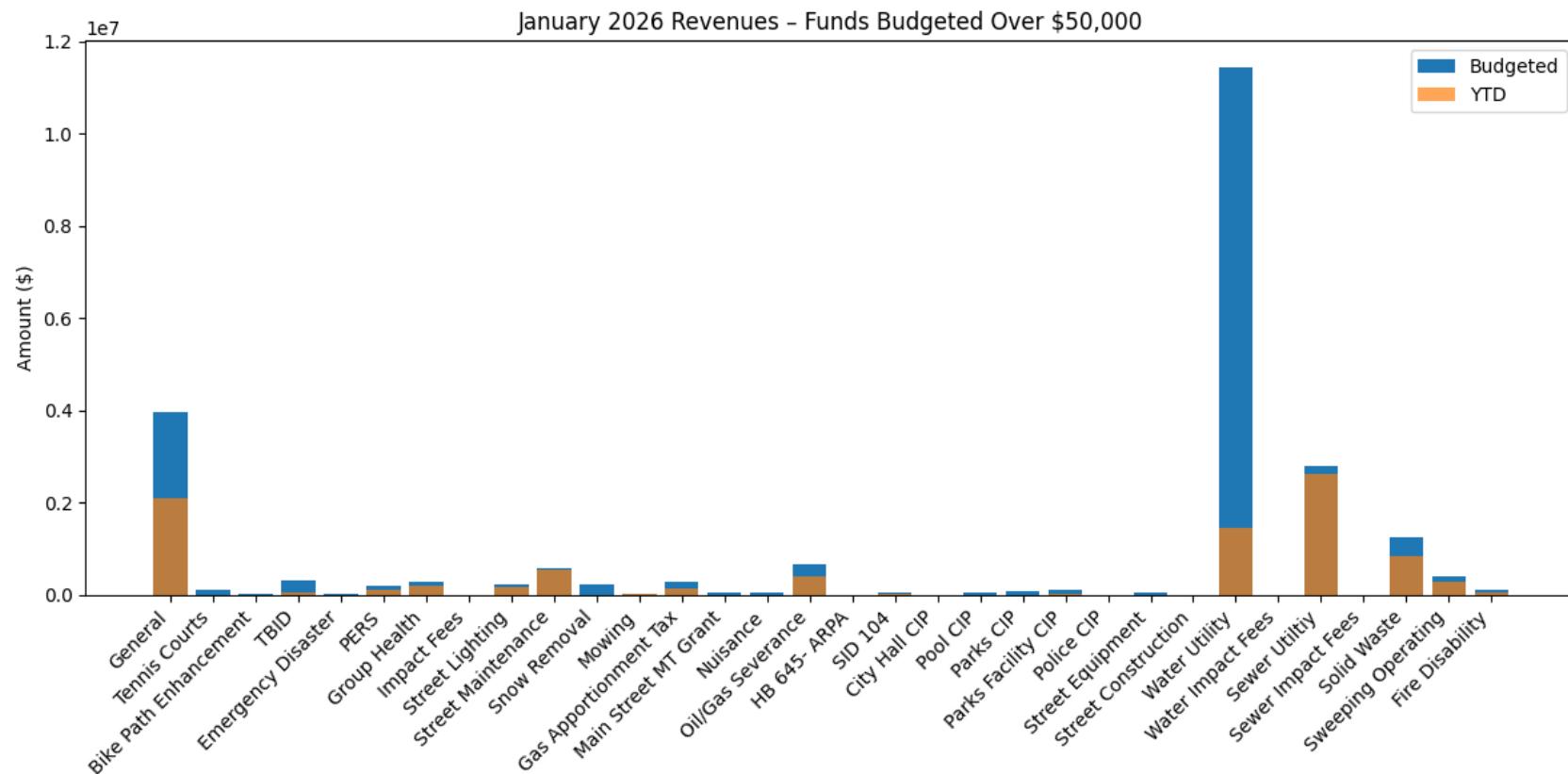
City of Sidney

Treasurer's Report

January 2026

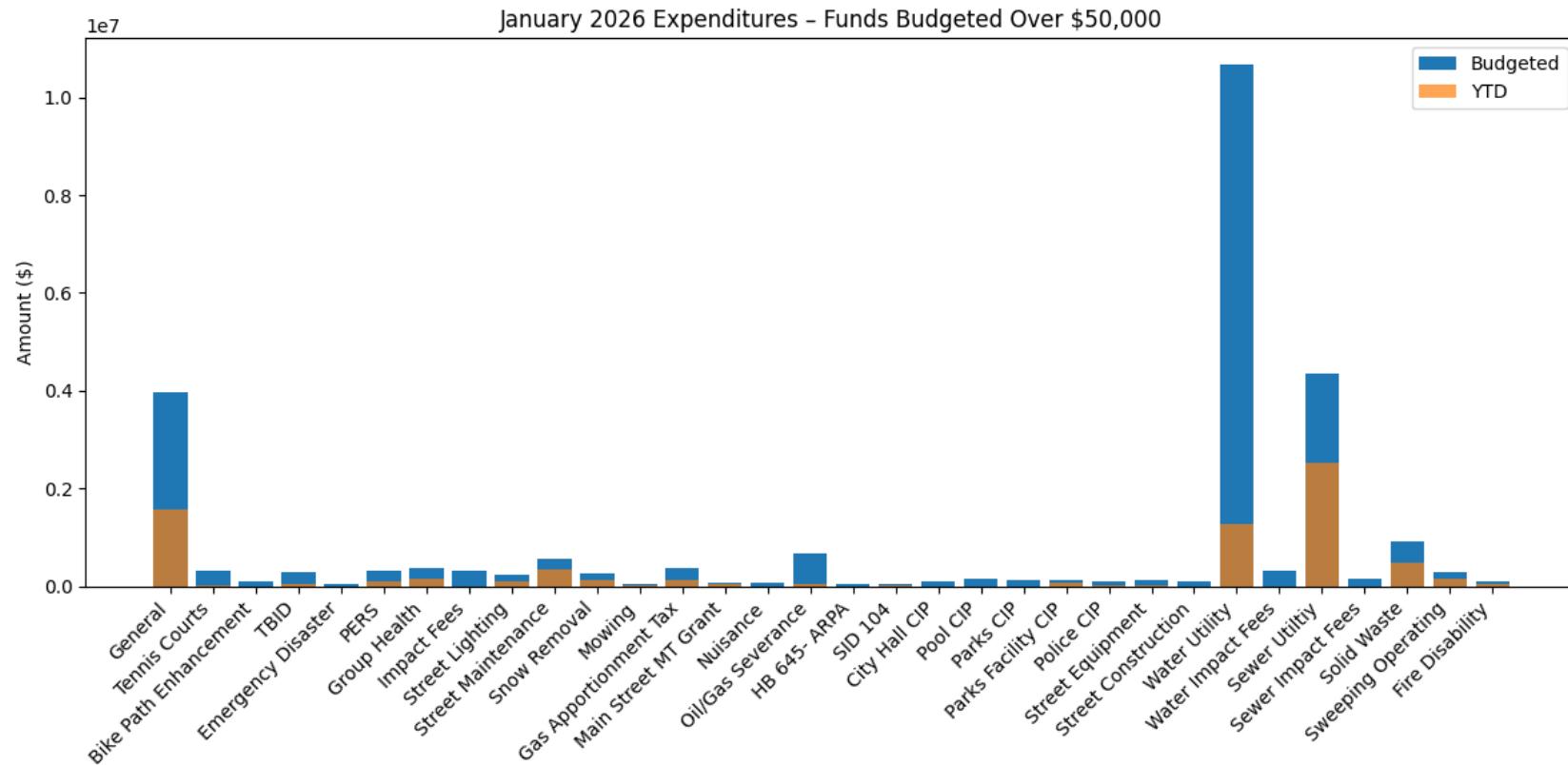
January 2026 - Revenues

This section summarizes revenue performance for funds budgeted over \$50,000. Early-year collections are following expected timing patterns for most funds. Outliers include the Water Utility Fund that shows revenues under 50% for mid-year due to budgeting for the large capital project of the Water Tower Replacement that has not commenced, therefore that revenue from the SRF bond has not been seen. The Sewer Utility Fund is showing over 50% of revenue received due to the storm water capital project budgeted for being completed.



