

FISCAL YEAR

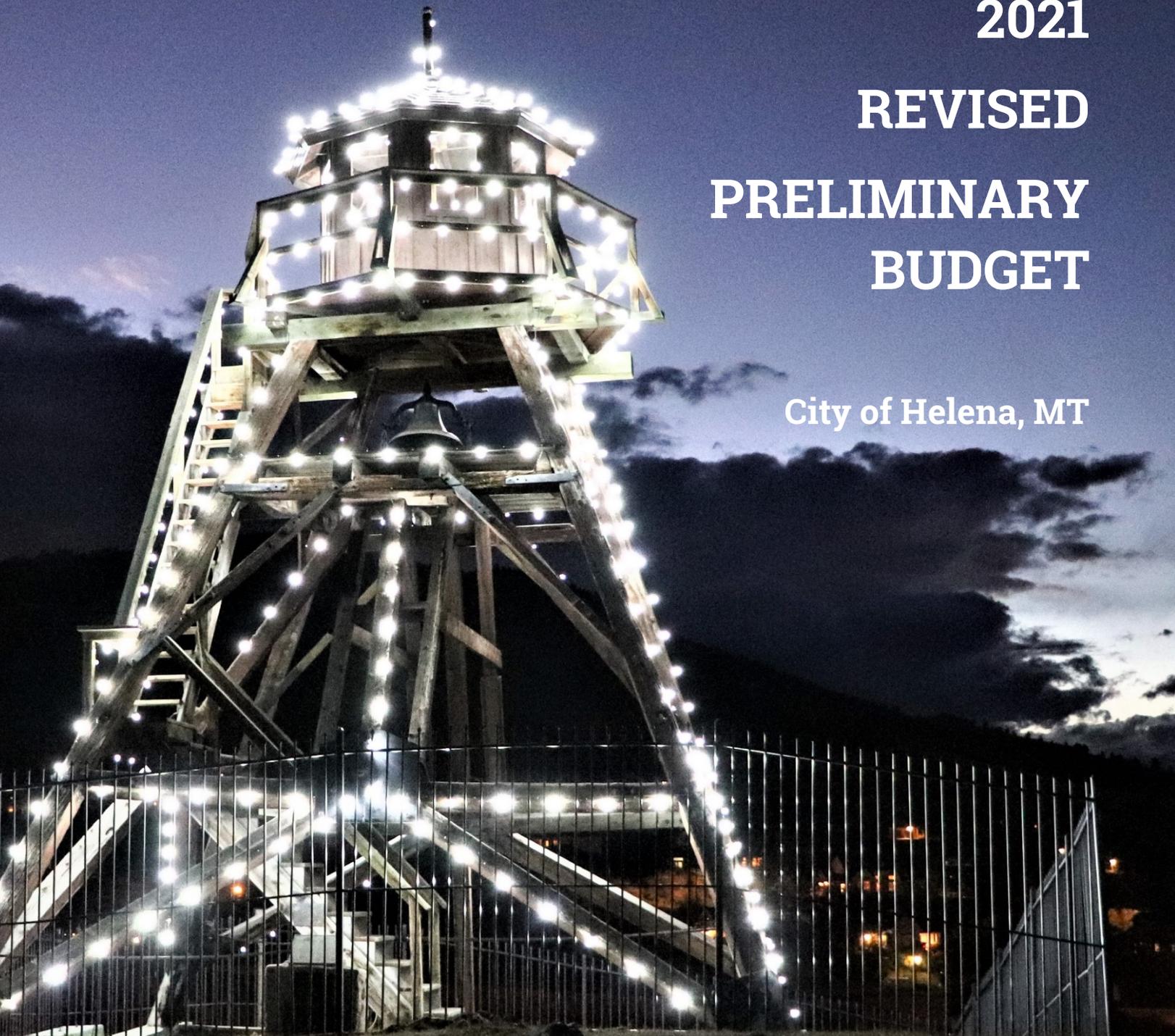
2021

REVISED

PRELIMINARY

BUDGET

City of Helena, MT



Prepared by:

Melinda Reed, Interim City Manager

City Finance & Departmental Staff

May 4th, 2020

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CITY OF HELENA
PERMANENT FULL & PART-TIME POSITIONS BY DEPARTMENT
(in Full-Time Equivalents)

	FY 2018	FY 2019	FY 2020	FY 2021
GENERAL GOVERNMENT GROUP				
City Commission	7.00	7.00	7.00	7.00
Helena Citizens Council	0.38	0.38	0.38	0.38
City Manager	2.00	2.00	3.00	5.00
City Attorney	7.16	7.00	8.00	8.00
Human Resources	4.00	4.00	4.00	4.00
General Government Total	20.54	20.38	22.38	24.38
ADMINISTRATIVE SERVICES DEPARTMENT				
Administration and Budget	3.00	3.00	3.00	3.00
Accounting	4.00	4.00	4.00	4.50
Utility Customer Service	4.00	4.00	4.00	4.00
Administrative Services Total	11.00	11.00	11.00	11.50
COMMUNITY DEVELOPMENT DEPARTMENT				
Community Development	5.13	5.13	5.38	5.63
Building Division	9.75	9.50	9.75	10.00
Community Development Total	14.88	14.63	15.13	15.63
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 Operations	52.50	53.50	56.05	56.55
Animal Control	2.00	1.00	1.00	1.00
Drug Enforcement	1.00	1.00	1.00	1.00
VAWA	1.00	1.00	1.00	1.00
Records and Dispatch	20.50	20.50	20.50	20.50
Urban Wildlife	on-call	on-call	0.00	0.00
Police Department Total	77.00	77.00	79.55	80.05
FIRE DEPARTMENT				
Fire	37.00	42.00	41.00	42.00
Fire Department Total	37.00	42.00	41.00	42.00
PARKS DEPARTMENT				
Park and Recreation Admin.	2.00	2.00	2.00	2.00
Park Maintenance	9.42	9.42	10.00	10.00

CITY OF HELENA
PERMANENT FULL & PART-TIME POSITIONS BY DEPARTMENT
(in Full-Time Equivalents)

	FY 2018	FY 2019	FY 2020	FY 2021
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	0.50
Urban Forestry	2.00	2.00	3.75	3.75
Open Space District	0.80	0.80	0.80	0.80
Watershed Projects	0.20	0.20	0.20	0.20
Civic Center	5.94	5.98	5.93	5.93
Parks Department Total	23.44	23.73	24.43	24.43
GOLF COURSE				
Golf Operations - Pro-Shop	3.25	3.25	3.00	3.00
Golf Concessions	0.00	3.25	3.25	3.25
Golf Course Maintenance	3.00	3.00	3.00	3.00
Golf Course Total	6.25	9.50	9.25	9.25
COMMUNITY FACILITIES				
Facilities Management	1.29	1.22	1.33	1.38
Project Management	0.84	0.82	0.87	0.92
PEG	0.04	0.04	0.04	0.04
City-County Building	5.30	5.33	4.45	4.45
CCAB Mail Operations	0.36	0.38	0.38	0.38
CCAB Mail Delivery	0.28	0.31	0.31	0.42
CCAB Telephone	0.43	0.39	0.42	0.42
Law and Justice Center	0.00	2.00	3.74	3.74
Community Facilities Total	8.54	10.49	11.54	11.75
PUBLIC WORKS DEPARTMENT				
Public Works Administration	2.50	2.50	4.50	4.50
Engineering	8.50	8.50	8.50	8.50
Water Treatment	10.00	11.25	12.35	12.35
Wastewater Treatment	9.70	9.85	10.35	10.35
Wastewater Pretreatment	0.80	0.90	0.50	0.50
Water Utility Maintenance	11.45	13.20	13.38	13.38
Wastewater Utility Maintenance	4.99	5.99	5.99	5.99
Storm Water Utility Maintenance	2.56	3.81	3.81	3.81
Residential Solid Waste	4.77	4.77	6.77	6.77

CITY OF HELENA
PERMANENT FULL & PART-TIME POSITIONS BY DEPARTMENT
(in Full-Time Equivalents)

	FY 2018	FY 2019	FY 2020	FY 2021
Commercial Solid Waste	3.63	3.63	3.63	3.63
Transfer Station	9.40	9.40	9.40	9.40
Recycling	2.20	2.20	2.20	2.20
Public Works Total	70.50	76.00	81.38	81.38
TRANSPORATION SERVICES				
Streets	11.75	11.75	17.75	17.75
Roadway Code Enforcement	0.00	0.00	2.00	2.00
Traffic Maintenance	2.38	2.38	3.28	3.28
Signal Maintenance	0.88	0.88	0.28	0.28
Fleet Services	6.50	6.50	6.80	6.80
Capital Transit (Bus)	11.36	11.85	11.90	11.90
East Valley Grant	1.14	1.13	1.20	1.20
Head Start	0.75	0.00	0.00	0.00
Parking Services	7.65	8.65	8.80	8.80
Transporation Services Total	42.53	43.25	52.01	52.01
CITY TOTALS	317.68	333.98	353.66	358.37

ALL FUNDS SUMMARY OF CHANGES

Overview

- ❖ The city of Helena implements a multiple fund class platform through which its operations are conducted. These classes include the General Fund, Special Revenue Funds, Debt Service Funds, Capital Outlay Funds, Enterprise Funds, Internal Service Funds and other pass-through type funds such as the Downtown BID, Tourism BID and Lighting Districts.
- ❖ On June 24, 2019 the Helena City Commission approved a biennial budget for fiscal years 2020 and 2021. As expected with any budget, circumstances surrounding the city’s operations create variances and warrant revisions. The following are summarized explanations of the variance between the FY20 amended budget and the FY20 estimated projection, as well as the recommended revisions to the FY21 adopted budget.

Note: Variances from FY20 adopted budgets to FY20 amended budgets are not included as they can be attributed largely to previously approved expenditures from fiscal year 2019 that were brought forward.

Significant Changes to Revenues

FY20	FY21
<ul style="list-style-type: none"> ❖ The majority of the decrease in projected revenue is related to unrealized debt funding. The remainder are attributed to closures and/or concessions made by the city in the COVID-19 response effort such as the Civic Center, Golf Course/Muni’s Restaurant and suspension of parking permits. 	<ul style="list-style-type: none"> ❖ Increases to Tax revenue are a mix of maximizing the Fire Safety Levy and budgeting for the Downtown TIF District. ❖ Operating revenue is relatively unchanged overall but notable changes include building fee waivers for affordable housing projects and an anticipated slow start to Recreational revenues. ❖ Internal revenues have been updated to reflect Internal expenses. ❖ Debt revenues have been reduced to reflect the updated capital schedule.

ALL FUNDS SUMMARY OF CHANGES

Significant Changes to Personnel Expenditures

FY20	FY21
<ul style="list-style-type: none"> ❖ Vacancies in multiple departments have created cost savings in the overall Personnel expenses. Notable vacancies include the permanent replacements of the Directors of Finance, Public Works and Human Resources. 	<ul style="list-style-type: none"> ❖ Revisions to the FY21 Personnel budget include annual steps for eligible employees, a limited number of reclassifications, recently updated Police and Fire Agreements and a 2% COLA.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
<ul style="list-style-type: none"> ❖ The decreased projection in Operating expenses can be attributed to reduced material costs, unrealized projects or limited operations for non-essential departments during the COVID-19 response effort. ❖ Increases to Internal expenses are due to the new Fort Harrison Fire Service Contract. Note: some expenses may be carried forward to FY21 after final adoption. 	<ul style="list-style-type: none"> ❖ Revisions to the FY21 Operating budget are attributed to new contractual obligations, increased material costs or expenses that only occur every other year. ❖ Increased Internal expenses are the relative increase in costs that are charged out to other departments such as the recovery of the Finance dept through Internal Charges. The increase in Transfers Out is associated with the Fort Harrison Fire Service Contract and Commission priorities for renewable energy projects. ❖ IT&S costs increased approximately \$30,000 for the whole city.

Significant Changes to Capital Schedules

FY20	FY21
<ul style="list-style-type: none"> ❖ Unrealized debt funding in fiscal years 2019 and 2020 has led to a revised capital schedule. Please see individual funds for updated schedules. 	<ul style="list-style-type: none"> ❖ Unrealized debt funding in fiscal years 2019 and 2020 has led to a revised capital schedule. Please see individual funds for updated schedules.

All Funds

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	11,246,882	11,833,007	12,443,860	12,602,979	12,752,979	13,032,770	12,284,334	13,402,218	
Special Assessments	6,523,021	7,170,634	8,453,591	10,959,502	10,959,502	10,612,472	11,291,192	11,291,192	
Taxes & Assessments	17,769,903	19,003,641	20,897,451	23,562,481	23,712,481	23,645,242	23,575,526	24,693,410	
License & Permits	1,867,716	1,675,677	1,802,347	1,833,833	1,833,833	1,611,811	1,833,833	1,662,633	
Intergovernmental Revenues	10,189,272	8,471,277	10,550,740	9,634,522	11,953,130	11,798,798	9,729,149	10,243,860	
Charges For Services	21,736,005	22,523,923	24,364,923	26,545,092	26,545,092	25,032,230	27,598,376	27,055,717	
Intra-City Revenues	846,888	1,083,945	1,187,048	1,266,895	1,266,895	1,084,549	1,266,895	1,220,720	
Fines & Forfeitures	611,080	599,816	617,239	592,700	592,700	561,800	592,700	592,700	
Investment Earnings	335,986	686,485	1,074,555	563,840	564,253	770,803	563,840	692,840	
Miscellaneous Revenues	5,938,926	5,984,389	6,760,224	7,871,234	7,874,234	7,869,404	7,872,563	8,587,430	
Other Operating Revenues	41,525,873	41,025,512	46,357,076	48,308,116	50,630,137	48,729,395	49,457,356	50,055,930	
Internal Service Revenues	5,073,378	5,195,130	5,368,471	5,584,073	5,584,073	5,584,214	5,591,158	6,045,242	
Interfund Transfers In	3,223,077	2,748,018	3,654,063	1,824,657	2,066,657	2,061,635	1,778,901	2,357,837	
Internal Transactions	8,296,455	7,943,148	9,022,534	7,408,730	7,650,730	7,645,849	7,370,059	8,403,079	
Long-Term Debt	6,784,630	2,151,433	50,485	6,504,850	21,362,078	7,727,000	17,579,850	9,500,000	
Total Revenues	74,376,861	70,123,734	76,327,546	85,784,177	103,355,426	87,747,486	97,982,791	92,652,389	
Expenditures									
Personnel Services	25,090,145	26,779,234	27,783,456	30,893,483	30,893,483	30,089,759	31,233,170	32,676,564	
Supplies & Materials	3,097,306	3,579,686	3,736,348	4,885,497	5,557,290	5,065,435	4,705,497	4,885,665	
Purchased Services	9,827,893	10,118,311	10,367,621	12,422,951	14,862,673	13,766,209	12,439,372	13,025,945	
Intra-City Charges	848,576	1,087,192	1,190,691	1,225,515	1,225,515	1,141,449	1,225,515	1,189,751	
Fixed Charges	6,214,353	6,776,377	8,210,221	8,895,644	9,255,170	9,195,236	8,800,224	9,060,333	
Maintenance & Operating	19,988,128	21,561,566	23,504,881	27,429,607	30,900,648	29,168,329	27,170,608	28,161,693	
Internal Charges	4,675,896	4,484,016	5,368,471	5,584,214	5,584,214	5,583,286	5,591,158	6,045,242	
Transfers Out	3,223,076	2,748,018	3,654,063	1,824,657	1,844,646	1,983,300	1,778,901	2,263,292	
Internal Transactions	7,898,972	7,232,034	9,022,534	7,408,871	7,428,860	7,566,586	7,370,059	8,308,534	
Debt Service	8,853,199	3,273,474	3,078,557	3,364,778	3,384,778	2,989,136	3,364,778	3,902,581	
Capital Outlay	5,197,539	10,580,221	15,836,933	20,634,950	45,538,962	35,302,870	27,720,550	19,136,397	
Debt & Capital	14,050,738	13,853,695	18,915,490	23,999,728	48,923,740	38,292,006	31,085,328	23,038,978	
Total Expenditures	67,027,983	69,426,529	79,226,361	89,731,689	118,146,731	105,116,680	96,859,165	92,185,769	
Revenues Over (Under) Expenditures	7,348,878	697,205	(2,898,815)	(3,947,512)	(14,791,305)	(17,369,195)	1,123,626	466,620	
Beginning Cash Balance - July 1	45,347,442	52,134,960	53,206,582	49,623,759	49,623,759	50,033,725	31,667,822	31,667,822	
Other Cash Sources / (Uses)	(561,360)	374,417	(684,008)	(870,227)	(870,227)	(996,708)	(869,814)	(869,814)	
Ending Cash Balance - June 30	52,134,960	53,206,582	49,623,759	44,806,020	33,962,227	31,667,822	31,921,634	31,264,628	
Unreserved Balance	1,203,257	1,116,256	943,709	670,910	331,408	671,051	382,067	356,810	
Reserved	50,931,703	52,090,326	48,680,050	44,135,110	33,630,819	30,996,771	31,539,567	30,907,818	
Ending Cash Balance - June 30	52,134,960	53,206,582	49,623,759	44,806,020	33,962,227	31,667,822	31,921,634	31,264,628	



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GENERAL FUND SUMMARY OF CHANGES

Fund Description

- ❖ The General Fund consists of assets, sources and uses for financing the general operations and administration of the city. It is accounted for as a single fund operation but is organized in a series of sub-funds including General Government, Police & Court, Fire, Community Development, Finance, Public Works Administration and Parks & Recreation.

Significant Changes to Revenues

FY20	FY21
<ul style="list-style-type: none"> ❖ The majority of the decrease in projected revenue is related to closures and concessions made by the city in response to the COVID-19 relief effort such as Park rentals and the Memorial Pool. 	<ul style="list-style-type: none"> ❖ Increased revenues are the result of the Fort Harrison Fire Service Contract and the costs recovered through Internal Charges.

Significant Changes to Personnel Expenditures

FY20	FY21
<ul style="list-style-type: none"> ❖ Vacancies in multiple departments have created cost savings in the overall Personnel expenses. 	<ul style="list-style-type: none"> ❖ Revisions to the FY21 Personnel budget include annual steps for eligible employees, recently updated Police and Fire Agreements and a 2% COLA.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
<ul style="list-style-type: none"> ❖ The decreased projection in Operating expenses can be attributed to reduced material costs, unrealized projects or limited operations for non-essential departments during COVID-19. 	<ul style="list-style-type: none"> ❖ Revisions to the FY21 Operating budget are attributed to new contractual obligations, increased material costs, expenses that only occur every other year or Commission priorities for renewable energy projects.

Significant Changes to Capital Schedules

FY20	FY21
<ul style="list-style-type: none"> ❖ General capital is accounted for in Fund 440. 	<ul style="list-style-type: none"> ❖ General capital is accounted for in Fund 440.

General Fund

Fund: 100

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	10,424,465	10,947,897	11,455,228	11,528,109	11,528,109	11,032,784	11,209,464	11,209,464	
Special Assessments	-	-	-	-	-	-	-	-	
Taxes & Assessments	10,424,465	10,947,897	11,455,228	11,528,109	11,528,109	11,032,784	11,209,464	11,209,464	
License & Permits	590,190	478,604	601,392	604,950	604,950	547,428	604,950	583,750	
Intergovernmental Revenues	4,702,399	4,688,119	4,803,379	4,861,984	4,861,984	4,956,019	4,906,611	4,961,006	
Charges For Services	522,330	585,576	586,924	487,119	487,119	518,868	487,119	585,321	
Intra-City Revenues	-	59,628	73,969	74,000	74,000	74,000	74,000	19,000	
Fines & Forfeitures	535,033	523,677	540,900	502,200	502,200	502,200	502,200	502,200	
Investment Earnings	51,262	89,917	155,486	100,000	100,000	110,000	100,000	100,000	
Miscellaneous Revenues	121,291	149,663	93,363	82,618	85,618	71,590	82,618	82,618	
Other Operating Revenues	6,522,505	6,575,184	6,855,413	6,712,871	6,715,871	6,803,605	6,757,498	6,833,895	
Internal Service Revenues	3,033,722	3,128,611	3,302,164	3,413,290	3,413,290	3,413,290	3,413,290	3,822,578	
Interfund Transfers In	185,928	225,370	497,619	740,541	740,541	735,519	710,098	1,108,053	
Internal Transactions	3,219,650	3,353,981	3,799,783	4,153,831	4,153,831	4,148,809	4,123,388	4,930,631	
Long-Term Debt	-	-	-	-	-	-	-	-	
Total Revenues	20,166,620	20,877,062	22,110,424	22,394,811	22,397,811	21,985,198	22,090,350	22,973,990	
Expenditures									
Personnel Services	13,958,081	15,027,294	15,549,929	16,604,525	16,604,525	16,239,337	16,926,534	17,905,412	
Supplies & Materials	483,075	466,487	566,344	576,104	584,250	506,785	566,104	588,775	
Purchased Services	1,521,225	1,532,427	1,796,333	2,150,071	2,264,318	1,876,687	2,125,071	2,151,470	
Intra-City Charges	176,812	193,022	210,238	209,505	209,505	187,516	209,505	208,516	
Fixed Charges	668,531	707,110	1,074,152	1,578,142	1,578,142	1,466,710	1,482,722	1,514,602	
Maintenance & Operating	2,849,643	2,899,046	3,647,067	4,513,822	4,636,215	4,037,698	4,383,402	4,463,362	
Internal Charges	717,052	736,070	717,903	718,577	718,577	718,577	725,144	733,343	
Transfers Out	2,547,576	1,907,282	1,329,284	670,879	670,879	670,879	663,566	714,547	
Internal Transactions	3,264,628	2,643,352	2,047,187	1,389,456	1,389,456	1,389,456	1,388,710	1,447,890	
Debt Service	-	-	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	-	-	
Debt & Capital	-								
Total Expenditures	20,072,352	20,569,692	21,244,183	22,507,803	22,630,196	21,666,491	22,698,646	23,816,663	
Revenues Over (Under) Expenditures	94,268	307,370	866,241	(112,992)	(232,385)	318,707	(608,296)	(842,673)	
Beginning Cash Balance - July 1	5,566,073	5,651,706	5,954,667	6,420,941	6,420,941	6,820,908	7,139,614	7,139,614	
Other Cash Sources / (Uses)	(8,635)	(4,409)	-	-	-	-	-	-	
Ending Cash Balance - June 30	5,651,706	5,954,667	6,820,908	6,307,948	6,188,555	7,139,614	6,531,318	6,296,941	
Unreserved Balance	-								
Reserved	5,651,706	5,954,667	6,820,908	6,307,948	6,188,555	7,139,614	6,531,318	6,296,941	
Ending Cash Balance - June 30	5,651,706	5,954,667	6,820,908	6,307,948	6,188,555	7,139,614	6,531,318	6,296,941	
Reserves Detail:									
Operational Reserves (Required Cash Flow)	4,251,351	4,251,351	4,513,571	4,726,639	4,752,341	4,549,963	4,766,716	5,001,499	
Capital Reserve - General Fund Departments	1,400,355	1,703,316	2,169,603	1,320,901	1,175,806	2,314,184	1,489,134	1,019,974	
Tax Settlement Reserve	-	-	-	-	-	-	-	-	
40% 27th Payday Reserve (for FY2023)	-	-	137,734	260,408	260,408	275,468	275,468	275,468	
NOTE: 440-Capital transfer portion of Transf	1,452,370	902,370	504,974	-	-	-	-	-	

GENERAL FUND – GENERAL GOVERNMENT

COMMISSION – CITY MANAGER – CITY ATTORNEY – HCC – HUMAN RESOURCES

Sub-Fund Description

- ❖ The General Government Sub-Fund consists of budgets for the Commission, City Manager, City Attorney, Helena Citizen’s Council and Human Resources operations

Significant Changes to Revenues

FY20	FY21
❖ Decreased in anticipation of delayed second half tax receipts.	❖ Increased cost recovery through Internal Service Charges.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes	❖ Increases to the FY21 Personnel budget include annual steps for eligible employees, relocation of key positions and a 2% COLA.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ The decreased projection in Operating expenses can be attributed to reduced material costs, unrealized projects or limited operations for non-essential departments during COVID-19.	❖ Increases to the FY21 Operating budget are attributed to new contractual obligations, increased material costs, expenses that only occur every other year or Commission priorities for renewable energy projects.

Significant Changes to Capital Schedules

FY20	FY21
❖ General capital is accounted for in Fund 440.	❖ General capital is accounted for in Fund 440.

General Government

Fund: 100 - 011

		FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		
		Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	NOTES
General Government Revenues										
	Taxes	10,424,465	10,947,897	11,455,228	11,528,109	11,528,109	11,032,784	11,209,464	11,209,464	
	Special Assessments	-	-	-	-	-	-	-	-	
	Taxes & Assessments	10,424,465	10,947,897	11,455,228	11,528,109	11,528,109	11,032,784	11,209,464	11,209,464	
	License & Permits	552,888	444,856	569,299	570,200	570,200	515,862	570,200	552,000	
	Intergovernmental Revenues	4,346,667	4,378,617	4,479,852	4,628,425	4,628,425	4,649,742	4,673,052	4,673,052	
	Charges For Services	-	-	-	-	-	-	-	-	
	Intra-City Revenues	-	-	-	-	-	-	-	-	
	Fines & Forfeitures	-	-	-	-	-	-	-	-	
	Investment Earnings	51,262	89,917	155,486	100,000	100,000	110,000	100,000	100,000	
	Other Financing Sources / (Uses)	57,234	36,601	31,860	23,000	23,000	24,740	23,000	23,000	
	Other Operating Revenues	5,008,051	4,949,991	5,236,497	5,321,625	5,321,625	5,300,344	5,366,252	5,348,052	
	Internal Service Revenues	896,562	971,492	1,016,591	1,004,644	1,004,644	1,004,644	1,004,644	1,318,785	
	Interfund Transfers In	147,335	225,370	224,598	144,251	144,251	113,808	113,808	208,353	
	Internal Transactions	1,043,897	1,196,862	1,241,189	1,148,895	1,148,895	1,118,452	1,118,452	1,527,138	
	Long-Term Debt	-	-	-	-	-	-	-	-	
	Total General Government Revenues	16,476,413	17,094,750	17,932,914	17,998,629	17,998,629	17,451,580	17,694,168	18,084,654	
Expenditures										
	Personnel Services	1,419,575	1,565,661	1,582,737	1,786,962	1,786,962	1,795,078	1,861,244	1,988,093	
	Supplies & Materials	34,121	24,883	30,238	53,765	55,765	59,655	43,765	41,662	
	Purchased Services	204,224	261,562	240,431	547,789	547,789	405,544	522,789	536,520	
	Intra-City Charges	4,968	5,089	5,117	5,424	5,424	5,424	5,424	5,424	
	Fixed Charges	251,035	271,565	599,267	945,925	945,925	851,725	913,925	875,756	
	Maintenance & Operating	494,348	563,099	875,053	1,552,903	1,554,903	1,322,348	1,485,903	1,459,362	
	Internal Charges	30,495	33,354	31,901	42,207	42,207	42,207	43,618	45,635	
	Transfers Out	2,138,451	1,569,782	991,784	383,379	383,379	383,379	376,066	427,047	
	Internal Transactions	2,168,946	1,603,136	1,023,685	425,586	425,586	425,586	419,684	472,682	
	Debt Service	-	-	-	-	-	-	-	-	
	Capital Outlay	-	-	-	-	-	-	-	-	
	Debt & Capital	-								
	Total Expenditures	4,082,869	3,731,896	3,481,475	3,765,451	3,767,451	3,543,012	3,766,831	3,920,137	
	General Government Revenues Provided (Needed)	12,393,544	13,362,854	14,451,439	14,233,178	14,231,178	13,908,568	13,927,337	14,164,517	
	Percent of Total General Government Revenues	75.22%	78.17%	80.59%	79.08%	79.07%	79.70%	78.71%	78.32%	
Expenditures by Division										
1001	410 Interfund Transactions	2,138,451	1,569,782	991,784	383,379	383,379	383,379	376,066	427,047	
1002	410 Support/Assistance Paymts	195,881	219,253	307,483	412,997	412,997	225,797	385,997	240,077	
1101	411 Commission	310,929	352,859	384,746	461,833	461,833	396,061	461,833	473,367	
1201	412 City Manager	320,797	350,267	340,388	609,533	609,533	631,644	660,226	809,445	
1301	412 City Attorney	682,007	773,616	720,606	792,916	794,916	788,826	782,916	820,194	
1302	412 Victim Services	0	0	76,166	80,668	80,668	76,505	80,668	88,555	
1586	410 Commission & Manager Priorities	0	0	175,000	509,000	509,000	509,000	504,000	504,000	
1701	411 Helena Citizens Council (HCC)	16,665	18,569	16,243	27,911	27,911	20,426	27,911	29,115	
1702	401 Public Arts Preservation	191	2,239	99	0	0	0	0	0	
1801	417 Human Resources	412,056	438,047	458,080	474,327	474,327	499,867	474,327	515,233	
1808	417 Public Service Consortium	5,892	7,264	10,880	12,887	12,887	11,507	12,887	13,105	
	Total Expenditures	4,082,869	3,731,896	3,481,475	3,765,451	3,767,451	3,543,012	3,766,831	3,920,137	

GENERAL FUND – POLICE & COURT

COURT ADMIN – POLICE OPS – ANIMAL CONTROL – DRUG ENFORCEMENT – VAWA – ICAC

Sub-Fund Description

- ❖ The Police & Court Sub-Fund consists of budgets for the Helena Police Department and the Municipal Court operations.

