

BIENNIAL BUDGET FY2020 and FY2021
City of Helena
Montana



City of Helena

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City of Helena

City of Helena

City Commission
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August, 2019

To the Citizens of Helena:

We are pleased to present the City of Helena’s first biennial budget for the fiscal years 2020 and 2021. The annual budget is the principal mechanism through which the priorities of the City Commission and the needs of our community are reflected.

This document represents the culmination of an extensive and thoughtful process. For the City Commission, this process concluded after reviewing the budget with all City departments at work sessions in April and May 2019 followed by the subsequent public hearing and adoption of this budget on June 24, 2019. In the months leading up to adoption, the City Commission met with city staff and the Helena Citizens’ Council in a series of budget and administrative meetings which were open to the public to review current programs and community needs. Those discussions along with our stated intents and directions, helped define for the City’s management team, our goals and objectives for this operating plan. We are confident that this annual budget provides a solid framework to work from towards accomplishing those goals and objectives in the coming fiscal year.

We do acknowledge that the City’s operations are dynamic and therefore revisions to this budget and operating plan may be necessary during the fiscal year due to changing circumstances or unforeseen events. Nevertheless, we believe that this document will serve the City as a solid foundation for the operational challenges for the year ahead.

Sincerely,

Wilmot J. Collins
Mayor

Andres Haladay
Commissioner

Kali Wicks
Commissioner

Ed Noonan
Commissioner

Heather O'Loughlin
Commissioner

BUDGET CERTIFICATION

THIS IS TO CERTIFY that the Annual Budget for the City of Helena for fiscal year 2020 and 2021 was prepared according to law and adopted by the Helena City Commission on June 24, 2019, and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed  Date August 2019
Wilmot J. Collins
Mayor

Signed  Date August 2019
Ana Cortez
City Manager



City of Helena

Helena, Montana
Capital of Montana

Class of City	First Class
County Located in	Lewis and Clark
Year Incorporated	1881
Population (US Census Bureau 2016 est.)	31,169
Elevation	4,364 feet
Form of Government	Charter-Self Governing
Form of Administration	Commission/Manager
Number of Non-Elected Employees (Full-Time Equivalent)	356
Number of Elected Employees	6

Helena was founded with the July 14, 1864 discovery of gold in a gulch off the Prickly Pear valley by the "Four Georgians". The Four Georgians were a group of gold prospectors that are traditionally credited for opening the Last Chance Placer of Helena, Montana. They were John Cowan, D. J. Miller, John Crab, and Reginald (Robert) Stanley. Of the four, the only actual Georgian was Cowan, who hailed from Acworth, Georgia. The other three came from Alabama (Miller), Iowa (Crab) and England (Stanley). It has been speculated that they were named "Georgians" not from where they came from, but because they were practicing the "Georgian method" of placer mining.

In 1864, they left the Alder Gulch prospects of Virginia City, Montana Territory, heading north to find richer prospects. After weeks of prospecting and finding little or no gold, they returned south to a place that they had earlier named Last Chance Gulch. It was so named because the group had decided if good gold could not be found there they would give up on the whole area.

On July 14, 1864, they dug two prospect pits on Last Chance Gulch upstream from their earlier efforts. Both pits revealed flat gold nuggets and gold dust that made their "last chance" efforts very enriching. The city's main street is named Last Chance Gulch and lies close to the winding path of the original gulch through the historic downtown district.

By 1888, about 50 millionaires lived in Helena, more per capita than any city in the world. About \$3.6 billion (in today's dollars) of gold was taken from Last Chance Gulch over a 20-year period. The Last Chance Placer is one of the most famous placer deposits in the western United States. Most of the production occurred before 1868 and much of the placer is now under the streets and buildings of Helena. This large concentration of wealth made for a large amount of culture, much of which still exists and is also evidenced in the varied architecture of the city and its Victorian neighborhoods.

The Helena area has provided the setting for thousands of years of Native American use, the Lewis and Clark Expedition, the wanderings of fur trappers and gold prospectors, homestead farmers and key transcontinental railroad lines.

Although the valley never served as the permanent home for any single Native American tribe, it became a “transitional zone” through which such tribes as the Blackfeet, the Salish, the Crow, and the Bannock moved regularly. Similarly, members of the Lewis and Clark Expedition, following the upper Missouri River, crossed the valley in both 1805 and 1806 while on their discovery mission.

Fur trappers also traversed the area early in the 19th century, but a wave of white settlements pushed them aside. The 1864 discovery of placer gold in Last Chance Creek brought thousands of “get-rich-quick” miners to the fabulously rich Last Chance Gulch.

Once the placer gold ran out, Helena could have easily become a ghost town. Its key geographical location, however, made it a vital redistribution center for businesses supplying scores of other gold-mining communities. Helena soon became the territorial banking center, and home of broad-based commercial enterprises. Simultaneously, farms and ranches spread across the fertile Helena valley.

When Helena secured the territorial capital in 1875, the city also became the political focus of Montana. The city’s victory over Anaconda in the “Capital Fight” of 1894 only solidified that political dominance.

Helena’s population grew moderately throughout the 20th century – despite such disasters as fires and the devastating 1935 earthquake. The city has not experienced the boom-and-bust cycles that have affected many other Montana communities because of its reliance on state government and on a broad-based economy emphasizing goods and services. Helena retains many of its vintage commercial and residential buildings.

Helena thrives as an educational, commercial, recreational, cultural and political center for the entire state of Montana while celebrating a real appreciation for the community’s colorful, storied past.

In 1976 the City of Helena adopted a Charter form of government. The Helena City Charter sets forth a commission/manager form of government. The rationale behind the commission/manager form of government is to separate the legislative and administrative responsibilities of the city. Thus, the Commission functions in a policy-making role, while the Manager executes that policy and generally administers city affairs.

City Commissioners are elected for four (4) year terms, with two positions filled at each general election. The Mayor and City Judge also serve terms of four (4) years.

Helena is cradled in the foothills of the Montana Rockies, surrounded by an abundance of outdoor recreational opportunities and pristine wilderness and is alive with history

and culture. This charming, sophisticated and beautiful Victorian city is both the capital of the state of Montana and the county seat for Lewis and Clark County.

Helena is a unique blend of past and present. People from all walks of life can find an environment to suit their lifestyle. The city is alive with community spirit, street festivals, theaters, museums, symphonies, fairs and rodeos. A highlight to Helena's historic downtown area is the Pedestrian Walking Mall, a park-like setting that is home to a diverse array of specialty shops, restaurants and coffeehouses that offer a unique atmosphere and shopping experience.



City of Helena



Helena Citizens' Council (HCC)

May 27, 2019

To: Mayor Collins and City Commissioners

From: The Helena Citizens Council

Subject: HCC Report on the 2020-2021 Preliminary Budget

The HCC is pleased to submit our report with comments of support, concerns/questions, and recommendations. A draft of this report was submitted to the HCC prior to and was discussed at the May 22 2019 HCC meeting. Recommended changes were made prior to submission of this report.

Note: These comments were prepared prior to release of the City Manager's Preliminary Biennial Budget for FY2010 and FY 2021; and initial feedback from the Manager suggests we may have misunderstood some details. However, we hope this does not distract from your review of our comments, concerns and recommendations. We look forward to discussing these with you at an upcoming Commission meeting.

The Helena Citizen's Council (HCC) appreciates the opportunity to review and comment on the 2020-2021 (July 1, 2019-June 30, 2021) budget for the City of Helena. Thank you to the City Manager, the City Staff, and the City Commission who have been very helpful and supportive during the budget review process.

1. The HCC supports the concept of the two-year budget approach. This assumes a thorough annual review.
2. The HCC is concerned about the continuing downward trend in the June 30th cash balance over the recent several years. The predicted June 30, 2020 cash balance is about \$25,000,000, less than the cash balance on June 30, 2017.
3. A review of the 2019 budget revenues and expenditures show amendments during the fiscal year. For example, the 2019 amended and estimated ending cash balance decreased by about \$14,000,000 from the adopted 2019 budget

approved in July 2018. The HCC recommends that the process for making major budget changes should include opportunities for public review and input. Also, given these 2019 changes, the HCC questions the precision of the proposed June 30, 2020 cash balance of about \$26,000,000.

4. The annual city budgeting process appeared to be well organized and managed allowing each department to evaluate needs, resources, and plans. However, focusing on smaller budget details seems to have distracted from the time available to review major items such as the capital budget, which is a major part of the budget.
5. The HCC endorses Helena's continued support of Historic Preservation, the Humane Society, the Community Services program, the Friends of Pets program, and the joint 911 system.
6. The HCC supports the police department plans to add officers and equipment to provide capacity to deal with traffic concerns (violations and accidents) and code violations.
7. The HCC strongly opposes the possibility of removing the HPD middle and high schools resource officers from the budget. These officers are critical to deal with drugs, disorderly students, and provide a level of security for all parents, students, and staff. At a minimum, there should be a process in place for sharing costs as opposed to eliminating these positions from the City budget. Dealing with issues early makes sense reduces policing costs outside the schools, and in the last analysis - officers are paid with our tax revenues regardless of the source.
8. The HCC continues to support retention of a plastics recycling program and encourages the City to initiate educational efforts with citizens and businesses to improve the condition/cleanliness of recycled plastic, while encouraging the reduction of plastic consumption, the reuse of plastics, and increased curbside recycling with continued City financial support.
9. The HCC supports retaining the Public Information Officer and Special Projects Coordinator position in the City Manager's office to support improved early and continuing communications with and engagement of the public. This person needs to do more than just handling assigned communications activities such as message development, press releases, maintaining the website, or a Facebook page. The City needs to develop protocols for early notification and involvement of citizens. This position, centrally located within the City, could be the appropriate person to act as a public involvement resource to other departments. Each department seems to do public notice and involvement differently and there are no shared policies, guidance, training and assistance. Some departments do better than others and some miss or rely on one type of notice, such as a newspaper article or ad.

10. The major budget issue with the Community Services Department is the Civic Center. The HCC recommends that the Civic Center board and staff continue to implement its five-year plan to make needed improvements, reach new audiences and to establish specific deficit reduction goals. Annual reviews of the plan and progress toward achieving plan goals should be part of that effort resulting in annual updates.
11. The HCC supports the addition of staff resources in the Parks Department. This person will assist with moving ahead with tree pruning, removal and replacement efforts to provide more species diversity. This also will reduce the potential for a beetle infestation in the future, improve and sustain the character of neighborhoods and streetscapes, and continue to play a role in keeping our air clean.

The HCC also recommends a more robust effort to inform and engage citizens as the boulevard-tree replacement effort is expands – the new successful snow removal efforts to inform and engage citizens is a useful model to emulate. We also recommend formation of a citizens’ advisory committee to provide feedback and to advocate for trees and for the program.

12. HCC supports the current pay and benefit policy, which aims at attracting and retaining good people. Current pay and benefits are at the median for Class 1 cities in Montana.
13. HCC is concerned that the planned increases in downtown parking rates could discourage downtown development. Lack of convenient parking could restrict development in the downtown area; the City needs to focus on this issue. The HCC is encouraged to do a broader review of parking issues, including differential parking fees in order to attract employees and citizens to utilize parking opportunities other than on-street parking in the core of downtown. Available research about the impacts of downtown parking and differential rates should be considered as this effort goes forward.
14. HCC supports the long-term need for an additional fire station on the North side of town (vicinity of Custer Avenue) to respond to continuing growth and to reduce response times. A joint operation with the airport fire station may be an ideal way to address this need.
15. With proper training and additional support, the current 911/dispatch system should continue to be adequate for the fire department, the police department, and L&C Co. sheriff department.
16. The HCC is concerned about the use of the City budget for a range of consultants in the same time period and in instances where internal study or review and consideration of previous studies may be more appropriate. The HCC recommends that detailed scopes of work and objectives be developed for each specific study to provide clear direction and clarity about anticipated results before competitive contracting or initiation by staff. The studies,

- whether by consultants or internal staff, should include implementation recommendations, timelines and costs of implementation. Finally, unless there is a political and administrative commitment and capacity to implement these plans and studies, then proceeding with these efforts should be reconsidered or delayed. Once completed, there should be annual reviews of scheduled implementation actions and adjustments made as needed.
17. HCC supports a study of the feasibility of establishing a regional parks district with the goal of equitably providing a regional tax base to share in costs. If feasible both financially and politically, the HCC recommends that Helena, L&C County and other jurisdictions pass a shared resolution to establish the multi-jurisdictional regional parks and trail system.
 18. The HCC recommends that the open lands budget include sufficient resources to continue the current open lands program and the fuels reduction program.
 19. The total estimated cost for the 10-year capital infrastructure program (streets, potable water supply, water treatment, storm water) is about \$160 million. The city needs to objectively evaluate the scope and schedule for some of the high cost items.
 20. In the unincorporated adjacent County issues of Water, quantity, quality, and disposal of domestic sewage continue to arise in existing and future developments. Looking at a long-term solution to address these issues, the City and County together should consider the cost impact to users of either expanding City services into the developed areas of the Valley in comparison with other options such as developing new water and sewer districts to service these areas of need. This effort should compare the relative costs and benefits of extending City services or providing new services, which address provision of and storage of potable water; disposal and treatment of wastewater including addressing treatment issues - metal loading, nitrogen, and phosphate; and coordinating street maintenance with water and sewer replacement or extensions.
 21. The two-year pilot housing effort proposed in the budget needs to have clearly stated expectations. Does the city want to get into providing or funding social services related to housing and providing financial support for tenants? Where would this pilot effort be located in the city structure; and will new staff be needed if this effort continues after the pilot effort ends? It may be better to work with a partner such as the housing authority or RMDC or others who already offer such services. Actions such as land provision and write-downs, tax policy affecting housing costs, and infrastructure support are more appropriate City roles.
 22. Transit initiative. Need to be clear about reasons for another study of transit and anticipated outcomes. A recent study resulted in change of routes, services, bus stops and equipment. It is not clear why, if the system is

modified again, new moneys are needed when current funding will be available and can be used to operate the pilot effort.

23. Establishing a City or regional fire district raises the question of why this basic City service needs to be funded by a separate district when it is understood to be a basic service that City taxpayers already pay for. It may be worth looking at but making a case to ask for citizen support could be very difficult unless there are savings to City taxpayers. Perhaps, if this goes forward it might be looked at as a regional district including the City, and other fire and rescue services in the region. However, interagency agreements for service provision, if needed, already exist so any proposed study should be very clear about why a regional district would add benefits or cost savings to participants.

24. A regional park district makes sense for funding and operating major regional facilities as folks from the valley, surrounding communities and visitors to Helena use City parks, trails and recreation resources and services and do not share in the costs. Development of a regional youth center and an indoor aquatics center, already subjects of community discussions, make sense as regional facilities. Trying to limit use of City parks, trails and recreation facilities or establishing differential fee structures make no sense, but making all major facilities within a region available to all in the region makes the most sense from financial, recreation and health perspectives.

25. Adding centralized procurement staff needs to be done carefully. There are differences in how each City department or office deals with grants and procurement needs and issues and these can be and are a function of funding sources and requirements. The role of a central procurement office needs to be clearly defined as efforts to combine such functions in other cities and states have not always met with success as it could reduce the ability to respond quickly to different funding opportunities with different requirements and knowledge, as well as addressing different needs. It is also not clear why a two-year effort is needed to make a decision to consolidate procurement functions, the proposed budget seems high, and the desired efficiencies may not result in budget savings. The proposed study, regardless of whether done by a consultant or City staff, should focus on the costs and benefits of a centralized system.

26. The City IT systems need updating; and it should be flexible enough to address the different functions and activities that the city is engaged in. Having a system that respects these different needs while allowing for internal communications within and between departments is essential. Efforts to change and centralize IT systems have not always been successful, and can be expensive propositions and very consuming of staff time. Sometimes less centralization is better. For example, an updated and user-friendly website is essential and there needs to be the capacity to make sure all the information

from all departments is up dated regularly, but who does this and who has oversight responsibilities?

27. This budget proposes a wide range of studies and changes all within a two-year time frame. This raises questions about the City's ability to effectively address all of these without affecting on-going service delivery, maintenance, and responses to emerging needs and issues. Consideration should be given to staggering the start of these initiatives during the two-year budget cycle and perhaps into the next two-year cycle.
28. The budget also should add opportunities to enhance City tax revenues instead of relying on increased property taxes and rates by adding a focus on these opportunities. The HCC recommends adding a new position to the City Staff, under the City Manager's direction to be the City's lead and to work proactively with the private sector representatives, non-governmental agencies and City departments. This person should have public sector experience in working with private sector development participants (e.g. developers, banks, land owners) with a focus on public and private investments that will result in increased tax revenues, strategically enhance opportunities to generate revenues for the TIF districts, develop public-private partnerships where appropriate, utilize public investments as incentives for private investments, etc. For example, the HCC encourages the City to work with Realtors, the Airport Commission and others, to proactively increase efforts to attract major businesses to replace Blue Cross/Blue Shield, New West, and Independent Record and to support economic development in the downtown area and elsewhere in the City. Another example is review of City processes and codes related to development with the goal of encouraging investments and development within the City without loss of standards, protecting the environment and quality of life in Helena.
29. More attention is needed to add new or added revenue from sources other than local residents and businesses. Consideration of ideas such as: working with the County to refer a vote on establishing an optional local gas tax, increasing the City's hotel tax, adding a local surcharge on car rentals, establishing go-to funding and other ways for out-of-town trail users to contribute to the development and maintenance of these facilities, developing regional approaches to sharing the costs of facilities and services and infrastructure, etc.

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	4.00
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	23.38
ADMINISTRATIVE SERVICES DEPARTMENT				
Administration and Budget	3.00	3.00	3.00	3.00
Accounting	4.00	4.00	4.00	4.00
Utility Customer Service	4.00	4.00	4.00	4.00
Administrative Services Total	11.00	11.00	11.00	11.00
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

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

	FY 2018	FY 2019	FY 2020	FY 2021
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
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	1.33
Project Management	0.84	0.82	0.87	0.87
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	0.31
CCAB Telephone	0.43	0.39	0.42	0.42
CC Public Safety Building	0.00	2.00	3.74	3.74
Community Facilities Total	8.54	10.49	11.54	11.54

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

	FY 2018	FY 2019	FY 2020	FY 2021
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
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	356.66

**Annual Budget Resolution
Balances and Changes by Fund
For the Fiscal Year Ending June 30, 2020**

	Estimated Beginning Cash Balance	(+) Sources		Total Sources	(-) Uses (Appropriations)		Cash Loans / Adjustments In / (Out)	Estimated Ending Cash Balance
		Revenues	Transfers In		Expenditures	Transfers Out		
100 General Fund								
011 General Government	na	17,854,378	144,251	17,998,629	3,291,652	383,379	na	na
012 Police & Court	na	961,787	15,000	976,787	7,529,324	-	na	na
013 Fire Department	na	92,500	581,290	673,790	4,957,929	-	na	na
014 Community Development	na	5,420	-	5,420	621,562	-	na	na
015 Administrative Services	na	1,053,699	-	1,053,699	1,333,715	-	na	na
016 Public Works	na	1,282,425	-	1,282,425	1,526,897	287,500	na	na
017 Park & Recreation	na	404,061	-	404,061	2,485,425	-	na	na
Total General Fund	7,003,941	21,654,270	740,541	22,394,811	21,746,504	670,879		6,981,369
200 Special Revenue Funds								
201 Street & Traffic	4,767,984	8,004,475	9,894	8,014,369	7,738,306	-	-	5,044,047
211 Civic Center	670,918	519,000	362,792	881,792	1,046,815	-	-	505,895
212 Facilities Management	1,104,860	619,772	5,636	625,408	629,239	-	-	1,101,029
213 Facilities Management-HVCC	8,869	62,150	-	62,150	59,386	-	-	11,633
214 Neighborhood Center	44,852	23,000	-	23,000	22,619	-	-	45,233
215 Police Projects & Reimb	39,780	56,430	354	56,784	59,530	-	-	37,034
217 Law Enforcement Block Grant	29,274	33,000	-	33,000	15,000	15,000	-	32,274
218 9-1-1 Emergency Program	342,454	445,860	-	445,860	382,009	-	-	406,305
219 Support Services Division	83,277	1,471,160	9,715	1,480,875	1,516,055	-	-	48,097
226 CDBG/HOME	5,099	-	-	-	-	-	-	5,099
233 Public Art Projects	24,279	-	19,313	19,313	24,354	-	-	19,238
235 Open Space District Maint	432,816	553,445	827	554,272	457,422	-	-	529,666
237 Urban Forestry	262,014	430,400	1,189	431,589	418,352	-	-	275,251
238 Loan Repayment	37,889	-	-	-	-	-	-	37,889
240 Gas Tax	1,352,904	580,760	-	580,760	660,150	-	-	1,273,514
241 Gas Tax HB473	158,145	500,000	-	500,000	500,000	-	-	158,145
245 Storm Water Utility	2,916,524	3,674,430	1,562	3,675,992	4,297,143	-	-	2,295,373
246 Watershed Projects	13,615	20,000	40,125	60,125	31,666	-	-	42,074
260 Fire Safety Levy	227,422	1,041,927	-	1,041,927	470,000	581,290	-	218,059
029 Lighting Districts - All	603,628	908,972	-	908,972	919,997	-	-	592,603
Total Special Revenue Funds	13,126,603	18,944,781	451,407	19,396,188	19,248,043	596,290		12,678,458
300 Debt Service Funds								
308 2017 GO Bond-08 Park Ref	389,977	522,750	-	522,750	547,500	-	-	365,227
310 GO Refunding Bonds 2009	-	-	-	-	-	-	-	-
340 S I D Revolving	53,712	-	-	-	4,707	30,443	-	18,562
Total Debt Service Funds	443,689	522,750	-	522,750	552,207	30,443		383,789

**Annual Budget Resolution
Balances and Changes by Fund
For the Fiscal Year Ending June 30, 2020**

	Estimated Beginning Cash Balance	(+) Sources		Total Sources	(-) Uses (Appropriations)		Cash Loans / Adjustments In / (Out)	Estimated Ending Cash Balance
		Revenues	Transfers In		Expenditures	Transfers Out		
400 Capital Project Funds								
406 TIF Railroad District	74,687	35,070	-	35,070	-	-	-	109,757
440 Capital Improvements Fund	2,836,452	61,140	-	61,140	858,850	8,000	41,344	2,072,086
441 Parks Improvement	212,566	32,500	-	32,500	-	-	-	245,066
450 Sidewalk Improve/Constrct	(68,957)	150,000	-	150,000	150,000	-	-	(68,957)
Total Capital Project Funds	3,054,748	278,710	-	278,710	1,008,850	8,000	41,344	2,357,952
500 Enterprise Funds								
503 Building	1,163,516	1,182,583	5,892	1,188,475	1,256,737	-	-	1,095,254
521 Water	11,581,726	11,544,862	12,109	11,556,971	12,668,165	40,000	-	10,430,532
522 Water Service Line	132,891	257,740	-	257,740	-	-	(257,740)	132,891
531 Wastewater	4,476,036	7,387,400	8,749	7,396,149	6,880,583	-	-	4,991,602
532 Wastewater Service Line	375,306	653,831	-	653,831	-	-	(653,831)	375,306
541 Solid Waste-Residential	3,368,101	2,125,300	32,625	2,157,925	3,950,120	175,000	-	1,400,906
542 Solid Waste-Commercial	1,214,842	1,160,295	26,108	1,186,403	1,387,562	-	-	1,013,683
543 Landfill Monitoring District	242,600	142,150	-	142,150	108,546	30,000	-	246,204
546 Transfer Station	828,654	2,483,489	5,080	2,488,569	2,559,723	24,045	-	733,455
547 Recycling	331,366	302,500	176,410	478,910	529,846	-	-	280,430
551 Parking	186,695	2,028,250	3,343	2,031,593	2,049,618	-	-	168,670
561 Special Charters	84,503	22,500	40	22,540	9,418	50,000	-	47,625
563 Golf Course	244,840	1,919,989	4,900	1,924,889	2,136,688	-	-	33,041
570 City-County Building Fund	221,851	833,686	2,314	836,000	865,265	-	-	192,586
571 City/Cnty Bldg Mall	82,642	219,973	224	220,197	219,389	-	-	83,450
572 City/Cnty Bldg Telephone	9,197	20,250	152	20,402	22,916	-	-	6,683
573 CC Law & Justice Building	41,659	444,598	8,000	452,598	429,282	-	-	64,975
580 Capital Transit	318,293	986,080	342,769	1,328,849	1,392,598	-	-	254,544
581 CT - East Valley	46,633	151,181	563	151,744	151,925	-	-	46,452
Total Enterprise Funds	24,951,351	33,866,657	629,278	34,495,935	36,618,381	319,045	(911,571)	21,598,289
600 Internal Service Funds								
610 Fleet Services	397,030	1,900,911	3,431	1,904,342	1,918,308	-	-	383,064
643 Copier Revolving	55,229	21,549	-	21,549	38,661	-	-	38,117
645 Property & Liab Insurance	1,054,486	860,029	-	860,029	926,500	200,000	-	788,015
650 Health & Safety Program	330,666	5,623,282	-	5,623,282	5,364,658	-	-	589,290
651 Dental Program	68,460	361,796	-	361,796	330,000	-	-	100,256
652 Vision Program	79,333	74,926	-	74,926	64,500	-	-	89,759
Total Internal Service Funds	1,985,204	8,842,493	3,431	8,845,924	8,642,627	200,000	-	1,988,501
Total All Budgeted Funds	50,565,536	84,109,661	1,824,657	85,934,318	87,816,612	1,824,657	(870,227)	45,988,358

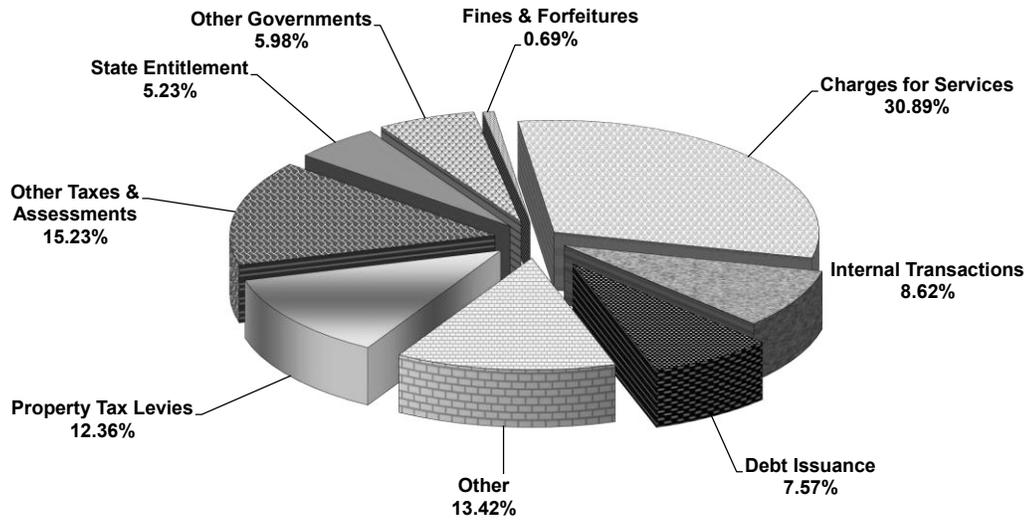
**Annual Budget Resolution
Balances and Changes by Fund
For the Fiscal Year Ending June 30, 2021**

	Estimated Beginning Cash Balance	(+) Sources		Total Sources	(-) Uses (Appropriations)		Cash Loans / Adjustments In / (Out)	Estimated Ending Cash Balance
		Revenues	Transfers In		Expenditures	Transfers Out		
100 General Fund								
011 General Government	na	18,024,804	113,808	18,138,612	3,390,765	376,066	na	na
012 Police & Court	na	961,787	15,000	976,787	7,559,804	-	na	na
013 Fire Department	na	92,500	581,290	673,790	5,099,857	-	na	na
014 Community Development	na	5,420	-	5,420	638,617	-	na	na
015 Administrative Services	na	1,053,699	-	1,053,699	1,333,715	-	na	na
016 Public Works	na	1,282,425	-	1,282,425	1,526,897	287,500	na	na
017 Park & Recreation	na	404,061	-	404,061	2,485,425	-	na	na
Total General Fund	6,981,369	21,824,696	710,098	22,534,794	22,035,080	663,566	22,698,646	6,817,516
200 Special Revenue Funds								
201 Street & Traffic	5,044,047	8,004,475	9,894	8,014,369	7,010,056	-	-	6,048,360
211 Civic Center	505,895	519,000	362,792	881,792	941,815	-	-	445,872
212 Facilities Management	1,101,029	619,772	5,636	625,408	629,239	-	-	1,097,198
213 Facilities Management-HVCC	11,633	62,150	-	62,150	59,386	-	-	14,397
214 Neighborhood Center	45,233	23,000	-	23,000	22,619	-	-	45,614
215 Police Projects & Reimb	37,034	56,430	354	56,784	59,530	-	-	34,288
217 Law Enforcement Block Grant	32,274	33,000	-	33,000	15,000	15,000	-	35,274
218 9-1-1 Emergency Program	406,305	445,860	-	445,860	382,009	-	-	470,156
219 Support Services Division	48,097	1,521,160	9,715	1,530,875	1,516,055	-	-	62,917
226 CDBG/HOME	5,099	-	-	-	-	-	-	5,099
233 Public Art Projects	19,238	-	12,000	12,000	21,565	-	-	9,673
235 Open Space District Maint	529,666	553,445	827	554,272	457,422	-	-	626,516
237 Urban Forestry	275,251	430,400	1,189	431,589	418,352	-	-	288,488
238 Loan Repayment	37,889	-	-	-	-	-	-	37,889
240 Gas Tax	1,273,514	580,760	-	580,760	660,150	-	-	1,194,124
241 Gas Tax HB473	158,145	500,000	-	500,000	500,000	-	-	158,145
245 Storm Water Utility	2,295,373	4,006,120	1,562	4,007,682	4,017,693	-	-	2,285,362
246 Watershed Projects	42,074	20,000	40,125	60,125	31,666	-	-	70,533
260 Fire Safety Levy	218,059	891,927	-	891,927	-	581,290	-	528,696
029 Lighting Districts - All	592,603	908,972	-	908,972	919,997	-	-	581,578
Total Special Revenue Funds	12,678,458	19,176,471	444,094	19,620,565	17,662,554	596,290	18,258,844	14,040,179
300 ##								
308 2017 GO Bond-08 Park Ref	365,227	522,750	-	522,750	547,500	-	-	340,477
310 GO Refunding Bonds 2009	-	-	-	-	-	-	-	-
340 S I D Revolving	18,562	-	-	-	4,707	-	-	13,855
Total Debt Service Funds	383,789	522,750	-	522,750	552,207	-	552,207	354,332