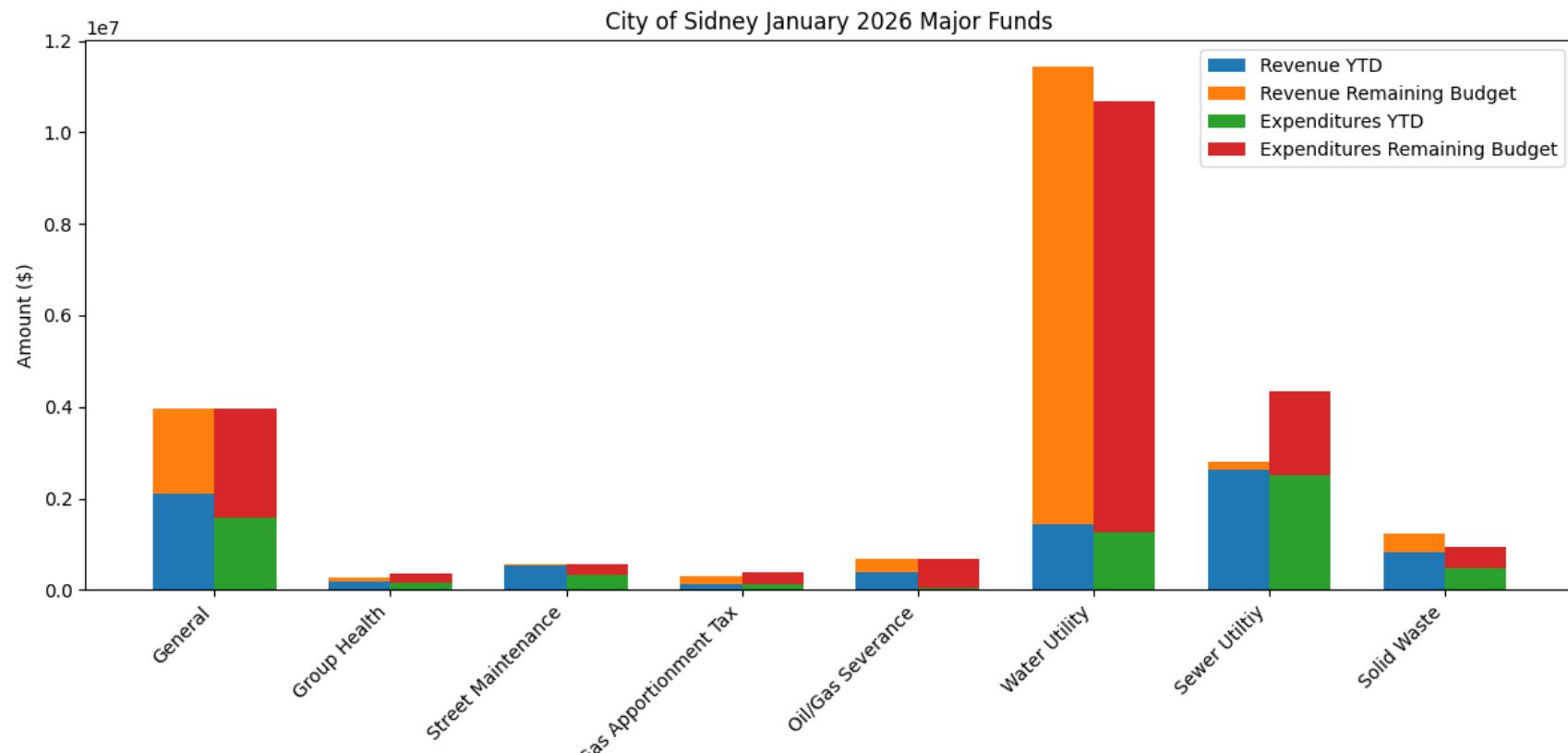
January 2026 - Expenditures

This section summarizes expenditure activity for funds budgeted over \$50,000. Spending reflects normal start-of-year operations. The same reflections for the revenues can be made for the expenditures in the Water Utility and Sewer Utility funds.



January 2026 - Major Funds Overview

This overview highlights the City's largest operating funds and compares revenues and expenditures against remaining budget capacity.



Overall Financial Summary – January 2026

Overall, the City's financial position is consistent with expectations for the beginning of the fiscal year. Revenues and expenditures are tracking normally, with no significant variances requiring Council action at this time. Property tax revenue is being received as anticipated with no abnormalities for this time. Upcoming to watch for in February includes the next Oil and Gas payment, which has been declining the last two quarters.

Treasurer's Report

January 2026

Item a.