Significant Changes to Revenues

FY20	FY21
❖ Increased due to higher than expected fines, services and intergovernmental sources.	❖ Decreased due to the elimination of the state capitol officer revenues.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes	❖ Increases to the FY21 Personnel budget are the result of the recently negotiated Union Agreement.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ The decreased projection in Operating expenses can be attributed to reduced material costs or unrealized projects.	❖ Increases to the FY21 Operating budget are attributed to the non-budgeted annual contribution to the Humane Society.

Significant Changes to Capital Schedules

FY20	FY21
❖ Police & Court capital is accounted for in Fund 440.	❖ Police & Court capital is accounted for in Fund 440.

Police & Court

Fund: 100 - 012

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Dedicated Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	35,802	32,748	31,093	34,000	34,000	30,691	34,000	31,000	
Intergovernmental Revenues	325,008	281,418	313,579	230,559	230,559	305,315	230,559	284,954	
Charges For Services	206,225	238,517	243,779	194,628	194,628	264,527	194,628	92,000	
Intra-City Revenues	-	-	-	-	-	-	-	-	
Fines & Forfeitures	534,133	520,788	539,884	502,200	502,200	525,300	502,200	502,200	
Investment Earnings	-	-	-	-	-	-	-	-	
Other Financing Sources / (Uses)	33,489	43,149	9,063	400	3,400	3,050	400	400	
Other Operating Revenues	1,134,657	1,116,620	1,137,398	961,787	964,787	1,128,883	961,787	910,554	
Internal Service Revenues	-	-	-	-	-	-	-	-	
Interfund Transfers In	38,593	-	27,172	15,000	15,000	-	15,000	15,000	
Internal Transactions	38,593	-	27,172	15,000	15,000	-	15,000	15,000	
Long-Term Debt	-	-	-	-	-	-	-	-	
Total General Government Revenues	1,173,250	1,116,620	1,164,570	976,787	979,787	1,128,883	976,787	925,554	
Expenditures									
Personnel Services	5,625,973	6,063,559	6,349,229	6,323,714	6,323,714	6,301,568	6,415,577	6,778,729	
Supplies & Materials	124,271	132,255	153,921	174,550	177,550	102,610	174,550	175,000	
Purchased Services	360,555	336,894	435,212	442,649	442,649	390,752	442,649	446,378	
Intra-City Charges	82,286	104,010	108,369	98,000	98,000	89,465	98,000	98,000	
Fixed Charges	185,104	195,871	194,472	251,735	251,735	248,715	188,315	252,954	
Maintenance & Operating	752,216	769,030	891,974	966,934	969,934	831,542	903,514	972,331	
Internal Charges	235,053	244,583	240,850	238,676	238,676	238,676	240,713	239,930	
Transfers Out	-	-	-	-	-	-	-	-	
Internal Transactions	235,053	244,583	240,850	238,676	238,676	238,676	240,713	239,930	
Debt Service	-	-	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	-	-	
Debt & Capital	-								
Total Expenditures	6,613,242	7,077,172	7,482,053	7,529,324	7,532,324	7,371,786	7,559,804	7,990,990	
General Government Revenues Provided (Needed)	(5,439,992)	(5,960,552)	(6,317,483)	(6,552,537)	(6,552,537)	(6,242,903)	(6,583,017)	(7,065,436)	
Percent of Total General Government Revenues	33.02%	34.87%	35.23%	36.41%	36.41%	35.77%	37.20%	39.07%	
Expenditures by Division									
1001 410 Interfund Transactions	0	0	0	0	0	0	0	0	
1002 410 Support/Assistance Paymts	58,900	65,195	51,622	70,420	70,420	67,400	7,000	62,000	
1401 413 Court Administration	508,730	508,497	546,002	565,831	565,831	550,844	565,831	587,590	
2201 421 Police Operations	5,644,767	6,177,501	6,564,546	6,568,298	6,571,298	6,460,958	6,662,198	6,992,662	
2203 446 Animal Control	150,345	93,123	82,304	94,296	94,296	84,495	94,296	97,219	
2207 421 Drug Enforcement	107,932	104,957	106,434	115,420	115,420	104,333	115,420	125,435	
2209 421 Violence Against Women	101,622	99,653	99,167	104,252	104,252	100,454	104,252	114,179	
2211 446 Urban Wildlife	29,339	24,598	19,110	0	0	0	0	0	
2212 421 Intrnt Crimes Agnst Child	11,607	3,648	12,868	10,807	10,807	3,302	10,807	11,906	
Total Expenditures	6,613,242	7,077,172	7,482,053	7,529,324	7,532,324	7,371,786	7,559,804	7,990,990	

GENERAL FUND – FIRE

FIRE OPERATIONS – FIRE GRANTS – FIRE SPECIAL PROJECTS

Sub-Fund Description

- ❖ General operations of the City of Helena Fire Department. Operations of the emergency medical response and fire service 24/7 functions.

Significant Changes to Revenues

FY20	FY21
❖ An increase in Transfers In related to the Fort Harrison Fire Service Contract.	❖ An increase in Transfers In related to the Fort Harrison Fire Service Contract.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ Slight increase in expected overtime related to the COVID-19 response effort.	❖ Increased due to 9 firefighters completing probation and advancing per contract requirements as well as recently negotiated increases.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ The decreased projection in Operating expenses can be attributed to reduced material costs or unrealized projects.	❖ Increases to the FY21 Operating budget are attributed inflationary costs for supplies and existing service contracts and an increase in safety equipment needed for larger workforce.

Significant Changes to Capital Schedules

FY20	FY21
❖ Fire capital is accounted for in Fund 260.	❖ Fire capital is accounted for in Fund 260.

Fire Department

Fund: 100 - 013

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Dedicated Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	30,724	22,084	-	-	-	962	-	-	-
Charges For Services	112,198	120,350	110,819	92,500	92,500	92,500	92,500	92,500	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Other Financing Sources / (Uses)	11,616	34,132	15,360	-	-	-	-	-	-
Other Operating Revenues	154,538	176,566	126,179	92,500	92,500	93,462	92,500	92,500	
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	245,849	581,290	581,290	621,711	581,290	884,700	-
Internal Transactions	-	-	245,849	581,290	581,290	621,711	581,290	884,700	
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Dedicated Revenue	154,538	176,566	372,028	673,790	673,790	715,173	673,790	977,200	
Expenditures									
Personnel Services	3,515,734	3,734,563	4,150,669	4,323,545	4,323,545	4,388,225	4,462,731	4,873,073	
Supplies & Materials	88,767	113,211	134,146	122,122	122,122	98,700	122,122	129,576	-
Purchased Services	160,048	130,336	181,293	212,955	212,955	184,306	212,955	213,647	-
Intra-City Charges	31,650	26,685	35,128	40,039	40,039	37,039	40,039	38,775	-
Fixed Charges	1,064	1,064	1,536	1,620	1,620	1,620	1,620	1,620	-
Maintenance & Operating	281,529	271,296	352,103	376,736	376,736	321,665	376,736	383,618	
Internal Charges	256,345	262,672	260,464	257,648	257,648	257,648	260,390	263,623	-
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	256,345	262,672	260,464	257,648	257,648	257,648	260,390	263,623	
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	-								
Total Expenditures	4,053,608	4,268,531	4,763,236	4,957,929	4,957,929	4,967,538	5,099,857	5,520,314	
General Government Revenues Provided (Needed)	(3,899,070)	(4,091,965)	(4,391,208)	(4,284,139)	(4,284,139)	(4,252,365)	(4,426,067)	(4,543,114)	
Percent of Total General Government Revenues	23.66%	23.94%	24.49%	23.80%	23.80%	24.37%	25.01%	25.12%	
Expenditures by Division									
1001 410 Interfund Transactions	-	-	-	-	-	-	-	-	-
1002 410 Support/Assistance Paymts	-	-	-	-	-	-	-	-	-
2301 424 Fire	3,976,444	4,247,921	4,744,516	4,957,929	4,957,929	4,951,247	5,099,857	5,520,314	-
2305 424 Fire Grants	77,164	20,610	18,720	-	-	16,291	-	-	-
2306 424 Fire Special Projects	-	-	-	-	-	-	-	-	-
Total Expenditures	4,053,608	4,268,531	4,763,236	4,957,929	4,957,929	4,967,538	5,099,857	5,520,314	

GENERAL FUND – COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT/PLANNING

Sub-Fund Description

- ❖ General operations of the City of Helena Planning Division which works in partnership with Helena citizens, businesses and organizations to provide guidance on zoning, land use and development activities.

Significant Changes to Revenues

FY20	FY21
❖ No significant changes	❖ No significant changes

Significant Changes to Personnel Expenditures

FY20	FY21
❖ Vacancies have created minor cost savings in the overall Personnel expenses.	❖ Increases to the FY21 Personnel budget include annual steps for eligible employees and a 2% COLA.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ The decreased projection in Operating expenses can be attributed to reduced material costs or unrealized projects.	❖ Increases to the FY21 Operating budget are attributed to newly engaged software such as Trakit and the My Helena app.

Significant Changes to Capital Schedules

FY20	FY21
❖ Community Development capital is accounted for in Fund 503.	❖ Community Development capital is accounted for in Fund 503.

Community Development

Fund: 100 - 014

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Dedicated Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	1,500	1,000	1,000	750	750	875	750	750	
Intergovernmental Revenues	-	6,000	9,000	-	-	-	-	-	
Charges For Services	5,890	2,615	3,930	4,670	4,670	3,561	4,670	5,500	
Intra-City Revenues	-	-	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	-	-	
Investment Earnings	-	-	-	-	-	-	-	-	
Other Financing Sources / (Uses)	-	-	-	-	-	-	-	-	
Other Operating Revenues	7,390	9,615	13,930	5,420	5,420	4,436	5,420	6,250	
Internal Service Revenues	-	-	-	-	-	-	-	-	
Interfund Transfers In	-	-	-	-	-	-	-	-	
Internal Transactions	-	-	-	-	-	-	-	-	
Long-Term Debt	-	-	-	-	-	-	-	-	
Total Dedicated Revenue	7,390	9,615	13,930	5,420	5,420	4,436	5,420	6,250	
Expenditures									
Personnel Services	407,734	396,890	390,931	448,884	448,884	422,633	465,562	487,775	
Supplies & Materials	34,894	10,270	30,308	15,662	15,662	23,350	15,662	17,747	
Purchased Services	49,784	55,848	108,398	92,785	184,814	155,539	92,785	93,593	
Intra-City Charges	3,000	3,150	3,150	3,342	3,342	3,342	3,342	3,342	
Fixed Charges	51,785	51,858	52,047	52,085	52,085	52,071	52,085	53,265	
Maintenance & Operating	139,463	121,126	193,903	163,874	255,903	234,302	163,874	167,946	
Internal Charges	8,673	9,072	8,922	8,804	8,804	8,804	9,181	9,562	
Transfers Out	-	-	-	-	-	-	-	-	
Internal Transactions	8,673	9,072	8,922	8,804	8,804	8,804	9,181	9,562	
Debt Service	-	-	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	-	-	
Debt & Capital	-	-	-	-	-	-	-	-	
Total Expenditures	555,870	527,088	593,756	621,562	713,591	665,739	638,617	665,283	
General Government Revenues Provided (Needed)	(548,480)	(517,473)	(579,826)	(616,142)	(708,171)	(661,303)	(633,197)	(659,033)	
Percent of Total General Government Revenues	3.33%	3.03%	3.23%	3.42%	3.93%	3.79%	3.58%	3.64%	
Expenditures by Division									
1001 410 Interfund Transactions	-	-	-	-	-	-	-	-	
1002 410 Support/Assistance Paymts (Hist. Preserv. Officer / Addressing / Trolley)	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	
1601 418 Community Development	535,870	507,088	573,756	601,562	693,591	645,739	618,617	645,283	
Total Expenditures	555,870	527,088	593,756	621,562	713,591	665,739	638,617	665,283	

GENERAL FUND – ADMINISTRATIVE SERVICES

FINANCE & BUDGET – ACCOUNTING – UTILITY CUSTOMER SERVICE

Sub-Fund Description

- ❖ Administrative Services, better known as the Finance Department, provides support to all departments of the city by performing accounting, budgeting, debt issuance, property liability and utility customer service functions.

Significant Changes to Revenues

FY20	FY21
❖ No significant changes	❖ Increase in Internal Charges for cost recovery.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ Vacancies have created cost savings in the overall Personnel expenses.	❖ Increases to the FY21 Personnel budget include annual steps for eligible employees, a 2% COLA and the addition of an Admin Assistant.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ The decreased projection in Operating expenses can be attributed to reduced material costs or unrealized projects.	❖ Increases to the FY21 Operating budget are attributed to training for new employees and increased audit costs.

Significant Changes to Capital Schedules

FY20	FY21
❖ Finance capital is accounted for in Fund 440.	❖ Finance capital is accounted for in Fund 440.

Administrative Services

Fund: 100 - 015

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Dedicated Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	5,000	5,000	-	5,000	5,000	-
Other Operating Revenues	-	-	-	5,000	5,000	-	5,000	5,000	-
Internal Service Revenues	950,675	971,594	1,026,846	1,048,699	1,048,699	1,048,699	1,048,699	1,212,480	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Internal Transactions	950,675	971,594	1,026,846	1,048,699	1,048,699	1,048,699	1,048,699	1,212,480	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Dedicated Revenue	950,675	971,594	1,026,846	1,053,699	1,053,699	1,048,699	1,053,699	1,217,480	
Expenditures									
Personnel Services	757,574	815,520	788,531	908,508	908,508	793,429	908,508	981,189	
Supplies & Materials	25,267	20,049	42,849	46,665	49,811	54,450	46,665	52,250	
Purchased Services	206,890	196,557	183,226	213,886	236,104	204,999	213,886	229,023	
Intra-City Charges	4,810	5,054	5,086	5,254	5,254	5,254	5,254	5,254	
Fixed Charges	97,535	106,139	118,631	141,266	141,266	122,441	141,266	143,243	
Maintenance & Operating	334,502	327,799	349,792	407,071	432,435	387,144	407,071	429,770	
Internal Charges	17,952	18,914	18,270	18,136	18,136	18,136	18,136	19,697	
Transfers Out	-	-	-	-	-	-	-	-	
Internal Transactions	17,952	18,914	18,270	18,136	18,136	18,136	18,136	19,697	
Debt Service	-	-	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	-	-	
Debt & Capital	-	-	-	-	-	-	-	-	
Total Expenditures	1,110,028	1,162,233	1,156,593	1,333,715	1,359,079	1,198,709	1,333,715	1,430,656	
General Government Revenues Provided (Needed)	(159,353)	(190,639)	(129,747)	(280,016)	(305,380)	(150,010)	(280,016)	(213,176)	
Percent of Total General Government Revenues	0.97%	1.12%	0.72%	1.56%	1.70%	0.86%	1.58%	1.18%	
Expenditures by Division									
1001 410 Interfund Transactions	-	-	-	-	-	-	-	-	
1002 410 Support/Assistance Paymts	-	-	-	-	-	-	-	-	
1501 414 Finance & Budget	335,242	369,767	321,705	374,180	381,291	259,005	374,180	371,712	
1506 415 Accounting	331,278	331,935	349,609	432,078	438,736	441,766	432,078	512,783	
1507 415 Utility Customer Service	443,508	460,531	485,279	527,457	539,052	497,938	527,457	546,162	
Total Expenditures	1,110,028	1,162,233	1,156,593	1,333,715	1,359,079	1,198,709	1,333,715	1,430,656	

GENERAL FUND – PUBLIC WORKS

PUBLIC WORKS ADMIN - ENGINEERING

Sub-Fund Description

- ❖ The Public Works Department includes budgets for Administration and Engineering but oversees and directs the following: Engineering, Stormwater Utility, Water Treatment, Water Utilities, Wastewater Treatment, Wastewater Utilities, Wastewater Pre-Treatment, Residential Solid Waste, Commercial Solid Waste, Landfill Monitoring District, Transfer Station, and Recycling.

Significant Changes to Revenues

FY20	FY21
❖ No significant changes	❖ Decrease in Internal Charges for cost recovery.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ FY20 projection is lower due to vacancy savings (Public Works Director/Assistant Public Works Director).	❖ Increases to the FY21 Personnel budget include annual steps for eligible employees, a 2% COLA and the relocation of key positions such as the PIO and GIS staff to more appropriate departments.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ No significant changes.	❖ Increases to the FY21 Operating budget are to allow for costs associated with Public Works Week, My Helena App costs and Director Recruitment.

Significant Changes to Capital Schedules

FY20	FY21
❖ PW Admin capital is accounted for in Fund 440.	❖ PW Admin capital is accounted for in Fund 440.

Public Works
Fund: 100 - 016

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Dedicated Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges For Services	-	250	250	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-	-	-	-
Other Operating Revenues	-	250	250	-	-	-	-	-	-
Internal Service Revenues	1,040,421	1,041,986	1,105,421	1,282,425	1,282,425	1,282,425	1,282,425	1,216,435	
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Internal Transactions	1,040,421	1,041,986	1,105,421	1,282,425	1,282,425	1,282,425	1,282,425	1,216,435	
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Dedicated Revenue	1,040,421	1,042,236	1,105,671	1,282,425	1,282,425	1,282,425	1,282,425	1,216,435	
Expenditures									
Personnel Services	1,022,542	1,082,842	944,091	1,309,846	1,309,846	1,073,361	1,309,846	1,330,620	
Supplies & Materials	6,373	6,048	10,354	7,550	7,550	17,500	7,550	7,550	
Purchased Services	68,446	71,390	116,251	89,919	89,919	77,621	89,919	94,601	
Intra-City Charges	4,594	5,845	7,154	7,981	7,981	7,173	7,981	7,981	
Fixed Charges	71,892	71,992	81,639	80,417	80,417	83,142	80,417	81,931	
Maintenance & Operating	151,305	155,275	215,398	185,867	185,867	185,436	185,867	192,063	
Internal Charges	28,203	27,762	29,313	31,184	31,184	31,184	31,184	31,598	
Transfers Out	409,125	337,500	337,500	287,500	287,500	287,500	287,500	287,500	
Internal Transactions	437,328	365,262	366,813	318,684	318,684	318,684	318,684	319,098	
Debt Service	-	-	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	-	-	
Debt & Capital	-	-	-	-	-	-	-	-	
Total Expenditures	1,611,175	1,603,379	1,526,302	1,814,397	1,814,397	1,577,481	1,814,397	1,841,781	
General Government Revenues Provided (Needed)	(570,754)	(561,143)	(420,631)	(531,972)	(531,972)	(295,056)	(531,972)	(625,346)	
Percent of Total General Government Revenues	3.46%	3.28%	2.35%	2.96%	2.96%	1.69%	3.01%	3.46%	
Expenditures by Division									
1001 410 Interfund Transactions	409,125	337,500	337,500	287,500	287,500	287,500	287,500	287,500	
3101 431 Public Works Admin	322,757	356,615	317,299	502,234	502,234	269,898	502,234	326,923	
3102 433 Engineering	879,293	909,264	871,503	1,024,663	1,024,663	1,020,083	1,024,663	1,227,358	
Total Expenditures	1,611,175	1,603,379	1,526,302	1,814,397	1,814,397	1,577,481	1,814,397	1,841,781	

GENERAL FUND – PARKS & RECREATION

PARKS ADMIN – PARKS MAINTENANCE – POOL – RECREATION – KAY’S KIDS – URBAN TRAILS

Sub-Fund Description

- ❖ The Parks & Recreation Department contributes to our community’s quality of life and economy by striving for a well-maintained park and trail network combined with programming that serves all members of our community.

Significant Changes to Revenues

FY20	FY21
❖ Decreased FY20 projection related to closures and concessions made by the city in response to the COVID-19 relief effort.	❖ Increased based on updated fee and rate structures.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ FY20 projection is lower due to vacancy savings.	❖ decreases to the FY21 Personnel budget include the relocation of a key position to Open Lands 90% funding.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ The decreased projection in Operating expenses can be attributed to reduced material costs or unrealized projects.	❖ No significant changes.

Significant Changes to Capital Schedules

FY20	FY21
❖ Parks & Rec capital is accounted for in Fund 440.	❖ Parks & Rec capital is accounted for in Fund 440.

Park & Recreation

Fund: 100 - 017

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Dedicated Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	948	3,000	3,000	-	3,000	3,000	-
Charges For Services	198,017	223,844	228,146	195,321	195,321	158,280	195,321	395,321	-
Intra-City Revenues	-	59,628	73,969	74,000	74,000	74,000	74,000	19,000	-
Fines & Forfeitures	900	2,889	1,016	-	-	400	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Other Financing Sources / (Uses)	18,952	35,781	37,080	54,218	54,218	43,800	54,218	54,218	-
Other Operating Revenues	217,869	322,142	341,159	326,539	326,539	276,480	326,539	471,539	-
Internal Service Revenues	146,064	143,539	153,306	77,522	77,522	77,522	77,522	74,878	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Internal Transactions	146,064	143,539	153,306	77,522	77,522	77,522	77,522	74,878	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Dedicated Revenue	363,933	465,681	494,465	404,061	404,061	354,002	404,061	546,417	
Expenditures									
Personnel Services	1,208,949	1,368,259	1,343,741	1,503,066	1,503,066	1,465,043	1,503,066	1,465,933	
Supplies & Materials	169,382	159,771	164,528	155,790	155,790	150,520	155,790	164,990	
Purchased Services	471,278	479,840	531,522	550,088	550,088	457,926	550,088	537,708	
Intra-City Charges	45,504	43,189	46,234	49,465	49,465	39,819	49,465	49,740	
Fixed Charges	89,016	93,816	98,182	105,094	105,094	106,996	105,094	105,833	
Maintenance & Operating	775,180	776,616	840,466	860,437	860,437	755,261	860,437	858,271	
Internal Charges	140,331	139,713	128,183	121,922	121,922	121,922	121,922	123,298	
Transfers Out	-	-	-	-	-	-	-	-	
Internal Transactions	140,331	139,713	128,183	121,922	121,922	121,922	121,922	123,298	
Debt Service	-	-	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	-	-	
Debt & Capital	-	-	-	-	-	-	-	-	
Total Expenditures	2,124,460	2,284,588	2,312,390	2,485,425	2,485,425	2,342,226	2,485,425	2,447,502	
General Government Revenues Provided (Needed)	(1,760,527)	(1,818,907)	(1,817,925)	(2,081,364)	(2,081,364)	(1,988,224)	(2,081,364)	(1,901,085)	
Percent of Total General Government Revenues	10.69%	10.64%	10.14%	11.56%	11.56%	11.39%	11.76%	10.51%	
Expenditures by Division									
1001 410 Interfund Transactions	-	-	-	-	-	-	-	-	
1002 410 Support/Assistance Paymts	-	-	-	-	-	-	-	-	
4101 464 Parks Administration	239,594	264,480	276,909	280,263	280,263	266,227	280,263	283,671	
4102 464 Parks Maintenance	1,292,251	1,402,781	1,396,298	1,579,974	1,579,974	1,494,292	1,579,974	1,525,790	
4103 464 Swimming Pool	324,007	336,169	345,095	425,747	425,747	415,186	425,747	432,498	
4104 464 Recreation	79,178	74,633	69,680	89,299	89,299	69,524	89,299	93,350	
4106 464 Kay's Kids	21,183	36,393	40,177	53,617	53,617	53,527	53,617	54,143	
4107 464 Urban Trails	32,795	34,941	35,297	56,525	56,525	43,470	56,525	58,050	
4109 464 Code Enforcement-Weed Mgmt	135,452	135,191	148,934	-	-	-	-	-	
Total Expenditures	2,124,460	2,284,588	2,312,390	2,485,425	2,485,425	2,342,226	2,485,425	2,447,502	

STREETS FUND

STREET MAINTENANCE – TRAFFIC – SIGNAL MAINTENANCE – CODE ENFORCEMENT

Fund Description

- ❖ The Streets Fund accounts for maintaining streets, upkeep of traffic signs and pavement markings, maintaining signals and roadway code enforcement. It is funded almost solely through the Street Maintenance Assessment.

Significant Changes to Revenues

FY20	FY21
❖ Decreased FY20 projection related to unrealized debt funding.	❖ Increased based on updated debt funding.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ FY20 projection is lower due to vacancy savings and limited operations during COVID-19.	❖ Increases to the FY21 Personnel budget include annual steps for eligible employees, a 2% COLA and the reclassification of key positions.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ The decreased projection in Operating expenses can be attributed to an abnormal winter.	❖ Increased due to material and equipment costs increasing as well as leased equipment intended to be purchased.

Significant Changes to Capital Schedules

FY20	FY21
❖ Unrealized debt funding in FY19/FY20 has led to a largely revised capital schedule.	❖ Unrealized debt funding in FY19/FY20 has led to a largely revised capital schedule.