**Annual Budget Resolution
Balances and Changes by Fund
For the Fiscal Year Ending June 30, 2021**

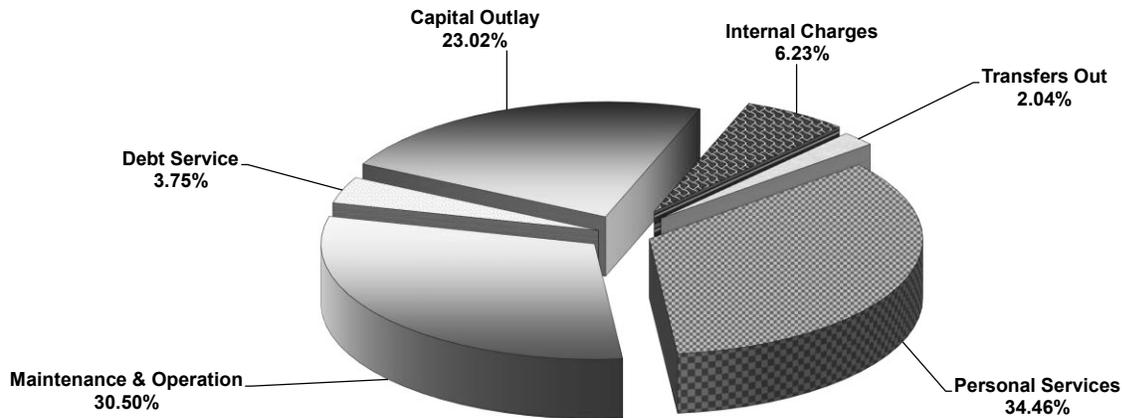
	Estimated Beginning Cash Balance	(+) Sources		Total Sources	(-) Uses (Appropriations)		Cash Loans / Adjustments In / (Out)	Estimated Ending Cash Balance
		Revenues	Transfers In		Expenditures	Transfers Out		
400 Capital Project Funds								
406 TIF Railroad District	109,757	35,070	-	35,070	-	-	-	144,827
440 Capital Improvements Fund	2,072,086	61,140	-	61,140	473,160	-	41,344	1,701,410
441 Parks Improvement	245,066	32,500	-	32,500	-	-	-	277,566
450 Sidewalk Improve/Constrect	(68,957)	150,000	-	150,000	150,000	-	-	(68,957)
Total Capital Project Funds	2,357,952	278,710	-	278,710	623,160	-	41,344	2,054,846
500 Enterprise Funds								
503 Building	1,095,254	1,182,583	5,892	1,188,475	1,230,102	-	-	1,053,627
521 Water	10,430,532	22,151,385	12,109	22,163,494	23,004,755	40,000	-	9,549,271
522 Water Service Line	132,891	257,740	-	257,740	-	-	(257,740)	132,891
531 Wastewater	4,991,602	8,909,161	8,749	8,917,910	8,440,013	-	-	5,469,499
532 Wastewater Service Line	375,306	653,831	-	653,831	-	-	(653,831)	375,306
541 Solid Waste-Residential	1,400,906	2,125,300	32,625	2,157,925	1,863,820	175,000	-	1,520,011
542 Solid Waste-Commercial	1,013,683	1,160,295	26,108	1,186,403	1,167,422	-	-	1,032,664
543 Landfill Monitoring District	246,204	142,150	-	142,150	108,546	30,000	-	249,808
546 Transfer Station	733,455	2,483,489	5,080	2,488,569	2,229,423	24,045	-	968,556
547 Recycling	280,430	302,500	176,410	478,910	476,596	-	-	282,744
551 Parking	168,670	2,028,250	3,343	2,031,593	2,049,618	-	-	150,645
561 Special Charters	47,625	22,500	40	22,540	9,418	50,000	-	10,747
563 Golf Course	33,041	1,919,989	4,900	1,924,889	1,966,688	-	-	(8,758)
570 City-County Building Fund	192,586	833,686	2,314	836,000	820,265	-	-	208,321
571 City/Cnty Bldg Mail	83,450	219,973	224	220,197	219,389	-	-	84,258
572 City/Cnty Bldg Telephone	6,683	20,250	152	20,402	22,916	-	-	4,169
573 CC Law & Justice Building	64,975	444,598	-	444,598	429,282	-	-	80,291
580 Capital Transit	254,544	986,080	342,769	1,328,849	1,392,598	-	-	190,795
581 CT - East Valley	46,452	151,181	563	151,744	152,925	-	-	45,271
582 CT - Head Start	-	-	-	-	-	-	-	-
Total Enterprise Funds	21,598,289	45,994,941	621,278	46,616,219	45,583,776	319,045	(911,571)	21,400,116
600 Internal Service Funds								
610 Fleet Services	383,064	1,900,911	3,431	1,904,342	1,918,308	-	-	369,098
643 Copier Revolving	38,117	21,549	-	21,549	19,511	-	-	40,155
645 Property & Liab Insurance	788,015	866,973	-	866,973	926,500	200,000	-	528,488
650 Health & Safety Program	589,290	5,646,463	-	5,646,463	5,364,658	-	-	871,095
651 Dental Program	100,256	362,962	-	362,962	330,000	-	-	133,218
652 Vision Program	89,759	75,089	-	75,089	64,500	-	-	100,348
Total Internal Service Funds	1,988,501	8,873,947	3,431	8,877,378	8,623,477	200,000	-	2,042,402
Total All Budgeted Funds	45,988,358	96,671,515	1,778,901	98,450,416	95,080,254	1,778,901	(870,227)	46,709,391

WHERE THE MONEY COMES FROM - FY 2020



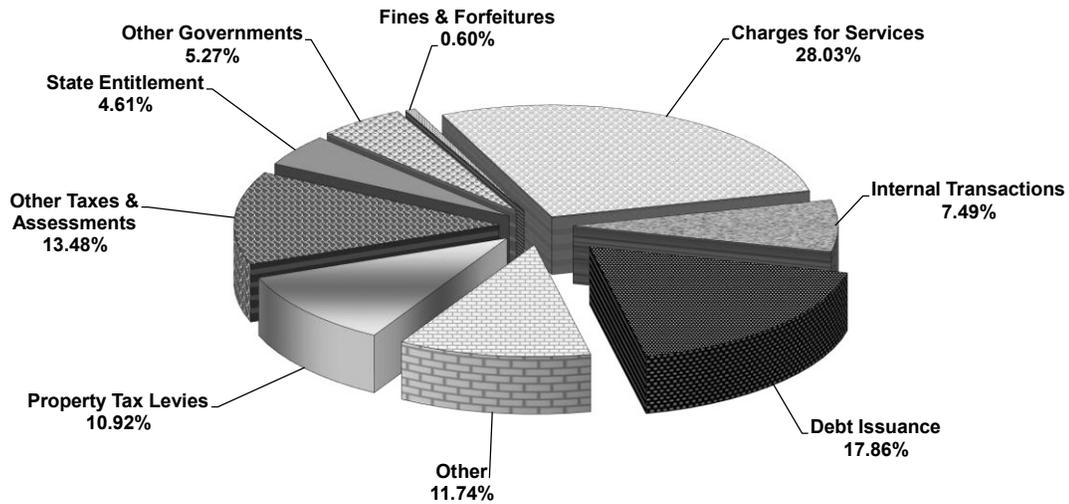
	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	Budget Increase (Decr)
Property Tax Levies	\$ 10,044,936	\$ 10,411,984	\$ 10,625,109	\$ 213,125
Other Taxes & Assessments	8,958,705	10,485,468	13,087,372	2,601,904
State Entitlement	4,267,152	4,342,633	4,493,340	150,707
Other Governments	4,204,125	6,208,110	5,141,182	(1,066,928)
Fines & Forfeitures	599,816	617,689	592,700	(24,989)
Charges for Services	22,523,923	24,381,523	26,545,092	2,163,569
Internal Transactions	7,943,148	9,022,534	7,408,871	(1,613,663)
Debt Issuance	2,151,433	50,485	6,504,850	6,454,365
Other	9,430,496	10,824,203	11,535,802	711,599
Total City Revenues	\$ 70,123,734	\$ 76,344,629	\$ 85,934,318	\$ 9,589,689

WHERE THE MONEY GOES - FY 2020



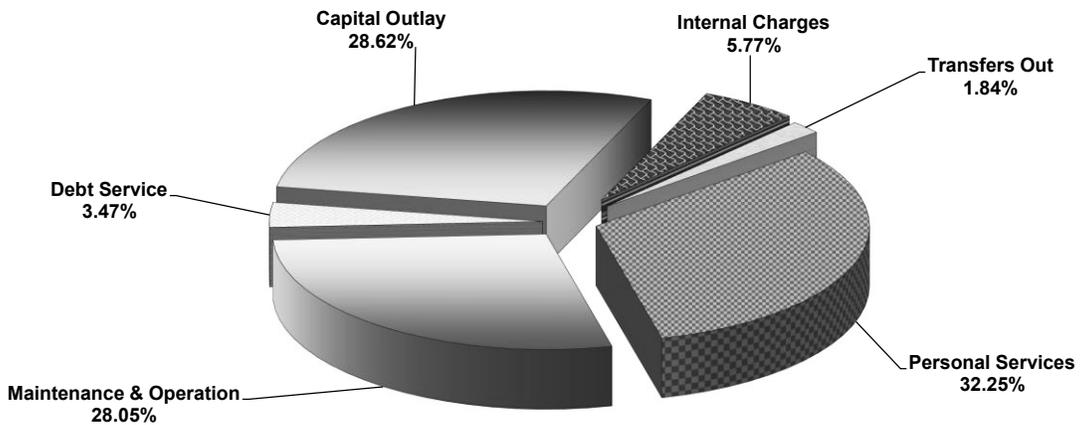
	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	Budget Increase (Decr)
Personal Services	\$ 26,779,234	\$ 27,783,455	\$ 30,893,483	\$ 3,110,028
Maintenance & Operation	21,476,296	23,261,658	27,339,187	4,077,529
Debt Service	3,273,474	3,078,557	3,364,778	286,221
Capital Outlay	10,580,221	15,794,135	20,634,950	4,840,815
Internal Charges	4,484,016	5,368,475	5,584,214	215,739
Transfers Out	2,748,018	3,680,767	1,824,657	(1,856,110)
Total City Expenditures	\$ 69,341,259	\$ 78,967,047	\$ 89,641,269	\$ 10,674,222

WHERE THE MONEY COMES FROM - FY 2021



	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	Budget Increase (Decr)
Property Tax Levies	\$ 10,411,984	\$ 10,625,109	\$ 10,750,907	\$ 125,798
Other Taxes & Assessments	10,485,468	13,087,372	13,269,062	181,690
State Entitlement	4,342,633	4,493,340	4,537,968	44,628
Other Governments	6,208,110	5,141,182	5,191,182	50,000
Fines & Forfeitures	617,689	592,700	592,700	-
Charges for Services	24,381,523	26,545,092	27,598,376	1,053,284
Internal Transactions	9,022,534	7,408,871	7,370,059	(38,812)
Debt Issuance	50,485	6,504,850	17,579,850	11,075,000
Other	10,824,203	11,535,802	11,560,312	24,510
Total City Revenues	\$ 76,344,629	\$ 85,934,318	\$ 98,450,416	\$ 12,516,098

WHERE THE MONEY GOES - FY 2021



	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	Budget Increase (Decr)
Personal Services	\$ 27,783,455	\$ 30,893,483	\$ 31,233,170	\$ 339,687
Maintenance & Operation	23,261,658	27,339,187	27,170,598	(168,589)
Debt Service	3,078,557	3,364,778	3,364,778	-
Capital Outlay	15,794,135	20,634,950	27,720,550	7,085,600
Internal Charges	5,368,475	5,584,214	5,591,158	6,944
Transfers Out	3,680,767	1,824,657	1,778,901	(45,756)
Total City Expenditures	\$ 78,967,047	\$ 89,641,269	\$ 96,859,155	\$ 7,217,886



City of Helena

All Funds Combined

Fund: 001

	FY 2018 Actual	FY 2019			Proposed FY 2020 Budget	Proposed FY 2021 Budget
		Adopted	Amended	Actual		
Revenues						
Taxes	11,833,007	12,703,295	12,293,850	12,443,861	12,752,979	12,728,777
Special Assessments	7,170,634	7,127,561	8,446,108	8,453,591	10,959,502	11,291,192
Taxes & Assessments	19,003,641	19,830,856	20,739,958	20,897,452	23,712,481	24,019,969
License & Permits	1,675,677	1,607,498	1,632,408	1,802,347	1,833,833	1,833,833
Intergovernmental Revenues	8,471,277	9,008,593	13,622,610	10,550,743	9,634,522	9,729,150
Charges For Services	22,523,923	23,534,163	23,659,557	24,381,523	26,545,092	27,598,376
Intra-City Revenues	1,083,945	1,182,233	1,182,233	1,187,048	1,266,895	1,266,895
Fines & Forfeitures	599,816	639,900	639,900	617,689	592,700	592,700
Investment Earnings	686,485	404,563	404,563	1,074,413	563,840	563,840
Other Financing Sources / (Uses)	5,984,389	6,890,400	6,733,659	6,760,395	7,871,234	7,895,744
Other Operating Revenues	41,025,512	43,267,350	47,874,930	46,374,158	48,308,116	49,480,538
Internal Service Revenues	5,195,130	5,368,471	5,368,471	5,368,471	5,584,214	5,591,158
Interfund Transfers In	2,748,018	3,099,171	4,019,866	3,654,063	1,824,657	1,778,901
Internal Transactions	7,943,148	8,467,642	9,388,337	9,022,534	7,408,871	7,370,059
Long-Term Debt	2,151,433	5,600,000	19,380,776	50,485	6,504,850	17,579,850
Total Revenues	70,123,734	77,165,848	97,384,001	76,344,629	85,934,318	98,450,416
Expenditures						
Personnel Services	26,779,234	29,192,597	29,708,102	27,783,455	30,893,483	31,233,170
Supplies & Materials	3,579,686	4,445,878	4,785,061	3,736,349	4,885,497	4,705,497
Purchased Services	10,118,311	12,342,464	14,272,601	10,370,997	12,422,951	12,439,362
Intra-City Charges	1,087,117	1,194,186	1,213,208	1,190,612	1,225,515	1,225,515
Fixed Charges	6,691,182	7,428,741	8,928,088	7,963,700	8,805,224	8,800,224
Maintenance & Operating	21,476,296	25,411,269	29,198,958	23,261,658	27,339,187	27,170,598
Internal Charges	4,484,016	5,368,471	5,368,471	5,368,475	5,584,214	5,591,158
Transfers Out	2,748,018	3,099,171	4,061,316	3,680,767	1,824,657	1,778,901
Internal Transactions	7,232,034	8,467,642	9,429,787	9,049,242	7,408,871	7,370,059
Debt Service	3,273,474	4,455,385	4,455,885	3,078,557	3,364,778	3,364,778
Capital Outlay	10,580,221	13,636,730	43,454,830	15,794,135	20,634,950	27,720,550
Debt & Capital	13,853,695	18,092,115	47,910,715	18,872,692	23,999,728	31,085,328
Total Expenditures	69,341,259	81,163,623	116,247,562	78,967,047	89,641,269	96,859,155
Revenues Over (Under) Expenditures	782,475	(3,997,775)	(18,863,561)	(2,622,418)	(3,706,951)	1,591,261
Beginning Cash Balance - July 1	52,378,260	53,535,152	53,535,152	53,535,152	50,565,536	45,988,358
Other Sources / (Uses) - Non-Budgeted	374,417	40,935	40,935	(347,198)	(870,227)	(870,227)
Ending Cash Balance - June 30	53,535,152	49,578,312	34,712,526	50,565,536	45,988,358	46,709,391
						error (4,611,553)
Unreserved Balance	1,116,256	711,560	711,060	1,024,125	698,979	406,370
Reserved	52,418,896	48,866,752	34,001,466	49,541,411	45,289,379	46,303,021
Ending Cash Balance - June 30	53,535,152	49,578,312	34,712,526	50,565,536	45,988,358	46,709,391

Revenues by Fund and Type
For the Fiscal Year Ending June 30, 2020

	Transfers In	Total Revenues	Taxes	Special Assesmt	Licenses Permits	Inter-Government	Charges For Svc	Intra-City Revenues	Fines & Forfeits	Invest. Earnings	Other Source/Use	Internal Services	Debt Issuance
100 General Fund													
011 General Government	144,251	17,854,378	11,528,109	-	570,200	4,628,425	-	-	-	100,000	23,000	1,004,644	-
012 Police & Court	15,000	961,787	-	-	34,000	230,559	194,628	-	502,200	-	400	-	-
013 Fire Department	581,290	92,500	-	-	-	-	92,500	-	-	-	-	-	-
014 Community Development	-	5,420	-	-	750	-	4,670	-	-	-	-	-	-
015 Administrative Services	-	1,053,699	-	-	-	-	-	-	-	-	5,000	1,048,699	-
016 Public Works	-	1,282,425	-	-	-	-	-	-	-	-	-	1,282,425	-
017 Park & Recreation	-	404,061	-	-	-	3,000	195,321	74,000	-	-	54,218	77,522	-
Total General Fund	740,541	21,654,270	11,528,109	-	604,950	4,861,984	487,119	74,000	502,200	100,000	82,618	3,413,290	-
200 Special Revenue Funds													
201 Street & Traffic	9,894	8,004,475	-	6,882,480	32,000	30,495	3,000	-	500	40,000	16,000	-	1,000,000
211 Civic Center	362,792	519,000	-	-	-	-	518,250	-	-	10,000	750	-	-
212 Facilities Management	5,636	619,772	-	-	-	-	-	-	-	-	-	609,772	-
213 Facilities Management-HVCC	-	62,150	-	-	-	-	-	-	-	50	62,100	-	-
214 Neighborhood Center	-	23,000	-	-	-	-	-	-	-	300	22,700	-	-
215 Police Projects & Reimb	354	56,430	-	-	-	-	56,430	-	-	-	-	-	-
217 Law Enforcement Block Grant	-	33,000	-	-	-	33,000	-	-	-	-	-	-	-
218 9-1-1 Emergency Program	-	445,860	-	-	-	432,000	12,000	-	-	500	1,360	-	-
219 Support Services Division	9,715	1,471,160	-	-	16,000	1,448,160	4,000	-	-	-	3,000	-	-
226 CDBG/HOME	-	-	-	-	-	-	-	-	-	-	-	-	-
233 Public Art Projects	19,313	-	-	-	-	-	-	-	-	-	-	-	-
235 Open Space District Maint	827	553,445	-	545,855	-	1,900	2,190	-	-	3,000	500	-	-
237 Urban Forestry	1,189	430,400	-	427,770	-	630	-	-	-	2,000	-	-	-
238 Loan Repayment	-	-	-	-	-	-	-	-	-	-	-	-	-
239 Weed Control	-	-	-	-	-	-	-	-	-	-	-	-	-
240 Gas Tax	-	580,760	-	-	-	560,760	-	-	-	20,000	-	-	-
241 Gas Tax HB473	-	500,000	-	-	-	500,000	-	-	-	-	-	-	-
245 Storm Water Utility	1,562	3,674,430	-	2,055,125	-	9,455	-	-	-	30,000	-	-	1,579,850
246 Watershed Projects	40,125	20,000	-	-	-	-	-	-	-	-	20,000	-	-
260 Fire Safety Levy	-	1,041,927	671,100	-	-	370,827	-	-	-	-	-	-	-
029 Lighting Districts - All	-	908,972	-	908,972	-	-	-	-	-	-	-	-	-
Total Special Revenue Funds	451,407	18,944,781	671,100	10,820,202	48,000	3,387,227	595,870	-	500	105,850	126,410	609,772	2,579,850
300 Debt Service Funds													
308 2017 GO Bond-08 Park Ref	-	522,750	518,750	-	-	-	-	-	-	4,000	-	-	-
310 GO Refunding Bonds 2009	-	-	-	-	-	-	-	-	-	-	-	-	-
340 S I D Revolving	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Debt Service Funds	-	522,750	518,750	-	-	-	-	-	-	4,000	-	-	-

Revenues by Fund and Type
For the Fiscal Year Ending June 30, 2020

	Transfers In	Total Revenues	Taxes	Special Assessmt	Licenses Permits	Inter-Govtmt	Charges For Svc	Intra-City Revenues	Fines & Forfeits	Invest. Earnings	Other Source/Use	Internal Services	Debt Issuance
400 Capital Project Funds													
406 TIF Railroad District	-	35,070	35,020	-	-	-	-	-	-	50	-	-	-
440 Capital Improvements Fund	-	61,140	-	-	10,300	-	-	-	-	50,840	-	-	-
441 Parks Improvement	-	32,500	-	-	-	-	15,000	-	-	2,000	15,500	-	-
450 Sidewalk Improve/Constrct	-	150,000	-	-	-	-	-	-	-	-	-	-	150,000
459 CTEP Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Project Funds	-	278,710	35,020	-	10,300	-	15,000	-	-	52,890	15,500	-	150,000
500 Enterprise Funds													
503 Building	5,892	1,182,583	-	-	-	-	-	-	-	12,000	-	-	-
521 Water	12,109	11,544,862	-	-	1,170,583	-	8,422,362	-	-	120,000	2,500	-	3,000,000
522 Water Service Line	-	257,740	-	-	-	-	256,740	-	-	1,000	-	-	-
531 Wastewater	8,749	7,387,400	-	-	-	-	6,551,400	-	-	60,000	1,000	-	775,000
532 Wastewater Service Line	-	653,831	-	-	-	-	652,331	-	-	1,500	-	-	-
541 Solid Waste-Residential	32,625	2,125,300	-	-	-	-	2,092,300	-	-	30,000	3,000	-	-
542 Solid Waste-Commercial	26,108	1,160,295	-	-	-	-	1,075,000	-	-	15,000	70,295	-	-
543 Landfill Monitoring District	-	142,150	-	139,300	-	850	-	-	-	2,000	-	-	-
546 Transfer Station	5,080	2,483,489	-	-	-	125,000	2,338,489	-	-	20,000	-	-	-
547 Recycling	176,410	302,500	-	-	175,000	126,000	-	-	1,500	-	-	-	-
551 Parking	3,343	2,028,250	-	-	-	-	1,925,250	-	90,000	12,000	1,000	-	-
561 Special Charters	40	22,500	-	-	-	-	22,500	-	-	-	-	-	-
563 Golf Course	4,900	1,919,989	-	-	-	-	1,912,989	-	-	7,000	-	-	-
570 City-County Building Fund	2,314	833,686	-	-	-	-	-	-	-	4,500	829,186	-	-
571 City/Cnty Bldg Mail	224	219,973	-	-	-	-	-	-	-	550	219,423	-	-
572 City/Cnty Bldg Telephone	152	20,250	-	-	-	-	-	-	-	250	20,000	-	-
573 CC Law & Justice Building	8,000	444,598	-	-	-	-	-	-	-	-	444,598	-	-
580 Capital Transit	342,769	986,080	-	-	-	913,580	64,000	-	-	8,000	500	-	-
581 CT - East Valley	563	151,181	-	-	-	144,881	6,300	-	-	-	-	-	-
582 CT - Head Start	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Enterprise Funds	629,278	33,866,657	-	139,300	1,170,583	1,359,311	25,445,661	-	90,000	295,300	1,591,502	-	3,775,000
600 Internal Service Funds													
610 Fleet Services	3,431	1,900,911	-	-	-	26,000	-	1,171,346	-	-	1,000	702,565	-
643 Copier Revolving	-	21,549	-	-	-	-	21,549	-	-	-	-	-	-
645 Property & Liab Insurance	-	860,029	-	-	-	-	1,442	-	-	-	-	858,587	-
650 Health & Safety Program	-	5,623,282	-	-	-	-	-	-	-	4,000	5,619,282	-	-
651 Dental Program	-	361,796	-	-	-	-	-	-	-	800	360,996	-	-
652 Vision Program	-	74,926	-	-	-	-	-	-	-	1,000	73,926	-	-
Total Internal Service Funds	3,431	8,842,493	-	-	-	26,000	1,442	1,192,895	-	5,800	6,055,204	1,561,152	-
Total All Budgeted Funds	1,824,657	84,109,661	12,752,979	10,959,502	1,833,833	9,634,522	26,545,092	1,266,895	592,700	563,840	7,871,234	5,584,214	6,504,850

**Revenues by Fund and Type
For the Fiscal Year Ending June 30, 2021**

	Transfers In	Total Revenues	Taxes	Special Assessmt	Licenses Permits	Inter-Government	Charges For Svc	Intra-City Revenues	Fines & Forfeits	Invest. Earnings	Other Source/Use	Internal Services	Debt Issuance
100 General Fund													
011 General Government	113,808	18,024,804	11,653,907	-	570,200	4,673,053	-	-	-	100,000	23,000	1,004,644	-
012 Police & Court	15,000	961,787	-	34,000	230,559	194,628	-	-	502,200	-	400	-	-
013 Fire Department	581,290	92,500	-	-	-	92,500	-	-	-	-	-	-	-
014 Community Development	-	5,420	-	-	750	-	4,670	-	-	-	-	-	-
015 Administrative Services	-	1,053,699	-	-	-	-	-	-	-	-	5,000	1,048,699	-
016 Public Works	-	1,282,425	-	-	-	-	-	-	-	-	-	1,282,425	-
017 Park & Recreation	-	404,061	-	-	-	3,000	195,321	74,000	-	-	54,218	77,522	-
Total General Fund	710,098	21,824,696	11,653,907	604,950	4,906,612	487,119	74,000	502,200	100,000	82,618	3,413,290	-	-
200 Special Revenue Funds													
201 Street & Traffic	9,894	8,004,475	-	6,882,480	32,000	30,495	3,000	-	500	40,000	16,000	-	1,000,000
211 Civic Center	362,792	519,000	-	-	-	-	518,250	-	-	10,000	750	-	-
212 Facilities Management	5,636	619,772	-	-	-	-	-	-	-	-	-	609,772	-
213 Facilities Management-HVCC	-	62,150	-	-	-	-	-	-	-	50	62,100	-	-
214 Neighborhood Center	-	23,000	-	-	-	-	-	-	-	300	22,700	-	-
215 Police Projects & Reimb	354	56,430	-	-	-	-	56,430	-	-	-	-	-	-
217 Law Enforcement Block Grant	-	33,000	-	-	-	33,000	-	-	-	-	-	-	-
218 9-1-1 Emergency Program	-	445,860	-	-	-	432,000	12,000	-	-	500	1,360	-	-
219 Support Services Division	9,715	1,521,160	-	-	16,000	1,498,160	4,000	-	-	-	3,000	-	-
226 CDBG/HOME	-	-	-	-	-	-	-	-	-	-	-	-	-
233 Public Art Projects	12,000	-	-	-	-	-	-	-	-	-	-	-	-
235 Open Space District Maint	827	553,445	-	545,855	-	1,900	2,190	-	-	3,000	500	-	-
237 Urban Forestry	1,189	430,400	-	427,770	-	630	-	-	-	2,000	-	-	-
238 Loan Repayment	-	-	-	-	-	-	-	-	-	-	-	-	-
239 Weed Control	-	-	-	-	-	-	-	-	-	-	-	-	-
240 Gas Tax	-	580,760	-	-	-	560,760	-	-	-	20,000	-	-	-
241 Gas Tax HB473	-	500,000	-	-	-	500,000	-	-	-	-	-	-	-
245 Storm Water Utility	1,562	4,006,120	-	2,386,815	-	9,455	-	-	-	30,000	-	-	1,579,850
246 Watershed Projects	40,125	20,000	-	-	-	-	-	-	-	-	20,000	-	-
260 Fire Safety Levy	-	891,927	521,100	-	-	370,827	-	-	-	-	-	-	-
029 Lighting Districts - All	-	908,972	-	908,972	-	-	-	-	-	-	-	-	-
Total Special Revenue Funds	444,094	19,176,471	521,100	11,151,892	48,000	3,437,227	595,870	-	500	105,850	126,410	609,772	2,579,850
300 Debt Service Funds													
308 2017 GO Bond-08 Park Ref	-	522,750	518,750	-	-	-	-	-	-	4,000	-	-	-
310 GO Refunding Bonds 2009	-	-	-	-	-	-	-	-	-	-	-	-	-
340 S I D Revolving	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Debt Service Funds	-	522,750	518,750	-	-	-	-	-	-	4,000	-	-	-

Revenues by Fund and Type
For the Fiscal Year Ending June 30, 2021

	Transfers In	Total Revenues	Taxes	Special Assesmt	Licenses Permits	Inter-Govtmt	Charges For Svc	Intra-City Revenues	Fines & Forfeits	Invest. Earnings	Other Source/Use	Internal Services	Debt Issuance
400 Capital Project Funds													
406 TIF Railroad District	-	35,070	35,020	-	-	-	-	-	-	50	-	-	-
440 Capital Improvements Fund	-	61,140	-	-	10,300	-	-	-	-	50,840	-	-	-
441 Parks Improvement	-	32,500	-	-	-	-	15,000	-	-	2,000	15,500	-	-
450 Sidewalk Improve/Constrct	-	150,000	-	-	-	-	-	-	-	-	-	-	150,000
459 CTEP Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Project Funds	-	278,710	35,020	-	10,300	-	15,000	-	-	52,890	15,500	-	150,000
500 Enterprise Funds													
503 Building	5,892	1,182,583	-	-	1,170,583	-	-	-	-	12,000	-	-	-
521 Water	12,109	22,151,385	-	-	-	-	9,028,885	-	-	120,000	2,500	-	13,000,000
522 Water Service Line	-	257,740	-	-	-	-	256,740	-	-	1,000	-	-	-
531 Wastewater	8,749	8,909,161	-	-	-	-	6,998,161	-	-	60,000	1,000	-	1,850,000
532 Wastewater Service Line	-	653,831	-	-	-	-	652,331	-	-	1,500	-	-	-
541 Solid Waste-Residential	32,625	2,125,300	-	-	-	-	2,092,300	-	-	30,000	3,000	-	-
542 Solid Waste-Commercial	26,108	1,160,295	-	-	-	-	1,075,000	-	-	15,000	70,295	-	-
543 Landfill Monitoring District	-	142,150	-	139,300	-	850	-	-	-	2,000	-	-	-
546 Transfer Station	5,080	2,483,489	-	-	-	125,000	2,338,489	-	-	20,000	-	-	-
547 Recycling	176,410	302,500	-	-	175,000	126,000	-	-	-	1,500	-	-	-
551 Parking	3,343	2,028,250	-	-	-	1,925,250	-	90,000	-	12,000	1,000	-	-
561 Special Charters	40	22,500	-	-	-	22,500	-	-	-	-	-	-	-
563 Golf Course	4,900	1,919,989	-	-	-	1,912,989	-	-	-	7,000	-	-	-
570 City-County Building Fund	2,314	833,686	-	-	-	-	-	-	-	4,500	829,186	-	-
571 City/Cnty Bldg Mail	224	219,973	-	-	-	-	-	-	-	550	219,423	-	-
572 City/Cnty Bldg Telephone	152	20,250	-	-	-	-	-	-	-	250	20,000	-	-
573 CC Law & Justice Building	-	444,598	-	-	-	-	-	-	-	-	444,598	-	-
580 Capital Transit	342,769	986,080	-	-	-	913,580	64,000	-	-	8,000	500	-	-
581 CT - East Valley	563	151,181	-	-	-	144,881	6,300	-	-	-	-	-	-
582 CT - Head Start	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Enterprise Funds	621,278	45,994,941	-	139,300	1,170,583	1,359,311	26,498,945	-	90,000	295,300	1,591,502	-	14,850,000
600 Internal Service Funds													
610 Fleet Services	3,431	1,900,911	-	-	-	26,000	-	1,171,346	-	-	1,000	702,565	-
643 Copier Revolving	-	21,549	-	-	-	-	-	21,549	-	-	-	-	-
645 Property & Liab Insurance	-	866,973	-	-	-	-	1,442	-	-	-	-	865,531	-
650 Health & Safety Program	-	5,646,463	-	-	-	-	-	-	-	4,000	5,642,463	-	-
651 Dental Program	-	362,962	-	-	-	-	-	-	-	800	362,162	-	-
652 Vision Program	-	75,089	-	-	-	-	-	-	-	1,000	74,089	-	-
Total Internal Service Funds	3,431	8,873,947	-	-	-	26,000	1,442	1,192,895	-	5,800	6,079,714	1,568,096	-
Total All Budgeted Funds	1,778,901	96,671,515	12,728,777	11,291,192	1,833,833	9,729,150	27,598,376	1,266,895	592,700	563,840	7,895,744	5,591,158	17,579,850