Fund	Fund Name	Budgeted Expenses	Expended YTD	% Expended	Budgeted Revenue	Revenued YTD	% Revenued	Cash Balance	Notes
1000	General	\$3,958,568.00	\$1,583,682.11	40%	\$3,955,011	\$2,094,445.24	53%	\$2,384,759.64	
2060	Playgrounds & Parks	\$30,000.00	\$0.00	0%	\$750	\$750.00	100%	\$31,992.27	
2061	Ballparks & Ballfields	\$19,000.00	\$0.00	0%	\$500	\$500.00	100%	\$24,300.75	
2062	Tennis Courts	\$320,000.00	\$6,370.00	2%	\$120,000	\$5,000.00	4%	\$190,229.56	
2063	Bike Path Enhancement	\$97,400.00	\$0.00	0%	\$12,500	\$3,500.00	28%	\$99,912.23	
2101	TBID	\$300,000.00	\$47,166.42	16%	\$300,750	\$46,877.93	16%	\$35,945.27	
2170	Airport	\$19,958.00	\$0.00	0%	\$20,637	\$12,078.25	59%	\$13,736.31	
2190	Comprehensive Liability	\$48,914.00	\$48,913.50	100%	\$49,610	\$26,973.12	54%	-\$20,055.55	
2220	Library Levy	\$14,500.00	\$0.00	0%	\$500	\$677.91	136%	\$15,010.82	
2260	Emergency Disaster	\$55,000.00	\$0.00	0%	\$8,780	\$4,663.20	53%	\$53,668.99	
2350	Local Govt Study Comm	\$26,828.00	\$0.00	0%	\$750	\$22,233.55	2964%	\$49,061.52	
2370	PERS	\$319,550.00	\$96,671.72	30%	\$204,756	\$109,980.86	54%	\$122,452.73	
2371	Group Health	\$368,250.00	\$148,946.34	40%	\$282,070	\$183,579.59	65%	\$105,538.30	
2372	Permissive Health Levy	\$2,700.00	\$0.00	0%	\$0	\$24.82	0%	\$2,876.37	
2390	Drug Forfeiture	\$25,000.00	\$446.39	2%	\$12,750	\$1,057.50	8%	\$32,976.29	
2399	Impact Fees	\$310,990.00	\$369.75	0%	\$6,000	\$6,000.00	100%	\$322,247.75	
2425	Street Lighting	\$233,500.00	\$88,833.40	38%	\$232,100	\$161,620.61	70%	\$483,295.54	
2550	Dutch Elm Tree Removal	\$4,600.00	\$0.00	0%	\$0	\$0.00	0%	\$4,829.95	
2565	Street Maintenance	\$570,750.00	\$342,270.23	60%	\$562,500	\$541,519.45	96%	\$481,771.76	
2566	Snow Removal	\$264,105.00	\$123,956.18	47%	\$226,000	\$4,000.00	2%	\$73,917.48	
2584	Mowing	\$60,000.00	\$8,084.15	13%	\$33,200	\$9,721.37	29%	\$106,069.53	
2598	MVS Park Maintenance	\$12,000.00	\$0.00	0%	\$2,750	\$2,824.24	103%	\$31,726.72	
2810	Police Reserve Training	\$20,000.00	\$4,446.42	22%	\$16,000	\$0.00	0%	\$3,940.59	
2820	Gas Apportionment Tax	\$375,070.00	\$117,310.80	31%	\$296,236	\$132,276.83	45%	\$532,467.30	
2861	Main Street MT Grant	\$80,000.00	\$44,669.43	56%	\$60,000	\$3,539.00	6%	-\$21,130.43	