20,000	ST9919 - Leeboy Controller
1,617	ST9918 - Aggregate Stacker
790	ST9913 - Ventrac Snow Plow
27,886	ST0910 - Pickup (#302)
237,144	ST0912 - 5YD Dump Truck (#311)
276,959	ST0913 - Front End Loader
134,000	ST0914 - Snow Blower
2,056	ST0917 - Rodney Street Phase I
1,150,000	ST5907 - Front Street Streetscape
600,000	ST9914 - Montana/Highland Bulbouts
400,000	ST9915 - Neill/Fuller/Front Sidewalks
39,785	ST9916 - Knight Street Sidewalks
20,000	ST9917 - Lawrence/Warren Sidewalks
350,000	2018 Annual ADA for Overlay
175,000	Benton Trail
31,635	Benton Turn Lanes
250,000	PR9919 - Beattie St Trailhead
7,500	Emergency Sign Trailer
3,500	Paint Machine Trailer
3,727,873	FY20 total

110,000	Leaf Vac
38,000	Ford F150 PU Truck #110
35,000	PU Ford F150 1/2T #309
314,000	Freightliner 5 yd Dump Truck will be 12 yd #323
	Elgin Broom Bear- dual motor mech sweeper #398
375,000	Replace with Road Wizard
314,000	Chevy Dump Truck 5 yd Dump Truck will be 12 yd #322
1,000,000	ST0917 - Rodney Street Phase I
250,000	ST9917 - Lawrence/Warren Sidewalks
75,000	Benton Trail
50,000	Downtrail Multi Modal Study
1,000,000	Rodney Phase II
475,000	Benton Turn Lanes
100,000	8th Ave Street with Water
250,000	Tow Yard
4,386,000	FY21 total

Street & Traffic
Fund: 201

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	3,659,914	4,055,147	4,975,628	6,882,480	6,882,480	6,882,480	6,882,480	6,882,480	
Taxes & Assessments	3,659,914	4,055,147	4,975,628	6,882,480	6,882,480	6,882,480	6,882,480	6,882,480	
License & Permits	-	31,355	56,368	32,000	32,000	26,000	32,000	32,000	
Intergovernmental Revenues	27,500	30,494	30,494	30,495	30,495	30,495	30,495	30,495	
Charges For Services	-	-	-	3,000	3,000	-	3,000	3,000	
Intra-City Revenues	-	-	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	500	500	-	500	500	
Investment Earnings	22,349	39,569	78,062	40,000	40,000	40,000	40,000	40,000	
Other Financing Sources / (Uses)	49,603	26,795	23,542	16,000	16,000	16,900	16,000	16,000	
Other Operating Revenues	99,452	128,213	188,466	121,995	121,995	113,395	121,995	121,995	
Internal Service Revenues	-	-	-	-	-	-	-	-	
Interfund Transfers In	12,876	19,695	19,545	9,894	9,894	9,894	9,894	9,894	
Internal Transactions	12,876	19,695	19,545	9,894	9,894	9,894	9,894	9,894	
Long-Term Debt	-	-	-	1,000,000	4,300,562	-	1,000,000	3,700,000	
Total Revenues	3,772,242	4,203,055	5,183,639	8,014,369	11,314,931	7,005,769	8,014,369	10,714,369	
Expenditures									
Personnel Services	1,231,490	1,334,818	1,322,880	2,008,744	2,008,744	1,781,793	2,008,744	2,052,030	
Supplies & Materials	491,254	673,371	584,617	796,768	1,240,268	1,224,715	796,768	781,068	
Purchased Services	636,652	786,923	698,841	1,460,712	2,467,412	2,248,412	1,460,722	1,488,200	
Intra-City Charges	199,273	263,729	280,100	306,157	306,157	306,157	306,157	310,736	
Fixed Charges	1,613	1,592	573	1,620	1,620	64,746	1,620	65,620	
Maintenance & Operating	1,328,792	1,725,615	1,564,131	2,565,257	4,015,457	3,844,030	2,565,267	2,645,624	
Internal Charges	443,968	464,759	519,485	637,995	637,995	637,995	637,995	692,244	
Transfers Out	36,075	-	-	-	-	-	-	-	
Internal Transactions	480,043	464,759	519,485	637,995	637,995	637,995	637,995	692,244	
Debt Service	-	-	-	-	-	-	-	287,125	
Capital Outlay	131,072	870,270	724,163	2,526,310	5,451,900	3,727,873	1,798,060	4,386,000	
Debt & Capital	131,072	870,270	724,163	2,526,310	5,451,900	3,727,873	1,798,060	4,673,125	
Total Expenditures	3,171,397	4,395,462	4,130,659	7,738,306	12,114,096	9,991,691	7,010,066	10,063,023	
Revenues Over (Under) Expenditures	600,845	(192,407)	1,052,980	276,063	(799,165)	(2,985,922)	1,004,303	651,346	
Beginning Cash Balance - July 1	3,307,070	3,907,780	3,715,524	4,768,504	4,768,504	4,768,504	1,782,582	1,782,582	
Other Cash Sources / (Uses)	(135)	151	-	-	-	-	-	-	
Ending Cash Balance - June 30	3,907,780	3,715,524	4,768,504	5,044,567	3,969,339	1,782,582	2,786,885	2,433,928	
Unreserved Balance	-	-	-	-	-	-	-	-	
Reserved	3,907,780	3,715,524	4,768,504	5,044,567	3,969,339	1,782,582	2,786,885	2,433,928	
Ending Cash Balance - June 30	3,907,780	3,715,524	4,768,504	5,044,567	3,969,339	1,782,582	2,786,885	2,433,928	
Reserves Detail:									
Operating Reserve (5 month)	1,266,802	1,468,830	1,419,373	2,171,665	2,775,915	2,609,924	2,171,669	2,245,791	
Trail / Crossings Maintenance Reserve	-	-	-	-	-	-	-	-	
Street Plowing Overtime Reserve	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
40% 27th Payday Reserve (for FY2023)	-	-	15,751	30,904	30,904	31,570	31,570	31,570	
Capital / Maintenance Projects Reserves	2,630,978	2,236,694	3,323,380	2,831,998	1,152,520	(868,912)	573,646	146,568	

CIVIC CENTER FUND

CIVIC CENTER

Fund Description

- ❖ The Civic Center Fund accounts for all activities of the Civic Center including shows, events, routine maintenance and operations.

Significant Changes to Revenues

FY20	FY21
❖ Increased projections are due to more shows than originally scheduled.	❖ Decreases based on a slow opening and less attendance due to COVID-19.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ Increased projection due to temporary salaries from more shows.	❖ Increases to the FY21 Personnel budget include annual steps for eligible employees and a 2% COLA.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ Increased projections are due to more shows than originally scheduled.	❖ Decreases based on a slow opening and less attendance due to COVID-19.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Civic Center
Fund: 211

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	25,000	-	-	-	-	-	-	-	-
Charges For Services	270,274	299,527	615,014	518,250	518,250	584,007	518,250	478,250	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Other Financing Sources / (Uses)	299	5,490	42,016	750	750	750	750	750	-
Other Operating Revenues	295,573	305,017	657,030	519,000	519,000	584,757	519,000	479,000	-
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	483,827	485,854	475,572	362,792	362,792	362,792	362,792	362,792	-
Internal Transactions	483,827	485,854	475,572	362,792	362,792	362,792	362,792	362,792	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	779,400	790,871	1,132,602	881,792	881,792	947,549	881,792	841,792	
Expenditures									
Personnel Services	375,919	381,763	396,178	426,969	426,969	462,969	426,969	435,558	
Supplies & Materials	27,768	20,333	28,669	38,690	38,690	32,440	38,690	38,690	
Purchased Services	205,413	149,424	357,987	293,387	293,387	474,470	293,387	291,436	
Intra-City Charges	-	-	-	-	-	-	-	-	
Fixed Charges	6,734	6,434	8,483	9,210	9,210	8,600	9,210	9,210	
Maintenance & Operating	239,915	176,191	395,139	341,287	341,287	515,510	341,287	339,336	
Internal Charges	174,787	154,264	150,697	173,559	173,559	173,559	173,559	162,703	
Transfers Out	4,029	-	-	-	-	-	-	-	
Internal Transactions	178,816	154,264	150,697	173,559	173,559	173,559	173,559	162,703	
Debt Service	-	-	-	-	-	-	-	-	
Capital Outlay	40,853	26,169	-	105,000	105,000	95,183	-	-	
Debt & Capital	40,853	26,169	-	105,000	105,000	95,183	-	-	
Total Expenditures	835,503	738,387	942,014	1,046,815	1,046,815	1,247,221	941,815	937,597	
Revenues Over (Under) Expenditures	(56,103)	52,484	190,588	(165,023)	(165,023)	(299,672)	(60,023)	(95,805)	
Beginning Cash Balance - July 1	483,951	427,848	480,332	670,920	670,920	670,920	371,248	371,248	
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	
Ending Cash Balance - June 30	427,848	480,332	670,920	505,897	505,897	371,248	311,225	275,443	
Unreserved Balance	-	-	-	-	-	-	-	-	
Reserved	427,848	480,332	670,920	505,897	505,897	371,248	311,225	275,443	
Ending Cash Balance - June 30	427,848	480,332	670,920	505,897	505,897	371,248	311,225	275,443	
Reserves Detail:									
Operating Reserve	65,800	59,300	78,500	156,900	156,900	192,000	156,900	156,200	
Equipment Reserve	362,048	421,032	589,070	342,428	342,428	172,547	147,624	112,542	
40% 27th Payday Reserve (for FY2023)	-	-	3,350	6,569	6,569	6,701	6,701	6,701	

FACILITIES MANAGEMENT FUND

FACILITIES ADMIN – PROJECT MANAGEMENT – PUBLIC ED & GOV CHANNEL

Fund Description

- ❖ The Facilities Management Fund accounts for all activities associated with Facilities Administration and Project Management. The department provides supervision, coordination of on-site construction and maintenance of various city buildings.

Significant Changes to Revenues

FY20	FY21
❖ No significant changes.	❖ Decreases based on a reduced expenditure budget.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ Increases to the FY21 Personnel budget include annual steps for eligible employees and a 2% COLA.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ The decreased projection in Operating expenses can be attributed to reduced material costs or unrealized projects.	❖ The decreased projection in Operating expenses can be attributed to reduced material costs or unrealized projects.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Facilities Management

Fund: 212

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	6,726	14,429	24,575	10,000	10,000	16,000	10,000	16,000	
Other Financing Sources / (Uses)	3,589	-	-	-	-	-	-	-	-
Other Operating Revenues	10,315	14,429	24,575	10,000	10,000	16,000	10,000	16,000	
Internal Service Revenues	627,029	599,638	575,024	609,772	609,772	609,772	609,772	585,058	
Interfund Transfers In	171,557	176,928	7,070	5,636	5,636	5,636	5,636	6,617	
Internal Transactions	798,586	776,566	582,094	615,408	615,408	615,408	615,408	591,675	
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	808,901	790,995	606,669	625,408	625,408	631,408	625,408	607,675	
Expenditures									
Personnel Services	206,768	216,692	181,924	201,744	201,744	202,191	201,744	226,080	
Supplies & Materials	1,151	1,850	2,838	2,125	2,125	1,670	2,125	2,125	
Purchased Services	315,317	351,228	277,205	387,706	546,085	372,160	387,706	319,178	
Intra-City Charges	1,405	1,329	1,466	2,099	2,099	2,619	2,099	2,099	
Fixed Charges	164,500	168,620	-	-	-	-	-	-	
Maintenance & Operating	482,373	523,027	281,509	391,930	550,309	376,449	391,930	323,402	
Internal Charges	32,835	34,472	35,092	35,565	35,565	35,575	35,565	46,597	
Transfers Out	12,305	-	-	-	-	-	-	-	
Internal Transactions	45,140	34,472	35,092	35,565	35,565	35,575	35,565	46,597	
Debt Service	-	-	-	-	-	-	-	-	
Capital Outlay	41,844	-	31,457	-	-	-	-	-	
Debt & Capital	41,844	-	31,457	-	-	-	-	-	
Total Expenditures	776,125	774,191	529,982	629,239	787,618	614,215	629,239	596,079	
Revenues Over (Under) Expenditures	32,776	16,804	76,687	(3,831)	(162,210)	17,193	(3,831)	11,596	
Beginning Cash Balance - July 1	978,564	1,011,340	1,028,144	1,104,831	1,104,831	1,104,831	1,122,024	1,122,024	
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	
Ending Cash Balance - June 30	1,011,340	1,028,144	1,104,831	1,101,000	942,621	1,122,024	1,118,193	1,133,620	
Unreserved Balance	-	-	-	-	-	-	-	-	
Reserved	1,011,340	1,028,144	1,104,831	1,101,000	942,621	1,122,024	1,118,193	1,133,620	
Ending Cash Balance - June 30	1,011,340	1,028,144	1,104,831	1,101,000	942,621	1,122,024	1,118,193	1,133,620	
Reserves Detail:									
Operating Reserve	61,190	64,516	41,544	52,437	65,635	51,185	52,437	49,673	
PEG Operational Reserve	692	300	479	409	339	181	111	181	
Facilities Management - Other Reserves	949,458	963,328	1,061,069	1,045,051	873,543	1,067,180	1,062,167	1,080,288	
40% 27th Payday Reserve (for FY2023)	-	-	1,739	3,104	3,104	3,478	3,478	3,478	

FACILITIES MANAGEMENT - HVCC FUND

FACILITIES ADMINISTRATION

Fund Description

- ❖ The Facilities Management – HVCC Fund accounts for all activities associated with Facilities Administration and Project Management at the Helena Visitor’s and Commerce Center. The department provides supervision, coordination of on-site construction and maintenance of various city buildings.

Significant Changes to Revenues

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Facilities Managemnt-HVCC

Fund: 213

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	80	100	304	50	50	50	50	50	-
Other Financing Sources / (Uses)	53,426	53,426	53,426	62,100	62,100	62,100	62,100	62,100	-
Other Operating Revenues	53,506	53,526	53,730	62,150	62,150	62,150	62,150	62,150	-
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	12,305	-	-	-	-	-	-	-	-
Internal Transactions	12,305	-	-	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	65,811	53,526	53,730	62,150	62,150	62,150	62,150	62,150	
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	-
Supplies & Materials	1,708	1,557	2,335	2,500	2,500	2,500	2,500	2,500	-
Purchased Services	11,114	12,246	10,820	14,054	14,054	14,054	14,054	14,054	-
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	1,109	1,109	1,292	1,360	1,360	1,360	1,360	1,400	-
Maintenance & Operating	13,931	14,912	14,447	17,914	17,914	17,914	17,914	17,954	-
Internal Charges	40,763	40,777	40,901	41,472	41,472	41,472	41,472	41,879	-
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	40,763	40,777	40,901	41,472	41,472	41,472	41,472	41,879	-
Debt Service	16,462	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	16,462	-	-	-	-	-	-	-	-
Total Expenditures	71,156	55,689	55,348	59,386	59,386	59,386	59,386	59,833	
Revenues Over (Under) Expenditures	(5,345)	(2,163)	(1,618)	2,764	2,764	2,764	2,764	2,317	
Beginning Cash Balance - July 1	17,996	12,651	10,488	8,870	8,870	8,870	11,634	11,634	
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	
Ending Cash Balance - June 30	12,651	10,488	8,870	11,634	11,634	11,634	14,398	13,951	
Unreserved Balance	-	-	-	-	-	-	-	-	
Reserved	12,651	10,488	8,870	11,634	11,634	11,634	14,398	13,951	
Ending Cash Balance - June 30	12,651	10,488	8,870	11,634	11,634	11,634	14,398	13,951	
Reserves Detail:									
Operating & Capital Reserve	12,651	10,488	8,870	11,634	11,634	11,634	14,398	13,951	

POLICE PROJECTS & REIMBURSEMENT FUND

POLICE SPECIAL PROJECTS

Fund Description

- ❖ The Neighborhood Center Fund accounts for all activities associated with Facilities Administration and Project Management at the Helena Neighborhood Center. The department provides supervision, coordination of on-site construction and maintenance of various city buildings.

Significant Changes to Revenues

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Neighborhood Center
Fund: 214

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	264	502	882	300	300	300	300	300	-
Other Financing Sources / (Uses)	24,908	16,760	25,640	22,700	22,700	22,700	22,700	22,700	-
Other Operating Revenues	25,172	17,262	26,522	23,000	23,000	23,000	23,000	23,000	-
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	25,172	17,262	26,522	23,000	23,000	23,000	23,000	23,000	
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-	-
Purchased Services	8,401	3,467	-	5,000	5,000	5,000	5,000	5,000	-
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-	-	-	-
Maintenance & Operating	8,401	3,467	-	5,000	5,000	5,000	5,000	5,000	-
Internal Charges	16,375	16,755	16,919	17,619	17,619	17,619	17,619	18,310	-
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	16,375	16,755	16,919	17,619	17,619	17,619	17,619	18,310	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	24,776	20,222	16,919	22,619	22,619	22,619	22,619	23,310	
Revenues Over (Under) Expenditures	396	(2,960)	9,603	381	381	381	381	(310)	
Beginning Cash Balance - July 1	37,813	38,209	35,249	44,852	44,852	44,852	45,233	45,233	
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	-
Ending Cash Balance - June 30	38,209	35,249	44,852	45,233	45,233	45,233	45,614	44,924	
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	38,209	35,249	44,852	45,233	45,233	45,233	45,614	44,924	
Ending Cash Balance - June 30	38,209	35,249	44,852	45,233	45,233	45,233	45,614	44,924	
Reserves Detail:									
Operating & Capital Reserve	38,209	35,249	44,852	45,233	45,233	45,233	45,614	44,924	

POLICE PROJECTS & REIMBURSEMENT FUND

POLICE SPECIAL PROJECTS

Fund Description

- ❖ Officer overtime that is fully reimbursed by businesses, schools or other parties requesting Police security at temporary events.

Significant Changes to Revenues

FY20	FY21
❖ Slight increase in jobs worked.	❖ No significant changes.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ Increase relevant to more jobs worked.	❖ No significant changes.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Police Projects & Reimb

Fund: 215

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	-	
Taxes & Assessments	-	-	-	-	-	-	-	-	
License & Permits	-	-	-	-	-	-	-	-	
Intergovernmental Revenues	4,391	3,805	-	-	-	-	-	-	
Charges For Services	49,951	56,639	63,148	56,430	56,430	64,000	56,430	56,430	
Intra-City Revenues	-	-	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	-	-	
Investment Earnings	-	-	-	-	-	-	-	-	
Other Financing Sources / (Uses)	-	-	-	-	-	-	-	-	
Other Operating Revenues	54,342	60,444	63,148	56,430	56,430	64,000	56,430	56,430	
Internal Service Revenues	-	-	-	-	-	-	-	-	
Interfund Transfers In	987	1,510	1,780	354	354	354	354	354	
Internal Transactions	987	1,510	1,780	354	354	354	354	354	
Long-Term Debt	-	-	-	-	-	-	-	-	
Total Revenues	55,329	61,954	64,928	56,784	56,784	64,354	56,784	56,784	
Expenditures									
Personnel Services	47,393	45,671	40,383	58,170	58,170	62,239	58,170	58,709	
Supplies & Materials	-	-	-	-	-	-	-	-	
Purchased Services	-	-	-	-	-	-	-	-	
Intra-City Charges	-	-	-	-	-	-	-	-	
Fixed Charges	-	-	-	-	-	-	-	-	
Maintenance & Operating	-	-	-	-	-	-	-	-	
Internal Charges	2,364	990	1,360	1,360	1,360	1,360	1,360	1,360	
Transfers Out	-	-	-	-	-	-	-	-	
Internal Transactions	2,364	990	1,360	1,360	1,360	1,360	1,360	1,360	
Debt Service	-	-	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	-	-	
Debt & Capital	-	-	-	-	-	-	-	-	
Total Expenditures	49,757	46,661	41,743	59,530	59,530	63,599	59,530	60,069	
Revenues Over (Under) Expenditures	5,572	15,293	23,185	(2,746)	(2,746)	755	(2,746)	(3,285)	
Beginning Cash Balance - July 1	(4,269)	1,303	16,596	39,781	39,781	39,781	40,536	40,536	
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	
Ending Cash Balance - June 30	1,303	16,596	39,781	37,035	37,035	40,536	37,790	37,251	
Unreserved Balance	-	-	-	-	-	-	-	-	
Reserved	1,303	16,596	39,781	37,035	37,035	40,536	37,790	37,251	
Ending Cash Balance - June 30	1,303	16,596	39,781	37,035	37,035	40,536	37,790	37,251	
Reserves Detail:									
Misc. Reserves	1,303	16,596	39,329	36,140	36,140	39,633	36,887	36,348	
40% 27th Payday Reserve (for FY2023)	-	-	452	895	895	903	903	903	

LAW ENFORCEMENT BLOCK GRANT FUND

POLICE OPERATIONS

Fund Description

- ❖ This fund accounts for proceed from the federal Law Enforcement Block Grant program. It receives and distributes funds for the city as well as the county.

Significant Changes to Revenues

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Law Enforcement Block Grant

Fund: 217

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	-	
Taxes & Assessments	-	-	-	-	-	-	-	-	
License & Permits	-	-	-	-	-	-	-	-	
Intergovernmental Revenues	38,503	-	70,365	33,000	64,914	64,914	33,000	33,000	
Charges For Services	-	-	-	-	-	-	-	-	
Intra-City Revenues	-	-	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	-	-	
Investment Earnings	-	-	-	-	-	-	-	-	
Other Financing Sources / (Uses)	-	-	-	-	-	-	-	-	
Other Operating Revenues	38,503	-	70,365	33,000	64,914	64,914	33,000	33,000	
Internal Service Revenues	-	-	-	-	-	-	-	-	
Interfund Transfers In	-	-	-	-	-	-	-	-	
Internal Transactions	-	-	-	-	-	-	-	-	
Long-Term Debt	-	-	-	-	-	-	-	-	
Total Revenues	38,503	-	70,365	33,000	64,914	64,914	33,000	33,000	
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	
Supplies & Materials	-	-	-	-	-	-	-	-	
Purchased Services	-	-	-	-	-	-	-	-	
Intra-City Charges	-	-	-	-	-	-	-	-	
Fixed Charges	11,849	-	13,919	15,000	29,925	29,925	15,000	15,000	
Maintenance & Operating	11,849	-	13,919	15,000	29,925	29,925	15,000	15,000	
Internal Charges	-	-	-	-	-	-	-	-	
Transfers Out	38,593	-	27,172	15,000	34,989	34,989	15,000	15,000	
Internal Transactions	38,593	-	27,172	15,000	34,989	34,989	15,000	15,000	
Debt Service	-	-	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	-	-	
Debt & Capital	-	-	-	-	-	-	-	-	
Total Expenditures	50,442	-	41,091	30,000	64,914	64,914	30,000	30,000	
Revenues Over (Under) Expenditures	(11,939)	-	29,274	3,000	-	-	3,000	3,000	
Beginning Cash Balance - July 1	11,939	-	-	29,274	29,274	29,274	29,274	29,274	
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	
Ending Cash Balance - June 30	-	-	29,274	32,274	29,274	29,274	32,274	32,274	
Unreserved Balance	-	-	-	-	-	-	-	-	
Reserved	-	-	29,274	32,274	29,274	29,274	32,274	32,274	
Ending Cash Balance - June 30	-	-	29,274	32,274	29,274	29,274	32,274	32,274	
Reserves Detail:									
Misc. Reserves	-	-	29,274	32,274	29,274	29,274	32,274	32,274	

911 EMERGENCY PROGRAM FUND

911 PROGRAM

Fund Description

- ❖ This fund accounts for the city's administration of the regional dispatch center and 911 program operations that serve Helena and surrounding areas.

Significant Changes to Revenues

FY20	FY21
❖ Increased due to larger contribution for the East Helena program.	❖ No significant changes.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ The decreased projection in Operating expenses can be attributed to reduced material costs or unrealized projects.	❖ Decreased mostly due to reduction of rent and fixed charges.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ No significant changes.

9-1-1 Emergency Program

Fund: 218

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	417,249	446,696	454,326	432,000	902,000	1,005,067	432,000	432,000	
Charges For Services	-	20,000	10,000	12,000	12,000	12,000	12,000	12,000	
Intra-City Revenues	-	-	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	-	-	
Investment Earnings	1,206	3,024	5,049	500	500	5,700	500	500	
Other Financing Sources / (Uses)	49,314	50,230	31,743	1,360	1,360	1,360	1,360	1,360	
Other Operating Revenues	467,769	519,950	501,118	445,860	915,860	1,024,127	445,860	445,860	
Internal Service Revenues	-	-	-	-	-	-	-	-	
Interfund Transfers In	9,469	-	-	-	-	-	-	-	
Internal Transactions	9,469	-	-	-	-	-	-	-	
Long-Term Debt	-	-	-	-	-	-	-	-	
Total Revenues	477,238	519,950	501,118	445,860	915,860	1,024,127	445,860	445,860	
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	
Supplies & Materials	9,816	20,620	8,705	23,800	23,800	13,100	23,800	23,800	
Purchased Services	281,507	278,145	279,384	311,945	311,945	254,964	311,945	300,957	
Intra-City Charges	-	-	-	-	-	-	-	-	
Fixed Charges	50,916	51,636	49,991	45,432	45,432	45,432	45,432	6,912	
Maintenance & Operating	342,239	350,401	338,080	381,177	381,177	313,496	381,177	331,669	
Internal Charges	19,232	823	832	832	832	832	832	923	
Transfers Out	93,000	135,735	-	-	-	-	-	-	
Internal Transactions	112,232	136,558	832	832	832	832	832	923	
Debt Service	-	-	-	-	-	-	-	-	
Capital Outlay	35,692	-	-	-	470,000	470,000	-	-	
Debt & Capital	35,692	-	-	-	470,000	470,000	-	-	
Total Expenditures	490,163	486,959	338,912	382,009	852,009	784,328	382,009	332,592	
Revenues Over (Under) Expenditures	(12,925)	32,991	162,206	63,851	63,851	239,799	63,851	113,268	
Beginning Cash Balance - July 1	160,182	147,257	180,248	342,454	342,454	342,454	582,253	582,253	
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	
Ending Cash Balance - June 30	147,257	180,248	342,454	406,305	406,305	582,253	646,104	695,521	
Unreserved Balance	-	-	-	-	-	-	-	-	
Reserved	147,257	180,248	342,454	406,305	406,305	582,253	646,104	695,521	
Ending Cash Balance - June 30	147,257	180,248	342,454	406,305	406,305	582,253	646,104	695,521	
Reserves Detail:									
Operational Reserve (2 months of operation)	75,760	81,176	6,980	63,681	63,681	52,398	63,681	55,443	
Equipment Reserve	71,497	99,072	335,474	342,624	342,624	529,855	582,423	640,078	

SUPPORT SERVICES DIVISION FUND

RECORDS & DISPATCH

Fund Description

- ❖ This fund accounts for the city's operation of the joint records and dispatch function for the city and county.

Significant Changes to Revenues

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ FY20 projection is lower due to vacancy savings.	❖ Increases to the FY21 Personnel budget include annual steps for eligible employees and a 2% COLA.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ The decreased projection in Operating expenses can be attributed to reduced material costs or unrealized projects.	❖ No significant changes.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Support Services Division

Fund: 219

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	15,650	14,400	20,315	16,000	16,000	17,500	16,000	16,000	
Intergovernmental Revenues	1,216,667	1,294,167	1,400,000	1,448,160	1,448,160	1,451,160	1,498,160	1,497,211	
Charges For Services	4,497	5,099	4,824	4,000	4,000	4,700	4,000	4,000	
Intra-City Revenues	-	-	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	-	-	
Investment Earnings	(417)	(331)	(1,913)	-	-	(650)	-	-	
Other Financing Sources / (Uses)	-	-	-	3,000	3,000	-	3,000	-	
Other Operating Revenues	1,236,397	1,313,335	1,423,226	1,471,160	1,471,160	1,472,710	1,521,160	1,517,211	
Internal Service Revenues	-	-	-	-	-	-	-	-	
Interfund Transfers In	95,699	154,349	17,889	9,715	9,715	9,715	9,715	9,715	
Internal Transactions	95,699	154,349	17,889	9,715	9,715	9,715	9,715	9,715	
Long-Term Debt	-	-	-	-	-	-	-	-	
Total Revenues	1,332,096	1,467,684	1,441,115	1,480,875	1,480,875	1,482,425	1,530,875	1,526,926	
Expenditures									
Personnel Services	1,255,829	1,302,458	1,254,402	1,367,600	1,367,600	1,224,238	1,367,600	1,442,073	
Supplies & Materials	8,578	3,365	7,012	11,450	11,450	4,100	11,450	11,450	
Purchased Services	62,620	60,566	69,189	89,832	89,832	81,332	89,832	84,341	
Intra-City Charges	-	-	-	-	-	-	-	-	
Fixed Charges	53,777	54,193	44,583	21,935	21,935	21,535	21,935	29,834	
Maintenance & Operating	124,975	118,124	120,784	123,217	123,217	106,967	123,217	125,625	
Internal Charges	5,658	27,543	25,738	25,238	25,238	25,238	25,238	26,399	
Transfers Out	-	-	-	-	-	-	-	-	
Internal Transactions	5,658	27,543	25,738	25,238	25,238	25,238	25,238	26,399	
Debt Service	-	-	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	-	-	
Debt & Capital	-	-	-	-	-	-	-	-	
Total Expenditures	1,386,462	1,448,125	1,400,924	1,516,055	1,516,055	1,356,443	1,516,055	1,594,097	
Revenues Over (Under) Expenditures	(54,366)	19,559	40,191	(35,180)	(35,180)	125,982	14,820	(67,170)	
Beginning Cash Balance - July 1	77,182	22,926	42,445	82,636	82,636	82,636	208,618	208,618	
Other Cash Sources / (Uses)	110	(40)	-	-	-	-	-	-	
Ending Cash Balance - June 30	22,926	42,445	82,636	47,456	47,456	208,618	223,438	141,448	
Unreserved Balance	-	-	-	-	-	-	-	-	
Reserved	22,926	42,445	82,636	47,456	47,456	208,618	223,438	141,448	
Ending Cash Balance - June 30	22,926	42,445	82,636	47,456	47,456	208,618	223,438	141,448	
Reserves Detail:									
Operational Reserves	22,926	42,445	71,543	36,936	36,936	197,525	201,252	119,262	
40% 27th Payday Reserve (for FY2023)	-	-	11,093	10,520	10,520	11,093	22,186	22,186	

CDGB/HOME FUND

COMMUNITY DEVELOPMENT PROJECTS

Fund Description

- ❖ This fund accounts for Community Development Block Grant and HOME Grant projects. Appropriations are added as approved by the Commission.

Significant Changes to Revenues

FY20	FY21
❖ Need a budget amendment to accept the latest draw down.	❖ Addition of a new program.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ No significant changes.