**Expenditures by Fund and Type
For the Fiscal Year Ending June 30, 2020**

	Transfers Out	Total Expenditures	Personal Services	Supplies & Materials	Purchased Services	Intra-City Charges	Fixed Charges	Internal Service	Debt Service	Capital Outlay
100 General Fund										
011 General Government	383,379	3,291,652	1,786,962	53,765	547,789	5,424	855,505	42,207	-	-
012 Police & Court	-	7,529,324	6,323,714	174,550	442,649	98,000	251,735	238,676	-	-
013 Fire Department	-	4,957,929	4,323,545	122,122	212,955	40,039	1,620	257,648	-	-
014 Community Development	-	621,562	448,884	15,662	92,785	3,342	52,085	8,804	-	-
015 Administrative Services	-	1,333,715	908,508	46,665	213,886	5,254	141,266	18,136	-	-
016 Public Works	287,500	1,526,897	1,309,846	7,550	89,919	7,981	80,417	31,184	-	-
017 Park & Recreation	-	2,485,425	1,503,066	155,790	550,088	49,465	105,094	121,922	-	-
Total General Fund	670,879	21,746,504	16,604,525	576,104	2,150,071	209,505	1,487,722	718,577	-	-
200 Special Revenue Funds										
201 Street & Traffic	-	7,738,306	2,008,744	796,768	1,460,712	306,157	1,620	637,995	-	2,526,310
211 Civic Center	-	1,046,815	426,969	38,690	293,387	-	9,210	173,559	-	105,000
212 Facilities Management	-	629,239	201,744	2,125	387,706	2,099	-	35,565	-	-
213 Facilities Management-HVCC	-	59,386	-	2,500	14,054	-	1,360	41,472	-	-
214 Neighborhood Center	-	22,619	-	-	5,000	-	-	17,619	-	-
215 Police Projects & Reimb	-	59,530	58,170	-	-	-	-	1,360	-	-
217 Law Enforcement Block Grant	15,000	15,000	-	-	-	-	15,000	-	-	-
218 9-1-1 Emergency Program	-	382,009	-	23,800	311,945	-	45,432	832	-	-
219 Support Services Division	-	1,516,055	1,367,600	11,450	89,832	-	21,935	25,238	-	-
226 CDBG/HOME	-	-	-	-	-	-	-	-	-	-
233 Public Art Projects	-	24,354	-	740	23,614	-	-	-	-	-
235 Open Space District Maint	-	457,422	158,068	37,650	135,023	67,364	18,338	40,979	-	-
237 Urban Forestry	-	418,352	294,724	32,150	46,963	10,400	100	34,015	-	-
238 Loan Repayment	-	-	-	-	-	-	-	-	-	-
239 Weed Control	-	-	-	-	-	-	-	-	-	-
240 Gas Tax	-	660,150	-	-	-	-	-	85,150	-	575,000
241 Gas Tax HB473	-	500,000	-	-	-	-	-	-	-	500,000
245 Storm Water Utility	-	4,297,143	302,476	53,949	71,516	-	23,340	279,312	187,100	3,379,450
246 Watershed Projects	-	31,666	19,301	6,000	6,000	-	-	365	-	-
260 Fire Safety Levy	581,290	470,000	-	-	-	-	-	-	-	470,000
029 Lighting Districts - All	-	919,997	-	-	870,040	-	-	49,957	-	-
Total Special Revenue Funds	596,290	19,248,043	4,837,796	1,005,822	3,715,792	386,020	136,335	1,423,418	187,100	7,555,760
300 Debt Service Funds										
308 2017 GO Bond-08 Park Ref	-	547,500	-	-	-	-	-	-	547,500	-
310 GO Refunding Bonds 2009	-	-	-	-	-	-	-	-	-	-
340 S I D Revolving	30,443	4,707	-	-	-	-	-	4,707	-	-
Total Debt Service Funds	30,443	552,207	-	-	-	-	-	4,707	547,500	-

**Expenditures by Fund and Type
For the Fiscal Year Ending June 30, 2020**

	Transfers Out	Total Expenditures	Personal Services	Supplies & Materials	Purchased Services	Intra-City Charges	Fixed Charges	Internal Service	Debt Service	Capital Outlay
Capital Project Funds										
400 TIF Railroad District	-	-	-	-	-	-	-	-	-	-
440 Capital Improvements Fund	8,000	858,850	-	-	30,760	-	-	-	-	828,090
441 Parks Improvement	-	-	-	-	-	-	-	-	-	-
450 Sidewalk Improve/Construct	-	150,000	-	-	150,000	-	-	-	-	-
459 CTEP Projects	-	-	-	-	-	-	-	-	-	-
Total Capital Project Funds	8,000	1,008,850	-	-	180,760	-	-	-	-	828,090
Enterprise Funds										
500 Building	-	1,256,737	846,974	44,897	168,387	7,065	63,086	82,638	-	43,690
501 Water	40,000	12,668,165	2,011,012	1,174,885	809,364	63,861	62,200	1,118,236	565,197	6,863,410
531 Wastewater	-	6,880,583	1,375,379	242,383	735,041	70,567	68,635	865,806	1,032,202	2,490,570
541 Solid Waste-Residential	175,000	3,950,120	508,737	40,500	989,751	81,200	5,655	237,977	-	2,086,300
542 Solid Waste-Commercial	-	1,387,562	303,085	40,825	450,913	83,250	5,655	182,944	-	320,890
543 Landfill Monitoring District	30,000	108,546	-	-	108,500	-	-	46	-	-
546 Transfer Station	24,045	2,559,723	773,741	18,700	1,117,447	114,778	27,520	233,787	-	273,750
547 Recycling	-	529,846	200,182	6,465	165,795	2,475	23,535	78,144	-	53,250
551 Parking	-	2,049,618	555,448	49,750	540,574	11,230	126,425	118,868	647,323	-
561 Special Charters	50,000	9,418	5,112	100	-	2,055	-	2,151	-	-
563 Golf Course	-	2,136,688	942,847	532,176	211,837	-	70,050	141,373	238,405	-
570 City-County Building Fund	-	865,265	257,254	51,800	301,827	-	47,000	15,333	147,051	45,000
571 City/Cnty Bldg Mail	-	219,389	35,976	3,500	178,724	-	500	689	-	-
572 City/Cnty Bldg Telephone	-	22,916	22,496	-	-	-	-	420	-	-
573 CC Law & Justice Building	-	429,282	201,433	27,350	135,870	-	37,460	19,169	-	8,000
580 Capital Transit	-	1,392,598	796,627	13,650	162,625	159,975	5,060	213,661	-	41,000
581 CT - East Valley	-	151,925	90,420	450	6,750	27,815	-	26,490	-	-
582 CT - Head Start	-	-	-	-	-	-	-	-	-	-
Total Enterprise Funds	319,045	36,618,381	8,926,723	2,247,431	6,083,405	624,271	542,781	3,337,732	2,630,178	12,225,860
Internal Service Funds										
600 Fleet Services	-	1,918,308	524,439	1,054,466	217,219	5,719	16,685	99,780	-	-
643 Copier Revolving	-	38,661	-	1,674	7,204	-	4,543	-	-	25,240
645 Property & Liab Insurance	200,000	926,500	-	-	-	-	926,500	-	-	-
650 Health & Safety Program	-	5,364,658	-	-	17,000	-	5,347,658	-	-	-
651 Dental Program	-	330,000	-	-	40,000	-	290,000	-	-	-
652 Vision Program	-	64,500	-	-	11,500	-	53,000	-	-	-
Total Internal Service Funds	200,000	8,642,627	524,439	1,056,140	292,923	5,719	6,638,386	99,780	-	25,240
Total All Budgeted Funds	1,824,657	87,816,612	30,893,483	4,885,497	12,422,951	1,225,515	8,805,224	5,584,214	3,364,778	20,634,950

**Expenditures by Fund and Type
For the Fiscal Year Ending June 30, 2021**

	Transfers Out	Total Expenditures	Personal Services	Supplies & Materials	Purchased Services	Intra-City Charges	Fixed Charges	Internal Service	Debt Service	Capital Outlay
100 General Fund										
011 General Government	376,066	3,390,765	1,861,244	43,765	522,789	5,424	913,925	43,618	-	-
012 Police & Court	-	7,559,804	6,415,577	174,550	442,649	98,000	188,315	240,713	-	-
013 Fire Department	-	5,099,857	4,462,731	122,122	212,955	40,039	1,620	260,390	-	-
014 Community Development	-	638,617	465,562	15,662	92,785	3,342	52,085	9,181	-	-
015 Administrative Services	-	1,333,715	908,508	46,665	213,886	5,254	141,266	18,136	-	-
016 Public Works	287,500	1,526,897	1,309,846	7,550	89,919	7,981	80,417	31,184	-	-
017 Park & Recreation	-	2,485,425	1,503,066	155,790	550,088	49,465	105,094	121,922	-	-
Total General Fund	663,566	22,035,080	16,926,534	566,104	2,125,071	209,505	1,482,722	725,144	-	-
200 Special Revenue Funds										
201 Street & Traffic	-	7,010,056	2,008,744	796,768	1,460,712	306,157	1,620	637,995	-	1,798,060
211 Civic Center	-	941,815	426,969	38,690	293,387	-	9,210	173,559	-	-
212 Facilities Management	-	629,239	201,744	2,125	387,706	2,099	-	35,565	-	-
213 Facilities Management-HVCC	-	59,386	-	2,500	14,054	-	1,360	41,472	-	-
214 Neighborhood Center	-	22,819	-	-	5,000	-	-	17,619	-	-
215 Police Projects & Reimb	-	59,530	58,170	-	-	-	-	1,360	-	-
217 Law Enforcement Block Grant	15,000	15,000	-	-	-	-	15,000	-	-	-
218 9-1-1 Emergency Program	-	382,009	-	23,800	311,945	-	45,432	832	-	-
219 Support Services Division	-	1,516,055	1,367,600	11,450	89,832	-	21,935	25,238	-	-
226 CDBG/HOME	-	-	-	-	-	-	-	-	-	-
233 Public Art Projects	-	21,565	-	740	20,825	-	-	-	-	-
235 Open Space District Maint	-	457,422	158,068	37,650	135,023	67,364	18,338	40,979	-	-
237 Urban Forestry	-	418,352	294,724	32,150	46,963	10,400	100	34,015	-	-
238 Loan Repayment	-	-	-	-	-	-	-	-	-	-
239 Weed Control	-	-	-	-	-	-	-	-	-	-
240 Gas Tax	-	660,150	-	-	-	-	-	85,150	-	575,000
241 Gas Tax HB473	-	500,000	-	-	-	-	-	-	-	500,000
245 Storm Water Utility	-	4,017,693	302,476	53,949	71,516	-	23,340	279,312	187,100	3,100,000
246 Watershed Projects	-	31,666	19,301	6,000	6,000	-	-	365	-	-
260 Fire Safety Levy	581,290	-	-	-	-	-	-	-	-	-
029 Lighting Districts - All	-	919,997	-	-	870,040	-	-	49,957	-	-
Total Special Revenue Funds	596,290	17,662,554	4,837,796	1,005,822	3,713,003	386,020	136,335	1,423,418	187,100	5,973,060
300 Debt Service Funds										
308 2017 GO Bond-08 Park Ref	-	547,500	-	-	-	-	-	-	547,500	-
310 GO Refunding Bonds 2009	-	-	-	-	-	-	-	-	-	-
340 S I D Revolving	-	4,707	-	-	-	-	-	4,707	-	-
Total Debt Service Funds	-	552,207	-	-	-	-	-	4,707	547,500	-

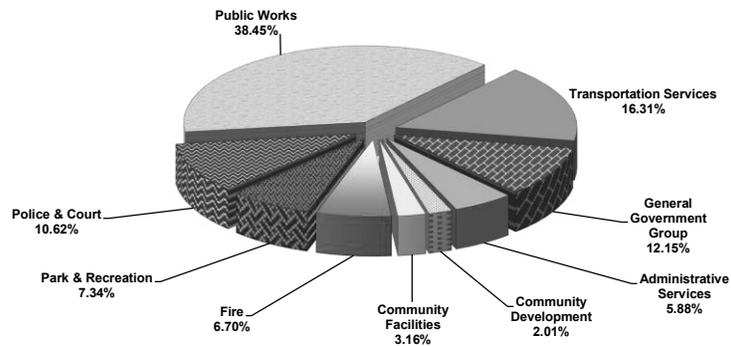
**Expenditures by Fund and Type
For the Fiscal Year Ending June 30, 2021**

	Transfers Out	Total Expenditures	Personal Services	Supplies & Materials	Purchased Services	Intra-City Charges	Fixed Charges	Internal Service	Debt Service	Capital Outlay
Capital Project Funds										
400 TIF Railroad District	-	-	-	-	-	-	-	-	-	-
440 Capital Improvements Fund	-	473,160	-	-	30,760	-	-	-	-	442,400
441 Parks Improvement	-	-	-	-	-	-	-	-	-	-
450 Sidewalk Improve/Construct	-	150,000	-	-	150,000	-	-	-	-	-
459 CTEP Projects	-	-	-	-	-	-	-	-	-	-
Total Capital Project Funds	-	623,160	-	-	180,760	-	-	-	-	442,400
Enterprise Funds										
500 Building	-	1,230,102	863,652	44,897	168,387	7,065	63,086	83,015	-	-
503 Water	40,000	23,004,755	2,011,012	1,174,885	809,364	63,861	62,200	1,118,236	565,197	17,200,000
531 Wastewater	-	8,440,013	1,375,379	242,383	735,041	70,567	68,635	865,806	1,032,202	4,050,000
541 Solid Waste-Residential	175,000	1,863,820	508,737	40,500	989,751	81,200	5,655	237,977	-	-
542 Solid Waste-Commercial	-	1,167,422	303,085	40,825	551,663	83,250	5,655	182,944	-	-
543 Landfill Monitoring District	30,000	108,546	-	-	108,500	-	-	46	-	-
546 Transfer Station	24,045	2,229,423	773,741	18,700	1,060,897	114,778	27,520	233,787	-	-
547 Recycling	-	476,596	200,182	6,465	165,795	2,475	23,535	78,144	-	-
551 Parking	-	2,049,618	555,448	49,750	540,574	11,230	126,425	118,868	647,323	-
561 Special Charters	50,000	9,418	5,112	100	-	2,055	-	2,151	-	-
563 Golf Course	-	1,966,688	942,847	362,176	211,837	-	70,050	141,373	238,405	-
570 City-County Building Fund	-	820,265	257,254	51,800	301,827	-	47,000	15,333	147,051	-
571 City/Cnty Bldg Mail	-	219,389	35,976	3,500	178,724	-	500	689	-	-
572 City/Cnty Bldg Telephone	-	22,916	22,496	-	-	-	-	420	-	-
573 CC Law & Justice Building	-	429,282	201,433	27,350	135,870	-	37,460	19,169	-	8,000
580 Capital Transit	-	1,392,598	796,627	13,650	162,625	159,975	5,060	213,661	-	41,000
581 CT - East Valley	-	152,925	91,420	450	6,750	27,815	-	26,490	-	-
582 CT - Head Start	-	-	-	-	-	-	-	-	-	-
Total Enterprise Funds	319,045	45,583,776	8,944,401	2,077,431	6,127,605	624,271	542,781	3,338,109	2,630,178	21,299,000
Internal Service Funds										
600 Fleet Services	-	1,918,308	524,439	1,054,466	217,219	5,719	16,685	99,780	-	-
643 Copier Revolving	-	19,511	-	1,674	7,204	-	4,543	-	-	6,090
645 Property & Liab Insurance	200,000	926,500	-	-	-	-	926,500	-	-	-
650 Health & Safety Program	-	5,364,658	-	-	17,000	-	5,347,658	-	-	-
651 Dental Program	-	330,000	-	-	40,000	-	290,000	-	-	-
652 Vision Program	-	64,500	-	-	11,500	-	53,000	-	-	-
Total Internal Service Funds	200,000	8,623,477	524,439	1,056,140	292,923	5,719	6,638,386	99,780	-	6,090
Total All Budgeted Funds	1,778,901	95,080,254	31,233,170	4,705,497	12,439,362	1,225,515	8,800,224	5,591,158	3,364,778	27,720,550

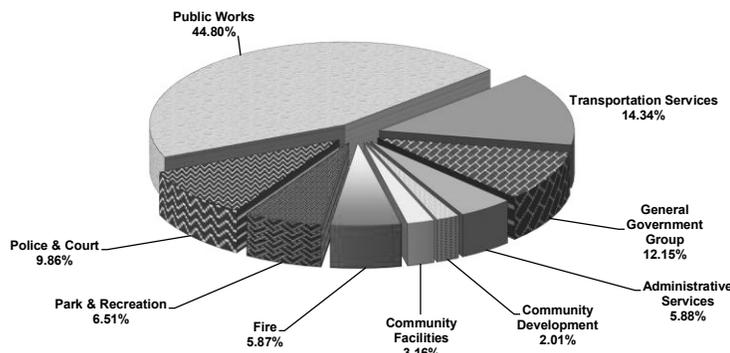
Revenue and Expenditure by Department

	FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget	
		Adopted	Amended	Actual			
Total City Revenues by Department							
1	General Government Group	21,556,927	22,504,186	22,621,980	22,658,923	24,077,946	26,266,719
2	Administrative Services	4,689,929	4,032,577	4,057,487	3,959,112	3,463,209	3,470,153
3	Community Development	1,424,577	1,000,170	2,419,857	2,237,674	1,193,895	1,193,895
4	Community Facilities	1,930,468	3,869,860	4,232,952	3,386,393	2,239,755	3,113,547
5	Fire	176,566	1,002,200	1,333,310	977,257	1,715,717	1,565,717
6	Park & Recreation	5,488,443	4,083,661	5,474,801	4,442,997	4,289,228	3,407,436
7	Police & Court	3,166,208	3,167,538	3,328,325	3,237,835	2,993,306	3,043,306
8	Public Works	22,059,338	26,061,326	37,831,075	24,374,207	31,277,065	56,389,643
9	Transportation Services	9,631,279	11,444,330	16,084,214	11,070,231	14,684,197	14,684,197
Total City Revenues		70,123,735	77,165,848	97,384,001	76,344,629	85,934,318	98,450,416

FY 2020 Total City Expenditures by Department



FY 2021 Total City Expenditures by Department



	FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget	
		Adopted	Amended	Actual			
Total City Expenditures by Department							
1	General Government Group	8,147,077	8,367,766	8,398,776	7,997,635	9,458,543	9,547,554
2	Administrative Services	4,736,495	6,318,051	6,970,444	6,002,664	4,868,373	4,425,090
3	Community Development	1,847,912	1,813,415	3,266,028	2,729,965	1,878,299	1,868,719
4	Community Facilities	1,862,651	3,922,128	4,332,772	3,357,697	2,248,096	2,203,096
5	Fire	4,268,531	4,891,685	5,871,356	5,141,044	6,009,219	5,681,147
6	Park & Recreation	6,623,854	6,644,396	8,776,880	7,035,338	6,576,368	6,301,368
7	Police & Court	9,058,917	9,656,841	9,817,628	9,304,824	9,516,918	9,547,398
8	Public Works	22,248,860	26,658,256	51,341,940	26,621,326	34,465,130	43,391,710
8	Transportation Services	10,546,962	12,891,085	17,471,738	10,776,554	14,620,323	13,893,073
Total City Expenditures		69,341,259	81,163,623	116,247,562	78,967,047	89,641,269	96,859,155



City of Helena

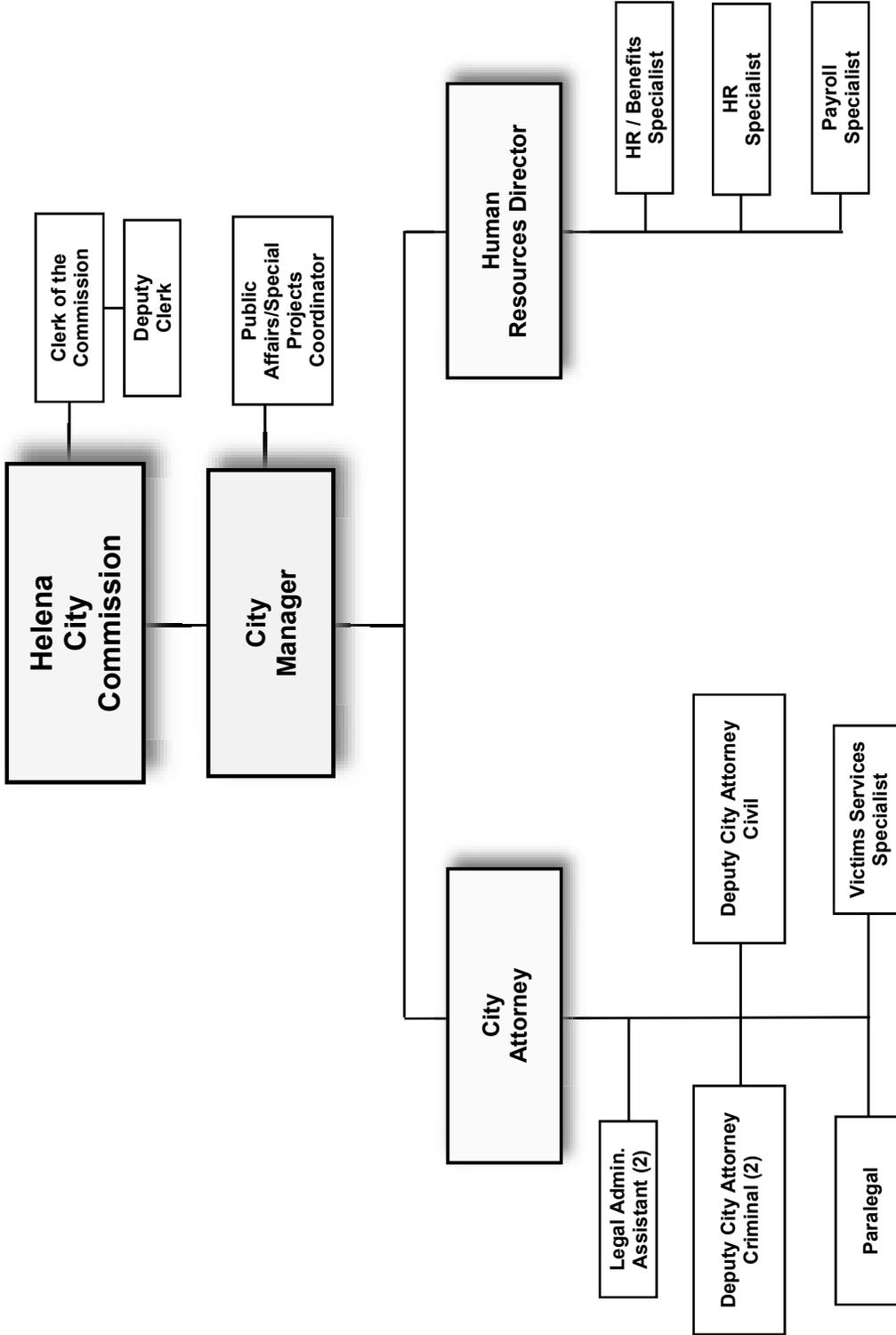
General Government Group

	FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Amended	Actual		
Revenues						
Taxes	10,947,897	11,136,045	11,136,045	11,455,228	11,528,109	11,653,907
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	10,947,897	11,136,045	11,136,045	11,455,228	11,528,109	11,653,907
License & Permits	444,856	540,700	540,700	569,299	570,200	570,200
Intergovernmental Revenues	4,378,617	4,455,734	4,573,528	4,480,061	4,628,425	4,673,053
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	95,046	72,275	72,275	163,048	105,800	105,800
Other Financing Sources / (Uses)	4,481,649	5,046,243	5,046,243	4,738,098	6,077,204	6,101,714
Other Operating Revenue	9,400,168	10,114,952	10,232,746	9,950,506	11,381,629	11,450,767
Internal Service Revenues	971,492	1,016,591	1,016,591	1,016,591	1,004,644	1,004,644
Interfund Transfers In	237,370	236,598	236,598	236,598	163,564	125,808
Internal Transactions	1,208,862	1,253,189	1,253,189	1,253,189	1,168,208	1,130,452
Long-Term Debt	-	-	-	-	-	-
Total Revenues	21,556,927	22,504,186	22,621,980	22,658,923	24,077,946	24,235,126
Expenditures						
Personnel Services	1,565,661	1,633,347	1,633,347	1,582,735	1,786,962	1,861,244
Supplies & Materials	24,883	43,763	43,763	30,742	54,505	44,505
Purchased Services	334,185	366,433	387,443	305,585	639,903	612,114
Intra-City Charges	5,014	6,331	6,331	5,042	5,424	5,424
Fixed Charges	4,614,198	5,294,100	5,304,100	5,049,846	6,546,163	6,604,583
Maintenance & Operating	4,978,280	5,710,627	5,741,637	5,391,215	7,245,995	7,266,626
Internal Charges	33,354	31,901	31,901	31,901	42,207	43,618
Transfers Out	1,569,782	991,891	991,891	991,784	383,379	376,066
Internal Transactions	1,603,136	1,023,792	1,023,792	1,023,685	425,586	419,684
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	8,147,077	8,367,766	8,398,776	7,997,635	9,458,543	9,547,554
Revenues Over (Under) Expenditures	13,409,850	14,136,420	14,223,204	14,661,288	14,619,403	14,687,572

Parts of the General Fund and Other Funds Included in this Group:

- 011 General Government
- 233 Public Art Projects
- 650 Health & Safety Program
- 651 Dental Program
- 652 Vision Program

**CITY OF HELENA
GENERAL GOVERNMENT GROUP**



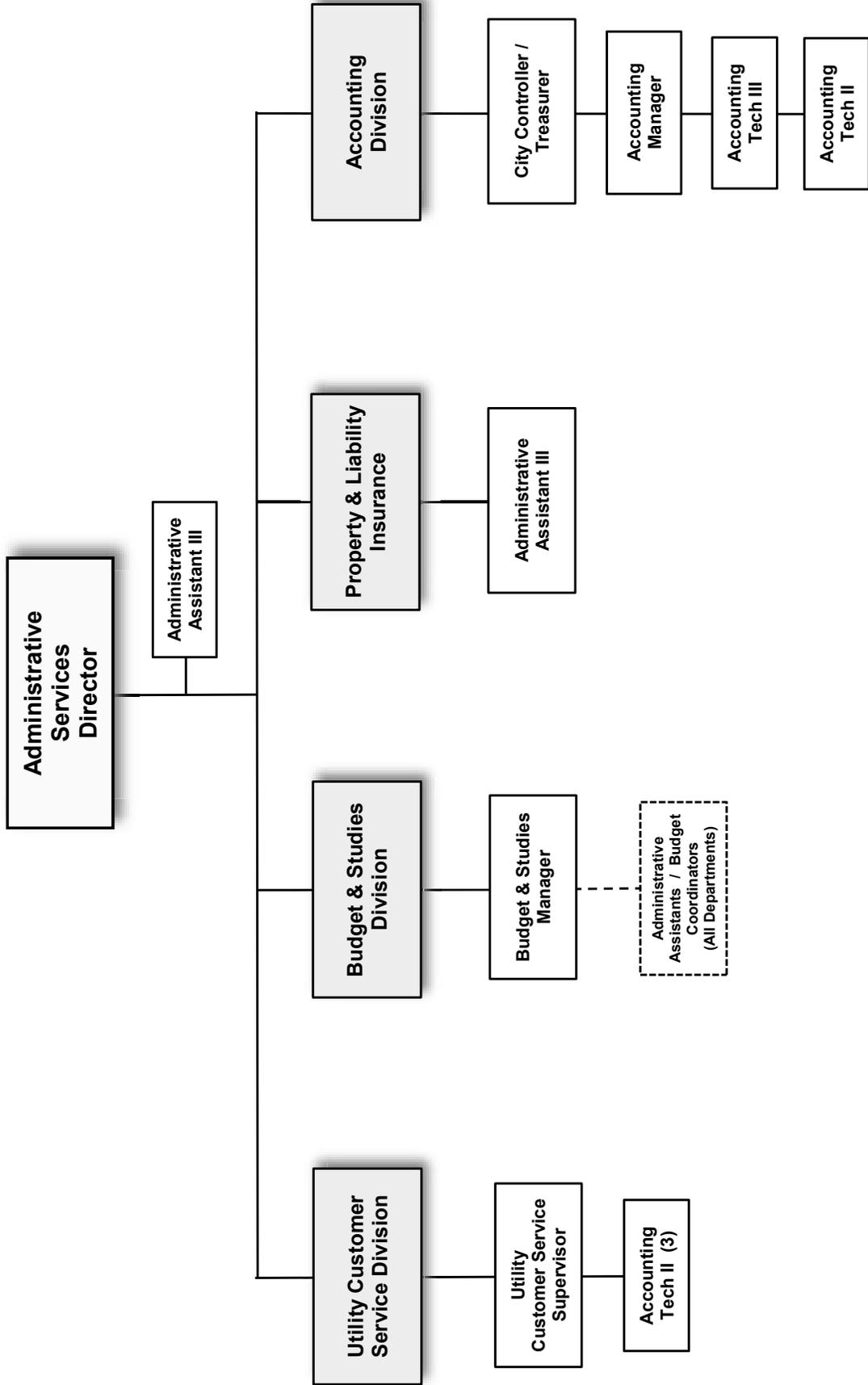
Administrative Services Department
(including Debt Services
and General Capital Funds)

	FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Amended	Actual		
Revenues						
Taxes	885,110	667,250	667,250	527,493	553,770	553,770
Special Assessments	937,675	935,834	935,834	934,114	908,972	908,972
Taxes & Assessments	1,822,785	1,603,084	1,603,084	1,461,607	1,462,742	1,462,742
License & Permits	21,271	12,000	36,910	10,329	10,300	10,300
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	1,461	1,442	1,442	1,423	1,442	1,442
Intra-City Revenues	20,342	22,048	22,048	20,342	21,549	21,549
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	57,206	34,088	34,088	79,567	54,890	54,890
Other Financing Sources / (Uses)	43,758	5,000	5,000	31,036	5,000	5,000
Other Operating Revenue	144,038	74,578	99,488	142,697	93,181	93,181
Internal Service Revenues	1,819,047	1,848,911	1,848,911	1,848,911	1,907,286	1,914,230
Interfund Transfers In	904,059	506,004	506,004	505,897	-	-
Internal Transactions	2,723,106	2,354,915	2,354,915	2,354,808	1,907,286	1,914,230
Long-Term Debt	-	-	-	-	-	-
Total Revenues	4,689,929	4,032,577	4,057,487	3,959,112	3,463,209	3,470,153
Expenditures						
Personnel Services	815,520	904,971	904,971	788,531	908,508	908,508
Supplies & Materials	21,301	49,820	49,820	48,404	48,339	48,339
Purchased Services	1,079,978	1,357,877	1,139,606	1,064,531	1,121,890	1,121,890
Intra-City Charges	5,054	5,024	5,024	5,085	5,254	5,254
Fixed Charges	687,284	1,019,907	1,019,907	760,996	1,072,309	1,072,309
Maintenance & Operating	1,793,617	2,432,628	2,214,357	1,879,016	2,247,792	2,247,792
Internal Charges	71,173	73,314	73,314	73,314	72,800	72,800
Transfers Out	425,001	1,300,000	1,730,140	1,756,844	238,443	200,000
Internal Transactions	496,174	1,373,314	1,803,454	1,830,158	311,243	272,800
Debt Service	985,976	850,688	851,188	850,230	547,500	547,500
Capital Outlay	645,208	756,450	1,196,474	654,729	853,330	448,490
Debt & Capital	1,631,184	1,607,138	2,047,662	1,504,959	1,400,830	995,990
Total Expenditures	4,736,495	6,318,051	6,970,444	6,002,664	4,868,373	4,425,090
Revenues Over (Under) Expenditures	(46,566)	(2,285,474)	(2,912,957)	(2,043,552)	(1,405,164)	(954,937)

Parts of the General Fund and Other Funds Included in this Department:

015 Finance	310 GO Refunding Bonds 2009
1501 Finance & Budget	340 S I D Revolving
1506 Accounting	406 TIF Railroad District
1507 Utility Customer Service	440 Capital Improvements Fund
238 Loan Repayment	643 Copier Revolving
029 Lighting Districts - All	645 Property & Liab Insurance
308 2017 GO Bond-08 Park Ref	

CITY OF HELENA
ADMINISTRATIVE SERVICES DEPARTMENT



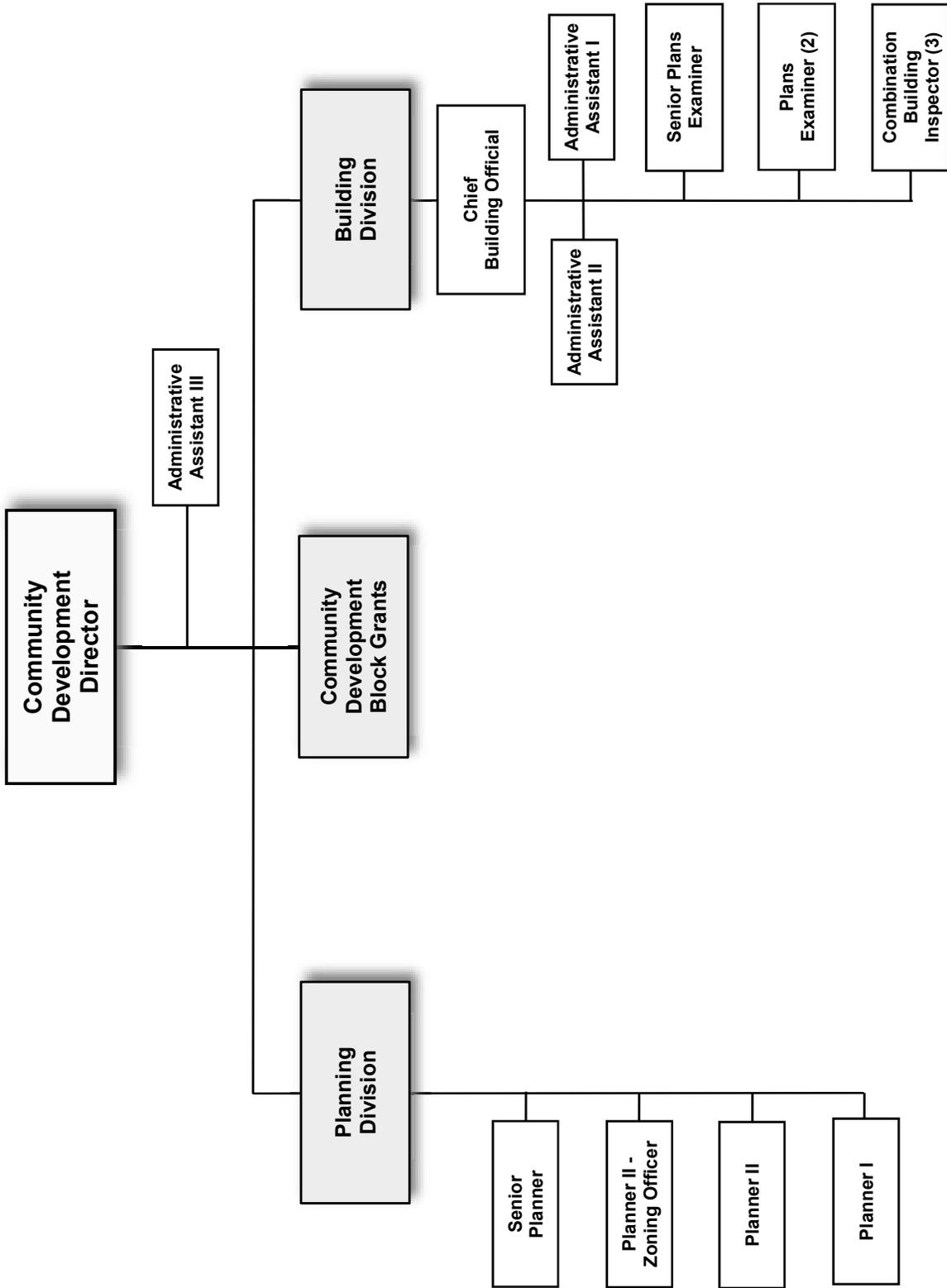
Community Development Department

	FY 2018	FY 2019			Adopted	Adopted
	Actual	Adopted	Amended	Actual	FY 2020	FY 2021
					Budget	Budget
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	1,131,047	980,798	980,798	1,114,943	1,171,333	1,171,333
Intergovernmental Revenues	266,580	-	1,419,687	1,075,087	-	-
Charges For Services	2,615	2,000	2,000	3,930	4,670	4,670
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	12,961	6,000	6,000	27,092	12,000	12,000
Other Financing Sources / (Uses)	5	-	-	5,250	-	-
Other Operating Revenue	1,413,208	988,798	2,408,485	2,226,302	1,188,003	1,188,003
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	11,369	11,372	11,372	11,372	5,892	5,892
Internal Transactions	11,369	11,372	11,372	11,372	5,892	5,892
Long-Term Debt	-	-	-	-	-	-
Total Revenues	1,424,577	1,000,170	2,419,857	2,237,674	1,193,895	1,193,895
Expenditures						
Personnel Services	1,183,447	1,259,367	1,259,367	1,176,457	1,295,858	1,329,214
Supplies & Materials	28,468	35,492	35,492	53,529	60,559	60,559
Purchased Services	155,855	303,118	345,044	221,291	261,172	261,172
Intra-City Charges	7,214	10,410	10,410	7,846	10,407	10,407
Fixed Charges	358,731	112,720	1,523,407	1,178,534	115,171	115,171
Maintenance & Operating	550,268	461,740	1,914,353	1,461,200	447,309	447,309
Internal Charges	89,575	92,308	92,308	92,308	91,442	92,196
Transfers Out	-	-	-	-	-	-
Internal Transactions	89,575	92,308	92,308	92,308	91,442	92,196
Debt Service	-	-	-	-	-	-
Capital Outlay	24,622	-	-	-	43,690	-
Debt & Capital	24,622	-	-	-	43,690	-
Total Expenditures	1,847,912	1,813,415	3,266,028	2,729,965	1,878,299	1,868,719
Revenues Over (Under) Expenditures	(423,335)	(813,245)	(846,171)	(492,291)	(684,404)	(674,824)

Parts of the General Fund and Other Funds Included in this Department:

- 014 Community Development
 - 1601 Community Development
- 226 CDBG/HOME
- 503 Building

CITY OF HELENA
COMMUNITY DEVELOPMENT DEPARTMENT



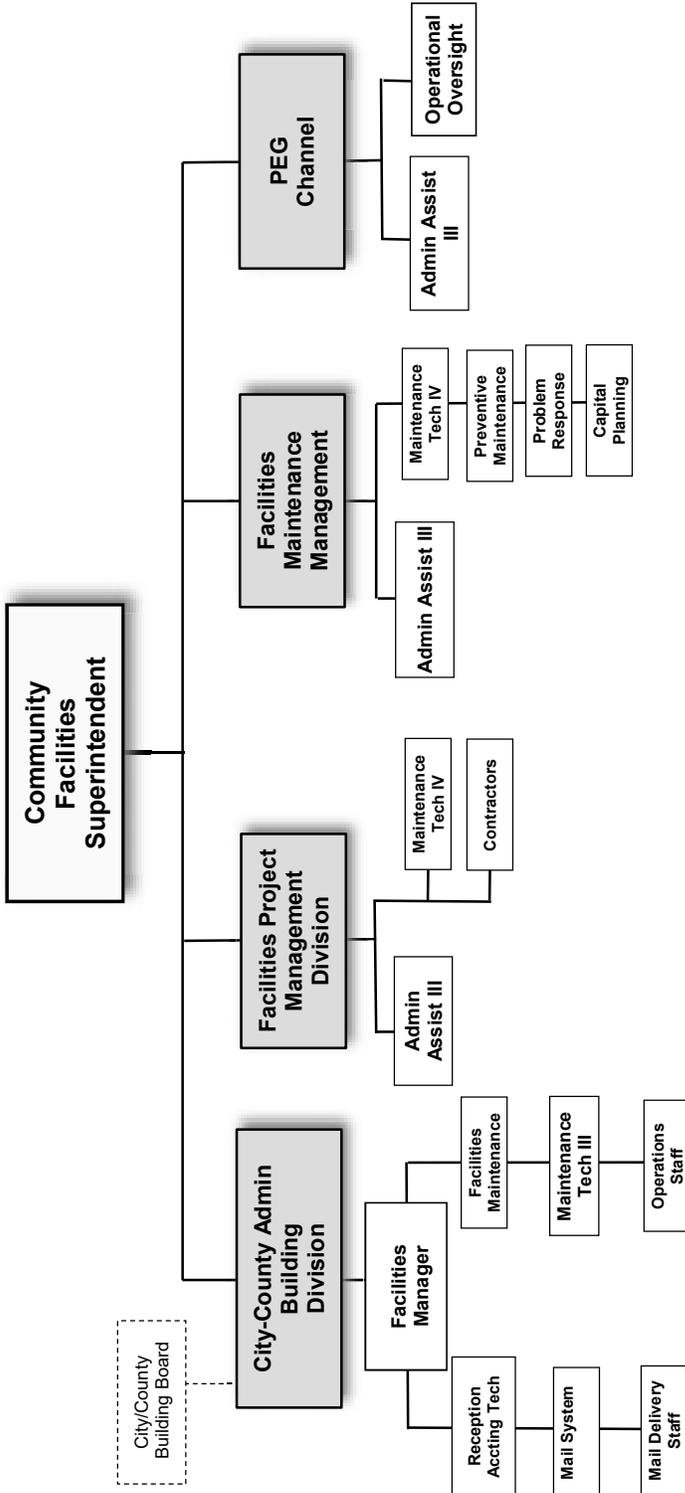
Community Facilities Department

	FY 2018	FY 2019			Adopted	Adopted
	Actual	Adopted	Amended	Actual	FY 2020	FY 2021
					Budget	Budget
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	95,951	95,951	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	20,459	6,750	6,750	35,838	15,650	15,650
Other Financing Sources / (Uses)	1,102,509	1,625,475	1,462,476	1,336,829	1,598,007	1,598,007
Other Operating Revenue	1,122,968	1,632,225	1,565,177	1,468,618	1,613,657	1,613,657
Internal Service Revenues	599,638	575,024	575,024	575,024	609,772	609,772
Interfund Transfers In	207,862	912,611	1,342,751	1,342,751	16,326	8,326
Internal Transactions	807,500	1,487,635	1,917,775	1,917,775	626,098	618,098
Long-Term Debt	-	750,000	750,000	-	-	-
Total Revenues	1,930,468	3,869,860	4,232,952	3,386,393	2,239,755	2,231,755
Expenditures						
Personnel Services	563,900	796,506	667,236	587,409	718,903	718,903
Supplies & Materials	31,839	159,925	90,475	69,777	87,275	87,275
Purchased Services	708,966	1,127,028	984,595	729,774	1,023,181	1,023,181
Intra-City Charges	1,329	3,249	3,249	1,466	2,099	2,099
Fixed Charges	212,289	48,650	113,110	51,276	86,320	86,320
Maintenance & Operating	954,423	1,338,852	1,191,429	852,293	1,198,875	1,198,875
Internal Charges	110,692	112,775	112,775	112,775	130,267	130,267
Transfers Out	-	-	-	-	-	-
Internal Transactions	110,692	112,775	112,775	112,775	130,267	130,267
Debt Service	179,474	141,995	141,995	57,276	147,051	147,051
Capital Outlay	54,162	1,532,000	2,219,337	1,747,944	53,000	8,000
Debt & Capital	233,636	1,673,995	2,361,332	1,805,220	200,051	155,051
Total Expenditures	1,862,651	3,922,128	4,332,772	3,357,697	2,248,096	2,203,096
Revenues Over (Under) Expenditures	67,817	(52,268)	(99,820)	28,696	(8,341)	28,659

Funds Included in this Department:

212	Facilities Management	570	City-County Building Fund
	4505 Facilities Administration	571	City/Cnty Bldg Mail
	4506 Project Management		4510 CCAB Operations
	4507 Public Ed & Govt Acc Chnl		4511 CCAB Delivery
213	Facilities Managemnt-HVCC	572	City/Cnty Bldg Telephone
214	Neighborhood Center	573	CC Law & Justice Building

CITY OF HELENA
COMMUNITY FACILITIES DEPARTMENT



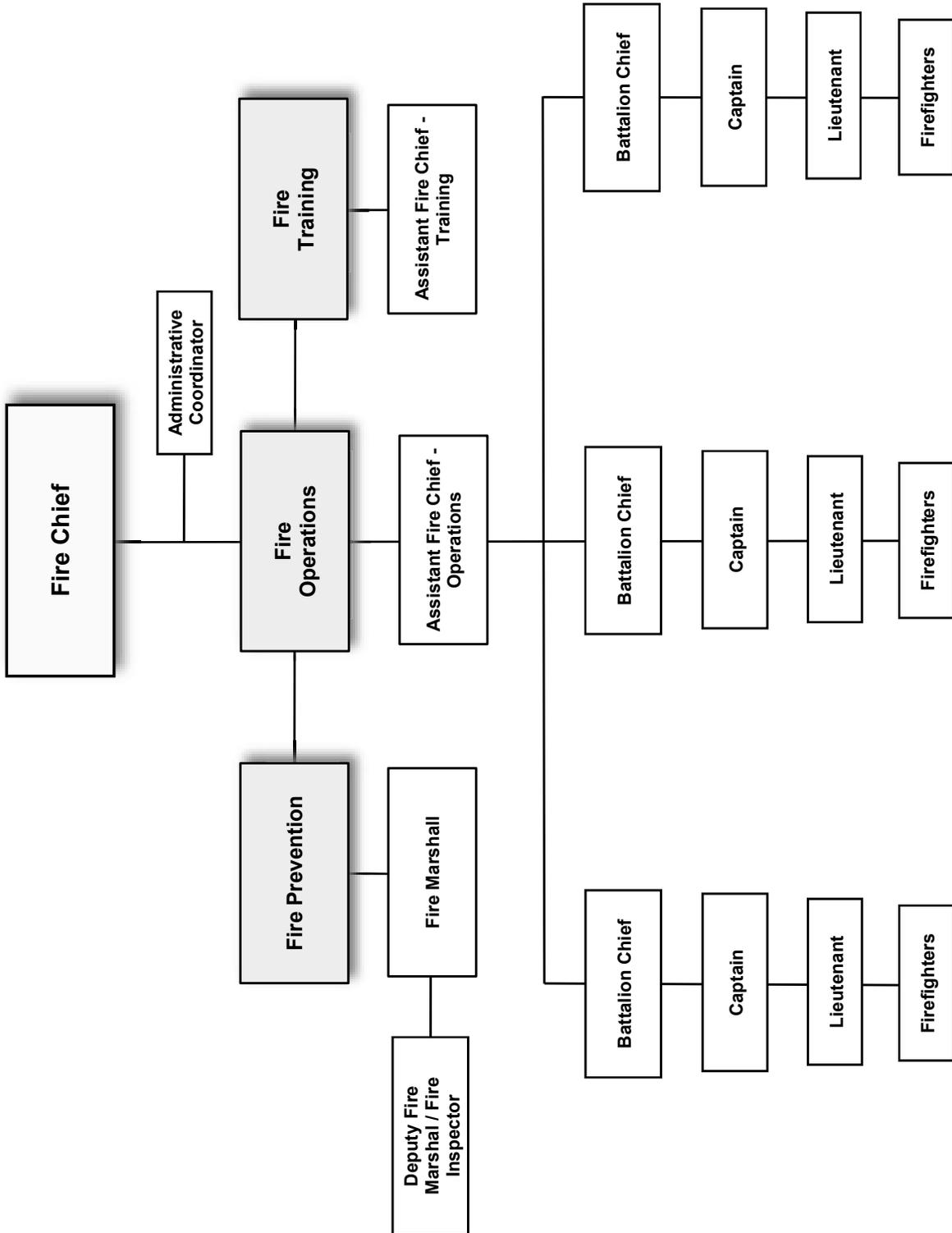
Fire Department

	FY 2018	FY 2019			Adopted	Adopted
	Actual	Adopted	Amended	Actual	FY 2020	FY 2021
					Budget	Budget
Revenues						
Taxes	-	900,000	490,555	461,140	671,100	521,100
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	900,000	490,555	461,140	671,100	521,100
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	22,084	-	275,000	142,501	370,827	370,827
Charges For Services	120,350	102,200	102,200	110,818	92,500	92,500
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	1,589	-	-
Other Financing Sources / (Uses)	34,132	-	-	15,360	-	-
Other Operating Revenue	176,566	102,200	377,200	270,268	463,327	463,327
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	465,555	245,849	581,290	581,290
Internal Transactions	-	-	465,555	245,849	581,290	581,290
Long-Term Debt	-	-	-	-	-	-
Total Revenues	176,566	1,002,200	1,333,310	977,257	1,715,717	1,565,717
Expenditures						
Personnel Services	3,734,563	4,020,305	4,408,722	4,150,669	4,323,545	4,462,731
Supplies & Materials	113,211	146,284	228,422	134,145	122,122	122,122
Purchased Services	130,336	193,028	236,589	181,292	212,955	212,955
Intra-City Charges	26,685	41,464	41,464	35,130	40,039	40,039
Fixed Charges	1,064	1,100	1,100	1,536	1,620	1,620
Maintenance & Operating	271,296	381,876	507,575	352,103	376,736	376,736
Internal Charges	262,672	260,464	260,464	260,464	257,648	260,390
Transfers Out	-	-	465,555	245,849	581,290	581,290
Internal Transactions	262,672	260,464	726,019	506,313	838,938	841,680
Debt Service	-	-	-	-	-	-
Capital Outlay	-	229,040	229,040	131,959	470,000	-
Debt & Capital	-	229,040	229,040	131,959	470,000	-
Total Expenditures	4,268,531	4,891,685	5,871,356	5,141,044	6,009,219	5,681,147
Revenues Over (Under) Expenditures	(4,091,965)	(3,889,485)	(4,538,046)	(4,163,787)	(4,293,502)	(4,115,430)

Parts of the General Fund and Other Funds Included in this Department:

- 013 Fire Department
 - 2301 Fire
 - 2305 Fire Grants
- 260 Fire Safety Levy

CITY OF HELENA
FIRE DEPARTMENT



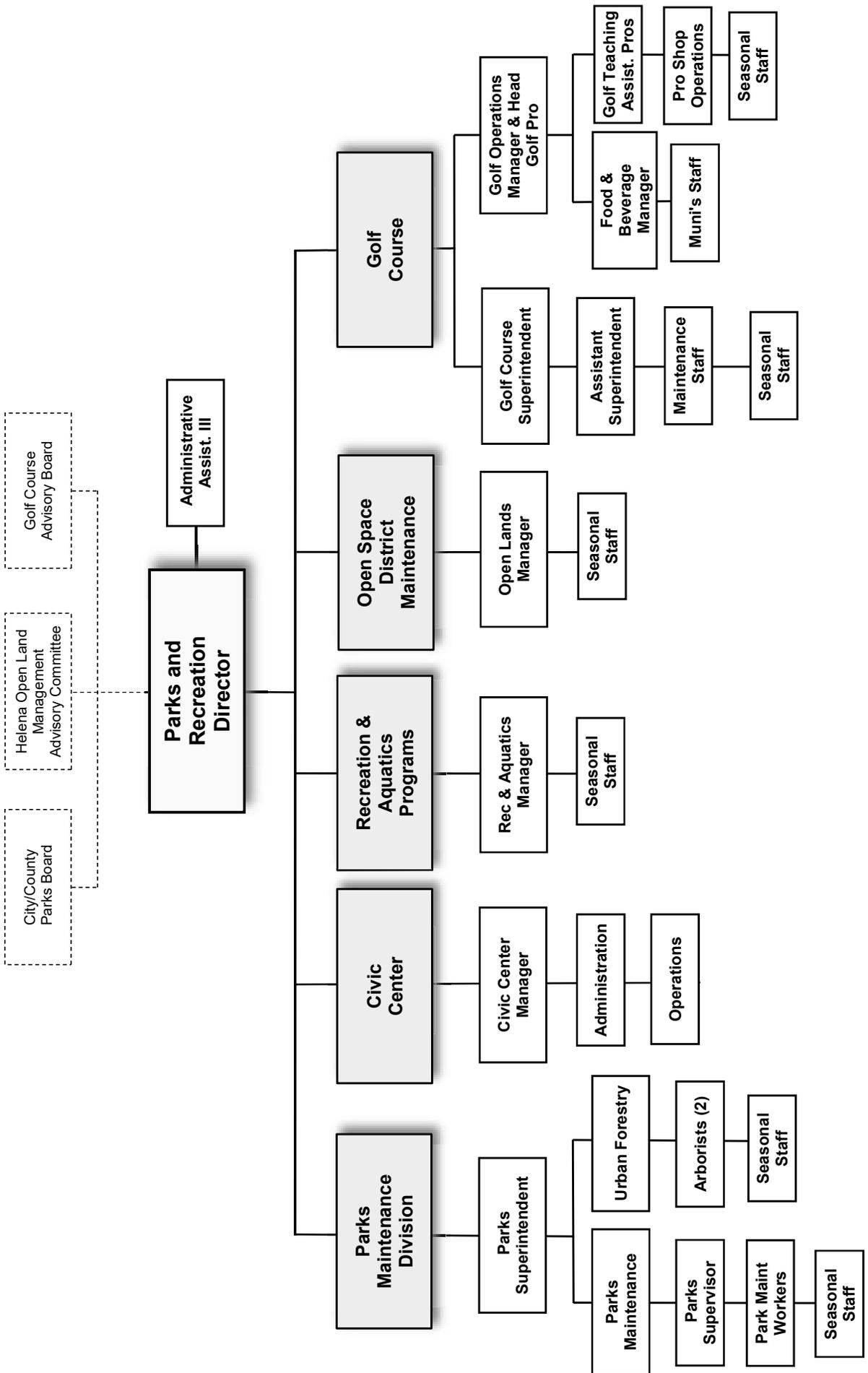
Park & Recreation Department

	FY 2018	FY 2019			Adopted	Adopted
	Actual	Adopted	Amended	Actual	FY 2020	FY 2021
					Budget	Budget
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	606,705	602,839	602,839	641,890	973,625	973,625
Taxes & Assessments	606,705	602,839	602,839	641,890	973,625	973,625
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	111,948	4,900	1,346,040	313,635	5,530	5,530
Charges For Services	1,861,466	2,587,601	2,637,601	2,614,631	2,643,750	2,643,750
Intra-City Revenues	59,628	73,969	73,969	73,969	74,000	74,000
Fines & Forfeitures	2,889	1,000	1,000	1,016	-	-
Investment Earnings	29,466	8,950	8,950	24,140	14,000	14,000
Other Financing Sources / (Uses)	73,334	120,927	120,927	112,668	90,968	90,968
Other Operating Revenue	2,138,731	2,797,347	4,188,487	3,140,059	2,828,248	2,828,248
Internal Service Revenues	143,539	153,306	153,306	153,306	77,522	77,522
Interfund Transfers In	499,468	530,169	530,169	507,742	409,833	409,833
Internal Transactions	643,007	683,475	683,475	661,048	487,355	487,355
Long-Term Debt	2,100,000	-	-	-	-	-
Total Revenues	5,488,443	4,083,661	5,474,801	4,442,997	4,289,228	4,289,228
Expenditures						
Personnel Services	2,666,553	3,271,798	3,495,208	2,866,821	3,344,975	3,344,975
Supplies & Materials	589,965	823,441	830,441	773,026	802,456	632,456
Purchased Services	991,374	1,305,640	2,455,584	1,445,998	1,243,298	1,243,298
Intra-City Charges	106,708	126,497	126,497	119,739	127,229	127,229
Fixed Charges	161,740	172,078	172,078	188,980	202,792	202,792
Maintenance & Operating	1,849,787	2,427,656	3,584,600	2,527,743	2,375,775	2,205,775
Internal Charges	488,906	496,108	496,108	496,108	512,213	512,213
Transfers Out	-	-	-	-	-	-
Internal Transactions	488,906	496,108	496,108	496,108	512,213	512,213
Debt Service	187,571	249,704	249,704	248,388	238,405	238,405
Capital Outlay	1,431,037	199,130	951,260	896,278	105,000	-
Debt & Capital	1,618,608	448,834	1,200,964	1,144,666	343,405	238,405
Total Expenditures	6,623,854	6,644,396	8,776,880	7,035,338	6,576,368	6,301,368
Revenues Over (Under) Expenditures	(1,135,411)	(2,560,735)	(3,302,079)	(2,592,341)	(2,287,140)	(2,012,140)

Parts of the General Fund and Other Funds Included in this Department:

017	Park & Recreation	239	Weed Control
4101	Parks Administration	246	Watershed Projects
4102	Parks Maintenance	441	Parks Improvement
4103	Swimming Pool	563	Golf Course
4104	Recreation		4111 Golf Operations
4106	Kay's Kids		4113 Golf Concessions
4107	Urban Trails		4115 Golf Maintenance
4109	Code Enforcement-Weed Mgmt		4119 Golf Capital/Debt Service
211	Civic Center		
235	Open Space District Maint		
237	Urban Forestry		

**CITY OF HELENA
PARKS AND RECREATION DEPARTMENT**



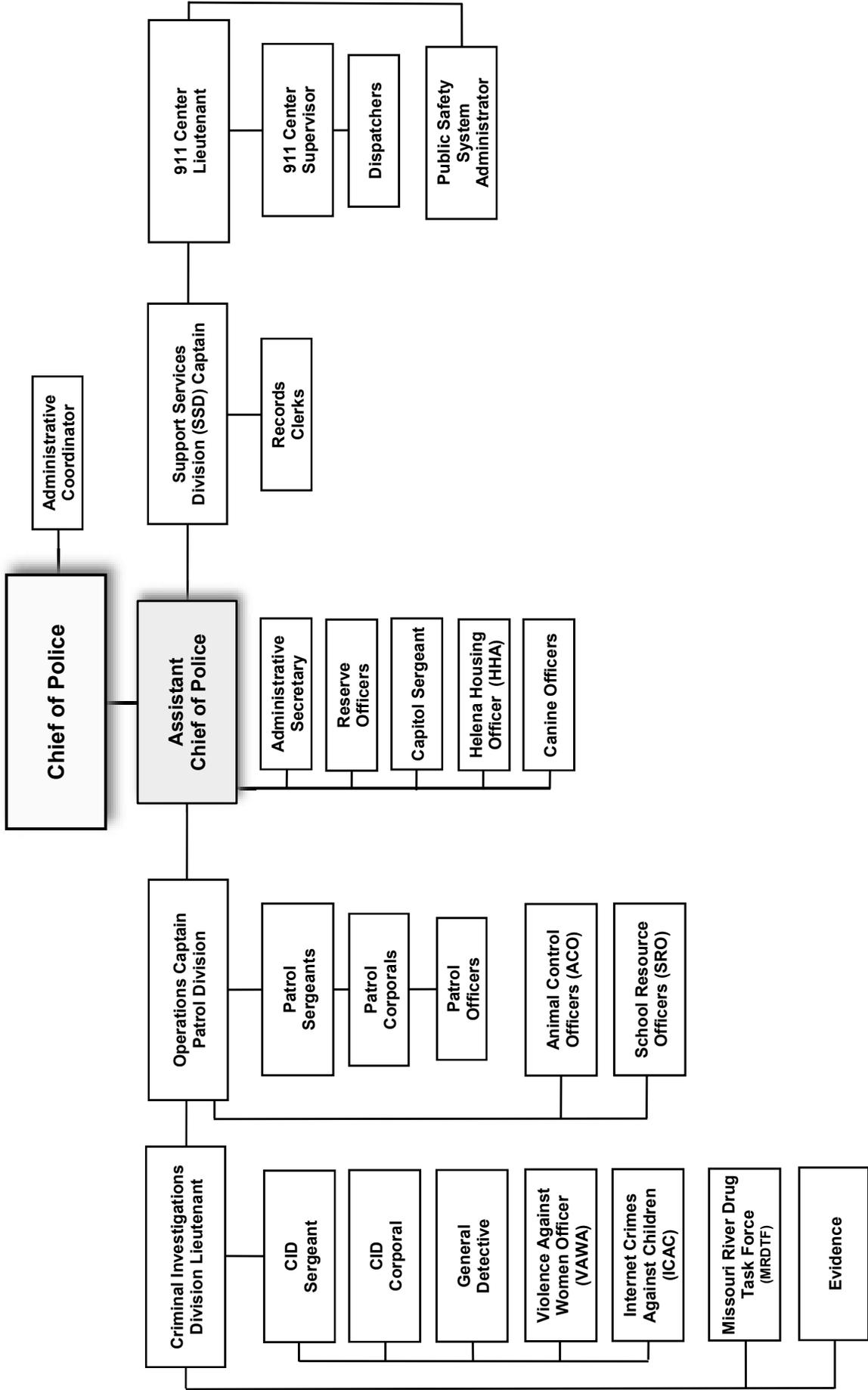
Police Department & City Court

	FY 2018	FY 2019			Adopted	Adopted
	Actual	Adopted	Amended	Actual	FY 2020	FY 2021
					Budget	Budget
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	47,148	46,000	46,000	51,408	50,000	50,000
Intergovernmental Revenues	2,026,086	2,090,213	2,251,000	2,239,009	2,143,719	2,193,719
Charges For Services	320,255	309,761	309,761	316,750	267,058	267,058
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	520,788	548,900	548,900	539,884	502,200	502,200
Investment Earnings	2,693	500	500	3,137	500	500
Other Financing Sources / (Uses)	93,379	1,760	1,760	40,806	4,760	4,760
Other Operating Revenue	3,010,349	2,997,134	3,157,921	3,190,994	2,968,237	3,018,237
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	155,859	170,404	170,404	46,841	25,069	25,069
Internal Transactions	155,859	170,404	170,404	46,841	25,069	25,069
Long-Term Debt	-	-	-	-	-	-
Total Revenues	3,166,208	3,167,538	3,328,325	3,237,835	2,993,306	3,043,306
Expenditures						
Personnel Services	7,411,688	7,562,031	7,657,027	7,644,011	7,749,484	7,841,347
Supplies & Materials	156,240	271,290	276,895	169,640	209,800	209,800
Purchased Services	675,605	866,469	871,005	783,787	844,426	844,426
Intra-City Charges	104,010	134,277	134,277	108,369	98,000	98,000
Fixed Charges	301,700	403,259	417,459	303,065	334,102	270,682
Maintenance & Operating	1,237,555	1,675,295	1,699,636	1,364,861	1,486,328	1,422,908
Internal Charges	273,939	268,780	268,780	268,780	266,106	268,143
Transfers Out	135,735	150,735	192,185	27,172	15,000	15,000
Internal Transactions	409,674	419,515	460,965	295,952	281,106	283,143
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	9,058,917	9,656,841	9,817,628	9,304,824	9,516,918	9,547,398
Revenues Over (Under) Expenditures	(5,892,709)	(6,489,303)	(6,489,303)	(6,066,989)	(6,523,612)	(6,504,092)

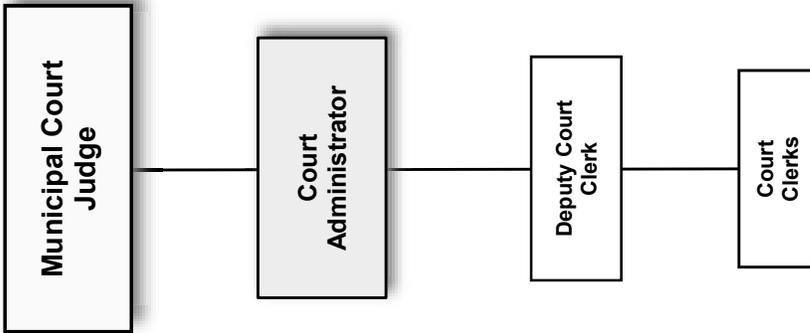
Parts of the General Fund and Other Funds Included in this Department:

- 012 Police & Court
 - 1401 Court Administration
 - 2201 Police Operations
 - 2203 Animal Control
 - 2207 Drug Enforcement
 - 2209 Violence Against Women
 - 2211 Urban Wildlife
 - 2212 Intrnt Crimes Agnst Child
- 215 Police Projects & Reimb
- 217 Law Enforcement Block Grant
- 218 9-1-1 Emergency Program
- 219 Support Services Division

CITY OF HELENA
HELENA POLICE DEPARTMENT



**CITY OF HELENA
MUNICIPAL COURT**





City of Helena

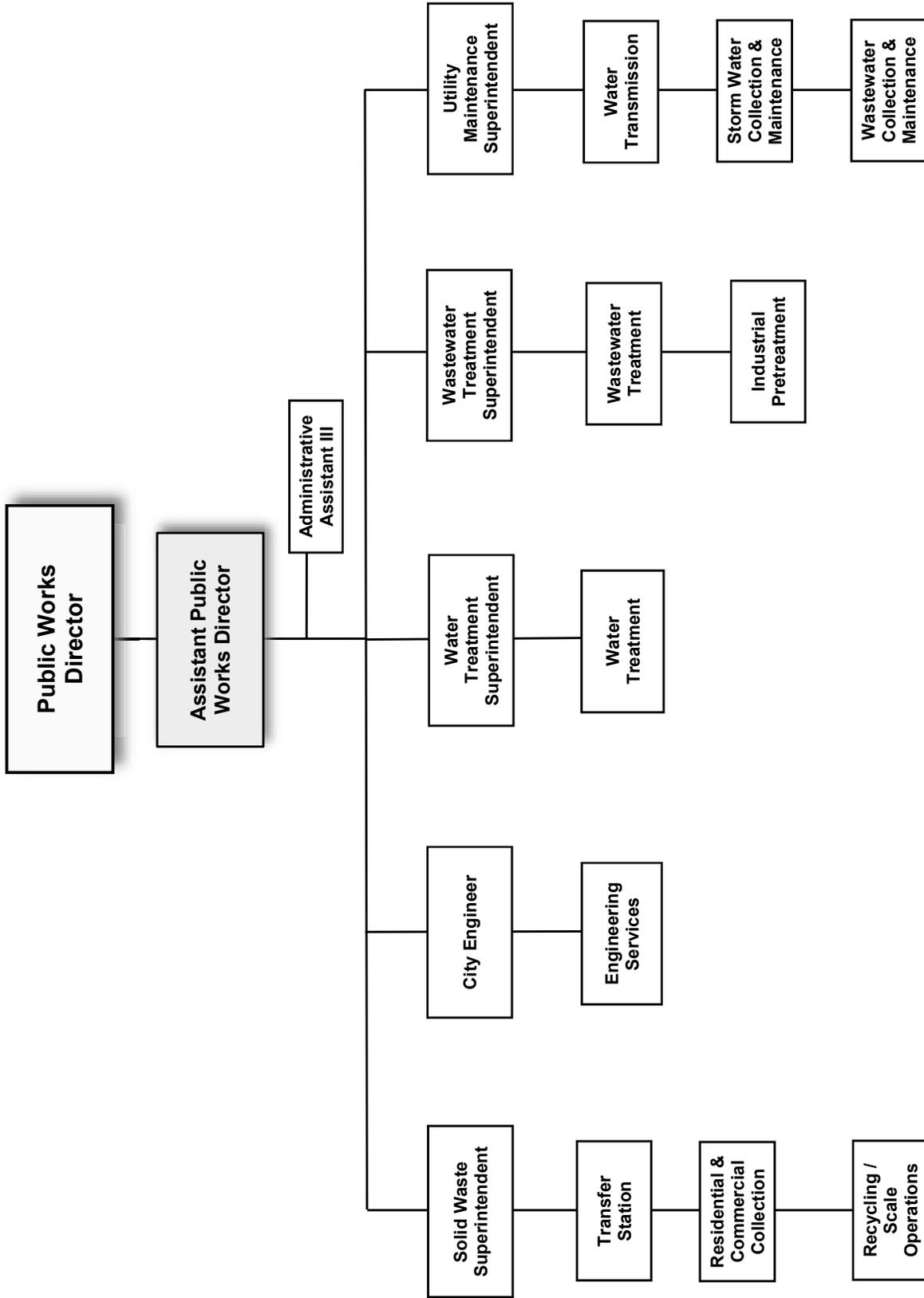
Public Works Department

	FY 2018	FY 2019			Proposed	Proposed
	Actual	Adopted	Amended	Actual	FY 2020	FY 2021
					Budget	Budget
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	1,571,107	1,537,328	1,920,845	1,901,958	2,194,425	2,526,115
Taxes & Assessments	1,571,107	1,537,328	1,920,845	1,901,958	2,194,425	2,526,115
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	143,434	310,350	1,260,350	525,305	310,305	310,305
Charges For Services	18,500,574	18,303,502	18,324,262	19,494,368	21,514,622	22,567,906
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	381,124	228,000	228,000	605,086	281,000	281,000
Other Financing Sources / (Uses)	121,752	77,495	83,753	442,839	76,795	76,795
Other Operating Revenue	19,146,884	18,919,347	19,896,365	21,067,598	22,182,722	23,236,006
Internal Service Revenues	1,041,986	1,105,421	1,105,421	1,105,421	1,282,425	1,282,425
Interfund Transfers In	299,361	299,230	299,230	299,230	262,643	262,643
Internal Transactions	1,341,347	1,404,651	1,404,651	1,404,651	1,545,068	1,545,068
Long-Term Debt	-	4,200,000	14,609,214	-	5,354,850	16,429,850
Total Revenues	22,059,338	26,061,326	37,831,075	24,374,207	31,277,065	43,737,039
Expenditures						
Personnel Services	5,687,603	6,407,725	6,322,900	5,827,632	6,784,458	6,784,458
Supplies & Materials	1,091,083	1,198,252	1,198,252	886,598	1,585,257	1,585,257
Purchased Services	4,220,678	4,369,509	5,022,283	4,181,785	4,538,246	4,582,446
Intra-City Charges	358,791	408,802	425,624	446,159	424,112	424,112
Fixed Charges	237,471	258,827	258,827	296,642	296,957	296,957
Maintenance & Operating	5,908,023	6,235,390	6,904,986	5,811,184	6,844,572	6,888,772
Internal Charges	2,258,859	2,881,491	2,881,491	2,881,492	3,027,436	3,027,436
Transfers Out	567,500	606,545	606,545	584,118	556,545	556,545
Internal Transactions	2,826,359	3,488,036	3,488,036	3,465,610	3,583,981	3,583,981
Debt Service	1,333,636	2,385,915	2,385,915	1,332,910	1,784,499	1,784,499
Capital Outlay	6,493,239	8,141,190	32,240,103	10,183,990	15,467,620	24,350,000
Debt & Capital	7,826,875	10,527,105	34,626,018	11,516,900	17,252,119	26,134,499
Total Expenditures	22,248,860	26,658,256	51,341,940	26,621,326	34,465,130	43,391,710
Revenues Over (Under) Expenditures	(189,522)	(596,930)	(13,510,865)	(2,247,119)	(3,188,065)	345,329

Parts of the General Fund and Other Funds Included in this Department:

016	Public Works	541	Solid Waste-Residential
	3101 Public Works Admin	542	Solid Waste-Commercial
	3102 Engineering	543	Landfill Monitoring District
245	Storm Water Utility	546	Transfer Station
521	Water	547	Recycling
	3125 Water Treatment		
	3126 Water Utility Maintenance		
531	Wastewater		
	3135 Wastewater Treatment		
	3136 Wastewater Util. Maint.		
	3137 Wastewater Pretreatment		

CITY OF HELENA
PUBLIC WORKS DEPARTMENT



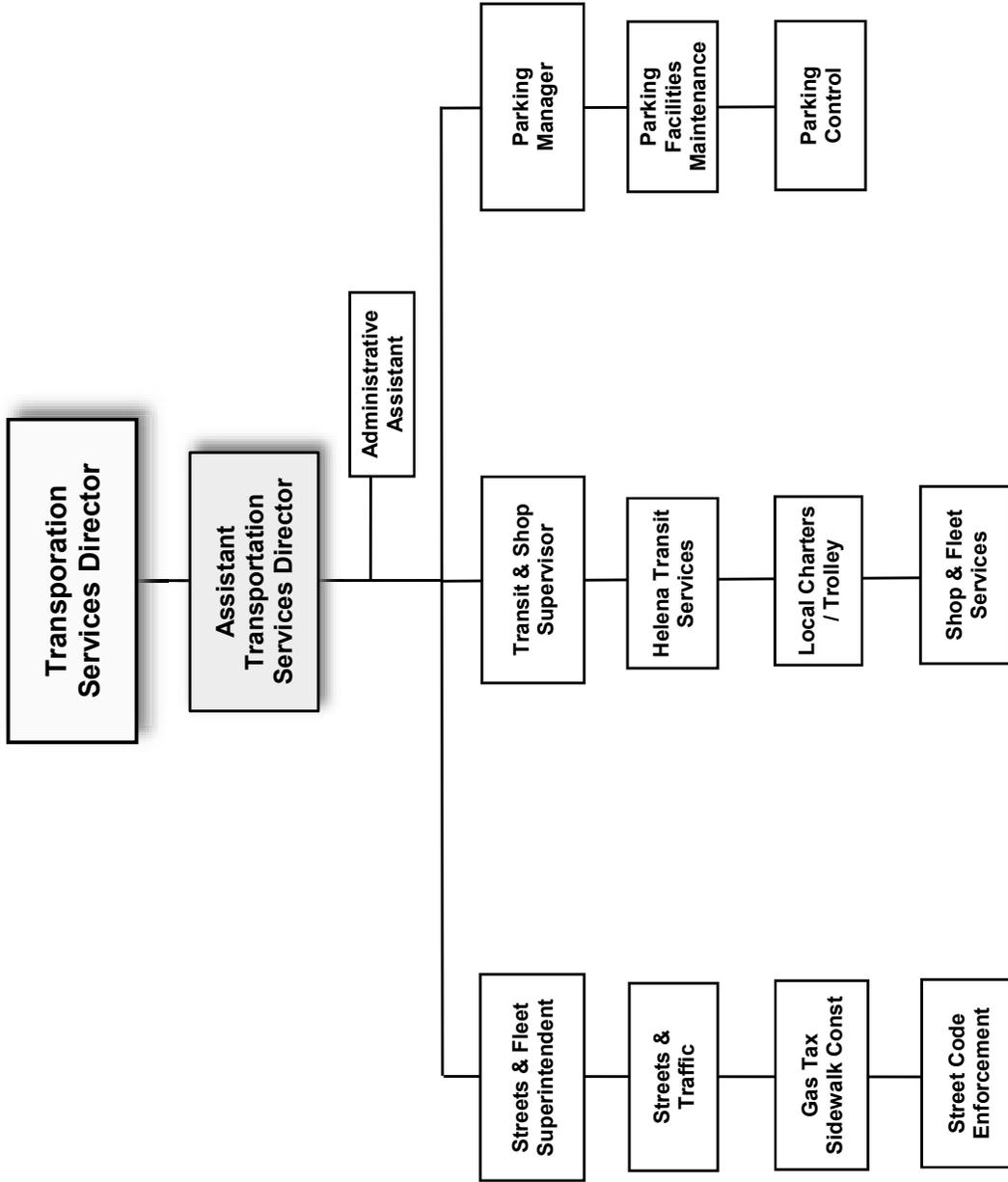
Transportation Services

	FY 2018	FY 2019			Proposed	Proposed
	Actual	Adopted	Amended	Actual	FY 2020 Budget	FY 2021 Budget
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	4,055,147	4,051,560	4,986,590	4,975,629	6,882,480	6,882,480
Taxes & Assessments	4,055,147	4,051,560	4,986,590	4,975,629	6,882,480	6,882,480
License & Permits	31,355	28,000	28,000	56,368	32,000	32,000
Intergovernmental Revenues	1,522,528	2,147,396	2,401,054	1,679,194	2,175,716	2,175,716
Charges For Services	1,717,202	2,222,657	2,277,291	1,834,603	2,021,050	2,021,050
Intra-City Revenues	1,003,975	1,086,216	1,086,216	1,092,737	1,171,346	1,171,346
Fines & Forfeitures	76,139	90,000	90,000	76,789	90,500	90,500
Investment Earnings	87,531	48,000	48,000	134,916	80,000	80,000
Other Financing Sources / (Uses)	33,871	18,500	18,500	42,509	18,500	18,500
Other Operating Revenue	4,472,601	5,640,769	5,949,061	4,917,116	5,589,112	5,589,112
Internal Service Revenues	619,428	669,218	669,218	669,218	702,565	702,565
Interfund Transfers In	432,670	432,783	457,783	457,783	360,040	360,040
Internal Transactions	1,052,098	1,102,001	1,127,001	1,127,001	1,062,605	1,062,605
Long-Term Debt	51,433	650,000	4,021,562	50,485	1,150,000	1,150,000
Total Revenues	9,631,279	11,444,330	16,084,214	11,070,231	14,684,197	14,684,197
Expenditures						
Personnel Services	3,150,299	3,336,547	3,359,324	3,159,190	3,980,790	3,981,790
Supplies & Materials	1,522,696	1,717,611	2,031,501	1,570,488	1,915,184	1,915,184
Purchased Services	1,821,334	2,453,362	2,830,452	1,456,954	2,537,880	2,537,880
Intra-City Charges	472,312	458,132	460,332	461,776	512,951	512,951
Fixed Charges	116,705	118,100	118,100	132,825	149,790	149,790
Maintenance & Operating	3,933,047	4,747,205	5,440,385	3,622,043	5,115,805	5,115,805
Internal Charges	894,846	1,151,330	1,151,330	1,151,333	1,184,095	1,184,095
Transfers Out	50,000	50,000	75,000	75,000	50,000	50,000
Internal Transactions	944,846	1,201,330	1,226,330	1,226,333	1,234,095	1,234,095
Debt Service	586,817	827,083	827,083	589,753	647,323	647,323
Capital Outlay	1,931,953	2,778,920	6,618,616	2,179,235	3,642,310	2,914,060
Debt & Capital	2,518,770	3,606,003	7,445,699	2,768,988	4,289,633	3,561,383
Total Expenditures	10,546,962	12,891,085	17,471,738	10,776,554	14,620,323	13,893,073
Revenues Over (Under) Expenditures	(915,683)	(1,446,755)	(1,387,524)	293,677	63,874	791,124

Parts of the General Fund and Other Funds Included in this Department:

201	Street & Traffic	561	Special Charters
240	Gas Tax	580	Capital Transit
241	Gas Tax HB473	581	CT - East Valley
450	Sidewalk Improve/Construct	610	Fleet Services

CITY OF HELENA
TRANSPORTATION SERVICES DEPARTMENT





City of Helena

General Fund
Fund: 100

Description :

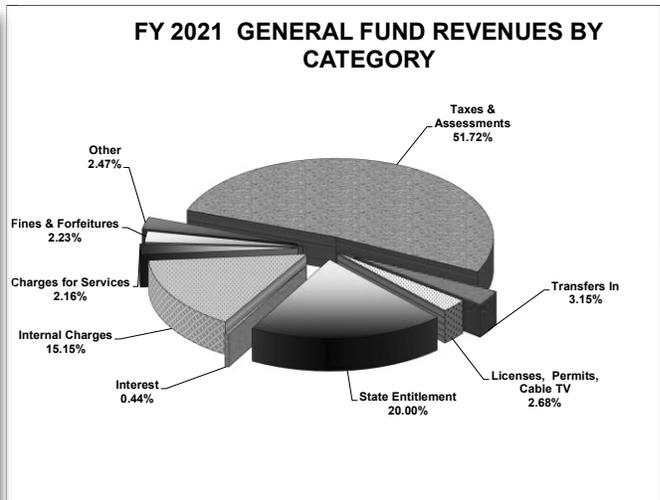
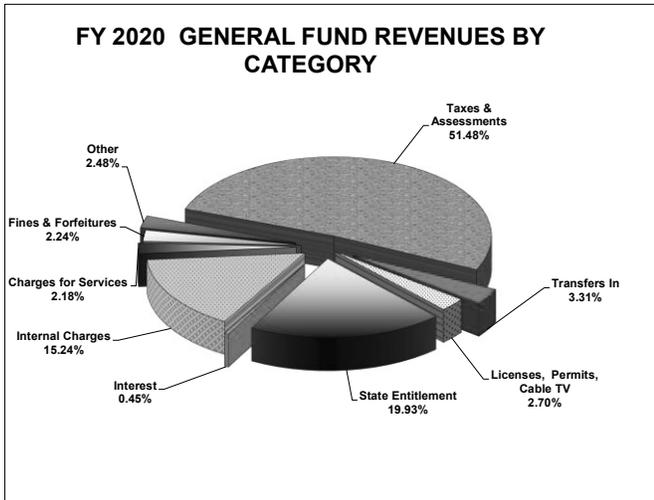
The General Fund accounts for all assets, sources and uses for financing the general operations and administration of the city. All other uses of resources for specific purposes are accounted for in other funds set up for those specific purposes.

The General Fund is accounted for as a single fund operation. For additional analysis and information, it is also presented herein with sub-funds. Each budgetary sub-fund has a separate financial summary and narrative explanation. The following sub-funds comprise the operations of the General Fund:

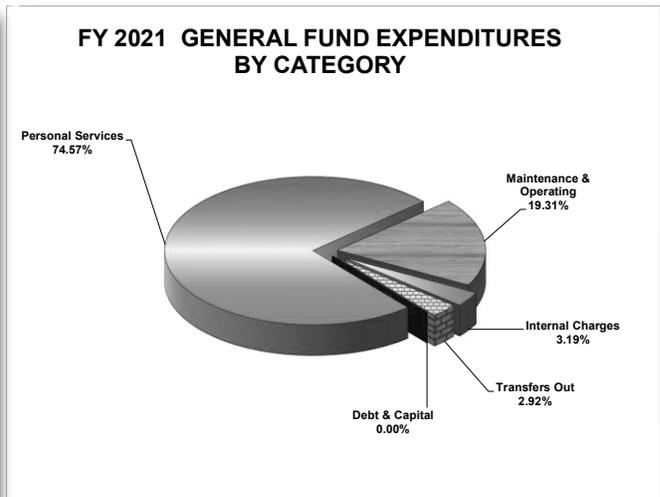
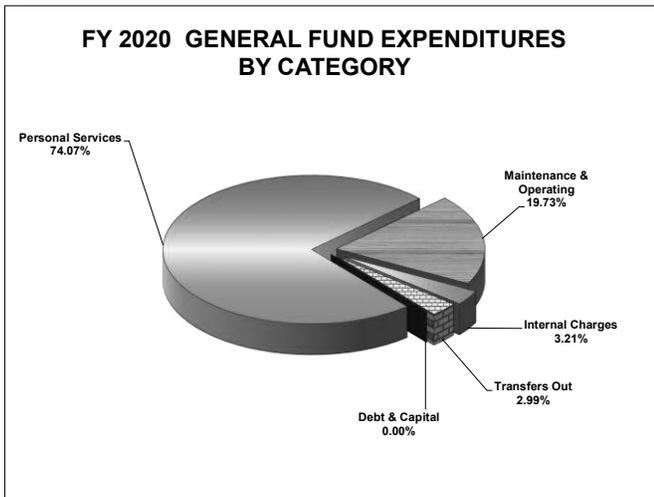
Sub-Fund	
Description	Number
General Government	011
Police & Court	012
Fire Department	013
Community Development	014
Finance	015
Public Works	016
Park & Recreation	017

This sub-fund presentation allows for a breakout of dedicated funding and expenditures of the general fund by each of the sub-fund areas. See the following pages of the general fund presentation for these sub-fund breakouts in addition to the overall general fund presentation by categories.

General Fund Revenue and Expenditures by Category



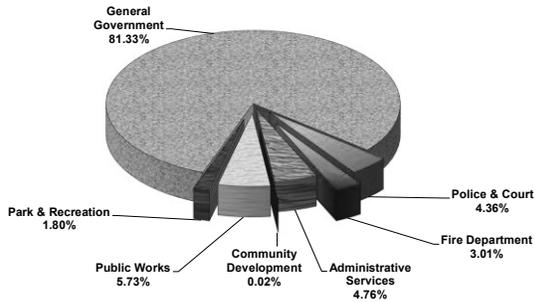
	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Budget Increase (Decr)
Taxes & Assessments	\$ 10,947,897	\$ 11,455,228	\$ 11,528,109	\$ 11,653,907	\$ 125,798
Transfers In	\$ 225,370	\$ 497,619	\$ 740,541	\$ 710,098	\$ (30,443)
Licenses, Permits, Cable TV	\$ 478,604	\$ 601,392	\$ 604,950	\$ 604,950	\$ -
State Entitlement	\$ 4,236,658	\$ 4,312,139	\$ 4,462,845	\$ 4,507,473	\$ 44,628
Interest	\$ 89,917	\$ 155,483	\$ 100,000	\$ 100,000	\$ -
Internal Charges	\$ 3,128,611	\$ 3,302,164	\$ 3,413,290	\$ 3,413,290	\$ -
Charges for Services	\$ 585,576	\$ 586,927	\$ 487,119	\$ 487,119	\$ -
Fines & Forfeitures	\$ 523,677	\$ 540,900	\$ 502,200	\$ 502,200	\$ -
Other	\$ 660,752	\$ 658,572	\$ 555,757	\$ 555,757	\$ -
Total Sources	\$ 20,877,062	\$ 22,110,424	\$ 22,394,811	\$ 22,534,794	\$ 139,983



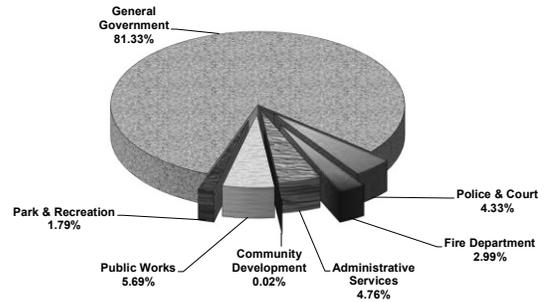
	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Budget Increase (Decr)
Personal Services	\$ 15,027,294	\$ 15,549,924	\$ 16,604,525	\$ 16,926,534	\$ 322,009
Maintenance & Operating	\$ 2,898,971	\$ 3,471,999	\$ 4,423,402	\$ 4,383,402	\$ (40,000)
Internal Charges	\$ 736,070	\$ 717,903	\$ 718,577	\$ 725,144	\$ 6,567
Transfers Out	\$ 1,907,282	\$ 1,329,284	\$ 670,879	\$ 663,566	\$ (7,313)
Debt & Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Total Uses	\$ 20,569,617	\$ 21,069,110	\$ 22,417,383	\$ 22,698,646	\$ 281,263

General Fund Revenue and Expenditures by Sub-Fund

FY 2020 GENERAL FUND REVENUES BY SUB-FUND

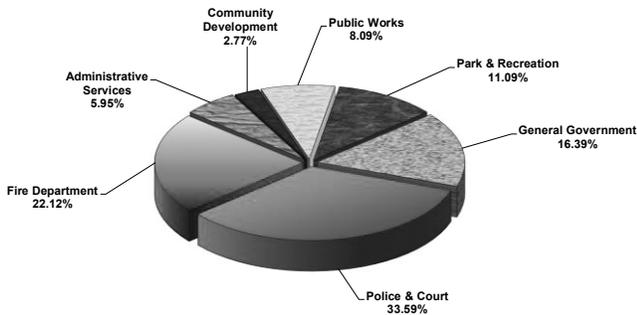


FY 2021 GENERAL FUND REVENUES BY SUB-FUND

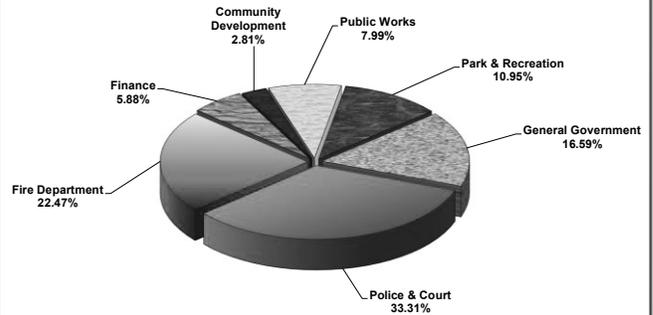


	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Budget Increase (Decr)
General Government	\$ 17,094,750	\$ 17,933,120	\$ 17,998,629	\$ 18,138,612	\$ 139,983
Police & Court	1,116,620	1,160,309	976,787	976,787	-
Fire Department	176,566	372,027	673,790	673,790	-
Finance	971,594	1,031,846	1,053,699	1,053,699	-
Community Development	9,615	13,930	5,420	5,420	-
Public Works	1,042,236	1,105,671	1,282,425	1,282,425	-
Park & Recreation	465,681	493,521	404,061	404,061	-
\$	20,877,062	22,110,424	22,394,811	22,534,794	139,983

FY 2020 GENERAL FUND EXPENDITURES BY SUB-FUND



FY 2021 GENERAL FUND EXPENDITURES BY SUB-FUND



	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Budget Increase (Decr)
General Government	3,646,626	3,234,778	3,675,031	3,766,831	91,800
Police & Court	7,077,172	7,482,053	7,529,324	7,559,804	30,480
Fire Department	4,268,531	4,763,236	4,957,929	5,099,857	141,928
Finance	1,162,233	1,156,594	1,333,715	1,333,715	-
Community Development	527,088	593,756	621,562	638,617	17,055
Public Works	1,603,379	1,526,302	1,814,397	1,814,397	-
Park & Recreation	2,284,588	2,312,391	2,485,425	2,485,425	-
\$	20,569,617	21,069,110	22,417,383	22,698,646	281,263

General Fund						
Fund: 100						
	FY 2018	FY 2019			Adopted	Adopted
	Actual	Adopted	Amended	Actual	FY 2020	FY 2021
					Budget	Budget

Revenues						
Taxes	10,947,897	11,136,045	11,136,045	11,455,228	11,528,109	11,653,907
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	10,947,897	11,136,045	11,136,045	11,455,228	11,528,109	11,653,907
License & Permits	478,604	575,500	575,500	601,392	604,950	604,950
Intergovernmental Revenues	4,688,119	4,683,947	4,915,878	4,803,379	4,861,984	4,906,612
Charges For Services	585,576	551,175	551,175	586,927	487,119	487,119
Intra-City Revenues	59,628	73,969	73,969	73,969	74,000	74,000
Fines & Forfeitures	523,677	549,900	549,900	540,900	502,200	502,200
Investment Earnings	89,917	70,000	70,000	155,483	100,000	100,000
Other Financing Sources / (Uses)	149,663	77,577	77,577	93,363	82,618	82,618
Other Operating Revenues	6,575,184	6,582,068	6,813,999	6,855,413	6,712,871	6,757,499
Internal Service Revenues	3,128,611	3,302,164	3,302,164	3,302,164	3,413,290	3,413,290
Interfund Transfers In	225,370	239,598	705,153	497,619	740,541	710,098
Internal Transactions	3,353,981	3,541,762	4,007,317	3,799,783	4,153,831	4,123,388
Long-Term Debt	-	-	-	-	-	-
Total Revenues	20,877,062	21,259,875	21,957,361	22,110,424	22,394,811	22,534,794

Expenditures						
Personnel Services	15,027,294	15,889,148	16,302,561	15,549,924	16,604,525	16,926,534
Supplies & Materials	466,487	657,160	744,903	566,347	576,104	566,104
Purchased Services	1,532,427	2,076,392	2,283,539	1,796,339	2,150,071	2,125,071
Intra-City Charges	192,947	250,856	250,856	210,161	209,505	209,505
Fixed Charges	707,110	1,131,939	1,141,939	899,152	1,487,722	1,482,722
Maintenance & Operating	2,898,971	4,116,347	4,421,237	3,471,999	4,423,402	4,383,402
Internal Charges	736,070	717,903	717,903	717,903	718,577	725,144
Transfers Out	1,907,282	1,329,391	1,329,391	1,329,284	670,879	663,566
Internal Transactions	2,643,352	2,047,294	2,047,294	2,047,187	1,389,456	1,388,710
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	20,569,617	22,052,789	22,771,092	21,069,110	22,417,383	22,698,646

Revenues Over (Under) Expenditures 307,445 (792,914) (813,731) 1,041,314 (22,572) (163,852)

Beginning Cash Balance - July 1 5,651,856 5,954,892 5,954,892 5,954,892 7,003,941 6,981,369

Other Cash Sources / (Uses) (4,409) - - 7,735 - -

Ending Cash Balance - June 30 5,954,892 5,161,978 5,141,161 7,003,941 6,981,369 6,817,516

Unreserved Balance - - - - - -
Reserved 5,954,892 5,161,978 5,141,161 7,003,941 6,981,369 6,817,516
Ending Cash Balance - June 30 5,954,892 5,161,978 5,141,161 7,003,941 6,981,369 6,817,516

Reserves Detail:
Operational Reserves (Required Cash Flow) 4,251,351 4,531,571 4,513,571 4,513,571 4,707,650 4,766,716
Capital Reserve - General Fund Departments 1,703,541 502,680 499,863 2,362,643 2,018,265 1,660,188

40% 27th Payday Reserve (for FY2023) 127,727 127,727 127,727 255,454 390,612
Ω NOTE: 440-Capital transfer portion of Transfers Out 902,370 504,974 504,974 504,974 - -