2869	Nuisance	\$65,000.00	\$0.00	0%	\$40,750	\$2,400.00	6%	\$30,404.25	
2890	Oil/Gas Severance	\$672,100.00	\$33,218.75	5%	\$676,500	\$399,504.54	59%	\$748,478.35	
2990	HB 645- ARPA	\$55,986.00	\$63.28	0%	\$850	\$850.00	100%	\$55,922.81	
3400	Revolving Fund	\$0.00	\$0.00	0%	\$850	\$850.00	100%	\$63,771.93	
3600	SID 100	\$28,715.00	\$0.00	0%	\$0	\$70.01	0%	\$28,785.10	
3601	SID 101A	\$48,667.00	\$0.00	0%	\$0	\$0.00	0%	\$48,667.45	
3604	SID 104	\$52,500.00	\$25,996.45	50%	\$63,100	\$10,815.59	17%	-\$21,980.69	
4010	City Hall CIP	\$105,780.00	\$247.53	0%	\$0	\$0.00	0%	\$105,277.53	
4011	Pool CIP	\$169,000.00	\$0.00	0%	\$45,000	\$0.00	0%	\$101,781.85	
4015	Parks CIP	\$123,500.00	\$0.00	0%	\$65,000	\$0.00	0%	\$98,796.99	
4016	Parks Facility CIP	\$123,500.00	\$70,000.00	57%	\$98,000	\$20,000.00	20%	\$15,822.05	
4020	Police CIP	\$110,000.00	\$6,948.66	6%	\$0	\$0.00	0%	\$104,438.59	
4025	Police Investigative CIP	\$30,000.00	\$0.00	0%	\$0	\$0.00	0%	\$60,942.96	
4030	Street Equipment	\$127,800.00	\$15,600.00	12%	\$40,000	\$0.00	0%	\$72,324.37	
4031	Street Construction	\$107,000.00	\$0.00	0%	\$0	\$0.00	0%	\$111,589.28	
4040	Fire Equipment	\$40,000.00	\$0.00	0%	\$50,000	\$0.00	0%	\$950,388.23	
4060	Bike Path Enhancement	\$65,000.00	\$0.00	0%	\$0	\$0.00	0%	\$88,110.94	
4070	Downtown Enhancement	\$12,500.00	\$0.00	0%	\$0	\$0.00	0%	\$23,927.42	
4075	Curb & Sidewalk	\$0.00	\$0.00	0%	\$0	\$0.00	0%	\$899.96	
5210	Water Utility	\$10,673,904.00	\$1,271,852.41	12%	\$11,436,600	\$1,437,856.20	13%	\$7,424,225.49	
5211	Water Impact Fees	\$310,000.00	\$0.00	0%	\$6,000	\$6,000.00	100%	\$313,752.38	
5310	Sewer Utility	\$4,345,200.00	\$2,517,357.26	58%	\$2,801,300	\$2,629,599.69	94%	\$3,831,835.20	
5311	Sewer Impact Fees	\$153,000.00	\$0.00	0%	\$3,000	\$6,000.00	200%	\$156,842.53	
5410	Solid Waste	\$927,850.00	\$486,171.54	52%	\$1,238,000	\$835,376.56	67%	\$638,178.44	
5710	Sweeping Operating	\$293,750.00	\$145,037.83	49%	\$413,216	\$284,553.76	69%	\$497,742.34	
7075	Playgrounds & Parks	\$0.00	\$0.00	0%	\$0	\$0.00	0%	\$0.00	
7120	Fire Disability	\$90,000.00	\$45,000.00	50%	\$95,196	\$45,849.82	48%	-\$1,640.76	
7970	Grant-Richland County	\$5,223.00	\$0.00	0%	\$0	\$0.00	0%	\$6,119.24	
Totals		\$26,272,658.00	\$7,279,630.55	13%	\$23,477,512	\$9,053,569.64	14%	\$20,716,945.92	