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	5,000	260,580	1,066,087	-	-	339,000	-	450,000	-
Charges For Services	-	-	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-	-	-	-
Other Operating Revenues	5,000	260,580	1,066,087	-	-	339,000	-	450,000	-
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	5,000	260,580	1,066,087	-	-	339,000	-	450,000	-
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	10,530	249,951	1,066,087	-	344,601	339,000	-	450,000	-
Maintenance & Operating	10,530	249,951	1,066,087	-	344,601	339,000	-	450,000	-
Internal Charges	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	10,530	249,951	1,066,087	-	344,601	339,000	-	450,000	-
Revenues Over (Under) Expenditures	(5,530)	10,629	-	-	(344,601)	-	-	-	-
Beginning Cash Balance - July 1	-	(5,530)	5,099	5,099	5,099	5,099	5,099	5,099	-
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	-
Ending Cash Balance - June 30	(5,530)	5,099	5,099	5,099	(339,502)	5,099	5,099	5,099	-
Unreserved Balance	(5,530)	-	-	-	(339,502)	-	-	-	-
Reserved	-	5,099	5,099	5,099	-	5,099	5,099	5,099	-
Ending Cash Balance - June 30	(5,530)	5,099	5,099	5,099	(339,502)	5,099	5,099	5,099	-
Reserves Detail:									
Projects & Administration Reserves	-	5,099	5,099	5,099	-	5,099	5,099	5,099	-

PUBLIC ART PROJECTS FUND

PUBLIC ARTS PRESERVATION

Fund Description

- ❖ This fund provides aid to the Helena Public Art Committee's mission of promoting community awareness and involvement in public art.

Significant Changes to Revenues

FY20	FY21
❖ No significant changes.	❖ Increased through donation.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ The decreased projection in Operating expenses can be attributed to reduced material costs or unrealized projects.	❖ Increased through donation.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Public Art Projects

Fund: 233

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Other Financing Sources / (Uses)	960	507	515	-	-	270	-	30,000	
Other Operating Revenues	960	507	515	-	-	270	-	30,000	
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	15,000	12,000	12,000	19,313	19,313	19,313	12,000	12,000	
Internal Transactions	15,000	12,000	12,000	19,313	19,313	19,313	12,000	12,000	
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	15,960	12,507	12,515	19,313	19,313	19,583	12,000	42,000	
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	504	740	740	40	740	740	
Purchased Services	-	9,945	9,168	23,614	23,614	7,473	20,825	45,838	
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-	-	-	-
Maintenance & Operating	-	9,945	9,672	24,354	24,354	7,513	21,565	46,578	
Internal Charges	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	9,945	9,672	24,354	24,354	7,513	21,565	46,578	
Revenues Over (Under) Expenditures	15,960	2,562	2,843	(5,041)	(5,041)	12,070	(9,565)	(4,578)	
Beginning Cash Balance - July 1	2,914	18,874	21,436	24,279	24,279	24,279	36,349	36,349	
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	
Ending Cash Balance - June 30	18,874	21,436	24,279	19,238	19,238	36,349	26,784	31,771	
Unreserved Balance	-	-	-	-	-	-	-	-	
Reserved	18,874	21,436	24,279	19,238	19,238	36,349	26,784	31,771	
Ending Cash Balance - June 30	18,874	21,436	24,279	19,238	19,238	36,349	26,784	31,771	
Reserves Detail:									
Project Reserves	18,874	21,436	24,279	19,238	19,238	36,349	26,784	31,771	

OPEN SPACE DISTRICT MAINTENANCE FUND

OPEN SPACE DISTRICT MAINTENANCE

Fund Description

- ❖ This fund provides for the on-going maintenance of the city's open spaces.

Significant Changes to Revenues

FY20	FY21
❖ Decreased due to unrealized grants or other intergovernmental funds.	❖ No significant changes.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ Increases to the FY21 Personnel budget include annual steps for eligible employees, a 2% COLA and reallocation of a key position from Parks Maint.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ The decreased projection in Operating expenses can be attributed to reduced material costs or unrealized projects.	❖ Slight decrease due to the reallocation of a key position from Parks Maint.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Open Space District Maint
Fund: 235

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	342,184	347,670	385,125	545,855	545,855	450,750	545,855	545,855	
Taxes & Assessments	342,184	347,670	385,125	545,855	545,855	450,750	545,855	545,855	
License & Permits	-	-	-	-	-	-	-	-	
Intergovernmental Revenues	239,066	111,318	33,655	1,900	1,007,147	231,920	1,900	1,900	
Charges For Services	1,582	1,583	1,583	2,190	2,190	700	2,190	2,190	
Intra-City Revenues	-	-	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	-	-	
Investment Earnings	2,243	4,076	7,993	3,000	3,000	5,200	3,000	3,000	
Other Financing Sources / (Uses)	-	-	18,500	500	500	3,100	500	500	
Other Operating Revenues	242,891	116,977	61,731	7,590	1,012,837	240,920	7,590	7,590	
Internal Service Revenues	-	-	-	-	-	-	-	-	
Interfund Transfers In	1,219	1,865	1,405	827	827	827	827	827	
Internal Transactions	1,219	1,865	1,405	827	827	827	827	827	
Long-Term Debt	-	-	-	-	-	-	-	-	
Total Revenues	586,294	466,512	448,261	554,272	1,559,519	692,497	554,272	554,272	
Expenditures									
Personnel Services	98,782	109,349	111,053	158,068	158,068	155,570	158,068	234,221	
Supplies & Materials	30,997	31,600	36,366	37,650	37,650	30,700	37,650	37,650	
Purchased Services	312,951	157,164	100,946	135,023	1,102,391	612,503	135,023	171,642	
Intra-City Charges	5,033	55,074	65,471	67,364	67,364	62,206	67,364	12,442	
Fixed Charges	17,468	16,299	17,469	18,338	18,338	18,138	18,338	18,509	
Maintenance & Operating	366,449	260,137	220,252	258,375	1,225,743	723,547	258,375	240,243	
Internal Charges	48,821	49,462	52,886	40,979	40,979	40,979	40,979	51,792	
Transfers Out	-	-	-	-	-	-	-	-	
Internal Transactions	48,821	49,462	52,886	40,979	40,979	40,979	40,979	51,792	
Debt Service	-	-	-	-	-	-	-	-	
Capital Outlay	13,712	102,346	-	-	-	-	-	-	
Debt & Capital	13,712	102,346	-	-	-	-	-	-	
Total Expenditures	527,764	521,294	384,191	457,422	1,424,790	920,096	457,422	526,256	
Revenues Over (Under) Expenditures	58,530	(54,782)	64,070	96,850	134,729	(227,599)	96,850	28,016	
Beginning Cash Balance - July 1	364,998	423,528	368,746	432,816	432,816	432,816	205,217	205,217	
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	
Ending Cash Balance - June 30	423,528	368,746	432,816	529,666	567,545	205,217	302,067	233,233	
Unreserved Balance	-	-	-	-	-	-	-	-	
Reserved	423,528	368,746	432,816	529,666	567,545	205,217	302,067	233,233	
Ending Cash Balance - June 30	423,528	368,746	432,816	529,666	567,545	205,217	302,067	233,233	
Reserves Detail:									
Operating & Capital Reserve	423,528	368,746	431,014	527,234	565,113	201,614	298,464	229,629	
40% 27th Payday Reserve (for FY2023)	-	-	1,802	2,432	2,432	3,603	3,603	3,603	

URBAN FORESTRY FUND

TREE MAINTENANCE

Fund Description

- ❖ This fund provides for the on-going maintenance of over 10,000 trees along the city's rights of way, public parks and other city-owned property.

Significant Changes to Revenues

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ FY20 projection is lower due to vacancy savings.	❖ Increases to the FY21 Personnel budget include annual steps for eligible employees and a 2% COLA.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ The decreased projection in Operating expenses can be attributed to reduced material costs or unrealized projects.	❖ No significant changes.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ Addition of a woodchipper that was left out of original budget.

Urban Forestry

Fund: 237

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	255,827	259,035	256,765	427,770	427,770	427,970	427,770	427,770	
Taxes & Assessments	255,827	259,035	256,765	427,770	427,770	427,970	427,770	427,770	
License & Permits	-	-	-	-	-	-	-	-	
Intergovernmental Revenues	600	630	630	630	630	630	630	630	
Charges For Services	-	-	-	-	-	-	-	-	
Intra-City Revenues	-	-	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	-	-	
Investment Earnings	743	3,380	5,213	2,000	2,000	5,200	2,000	2,000	
Other Financing Sources / (Uses)	16,475	795	600	-	-	10,000	-	-	
Other Operating Revenues	17,818	4,805	6,443	2,630	2,630	15,830	2,630	2,630	
Internal Service Revenues	-	-	-	-	-	-	-	-	
Interfund Transfers In	1,474	2,255	2,340	1,189	1,189	1,189	1,189	1,189	
Internal Transactions	1,474	2,255	2,340	1,189	1,189	1,189	1,189	1,189	
Long-Term Debt	-	-	-	-	-	-	-	-	
Total Revenues	275,119	266,095	265,548	431,589	431,589	444,989	431,589	431,589	
Expenditures									
Personnel Services	137,606	128,627	148,530	294,724	294,724	212,150	294,724	305,638	
Supplies & Materials	24,219	33,906	26,067	32,150	32,150	25,500	32,150	32,150	
Purchased Services	11,777	13,092	28,156	46,963	46,963	30,123	46,963	49,163	
Intra-City Charges	7,558	8,445	8,036	10,400	10,400	10,000	10,400	10,400	
Fixed Charges	-	-	191	100	100	100	100	100	
Maintenance & Operating	43,554	55,443	62,450	89,613	89,613	65,723	89,613	91,813	
Internal Charges	32,071	32,983	35,955	34,015	34,015	34,015	34,015	38,974	
Transfers Out	-	-	-	-	-	-	-	-	
Internal Transactions	32,071	32,983	35,955	34,015	34,015	34,015	34,015	38,974	
Debt Service	-	-	-	-	-	-	-	-	
Capital Outlay	-	-	55,512	-	-	-	-	65,000	
Debt & Capital	-	-	55,512	-	-	-	-	65,000	
Total Expenditures	213,231	217,053	302,447	418,352	418,352	311,888	418,352	501,425	
Revenues Over (Under) Expenditures	61,888	49,042	(36,899)	13,237	13,237	133,101	13,237	(69,836)	
Beginning Cash Balance - July 1	187,981	249,869	298,911	262,012	262,012	262,012	395,113	395,113	
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	
Ending Cash Balance - June 30	249,869	298,911	262,012	275,249	275,249	395,113	408,350	325,277	
Unreserved Balance	-	-	-	-	-	-	-	-	
Reserved	249,869	298,911	262,012	275,249	275,249	395,113	408,350	325,277	
Ending Cash Balance - June 30	249,869	298,911	262,012	275,249	275,249	395,113	408,350	325,277	
Reserves Detail:									
Capital Reserve	161,023	208,472	156,771	96,402	96,402	260,458	229,335	138,730	
Operating Reserve (5 month)	88,846	90,439	102,890	174,313	174,313	129,953	174,313	181,844	
40% 27th Payday Reserve (for FY2023)			2,351	4,534	4,534	4,702	4,702	4,702	

LOAN REPAYMENT FUND

LOAN REPAYMENT OBLIGATIONS

Fund Description

- ❖ This fund accounts for the repayment of funds loaned out by the city to qualified individuals or organizations.

Significant Changes to Revenues

FY20	FY21
❖ No significant changes.	❖ Increased Transfer In to fund the energy efficiency program.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ No significant changes.	❖ Increased to fund the energy efficiency program.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Loan Repayment

Fund: 238

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	187	326	744	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	27	-	-	-	-	-	-
Other Operating Revenues	187	326	771	-	-	-	-	-	-
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	20,000	-	-	-	-	-	-	50,000	-
Internal Transactions	20,000	-	-	-	-	-	-	50,000	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	20,187	326	771	-	-	-	-	50,000	-
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-	-	50,000	-
Maintenance & Operating	-	-	-	-	-	-	-	50,000	-
Internal Charges	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	50,000	-
Revenues Over (Under) Expenditures	20,187	326	771	-	-	-	-	-	-
Beginning Cash Balance - July 1	75,542	23,075	16,837	17,608	17,608	17,608	(108,873)	(108,873)	-
Other Cash Sources / (Uses)	(72,654)	(6,564)	-	-	-	(126,481)	-	-	-
Ending Cash Balance - June 30	23,075	16,837	17,608	17,608	17,608	(108,873)	(108,873)	(108,873)	-
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	23,075	16,837	17,608	17,608	17,608	(108,873)	(108,873)	(108,873)	-
Ending Cash Balance - June 30	23,075	16,837	17,608	17,608	17,608	(108,873)	(108,873)	(108,873)	-
Reserves Detail:									
Reserve for Projects (projects to be determin	23,075	16,837	17,608	17,608	17,608	(108,873)	(108,873)	(108,873)	-

GAS TAX FUND

STREETS – GAS TAX PROJECTS

Fund Description

- ❖ This fund accounts for the use of state-shared Gas Tax Apportionment revenues.

Significant Changes to Revenues

FY20	FY21
❖ Decreased in anticipation of delayed second half tax receipts.	❖ No significant changes.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Capital Schedules

FY20	FY21
❖ Unrealized debt funding in FY19/FY20 has led to a largely revised capital schedule.	❖ Unrealized debt funding in FY19/FY20 has led to a largely revised capital schedule.

573,244	ST5907 - Front Street Streetscape		
64,209	ST3907 - West Main Improvements		
175,000	ST9911 - Bill Roberts Bikepath		
225,000	Five-Point Intersection Study		
10,752	ST0917 - Rodney Street Phase I		
1,048,206	FY20 total	575,000	Commission Approved Priorities

Gas Tax
Fund: 240

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	-	
Taxes & Assessments	-	-	-	-	-	-	-	-	
License & Permits	-	-	-	-	-	-	-	-	
Intergovernmental Revenues	556,353	560,757	564,927	560,760	605,760	570,000	560,760	560,760	
Charges For Services	-	-	-	-	-	-	-	-	
Intra-City Revenues	-	-	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	-	-	
Investment Earnings	12,802	27,734	33,162	20,000	20,000	21,000	20,000	20,000	
Other Financing Sources / (Uses)	-	-	-	-	-	-	-	-	
Other Operating Revenues	569,155	588,491	598,089	580,760	625,760	591,000	580,760	580,760	
Internal Service Revenues	-	-	-	-	-	-	-	-	
Interfund Transfers In	-	-	-	-	-	-	-	-	
Internal Transactions	-	-	-	-	-	-	-	-	
Long-Term Debt	-	-	-	-	-	-	-	-	
Total Revenues	569,155	588,491	598,089	580,760	625,760	591,000	580,760	580,760	
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	
Supplies & Materials	-	-	-	-	-	-	-	-	
Purchased Services	-	-	-	-	-	-	-	-	
Intra-City Charges	-	-	-	-	-	-	-	-	
Fixed Charges	-	-	-	-	-	-	-	-	
Maintenance & Operating	-	-	-	-	-	-	-	-	
Internal Charges	140,332	22,416	210,517	85,150	85,150	85,150	85,150	91,166	
Transfers Out	-	-	-	-	-	-	-	-	
Internal Transactions	140,332	22,416	210,517	85,150	85,150	85,150	85,150	91,166	
Debt Service	-	-	-	-	-	-	-	-	
Capital Outlay	110,367	571,363	871,839	575,000	1,510,663	1,048,206	575,000	575,000	
Debt & Capital	110,367	571,363	871,839	575,000	1,510,663	1,048,206	575,000	575,000	
Total Expenditures	250,699	593,779	1,082,356	660,150	1,595,813	1,133,356	660,150	666,166	
Revenues Over (Under) Expenditures	318,456	(5,288)	(484,267)	(79,390)	(970,053)	(542,356)	(79,390)	(85,406)	
Beginning Cash Balance - July 1	1,524,004	1,842,460	1,837,172	1,352,905	1,352,905	1,352,905	810,549	810,549	
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	
Ending Cash Balance - June 30	1,842,460	1,837,172	1,352,905	1,273,515	382,852	810,549	731,159	725,143	
Unreserved Balance	-	-	-	-	-	-	-	-	
Reserved	1,842,460	1,837,172	1,352,905	1,273,515	382,852	810,549	731,159	725,143	
Ending Cash Balance - June 30	1,842,460	1,837,172	1,352,905	1,273,515	382,852	810,549	731,159	725,143	
Reserves Detail:									
Capital Projects Reserve	1,842,460	1,837,172	1,352,905	1,273,515	382,852	810,549	731,159	725,143	

GAS TAX HB473 FUND

STREETS – GAS TAX PROJECTS

Fund Description

- ❖ This fund accounts for the use of bridge and road safety and accountability program revenues.

Significant Changes to Revenues

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Capital Schedules

FY20	FY21
❖ Unrealized debt funding in FY19/FY20 has led to a largely revised capital schedule.	❖ Unrealized debt funding in FY19/FY20 has led to a largely revised capital schedule.

209,300	ST5907 - Front Street Streetscape
448,843	ST0917 - Rodney Street Phase I
658,143	FY20 total

500,000	Commission Approved Priorities
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	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	208,657	500,000	500,000	500,000	500,000	500,000	-
Charges For Services	-	-	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-	-	-	-
Other Operating Revenues	-	-	208,657	500,000	500,000	500,000	500,000	500,000	-
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	208,657	500,000	500,000	500,000	500,000	500,000	-
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	50,513	500,000	658,145	658,143	500,000	500,000	-
Debt & Capital	-	-	50,513	500,000	658,145	658,143	500,000	500,000	-
Total Expenditures	-	-	50,513	500,000	658,145	658,143	500,000	500,000	-
Revenues Over (Under) Expenditures	-	-	158,144	-	(158,145)	(158,143)	-	-	-
Beginning Cash Balance - July 1	-	-	-	158,144	158,144	158,144	1	1	-
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	-
Ending Cash Balance - June 30	-	-	158,144	158,144	(1)	1	1	1	-
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	-	-	158,144	158,144	(1)	1	1	1	-
Ending Cash Balance - June 30	-	-	158,144	158,144	(1)	1	1	1	-
Reserves Detail:									
Capital Projects Reserve	-	-	158,144	158,144	(1)	1	1	1	-

STORMWATER UTILITY FUND

STORMWATER UTILITY

Fund Description

- ❖ This fund accounts for the capital projects and operational costs of the maintenance of stormwater infrastructure.

Significant Changes to Revenues

FY20	FY21
❖ Decreased due to unrealized debt funding.	❖ Decreased due to unwarranted debt funding.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ FY20 projection is lower due to two positions that have yet to be filled.	❖ Decrease from adopted is due to new employees beginning at Step 1.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ FY20 projection is higher due to software maintenance fees (Cityworks).	❖ Small decrease in Contracted Services due to completing parking lot improvements in FY20.
❖ FY20 Debt Service payments decreased due to not borrowing for projects.	

Significant Changes to Capital Schedules

FY20	FY21
❖ Unrealized debt funding in FY19/FY20 has led to a largely revised capital schedule.	❖ Unrealized debt funding in FY19/FY20 has led to a largely revised capital schedule.

7,500	FY20 -Storage Building Improvements		
150,600	FY20 - T.V. Van/Assessories		
17,510	FY20 - Flatbed Truck (Carryover)		
186,940	FY20 - Sewer Vac (Carryover)		
80,000	FY20 - Kmart Ponds (Engineering Only)		
125,000	FY20 - Harris Street Pond (Eng Only)		
2,625,000	FY20 -Front Street (Mostly Completed)		
50,000	FY20 - West Main Improvements	900,000	FY21 - Harris Street Pond (Construction)
475,000	FY20 - Neill/Fuller Sidewalks	250,000	FY21 - 14th Street Storm Piping
250,000	13th St. Storm Piping (Not Budgeted/Manager Approved)	250,000	FY21 - 15th Street Storm Piping
3,967,550	FY20 total	1,400,000	FY21 Total

Storm Water Utility
Fund: 245

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	1,202,295	1,431,925	1,762,756	2,055,125	2,055,125	1,803,000	2,386,815	2,386,815	
Taxes & Assessments	1,202,295	1,431,925	1,762,756	2,055,125	2,055,125	1,803,000	2,386,815	2,386,815	
License & Permits	-	-	-	-	-	-	-	-	
Intergovernmental Revenues	8,019	9,455	9,455	9,455	9,455	9,455	9,455	9,455	
Charges For Services	-	-	-	-	-	-	-	-	
Intra-City Revenues	-	-	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	-	-	
Investment Earnings	20,331	41,535	54,001	30,000	30,000	38,000	30,000	30,000	
Miscellaneous Revenues	271	17,138	-	-	-	-	-	-	
Other Operating Revenues	28,621	68,128	63,456	39,455	39,455	47,455	39,455	39,455	
Internal Service Revenues	-	-	-	-	-	-	-	-	
Interfund Transfers In	1,871	2,862	3,122	1,562	1,562	1,562	1,562	1,562	
Internal Transactions	1,871	2,862	3,122	1,562	1,562	1,562	1,562	1,562	
Long-Term Debt	-	-	-	1,579,850	1,579,850	-	1,579,850	-	
Total Revenues	1,232,787	1,502,915	1,829,334	3,675,992	3,675,992	1,852,017	4,007,682	2,427,832	
Expenditures									
Personnel Services	184,917	212,289	254,216	302,476	302,476	258,841	302,476	272,318	
Supplies & Materials	19,922	13,433	10,676	53,949	53,949	53,949	53,949	53,949	
Purchased Services	145,335	236,638	79,037	71,516	71,516	71,516	71,516	68,636	
Intra-City Charges	-	-	-	-	-	-	-	-	
Fixed Charges	45,623	20,230	18,927	23,340	23,340	28,590	23,340	23,340	
Maintenance & Operating	210,880	270,301	108,640	148,805	148,805	154,055	148,805	145,925	
Internal Charges	126,035	129,325	284,946	279,312	279,312	278,374	279,312	287,907	
Transfers Out	-	-	-	-	-	-	-	-	
Internal Transactions	126,035	129,325	284,946	279,312	279,312	278,374	279,312	287,907	
Debt Service	-	-	-	187,100	187,100	-	187,100	-	
Capital Outlay	345,487	717,279	1,464,459	3,379,450	6,905,777	3,967,550	3,100,000	1,400,000	
Debt & Capital	345,487	717,279	1,464,459	3,566,550	7,092,877	3,967,550	3,287,100	1,400,000	
Total Expenditures	867,319	1,329,194	2,112,261	4,297,143	7,823,470	4,658,820	4,017,693	2,106,150	
Revenues Over (Under) Expenditures	365,468	173,721	(282,927)	(621,151)	(4,147,478)	(2,806,803)	(10,011)	321,682	
Beginning Cash Balance - July 1	2,660,263	3,025,731	3,199,452	2,916,525	2,916,525	2,916,525	109,722	109,722	
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	
Ending Cash Balance - June 30	3,025,731	3,199,452	2,916,525	2,295,374	(1,230,953)	109,722	99,711	431,404	
Unreserved Balance	-	-	-	-	-	-	-	-	
Reserved	3,025,731	3,199,452	2,916,525	2,295,374	(1,230,953)	109,722	99,711	431,404	
Ending Cash Balance - June 30	3,025,731	3,199,452	2,916,525	2,295,374	(1,230,953)	109,722	99,711	431,404	
Reserves Detail:									
Operational Reserve	217,430	254,965	269,918	304,414	304,414	288,029	304,414	294,229	
"Green Infrastructure" Reserve	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	
Capital Projects Reserve	2,783,301	2,919,487	2,619,513	1,961,330	(1,564,997)	(207,497)	(233,892)	107,985	
40% 27th Payday Reserve (for FY2023)	-	-	2,095	4,631	4,631	4,190	4,190	4,190	

WATERSHED PROJECTS FUND

WATERSHED MAINTENANCE

Fund Description

- ❖ This fund accounts for the city's watershed projects in the Ten-Mile drainage system that provides water to the Helena residents.

Significant Changes to Revenues

FY20	FY21
❖ Decreased due to unrealized grant funding.	❖ No significant changes.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ FY20 projection is lower due to vacancy savings.	❖ No significant changes.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Watershed Projects

Fund: 246

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	15,703	-	279,349	-	16,447	-	-	-	-
Charges For Services	-	-	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	303	403	-	-	-	-	-	-	-
Other Financing Sources / (Uses)	3,968	-	12,329	20,000	20,000	9,000	20,000	20,000	-
Other Operating Revenues	19,974	403	291,678	20,000	36,447	9,000	20,000	20,000	-
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	18,104	40,125	40,125	40,125	40,125	40,125	-
Internal Transactions	-	-	18,104	40,125	40,125	40,125	40,125	40,125	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	19,974	403	309,782	60,125	76,572	49,125	60,125	60,125	
Expenditures									
Personnel Services	29,338	17,573	26,521	19,301	19,301	8,013	19,301	20,027	
Supplies & Materials	120	1,224	11,778	6,000	6,000	4,100	6,000	6,000	
Purchased Services	-	27,860	251,489	6,000	10,448	13,000	6,000	6,000	
Intra-City Charges	-	-	-	-	-	-	-	-	
Fixed Charges	-	-	-	-	-	-	-	-	
Maintenance & Operating	120	29,084	263,267	12,000	16,448	17,100	12,000	12,000	
Internal Charges	721	352	339	365	365	365	365	373	
Transfers Out	-	-	-	-	-	-	-	-	
Internal Transactions	721	352	339	365	365	365	365	373	
Debt Service	-	-	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	-	-	
Debt & Capital	-	-	-	-	-	-	-	-	
Total Expenditures	30,179	47,009	290,127	31,666	36,114	25,478	31,666	32,400	
Revenues Over (Under) Expenditures	(10,205)	(46,606)	19,655	28,459	40,458	23,647	28,459	27,725	
Beginning Cash Balance - July 1	50,770	40,565	(6,041)	13,614	13,614	13,614	37,261	37,261	
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	
Ending Cash Balance - June 30	40,565	(6,041)	13,614	42,073	54,072	37,261	65,720	64,986	
Unreserved Balance	-	-	-	-	-	-	-	-	
Reserved	40,565	(6,041)	13,614	42,073	54,072	37,261	65,720	64,986	
Ending Cash Balance - June 30	40,565	(6,041)	13,614	42,073	54,072	37,261	65,720	64,986	
Reserves Detail:									
Operating & Capital Reserve	40,565	(6,041)	13,460	41,776	53,775	36,953	65,412	64,678	
40% 27th Payday Reserve (for FY2023)			154	297	297	308	308	308	

FIRE SAFETY LEVY FUND

FIRE OPERATIONS

Fund Description

- ❖ Beginning in 2019 this fund will record revenue and expenditures from the voter-approved Fire Department Supplemental Levy.

Significant Changes to Revenues

FY20	FY21
❖ An increase related to the Fort Harrison Fire Service Contract.	❖ Increased due to max levy capacity, Fort Harrison Contract and debt funding.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Capital Schedules

FY20	FY21
❖ Decrease due to cost savings.	❖ Increased due to purchasing of a new ladder truck.

Fire Safety Levy

Fund: 260

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	461,140	521,100	671,100	671,100	521,100	921,100	
Special Assessments	-	-	-	-	-	-	-	-	
Taxes & Assessments	-	-	461,140	521,100	671,100	671,100	521,100	921,100	
License & Permits	-	-	-	-	-	-	-	-	
Intergovernmental Revenues	-	-	142,501	370,827	370,827	370,827	370,827	255,465	
Charges For Services	-	-	-	-	-	158,654	-	317,000	
Intra-City Revenues	-	-	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	-	-	
Investment Earnings	-	-	1,590	-	-	-	-	-	
Other Financing Sources / (Uses)	-	-	-	-	-	-	-	-	
Other Operating Revenues	-	-	144,091	370,827	370,827	529,481	370,827	572,465	
Internal Service Revenues	-	-	-	-	-	-	-	-	
Interfund Transfers In	-	-	-	-	-	-	-	-	
Internal Transactions	-	-	-	-	-	-	-	-	
Long-Term Debt	-	-	-	-	-	-	-	1,000,000	
Total Revenues	-	-	605,231	891,927	1,041,927	1,200,581	891,927	2,493,565	
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	
Supplies & Materials	-	-	-	-	-	-	-	-	
Purchased Services	-	-	-	-	-	-	-	-	
Intra-City Charges	-	-	-	-	-	-	-	-	
Fixed Charges	-	-	-	-	-	-	-	-	
Maintenance & Operating	-	-	-	-	-	-	-	-	
Internal Charges	-	-	-	-	-	-	-	-	
Transfers Out	-	-	245,849	581,290	581,290	739,944	581,290	884,700	
Internal Transactions	-	-	245,849	581,290	581,290	739,944	581,290	884,700	
Debt Service	-	-	-	-	-	-	-	100,000	
Capital Outlay	-	-	131,960	470,000	569,341	529,145	-	1,457,000	
Debt & Capital	-	-	131,960	470,000	569,341	529,145	-	1,557,000	
Total Expenditures	-	-	377,809	1,051,290	1,150,631	1,269,089	581,290	2,441,700	
Revenues Over (Under) Expenditures	-	-	227,422	(159,363)	(108,704)	(68,508)	310,637	51,865	
Beginning Cash Balance - July 1	-	-	-	227,422	227,422	227,422	158,914	158,914	
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	
Ending Cash Balance - June 30	-	-	227,422	68,059	118,718	158,914	469,551	210,779	
Unreserved Balance	-	-	-	-	-	-	-	-	
Reserved	-	-	227,422	68,059	118,718	158,914	469,551	210,779	
Ending Cash Balance - June 30	-	-	227,422	68,059	118,718	158,914	469,551	210,779	
Reserves Detail:									
Operating Reserve	-	-	59,382	70,019	390,019	220,019	230,656	228,884	
Capital Reserve	-	-	168,040	(1,960)	(271,301)	(61,105)	238,895	(18,105)	

LIGHTING DISTRICTS (ALL) FUND

LIGHT DISTRICTS

Fund Description

- ❖ Street lighting districts are created when a majority of property owners in an area petition for one. Electricity and admin charges are assessed through tax bills.