General Fund

Fund: 100

			FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
				Adopted	Amended	Actual		
3000000	Revenues							
3100000	Taxes							
3111100	Current Taxes - General Levy	gov	7,857,937	8,003,014	8,003,014	8,184,141	8,103,052	8,204,340
3121000	Personal Property Taxes - All Years	gov	435,096	334,000	334,000	406,463	335,000	335,000
	Subtotal		8,293,033	8,337,014	8,337,014	8,590,604	8,438,052	8,539,340
3111400	Current Taxes - Health Ins Levy	gov	1,751,903	1,900,031	1,900,031	1,821,380	2,187,057	2,211,567
	2,114,385 General Fund Health Insurance Costs							
	72,672 Civic Center (General Fund Supported)							
	2,187,057 Total Gen. Fund Health Insurance Cost							
	Subtotal - General Purpose & Health Tax Levies		10,044,936	10,237,045	10,237,045	10,411,984	10,625,109	10,750,907
3130100	MV - County Option Tax (61-3-537)	gov	883,109	878,000	878,000	1,019,822	880,000	880,000
3130200	Entitlement -- MV - Assessed Taxes	gov	8,544	5,000	5,000	8,888	5,000	5,000
3140000	Pnlty & Intrst on Del Tax	gov	11,308	16,000	16,000	14,534	18,000	18,000
3100000	Total Taxes		10,947,897	11,136,045	11,136,045	11,455,228	11,528,109	11,653,907
3200000	License & Permits							
3220100	Liquor Licenses	gov	21,040	21,000	21,000	19,510	21,000	21,000
3220200	Beer & Wine Licenses	gov	27,400	28,000	28,000	24,410	27,500	27,500
3220400	Catering Permits	gov	3,010	3,000	3,000	3,395	3,000	3,000
3230300	Pawnbrokers & 2nd Hand	gov	950	1,000	1,000	750	1,000	1,000
3240100	General Business Licenses	gov	104,572	100,000	100,000	105,391	100,000	100,000
3240300	Cable TV Franchise	gov	285,131	385,000	385,000	413,339	415,000	415,000
3250000	Amusemnt Licenses & Prmts	gov	2,750	2,700	2,700	2,500	2,700	2,700
3270000	Animal Licenses	p&c	32,748	34,000	34,000	31,093	34,000	34,000
3280000	Bicycle Licenses	gov	3	-	-	4	-	-
3290500	Board of Adjustments	cd	1,000	800	800	1,000	750	750
3200000	Total License & Permits		478,604	575,500	575,500	601,392	604,950	604,950
3300000	Intergovernmental Revenues							
3312201	MRDTF Grant	p&c	27,716	15,000	15,000	27,676	20,000	20,000
3312203	Highway Traffic Safety	p&c	2,922	-	86,360	26,859	-	-
3312205	ICAC Grant	p&c	1,073	12,359	16,895	3,485	7,100	7,100
3312221	Dept of Justice Grant	p&c	97,368	80,000	80,000	95,618	80,000	80,000
	MATIC Grant-HPD (Project 531)							
3312223	Violence Agnst Women Grnt	p&c	67,882	51,000	51,000	68,494	51,000	51,000
3312227	HIDTA Grants	p&c	62,056	55,654	55,654	67,281	55,654	55,654
	HIDTA Overtime							
3312299	Police Grants-Misc	p&c	7,749	6,200	11,805	12,874	11,805	11,805
	6,200 Bullet-Proof Vest Prgm							
3319900	Misc Federal Grants							
	VOCA Grant	atly	44,290	52,086	159,171	67,456	47,747	47,747
3319901	Indirect Cost Recovery	gov	292	-	-	-	-	-
	Highway Traffic Safety Grant-DUI Officer	p&c	-	-	8,636	2,686	-	-
	MATIC Grant-HPD (Project 531)	p&c	9,613	-	-	3,851	-	-
	VOCA Grant	atly	4,429	5,209	15,918	8,804	6,632	6,632
3340500	Live Card Game Lic Dist	gov	4,057	4,300	4,300	4,252	4,300	4,300
3340600	Video Gambling Lic Dist	gov	74,450	70,000	70,000	74,425	70,000	70,000
3341000	State Entitlement - HB124 / 2001	gov	4,236,658	4,312,139	4,312,139	4,312,139	4,462,845	4,507,473
	3.490% Inflation for FY 2020 (15-1-121, MCA)							
3359900	State Grants - Misc.							
	Downtown URD/MBAC	cd	6,000	-	9,000	9,000	-	-
	Hazmat	fire	22,084	-	-	-	-	-
3370300	County Contributions							
	Urban Trails	p&r	-	3,000	3,000	-	3,000	3,000
	Resilience Coordinator	p&c	-	-	-	-	36,901	36,901
	LCSO Reimb-1/2 Ded-MDT & Crimestoppers	p&c	533	5,000	5,000	948	5,000	5,000
3379900	Misc Intergovnmntl Rev							
		p&c	4,506	-	-	4,546	-	-
		gov	750	-	-	-	-	-
3390400	PILT-Helena Housing Authority	gov	13,691	12,000	12,000	12,985	-	-
3300000	Total Intergovernmental Revenues		4,688,119	4,683,947	4,915,878	4,803,379	4,861,984	4,906,612

General Fund

Fund: 100

		FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget	
			Adopted	Amended	Actual			
Charges For Services								
3400000	Subdivisions	cd	750	1,000	1,000	1,045	800	800
3418200	Zoning Actions	cd	1,865	1,000	1,000	2,885	3,870	3,870
3420200	Alarm Fees (10%)	p&c	670	500	500	2,475	1,000	1,000
3420300	Fire Protection Fees	fire	102,592	78,200	78,200	78,097	60,000	60,000
	7/1/13 - 6/30/18 Westside Fire Service Area Agreement + misc.							
3420400	Fire Bldg Code Inspection	fire	17,758	24,000	24,000	32,721	32,500	32,500
3423100	St Capital Officer	p&c	114,346	160,000	160,000	140,161	95,601	95,601
3424000	Fees - Other Agencies							
	Law Enforcement Academy Contract	p&c	60,989	66,831	66,831	86,393	87,027	87,027
	2,500 Audit Fees - BID	as	-	2,500	2,500	2,500	-	-
	2,500 Audit Fees - TBID	as	-	2,500	2,500	2,500	-	-
3424400	Police Range User Fees	p&c	8,690	7,000	7,000	7,980	7,500	7,500
3424800	Helena Housing Auth. Contract	p&c	49,727	-	-	-	-	-
3429901	Snow Removal Charges	p&r	2,796	4,500	4,500	345	-	-
3440400	Engineering Misc.	pw	250	-	-	250	-	-
3450100	Animal Control Fees	p&c	4,095	5,000	5,000	1,770	3,500	3,500
3470200	Swim Tickets & Passes							
3470251	Daily Admissions Youth	p&r	33,514	25,606	25,606	41,536	25,606	25,606
3470252	Daily Admissions Adult	p&r	28,403	22,293	22,293	31,818	22,293	22,293
3470253	Daily Admissions Senior	p&r	129	6,097	6,097	1,187	6,097	6,097
3470254	Daily Admissions Spectator	p&r	1,956	1,450	1,450	2,620	1,450	1,450
3470261	Water Activity Youth	p&r	-	35	35	-	35	35
3470262	Water Activity Adult	p&r	1,372	3,276	3,276	1,304	1,500	1,500
3470263	Water Activity Senior	p&r	346	3,395	3,395	412	1,000	1,000
3470271	Punch Card Youth	p&r	7,794	5,712	5,712	6,871	6,000	6,000
3470272	Punch Card Adult	p&r	6,195	3,024	3,024	5,006	3,024	3,024
3470273	Punch Card Senior	p&r	403	140	140	607	140	140
3470281	Season Pass Youth	p&r	529	63	63	455	500	500
3470282	Season Pass Adult	p&r	2,667	1,053	1,053	810	1,500	1,500
3470283	Season Pass Senior	p&r	508	126	126	630	126	126
3470284	Season Pass Family	p&r	4,100	324	324	4,878	500	500
3470300	Swim Lessons							
3470301	Resident 30 minutes	p&r	27,521	27,000	27,000	27,841	27,000	27,000
3470311	Non-Resident 30 minutes	p&r	2,908	150	150	4,305	150	150
3470400	Swim Pool Rent							
3470411	Swim Team Practice	p&r	1,855	2,000	2,000	2,505	2,000	2,000
3470412	Swim Team Meets	p&r	1,500	1,500	1,500	2,880	1,500	1,500
3470413	Pool Rental Private Events	p&r	3,600	2,400	2,400	1,440	2,400	2,400
3470500	Park Use Fees	p&r	48,266	45,000	45,000	42,666	45,000	45,000
3470601	Recreation Ice Rink Fees & Revenue	p&r	6,410	5,000	5,000	3,814	5,000	5,000
3470700	Recreation Tennis Fees & Revenue	p&r	10,541	10,000	10,000	11,619	10,000	10,000
3472704	Concession Merchandise	p&r	30,531	32,500	32,500	32,127	32,500	32,500
3400000	Total Charges For Services		585,576	551,175	551,175	586,927	487,119	487,119
Intra-City Revenues								
3490000	Mall St Sweep/Plow Chrg	p&r	15,000	19,000	19,000	19,000	19,000	19,000
3499089	Open Spc Trail Maint Chrg	p&r	44,628	54,969	54,969	54,969	55,000	55,000
3490000	Total Intra-City Revenues		59,628	73,969	73,969	73,969	74,000	74,000
Fines & Forfeitures								
3511000	Court Fines - Traffic	p&c	422,256	460,000	460,000	437,170	400,000	400,000
3513100	Animal Control Fines	p&c	3,682	4,200	4,200	3,513	4,200	4,200
3513200	Court Costs	p&c	17,771	18,700	18,700	7,161	12,000	12,000
3513300	Criminal Offense	p&c	35,657	36,000	36,000	34,814	36,000	36,000
3513400	Civil Costs	p&c	15,760	5,400	5,400	27,160	18,000	18,000
3513600	Victim/Witness Adv Srchrg	p&c	25,600	24,600	24,600	30,066	32,000	32,000
3515505	Parking Fines-City Court	p&c	62	-	-	-	-	-
3519901	Misc Fines / Snow Removal	p&r	2,889	1,000	1,000	1,016	-	-
3500000	Total Fines & Forfeitures		523,677	549,900	549,900	540,900	502,200	502,200
Investment Earnings								
3670000	Interest Earnings		89,917	70,000	70,000	155,483	100,000	100,000
3670000	Total Interest Earnings		89,917	70,000	70,000	155,483	100,000	100,000

General Fund

Fund: 100

			FY 2018	FY 2019			Adopted	Adopted
			Actual	Adopted	Amended	Actual	FY 2020	FY 2021
							Budget	Budget
3700000	Internal Service Revenues							
3766100	Comm, Mgr, Atty Charges	gov	794,909	833,760	833,760	833,760	815,023	815,023
3766200	Park & Rec Charges	p&r	60,539	70,306	70,306	70,306	77,522	77,522
3766300	Public Works Charges	pw	321,506	330,701	330,701	330,701	495,707	495,707
3768100	Human Resource Charges	gov	176,583	182,831	182,831	182,831	189,621	189,621
3768200	Budget & Accounting Charges	as	549,394	583,568	583,568	583,568	587,201	587,201
3768300	Utility Customer Service Charges	as	422,200	443,278	443,278	443,278	461,498	461,498
3768400	Engineering Charges	pw	720,480	774,720	774,720	774,720	786,718	786,718
3771200	Internal - Weed Control Charges	p&r	83,000	83,000	83,000	83,000	-	-
3700000	Total Internal Service Revenues		3,128,611	3,302,164	3,302,164	3,302,164	3,413,290	3,413,290
3800000	Other Financing Sources / (Uses)							
3610000	Other Revenues	gov	13,534	13,000	13,000	27,670	13,000	13,000
	Audit Fees - BID	as	-	-	-	-	2,500	2,500
	Audit Fees - TBID	as	-	-	-	-	2,500	2,500
3610321	Police Workers Comp	p&c	42,939	-	-	4,913	-	-
3610322	Fire Workers Comp	fire	33,632	-	-	15,360	-	-
3612201	Sale of Unclaimed Evidence	p&c	110	-	-	4,150	-	-
3660200	Restricted Contribution							
	General Government	gov	3,705	-	-	1,340	-	-
	Fire Department	fire	500	-	-	-	-	-
3661400	Canine Contributions	p&c	100	-	-	-	-	-
3662100	Explorers Contributions	p&c	-	400	400	-	400	400
3664102	Kay's Kids-McKenna Fndtn	p&r	35,781	54,177	54,177	37,080	54,218	54,218
3821000	Sale of Fixed Assets	gov	19,362	10,000	10,000	2,850	10,000	10,000
3800000	Total Other Financing Sources / (Uses)		149,663	77,577	77,577	93,363	82,618	82,618
	SUBTOTAL - OPERATING REVENUE		20,651,692	21,020,277	21,252,208	21,612,805	21,654,270	21,824,696
3830000	Interfund Transfers In							
3830217	T/in - 217 Law Enforcement Block Grant	p&c	-	15,000	15,000	27,172	15,000	15,000
3830340	T/in - 340 S I D Revolving	gov	-	-	-	-	30,443	-
3830260	T/in - 260 Fire Supplemental Levy	fire	-	-	465,555	245,849	581,290	581,290
3830645	T/in - 645 Insurance & Safety	gov	225,370	224,598	224,598	224,598	113,808	113,808
3830000	Total Interfund Transfers In		225,370	239,598	705,153	497,619	740,541	710,098
	TOTAL REVENUE		20,877,062	21,259,875	21,957,361	22,110,424	22,394,811	22,534,794
	Other Sources / (Uses) - Non-Budgeted							
207-0100	Chng in Util Cust Svc Vouchers Pybl (A/P)	gov	15	-	-	241	-	-
207-1000	Chng in Cust Deposits/Unidentifd	gov	(325)	-	-	-	-	-
207-1500	Credit Card Clearing	gov	101	-	-	12,135	-	-
207-2000	Chng in Vouchers Pybl-Financial Guarantees	gov	(4,700)	-	-	(4,641)	-	-
271-0000	Prior Year Adjustment/Correction	asd	500	-	-	-	-	-
	Total Other Sources / (Uses) - Non-Budgeted		(4,409)	-	-	7,735	-	-
	Revenue by Sub-Fund							
011	General Government		17,094,750	17,466,668	17,584,462	17,933,120	17,998,629	18,138,612
012	Police & Court		1,116,620	1,062,844	1,167,981	1,160,309	976,787	976,787
013	Fire Department		176,566	102,200	567,755	372,027	673,790	673,790
014	Community Development		9,615	2,800	11,800	13,930	5,420	5,420
015	Administrative Services		971,594	1,031,846	1,031,846	1,031,846	1,053,699	1,053,699
016	Public Works		1,042,236	1,105,421	1,105,421	1,105,671	1,282,425	1,282,425
017	Park & Recreation		465,681	488,096	488,096	493,521	404,061	404,061
	Total Revenue Allocated to Sub-Funds		20,877,062	21,259,875	21,957,361	22,110,424	22,394,811	22,534,794

General Fund

Fund: 100

FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
	Adopted	Amended	Actual		

General Fund Internal Charge Cost Recovery**Internal Costs**

Comm, Mgr, Atty Costs	1,476,742	1,514,914	1,535,924	1,445,741	1,864,282	1,904,975
Park & Rec Costs	264,480	304,460	316,689	276,910	280,263	280,263
Public Works Costs	356,615	344,834	344,834	317,299	502,234	502,234
Human Resource Costs	438,047	469,882	469,882	458,080	474,327	474,327
Budget & Accounting Costs	701,702	800,199	807,199	671,315	806,258	806,258
Utility Customer Service Costs	460,531	500,483	500,483	485,279	527,457	527,457
Engineering Costs	909,264	1,003,494	1,003,494	871,503	1,024,663	1,024,663
Internal - Weed Control Costs	135,191	187,166	194,051	148,934	-	-
Total Internal Costs	4,607,381	4,938,266	4,978,505	4,526,127	5,479,484	5,520,177

G.F. Internal Charges Recovered

Comm, Mgr, Atty Charges	794,909	833,760	833,760	833,760	815,023	815,023
Park & Rec Charges	60,539	70,306	70,306	70,306	77,522	77,522
Public Works Charges	321,506	330,701	330,701	330,701	495,707	495,707
Human Resource Charges	176,583	182,831	182,831	182,831	189,621	189,621
Budget & Accounting Charges	549,394	583,568	583,568	583,568	587,201	587,201
Utility Customer Service Charges	422,200	443,278	443,278	443,278	461,498	461,498
Engineering Charges	720,480	774,720	774,720	774,720	786,718	786,718
Internal - Weed Control Charges	83,000	83,000	83,000	83,000	-	-
Total G.F. Internal Charges Recovered	3,128,611	3,302,164	3,302,164	3,302,164	3,413,290	3,413,290

Net G.F. Internal Revenues / (Costs)

Comm, Mgr, Atty Costs	(681,833)	(681,154)	(702,164)	(611,981)	(1,049,259)	(1,089,952)
Park & Rec Costs	(203,941)	(234,154)	(246,383)	(206,604)	(202,741)	(202,741)
Public Works Costs	(35,109)	(14,133)	(14,133)	13,402	(6,527)	(6,527)
Human Resource Costs	(261,464)	(287,051)	(287,051)	(275,249)	(284,706)	(284,706)
Budget & Accounting Costs	(152,308)	(216,631)	(223,631)	(87,747)	(219,057)	(219,057)
Utility Customer Service Costs	(38,331)	(57,205)	(57,205)	(42,001)	(65,959)	(65,959)
Engineering Costs	(188,784)	(228,774)	(228,774)	(96,783)	(237,945)	(237,945)
Internal - Weed Control Costs	(52,191)	(104,166)	(111,051)	(65,934)	-	-
Total Net G.F. Internal Revenues / (Costs)	(1,613,961)	(1,823,268)	(1,870,392)	(1,372,897)	(2,066,194)	(2,106,887)



City of Helena

General Government
Sub-Fund: 011

Part of the General Fund				
FY2020	\$ 3,675,031	General Government Sub-Fund Expend.		16.39%
	18,742,352	Other Sub-Funds Expenditures		83.61%
	<u>\$ 22,417,383</u>	Total General Fund Expenditures		<u>100.00%</u>
FY2021	\$ 3,766,831	General Government Sub-Fund Expend.		16.80%
	18,931,815	Other Sub-Funds Expenditures		84.45%
	<u>\$ 22,698,646</u>	Total General Fund Expenditures		<u>101.25%</u>

"General Government" includes budgets for :

	FY 2018 Actual	FY 2019		Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Actual		
City Commission	\$ 352,859	\$ 415,815	\$ 384,746	\$ 461,833	\$ 461,833
City Manager	350,267	357,411	340,388	609,533	660,226
City Attorney	773,616	781,308	720,607	792,916	782,916
Victim Services	-	-	76,165	80,668	80,668
Human Resources	438,047	456,432	458,080	474,327	474,327
Public Service Consortium	7,264	12,712	10,880	12,887	12,887
Helena Citizens Council (HCC)	18,494	23,701	16,168	27,911	27,911
Public Arts Preservation	2,239	2,351	99	-	-
Commission & Manager Priorities	-	150,000	-	509,000	504,000
Support / Subsidy Payments	134,058	131,718	235,861	322,577	385,997
Interfund Transactions	1,569,782	1,069,784	991,784	383,379	376,066
	<u>\$ 3,646,626</u>	<u>\$ 3,401,232</u>	<u>\$ 3,234,778</u>	<u>\$ 3,675,031</u>	<u>\$ 3,766,831</u>
Percent of the General Fund	19.95%	16.10%	17.73%	15.94%	115.94%

Major FY 2020 Interfund Transactions:

	FY 2020	FY 2021	
	\$ 360,000	\$ 360,000	Civic Center Support
	287,500	287,500	Capital Transit Support
	<u>\$ 647,500</u>	<u>\$ 647,500</u>	

Revenues: (General Government Only)

% of Total General Fund Revenue of				FY 2018 Actual	FY 2019		Adopted FY 2020 Budget	Adopted FY 2021 Budget
FY2020	80.37%	\$ 22,394,811			Adopted	Actual		
FY2021	80.49%	\$ 22,534,797						
Property Tax Revenue			\$ 9,570,917	\$ 9,861,323	\$ 10,426,518	\$ 10,643,109	\$ 10,768,907	
MV Assessed & Option Taxes			853,548	803,000	1,028,710	885,000	885,000	
Licenses & Permits			552,888	544,100	569,299	570,200	570,200	
State Entitlement			4,215,813	4,236,870	4,312,139	4,462,845	4,507,473	
Interest Earnings			51,262	40,000	155,483	100,000	100,000	
Internal Service Revenues			896,562	971,492	1,016,591	1,004,644	1,004,644	
Transfers In			147,335	225,370	224,598	144,251	113,808	
Other			188,088	174,510	199,782	188,580	188,580	
Total General Government Revenue			<u>\$ 16,476,413</u>	<u>\$ 16,856,665</u>	<u>\$ 17,933,120</u>	<u>\$ 17,998,629</u>	<u>\$ 18,138,612</u>	

General Government							
Fund: 011							
	FY 2018	FY 2019			Adopted	Adopted	
	Actual	Adopted	Amended	Actual	FY 2020	FY 2021	
					Budget	Budget	
General Government Revenues							
Taxes	10,947,897	11,136,045	11,136,045	11,455,228	11,528,109	11,653,907	
Special Assessments	-	-	-	-	-	-	
Taxes & Assessments	10,947,897	11,136,045	11,136,045	11,455,228	11,528,109	11,653,907	
License & Permits	444,856	540,700	540,700	569,299	570,200	570,200	
Intergovernmental Revenues	4,378,617	4,455,734	4,573,528	4,480,061	4,628,425	4,673,053	
Charges For Services	-	-	-	-	-	-	
Intra-City Revenues	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	
Investment Earnings	89,917	70,000	70,000	155,483	100,000	100,000	
Other Financing Sources / (Uses)	36,601	23,000	23,000	31,860	23,000	23,000	
Other Operating Revenues	4,949,991	5,089,434	5,207,228	5,236,703	5,321,625	5,366,253	
Internal Service Revenues	971,492	1,016,591	1,016,591	1,016,591	1,004,644	1,004,644	
Interfund Transfers In	225,370	224,598	224,598	224,598	144,251	113,808	
Internal Transactions	1,196,862	1,241,189	1,241,189	1,241,189	1,148,895	1,118,452	
Long-Term Debt	-	-	-	-	-	-	
Total General Government Revenues	17,094,750	17,466,668	17,584,462	17,933,120	17,998,629	18,138,612	
Expenditures							
Personnel Services	1,565,661	1,633,347	1,633,347	1,582,735	1,786,962	1,861,244	
Supplies & Materials	24,883	43,643	43,643	30,239	53,765	43,765	
Purchased Services	261,562	273,673	294,683	240,431	547,789	522,789	
Intra-City Charges	5,014	6,331	6,331	5,042	5,424	5,424	
Fixed Charges	186,370	535,425	545,425	352,646	855,505	913,925	
Maintenance & Operating	477,829	859,072	890,082	628,358	1,462,483	1,485,903	
Internal Charges	33,354	31,901	31,901	31,901	42,207	43,618	
Transfers Out	1,569,782	991,891	991,891	991,784	383,379	376,066	
Internal Transactions	1,603,136	1,023,792	1,023,792	1,023,685	425,586	419,684	
Debt Service	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Debt & Capital	-	-	-	-	-	-	
Total Expenditures	3,646,626	3,516,211	3,547,221	3,234,778	3,675,031	3,766,831	
General Government Revenues Provided (Needed)	13,448,124	13,950,457	14,037,241	14,698,342	14,323,598	14,371,781	
Percent of Total General Government Revenues	78.67%	79.87%	79.83%	81.96%	79.58%	79.23%	
Expenditures by Division							
1001	410 Interfund Transactions	1,569,782	991,891	991,891	991,784	383,379	376,066
1002	410 Support/Assistance Paymts	134,058	241,080	251,080	235,861	322,577	385,997
1101	411 Commission	352,859	415,815	436,825	384,746	461,833	461,833
1201	412 City Manager	350,267	367,297	367,297	340,388	609,533	660,226
1301	412 City Attorney	773,616	731,802	731,802	720,607	792,916	782,916
1302	412 Victim Services	-	80,311	80,311	76,165	80,668	80,668
1586	410 Commission & Manager Priorities	-	175,000	175,000	-	509,000	504,000
1701	411 Helena Citizens Council (HCC)	18,494	28,915	28,915	16,168	27,911	27,911
1702	401 Public Arts Preservation	2,239	1,319	1,319	99	-	-
1801	417 Human Resources	438,047	469,882	469,882	458,080	474,327	474,327
1808	417 Public Service Consortium	7,264	12,899	12,899	10,880	12,887	12,887
Total Expenditures		3,646,626	3,516,211	3,547,221	3,234,778	3,675,031	3,766,831

Police & Court
Sub-Fund: 012

Part of the General Fund				
FY2020	\$ 7,529,324	Police & Court Sub-Fund Expend.		33.59%
	14,888,059	Other Sub-Funds Expenditures		66.41%
	<u>\$ 22,417,383</u>	Total General Fund Expenditures		<u>100.00%</u>
FY2021	\$ 7,559,804	Police & Court Sub-Fund Expend.		33.72%
	15,138,842	Other Sub-Funds Expenditures		67.53%
	<u>\$ 22,698,646</u>	Total General Fund Expenditures		<u>101.25%</u>

Description:

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

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

"Police & Court" includes budgets for :

	FY 2018 Actual	FY 2019		Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Actual		
Court Administration	\$ 508,497	\$ 555,421	\$ 546,002	\$ 565,831	\$ 565,831
Police Operations	6,177,501	6,513,407	6,564,547	6,568,298	6,662,198
Animal Control	93,123	100,190	82,304	94,296	94,296
Drug Enforcement	104,957	117,942	106,434	115,420	115,420
Violence Against Women	99,653	103,261	99,167	104,252	104,252
Urban Wildlife	24,598	21,241	19,109	-	-
Intrnt Crimes Agnst Child	3,648	12,379	12,868	10,807	10,807
Support/Assistance Paymts	65,195	67,396	51,622	70,420	7,000
	<u>\$ 7,077,172</u>	<u>\$ 7,491,237</u>	<u>\$ 7,482,053</u>	<u>\$ 7,529,324</u>	<u>\$ 7,559,804</u>
Percent of the General Fund	32.95%	34.00%	34.41%	33.97%	133.97%

Major FY 2020 & FY 2021 Support / Subsidy Payments:

FY 2020	\$ 60,396	City support for the Lewis & Clark Humane Society.
FY 2021	\$ -	City support for the Lewis & Clark Humane Society.

Funded by:

General Government Revenue	\$ 5,960,552	\$ 6,428,393	\$ 6,321,744	\$ 6,552,537	\$ 6,583,017
percent of funding	84.22%	85.81%	84.49%	87.03%	87.08%
Fines & Forfeitures	520,788	548,900	539,884	502,200	502,200
percent of funding	7.36%	7.33%	7.22%	6.67%	6.64%
Other Dedicated Revenue	595,832	513,944	620,425	474,587	474,587
percent of funding	8.42%	6.86%	8.29%	6.30%	6.28%
Total	<u>\$ 7,077,172</u>	<u>\$ 7,491,237</u>	<u>\$ 7,482,053</u>	<u>\$ 7,529,324</u>	<u>\$ 7,559,804</u>

Police & Court						
Fund: 012						
	FY 2018	FY 2019			Adopted	Adopted
	Actual	Adopted	Amended	Actual	FY 2020	FY 2021
					Budget	Budget

Dedicated Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	32,748	34,000	34,000	31,093	34,000	34,000
Intergovernmental Revenues	281,418	225,213	330,350	314,318	230,559	230,559
Charges For Services	238,517	239,331	239,331	238,779	194,628	194,628
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	520,788	548,900	548,900	539,884	502,200	502,200
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	43,149	400	400	9,063	400	400
Other Operating Revenues	1,116,620	1,047,844	1,152,981	1,133,137	961,787	961,787
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	15,000	15,000	27,172	15,000	15,000
Internal Transactions	-	15,000	15,000	27,172	15,000	15,000
Long-Term Debt	-	-	-	-	-	-
Total Dedicated Revenues	1,116,620	1,062,844	1,167,981	1,160,309	976,787	976,787

Expenditures						
Personnel Services	6,063,559	6,130,634	6,225,630	6,349,226	6,323,714	6,415,577
Supplies & Materials	132,255	227,240	232,845	153,923	174,550	174,550
Purchased Services	336,894	504,465	509,001	435,213	442,649	442,649
Intra-City Charges	104,010	134,277	134,277	108,369	98,000	98,000
Fixed Charges	195,871	253,771	253,771	194,472	251,735	188,315
Maintenance & Operating	769,030	1,119,753	1,129,894	891,977	966,934	903,514
Internal Charges	244,583	240,850	240,850	240,850	238,676	240,713
Transfers Out	-	-	-	-	-	-
Internal Transactions	244,583	240,850	240,850	240,850	238,676	240,713
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	7,077,172	7,491,237	7,596,374	7,482,053	7,529,324	7,559,804

General Government Revenues Provided (Needed)	(5,960,552)	(6,428,393)	(6,428,393)	(6,321,744)	(6,552,537)	(6,583,017)
Percent of Total General Government Revenues	34.87%	36.80%	36.56%	35.25%	36.41%	36.29%

Expenditures by Division						
1001	410	Interfund Transactions	-	-	-	-
1002	410	Support/Assistance Paymts	65,195	67,396	67,396	51,622
1401	413	Court Administration	508,497	555,421	555,421	546,002
2201	421	Police Operations	6,177,501	6,513,407	6,614,008	6,564,547
2203	446	Animal Control	93,123	100,190	100,190	82,304
2207	421	Drug Enforcement	104,957	117,942	117,942	106,434
2209	421	Violence Against Women	99,653	103,261	103,261	99,167
2211	446	Urban Wildlife	24,598	21,241	21,241	19,109
2212	421	Intrnt Crimes Agnst Child	3,648	12,379	16,915	12,868
Total Expenditures			7,077,172	7,491,237	7,596,374	7,482,053
						7,529,324
						7,559,804

Fire Department
Sub-Fund: 013

Part of the General Fund				
FY2020	\$ 4,957,929	Fire Department Sub-Fund Expend.		22.14%
	17,436,882	Other Sub-Funds Expenditures		77.86%
	<u>\$ 22,394,811</u>	Total General Fund Expenditures		<u>100.00%</u>
FY2021	\$ 5,099,857	Fire Department Sub-Fund Expend.		22.77%
	17,434,937	Other Sub-Funds Expenditures		77.85%
	<u>\$ 22,534,794</u>	Total General Fund Expenditures		<u>100.63%</u>

Description:

We, the members of the Helena Fire Department, proudly continue our tradition as Guardians of the Gulch, by professionally providing a quality, effective, skillful, safe and caring service to protect our community whenever and wherever needed. We provide services in a variety of areas including fire suppression, fire prevention education, fire code enforcement, fire investigations, emergency management services, and hazardous materials management. We successfully meet these obligations through constant training, mutual aid agreements with other organizations around the State of Montana and excellent public relations.

"Fire" includes budgets for :

	FY 2018	FY 2019		Adopted	Adopted
	Actual	Adopted	Actual	FY 2020	FY 2021
				Budget	Budget
Fire	\$ 4,247,921	\$ 4,662,645	\$ 4,744,516	\$ 4,957,929	\$ 5,099,857
Fire Grants	20,610	-	18,720	-	-
	<u>\$ 4,268,531</u>	<u>\$ 4,662,645</u>	<u>\$ 4,763,236</u>	<u>\$ 4,957,929</u>	<u>\$ 5,099,857</u>
Percent of the General Fund	20.20%	20.80%	20.75%	21.14%	121.14%

Funded by:

General Government Revenue	\$ 4,091,965	\$ 4,560,445	\$ 4,391,209	\$ 4,284,139	\$ 4,426,067
percent of funding	95.86%	97.81%	92.19%	86.41%	86.79%
Dedicated Revenue	176,566	102,200	372,027	673,790	673,790
percent of funding	4.14%	2.19%	7.81%	13.59%	13.21%
Total	\$ 4,268,531	\$ 4,662,645	\$ 4,763,236	\$ 4,957,929	\$ 5,099,857

Significant Changes:

The Fire Department was awarded a SAFER Grant effective September 1, 2018. The grant funds 75% of six new firefighters for two years, and 25% for the third year. The citizens also approved a separate mill levy that will fund the additional costs of the six firefighters and capital needs of the department.