Item a.

February 5, 2026

The City has been consistently invoicing TBID for the quarterly invoices since mid-2022 and monthly late penalties with statements (0.5% of invoice balance). Below is a table of yearly invoicing and receivables from the TBID hotels.

Year	Invoiced	Received
2022	\$97,870.50	\$151,142.48
2023	\$97,263.00	\$102,395.53
2024	\$130,408.50	\$83,109.08
2025	\$100,806.00	\$67,572.42
Total	\$426,348.00	\$404,219.51

Each month invoicing penalties and new statements and attending the monthly TBID meeting, along with receiving the payments from the hotels and then submitting the claim from the City to pay TBID is approximately 10 hours of clerk time. Clerk wage plus purchase services used at a rate of \$50/hour for 10 hours/month = \$500/month or \$6,000/year. This is less than 6% of the annual TBID receivables.

Karmen Schmierer

Karmen Schmierer
Deputy Clerk/Treasurer

5-12-13: TOURISM BUSINESS IMPROVEMENT DISTRICT ASSESSMENT ADMINISTRATION Item a.

The city shall administer tourism business improvement district assessment collections according to the following rules:

- A. The city will withhold an amount set by the City every month to offset the costs related to administering the tourism business improvement district. The city's withholding will be transferred to the general fund.
- B. The city will transfer the funds collected by the city during a given quarter, less the withholding detailed above, to a fund administered by the board of trustees.
- C. Tourism business improvement district assessment payments shall be made to the city treasurer's office by the established deadline.
- D. Any hotel that fails to file a required return, statement, or other report with the city by the due date, including any extension of time of the return or report, will be assessed a late filing penalty of fifty dollars or the amount of the tax due, whichever is less.
- E. Any hotel that fails to remit the tourism business improvement district assessments when due must be assessed a late payment penalty of one percent a month, or a fraction of a month, on the unpaid tourism business improvement district assessments. The penalty may not exceed twelve percent of the amount due. The penalty will accrue on the unpaid tourism business improvement district assessments from the original date of the return regardless of whether the hotel operator has received an extension of time for filing a return. (Ord. 597, - -2023)

City Administrator Job Description

Item c.

Position Summary

The City Administrator is appointed to oversee the day-to-day administrative operations of the City under the direction of the Mayor. The Administrator serves as the City's chief administrative officer, responsible for implementing City policies, managing municipal departments, and ensuring efficient delivery of City services. The City Administrator reports directly to the Mayor and works closely with the City Council in support of its legislative and policy-making functions.

This position is established pursuant to Montana Code Annotated Title 7, Chapter 3, Part 4 (Mayor–Council form of government). The City Administrator serves under the supervision and direction of the Mayor and performs administrative duties delegated by the Mayor. This position does not alter or transfer the statutory authority of the Mayor or City Council.