Significant Changes to Revenues

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes outside of internal charges.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Lighting Districts - All
Fund: 29

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	
Special Assessments	842,878	867,889	912,729	908,972	908,972	908,972	908,972	908,972	
Taxes & Assessments	842,878	867,889	912,729	908,972	908,972	908,972	908,972	908,972	
License & Permits	-	-	-	-	-	-	-	-	
Intergovernmental Revenues	-	-	-	-	-	-	-	-	
Charges For Services	-	-	-	-	-	-	-	-	
Intra-City Revenues	-	-	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	-	-	
Investment Earnings	-	-	-	-	-	-	-	-	
Other Financing Sources / (Uses)	-	-	-	-	-	-	-	-	
Other Operating Revenues	-	-	-	-	-	-	-	-	
Internal Service Revenues	-	-	-	-	-	-	-	-	
Interfund Transfers In	-	-	-	-	-	-	-	-	
Internal Transactions	-	-	-	-	-	-	-	-	
Long-Term Debt	-	-	-	-	-	-	-	-	
Total Revenues	842,878	867,889	912,729	908,972	908,972	908,972	908,972	908,972	
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	
Supplies & Materials	-	-	-	-	-	-	-	-	
Purchased Services	821,172	840,840	850,415	870,040	870,040	870,040	870,040	870,040	
Intra-City Charges	-	-	-	-	-	-	-	-	
Fixed Charges	-	-	-	-	-	-	-	-	
Maintenance & Operating	821,172	840,840	850,415	870,040	870,040	870,040	870,040	870,040	
Internal Charges	46,001	47,837	50,338	49,957	49,957	49,957	49,957	64,625	
Transfers Out	-	-	-	-	-	-	-	-	
Internal Transactions	46,001	47,837	50,338	49,957	49,957	49,957	49,957	64,625	
Debt Service	-	-	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	-	-	
Debt & Capital	-	-	-	-	-	-	-	-	
Total Expenditures	867,173	888,677	900,753	919,997	919,997	919,997	919,997	934,665	
Revenues Over (Under) Expenditures	(24,295)	(20,788)	11,976	(11,025)	(11,025)	(11,025)	(11,025)	(25,693)	
Beginning Cash Balance - July 1	636,735	612,440	591,652	603,628	603,628	603,628	592,603	592,603	
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	
Ending Cash Balance - June 30	612,440	591,652	603,628	592,603	592,603	592,603	581,578	566,910	
Unreserved Balance	-	-	-	-	-	-	-	-	
Reserved	612,440	591,652	603,628	592,603	592,603	592,603	581,578	566,910	
Ending Cash Balance - June 30	612,440	591,652	603,628	592,603	592,603	592,603	581,578	566,910	
Reserves Detail:									
Reserved in Individual Lighting Districts	612,440	591,652	603,628	592,603	592,603	592,603	581,578	566,910	

2017 GO BOND-08 PARK REF FUND

DEBT SERVICES

Fund Description

- ❖ This fund accounts for the debt service on the General Obligation Bonds authorized by voters in November 2007.

Significant Changes to Revenues

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ No significant changes.

2017 GO Bond-08 Park Ref

Fund: 308

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	508,158	539,921	540,292	518,750	518,750	518,750	518,750	518,750	
Special Assessments	-	-	-	-	-	-	-	-	
Taxes & Assessments	508,158	539,921	540,292	518,750	518,750	518,750	518,750	518,750	
License & Permits	-	-	-	-	-	-	-	-	
Intergovernmental Revenues	-	-	-	-	-	-	-	-	
Charges For Services	-	-	-	-	-	-	-	-	
Intra-City Revenues	-	-	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	-	-	
Investment Earnings	1,745	3,049	6,963	4,000	4,000	4,000	4,000	4,000	
Other Financing Sources / (Uses)	-	-	4,565	-	-	-	-	-	
Other Operating Revenues	1,745	3,049	11,528	4,000	4,000	4,000	4,000	4,000	
Internal Service Revenues	-	-	-	-	-	-	-	-	
Interfund Transfers In	-	-	-	-	-	-	-	-	
Internal Transactions	-	-	-	-	-	-	-	-	
Long-Term Debt	5,488,748	-	-	-	-	-	-	-	
Total Revenues	5,998,651	542,970	551,820	522,750	522,750	522,750	522,750	522,750	
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	
Supplies & Materials	-	-	-	-	-	-	-	-	
Purchased Services	-	-	-	-	-	-	-	-	
Intra-City Charges	-	-	-	-	-	-	-	-	
Fixed Charges	-	-	-	-	-	-	-	-	
Maintenance & Operating	-	-	-	-	-	-	-	-	
Internal Charges	-	-	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	-	-	
Internal Transactions	-	-	-	-	-	-	-	-	
Debt Service	6,059,191	541,895	544,950	547,500	547,500	547,500	547,500	545,050	
Capital Outlay	-	-	-	-	-	-	-	-	
Debt & Capital	6,059,191	541,895	544,950	547,500	547,500	547,500	547,500	545,050	
Total Expenditures	6,059,191	541,895	544,950	547,500	547,500	547,500	547,500	545,050	
Revenues Over (Under) Expenditures	(60,540)	1,075	6,870	(24,750)	(24,750)	(24,750)	(24,750)	(22,300)	
Beginning Cash Balance - July 1	415,868	355,328	356,403	363,273	363,273	363,273	338,523	338,523	
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	
Ending Cash Balance - June 30	355,328	356,403	363,273	338,523	338,523	338,523	313,773	316,223	
Unreserved Balance	71,405	69,880	90,223	65,473	65,473	65,473	40,723	43,173	
Reserved	283,923	286,523	273,050	273,050	273,050	273,050	273,050	273,050	
Ending Cash Balance - June 30	355,328	356,403	363,273	338,523	338,523	338,523	313,773	316,223	
Reserves Detail:									
Debt Service Reserve (½ next Principal & Interest Pymt)	283,923	286,523	273,050	273,050	273,050	273,050	273,050	273,050	

GO REFUNDING BONDS 2009 FUND

DEBT SERVICES

Fund Description

- ❖ This fund accounts for the debt service on the General Obligation Bonds authorized by voters in 2009. Fund is relatively obsolete.

Significant Changes to Revenues

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ No significant changes.

GO Refunding Bonds 2009

Fund: 310

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	314,259	244,135	12,105	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	-	
Taxes & Assessments	314,259	244,135	12,105	-	-	-	-	-	
License & Permits	-	-	-	-	-	-	-	-	
Intergovernmental Revenues	-	-	-	-	-	-	-	-	
Charges For Services	-	-	-	-	-	-	-	-	
Intra-City Revenues	-	-	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	-	-	
Investment Earnings	1,346	1,517	626	-	-	-	-	-	
Other Financing Sources / (Uses)	-	-	-	-	-	-	-	-	
Other Operating Revenues	1,346	1,517	626	-	-	-	-	-	
Internal Service Revenues	-	-	-	-	-	-	-	-	
Interfund Transfers In	-	-	-	-	-	-	-	-	
Internal Transactions	-	-	-	-	-	-	-	-	
Long-Term Debt	-	-	-	-	-	-	-	-	
Total Revenues	315,605	245,652	12,731	-	-	-	-	-	
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	
Supplies & Materials	-	-	-	-	-	-	-	-	
Purchased Services	-	-	-	-	-	-	-	-	
Intra-City Charges	-	-	-	-	-	-	-	-	
Fixed Charges	-	-	-	-	-	-	-	-	
Maintenance & Operating	-	-	-	-	-	-	-	-	
Internal Charges	-	-	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	-	-	
Internal Transactions	-	-	-	-	-	-	-	-	
Debt Service	355,600	361,900	244,800	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	-	-	
Debt & Capital	355,600	361,900	244,800	-	-	-	-	-	
Total Expenditures	355,600	361,900	244,800	-	-	-	-	-	
Revenues Over (Under) Expenditures	(39,995)	(116,248)	(232,069)	-	-	-	-	-	
Beginning Cash Balance - July 1	415,015	375,020	258,772	26,703	26,703	26,703	26,703	26,703	
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	
Ending Cash Balance - June 30	375,020	258,772	26,703	26,703	26,703	26,703	26,703	26,703	
Unreserved Balance	-	-	-	-	-	-	-	-	
Reserved	375,020	258,772	26,703	26,703	26,703	26,703	26,703	26,703	
Ending Cash Balance - June 30	375,020	258,772	26,703	26,703	26,703	26,703	26,703	26,703	
Reserves Detail:									
Debt Service Reserve (for next July 1st Paym	356,700	356,700	-	-	-	-	-	-	
Available Debt Service Cash Reserves	18,320	(97,928)	26,703	26,703	26,703	26,703	26,703	26,703	

SID REVOLVING FUND

DEBT SERVICES

Fund Description

- ❖ This fund accounts for the bonded indebtedness on Special Improvement Districts (SIDs).

Significant Changes to Revenues

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ No significant changes.

SID Revolving
Fund: 340

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	82,242	69,745	21,257	-	-	-	-	-	-
Taxes & Assessments	82,242	69,745	21,257	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	311	526	671	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-	-	-	-
Other Operating Revenues	311	526	671	-	-	-	-	-	-
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	1,620	1,689	923	-	-	-	-	-	-
Internal Transactions	1,620	1,689	923	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	84,173	71,960	22,851	-	-	-	-	-	-
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-	-	-	-
Internal Charges	4,372	4,422	4,706	4,707	4,707	4,707	4,707	5,820	-
Transfers Out	-	-	-	30,443	30,443	30,443	-	-	-
Internal Transactions	4,372	4,422	4,706	35,150	35,150	35,150	4,707	5,820	-
Debt Service	92,852	82,181	60,480	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	92,852	82,181	60,480	-	-	-	-	-	-
Total Expenditures	97,224	86,603	65,186	35,150	35,150	35,150	4,707	5,820	-
Revenues Over (Under) Expenditures	(13,051)	(14,643)	(42,335)	(35,150)	(35,150)	(35,150)	(4,707)	(5,820)	-
Beginning Cash Balance - July 1	123,503	110,452	96,048	53,713	53,713	53,713	18,563	18,563	-
Other Cash Sources / (Uses)	-	239	-	-	-	-	-	-	-
Ending Cash Balance - June 30	110,452	96,048	53,713	18,563	18,563	18,563	13,856	12,743	-
Unreserved Balance	-	-	-	18,563	18,563	18,563	13,856	12,743	-
Reserved	110,452	96,048	53,713	-	-	-	-	-	-
Ending Cash Balance - June 30	110,452	96,048	53,713	18,563	18,563	18,563	13,856	12,743	-
Reserves Detail:									
SID Revolving Cash	1,000	1,000	1,000	-	-	-	-	-	-
Warrants Receivable	54,726	54,726	54,726	26,170	26,170	26,170	26,170	26,170	-
Cash Restricted for Debt Service	54,726	40,322	(2,013)	-	-	-	-	-	-

TIF RAILROAD DISTRICT FUND

TIF DEVELOPMENT PROJECTS

Fund Description

- ❖ This fund accounts for the revenues and expenditures of the Railroad Tax Increment Financing District.

Significant Changes to Revenues

FY20	FY21
❖ Increased due to larger than expected contribution.	❖ No significant changes.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ No significant changes.

TIF Railroad District
Fund: 406

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	101,054	(24,905)	35,020	35,020	92,252	35,020	35,020	
Special Assessments	-	-	-	-	-	-	-	-	
Taxes & Assessments	-	101,054	(24,905)	35,020	35,020	92,252	35,020	35,020	
License & Permits	-	-	-	-	-	-	-	-	
Intergovernmental Revenues	-	-	-	-	-	-	-	-	
Charges For Services	-	-	-	-	-	-	-	-	
Intra-City Revenues	-	-	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	-	-	
Investment Earnings	-	680	1,858	50	50	50	50	50	
Other Financing Sources / (Uses)	-	-	-	-	-	-	-	-	
Other Operating Revenues	-	680	1,858	50	50	50	50	50	
Internal Service Revenues	-	-	-	-	-	-	-	-	
Interfund Transfers In	-	-	-	-	-	-	-	-	
Internal Transactions	-	-	-	-	-	-	-	-	
Long-Term Debt	-	-	-	-	-	-	-	-	
Total Revenues	-	101,734	(23,047)	35,070	35,070	92,302	35,070	35,070	
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	
Supplies & Materials	-	-	-	-	-	-	-	-	
Purchased Services	-	-	4,000	-	-	-	-	-	
Intra-City Charges	-	-	-	-	-	-	-	-	
Fixed Charges	-	-	-	-	-	-	-	-	
Maintenance & Operating	-	-	4,000	-	-	-	-	-	
Internal Charges	-	-	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	-	-	
Internal Transactions	-	-	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	-	-	
Debt & Capital	-	-	-	-	-	-	-	-	
Total Expenditures	-	-	4,000	-	-	-	-	-	
Revenues Over (Under) Expenditures	-	101,734	(27,047)	35,070	35,070	92,302	35,070	35,070	
Beginning Cash Balance - July 1	-	-	101,734	74,687	74,687	74,687	166,989	166,989	
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	
Ending Cash Balance - June 30	-	101,734	74,687	109,757	109,757	166,989	202,059	202,059	
Unreserved Balance	-	-	-	-	-	-	-	-	
Reserved	-	101,734	74,687	109,757	109,757	166,989	202,059	202,059	
Ending Cash Balance - June 30	-	101,734	74,687	109,757	109,757	166,989	202,059	202,059	
Reserves Detail:									
Project Reserves	-	101,734	74,687	109,757	109,757	166,989	202,059	202,059	

TIF DOWNTOWN DISTRICT FUND

TIF DEVELOPMENT PROJECTS

Fund Description

- ❖ This fund accounts for the revenues and expenditures of the Downtown Tax Increment Financing District.

Significant Changes to Revenues

FY20	FY21
❖ Increased due to no budget adopted.	❖ Increased due to no budget adopted.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ No significant changes.

TIF Downtown District
Fund: 407

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	717,884	-	717,884	
Special Assessments	-	-	-	-	-	-	-	-	
Taxes & Assessments	-	-	-	-	-	717,884	-	717,884	
License & Permits	-	-	-	-	-	-	-	-	
Intergovernmental Revenues	-	-	-	-	-	-	-	-	
Charges For Services	-	-	-	-	-	-	-	-	
Intra-City Revenues	-	-	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	-	-	
Investment Earnings	-	-	-	-	-	-	-	-	
Other Financing Sources / (Uses)	-	-	-	-	-	-	-	-	
Other Operating Revenues	-	-	-	-	-	-	-	-	
Internal Service Revenues	-	-	-	-	-	-	-	-	
Interfund Transfers In	-	-	-	-	-	-	-	-	
Internal Transactions	-	-	-	-	-	-	-	-	
Long-Term Debt	-	-	-	-	-	-	-	-	
Total Revenues	-	-	-	-	-	717,884	-	717,884	
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	
Supplies & Materials	-	-	-	-	-	-	-	-	
Purchased Services	-	-	-	-	-	-	-	-	
Intra-City Charges	-	-	-	-	-	-	-	-	
Fixed Charges	-	-	-	-	-	-	-	-	
Maintenance & Operating	-	-	-	-	-	-	-	-	
Internal Charges	-	-	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	-	-	
Internal Transactions	-	-	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	-	-	
Debt & Capital	-	-	-	-	-	-	-	-	
Total Expenditures	-	-	-	-	-	-	-	-	
Revenues Over (Under) Expenditures	-	-	-	-	-	717,884	-	717,884	
Beginning Cash Balance - July 1	-	-	-	-	-	-	717,884	717,884	
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	
Ending Cash Balance - June 30	-	-	-	-	-	717,884	717,884	1,435,768	
Unreserved Balance	-	-	-	-	-	-	-	-	
Reserved	-	-	-	-	-	717,884	717,884	1,435,768	
Ending Cash Balance - June 30	-	-	-	-	-	717,884	717,884	1,435,768	
Reserves Detail:									
Project Reserves	-	-	-	-	-	717,884	717,884	1,435,768	

GENERAL CAPITAL IMPROVEMENTS FUND

POLICE – PARKS & REC – PEG – FINANCE – PUBLIC WORKS – COMMISSION – CMO – ATTORNEY

Fund Description

- ❖ This fund accounts for the annual general government funding of the long-range Capital Improvement Plan.

Significant Changes to Revenues

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ No significant changes.	❖ Increased due to lack of budgeting for Parks & Rec upgrades and to include a transfer to support the LJC.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ Increased due to lack of budgeting for Parks & Rec upgrades and to include Commission requested energy efficiency projects and technological upgrades.

All FY21 Schedule

90,000	Sustainability Project	19,000	Tennis Court Resurfacing
150,000	Technological Upgrades	48,240	Memorial Park repave
69,000	Portable Radios (10@\$6,900/ea)	6,000	AED Defibrillator
192,000	Patrol Vehicles + Equipment (3) units 50	60,000	Green Machine Sweeper
138,000	K9 SUVs Units 59 - 60	59,880	Pool Hot Water Heater
20,000	Roof repair North Building	22,880	Pool roof
65,000	Trail Repave - Custer	80,000	ADA Sidewalk Improvements
10,000	ADA EWF	1,030,000	FY21 Total

Capital Improvements Fund

Fund: 440

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	110	41	128	-	-	-	-	-	-
Taxes & Assessments	110	41	128	-	-	-	-	-	-
License & Permits	27,491	21,271	10,329	10,300	10,300	10,300	10,300	10,300	-
Intergovernmental Revenues	569,111	-	-	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	21,071	51,108	68,705	50,840	51,253	51,253	50,840	50,840	-
Other Financing Sources / (Uses)	-	7,075	-	-	-	-	-	-	-
Other Operating Revenues	617,673	79,454	79,034	61,140	61,553	61,553	61,140	61,140	-
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	1,456,399	902,370	504,974	-	-	-	-	-	-
Internal Transactions	1,456,399	902,370	504,974	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	2,074,182	981,865	584,136	61,140	61,553	61,553	61,140	61,140	-
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	-
Supplies & Materials	22,384	-	-	-	-	-	-	-	-
Purchased Services	41,014	36,310	17,750	30,760	45,977	45,977	30,760	162,240	-
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-	-	-	-
Maintenance & Operating	63,398	36,310	17,750	30,760	45,977	45,977	30,760	162,240	-
Internal Charges	-	-	-	-	-	-	-	-	-
Transfers Out	-	25,000	1,330,140	8,000	8,000	8,000	-	100,000	-
Internal Transactions	-	25,000	1,330,140	8,000	8,000	8,000	-	100,000	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	1,460,172	645,208	654,727	828,090	1,269,807	1,277,107	442,400	867,760	-
Debt & Capital	1,460,172	645,208	654,727	828,090	1,269,807	1,277,107	442,400	867,760	-
Total Expenditures	1,523,570	706,518	2,002,617	866,850	1,323,784	1,331,084	473,160	1,130,000	-
Revenues Over (Under) Expenditures	550,612	275,347	(1,418,481)	(805,710)	(1,262,231)	(1,269,531)	(412,020)	(1,068,860)	-
Beginning Cash Balance - July 1	3,498,198	3,869,958	4,214,000	2,836,454	2,836,454	2,836,454	1,608,266	1,608,266	-
Other Cash Sources / (Uses)	(178,852)	68,695	40,935	41,344	41,344	41,344	41,757	41,757	-
Ending Cash Balance - June 30	3,869,958	4,214,000	2,836,454	2,072,088	1,615,567	1,608,266	1,238,004	581,164	-
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	3,869,958	4,214,000	2,836,454	2,072,088	1,615,567	1,608,266	1,238,004	581,164	-
Ending Cash Balance - June 30	3,869,958	4,214,000	2,836,454	2,072,088	1,615,567	1,608,266	1,238,004	581,164	-
Reserves Detail:									
General Capital Reserves	2,002,734	2,406,645	1,140,735	677,858	221,337	(142,262)	(142,759)	(169,599)	-
Sidewalk Warrants Receivable	625,527	625,527	570,233	550,000	550,000	354,998	276,689	276,689	-
Notes / Loans Receivable	234,904	166,209	125,274	83,930	83,930	83,930	42,173	42,173	-
Department Capital Reserves:									
> Police Reserve	275,000	275,000	475,572	350,000	350,000	600,000	500,000	201,000	-
> Fire Reserve	294,666	294,666	-	-	-	-	-	-	-
> Park & Recreation Reserve	232,000	232,000	514,640	350,000	350,000	600,000	500,000	209,000	-
> Public Works Reserve	37,900	37,900	-	40,000	40,000	100,000	40,000	40,000	-
> HCTV Digital Equipment Reserve	157,227	166,053	-	10,300	10,300	1,600	11,900	11,900	-
Street Lighting Conversion Reserve	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-

PARKS IMPROVEMENTS FUND

PARKS ART & REC DEVELOPMENT

Fund Description

- ❖ This fund accounts for resources dedicated to developing and improving city park and recreation facilities.

Significant Changes to Revenues

FY20	FY21
❖ Increased due to larger than expected service fees.	❖ No significant changes.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ Decreased due to unrealized projects.	❖ Increased due to lack of budgeting for FY21.

Significant Changes to Capital Schedules

FY20	FY21
❖ Decreased due to unrealized projects.	❖ Increased due to lack of budgeting for FY21.

Parks Improvement

Fund: 441

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	-	
Taxes & Assessments	-	-	-	-	-	-	-	-	
License & Permits	-	-	-	-	-	-	-	-	
Intergovernmental Revenues	42,414	-	-	-	-	-	-	-	
Charges For Services	15,744	17,930	22,734	15,000	15,000	37,000	15,000	15,000	
Intra-City Revenues	-	-	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	-	-	
Investment Earnings	1,526	3,091	5,159	2,000	2,000	3,600	2,000	2,000	
Other Financing Sources / (Uses)	32,609	31,041	2,397	15,500	15,500	15,507	15,500	15,500	
Other Operating Revenues	92,293	52,062	30,290	32,500	32,500	56,107	32,500	32,500	
Internal Service Revenues	-	-	-	-	-	-	-	-	
Interfund Transfers In	-	-	-	-	-	-	-	-	
Internal Transactions	-	-	-	-	-	-	-	-	
Long-Term Debt	-	-	-	-	-	-	-	-	
Total Revenues	92,293	52,062	30,290	32,500	32,500	56,107	32,500	32,500	
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	
Supplies & Materials	-	-	-	-	-	-	-	-	
Purchased Services	12,379	21,699	9,969	-	87,014	26,185	-	18,226	
Intra-City Charges	-	-	-	-	-	-	-	-	
Fixed Charges	-	-	-	-	-	-	-	-	
Maintenance & Operating	12,379	21,699	9,969	-	87,014	26,185	-	18,226	
Internal Charges	-	-	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	-	-	
Internal Transactions	-	-	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	-	-	
Capital Outlay	35,436	-	40,213	-	155,670	41,217	-	77,137	
Debt & Capital	35,436	-	40,213	-	155,670	41,217	-	77,137	
Total Expenditures	47,815	21,699	50,182	-	242,684	67,402	-	95,363	
Revenues Over (Under) Expenditures	44,478	30,363	(19,892)	32,500	(210,184)	(11,295)	32,500	(62,863)	
Beginning Cash Balance - July 1	157,616	202,094	232,458	212,566	212,566	212,566	201,271	201,271	
Other Cash Sources / (Uses)	-	1	-	-	-	-	-	-	
Ending Cash Balance - June 30	202,094	232,458	212,566	245,066	2,382	201,271	233,771	138,408	
Unreserved Balance	-	-	-	-	-	-	-	-	
Reserved	202,094	232,458	212,566	245,066	2,382	201,271	233,771	138,408	
Ending Cash Balance - June 30	202,094	232,458	212,566	245,066	2,382	201,271	233,771	138,408	
Reserves Detail:									
Unrestricted / Cash In Lieu of Park Lands	82,965	82,965	82,965	82,965	82,965	82,965	82,965	82,965	
Reserved for Projects	119,129	149,493	129,601	162,101	(80,583)	118,306	150,806	55,443	

SIDEWALK IMPROVEMENTS FUND

SIDEWALK PROJECTS

Fund Description

- ❖ This fund accounts for the capital projects funded with sidewalk warrants or loan proceeds.

Significant Changes to Revenues

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Sidewalk Improve/Constrct

Fund: 450

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Other Financing Sources / (Uses)	9,175	-	13,013	-	-	-	-	-	-
Other Operating Revenues	9,175	-	13,013	-	-	-	-	-	-
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Long-Term Debt	135,216	51,433	50,485	150,000	150,000	150,000	150,000	150,000	-
Total Revenues	144,391	51,433	63,498	150,000	150,000	150,000	150,000	150,000	
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-	-
Purchased Services	92,613	50,485	81,970	150,000	150,000	150,000	150,000	150,000	-
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-	-	-	-
Maintenance & Operating	92,613	50,485	81,970	150,000	150,000	150,000	150,000	150,000	-
Internal Charges	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	92,613	50,485	81,970	150,000	150,000	150,000	150,000	150,000	
Revenues Over (Under) Expenditures	51,778	948	(18,472)	-	-	-	-	-	-
Beginning Cash Balance - July 1	(103,211)	(51,433)	(50,485)	(68,957)	(68,957)	(68,957)	(68,957)	(68,957)	
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	-
Ending Cash Balance - June 30	(51,433)	(50,485)	(68,957)	(68,957)	(68,957)	(68,957)	(68,957)	(68,957)	
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	(51,433)	(50,485)	(68,957)	(68,957)	(68,957)	(68,957)	(68,957)	(68,957)	
Ending Cash Balance - June 30	(51,433)	(50,485)	(68,957)	(68,957)	(68,957)	(68,957)	(68,957)	(68,957)	
Reserves Detail:									
Capital Program / Projects Reserve	(51,433)	(50,485)	(68,957)	(68,957)	(68,957)	(68,957)	(68,957)	(68,957)	
<p>N/C Fund operates on a loan reimbursement basis. Negative cash balances represent loans yet to be made on expenses incurred.</p>									

BUILDING FUND

SIDEWALK PROJECTS

Fund Description

- ❖ The Building department enforces all of Helena's building codes including plumbing, mechanical and electrical. The department also issues curb cuts, sewer taps and street opening permits.