Fire Department						
Fund: 013						
	FY 2018	FY 2019			Adopted	Adopted
	Actual	Adopted	Amended	Actual	FY 2020	FY 2021
					Budget	Budget

Dedicated Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	22,084	-	-	-	-	-
Charges For Services	120,350	102,200	102,200	110,818	92,500	92,500
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	34,132	-	-	15,360	-	-
Other Operating Revenues	176,566	102,200	102,200	126,178	92,500	92,500
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	465,555	245,849	581,290	581,290
Internal Transactions	-	-	465,555	245,849	581,290	581,290
Long-Term Debt	-	-	-	-	-	-
Total Dedicated Revenue	176,566	102,200	567,755	372,027	673,790	673,790

Expenditures						
Personnel Services	3,734,563	4,020,305	4,408,722	4,150,669	4,323,545	4,462,731
Supplies & Materials	113,211	146,284	228,422	134,145	122,122	122,122
Purchased Services	130,336	193,028	236,589	181,292	212,955	212,955
Intra-City Charges	26,685	41,464	41,464	35,130	40,039	40,039
Fixed Charges	1,064	1,100	1,100	1,536	1,620	1,620
Maintenance & Operating	271,296	381,876	507,575	352,103	376,736	376,736
Internal Charges	262,672	260,464	260,464	260,464	257,648	260,390
Transfers Out	-	-	-	-	-	-
Internal Transactions	262,672	260,464	260,464	260,464	257,648	260,390
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	4,268,531	4,662,645	5,176,761	4,763,236	4,957,929	5,099,857

General Government Revenues Provided (Needed)	(4,091,965)	(4,560,445)	(4,609,006)	(4,391,209)	(4,284,139)	(4,426,067)
Percent of Total General Government Revenues	23.94%	26.11%	26.21%	24.49%	23.80%	24.40%

Expenditures by Division						
1001	410	Interfund Transactions	-	-	-	-
1002	410	Support/Assistance Paymts	-	-	-	-
2301	424	Fire	4,247,921	4,662,645	5,114,199	4,744,516
2305	424	Fire Grants	20,610	-	62,562	18,720
2306	424	Fire Special Projects	-	-	-	-
Total Expenditures			4,268,531	4,662,645	5,176,761	4,763,236

Community Development
Sub-Fund: 014

Part of the General Fund				
FY2020	\$ 621,562	Community Development Sub-Fund Expend.		2.78%
	21,773,249	Other Sub-Funds Expenditures		97.22%
	<u>\$ 22,394,811</u>	Total General Fund Expenditures		<u>100.00%</u>
FY2021	\$ 638,617	Community Development Sub-Fund Expend.		2.85%
	21,896,177	Other Sub-Funds Expenditures		97.77%
	<u>\$ 22,534,794</u>	Total General Fund Expenditures		<u>100.63%</u>

Description:

Working in partnership with Helena citizens, businesses and organizations, the city of Helena Community Development Department provides professional staff assistance in planning, development, and construction to maintain public health, safety, and welfare and create an attractive and sustainable community for all to live, work, and play. The Community Development Department consists of two divisions, City Planning and City Building (fund 503). The Planning Division assists members of the community with zoning, land use and development questions. Staff also provides information and assistance to developers, the business community and the public relating to any planning, zoning, land use, or development matter. The Building Division conducts building and site plan reviews, issues building permits, and provides inspection services at construction sites within the city limits to ensure the public's health, safety, and welfare.

"Community Development" includes budgets for :

	FY 2018 Actual	FY 2019		Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Actual		
Community Development	\$ 507,088	\$ 659,465	\$ 573,756	\$ 601,562	\$ 618,617
Support/Assistance Paymts	20,000	20,000	20,000	20,000	20,000
	<u>\$ 527,088</u>	<u>\$ 679,465</u>	<u>\$ 593,756</u>	<u>\$ 621,562</u>	<u>\$ 638,617</u>
Percent of the General Fund	2.77%	2.66%	2.56%	3.08%	103.08%

Support / Subsidy Payments provides for:

\$ 20,000 Historic Preservation Program-City contribution

Funded by:

General Government Revenue	\$ 517,473	\$ 676,665	\$ 579,826	\$ 616,142	\$ 633,197
percent of funding	98.18%	99.59%	97.65%	99.13%	99.15%
Dedicated Revenue	9,615	2,800	13,930	5,420	5,420
percent of funding	1.82%	0.41%	2.35%	0.87%	0.85%
Total	\$ 527,088	\$ 679,465	\$ 593,756	\$ 621,562	\$ 638,617

Community Development

Fund: 014

FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
	Adopted	Amended	Actual		

Dedicated Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	1,000	800	800	1,000	750	750
Intergovernmental Revenues	6,000	-	9,000	9,000	-	-
Charges For Services	2,615	2,000	2,000	3,930	4,670	4,670
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	9,615	2,800	11,800	13,930	5,420	5,420
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Dedicated Revenue	9,615	2,800	11,800	13,930	5,420	5,420

Expenditures

Personnel Services	396,890	444,165	444,165	390,931	448,884	465,562
Supplies & Materials	10,270	10,869	10,869	30,308	15,662	15,662
Purchased Services	55,848	159,849	201,775	108,398	92,785	92,785
Intra-City Charges	3,150	3,245	3,245	3,150	3,342	3,342
Fixed Charges	51,858	52,415	52,415	52,047	52,085	52,085
Maintenance & Operating	121,126	226,378	268,304	193,903	163,874	163,874
Internal Charges	9,072	8,922	8,922	8,922	8,804	9,181
Transfers Out	-	-	-	-	-	-
Internal Transactions	9,072	8,922	8,922	8,922	8,804	9,181
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	527,088	679,465	721,391	593,756	621,562	638,617

General Government Revenues Provided (Needed)	(517,473)	(676,665)	(709,591)	(579,826)	(616,142)	(633,197)
Percent of Total General Government Revenues	3.03%	3.87%	4.04%	3.23%	3.42%	3.49%

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
1601 418 Community Development	507,088	659,465	701,391	573,756	601,562	618,617
Total Expenditures	527,088	679,465	721,391	593,756	621,562	638,617

Finance
Sub-Fund: 015

Part of the General Fund				
FY2020	\$ 1,333,715	Finance Sub-Fund Expend.		5.96%
	21,061,096	Other Sub-Funds Expenditures		94.04%
	<u>\$ 22,394,811</u>	Total General Fund Expenditures		<u>100.00%</u>
FY2021	\$ 1,333,715	Finance Sub-Fund Expend.		5.96%
	21,201,079	Other Sub-Funds Expenditures		94.67%
	<u>\$ 22,534,794</u>	Total General Fund Expenditures		<u>100.63%</u>

Description:

Finance provides support to all departments in the City by performing accounting, budgeting, debt issuance, property liability, and utility customer service functions.

"Finance" includes budgets for :

	FY 2018 Actual	FY 2019		Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Actual		
Finance & Budget	\$ 369,767	\$ 367,863	\$ 321,706	\$ 374,180	\$ 374,180
Accounting	331,935	432,336	349,609	432,078	432,078
Utility Customer Service	460,531	500,483	485,279	527,457	527,457
	<u>\$ 1,162,233</u>	<u>\$ 1,300,682</u>	<u>\$ 1,156,594</u>	<u>\$ 1,333,715</u>	<u>\$ 1,333,715</u>
Percent of the General Fund	5.53%	6.04%	5.65%	5.90%	5.90%

Funded by:

General Government Revenue	\$ 190,639	\$ 268,836	\$ 124,748	\$ 280,016	\$ 280,016
percent of funding	16.40%	20.67%	10.79%	21.00%	21.00%
Dedicated Revenue	971,594	1,031,846	1,031,846	1,053,699	1,053,699
percent of funding	83.60%	79.33%	89.21%	79.00%	79.00%
Total	\$ 1,162,233	\$ 1,300,682	\$ 1,156,594	\$ 1,333,715	\$ 1,333,715

Finance

Fund: 015

FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
	Adopted	Amended	Actual		

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	5,000
Other Operating Revenues	-	5,000	5,000	5,000	5,000	5,000
Internal Service Revenues	971,594	1,026,846	1,026,846	1,026,846	1,048,699	1,048,699
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	971,594	1,026,846	1,026,846	1,026,846	1,048,699	1,048,699
Long-Term Debt	-	-	-	-	-	-
Total Dedicated Revenue	971,594	1,031,846	1,031,846	1,031,846	1,053,699	1,053,699

Expenditures

Personnel Services	815,520	904,971	904,971	788,531	908,508	908,508
Supplies & Materials	20,049	48,195	48,195	42,850	46,665	46,665
Purchased Services	196,557	207,402	214,402	183,227	213,886	213,886
Intra-City Charges	5,054	5,024	5,024	5,085	5,254	5,254
Fixed Charges	106,139	116,820	116,820	118,631	141,266	141,266
Maintenance & Operating	327,799	377,441	384,441	349,793	407,071	407,071
Internal Charges	18,914	18,270	18,270	18,270	18,136	18,136
Transfers Out	-	-	-	-	-	-
Internal Transactions	18,914	18,270	18,270	18,270	18,136	18,136
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	1,162,233	1,300,682	1,307,682	1,156,594	1,333,715	1,333,715

General Government Revenues Provided (Needed)	(190,639)	(268,836)	(275,836)	(124,748)	(280,016)	(280,016)
Percent of Total General Government Revenues	1.12%	1.54%	1.57%	0.70%	1.56%	1.54%

Expenditures by Division

1001	410 Interfund Transactions	-	-	-	-	-
1002	410 Support/Assistance Paymts	-	-	-	-	-
1501	414 Finance & Budget	369,767	367,863	367,863	321,706	374,180
1506	415 Accounting	331,935	432,336	439,336	349,609	432,078
1507	415 Utility Customer Service	460,531	500,483	500,483	485,279	527,457
Total Expenditures		1,162,233	1,300,682	1,307,682	1,156,594	1,333,715

Public Works
Sub-Fund: 016

Part of the General Fund				
FY2020	\$ 1,814,397	Public Works Sub-Fund Expend.		8.10%
	20,580,414	Other Sub-Funds Expenditures		91.90%
	<u>\$ 22,394,811</u>	Total General Fund Expenditures		<u>100.00%</u>
FY2021	\$ 1,814,397	Public Works Sub-Fund Expend.		8.10%
	20,720,397	Other Sub-Funds Expenditures		92.52%
	<u>\$ 22,534,794</u>	Total General Fund Expenditures		<u>100.63%</u>

"Public Works" includes budgets for :

	FY 2018 Actual	FY 2019		Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Actual		
Public Works Admin	\$ 356,615	\$ 344,834	\$ 317,299	\$ 502,234	\$ 502,234
Engineering	909,264	1,003,494	871,503	1,024,663	1,024,663
Interfund Transactions	337,500	337,500	337,500	287,500	287,500
	<u>\$ 1,603,379</u>	<u>\$ 1,685,828</u>	<u>\$ 1,526,302</u>	<u>\$ 1,814,397</u>	<u>\$ 1,814,397</u>
Percent of the General Fund	7.86%	7.79%	7.64%	107.64%	207.64%

Interfund Transactions provides for:

\$ 287,500 Capital Transit Svc Operations Support

Funded by:

General Government Revenue	\$ 561,143	\$ 580,407	\$ 420,631	\$ 531,972	\$ 531,972
percent of funding	33.29%	38.03%	23.18%	29.32%	#DIV/0!
Dedicated Revenue	1,042,236	1,105,421	1,105,671	1,282,425	1,282,425
percent of funding	100.00%	100.00%	100.00%	100.00%	100.00%
Total	\$ 1,603,379	\$ 1,685,828	\$ 1,526,302	\$ 1,814,397	\$ 1,814,397

Public Works

Fund: 016

FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
	Adopted	Amended	Actual		

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	1,041,986	1,105,421	1,105,421	1,105,421	1,282,425	1,282,425
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	1,041,986	1,105,421	1,105,421	1,105,421	1,282,425	1,282,425
Long-Term Debt	-	-	-	-	-	-
Total Dedicated Revenue	1,042,236	1,105,421	1,105,421	1,105,671	1,282,425	1,282,425

Expenditures

Personnel Services	1,082,842	1,137,983	1,067,983	944,091	1,309,846	1,309,846
Supplies & Materials	6,048	7,250	7,250	10,354	7,550	7,550
Purchased Services	71,390	88,173	158,173	116,253	89,919	89,919
Intra-City Charges	5,845	7,362	7,362	7,153	7,981	7,981
Fixed Charges	71,992	78,247	78,247	81,638	80,417	80,417
Maintenance & Operating	155,275	181,032	251,032	215,398	185,867	185,867
Internal Charges	27,762	29,313	29,313	29,313	31,184	31,184
Transfers Out	337,500	337,500	337,500	337,500	287,500	287,500
Internal Transactions	365,262	366,813	366,813	366,813	318,684	318,684
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	1,603,379	1,685,828	1,685,828	1,526,302	1,814,397	1,814,397

General Government Revenues Provided (Needed)	(561,143)	(580,407)	(580,407)	(420,631)	(531,972)	(531,972)
Percent of Total General Government Revenues	3.28%	3.32%	3.30%	2.35%	2.96%	2.93%

Expenditures by Division

1001 410 Interfund Transactions	337,500	337,500	337,500	337,500	287,500	287,500
3101 431 Public Works Admin	356,615	344,834	344,834	317,299	502,234	502,234
3102 433 Engineering	909,264	1,003,494	1,003,494	871,503	1,024,663	1,024,663
Total Expenditures	1,603,379	1,685,828	1,685,828	1,526,302	1,814,397	1,814,397

Park & Recreation
Sub-Fund: 017

Part of the General Fund				
FY2020	\$ 2,485,425	Park & Recreation Sub-Fund Expend.		11.10%
	19,909,386	Other Sub-Funds Expenditures		88.90%
	<u>\$ 22,394,811</u>	Total General Fund Expenditures		<u>100.00%</u>
FY2021	\$ 2,485,425	Park & Recreation Sub-Fund Expend.		11.10%
	20,049,369	Other Sub-Funds Expenditures		89.53%
	<u>\$ 22,534,794</u>	Total General Fund Expenditures		<u>100.63%</u>

Description:

The City Parks & Recreation Department contributes to our community's quality of life and economy by striving for a solid, well-maintained park and trail network combined with programming that serves all members of the community; meets increasing demands for parks, fields, and facilities; and proactively addresses emerging community recreation demands and trends.

"Park & Recreation" includes budgets for :

	FY 2017 Actual	FY 2018 Actual	FY 2019		Adopted FY 2020 Budget
			Adopted	Actual	
Parks Administration	\$ 264,480	\$ 304,460	\$ 276,910	\$ 280,263	\$ 280,263
Parks Maintenance	1,402,781	1,567,597	1,396,298	1,579,974	1,579,974
Swimming Pool	336,169	454,587	345,095	425,747	425,747
Recreation	74,633	92,745	69,680	89,299	89,299
Kay's Kids	36,393	54,218	40,177	53,617	53,617
Urban Trails	34,941	55,948	35,297	56,525	56,525
Code Enforcement-Weed Mgmt	135,191	187,166	148,934	-	-
Interfund Transactions	-	-	-	-	-
	<u>\$ 2,284,588</u>	<u>\$ 2,716,721</u>	<u>\$ 2,312,391</u>	<u>\$ 2,485,425</u>	<u>\$ 2,485,425</u>
Percent of the General Fund	8.91%	10.58%	12.54%	11.11%	12.32%

Funded by:

General Government Revenue	\$ 1,818,907	\$ 2,228,625	\$ 1,818,870	\$ 2,081,364	\$ 2,081,364
percent of funding	79.62%	82.03%	78.66%	83.74%	83.74%
Other Dedicated Revenue	465,681	488,096	493,521	404,061	404,061
percent of funding	20.38%	17.97%	21.34%	16.26%	16.26%
Total	\$ 2,284,588	\$ 2,716,721	\$ 2,312,391	\$ 2,485,425	\$ 2,485,425

Significant Changes:

In fiscal year 2019, the City Commission decided to create an active street code enforcement division. Two staff are budgeted in the Street fund. Weed control will be handled by the individual departments owning the property involved. Furthermore, management of the Civic Center was transferred from Community Facilities to the Parks department.

Park & Recreation						
Fund: 017						
	FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Amended	Actual		
Dedicated Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	3,000	3,000	-	3,000	3,000
Charges For Services	223,844	202,644	202,644	228,150	195,321	195,321
Intra-City Revenues	59,628	73,969	73,969	73,969	74,000	74,000
Fines & Forfeitures	2,889	1,000	1,000	1,016	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	35,781	54,177	54,177	37,080	54,218	54,218
Other Operating Revenues	322,142	334,790	334,790	340,215	326,539	326,539
Internal Service Revenues	143,539	153,306	153,306	153,306	77,522	77,522
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	143,539	153,306	153,306	153,306	77,522	77,522
Long-Term Debt	-	-	-	-	-	-
Total Dedicated Revenue	465,681	488,096	488,096	493,521	404,061	404,061
Expenditures						
Personnel Services	1,368,259	1,617,743	1,617,743	1,343,741	1,503,066	1,503,066
Supplies & Materials	159,771	173,679	173,679	164,528	155,790	155,790
Purchased Services	479,840	649,802	668,916	531,525	550,088	550,088
Intra-City Charges	43,189	53,153	53,153	46,232	49,465	49,465
Fixed Charges	93,816	94,161	94,161	98,182	105,094	105,094
Maintenance & Operating	776,616	970,795	989,909	840,467	860,437	860,437
Internal Charges	139,713	128,183	128,183	128,183	121,922	121,922
Transfers Out	-	-	-	-	-	-
Internal Transactions	139,713	128,183	128,183	128,183	121,922	121,922
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	2,284,588	2,716,721	2,735,835	2,312,391	2,485,425	2,485,425
General Government Revenues Provided (Needed)	(1,818,907)	(2,228,625)	(2,247,739)	(1,818,870)	(2,081,364)	(2,081,364)
Percent of Total General Government Revenues	10.64%	12.76%	12.78%	10.14%	11.56%	11.47%
Expenditures by Division						
1001	410	Interfund Transactions	-	-	-	-
1002	410	Support/Assistance Paymts	-	-	-	-
4101	464	Parks Administration	264,480	304,460	316,689	276,910
4102	464	Parks Maintenance	1,402,781	1,567,597	1,567,597	1,396,298
4103	464	Swimming Pool	336,169	454,587	454,587	345,095
4104	464	Recreation	74,633	92,745	92,745	69,680
4106	464	Kay's Kids	36,393	54,218	54,218	40,177
4107	464	Urban Trails	34,941	55,948	55,948	35,297
4109	464	Code Enforcement-Weed Mgmt	135,191	187,166	194,051	148,934
Total Expenditures			2,284,588	2,716,721	2,735,835	2,312,391
					2,485,425	2,485,425

Street & Traffic

Fund: 201

Part of the Transportation Services Department

Description:

This fund accounts for street maintenance, signal maintenance, code enforcement and traffic maintenance operations funded almost exclusively from the Street Maintenance assessments.

This Fund includes budgets for :

	FY 2018 Actual	FY 2019		Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Actual		
Streets	\$ 3,831,988	\$ 5,088,952	\$ 3,544,539	\$ 6,890,476	\$ 6,173,226
Traffic Maintenance	421,857	447,973	461,223	530,946	519,946
Signal Maintenance	141,617	147,382	124,896	103,813	103,813
Roadway Code Enforcement	-	-	-	213,071	213,071
	\$ 4,395,462	\$ 5,684,307	\$ 4,130,658	\$ 7,738,306	\$ 7,010,056

Major Funding Sources:

The Street, Signal and Traffic divisions are almost exclusively supported by the annual assessment levied on city residents.

Major Capital:

FY2020	
\$ 8,580	Bomag Compactor Roller
36,000	New Truck (replaces #302)
43,000	Plow, Sander & Radio for Unit ***
162,130	5 Yd Dump Truck & Accessories (Replace Unit #311)
293,200	Front End Loader, Radio
130,000	Snow Blower
431,200	Large Motor Patrol, Radio, Walk&Roll, and Snow Gate
411,200	Small Motor Patrol, Radio, Walk&Roll, and Snow Gate
1,000,000	Rodney Street Phase I
\$ 2,515,310	Streets
\$ 7,500	Emergency Sign Trailer
3,500	Paint Machine Trailer
\$ 11,000	Traffic
FY2021	
\$ 174,350	Dump Truck Replacement
247,910	Large Mechanical Sweeper
202,680	Mechanical Sweeper
173,120	Deicer Truck
1,000,000	Rodney Street Phase II
\$ 1,798,060	Streets

Street & Traffic Fund: 201		FY 2018			FY 2019			Adopted	Adopted
		Actual	FY 2019		Actual	Adopted	Adopted	FY 2020	FY 2021
			Adopted	Amended					
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	4,055,147	4,051,560	4,986,590	4,975,629	6,882,480	6,882,480	6,882,480	6,882,480	6,882,480
Taxes & Assessments	4,055,147	4,051,560	4,986,590	4,975,629	6,882,480	6,882,480	6,882,480	6,882,480	6,882,480
License & Permits	31,355	28,000	28,000	56,368	32,000	32,000	32,000	32,000	32,000
Intergovernmental Revenues	30,494	30,495	30,495	30,494	30,495	30,495	30,495	30,495	30,495
Charges For Services	-	-	-	-	3,000	3,000	3,000	3,000	3,000
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	500	500	500	500	500
Investment Earnings	39,569	30,000	30,000	78,062	40,000	40,000	40,000	40,000	40,000
Other Financing Sources / (Uses)	26,795	15,000	15,000	23,542	16,000	16,000	16,000	16,000	16,000
Other Operating Revenues	128,213	103,495	103,495	188,466	121,995	121,995	121,995	121,995	121,995
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	19,695	19,545	19,545	19,545	9,894	9,894	9,894	9,894	9,894
Internal Transactions	19,695	19,545	19,545	19,545	9,894	9,894	9,894	9,894	9,894
Long-Term Debt	-	500,000	3,300,562	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Revenues	4,203,055	4,674,600	8,410,192	5,183,640	8,014,369	8,014,369	8,014,369	8,014,369	8,014,369
Expenditures									
Personnel Services	1,334,818	1,443,061	1,443,061	1,322,879	2,008,744	2,008,744	2,008,744	2,008,744	2,008,744
Supplies & Materials	673,371	712,850	1,021,390	584,617	796,768	796,768	796,768	796,768	796,768
Purchased Services	786,923	1,279,961	1,657,051	698,840	1,460,712	1,460,712	1,460,712	1,460,712	1,460,712
Intra-City Charges	263,729	253,910	253,910	280,100	306,157	306,157	306,157	306,157	306,157
Fixed Charges	1,592	1,660	1,660	575	1,620	1,620	1,620	1,620	1,620
Maintenance & Operating	1,725,615	2,248,381	2,934,011	1,564,132	2,565,257	2,565,257	2,565,257	2,565,257	2,565,257
Internal Charges	464,759	519,485	519,485	519,485	637,995	637,995	637,995	637,995	637,995
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	464,759	519,485	519,485	519,485	637,995	637,995	637,995	637,995	637,995
Debt Service	-	237,380	237,380	-	-	-	-	-	-
Capital Outlay	870,270	1,236,000	3,713,928	724,162	2,526,310	1,798,060	1,798,060	1,798,060	1,798,060
Debt & Capital	870,270	1,473,380	3,951,308	724,162	2,526,310	1,798,060	1,798,060	1,798,060	1,798,060
Total Expenditures	4,395,462	5,684,307	8,847,865	4,130,658	7,738,306	7,010,056	7,738,306	7,010,056	7,010,056
Revenues Over (Under) Expenditures	(192,407)	(1,009,707)	(437,673)	1,052,982	276,063	1,004,313	276,063	1,004,313	1,004,313
Beginning Cash Balance - July 1	3,907,780	3,715,524	3,715,524	3,715,524	4,767,984	5,044,047	4,767,984	5,044,047	5,044,047
Other Cash Sources / (Uses)	151	-	-	(522)	-	-	-	-	-
Ending Cash Balance - June 30	3,715,524	2,705,817	3,277,851	4,767,984	5,044,047	6,048,360	5,044,047	6,048,360	6,048,360
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	3,715,524	2,705,817	3,277,851	4,767,984	5,044,047	6,048,360	5,044,047	6,048,360	6,048,360
Ending Cash Balance - June 30	3,715,524	2,705,817	3,277,851	4,767,984	5,044,047	6,048,360	5,044,047	6,048,360	6,048,360
Reserves Detail:									
Operating Reserve (5 month)	1,468,830	1,754,553	2,040,232	1,419,373	2,171,665	2,171,665	2,171,665	2,171,665	2,171,665
Trail / Crossings Maintenance Reserve	-	-	-	-	-	-	-	-	-
Street Plowing Overtime Reserve	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
40% 27th Payday Reserve (for FY2023)	-	11,100	11,100	10,176	30,904	46,356	30,904	46,356	46,356
Capital / Maintenance Projects Reserves	2,236,694	930,164	1,216,519	3,328,435	2,831,478	3,820,339	2,831,478	3,820,339	3,820,339

Civic Center
Fund: 211

Part of the Park & Recreation Department

Description:

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

The department is responsible for the operation, promotion, and maintenance of the Civic Center including booking, scheduling, ticketing and all other event services related to Civic Center rentals and events.

The Civic Center will continue its integral role as a community cultural asset, hosting an anticipated 90 events for State Fiscal Year 2020 accounting for 160 booked dates. Event activities include fundraiser galas, community events, trade shows, vendor fairs, concerts, and fine arts. This activity contributes a significant economic impact to downtown Helena and the greater Helena area.

Major Funding Sources:

	FY 2018	FY 2019		Adopted	Adopted
	Actual	Adopted	Actual	FY 2020	FY 2021
				Budget	Budget
General Fund Support Transfer	\$ 480,000	\$ 475,572	\$ 475,572	\$ 362,792	\$ 362,792
Civic Center Fees (Events/Rental)	299,527	417,465	615,012	518,250	518,250
	<u>\$ 779,527</u>	<u>\$ 893,037</u>	<u>\$ 1,090,584</u>	<u>\$ 881,042</u>	<u>\$ 881,042</u>

Major Capital:

FY2020	
\$ 40,000	North Parking Lot Replacement
65,000	Ballroom Chair Replacement x 600 Chairs
<u>\$ 105,000</u>	

Civic Center					Adopted	Adopted
Fund: 211		FY 2018	FY 2019		FY 2020	FY 2021
		Actual	Adopted	Amended	Budget	Budget
Revenues						
Taxes		-	-	-	-	-
Special Assessments		-	-	-	-	-
Taxes & Assessments		-	-	-	-	-
License & Permits		-	-	-	-	-
Intergovernmental Revenues		-	-	-	-	-
Charges For Services		299,527	417,465	467,465	615,012	518,250
Intra-City Revenues		-	-	-	-	-
Fines & Forfeitures		-	-	-	-	-
Investment Earnings		-	-	-	-	-
Other Financing Sources / (Uses)		5,490	750	750	42,016	750
Other Operating Revenues		305,017	418,215	468,215	657,028	519,000
Internal Service Revenues		-	-	-	-	-
Interfund Transfers In		485,854	475,572	475,572	475,572	362,792
Internal Transactions		485,854	475,572	475,572	475,572	362,792
Long-Term Debt		-	-	-	-	-
Total Revenues		790,871	893,787	943,787	1,132,600	881,792
Expenditures						
Personnel Services		381,763	415,649	415,649	396,178	426,969
Supplies & Materials		20,333	30,286	30,286	28,669	38,690
Purchased Services		149,424	279,208	329,208	357,987	293,387
Intra-City Charges		-	-	-	-	-
Fixed Charges		6,434	6,930	6,930	8,483	9,210
Maintenance & Operating		176,191	316,424	366,424	395,139	341,287
Internal Charges		154,264	150,697	150,697	150,697	173,559
Transfers Out		-	-	-	-	-
Internal Transactions		154,264	150,697	150,697	150,697	173,559
Debt Service		-	-	-	-	-
Capital Outlay		26,169	10,000	10,000	-	105,000
Debt & Capital		26,169	10,000	10,000	-	105,000
Total Expenditures		738,387	892,770	942,770	942,014	1,046,815
Revenues Over (Under) Expenditures		52,484	1,017	1,017	190,586	(165,023)
Beginning Cash Balance - July 1		427,848	480,332	480,332	480,332	505,895
Other Cash Sources / (Uses)		-	-	-	-	-
Ending Cash Balance - June 30		480,332	481,349	481,349	670,918	445,872
Unreserved Balance		-	-	-	-	-
Reserved		480,332	481,349	481,349	670,918	445,872
Ending Cash Balance - June 30		480,332	481,349	481,349	670,918	445,872
Reserves Detail:						
Operating Reserve	3 mo.	59,300	73,500	77,700	78,500	156,900
Equipment Reserve		421,032	404,801	400,601	589,370	339,142
40% 27th Payday Reserve (for FY2023)			3,048	3,048	3,048	9,853
						6,569

Facilities Management
Fund: 212

Administered by the Community Facilities Dept.

Description:

This Fund accounts for all activities associated with Facilities Administration and Project Management.

The Community Facilities Department provides project management supervision, coordination of on-site construction activities on City building projects and oversees the maintenance of various City facilities. The department also functions as liaison and provides administrative support to PEG television operations.

The Facilities Management Fund includes budgets for :

	FY 2018 Actual	FY 2019		Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Actual		
Facilities Administration	\$ 486,964	\$ 466,299	\$ 477,038	\$ 592,091	\$ 592,091
Project Management	119,725	122,793	123,038	98,923	98,923
Public Ed & Govt Acc Chnl (PEG)	169,436	173,772	174,115	3,956	3,956
	<u>\$ 776,125</u>	<u>\$ 762,864</u>	<u>\$ 774,191</u>	<u>\$ 694,970</u>	<u>\$ 694,970</u>

Major Funding Sources:

PEG Operational Support (General Fund)	\$ 5,103	\$ 3,887	\$ 3,887	\$ 4,066	\$ 4,066
PEG Contract - Cable Franchise Fee Funded	168,620	-	-	-	-
Community Facilities Charges	599,638	575,024	575,024	609,772	609,772
	<u>\$ 773,361</u>	<u>\$ 578,911</u>	<u>\$ 578,911</u>	<u>\$ 613,838</u>	<u>\$ 613,838</u>

Significant Changes:

Beginning in FY 2019, the Public Education and Government (PEG) Access Channel contract will be paid directly from the General Fund instead of transferred to this Facilities Management Fund.

Facilities Management						
Fund: 212						
	FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Amended	Actual		
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	14,429	4,100	4,100	24,576	10,000	10,000
Other Financing Sources / (Uses)	-	-	-	29	-	-
Other Operating Revenues	14,429	4,100	4,100	24,605	10,000	10,000
Internal Service Revenues	599,638	575,024	575,024	575,024	609,772	609,772
Interfund Transfers In	176,928	7,070	7,070	7,070	5,636	5,636
Internal Transactions	776,566	582,094	582,094	582,094	615,408	615,408
Long-Term Debt	-	-	-	-	-	-
Total Revenues	790,995	586,194	586,194	606,699	625,408	625,408
Expenditures						
Personnel Services	216,692	182,892	182,892	181,924	201,744	201,744
Supplies & Materials	1,850	2,125	2,125	2,838	2,125	2,125
Purchased Services	351,228	439,612	439,612	277,206	387,706	387,706
Intra-City Charges	1,329	3,249	3,249	1,466	2,099	2,099
Fixed Charges	168,620	-	-	-	-	-
Maintenance & Operating	523,027	444,986	444,986	281,510	391,930	391,930
Internal Charges	34,472	35,092	35,092	35,092	35,565	35,565
Transfers Out	-	-	-	-	-	-
Internal Transactions	34,472	35,092	35,092	35,092	35,565	35,565
Debt Service	-	-	-	-	-	-
Capital Outlay	-	32,000	32,000	31,457	-	-
Debt & Capital	-	32,000	32,000	31,457	-	-
Total Expenditures	774,191	694,970	694,970	529,983	629,239	629,239
Revenues Over (Under) Expenditures	16,804	(108,776)	(108,776)	76,716	(3,831)	(3,831)
Beginning Cash Balance - July 1	1,011,340	1,028,144	1,028,144	1,028,144	1,104,860	1,101,029
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	1,028,144	919,368	919,368	1,104,860	1,101,029	1,097,198
Unreserved Balance	-	-	-	-	-	-
Reserved	1,028,144	919,368	919,368	1,104,860	1,101,029	1,097,198
Ending Cash Balance - June 30	1,028,144	919,368	919,368	1,104,860	1,101,029	1,097,198
Reserves Detail:						
Operating Reserve	1 mo. 64,516	55,248	55,248	41,544	52,437	52,437
PEG Operational Reserve	300	231	231	263	193	123
Facilities Management - Other Reserves	963,328	862,491	862,491	1,061,654	1,045,295	1,039,982
40% 27th Payday Reserve (for FY2023)		1,399	1,399	1,399	3,104	4,656

Facilities Managemnt-HVCC**Fund:** 213

Administered by the Community Facilities Dept.