Reporting Relationship

Reports to: Mayor

Works with: City Council, Department Heads, City Attorney, Boards and Committees

Appointment/Removal: Appointed by and serves at the pleasure of the Mayor, subject to City Council approval if required by ordinance or policy

Essential Duties and Responsibilities

Under the direction of the Mayor manage and supervise all departments, agencies and offices of the city to achieve goals within available resources; plan and organize workloads and staff assignments; train, motivate and evaluate assigned staff; review progress and direct changes as needed.

Carry out administrative duties assigned by the Mayor.

Under the direction of the Mayor provide leadership and support in the development of short and long range plans; gather, interpret, and prepare data for studies, reports and recommendations; coordinate department activities with other departments and agencies as needed.

Provides professional advice to the department heads, Mayor and City Council; makes presentations to councils, boards, commissions, civic groups and the general public and as directed by the Mayor.

Communicates official plans, policies and procedures to staff and the general public as directed.

Assists the Mayor with the preparation and submittal of a preliminary annual City budget and administers the adopted budget of the City.

City Administrator Job Description

Item c.

Under the direction of the Mayor assures that assigned areas of responsibility are performed within budget; performs cost control activities; monitors revenues and expenditures in assigned area to assure sound fiscal control; prepares annual budget requests; assures effective and efficient use of budgeted funds, personnel, materials, facilities, and time.

Under the direction of the Mayor determines work procedures, prepares work schedules, and expedites workflow; studies and standardizes procedures to improve efficiency and effectiveness of operations.

Under direction of the Mayor issues written and oral instructions; assigns duties and examines work for accuracy, neatness, and conformance to policies and procedures.

Maintains harmony among workers and resolves grievances.

Performs and/or assists subordinates in performing duties; adjusts errors and complaints.

Assists in the preparation of a variety of studies, reports and related information for decision-making purposes.

Administers daily personnel supervision and employee discipline consistent with City policies and applicable law. Provides recommendations to the Mayor regarding hiring, advancement, suspension, and termination of employees. All final employment actions are subject to approval by the Mayor.

Ensures that all laws and ordinances are faithfully performed.

Advises the Mayor and City Council of financial conditions and current and future city needs.

Implement and enforce ordinances, resolutions, and policies adopted by the City Council.

Attend City Council meetings and provide administrative reports and recommendations.

Coordinate intergovernmental relations and represent the City as directed.

Ensure compliance with applicable federal, state, and local laws.

Peripheral Duties

Recommends for adoption by the council such measures as Mayor may deem necessary or expedient.

May serve as the head of one or more departments of city government.

Authority & Limitations

The City Administrator exercises administrative authority as delegated by the Mayor and does not supersede statutory powers of the Mayor or City Council.

City Administrator Job Description

Item c.

Qualifications

Bachelor's degree in public administration, business administration, or related field (or equivalent experience). Municipal management experience preferred.

Necessary Knowledge, Skills and Abilities:

Considerable knowledge of modern policies and practices of public administration; working knowledge of municipal finance, human resources, public works, public safety, and community development;

Skill in preparing and administering municipal budgets; skill in planning, directing and administering municipal programs; skill in operating the listed tools and equipment; and

Ability to prepare and analyze comprehensive reports; ability to carry out assigned projects to their completion; ability to communicate effectively verbally and in writing; ability to establish and maintain effective working relationships with employees, city officials and the public; ability to efficiently and effectively administer a municipal government.

Special Requirements:

Must be bondable.

Tools and Equipment Used:

Requires frequent use of personal computer, including word processing and spreadsheet programs; calculator, telephone, copy machine and fax machine.

Physical Demands:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is frequently required to sit and talk or hear. The employee is occasionally required to walk; use hands and/or fingers to handle, or feel objects, tools, or controls; and reach with hands and arms.

The employee must occasionally lift and/or move up to 10 pounds. Specific vision abilities required by this job include close vision and the ability to adjust focus.

Work Environment:

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is usually moderately quiet.

CITY OF SIDNEY ORGANIZATIONAL CHART

Item c.