Significant Changes to Revenues

FY20	FY21
❖ Decreased due to less than expected permit fees.	❖ Decreased due to anticipation of affordable housing waivers.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ Increases to the FY21 Personnel budget include annual steps for eligible employees and a 2% COLA.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ No significant changes.	❖ Increased due to growing Fire Marshal costs.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Building
Fund: 503

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	1,234,385	1,130,047	1,113,943	1,170,583	1,170,583	1,010,583	1,170,583	1,020,583	
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	6,351	12,961	27,094	12,000	12,000	24,000	12,000	12,000	
Other Financing Sources / (Uses)	7,077	5	5,250	-	-	-	-	-	-
Other Operating Revenues	1,247,813	1,143,013	1,146,287	1,182,583	1,182,583	1,034,583	1,182,583	1,032,583	
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	7,433	11,369	11,372	5,892	5,892	5,892	5,892	5,892	
Internal Transactions	7,433	11,369	11,372	5,892	5,892	5,892	5,892	5,892	
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	1,255,246	1,154,382	1,157,659	1,188,475	1,188,475	1,040,475	1,188,475	1,038,475	
Expenditures									
Personnel Services	725,282	786,557	785,526	846,974	846,974	846,974	863,652	880,454	
Supplies & Materials	42,517	18,198	23,221	44,897	44,897	44,897	44,897	50,449	
Purchased Services	103,846	100,007	112,892	168,387	168,387	168,387	168,387	179,725	
Intra-City Charges	4,719	4,064	4,696	7,065	7,065	7,065	7,065	7,065	
Fixed Charges	55,036	56,922	60,400	63,086	63,086	63,086	63,086	65,376	
Maintenance & Operating	206,118	179,191	201,209	283,435	283,435	283,435	283,435	302,615	
Internal Charges	75,281	80,503	83,386	82,638	82,638	82,638	83,015	96,811	
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	75,281	80,503	83,386	82,638	82,638	82,638	83,015	96,811	
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	23,375	24,622	-	43,690	43,690	43,174	-	-	
Debt & Capital	23,375	24,622	-	43,690	43,690	43,174	-	-	
Total Expenditures	1,030,056	1,070,873	1,070,121	1,256,737	1,256,737	1,256,221	1,230,102	1,279,880	
Revenues Over (Under) Expenditures	225,190	83,509	87,538	(68,262)	(68,262)	(215,746)	(41,627)	(241,405)	
Beginning Cash Balance - July 1	767,282	992,472	1,075,981	1,163,519	1,163,519	1,163,519	947,773	947,773	
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	
Ending Cash Balance - June 30	992,472	1,075,981	1,163,519	1,095,257	1,095,257	947,773	906,146	706,369	
Unreserved Balance	-								
Reserved	992,472	1,075,981	1,163,519	1,095,257	1,095,257	947,773	906,146	706,369	
Ending Cash Balance - June 30	992,472	1,075,981	1,163,519	1,095,257	1,095,257	947,773	906,146	706,369	
Reserves Detail:									
Operating Reserve	992,472	1,075,981	1,156,746	1,081,970	1,081,970	934,228	892,601	692,823	
40% 27th Payday Reserve (for FY2023)	-	-	6,773	13,287	13,287	13,545	13,545	13,545	

WATER FUND

WATER TREATMENT – WATER UTILITY MAINTENANCE

Fund Description

- ❖ This fund accounts for the full cost of providing water service to the City of Helena.

Significant Changes to Revenues

FY20	FY21
❖ Decreased due to unrealized debt funding.	❖ Decreased due to unwarranted debt funding.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ Increases to the FY21 Personnel budget include annual steps for eligible employees and a 2% COLA.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
<ul style="list-style-type: none"> ❖ Water Treatment increased to allow for costs associated with the Water Master Plan that started in FY19. ❖ Water Utilities increased due to a couple of large water main breaks 	<ul style="list-style-type: none"> ❖ Water Treatment - Rent of Equipment increased for a dredge rental to maintain the backwash ponds at the Tenmile Treatment Plant.

Significant Changes to Capital Schedules

FY20	FY21
❖ Unrealized debt funding in FY19/FY20 has led to a largely revised capital schedule.	❖ Unrealized debt funding in FY19/FY20 has led to a largely revised capital schedule.

14,076	Office/Locker Room	237,175	M RTP High Zone Pumps		
277,067	M RTP Chemical Feed System	8,682	Storage Building Heaters		
100,000	Rimini Raw Water Line	328,104	Pressure Reducing Valves		
115,000	M RTP PRG Logic Control	25,550	Backflow Software		
35,000	REP Pump/Motor/VFR Eureka	64,500	Valve Exerciser w/ Trailer		
74,640	Water Tank Mixers (Unbudgeted)	10,000	Pickup (#424 Carryover)	700,000	FY21 - Tenmile Filter Rebuild
7,650	Snow Plow Attachment	36,670	Pickup & Assessories (Rep Unit #402)		
120,000	M RTP Raw Influent Valve Actuator	36,670	Pickup & Assessories (Rep Unit #407)	800,000	FY21 - Eureka Well Reconstruction
33,270	1/2 Ton Pickup	52,550	West Main Improvements		
33,270	1/2 ton 4x4 Pickup (Replace#437)	775,000	Tenmile Transmission Main		
381,685	Malben Interior Seal Coating	248,933	Front Street	400,000	FY21 - Pre-Sedimentation Basin (Engineering Only)
337,880	Hale Interior Seal Coating	2,700,000	Westside Water Mains - Rebate		
1,200,000	Westside Reservoir	1,575,000	Westside Water Mains - City	600,000	FY21 - National Water Main
150,000	Engineering-Hale/Scott Tank	675,000	MRP - Dakota/8th/Sanders		
215,000	Banner Creek Flume	92,500	Birch Street Water Main		
366,120	Chessman Control Valve	620,000	Lyndale/Park Water/Sewer Mains	1,500,000	FY21 - Rodney Street Water Mains Phase I & II
150,000	Red Mountain Flume Engineering	400,000	Fire Hydrant Replacements		
1,802,500	Groundwater Wells	13,299,492	FY20 Total	4,000,000	FY21 Total

Water Fund: 521									
	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	669,993	-	15,000	-	-	-	-	-	-
Charges For Services	7,342,435	8,151,422	7,914,842	8,422,362	8,422,362	8,443,362	9,028,885	9,028,885	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	83,471	197,270	318,620	120,000	120,000	275,000	120,000	250,000	-
Other Financing Sources / (Uses)	54,877	11,586	221,119	2,500	2,500	2,500	2,500	2,500	-
Other Operating Revenues	8,150,776	8,360,278	8,469,581	8,544,862	8,544,862	8,720,862	9,151,385	9,281,385	-
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	16,794	25,689	25,700	12,109	12,109	12,109	12,109	12,109	-
Internal Transactions	16,794	25,689	25,700	12,109	12,109	12,109	12,109	12,109	-
Long-Term Debt	1,160,666	-	-	3,000,000	9,180,666	5,000,000	13,000,000	-	-
Total Revenues	9,328,236	8,385,967	8,495,281	11,556,971	17,737,637	13,732,971	22,163,494	9,293,494	
Expenditures									
Personnel Services	1,536,131	1,643,350	1,747,876	2,011,012	2,011,012	2,011,012	2,011,012	2,038,898	-
Supplies & Materials	554,727	784,723	654,975	1,174,885	1,325,426	1,174,885	1,174,885	1,177,785	-
Purchased Services	766,457	709,454	684,383	809,364	809,364	1,185,059	809,364	885,134	-
Intra-City Charges	34,943	53,406	51,737	63,861	63,861	63,861	63,861	63,861	-
Fixed Charges	52,238	54,281	70,838	62,200	62,200	62,200	62,200	97,200	-
Maintenance & Operating	1,408,365	1,601,864	1,461,933	2,110,310	2,260,851	2,486,005	2,110,310	2,223,980	-
Internal Charges	888,839	812,980	1,039,298	1,118,236	1,118,236	1,118,236	1,118,236	1,249,420	-
Transfers Out	-	-	17,573	40,000	40,000	20,000	40,000	20,000	-
Internal Transactions	888,839	812,980	1,056,871	1,158,236	1,158,236	1,138,236	1,158,236	1,269,420	-
Debt Service	546,271	563,466	562,950	565,197	585,197	729,311	565,197	900,815	-
Capital Outlay	934,175	2,104,367	6,079,931	6,863,410	15,191,652	13,299,492	17,200,000	4,000,000	-
Debt & Capital	1,480,446	2,667,833	6,642,881	7,428,607	15,776,849	14,028,803	17,765,197	4,900,815	-
Total Expenditures	5,313,781	6,726,027	10,909,561	12,708,165	21,206,948	19,664,056	23,044,755	10,433,114	
Revenues Over (Under) Expenditures	4,014,455	1,659,940	(2,414,280)	(1,151,194)	(3,469,311)	(5,931,085)	(881,261)	(1,139,620)	
Beginning Cash Balance - July 1	8,265,382	12,203,035	14,133,031	11,565,131	11,565,131	11,565,130	5,634,045	5,634,045	
Other Cash Sources / (Uses)	(76,802)	270,056	(153,621)	-	-	-	-	-	
Ending Cash Balance - June 30	12,203,035	14,133,031	11,565,130	10,413,937	8,095,820	5,634,045	4,752,784	4,494,425	
Unreserved Balance	-	-	-	-	-	-	-	-	
Reserved	12,203,035	14,133,031	11,565,130	10,413,937	8,095,820	5,634,045	4,752,784	4,494,425	
Ending Cash Balance - June 30	12,203,035	14,133,031	11,565,130	10,413,937	8,095,820	5,634,045	4,752,784	4,494,425	
Reserves Detail:									
Operating Reserve	319,445	338,183	355,557	439,963	452,508	469,604	439,963	461,025	
Debt Service Fixed Reserve	522,372	522,372	282,198	282,198	282,198	282,198	282,198	282,198	
Revenue Bond Reserve	261,375	261,375	282,596	282,596	282,596	282,596	282,596	282,596	
System Development Fee Reserve	-	-	-	-	-	-	-	-	
Ten-Mile Watershed Projects Reserve	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	
40% 27th Payday Reserve (for FY2023)	-	-	26,890	31,828	31,828	30,939	30,939	31,368	
Capital Reserves	10,899,843	12,811,101	10,417,889	9,177,352	6,846,690	4,368,708	3,517,088	3,237,238	

WATER SERVICE LINE REPLACEMENT FUND

REVENUE ONLY

Fund Description

- ❖ This fund accounts for residential customers that may borrow up to \$15,000 to repair broken service lines between the main and their home.

Significant Changes to Revenues

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Water Service Line

Fund: 522

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	-	
Taxes & Assessments	-	-	-	-	-	-	-	-	
License & Permits	-	-	-	-	-	-	-	-	
Intergovernmental Revenues	-	-	-	-	-	-	-	-	
Charges For Services	-	-	170,491	256,740	256,740	256,740	256,740	256,740	
Intra-City Revenues	-	-	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	-	-	
Investment Earnings	-	-	1,007	1,000	1,000	1,000	1,000	1,000	
Other Financing Sources / (Uses)	-	-	-	-	-	-	-	-	
Other Operating Revenues	-	-	171,498	257,740	257,740	257,740	257,740	257,740	
Internal Service Revenues	-	-	-	-	-	-	-	-	
Interfund Transfers In	-	-	-	-	-	-	-	-	
Internal Transactions	-	-	-	-	-	-	-	-	
Long-Term Debt	-	-	-	-	-	-	-	-	
Total Revenues	-	-	171,498	257,740	257,740	257,740	257,740	257,740	
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	
Supplies & Materials	-	-	-	-	-	-	-	-	
Purchased Services	-	-	-	-	-	-	-	-	
Intra-City Charges	-	-	-	-	-	-	-	-	
Fixed Charges	-	-	-	-	-	-	-	-	
Maintenance & Operating	-	-	-	-	-	-	-	-	
Internal Charges	-	-	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	-	-	
Internal Transactions	-	-	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	-	-	
Debt & Capital	-	-	-	-	-	-	-	-	
Total Expenditures	-	-	-	-	-	-	-	-	
Revenues Over (Under) Expenditures	-	-	171,498	257,740	257,740	257,740	257,740	257,740	
Beginning Cash Balance - July 1	-	-	-	26,998	26,998	26,998	26,998	26,998	
Other Cash Sources / (Uses)	-	-	(144,500)	(257,740)	(257,740)	(257,740)	(257,740)	(257,740)	
Ending Cash Balance - June 30	-	-	26,998	26,998	26,998	26,998	26,998	26,998	
Unreserved Balance	-	-	-	-	-	-	-	-	
Reserved	-	-	26,998	26,998	26,998	26,998	26,998	26,998	
Ending Cash Balance - June 30	-	-	26,998	26,998	26,998	26,998	26,998	26,998	
Reserves Detail:									
Operating Reserve	-	-	26,998	26,998	26,998	26,998	26,998	26,998	
40% 27th Payday Reserve (for FY2023)	-	-	-	-	-	-	-	-	

WASTEWATER FUND

WASTEWATER TREATMENT – WASTEWATER UTILITY MAINTENANCE - PRETREATMENT

Fund Description

❖ This fund accounts for the full cost of providing wastewater service to the City of Helena.

Significant Changes to Revenues

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	<ul style="list-style-type: none"> ❖ Treatment - Salary increases are due to the normal step progression of new employees ❖ Utility – Salary decreases are due to new employees beginning at Step 1 and the GIS Coordinator position moving to Eng.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ Increased due to higher than expected Electric Utility costs.	❖ Increased based on electric utility costs and other contractual obligations such as the discharge permit.

Significant Changes to Capital Schedules

FY20	FY21
❖ Unrealized debt funding in FY19/FY20 has led to a largely revised capital schedule.	❖ Unrealized debt funding in FY19/FY20 has led to a largely revised capital schedule.

80,000	FY20 Tanker Storage	186,940	Sewer Vac		
35,600	IMP Pipe Work	30,000	West Main	800,000	FY20 - Primary Scum Pump Station (Delay for Loan)
11,705	Boiler Replacement	28,500	Northside Gravity Main Eng	150,000	FY21 - Secondary Treatment Piping Improvements
200,800	Influent Channel	2,100,000	Airport Sewer Upsizing	30,000	FY21 -BFP HMI upgrade
47,600	Headworks Grit Removal	1,767,500	Westside Mains	800,000	FY21 - Northside Gravity Main Construction
125,000	IMP Standby Generator	249,567	Westside Mains City	600,000	FY21 - Rodney Street (Phase II)
30,000	GBT HMI Upgrade	1,075	Clark Street Mains	100,000	FY21 - Shared Sewer Lines
7,000	ISCO Sampler	5,000	Slip Lining	550,000	FY20 - Rodney Street Sewer (Unbudgeted)
1,108,720	Secondary Digester #2	75,000	Monroe Street	800,000	FY20 - Slip Lining (Award in FY21)
7,500	Storage Bldg. Improvements	100,000	South Park Sewer	3,830,000	FY21 Total
150,000	TV Van/Acc	6,365,017	FY20 Total		
17,510	Flatbed Truck				

Wastewater
Fund: 531

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	750,000	750,000	-	-	-
Charges For Services	4,688,212	4,781,047	5,311,429	6,551,400	6,551,400	5,624,363	6,998,161	6,028,264	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	34,365	60,368	97,880	60,000	60,000	70,000	60,000	60,000	-
Other Financing Sources / (Uses)	110,318	6,468	21,228	1,000	1,000	1,000	1,000	1,000	-
Other Operating Revenues	4,832,895	4,847,883	5,430,537	6,612,400	7,362,400	6,445,363	7,059,161	6,089,264	-
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	11,829	18,095	18,500	8,749	8,749	8,749	8,749	8,749	-
Internal Transactions	11,829	18,095	18,500	8,749	8,749	8,749	8,749	8,749	-
Long-Term Debt	-	-	-	775,000	4,080,000	1,267,000	1,850,000	3,550,000	-
Total Revenues	4,844,724	4,865,978	5,449,037	7,396,149	11,451,149	7,721,112	8,917,910	9,648,013	
Expenditures									
Personnel Services	1,132,181	1,188,001	1,241,847	1,375,379	1,375,379	1,375,379	1,375,379	1,388,241	-
Supplies & Materials	191,610	194,753	186,960	242,383	242,383	244,483	242,383	244,483	-
Purchased Services	566,697	556,840	635,372	735,041	735,041	793,041	735,041	844,233	-
Intra-City Charges	53,422	47,582	78,903	70,567	70,567	70,567	70,567	70,567	-
Fixed Charges	51,355	49,165	67,913	68,635	68,635	68,635	68,635	74,635	-
Maintenance & Operating	863,084	848,340	969,148	1,116,626	1,116,626	1,176,726	1,116,626	1,233,918	-
Internal Charges	719,937	665,889	881,577	865,806	865,806	865,806	865,806	979,243	-
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	719,937	665,889	881,577	865,806	865,806	865,806	865,806	979,243	-
Debt Service	770,100	770,170	769,960	1,032,202	1,032,202	770,470	1,032,202	936,168	-
Capital Outlay	903,890	1,829,875	1,422,667	2,490,570	9,448,991	6,365,017	4,050,000	3,830,000	-
Debt & Capital	1,673,990	2,600,045	2,192,627	3,522,772	10,481,193	7,135,487	5,082,202	4,766,168	-
Total Expenditures	4,389,192	5,302,275	5,285,199	6,880,583	13,839,004	10,553,398	8,440,013	8,367,570	
Revenues Over (Under) Expenditures	455,532	(436,297)	163,838	515,566	(2,387,855)	(2,832,286)	477,897	1,280,443	
Beginning Cash Balance - July 1	4,362,751	4,789,576	4,401,799	4,565,637	4,565,637	4,565,637	1,733,351	1,733,351	
Other Cash Sources / (Uses)	(28,707)	48,520	-	-	-	-	-	-	
Ending Cash Balance - June 30	4,789,576	4,401,799	4,565,637	5,081,203	2,177,782	1,733,351	2,211,248	3,013,794	
Unreserved Balance	-	-	-	-	-	-	-	-	
Reserved	4,789,576	4,401,799	4,565,637	5,081,203	2,177,782	1,733,351	2,211,248	3,013,794	
Ending Cash Balance - June 30	4,789,576	4,401,799	4,565,637	5,081,203	2,177,782	1,733,351	2,211,248	3,013,794	
Reserves Detail:									
Operating Reserve	226,267	225,186	257,714	279,818	279,818	284,826	279,818	300,117	
Debt Service Fixed Reserve	769,720	769,720	769,720	769,720	769,720	769,720	769,720	769,720	
Revenue Bond Reserve	384,900	384,900	384,900	384,900	384,900	384,900	384,900	384,900	
System Development Fee Reserve	-	-	-	-	-	-	-	-	
Sewer Surcharge	284,000	284,000	284,000	284,000	284,000	-	284,000	-	
40% 27th Payday Reserve (for FY2023)	-	-	10,679	21,775	21,775	21,358	21,358	21,358	
Capital Reserves	3,124,689	2,737,993	2,858,624	3,340,990	437,569	272,547	471,452	1,537,699	

WASTEWATER SERVICE LINE REPLACEMENT FUND

REVENUE ONLY

Fund Description

- ❖ This fund accounts for residential customers that may borrow up to \$15,000 to repair broken service lines between the main and their home.

Significant Changes to Revenues

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Wastewater Service Line

Fund: 532

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	-	
Taxes & Assessments	-	-	-	-	-	-	-	-	
License & Permits	-	-	-	-	-	-	-	-	
Intergovernmental Revenues	-	-	-	-	-	-	-	-	
Charges For Services	-	-	435,483	652,331	652,331	652,331	652,331	652,331	
Intra-City Revenues	-	-	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	-	-	
Investment Earnings	-	-	2,611	1,500	1,500	1,500	1,500	1,500	
Other Financing Sources / (Uses)	-	-	-	-	-	-	-	-	
Other Operating Revenues	-	-	438,094	653,831	653,831	653,831	653,831	653,831	
Internal Service Revenues	-	-	-	-	-	-	-	-	
Interfund Transfers In	-	-	-	-	-	-	-	-	
Internal Transactions	-	-	-	-	-	-	-	-	
Long-Term Debt	-	-	-	-	-	-	-	-	
Total Revenues	-	-	438,094	653,831	653,831	653,831	653,831	653,831	
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	
Supplies & Materials	-	-	-	-	-	-	-	-	
Purchased Services	-	-	-	-	-	-	-	-	
Intra-City Charges	-	-	-	-	-	-	-	-	
Fixed Charges	-	-	-	-	-	-	-	-	
Maintenance & Operating	-	-	-	-	-	-	-	-	
Internal Charges	-	-	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	-	-	
Internal Transactions	-	-	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	-	-	
Debt & Capital	-	-	-	-	-	-	-	-	
Total Expenditures	-	-	-	-	-	-	-	-	
Revenues Over (Under) Expenditures	-	-	438,094	653,831	653,831	653,831	653,831	653,831	
Beginning Cash Balance - July 1	-	-	-	11,272	11,272	11,272	11,272	11,272	
Other Cash Sources / (Uses)	-	-	(426,822)	(653,831)	(653,831)	(653,831)	(653,831)	(653,831)	
Ending Cash Balance - June 30	-	-	11,272	11,272	11,272	11,272	11,272	11,272	
Unreserved Balance	-	-	-	-	-	-	-	-	
Reserved	-	-	11,272	11,272	11,272	11,272	11,272	11,272	
Ending Cash Balance - June 30	-	-	11,272	11,272	11,272	11,272	11,272	11,272	
Reserves Detail:									
Operating Reserve	-	-	11,272	11,272	11,272	11,272	11,272	11,272	

SOLID WASTE RESIDENTIAL FUND

SOLID WASTE RESIDENTIAL

Fund Description

- ❖ This fund accounts for all residential public sanitation services provided to City of Helena residents including weekly solid waste collection and issuing residential permits. This fund also reflects the revenues and expenditures associated with curbside recycling and includes support for the Transfer Station recycling programs.

Significant Changes to Revenues

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ Increases to the FY21 Personnel budget include annual steps for eligible employees, a 2% COLA and two FTE's (route drivers) were added in FY20.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ No significant changes.	<ul style="list-style-type: none">❖ The curbside recycling was increased based on the expected increase in customers.❖ Solid Waste Tipping Fees was increased based on expected residential tonnage.❖ The transfer to the Transfer Station to support the recycling program was increased to maintain the program at the same level of service.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ Added project for Entrance Lanes.

Solid Waste-Residential

Fund: 541

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges For Services	2,032,561	2,008,489	2,096,346	2,092,300	2,092,300	2,092,300	2,092,300	2,092,300	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	17,619	37,018	64,708	30,000	30,000	30,000	30,000	30,000	-
Other Financing Sources / (Uses)	3,809	4,840	4,549	3,000	3,000	3,000	3,000	3,000	-
Other Operating Revenues	2,053,989	2,050,347	2,165,603	2,125,300	2,125,300	2,125,300	2,125,300	2,125,300	-
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	33,611	35,523	35,383	32,625	32,625	32,625	32,625	32,625	-
Internal Transactions	33,611	35,523	35,383	32,625	32,625	32,625	32,625	32,625	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	2,087,600	2,085,870	2,200,986	2,157,925	2,157,925	2,157,925	2,157,925	2,157,925	-
Expenditures									
Personnel Services	343,523	365,715	376,824	508,737	508,737	508,737	508,737	548,909	-
Supplies & Materials	20,763	38,060	2,593	40,500	75,420	75,420	40,500	40,600	-
Purchased Services	940,644	943,903	1,002,753	989,751	989,751	989,751	989,751	1,053,083	-
Intra-City Charges	60,319	72,543	91,468	81,200	81,200	81,200	81,200	81,200	-
Fixed Charges	3,713	3,713	5,386	5,655	5,655	5,655	5,655	5,655	-
Maintenance & Operating	1,025,439	1,058,219	1,102,200	1,117,106	1,152,026	1,152,026	1,117,106	1,180,538	-
Internal Charges	157,186	157,367	172,340	237,977	237,977	237,977	237,977	258,679	-
Transfers Out	200,000	200,000	175,000	175,000	175,000	175,000	175,000	225,000	-
Internal Transactions	357,186	357,367	347,340	412,977	412,977	412,977	412,977	483,679	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	142,518	17,263	80,000	2,086,300	2,086,300	2,086,300	-	59,500	-
Debt & Capital	142,518	17,263	80,000	2,086,300	2,086,300	2,086,300	-	59,500	-
Total Expenditures	1,868,666	1,798,564	1,906,364	4,125,120	4,160,040	4,160,040	2,038,820	2,272,626	-
Revenues Over (Under) Expenditures	218,934	287,306	294,622	(1,967,195)	(2,002,115)	(2,002,115)	119,105	(114,701)	-
Beginning Cash Balance - July 1	2,571,399	2,789,562	3,075,010	3,369,632	3,369,632	3,369,632	1,367,517	1,367,517	-
Other Cash Sources / (Uses)	(771)	(1,858)	-	-	-	-	-	-	-
Ending Cash Balance - June 30	2,789,562	3,075,010	3,369,632	1,402,437	1,367,517	1,367,517	1,486,622	1,252,816	-
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	2,789,562	3,075,010	3,369,632	1,402,437	1,367,517	1,367,517	1,486,622	1,252,816	-
Ending Cash Balance - June 30	2,789,562	3,075,010	3,369,632	1,402,437	1,367,517	1,367,517	1,486,622	1,252,816	-
Reserves Detail:									
Operating Reserve	719,228	742,209	760,985	849,508	864,058	864,058	849,508	922,136	-
Intercap Loan Reserves	-	-	-	-	-	-	-	-	-
40% 27th Payday Reserve (for FY2023)	-	-	4,222	8,447	8,447	8,445	8,445	8,445	-
Capital Reserves	2,070,334	2,332,801	2,604,425	544,482	495,012	495,014	628,669	322,235	-

SOLID WASTE COMMERCIAL FUND

SOLID WASTE COMMERCIAL

Fund Description

- ❖ This fund accounts for all commercial sanitation services provided to City of Helena customers. The revenues for this fund are mostly generated by monthly commercial customer service charges.

Significant Changes to Revenues

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ Increases to the FY21 Personnel budget include annual steps for eligible employees and a 2% COLA.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ No significant changes.	❖ Tipping Fees decreased based on expected tonnage for FY21.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ Added project for Entrance Lanes.

Solid Waste-Commercial

Fund: 542

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges For Services	1,045,110	1,079,367	1,122,771	1,075,000	1,075,000	1,075,000	1,075,000	1,075,000	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	13,690	15,282	23,333	15,000	15,000	15,000	15,000	15,000	-
Other Financing Sources / (Uses)	70,315	81,685	193,195	70,295	70,295	70,295	70,295	70,295	-
Other Operating Revenues	1,129,115	1,176,334	1,339,299	1,160,295	1,160,295	1,160,295	1,160,295	1,160,295	-
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	2,777	4,248	28,182	26,108	26,108	26,108	26,108	26,108	-
Internal Transactions	2,777	4,248	28,182	26,108	26,108	26,108	26,108	26,108	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	1,131,892	1,180,582	1,367,481	1,186,403	1,186,403	1,186,403	1,186,403	1,186,403	
Expenditures									
Personnel Services	262,830	281,187	306,506	303,085	303,085	303,085	303,085	314,815	
Supplies & Materials	33,385	37,171	2,833	40,825	75,511	75,511	40,825	40,925	
Purchased Services	428,798	385,863	366,570	450,913	450,913	450,913	551,663	468,900	
Intra-City Charges	68,869	73,024	90,159	83,250	83,250	83,250	83,250	83,250	
Fixed Charges	3,708	3,704	5,690	5,655	5,655	5,655	5,655	5,655	
Maintenance & Operating	534,760	499,762	465,252	580,643	615,329	615,329	681,393	598,730	
Internal Charges	168,349	173,998	179,296	182,944	182,944	182,944	182,944	189,855	
Transfers Out	-	-	-	-	-	-	-	-	
Internal Transactions	168,349	173,998	179,296	182,944	182,944	182,944	182,944	189,855	
Debt Service	-	-	-	-	-	-	-	-	
Capital Outlay	-	1,291,404	8,240	320,890	320,890	320,890	-	31,500	
Debt & Capital	-	1,291,404	8,240	320,890	320,890	320,890	-	31,500	
Total Expenditures	965,939	2,246,351	959,294	1,387,562	1,422,248	1,422,248	1,167,422	1,134,900	
Revenues Over (Under) Expenditures	165,953	(1,065,769)	408,187	(201,159)	(235,845)	(235,845)	18,981	51,503	
Beginning Cash Balance - July 1	1,720,384	1,891,572	824,190	1,232,377	1,232,377	1,232,377	996,532	996,532	
Other Cash Sources / (Uses)	5,235	(1,613)	-	-	-	-	-	-	
Ending Cash Balance - June 30	1,891,572	824,190	1,232,377	1,031,218	996,532	996,532	1,015,513	1,048,035	
Unreserved Balance	-	-	-	-	-	-	-	-	
Reserved	1,891,572	824,190	1,232,377	1,031,218	996,532	996,532	1,015,513	1,048,035	
Ending Cash Balance - June 30	1,891,572	824,190	1,232,377	1,031,218	996,532	996,532	1,015,513	1,048,035	
Reserves Detail:									
Operating Reserve	80,495	79,579	79,255	88,889	91,780	91,780	97,285	91,950	
Fixed Bond Reserves	-	-	-	-	-	-	-	-	
Intercap Loan Reserves	-	-	-	-	-	-	-	-	
40% 27th Payday Reserve (for FY2023)	-	-	2,422	4,844	4,844	4,843	4,843	4,843	
Capital Reserves	1,811,077	744,611	1,150,700	937,485	899,908	899,909	913,385	951,242	

LANDFILL MONITORING FUND

SOLID WASTE COMMERCIAL

Fund Description

- ❖ This fund accounts for the costs of monitoring the old City of Helena landfill site adjacent to the Transfer Station facility, as mandated by the Federal Environmental Agency (EPA) and the Montana Department of Environmental Quality (DEQ).

Significant Changes to Revenues

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Landfill Monitoring District

Fund: 543

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	137,571	139,182	139,203	139,300	139,300	139,300	139,300	139,300	
Taxes & Assessments	137,571	139,182	139,203	139,300	139,300	139,300	139,300	139,300	
License & Permits	-	-	-	-	-	-	-	-	
Intergovernmental Revenues	839	850	850	850	850	850	850	850	
Charges For Services	-	-	-	-	-	-	-	-	
Intra-City Revenues	-	-	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	-	-	
Investment Earnings	954	2,305	4,526	2,000	2,000	2,000	2,000	2,000	
Other Financing Sources / (Uses)	-	-	-	-	-	-	-	-	
Other Operating Revenues	1,793	3,155	5,376	2,850	2,850	2,850	2,850	2,850	
Internal Service Revenues	-	-	-	-	-	-	-	-	
Interfund Transfers In	-	-	-	-	-	-	-	-	
Internal Transactions	-								
Long-Term Debt	-								
Total Revenues	139,364	142,337	144,579	142,150	142,150	142,150	142,150	142,150	
Expenditures									
Personnel Services	-								
Supplies & Materials	-	-	-	-	-	-	-	-	
Purchased Services	70,799	76,405	89,602	108,500	108,500	108,500	108,500	108,500	
Intra-City Charges	-	-	-	-	-	-	-	-	
Fixed Charges	-	-	-	-	-	-	-	-	
Maintenance & Operating	70,799	76,405	89,602	108,500	108,500	108,500	108,500	108,500	
Internal Charges	-	48	46	46	46	46	46	50	
Transfers Out	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	
Internal Transactions	30,000	30,048	30,046	30,046	30,046	30,046	30,046	30,050	
Debt Service	-	-	-	-	-	-	-	-	
Capital Outlay	11,316	-	-	-	-	-	-	-	
Debt & Capital	11,316	-							
Total Expenditures	112,115	106,453	119,648	138,546	138,546	138,546	138,546	138,550	
Revenues Over (Under) Expenditures	27,249	35,884	24,931	3,604	3,604	3,604	3,604	3,600	
Beginning Cash Balance - July 1	154,536	181,785	217,669	242,600	242,600	242,600	246,204	246,204	
Other Cash Sources / (Uses)	-								
Ending Cash Balance - June 30	181,785	217,669	242,600	246,204	246,204	246,204	249,808	249,804	
Unreserved Balance	-								
Reserved	181,785	217,669	242,600	246,204	246,204	246,204	249,808	249,804	
Ending Cash Balance - June 30	181,785	217,669	242,600	246,204	246,204	246,204	249,808	249,804	
Reserves Detail:									
Operating Reserve (5 month)	42,000	44,355	49,853	57,728	57,728	57,728	57,728	57,729	
40% 27th Payday Reserve (for FY2023)	-	-	-	-	-	-	-	-	
Capital / Equipment Replacement Reserve	139,785	173,314	192,747	188,476	188,476	188,476	192,080	192,075	

TRANSFER STATION FUND

TRANSFER STATION

Fund Description

- ❖ This fund accounts for the operational costs of the City's transfer station programs. The Transfer Station functions as the collection point for solid waste generated from the City of Helena and the Scratch Gravel Landfill District. Solid Waste from the Transfer Station is ultimately hauled to the Lewis and Clark County Landfill. The majority of revenue for this fund is generated from tipping fees (costs per ton) charged to all customers who utilize the Transfer Station.

Significant Changes to Revenues

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ Increases to the FY21 Personnel budget include annual steps for eligible employees and a 2% COLA.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ No significant changes.	❖ Solid Waste Tipping Fees increased based on expected tonnage at the Transfer Station.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ Added project for Entrance Lanes.

Transfer Station
Fund: 546

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	73,650	133,129	125,000	125,000	125,000	125,000	125,000	125,000	-
Charges For Services	2,440,555	2,327,425	2,299,522	2,338,489	2,338,489	2,338,489	2,338,489	2,337,519	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	14,333	25,940	30,599	20,000	20,000	20,000	20,000	20,000	-
Other Financing Sources / (Uses)	60	35	1,895	-	-	-	-	-	-
Other Operating Revenues	2,528,598	2,486,529	2,457,016	2,483,489	2,483,489	2,483,489	2,483,489	2,482,519	-
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	6,554	10,026	10,491	5,080	5,080	5,080	5,080	5,080	-
Internal Transactions	6,554	10,026	10,491	5,080	5,080	5,080	5,080	5,080	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	2,535,152	2,496,555	2,467,507	2,488,569	2,488,569	2,488,569	2,488,569	2,487,599	-
Expenditures									
Personnel Services	688,980	726,471	767,501	773,741	773,741	773,741	773,741	788,278	-
Supplies & Materials	11,283	15,266	15,730	18,700	18,700	18,700	18,700	18,800	-
Purchased Services	1,216,617	1,110,467	1,080,086	1,117,447	1,128,009	1,117,447	1,060,897	1,130,313	-
Intra-City Charges	75,553	105,462	125,504	114,778	114,778	114,778	114,778	114,778	-
Fixed Charges	17,668	18,770	25,039	27,520	27,520	27,520	27,520	27,760	-
Maintenance & Operating	1,321,121	1,249,965	1,246,359	1,278,445	1,289,007	1,278,445	1,221,895	1,291,651	-
Internal Charges	208,418	216,033	219,588	233,787	233,787	233,787	233,787	237,213	-
Transfers Out	-	-	24,045	24,045	24,045	24,045	24,045	24,045	-
Internal Transactions	208,418	216,033	243,633	257,832	257,832	257,832	257,832	261,258	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	87,164	442,066	1,113,579	273,750	273,750	273,750	-	66,500	-
Debt & Capital	87,164	442,066	1,113,579	273,750	273,750	273,750	-	66,500	-
Total Expenditures	2,305,683	2,634,535	3,371,072	2,583,768	2,594,330	2,583,768	2,253,468	2,407,687	-
Revenues Over (Under) Expenditures	229,469	(137,980)	(903,565)	(95,199)	(105,761)	(95,199)	235,101	79,912	-
Beginning Cash Balance - July 1	1,736,546	1,971,365	1,830,425	926,860	926,860	926,860	831,661	831,661	-
Other Cash Sources / (Uses)	5,350	(2,960)	-	-	-	-	-	-	-
Ending Cash Balance - June 30	1,971,365	1,830,425	926,860	831,661	821,099	831,661	1,066,762	911,573	-
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	1,971,365	1,830,425	926,860	831,661	821,099	831,661	1,066,762	911,573	-
Ending Cash Balance - June 30	1,971,365	1,830,425	926,860	831,661	821,099	831,661	1,066,762	911,573	-
Reserves Detail:									
Operating Reserve	184,877	182,706	188,124	192,502	193,382	192,502	187,789	195,099	-
Fixed Bond Reserves	-	-	-	-	-	-	-	-	-
Revenue Bond Reserves	-	-	-	-	-	-	-	-	-
40% 27th Payday Reserve (for FY2023)	-	-	6,064	12,130	12,130	12,127	12,127	12,127	-
Capital Reserves	1,786,488	1,647,719	732,672	627,029	615,587	627,032	866,846	704,347	-

RECYCLING FUND

RECYCLING

Fund Description

- ❖ This fund accounts for the operational costs associated with the City's recycling program. The full recycling program is centered at the City of Helena Transfer Station with limited recycling opportunities at sites throughout the City of Helena. This fund is mostly funded by City and County contributions and recycling revenues.

Significant Changes to Revenues

FY20	FY21
❖ No significant changes.	❖ Increases in county contributions and Solid Waste contributions.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ Increases to the FY21 Personnel budget include annual steps for eligible employees and a 2% COLA.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ No significant changes.	<ul style="list-style-type: none">❖ Recycling costs for Plastic, Household Commodities and Composting have increased based on expected costs.❖ Other Contracted Services increased based on the expected cost of the Household Hazardous Waste Day.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ Added project for Entrance Lanes.

Recycling
Fund: 547

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	200,000	-	375,000	175,000	175,000	175,000	175,000	225,000	-
Charges For Services	127,750	152,574	126,635	126,000	126,000	126,000	126,000	86,000	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	1,021	1,406	7,799	1,500	1,500	1,500	1,500	1,500	-
Other Financing Sources / (Uses)	-	-	853	-	-	-	-	-	-
Other Operating Revenues	328,771	153,980	510,287	302,500	302,500	302,500	302,500	312,500	-
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	201,907	202,918	177,852	176,410	176,410	176,410	176,410	226,410	-
Internal Transactions	201,907	202,918	177,852	176,410	176,410	176,410	176,410	226,410	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	530,678	356,898	688,139	478,910	478,910	478,910	478,910	538,910	
Expenditures									
Personnel Services	181,036	187,748	188,768	200,182	200,182	200,182	200,182	206,994	-
Supplies & Materials	2,604	1,629	2,478	6,465	6,465	6,465	6,465	6,565	-
Purchased Services	122,922	129,718	127,726	165,795	185,795	185,795	165,795	233,209	-
Intra-City Charges	974	929	1,236	2,475	2,475	2,475	2,475	2,475	-
Fixed Charges	15,741	15,616	21,212	23,535	23,535	23,535	23,535	23,535	-
Maintenance & Operating	142,241	147,892	152,652	198,270	218,270	218,270	198,270	265,784	-
Internal Charges	73,502	75,457	75,087	78,144	78,144	78,144	78,144	74,469	-
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	73,502	75,457	75,087	78,144	78,144	78,144	78,144	74,469	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	90,985	15,114	53,250	53,250	53,250	-	17,500	-
Debt & Capital	-	90,985	15,114	53,250	53,250	53,250	-	17,500	-
Total Expenditures	396,779	502,082	431,621	529,846	549,846	549,846	476,596	564,747	
Revenues Over (Under) Expenditures	133,899	(145,184)	256,518	(50,936)	(70,936)	(70,936)	2,314	(25,837)	
Beginning Cash Balance - July 1	86,125	220,026	74,833	331,351	331,351	331,351	260,415	260,415	
Other Cash Sources / (Uses)	2	(9)	-	-	-	-	-	-	
Ending Cash Balance - June 30	220,026	74,833	331,351	280,415	260,415	260,415	262,729	234,578	
Unreserved Balance	-	-	-	-	-	-	-	-	
Reserved	220,026	74,833	331,351	280,415	260,415	260,415	262,729	234,578	
Ending Cash Balance - June 30	220,026	74,833	331,351	280,415	260,415	260,415	262,729	234,578	
Reserves Detail:									
Operating Reserve (1 month)	33,065	34,258	34,709	39,716	41,383	41,383	39,716	45,604	
40% 27th Payday Reserve (for FY2023)	-	-	1,592	3,185	3,185	3,185	3,185	3,185	
Capital Reserves	186,961	40,575	295,050	237,514	215,847	215,847	219,828	185,789	

PARKING FUND

PARKING

Fund Description

- ❖ The Helena Parking Commission's mission is to effectively manage, maintain and meet the parking needs of customers, businesses, employees, residents and visitors while providing safe and convenient parking options.

Significant Changes to Revenues

FY20	FY21
❖ Decreased FY20 projection related to closures and concessions made by the city in response to the COVID-19 relief effort.	❖ Slight increase to service charges.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ Increases to the FY21 Personnel budget include annual steps for eligible employees, a 2% COLA and a large increase in Health/Vision.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ The decreased projection in Operating expenses can be attributed to reduced material costs or unrealized projects.	❖ No significant changes.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ Increased for lack of FY21 budgeting, includes upgraded sweeper vehicle and upgraded gate arm systems.

Parking
Fund: 551

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges For Services	1,661,817	1,538,305	1,683,382	1,925,250	1,925,250	1,642,389	1,925,250	1,963,755	
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	76,047	76,139	76,339	90,000	90,000	36,100	90,000	90,000	
Investment Earnings	6,048	11,133	14,128	12,000	12,000	10,000	12,000	12,000	
Other Financing Sources / (Uses)	381	1,710	4,555	1,000	1,000	6,000	1,000	1,000	
Other Operating Revenues	1,744,293	1,627,287	1,778,404	2,028,250	2,028,250	1,694,489	2,028,250	2,066,755	
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	5,765	8,819	6,808	3,343	3,343	3,343	3,343	3,343	
Internal Transactions	5,765	8,819	6,808	3,343	3,343	3,343	3,343	3,343	
Long-Term Debt	-	-	-	-	1,321,000	560,000	-	-	-
Total Revenues	1,750,058	1,636,106	1,785,212	2,031,593	3,352,593	2,257,832	2,031,593	2,070,098	
Expenditures									
Personnel Services	451,166	483,249	507,738	555,448	555,448	559,694	555,448	616,350	
Supplies & Materials	18,960	18,258	19,022	49,750	49,750	36,230	49,750	49,750	
Purchased Services	272,252	575,523	348,955	540,574	540,574	405,795	540,574	536,597	
Intra-City Charges	6,637	11,548	8,069	11,230	11,230	7,800	11,230	11,230	
Fixed Charges	96,355	100,402	111,600	126,425	126,425	151,425	126,425	126,425	
Maintenance & Operating	394,204	705,731	487,646	727,979	727,979	601,250	727,979	724,002	
Internal Charges	108,275	107,460	115,109	118,868	118,868	118,868	118,868	143,049	
Transfers Out	-	-	-	-	-	-	-	-	
Internal Transactions	108,275	107,460	115,109	118,868	118,868	118,868	118,868	143,049	
Debt Service	749,218	586,817	589,753	647,323	647,323	646,580	647,323	651,211	
Capital Outlay	-	398,000	408,036	-	168,215	168,215	-	252,000	
Debt & Capital	749,218	984,817	997,789	647,323	815,538	814,795	647,323	903,211	
Total Expenditures	1,702,863	2,281,257	2,108,282	2,049,618	2,217,833	2,094,607	2,049,618	2,386,612	
Revenues Over (Under) Expenditures	47,195	(645,151)	(323,070)	(18,025)	1,134,760	163,225	(18,025)	(316,514)	
Beginning Cash Balance - July 1	1,523,916	1,154,466	509,315	186,245	186,245	186,245	349,470	349,470	
Other Cash Sources / (Uses)	(416,645)	-	-	-	-	-	-	-	
Ending Cash Balance - June 30	1,154,466	509,315	186,245	168,220	1,321,005	349,470	331,445	32,956	
Unreserved Balance	-	-	-	-	-	-	-	-	
Reserved	1,154,466	509,315	186,245	168,220	1,321,005	349,470	331,445	32,956	
Ending Cash Balance - June 30	1,154,466	509,315	186,245	168,220	1,321,005	349,470	331,445	32,956	
Reserves Detail:									
Parking Improvements / Capital Reserves	968,339	294,588	88,904	42,775	1,195,560	19,988	(28,637)	(347,426)	
Operational Reserve (1 month)	79,500	108,100	92,600	116,900	116,900	320,000	350,600	370,900	
Debt Service Reserves (Held with Fiscal Age)	106,627	106,627	-	-	-	-	-	-	
40% 27th Payday Reserve (for FY2023)	-	-	4,741	8,545	8,545	9,482	9,482	9,482	

SPECIAL CHARTERS FUND

TRANSIT CHARTERS

Fund Description

- ❖ This fund accounts for the Trolley and Special Charter operations for the city.

Significant Changes to Revenues

FY20	FY21
❖ No significant changes.	❖ BID reimbursement for the Trolley has been removed.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Special Charters

Fund: 561

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges For Services	86,414	31,137	77,165	22,500	22,500	22,500	22,500	54,000	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Other Financing Sources / (Uses)	1,473	789	-	-	-	-	-	-	-
Other Operating Revenues	87,887	31,926	77,165	22,500	22,500	22,500	22,500	54,000	-
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	56	85	83	40	40	40	40	40	-
Internal Transactions	56	85	83	40	40	40	40	40	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	87,943	32,011	77,248	22,540	22,540	22,540	22,540	54,040	
Expenditures									
Personnel Services	14,914	6,863	27,344	5,112	5,112	5,112	5,112	5,284	-
Supplies & Materials	3,360	-	-	100	100	100	100	100	-
Purchased Services	-	-	-	-	-	-	-	-	-
Intra-City Charges	3,718	692	1,002	2,055	2,055	2,055	2,055	2,055	-
Fixed Charges	1,128	-	-	-	-	-	-	-	-
Maintenance & Operating	8,206	692	1,002	2,155	2,155	2,155	2,155	2,155	-
Internal Charges	1,898	1,808	1,790	2,151	2,151	2,151	2,151	2,201	-
Transfers Out	-	50,000	75,000	50,000	50,000	50,000	50,000	50,000	-
Internal Transactions	1,898	51,808	76,790	52,151	52,151	52,151	52,151	52,201	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	25,018	59,363	105,136	59,418	59,418	59,418	59,418	59,640	
Revenues Over (Under) Expenditures	62,925	(27,352)	(27,888)	(36,878)	(36,878)	(36,878)	(36,878)	(5,600)	
Beginning Cash Balance - July 1	76,818	139,743	112,391	84,503	84,503	84,503	47,625	47,625	
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	
Ending Cash Balance - June 30	139,743	112,391	84,503	47,625	47,625	47,625	10,747	42,025	
Unreserved Balance	-	-	-	-	-	-	-	-	
Reserved	139,743	112,391	84,503	47,625	47,625	47,625	10,747	42,025	
Ending Cash Balance - June 30	139,743	112,391	84,503	47,625	47,625	47,625	10,747	42,025	
Reserves Detail:									
Operating Reserve	139,743	112,391	84,462	47,546	47,546	47,544	10,666	41,944	
40% 27th Payday Reserve (for FY2023)			41	79	79	81	81	81	

GOLF COURSE FUND

OPERATIONS – CONCESSIONS – MAINTENANCE

Fund Description

- ❖ This fund accounts for the operation and maintenance of the Bill Robert's Golf Course and Muni's restaurant.

Significant Changes to Revenues

FY20	FY21
❖ Decreased FY20 projection related to closures and concessions made by the city in response to the COVID-19 relief effort.	❖ Increased to reflect updated fee and rate structure.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ Decreased to reflect newer employee base starting at lower wage rates.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ Decreased FY20 projection related to closures and concessions made by the city in response to the COVID-19 relief effort.	❖ Increased to reflect accurate needs in concessions for resale supplies.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ Updated debt service schedules and added beverage carts for better service.

Golf Course
Fund: 563

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges For Services	1,308,174	1,328,582	1,747,153	1,912,989	1,912,989	1,474,785	1,912,989	1,935,990	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	3,294	18,515	5,772	7,000	7,000	2,000	7,000	-	-
Other Financing Sources / (Uses)	190	227	(254)	-	-	-	-	21,000	-
Other Operating Revenues	1,311,658	1,347,324	1,752,671	1,919,989	1,919,989	1,476,785	1,919,989	1,956,990	-
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	6,207	9,494	10,321	4,900	4,900	4,900	4,900	4,900	-
Internal Transactions	6,207	9,494	10,321	4,900	4,900	4,900	4,900	4,900	-
Long-Term Debt	-	2,100,000	-	-	-	-	-	-	-
Total Revenues	1,317,865	3,456,818	1,762,992	1,924,889	1,924,889	1,481,685	1,924,889	1,961,890	
Expenditures									
Personnel Services	595,551	660,982	840,797	942,847	942,847	942,847	942,847	890,792	-
Supplies & Materials	309,467	343,131	505,619	532,176	532,176	352,250	362,176	492,471	-
Purchased Services	154,436	142,295	165,926	211,837	211,837	159,877	211,837	226,728	-
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	43,598	45,191	64,655	70,050	70,050	60,053	70,050	62,894	-
Maintenance & Operating	507,501	530,617	736,200	814,063	814,063	572,180	644,063	782,093	-
Internal Charges	112,164	112,132	128,048	141,373	141,373	141,373	141,373	152,591	-
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	112,164	112,132	128,048	141,373	141,373	141,373	141,373	152,591	-
Debt Service	85,022	187,571	248,388	238,405	238,405	238,405	238,405	224,020	-
Capital Outlay	253,174	1,302,522	800,553	-	-	-	-	21,000	-
Debt & Capital	338,196	1,490,093	1,048,941	238,405	238,405	238,405	238,405	245,020	-
Total Expenditures	1,553,412	2,793,824	2,753,986	2,136,688	2,136,688	1,894,805	1,966,688	2,070,496	
Revenues Over (Under) Expenditures	(235,547)	662,994	(990,994)	(211,799)	(211,799)	(413,120)	(41,799)	(108,606)	
Beginning Cash Balance - July 1	585,527	559,787	1,227,174	226,180	226,180	236,180	(176,940)	(176,940)	
Other Cash Sources / (Uses)	209,807	4,393	-	-	-	-	-	-	
Ending Cash Balance - June 30	559,787	1,227,174	236,180	14,381	14,381	(176,940)	(218,739)	(285,546)	
Unreserved Balance	-	-	-	-	-	-	-	-	
Reserved	559,787	1,227,174	236,180	14,381	14,381	(176,940)	(218,739)	(285,546)	
Ending Cash Balance - June 30	559,787	1,227,174	236,180	14,381	14,381	(176,940)	(218,739)	(285,546)	
Reserves Detail:									
Capital Reserve	299,739	928,914	-	-	-	-	-	-	
Operations (Non-Capital) Reserve	260,048	298,260	229,297	(124)	(124)	(190,644)	(232,443)	(299,250)	
40% 27th Payday Reserve (for FY2023)			6,883	14,505	14,505	13,704	13,704	13,704	

CITY COUNTY BUILDING FUND

CCAB OPERATIONS

Fund Description

- ❖ Revenue is collected as rent from the tenants of the City-County Building. Those funds are used to provide maintenance and repair of the City-County Building along with any capital improvement projects.

Significant Changes to Revenues

FY20	FY21
❖ No significant changes.	❖ Increased to reflect an unbudgeted Inter-cap Loan.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ Increases to the FY21 Personnel budget include annual steps for eligible employees and a 2% COLA.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ Decreased to reflect an updated debt service schedule.	❖ Decreased to reflect unnecessary project.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ Updated debt service schedules and accompanying Inter-cap Loan projects.

City-County Building Fund

Fund: 570

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	2,455	4,657	8,739	4,500	4,500	4,500	4,500	4,500	
Other Financing Sources / (Uses)	838,659	834,638	840,705	829,186	829,186	829,186	829,186	863,998	
Other Operating Revenues	841,114	839,295	849,444	833,686	833,686	833,686	833,686	868,498	
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	3,310	5,063	4,713	2,314	2,314	2,314	2,314	2,314	
Internal Transactions	3,310	5,063	4,713	2,314	2,314	2,314	2,314	2,314	
Long-Term Debt	-	-	-	-	750,000	750,000	-	600,000	
Total Revenues	844,424	844,358	854,157	836,000	1,586,000	1,586,000	836,000	1,470,812	
Expenditures									
Personnel Services	317,922	296,197	303,904	257,254	257,254	257,254	257,254	266,151	
Supplies & Materials	39,038	27,760	31,785	51,800	51,800	51,800	51,800	57,000	
Purchased Services	204,972	206,005	198,231	301,827	311,827	311,827	301,827	315,009	
Intra-City Charges	-	-	-	-	-	-	-	1,200	
Fixed Charges	38,836	42,558	45,922	47,000	47,000	47,000	47,000	8,000	
Maintenance & Operating	282,846	276,323	275,938	400,627	410,627	410,627	400,627	381,209	
Internal Charges	17,213	17,623	17,250	15,333	15,333	15,333	15,333	31,977	
Transfers Out	-	-	-	-	-	-	-	-	
Internal Transactions	17,213	17,623	17,250	15,333	15,333	15,333	15,333	31,977	
Debt Service	178,483	179,474	57,276	147,051	147,051	56,870	147,051	198,859	
Capital Outlay	93,164	37,356	308,950	45,000	515,851	515,851	-	620,000	
Debt & Capital	271,647	216,830	366,226	192,051	662,902	572,721	147,051	818,859	
Total Expenditures	889,628	806,973	963,318	865,265	1,346,116	1,255,935	820,265	1,498,196	
Revenues Over (Under) Expenditures	(45,204)	37,385	(109,161)	(29,265)	239,884	330,065	15,735	(27,384)	
Beginning Cash Balance - July 1	338,687	293,627	331,012	221,851	221,851	221,851	551,916	551,916	
Other Cash Sources / (Uses)	144	-	-	-	-	-	-	-	
Ending Cash Balance - June 30	293,627	331,012	221,851	192,586	461,735	551,916	567,651	524,532	
Unreserved Balance	-	-	-	-	-	-	-	-	
Reserved	293,627	331,012	221,851	192,586	461,735	551,916	567,651	524,532	
Ending Cash Balance - June 30	293,627	331,012	221,851	192,586	461,735	551,916	567,651	524,532	
Reserves Detail:									
Operating Reserve	293,627	331,012	219,804	188,628	457,777	547,821	563,556	520,437	
40% 27th Payday Reserve (for FY2023)	-	-	2,047	3,958	3,958	4,095	4,095	4,095	

CITY COUNTY BUILDING MAIL FUND

CCAB OPERATIONS – CCAB DELIVERY

Fund Description

- ❖ Provides central mail service for the city, county, and library.

Significant Changes to Revenues

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ Increases to the FY21 Personnel budget include annual steps for eligible employees and a 2% COLA.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ No significant changes.

City/Cnty Bldg Mail
Fund: 571

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	248	545	1,154	550	550	550	550	550	-
Other Financing Sources / (Uses)	182,218	177,685	190,379	219,423	219,423	219,423	219,423	226,257	-
Other Operating Revenues	182,466	178,230	191,533	219,973	219,973	219,973	219,973	226,807	-
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	333	509	487	224	224	224	224	224	-
Internal Transactions	333	509	487	224	224	224	224	224	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	182,799	178,739	192,020	220,197	220,197	220,197	220,197	227,031	
Expenditures									
Personnel Services	25,983	30,010	31,799	35,976	35,976	35,976	35,976	41,844	-
Supplies & Materials	2,546	672	2,555	3,500	3,500	3,500	3,500	3,000	-
Purchased Services	139,329	136,020	136,115	178,724	178,724	178,724	178,724	178,724	-
Intra-City Charges	-	-	-	-	-	-	-	1,400	-
Fixed Charges	587	2	-	500	500	500	500	500	-
Maintenance & Operating	142,462	136,694	138,670	182,724	182,724	182,724	182,724	183,624	-
Internal Charges	655	635	687	689	689	689	689	772	-
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	655	635	687	689	689	689	689	772	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	169,100	167,339	171,156	219,389	219,389	219,389	219,389	226,240	
Revenues Over (Under) Expenditures	13,699	11,400	20,864	808	808	808	808	791	
Beginning Cash Balance - July 1	36,679	50,378	61,778	82,642	82,642	82,642	83,450	83,450	
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	
Ending Cash Balance - June 30	50,378	61,778	82,642	83,450	83,450	83,450	84,258	84,241	
Unreserved Balance	-	-	-	-	-	-	-	-	
Reserved	50,378	61,778	82,642	83,450	83,450	83,450	84,258	84,241	
Ending Cash Balance - June 30	50,378	61,778	82,642	83,450	83,450	83,450	84,258	84,241	
Reserves Detail:									
Operating Reserve	47,778	59,178	79,720	80,297	80,297	80,206	81,014	80,997	
Equipment Reserve	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	
40% 27th Payday Reserve (for FY2023)			322	553	553	644	644	644	

CITY COUNTY BUILDING TELEPHONE FUND

CCAB OPERATIONS

Fund Description

- ❖ Provides main city/county phone answering service.

Significant Changes to Revenues

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ No significant changes.

City/Cnty Bldg Telephone

Fund: 572

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	77	251	397	250	250	250	250	250	-
Other Financing Sources / (Uses)	22,842	20,000	20,125	20,000	20,000	20,000	20,000	20,000	-
Other Operating Revenues	22,919	20,251	20,522	20,250	20,250	20,250	20,250	20,250	-
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	236	362	341	152	152	152	152	152	-
Internal Transactions	236	362	341	152	152	152	152	152	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	23,155	20,613	20,863	20,402	20,402	20,402	20,402	20,402	
Expenditures									
Personnel Services	17,608	21,001	21,660	22,496	22,496	22,496	22,496	22,298	-
Supplies & Materials	-	-	-	-	-	-	-	-	-
Purchased Services	1,108	-	3	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-	-	-	-
Maintenance & Operating	1,108	-	3	-	-	-	-	-	-
Internal Charges	457	430	396	420	420	420	420	407	-
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	457	430	396	420	420	420	420	407	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	19,173	21,431	22,059	22,916	22,916	22,916	22,916	22,705	
Revenues Over (Under) Expenditures	3,982	(818)	(1,196)	(2,514)	(2,514)	(2,514)	(2,514)	(2,303)	
Beginning Cash Balance - July 1	7,230	11,212	10,394	9,198	9,198	9,198	6,684	6,684	
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	
Ending Cash Balance - June 30	11,212	10,394	9,198	6,684	6,684	6,684	4,170	4,381	
Unreserved Balance	-	-	-	-	-	-	-	-	
Reserved	11,212	10,394	9,198	6,684	6,684	6,684	4,170	4,381	
Ending Cash Balance - June 30	11,212	10,394	9,198	6,684	6,684	6,684	4,170	4,381	
Reserves Detail:									
Operating Reserve	11,212	10,394	9,026	6,338	6,338	6,341	3,827	4,038	
40% 27th Payday Reserve (for FY2023)			172	346	346	343	343	343	

CITY COUNTY LAW & JUSTICE BUILDING FUND

PUBLIC SAFETY BUILDING

Fund Description

- ❖ Revenue is collected as rent from the tenants of the Law & Justice Center. Those funds are used to provide maintenance and repair of the Law & Justice Center along with any capital improvement projects.

Significant Changes to Revenues

FY20	FY21
❖ No significant changes.	❖ Increased to reflect a transfer from the General Fund for remodels and an unbudgeted Intercap Loan.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ Increases to the FY21 Personnel budget include annual steps for eligible employees and a 2% COLA.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ Decreased due to less than expected Special Assessment charges.	❖ Increased to reflect accurate estimates due to not having a baseline in FY20.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ We anticipate several landlord improvement projects as the result of the Mechanical, Electrical, and Plumbing assessment that was performed in April 2020.

CC Law & Justice Building

Fund: 573

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	95,951	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	(25)	(213)	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	206,525	444,598	444,598	444,598	444,598	593,830	-
Other Operating Revenues	-	(25)	302,263	444,598	444,598	444,598	444,598	593,830	-
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	25,000	1,330,140	8,000	250,000	250,000	-	100,000	-
Internal Transactions	-	25,000	1,330,140	8,000	250,000	250,000	-	100,000	-
Long-Term Debt	-	-	-	-	-	-	-	500,000	-
Total Revenues	-	24,975	1,632,403	452,598	694,598	694,598	444,598	1,193,830	-
Expenditures									
Personnel Services	-	-	48,122	201,433	201,433	201,433	201,433	218,082	-
Supplies & Materials	-	-	30,263	27,350	27,350	27,350	27,350	54,600	-
Purchased Services	-	-	107,400	135,870	135,870	135,870	135,870	209,194	-
Intra-City Charges	-	-	-	-	-	-	-	1,400	-
Fixed Charges	-	-	4,062	37,460	37,460	10,900	37,460	12,000	-
Maintenance & Operating	-	-	141,725	200,680	200,680	174,120	200,680	277,194	-
Internal Charges	-	-	1,530	19,169	19,169	19,169	19,169	27,560	-
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	1,530	19,169	19,169	19,169	19,169	27,560	-
Debt Service	-	-	-	-	-	-	-	59,333	-
Capital Outlay	-	16,806	1,407,536	8,000	250,000	250,000	8,000	557,500	-
Debt & Capital	-	16,806	1,407,536	8,000	250,000	250,000	8,000	616,833	-
Total Expenditures	-	16,806	1,598,913	429,282	671,282	644,722	429,282	1,139,670	-
Revenues Over (Under) Expenditures	-	8,169	33,490	23,316	23,316	49,876	15,316	54,160	-
Beginning Cash Balance - July 1	-	-	8,169	41,659	41,659	41,659	91,535	91,535	-
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	-
Ending Cash Balance - June 30	-	8,169	41,659	64,975	64,975	91,535	106,851	145,695	-
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	-	8,169	41,659	64,975	64,975	91,535	106,851	145,695	-
Ending Cash Balance - June 30	-	8,169	41,659	64,975	64,975	91,535	106,851	145,695	-
Reserves Detail:									
Operating Reserve	-	8,169	39,981	63,426	63,426	89,857	105,173	144,018	-
40% 27th Payday Reserve (for FY2023)	-	-	1,678	1,549	1,549	1,678	1,678	1,678	-

CAPITAL TRANSIT FUND

HELENA BUS

Fund Description

- ❖ This fund accounts for the city's public transportation system.

Significant Changes to Revenues

FY20	FY21
❖ Increased to reflect accurate intergovernmental contributions.	❖ Increased to reflect accurate intergovernmental contributions.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ Increased to reflect updated driver additions.	❖ Increases to the FY21 Personnel budget include annual steps for eligible employees, a 2% COLA and updated driver additions.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Capital Transit
Fund: 580

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	903,184	773,445	725,912	913,580	913,580	1,047,580	913,580	990,207	
Charges For Services	61,125	60,756	60,762	64,000	64,000	58,000	64,000	64,000	
Intra-City Revenues	-	-	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	-	-	
Investment Earnings	4,947	9,095	9,706	8,000	8,000	8,000	8,000	8,000	
Other Financing Sources / (Uses)	1,538	1,662	1,256	500	500	4,821	500	500	
Other Operating Revenues	970,794	844,958	797,636	986,080	986,080	1,118,401	986,080	1,062,707	
Internal Service Revenues	-	-	-	-	-	-	-	-	
Interfund Transfers In	343,114	396,087	423,319	342,769	342,769	342,769	342,769	342,769	
Internal Transactions	343,114	396,087	423,319	342,769	342,769	342,769	342,769	342,769	
Long-Term Debt	-	-	-	-	-	-	-	-	
Total Revenues	1,313,908	1,241,045	1,220,955	1,328,849	1,328,849	1,461,170	1,328,849	1,405,476	
Expenditures									
Personnel Services	696,277	720,769	765,721	796,627	796,627	823,222	796,627	886,735	
Supplies & Materials	14,455	14,679	12,763	13,650	13,650	8,250	13,650	13,650	
Purchased Services	135,953	175,931	156,291	162,625	173,912	158,615	162,625	161,347	
Intra-City Charges	120,436	163,654	146,060	159,975	159,975	121,500	159,975	169,475	
Fixed Charges	3,473	3,473	4,811	5,060	5,060	5,060	5,060	5,060	
Maintenance & Operating	274,317	357,737	319,925	341,310	352,597	293,425	341,310	349,532	
Internal Charges	163,939	168,966	181,960	213,661	213,661	213,661	213,661	215,878	
Transfers Out	-	-	-	-	-	-	-	-	
Internal Transactions	163,939	168,966	181,960	213,661	213,661	213,661	213,661	215,878	
Debt Service	-	-	-	-	-	-	-	-	
Capital Outlay	194,320	42,928	167,484	41,000	64,830	64,830	41,000	83,000	
Debt & Capital	194,320	42,928	167,484	41,000	64,830	64,830	41,000	83,000	
Total Expenditures	1,328,853	1,290,400	1,435,090	1,392,598	1,427,715	1,395,138	1,392,598	1,535,145	
Revenues Over (Under) Expenditures	(14,945)	(49,355)	(214,135)	(63,749)	(98,866)	66,032	(63,749)	(129,669)	
Beginning Cash Balance - July 1	554,277	539,399	489,859	275,724	275,724	275,724	341,756	341,756	
Other Cash Sources / (Uses)	67	(185)	-	-	-	-	-	-	
Ending Cash Balance - June 30	539,399	489,859	275,724	211,975	176,858	341,756	278,007	212,087	
Unreserved Balance	-	-	-	-	-	-	-	-	
Reserved	539,399	489,859	275,724	211,975	176,858	341,756	278,007	212,087	
Ending Cash Balance - June 30	539,399	489,859	275,724	211,975	176,858	341,756	278,007	212,087	
Reserves Detail:									
Operating Reserves (1 month)	94,544	103,956	105,634	112,633	113,574	110,859	112,633	121,012	
Capital Reserves	444,855	385,903	163,269	87,086	51,028	217,255	151,732	77,433	
40% 27th Payday Reserve (for FY2023)	-	-	6,821	12,256	12,256	13,642	13,642	13,642	

CT EAST VALLEY FUND

EAST VALLEY GRANT

Fund Description

- ❖ This fund accounts for the East Valley public transportation system.

Significant Changes to Revenues

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ Decreased Fuel and Tire Expenses.	❖ No significant changes.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ No significant changes.

CT - East Valley
Fund: 581

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	-	
Taxes & Assessments	-	-	-	-	-	-	-	-	
License & Permits	-	-	-	-	-	-	-	-	
Intergovernmental Revenues	129,136	136,000	118,642	144,881	144,881	144,881	144,881	144,881	
Charges For Services	8,763	26,208	4,496	6,300	6,300	4,600	6,300	6,300	
Intra-City Revenues	-	-	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	-	-	
Investment Earnings	-	-	-	-	-	-	-	-	
Other Financing Sources / (Uses)	-	-	-	-	-	-	-	-	
Other Operating Revenues	137,899	162,208	123,138	151,181	151,181	149,481	151,181	151,181	
Internal Service Revenues	-	-	-	-	-	-	-	-	
Interfund Transfers In	523	800	1,155	563	563	563	563	563	
Internal Transactions	523	800	1,155	563	563	563	563	563	
Long-Term Debt	-	-	-	-	-	-	-	-	
Total Revenues	138,422	163,008	124,293	151,744	151,744	150,044	151,744	151,744	
Expenditures									
Personnel Services	78,279	75,205	83,444	90,420	90,420	90,420	91,420	82,069	
Supplies & Materials	594	299	291	450	450	50	450	450	
Purchased Services	5,434	8,452	6,198	6,750	6,750	6,048	6,750	6,766	
Intra-City Charges	17,599	25,565	23,356	27,815	27,815	15,300	27,815	27,815	
Fixed Charges	-	-	-	-	-	-	-	-	
Maintenance & Operating	23,627	34,316	29,845	35,015	35,015	21,398	35,015	35,031	
Internal Charges	19,416	20,173	22,596	26,490	26,490	26,490	26,490	27,342	
Transfers Out	-	-	-	-	-	-	-	-	
Internal Transactions	19,416	20,173	22,596	26,490	26,490	26,490	26,490	27,342	
Debt Service	-	-	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	-	-	
Debt & Capital	-	-	-	-	-	-	-	-	
Total Expenditures	121,322	129,694	135,885	151,925	151,925	138,308	152,925	144,442	
Revenues Over (Under) Expenditures	17,100	33,314	(11,592)	(181)	(181)	11,736	(1,181)	7,302	
Beginning Cash Balance - July 1	7,810	24,910	58,224	46,632	46,632	46,632	58,368	58,368	
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	
Ending Cash Balance - June 30	24,910	58,224	46,632	46,451	46,451	58,368	57,187	65,670	
Unreserved Balance	-	-	-	-	-	-	-	-	
Reserved	24,910	58,224	46,632	46,451	46,451	58,368	57,187	65,670	
Ending Cash Balance - June 30	24,910	58,224	46,632	46,451	46,451	58,368	57,187	65,670	
Reserves Detail:									
Operating Reserves	24,910	58,224	46,001	45,045	45,045	57,105	55,924	64,407	
40% 27th Payday Reserve (for FY2023)	-	-	631	1,406	1,406	1,263	1,263	1,263	

FLEET SERVICES FUND

SHOP – GAS, OIL & PARTS

Fund Description

- ❖ This fund accounts for the city's centralized fleet management operations.

Significant Changes to Revenues

FY20	FY21
❖ Decreased to reflect accurate expenses from other funds.	❖ No significant changes.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ Decreased due to reduced material costs or unrealized projects.	❖ No significant changes.

Significant Changes to Capital Schedules

FY20	FY21
❖ Reallocated budget authority to purchase forklift.	❖ Updated capital projects due to lack of FY21 budgeting.

Fleet Services

Fund: 610

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	26,895	21,832	30,560	26,000	26,000	26,000	26,000	26,000	-
Charges For Services	-	-	-	-	-	-	-	-	-
Intra-City Revenues	827,173	1,003,975	1,092,737	1,171,346	1,171,346	989,000	1,171,346	1,171,346	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Other Financing Sources / (Uses)	819	2,915	-	1,000	1,000	1,100	1,000	1,000	-
Other Operating Revenues	854,887	1,028,722	1,123,297	1,198,346	1,198,346	1,016,100	1,198,346	1,198,346	-
Internal Service Revenues	618,967	619,428	669,218	702,565	702,565	702,565	702,565	707,683	-
Interfund Transfers In	4,292	6,565	6,873	3,431	3,431	3,431	3,431	3,431	-
Internal Transactions	623,259	625,993	676,091	705,996	705,996	705,996	705,996	711,114	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	1,478,146	1,654,715	1,799,388	1,904,342	1,904,342	1,722,096	1,904,342	1,909,460	
Expenditures									
Personnel Services	452,341	485,305	452,063	524,439	524,439	524,854	524,439	528,304	
Supplies & Materials	729,922	816,089	953,795	1,054,466	1,054,466	1,044,271	1,054,466	1,054,466	
Purchased Services	149,884	218,991	161,336	217,219	251,719	180,960	217,219	220,155	
Intra-City Charges	3,313	3,096	3,190	5,719	5,719	3,100	5,719	7,787	
Fixed Charges	10,859	11,238	15,839	16,685	16,685	18,175	16,685	16,685	
Maintenance & Operating	893,978	1,049,414	1,134,160	1,294,089	1,328,589	1,246,506	1,294,089	1,299,093	
Internal Charges	97,422	98,881	99,873	99,780	99,780	99,780	99,780	93,312	
Transfers Out	-	-	-	-	-	-	-	-	
Internal Transactions	97,422	98,881	99,873	99,780	99,780	99,780	99,780	93,312	
Debt Service	-	-	-	-	-	-	-	-	
Capital Outlay	6,925	49,392	-	-	-	22,438	-	270,000	
Debt & Capital	6,925	49,392	-	-	-	22,438	-	270,000	
Total Expenditures	1,450,666	1,682,992	1,686,096	1,918,308	1,952,808	1,893,578	1,918,308	2,190,709	
Revenues Over (Under) Expenditures	27,480	(28,277)	113,292	(13,966)	(48,466)	(171,482)	(13,966)	(281,249)	
Beginning Cash Balance - July 1	286,774	315,380	287,103	400,395	400,395	400,395	228,913	228,913	
Other Cash Sources / (Uses)	1,126	-	-	-	-	-	-	-	
Ending Cash Balance - June 30	315,380	287,103	400,395	386,429	351,929	228,913	214,947	(52,336)	
Unreserved Balance	-	-	-	-	-	-	-	-	
Reserved	315,380	287,103	400,395	386,429	351,929	228,913	214,947	(52,336)	
Ending Cash Balance - June 30	315,380	287,103	400,395	386,429	351,929	228,913	214,947	(52,336)	
Reserves Detail:									
Operating Reserve	120,312	136,133	140,508	159,859	162,734	155,928	159,859	160,059	
Capital Reserve	195,068	150,970	255,823	218,502	181,127	64,857	46,960	(220,523)	
40% 27th Payday Reserve (for FY2023)	-	-	4,064	8,068	8,068	8,128	8,128	8,128	

COPIER REVOLVING FUND

COPIER REVOLVING

Fund Description

- ❖ This fund accounts for the purchase, maintenance and supplies for the revolving fund copiers used by various departments within the city.

Significant Changes to Revenues

FY20	FY21
❖ No significant changes.	❖ Increased to reflect accurate contributions.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ No significant changes.	❖ Increased to reflect Shop copier lease instead of purchase.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ Decreased to reflect Shop copier lease instead of purchase.

Copier Revolving

Fund: 643

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-	-	-	-
Intra-City Revenues	19,715	20,342	20,342	21,549	21,549	21,549	21,549	30,374	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-	-	-	-
Other Operating Revenues	19,715	20,342	20,342	21,549	21,549	21,549	21,549	30,374	-
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	19,715	20,342	20,342	21,549	21,549	21,549	21,549	30,374	
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	-
Supplies & Materials	1,083	1,252	5,554	1,674	1,674	1,674	1,674	1,674	-
Purchased Services	7,045	6,271	9,138	7,204	7,204	7,204	7,204	7,204	-
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	4,543	4,543	4,543	4,543	4,543	4,543	4,543	6,712	-
Maintenance & Operating	12,671	12,066	19,235	13,421	13,421	13,421	13,421	15,590	-
Internal Charges	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	25,240	25,240	25,240	6,090	-	-
Debt & Capital	-	-	-	25,240	25,240	25,240	6,090	-	-
Total Expenditures	12,671	12,066	19,235	38,661	38,661	38,661	19,511	15,590	
Revenues Over (Under) Expenditures	7,044	8,276	1,107	(17,112)	(17,112)	(17,112)	2,038	14,784	
Beginning Cash Balance - July 1	38,802	45,846	54,122	55,229	55,229	55,229	38,117	38,117	
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	
Ending Cash Balance - June 30	45,846	54,122	55,229	38,117	38,117	38,117	40,155	52,901	
Unreserved Balance	-	-	-	-	-	-	-	-	
Reserved	45,846	54,122	55,229	38,117	38,117	38,117	40,155	52,901	
Ending Cash Balance - June 30	45,846	54,122	55,229	38,117	38,117	38,117	40,155	52,901	
Reserves Detail:									
Copier Revolving/Capital Reserve	45,846	54,122	55,229	38,117	38,117	38,117	40,155	52,901	

PROPERTY AND LIABILITY INSURANCE FUND

RISK MANAGEMENT

Fund Description

- ❖ This fund accounts for all city liability and property insurance provided through MMIA.

Significant Changes to Revenues

FY20	FY21
❖ No significant changes.	❖ Increased to reflect accurate contributions.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ No significant changes.	❖ Increased to reflect accurate rates.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Property & Liab Insurance

Fund: 645

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges For Services	1,480	1,461	1,423	1,442	1,442	1,442	1,442	1,442	
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Other Financing Sources / (Uses)	8,932	36,683	21,444	-	-	-	-	-	-
Other Operating Revenues	10,412	38,144	22,867	1,442	1,442	1,442	1,442	1,442	-
Internal Service Revenues	793,660	847,453	822,065	858,446	858,446	858,587	865,531	929,923	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Internal Transactions	793,660	847,453	822,065	858,446	858,446	858,587	865,531	929,923	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	804,072	885,597	844,932	859,888	859,888	860,029	866,973	931,365	
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	429,778	576,602	637,822	926,500	926,500	926,500	926,500	1,017,486	
Maintenance & Operating	429,778	576,602	637,822	926,500	926,500	926,500	926,500	1,017,486	
Internal Charges	-	-	-	-	-	-	-	-	-
Transfers Out	261,498	400,001	400,000	200,000	200,000	200,000	200,000	200,000	
Internal Transactions	261,498	400,001	400,000	200,000	200,000	200,000	200,000	200,000	
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	691,276	976,603	1,037,822	1,126,500	1,126,500	1,126,500	1,126,500	1,217,486	
Revenues Over (Under) Expenditures	112,796	(91,006)	(192,890)	(266,612)	(266,612)	(266,471)	(259,527)	(286,121)	
Beginning Cash Balance - July 1	1,225,586	1,338,382	1,247,376	1,054,486	1,054,486	1,054,486	788,015	788,015	
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	
Ending Cash Balance - June 30	1,338,382	1,247,376	1,054,486	787,874	787,874	788,015	528,488	501,894	
Unreserved Balance	1,137,382	1,046,376	853,486	586,874	586,874	587,015	327,488	300,894	
Reserved	201,000	201,000	201,000	201,000	201,000	201,000	201,000	201,000	
Ending Cash Balance - June 30	1,338,382	1,247,376	1,054,486	787,874	787,874	788,015	528,488	501,894	
Reserves Detail:									
Operating Reserve	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Deductibles/Premiums Reserve	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	
40% 27th Payday Reserve (for FY2023)									

HEALTH & SAFETY PROGRAM FUND

MEDICAL INSURANCE

Fund Description

- ❖ This fund accounts for all medical insurance premiums of all individuals covered under the city's medical plan.

Significant Changes to Revenues

FY20	FY21
❖ No significant changes.	❖ Increased to reflect accurate contributions.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ No significant changes.	❖ Decreased to reflect accurate rates.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Health & Safety Program

Fund: 650

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	-	
Taxes & Assessments	-	-	-	-	-	-	-	-	
License & Permits	-	-	-	-	-	-	-	-	
Intergovernmental Revenues	-	-	-	-	-	-	-	-	
Charges For Services	-	-	-	-	-	-	-	-	
Intra-City Revenues	-	-	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	-	-	
Investment Earnings	2,162	3,488	4,392	4,000	4,000	4,000	4,000	4,000	
Other Financing Sources / (Uses)	3,922,273	4,084,545	4,319,904	5,619,282	5,619,282	5,619,282	5,619,282	6,077,263	
Other Operating Revenues	3,924,435	4,088,033	4,324,296	5,623,282	5,623,282	5,623,282	5,623,282	6,081,263	
Internal Service Revenues	-	-	-	-	-	-	-	-	
Interfund Transfers In	-	-	-	-	-	-	-	-	
Internal Transactions	-	-	-	-	-	-	-	-	
Long-Term Debt	-	-	-	-	-	-	-	-	
Total Revenues	3,924,435	4,088,033	4,324,296	5,623,282	5,623,282	5,623,282	5,623,282	6,081,263	
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	
Supplies & Materials	-	-	-	-	-	-	-	-	
Purchased Services	7,683	11,072	8,699	17,000	17,000	17,000	17,000	11,500	
Intra-City Charges	-	-	-	-	-	-	-	-	
Fixed Charges	3,966,719	4,104,035	4,397,307	5,347,658	5,347,658	5,347,658	5,347,658	5,000,228	
Maintenance & Operating	3,974,402	4,115,107	4,406,006	5,364,658	5,364,658	5,364,658	5,364,658	5,011,728	
Internal Charges	-	-	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	-	-	
Internal Transactions	-	-	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	-	-	
Debt & Capital	-	-	-	-	-	-	-	-	
Total Expenditures	3,974,402	4,115,107	4,406,006	5,364,658	5,364,658	5,364,658	5,364,658	5,011,728	
Revenues Over (Under) Expenditures	(49,967)	(27,074)	(81,710)	258,624	258,624	258,624	258,624	1,069,535	
Beginning Cash Balance - July 1	489,416	439,449	412,375	330,665	330,665	330,665	589,289	589,289	
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	
Ending Cash Balance - June 30	439,449	412,375	330,665	589,289	589,289	589,289	847,913	1,658,824	
Unreserved Balance	-	-	-	-	-	-	-	-	
Reserved	439,449	412,375	330,665	589,289	589,289	589,289	847,913	1,658,824	
Ending Cash Balance - June 30	439,449	412,375	330,665	589,289	589,289	589,289	847,913	1,658,824	
Reserves Detail:									
Health & Safety Programs Reserve	439,449	412,375	330,665	589,289	589,289	589,289	847,913	1,658,824	

DENTAL PROGRAM FUND

DENTAL INSURANCE

Fund Description

- ❖ This fund accounts for all dental claims of all individuals covered under the city's medical plan.

Significant Changes to Revenues

FY20	FY21
❖ No significant changes.	❖ Increased to reflect accurate contributions.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ No significant changes.	❖ Decreased to reflect accurate rates.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Dental Program
Fund: 651

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	-	
Taxes & Assessments	-	-	-	-	-	-	-	-	
License & Permits	-	-	-	-	-	-	-	-	
Intergovernmental Revenues	-	-	-	-	-	-	-	-	
Charges For Services	-	-	-	-	-	-	-	-	
Intra-City Revenues	-	-	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	-	-	
Investment Earnings	468	822	1,481	800	800	800	800	800	
Other Financing Sources / (Uses)	288,458	295,816	310,251	360,996	360,996	360,996	362,162	377,483	
Other Operating Revenues	288,926	296,638	311,732	361,796	361,796	361,796	362,962	378,283	
Internal Service Revenues	-	-	-	-	-	-	-	-	
Interfund Transfers In	-	-	-	-	-	-	-	-	
Internal Transactions	-	-	-	-	-	-	-	-	
Long-Term Debt	-	-	-	-	-	-	-	-	
Total Revenues	288,926	296,638	311,732	361,796	361,796	361,796	362,962	378,283	
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	
Supplies & Materials	-	-	-	-	-	-	-	-	
Purchased Services	40,604	40,972	35,205	40,000	40,000	40,000	40,000	40,500	
Intra-City Charges	-	-	-	-	-	-	-	-	
Fixed Charges	259,568	272,535	253,701	290,000	290,000	290,000	290,000	270,000	
Maintenance & Operating	300,172	313,507	288,906	330,000	330,000	330,000	330,000	310,500	
Internal Charges	-	-	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	-	-	
Internal Transactions	-	-	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	-	-	
Debt & Capital	-	-	-	-	-	-	-	-	
Total Expenditures	300,172	313,507	288,906	330,000	330,000	330,000	330,000	310,500	
Revenues Over (Under) Expenditures	(11,246)	(16,869)	22,826	31,796	31,796	31,796	32,962	67,783	
Beginning Cash Balance - July 1	73,748	62,502	45,633	68,459	68,459	68,459	100,255	100,255	
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	
Ending Cash Balance - June 30	62,502	45,633	68,459	100,255	100,255	100,255	133,217	168,038	
Unreserved Balance	-	-	-	-	-	-	-	-	
Reserved	62,502	45,633	68,459	100,255	100,255	100,255	133,217	168,038	
Ending Cash Balance - June 30	62,502	45,633	68,459	100,255	100,255	100,255	133,217	168,038	
Reserves Detail:									
Claims Reserve	62,502	45,633	68,459	100,255	100,255	100,255	133,217	168,038	

VISION PROGRAM FUND

VISION INSURANCE

Fund Description

- ❖ This fund accounts for all vision claims of all individuals covered under the city's medical plan.

Significant Changes to Revenues

FY20	FY21
❖ No significant changes.	❖ Increased to reflect accurate contributions.

Significant Changes to Personnel Expenditures

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Significant Changes to Operating & Internal Expenditures

FY20	FY21
❖ No significant changes.	❖ Decreased to reflect accurate rates.

Significant Changes to Capital Schedules

FY20	FY21
❖ No significant changes.	❖ No significant changes.

Vision Program
Fund: 652

	FY 2017	FY 2018	FY 2019	FY 2020			FY 2021		NOTES
	Actual	Actual	Actual	Adopted	Amended	Projected	Adopted	Amended	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	405	819	1,691	1,000	1,000	1,000	1,000	1,000	
Other Financing Sources / (Uses)	58,799	64,180	75,569	73,926	73,926	73,926	74,089	76,776	
Other Operating Revenues	59,204	64,999	77,260	74,926	74,926	74,926	75,089	77,776	
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	59,204	64,999	77,260	74,926	74,926	74,926	75,089	77,776	
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-	-
Purchased Services	10,460	10,634	12,081	11,500	11,500	11,500	11,500	12,700	
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	47,900	51,258	46,192	53,000	53,000	53,000	53,000	50,000	
Maintenance & Operating	58,360	61,892	58,273	64,500	64,500	64,500	64,500	62,700	
Internal Charges	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	58,360	61,892	58,273	64,500	64,500	64,500	64,500	62,700	
Revenues Over (Under) Expenditures	844	3,107	18,987	10,426	10,426	10,426	10,589	15,076	
Beginning Cash Balance - July 1	56,397	57,241	60,348	79,335	79,335	79,335	89,761	89,761	
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	-
Ending Cash Balance - June 30	57,241	60,348	79,335	89,761	89,761	89,761	100,350	104,837	
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	57,241	60,348	79,335	89,761	89,761	89,761	100,350	104,837	
Ending Cash Balance - June 30	57,241	60,348	79,335	89,761	89,761	89,761	100,350	104,837	
Reserves Detail:									
Claims Reserve	57,241	60,348	79,335	89,761	89,761	89,761	100,350	104,837	