Description:

This Fund accounts for all activities associated with facilities maintenance of the Helena Visitor's and Commerce Center (HVCC). In 2004, the City became sole owner of this facility and established this maintenance and operation fund effective July 1, 2004.

The Community Facilities Department is responsible for the overall management of this City-owned facility, including supervision of any building construction projects and oversight of the maintenance of the facility.

Major Funding Sources:

This program is supported by rent from occupants of the Chamber Building.

Facilities Managemnt-HVCC

Fund: 213

	FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Amended	Actual		
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	100	50	50	303	50	50
Other Financing Sources / (Uses)	53,426	53,426	53,426	53,426	62,100	62,100
Other Operating Revenues	53,526	53,476	53,476	53,729	62,150	62,150
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	53,526	53,476	53,476	53,729	62,150	62,150
Expenditures						
Personnel Services	-	-	-	-	-	-
Supplies & Materials	1,557	2,500	2,500	2,335	2,500	2,500
Purchased Services	12,246	13,824	13,824	10,820	14,054	14,054
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	1,109	1,150	1,150	1,292	1,360	1,360
Maintenance & Operating	14,912	17,474	17,474	14,447	17,914	17,914
Internal Charges	40,777	40,901	40,901	40,901	41,472	41,472
Transfers Out	-	-	-	-	-	-
Internal Transactions	40,777	40,901	40,901	40,901	41,472	41,472
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	55,689	58,375	58,375	55,348	59,386	59,386
Revenues Over (Under) Expenditures	(2,163)	(4,899)	(4,899)	(1,619)	2,764	2,764
Beginning Cash Balance - July 1	12,651	10,488	10,488	10,488	8,869	11,633
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	10,488	5,589	5,589	8,869	11,633	14,397
Unreserved Balance	-	-	-	-	-	-
Reserved	10,488	5,589	5,589	8,869	11,633	14,397
Ending Cash Balance - June 30	10,488	5,589	5,589	8,869	11,633	14,397
Reserves Detail:						
Operating & Capital Reserve	10,488	5,589	5,589	8,869	11,633	14,397

Neighborhood Center**Fund:** 214

Administered by the Community Facilities Dept.

Description:

This Fund accounts for City activities associated with facility maintenance of the city-owned Neighborhood Center.

The Community Facilities Department is responsible for the overall management of this City-owned facility, including supervision of any building construction projects and oversight of the maintenance of the facility. The tenant's (Rocky Mountain Development Council) financial responsibility includes utilities, janitorial services, minor repairs and maintenance and paying the annual taxes and assessments. Through tenant rent charges, the City covers building insurance premiums and is building a cash reserve to cover major maintenance or necessary construction costs, such as roof or parking lot repairs or replacement.

Major Funding Sources:

This program is supported by rent from tenants of the building.

Neighborhood Center						
Fund: 214						
	FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Amended	Actual		
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	502	300	300	882	300	300
Other Financing Sources / (Uses)	16,760	21,760	21,760	25,640	22,700	22,700
Other Operating Revenues	17,262	22,060	22,060	26,522	23,000	23,000
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	17,262	22,060	22,060	26,522	23,000	23,000
Expenditures						
Personnel Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	3,467	5,000	5,000	-	5,000	5,000
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	3,467	5,000	5,000	-	5,000	5,000
Internal Charges	16,755	16,919	16,919	16,919	17,619	17,619
Transfers Out	-	-	-	-	-	-
Internal Transactions	16,755	16,919	16,919	16,919	17,619	17,619
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	20,222	21,919	21,919	16,919	22,619	22,619
Revenues Over (Under) Expenditures	(2,960)	141	141	9,603	381	381
Beginning Cash Balance - July 1	38,209	35,249	35,249	35,249	44,852	45,233
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	35,249	35,390	35,390	44,852	45,233	45,614
Unreserved Balance	-	-	-	-	-	-
Reserved	35,249	35,390	35,390	44,852	45,233	45,614
Ending Cash Balance - June 30	35,249	35,390	35,390	44,852	45,233	45,614
Reserves Detail:						
Operating & Capital Reserve	35,249	35,390	35,390	44,852	45,233	45,614

Police Projects & Reimb
Fund: 215

Part of the Police Department

Description:

This fund accounts for activity related to:

Officer overtime that is fully reimbursed by businesses, schools, etc. requesting Police security for temporary events.

Police Projects & Reimb

Fund: 215

	FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Amended	Actual		
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	3,805	-	-	-	-	-
Charges For Services	56,639	56,430	56,430	63,147	56,430	56,430
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	60,444	56,430	56,430	63,147	56,430	56,430
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	1,510	1,780	1,780	1,780	354	354
Internal Transactions	1,510	1,780	1,780	1,780	354	354
Long-Term Debt	-	-	-	-	-	-
Total Revenues	61,954	58,210	58,210	64,927	56,784	56,784
Expenditures						
Personnel Services	45,671	58,586	58,586	40,383	58,170	58,170
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-
Internal Charges	990	1,360	1,360	1,360	1,360	1,360
Transfers Out	-	-	-	-	-	-
Internal Transactions	990	1,360	1,360	1,360	1,360	1,360
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	46,661	59,946	59,946	41,743	59,530	59,530
Revenues Over (Under) Expenditures	15,293	(1,736)	(1,736)	23,184	(2,746)	(2,746)
Beginning Cash Balance - July 1	1,303	16,596	16,596	16,596	39,780	37,034
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	16,596	14,860	14,860	39,780	37,034	34,288
Unreserved Balance	-	-	-	-	-	-
Reserved	16,596	14,860	14,860	39,780	37,034	34,288
Ending Cash Balance - June 30	16,596	14,860	14,860	39,780	37,034	34,288
Reserves Detail:						
Misc. Reserves	16,596	14,413	14,413	39,333	36,139	33,393
40% 27th Payday Reserve (for FY2023)		447	447	447	895	895

Law Enforcement Block Grant

Fund: 217

Part of the Police Department

Description:

This fund accounts for proceeds from the federal Law Enforcement Block Grant program. Grant funds, which are shared with Lewis & Clark County per grant requirements, are used to offset grant-eligible costs incurred by the City of Helena. The City submits quarterly cost reports and subsequently receives grant reimbursement. The amounts are transferred to the General Fund to assist in funding salary for a Detective who is assigned to the County Attorney's Office. The City received no funds in FY2018 due to a lawsuit against the federal government.

The Law Enforcement Block Grant Fund includes budgets for :

	FY 2018 Actual	FY 2019		Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Actual		
Transfer/out - To General Fund	\$ -	\$ 15,000	\$ 29,200	\$ 15,000	\$ 15,000
Other L&C Co Programs	-	15,000	56,450	15,000	15,000
	<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ 85,650</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>

Law Enforcement Block Grant

Fund: 217

	FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Amended	Actual		
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	30,000	85,650	70,365	33,000	33,000
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	-	30,000	85,650	70,365	33,000	33,000
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	-	30,000	85,650	70,365	33,000	33,000
Expenditures						
Personnel Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	15,000	29,200	13,919	15,000	15,000
Maintenance & Operating	-	15,000	29,200	13,919	15,000	15,000
Internal Charges	-	-	-	-	-	-
Transfers Out	-	15,000	56,450	27,172	15,000	15,000
Internal Transactions	-	15,000	56,450	27,172	15,000	15,000
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	-	30,000	85,650	41,091	30,000	30,000
Revenues Over (Under) Expenditures	-	-	-	29,274	3,000	3,000
Beginning Cash Balance - July 1	-	-	-	-	29,274	32,274
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	-	-	-	29,274	32,274	35,274
Unreserved Balance	-	-	-	-	-	-
Reserved	-	-	-	29,274	32,274	35,274
Ending Cash Balance - June 30	-	-	-	29,274	32,274	35,274
Reserves Detail:						
Misc. Reserves	-	-	-	29,274	32,274	35,274

9-1-1 Emergency Program

Fund: 218

Part of the Police Department

Description:

This fund accounts for the City's administration of the regional dispatch center and 9-1-1 program operations that serve Helena and surrounding areas.

The major funding source is the State of Montana which levies a fee to each phone user within Lewis & Clark County (including cell phones) which is then calculated on a percentage basis for distribution.

Major Funding Sources:

	FY 2018 Actual	FY 2019		Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Actual		
911-Lewis & Clark County	\$ 234,083	\$ 226,000	\$ 213,188	\$ 226,000	\$ 226,000
911-City of Helena	198,633	192,000	187,492	192,000	192,000
911-East Helena	13,980	14,000	53,646	14,000	14,000
St. Peter's Hospital Training Reimb.	20,000	10,000	10,000	12,000	12,000
	\$ 466,696	\$ 442,000	\$ 464,326	\$ 444,000	\$ 444,000

9-1-1 Emergency Program

Fund: 218

	FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Amended	Actual		
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	446,696	432,000	432,000	454,326	432,000	432,000
Charges For Services	20,000	10,000	10,000	10,000	12,000	12,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	3,024	500	500	5,050	500	500
Other Financing Sources / (Uses)	50,230	1,360	1,360	31,743	1,360	1,360
Other Operating Revenues	519,950	443,860	443,860	501,119	445,860	445,860
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	519,950	443,860	443,860	501,119	445,860	445,860
Expenditures						
Personnel Services	-	-	-	-	-	-
Supplies & Materials	20,620	27,400	27,400	8,705	23,800	23,800
Purchased Services	278,145	290,682	290,682	279,385	311,945	311,945
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	51,636	51,700	51,700	49,991	45,432	45,432
Maintenance & Operating	350,401	369,782	369,782	338,081	381,177	381,177
Internal Charges	823	832	832	832	832	832
Transfers Out	135,735	135,735	135,735	-	-	-
Internal Transactions	136,558	136,567	136,567	832	832	832
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	486,959	506,349	506,349	338,913	382,009	382,009
Revenues Over (Under) Expenditures	32,991	(62,489)	(62,489)	162,206	63,851	63,851
Beginning Cash Balance - July 1	147,257	180,248	180,248	180,248	342,454	406,305
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	180,248	117,759	117,759	342,454	406,305	470,156
Unreserved Balance	-	-	-	-	-	-
Reserved	180,248	117,759	117,759	342,454	406,305	470,156
Ending Cash Balance - June 30	180,248	117,759	117,759	342,454	406,305	470,156
Reserves Detail:						
Operational Reserve (2 months of operations) 17%	81,176	84,408	84,408	56,497	63,681	63,681
Equipment Reserve	99,072	33,351	33,351	285,957	342,624	406,475

Support Services Division
Fund: 219

Part of the Police Department

Description:

This fund accounts for the City's operations of the joint records and dispatch function for Lewis & Clark County and the City of Helena.

Major Funding Sources:

Operations are funded primarily by a public safety mill levy that is collected and distributed by Lewis & Clark County. A portion of the levy is used to fund the majority of this joint operation. A sizeable transfer in from the 218 account (911 funds) has been necessary in past years to assist in funding dispatch salaries.

	FY 2018 Actual	FY 2019		Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Actual		
Public Safety Mill Levy	\$ 1,294,167	\$ 1,400,000	\$ 1,400,000	\$ 1,448,160	\$ 1,498,160
9-1-1 Prgm (Salary Reimbursement)	135,735	135,735	-	-	-
False Alarm Fees	10,370	7,000	8,850	7,000	7,000
Alarm Application & Monitoring Fees	4,030	5,000	11,465	9,000	9,000
Accident Reports	3,508	3,000	3,924	3,000	3,000
Sexual & Violent Offenders Registration	1,591	1,000	900	1,000	1,000
	<u>\$ 1,449,401</u>	<u>\$ 1,551,735</u>	<u>\$ 1,425,139</u>	<u>\$ 1,468,160</u>	<u>\$ 1,518,160</u>

Support Services Division

Fund: 219

	FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Amended	Actual		
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	14,400	12,000	12,000	20,315	16,000	16,000
Intergovernmental Revenues	1,294,167	1,403,000	1,403,000	1,400,000	1,448,160	1,498,160
Charges For Services	5,099	4,000	4,000	4,824	4,000	4,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	(331)	-	-	(1,913)	-	-
Other Financing Sources / (Uses)	-	-	-	-	3,000	3,000
Other Operating Revenues	1,313,335	1,419,000	1,419,000	1,423,226	1,471,160	1,521,160
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	154,349	153,624	153,624	17,889	9,715	9,715
Internal Transactions	154,349	153,624	153,624	17,889	9,715	9,715
Long-Term Debt	-	-	-	-	-	-
Total Revenues	1,467,684	1,572,624	1,572,624	1,441,115	1,480,875	1,530,875
Expenditures						
Personnel Services	1,302,458	1,372,811	1,372,811	1,254,402	1,367,600	1,367,600
Supplies & Materials	3,365	16,650	16,650	7,012	11,450	11,450
Purchased Services	60,566	71,322	71,322	69,189	89,832	89,832
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	54,193	82,788	82,788	44,683	21,935	21,935
Maintenance & Operating	118,124	170,760	170,760	120,884	123,217	123,217
Internal Charges	27,543	25,738	25,738	25,738	25,238	25,238
Transfers Out	-	-	-	-	-	-
Internal Transactions	27,543	25,738	25,738	25,738	25,238	25,238
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	1,448,125	1,569,309	1,569,309	1,401,024	1,516,055	1,516,055
Revenues Over (Under) Expenditures	19,559	3,315	3,315	40,091	(35,180)	14,820
Beginning Cash Balance - July 1	22,926	42,445	42,445	42,445	83,277	48,097
Other Cash Sources / (Uses)	(40)	-	-	741	-	-
Ending Cash Balance - June 30	42,445	45,760	45,760	83,277	48,097	62,917
Unreserved Balance	-	-	-	-	-	-
Reserved	42,445	45,760	45,760	83,277	48,097	62,917
Ending Cash Balance - June 30	42,445	45,760	45,760	83,277	48,097	62,917
Reserves Detail:						
Operational Reserves	42,445	36,111	36,111	73,628	37,577	52,397
40% 27th Payday Reserve (for FY2023)	-	9,649	9,649	9,649	10,520	10,520
*Reduced to 20% due to budget constraints						

CDBG**Fund: 226**

Part of the Community Development Department

Description:

This fund accounts for Community Development Block Grant (CDBG) projects. CDBG project appropriations are created whenever the City Commission accepts a CDBG grant for a specific purpose.

For fiscal year 2019, there are currently no new projects planned for this budget; the City will continue its partnership with the Center for Mental Health on the construction of a new group home. If other projects develop and funding is secured, budgets will be established once projects are accepted by and funding is approved by the Helena City Commission.

Funded Projects: (Project Expenditures)

	FY 2018 Actual	FY 2019		Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Actual		
Downtown Zoning	\$ 14,443	\$ -	\$ -	\$ -	\$ -
HOME Grant - Guardian Apts.	215,508	-	1,051,087	-	-
Pioneer Aero-Big Sky Grant	20,000	-	15,000	-	-
	\$ 249,951	\$ -	\$ 1,066,087	\$ -	\$ -

Major Funding Sources:

Community Development Block Grants.

CDBG/HOME Fund: 226		FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
			Adopted	Amended	Actual		
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	260,580	-	1,410,687	1,066,087	-	-
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	-	-	-	-	-	-
	Other Financing Sources / (Uses)	-	-	-	-	-	-
	Other Operating Revenues	260,580	-	1,410,687	1,066,087	-	-
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
	Long-Term Debt	-	-	-	-	-	-
	Total Revenues	260,580	-	1,410,687	1,066,087	-	-
Expenditures							
	Personnel Services	-	-	-	-	-	-
	Supplies & Materials	-	-	-	-	-	-
	Purchased Services	-	-	-	-	-	-
	Intra-City Charges	-	-	-	-	-	-
	Fixed Charges	249,951	-	1,410,687	1,066,087	-	-
	Maintenance & Operating	249,951	-	1,410,687	1,066,087	-	-
	Internal Charges	-	-	-	-	-	-
	Transfers Out	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Debt & Capital	-	-	-	-	-	-
	Total Expenditures	249,951	-	1,410,687	1,066,087	-	-
	Revenues Over (Under) Expenditures	10,629	-	-	-	-	-
	Beginning Cash Balance - July 1	(5,530)	5,099	5,099	5,099	5,099	5,099
	Other Cash Sources / (Uses)	-	-	-	-	-	-
	Ending Cash Balance - June 30	5,099	5,099	5,099	5,099	5,099	5,099
	Unreserved Balance	-	-	-	-	-	-
	Reserved	5,099	5,099	5,099	5,099	5,099	5,099
	Ending Cash Balance - June 30	5,099	5,099	5,099	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:** 233

Part of the General Government Group

Description:

This fund accounts for transfers from the General fund and donations toward public art projects in the City, helping to meet the Helena Public Art Committee's mission of promoting community awareness of and involvement in providing public art in Helena.

The City of Helena Public Art Committee was created by resolution of the Helena City Commission on November 16, 1998 to serve as an advisory committee to the City Commission. The Committee is made up of one City Commission member, one Helena Citizens' Council representative, and up to nine members representing artists, art organizations, design-related businesses, education, and business.

Major Funding Sources:

Financing has come primarily from a transfer from the General fund. This fund also receives contributions, donations and fund raisers of the Helena Public Art Committee.

Public Art Projects						
Fund: 233						
	FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Amended	Actual		
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	507	-	-	515	-	-
Other Operating Revenues	507	-	-	515	-	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	12,000	12,000	12,000	12,000	19,313	12,000
Internal Transactions	12,000	12,000	12,000	12,000	19,313	12,000
Long-Term Debt	-	-	-	-	-	-
Total Revenues	12,507	12,000	12,000	12,515	19,313	12,000
Expenditures						
Personnel Services	-	-	-	-	-	-
Supplies & Materials	-	120	120	503	740	740
Purchased Services	9,945	18,710	18,710	9,169	23,614	20,825
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	9,945	18,830	18,830	9,672	24,354	21,565
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	9,945	18,830	18,830	9,672	24,354	21,565
Revenues Over (Under) Expenditures	2,562	(6,830)	(6,830)	2,843	(5,041)	(9,565)
Beginning Cash Balance - July 1	18,874	21,436	21,436	21,436	24,279	19,238
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	21,436	14,606	14,606	24,279	19,238	9,673
Unreserved Balance	-	-	-	-	-	-
Reserved	21,436	14,606	14,606	24,279	19,238	9,673
Ending Cash Balance - June 30	21,436	14,606	14,606	24,279	19,238	9,673
Reserves Detail:						
Project Reserves	21,436	14,606	14,606	24,279	19,238	9,673

Open Space District Maint**Fund: 235**

Part of the Park & Recreation Department

Description:

On January 29, 2007, the City Commission held a public hearing and approved a resolution creating the Helena Open Space Maintenance District No. 1. This district is funded by a city-wide assessment, as allowed by Montana statute, that provides on-going, long-term funding for the maintenance of the City's open space lands. The district provides funding for labor and materials to maintain and manage the City's open space land system, including forest fuel reduction to mitigate potential fires, weed control, trail development and maintenance and other related maintenance issues. In the last decade, Helena's open space system has grown by nearly 20% in City owned and managed acres. The stewardship responsibility associated with Open Lands expansion, combined with the implementation of an aggressive forest fuel reduction and an overall upgrade in service levels for the trail system (to meet demands and resource needs), has resulted in increased annual program costs that will be difficult to fund in the future at the current assessment rate. At present, Open Land program management strategy includes the diligent pursuit of various resource management grants to leverage funds to the greatest extent possible; however, an identifiable funding gap is becoming readily apparent.

Major Funding Sources:

Funding is provided through an annual assessment to each lot or parcel in the city. The assessment includes a base amount of \$20 per lot plus \$0.00221 per square foot of impervious area in excess of 2,222 square feet. Eligible State of Montana Property Tax Assistance properties receive a 50% assessment reduction.

Open Space District Maint

Fund: 235

	FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Amended	Actual		
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	347,670	345,958	345,958	385,125	545,855	545,855
Taxes & Assessments	347,670	345,958	345,958	385,125	545,855	545,855
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	111,318	1,900	1,047,243	33,655	1,900	1,900
Charges For Services	1,583	2,190	2,190	1,583	2,190	2,190
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	4,076	2,000	2,000	7,993	3,000	3,000
Other Financing Sources / (Uses)	-	-	-	18,500	500	500
Other Operating Revenues	116,977	6,090	1,051,433	61,731	7,590	7,590
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	1,865	1,405	1,405	1,405	827	827
Internal Transactions	1,865	1,405	1,405	1,405	827	827
Long-Term Debt	-	-	-	-	-	-
Total Revenues	466,512	353,453	1,398,796	448,261	554,272	554,272
Expenditures						
Personnel Services	109,349	119,220	330,630	111,053	158,068	158,068
Supplies & Materials	31,600	41,450	41,450	36,366	37,650	37,650
Purchased Services	157,164	102,462	859,122	100,946	135,023	135,023
Intra-City Charges	55,074	62,244	62,244	65,471	67,364	67,364
Fixed Charges	16,299	16,927	16,927	17,469	18,338	18,338
Maintenance & Operating	260,137	223,083	979,743	220,252	258,375	258,375
Internal Charges	49,462	52,886	52,886	52,886	40,979	40,979
Transfers Out	-	-	-	-	-	-
Internal Transactions	49,462	52,886	52,886	52,886	40,979	40,979
Debt Service	-	-	-	-	-	-
Capital Outlay	102,346	-	-	-	-	-
Debt & Capital	102,346	-	-	-	-	-
Total Expenditures	521,294	395,189	1,363,259	384,191	457,422	457,422
Revenues Over (Under) Expenditures	(54,782)	(41,736)	35,537	64,070	96,850	96,850
Beginning Cash Balance - July 1	423,528	368,746	368,746	368,746	432,816	529,666
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	368,746	327,010	404,283	432,816	529,666	626,516
Unreserved Balance	-	-	-	-	-	-
Reserved	368,746	327,010	404,283	432,816	529,666	626,516
Ending Cash Balance - June 30	368,746	327,010	404,283	432,816	529,666	626,516
Reserves Detail:						
Operating & Capital Reserve	368,746	326,156	403,429	431,962	527,234	622,868
40% 27th Payday Reserve (for FY2023)	-	854	854	854	2,432	3,648

Urban Forestry**Fund: 237**

Part of the Parks & Recreation Department

Description:

The Urban Forestry program manages and maintains over 10,000 trees located in the city's street rights of way, public parks, and other city-owned properties as well as address the challenges and issues that confront the City's community trees. Management activities include:

- Tree Trimming
- Tree Removal
- Tree Planting / Replacement
- Stump Removal
- Education & Community Outreach
- 2 Certified Arborists

Major Funding Sources:

Funding is provided through annual assessments of parcels within the City limits. The current annual assessment of \$21 per parcel was set in FY 2016.

Urban Forestry Fund: 237		FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		FY 2018 Actual	Adopted	Amended		
		Revenues				
Taxes	-	-	-	-	-	-
Special Assessments	259,035	256,881	256,881	256,765	427,770	427,770
Taxes & Assessments	259,035	256,881	256,881	256,765	427,770	427,770
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	630	-	-	630	630	630
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	3,380	1,200	1,200	5,215	2,000	2,000
Other Financing Sources / (Uses)	795	-	-	600	-	-
Other Operating Revenues	4,805	1,200	1,200	6,445	2,630	2,630
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	2,255	2,340	2,340	2,340	1,189	1,189
Internal Transactions	2,255	2,340	2,340	2,340	1,189	1,189
Long-Term Debt	-	-	-	-	-	-
Total Revenues	266,095	260,421	260,421	265,550	431,589	431,589
Expenditures						
Personnel Services	128,627	163,619	163,619	148,530	294,724	294,724
Supplies & Materials	33,906	32,150	32,150	26,067	32,150	32,150
Purchased Services	13,092	30,069	30,069	28,156	46,963	46,963
Intra-City Charges	8,445	11,000	11,000	8,036	10,400	10,400
Fixed Charges	-	100	100	191	100	100
Maintenance & Operating	55,443	73,319	73,319	62,450	89,613	89,613
Internal Charges	32,983	35,955	35,955	35,955	34,015	34,015
Transfers Out	-	-	-	-	-	-
Internal Transactions	32,983	35,955	35,955	35,955	34,015	34,015
Debt Service	-	-	-	-	-	-
Capital Outlay	-	50,000	55,512	55,512	-	-
Debt & Capital	-	50,000	55,512	55,512	-	-
Total Expenditures	217,053	322,893	328,405	302,447	418,352	418,352
Revenues Over (Under) Expenditures	49,042	(62,472)	(67,984)	(36,897)	13,237	13,237
Beginning Cash Balance - July 1	249,869	298,911	298,911	298,911	262,014	275,251
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	298,911	236,439	230,927	262,014	275,251	288,488
Unreserved Balance	-	-	-	-	-	-
Reserved	298,911	236,439	230,927	262,014	275,251	288,488
Ending Cash Balance - June 30	298,911	236,439	230,927	262,014	275,251	288,488
Reserves Detail:						
Capital Reserve	208,472	120,467	114,955	156,857	96,404	109,641
Operating Reserve (5 month)	90,439	113,705	113,705	102,890	174,313	174,313
40% 27th Payday Reserve (for FY2023)	-	2,267	2,267	2,267	4,534.22	4,534.22

Loan Repayment
Fund: 238

Part of the Admin. Services Department

Description:

This fund accounts for repayments of loans made by the City to qualified individuals or organizations. An initial loan was made from the City's Tax Increment District. These loan repayments did not sunset with the end of the Tax Increment Districts on July 1, 2005. The City Commission has also made other funds available for qualified loans which are accounted for in this fund.

Major Funding Sources:

The largest loan currently remaining is an original loan of \$880,000 to Artisan LLP. Ordinance No. 2804, dated August 4, 1997 provided for this tax increment financing loan in order to provide funding for the purchase of land in the Great Northern Area and for installation of infrastructure and improvements necessary to promote development in the area.

Subsequently, on May 23, 2005, the City Commission amended the original ordinance with Ordinance No. 3027. The amended ordinance approved a proposed loan deferral and substitution of collateral for Artisan, LLP. Loan payments are deferred until April 1, 2020. The loan payments will be the amortization of the principal and accrued interest into equal monthly payments, with annual interest at three percent (3%) for 168 months (14 years), with final payment due March 1, 2034.

ARTISAN LOAN HISTORY

Dates	Description	Loan Payments		Loan Balance
		Interest	Principal	
07/08/98	Original Loan \$ 880,000			\$ 880,000
7/8/98 ~ 1/6/99	Accrued Interest		\$ (24,458)	904,458
1/6/1999	Credit - Getchell Parking Lot Land Sale to City		193,315	711,143
1/6/99 ~ 7/1/01	Accrued Interest		(54,768)	765,911
9/1/01 ~ 8/1/02	Loan Payments	\$ 22,417	41,055	724,856
8/1/02 ~ 7/1/05	Accrued Interest		(65,533)	790,390
7/1/2005	Credit - Development Incentive		65,533	724,857
Tax Yr 02-04	Credit - Hotel Taxes Paid into TIF District		254,740	470,117
7/1/05 ~ 8/1/07	Accrued Interest		(28,663)	498,780
8/1/07 ~ 4/1/20	Loan and Interest Deferred			498,780
4/1/20 ~ 3/1/34	Loan Payments (\$3,631 / month: 14 Years)	111,144	498,780	0

On October 5, 2015, the City passed resolution no. 20218 establishing a residential energy efficiency and renewable energy loan program. The Commission initially made \$200,000 of City funds available to fund this program. Additional funds of \$20,000 was added in 2017. Further funding of this program will be at the direction of the City Commission. General guidelines for use of this program are as follows:

- Loans are available to residential property owners
- Funds are used to purchase and install energy efficiency upgrades and renewable energy systems to residences
- Maximum amount of an individual loan not to exceed \$12,000
- Loan payable over a period of up to 10 years to be billed on annual tax bills
- Loans carry an interest rate of 0% over the term of the loan

Loan Repayment							
Fund: 238		FY 2018	FY 2019		Adopted	Adopted	
		Actual	Adopted	Amended	Actual	FY 2020	FY 2021
						Budget	Budget
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	326	-	-	744	-	-
	Other Financing Sources / (Uses)	-	-	-	27	-	-
	Other Operating Revenues	326	-	-	771	-	-
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
	Long-Term Debt	-	-	-	-	-	-
	Total Revenues	326	-	-	771	-	-
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	326	-	-	771	-	-
	Beginning Cash Balance - July 1	23,075	16,837	16,837	16,837	37,889	37,889
	Other Cash Sources / (Uses)	(6,564)	-	-	20,281	-	-
	Ending Cash Balance - June 30	16,837	16,837	16,837	37,889	37,889	37,889
	Unreserved Balance	-	-	-	-	-	-
	Reserved	16,837	16,837	16,837	37,889	37,889	37,889
	Ending Cash Balance - June 30	16,837	16,837	16,837	37,889	37,889	37,889
	Reserves Detail:						
	Reserve for Projects (projects to be determined)	16,837	16,837	16,837	37,889	37,889	37,889

Gas Tax

Fund: 240

Part of the Transportation Services Department

Description:

This fund accounts for the use of state-shared Gas Tax Apportionment revenues. In the past it has provided most of the capital funding for Streets. Streets operation and maintenance are budgeted in the Street & Traffic Fund No. 201.

Major Funding Sources:

Gas Tax Apportionment monies are the largest funding source for this program.

Major Capital:

	FY2020	
\$	575,000	Commission Approved Projects as assigned
	FY2021	
\$	575,000	Commission Approved Projects as assigned

Gas Tax							
Fund: 240		FY 2018	FY 2019			Adopted	Adopted
		Actual	Adopted	Amended	Actual	FY 2020	FY 2021
						Budget	Budget
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	560,757	560,760	605,760	564,927	560,760	560,760
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	27,734	10,000	10,000	33,162	20,000	20,000
	Other Financing Sources / (Uses)	-	-	-	-	-	-
	Other Operating Revenues	588,491	570,760	615,760	598,089	580,760	580,760
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
	Long-Term Debt	-	-	-	-	-	-
	Total Revenues	588,491	570,760	615,760	598,089	580,760	580,760
Expenditures							
	Personnel Services	-	-	-	-	-	-
	Supplies & Materials	-	-	-	-	-	-
	Purchased Services	-	225,000	225,000	-	-	-
	Intra-City Charges	-	-	-	-	-	-
	Fixed Charges	-	-	-	-	-	-
	Maintenance & Operating	-	225,000	225,000	-	-	-
	Internal Charges	22,416	210,517	210,517	210,517	85,150	85,150
	Transfers Out	-	-	-	-	-	-
	Internal Transactions	22,416	210,517	210,517	210,517	85,150	85,150
	Debt Service	-	-	-	-	-	-
	Capital Outlay	571,363	425,000	1,530,954	871,840	575,000	575,000
	Debt & Capital	571,363	425,000	1,530,954	871,840	575,000	575,000
	Total Expenditures	593,779	860,517	1,966,471	1,082,357	660,150	660,150
	Revenues Over (Under) Expenditures	(5,288)	(289,757)	(1,350,711)	(484,268)	(79,390)	(79,390)
	Beginning Cash Balance - July 1	1,842,460	1,837,172	1,837,172	1,837,172	1,352,904	1,273,514
	Other Cash Sources / (Uses)	-	-	-	-	-	-
	Ending Cash Balance - June 30	1,837,172	1,547,415	486,461	1,352,904	1,273,514	1,194,124
	Unreserved Balance	-	-	-	-	-	-
	Reserved	1,837,172	1,547,415	486,461	1,352,904	1,273,514	1,194,124
	Ending Cash Balance - June 30	1,837,172	1,547,415	486,461	1,352,904	1,273,514	1,194,124
	Reserves Detail:						
	Capital Projects Reserve	1,837,172	1,547,415	486,461	1,352,904	1,273,514	1,194,124

Gas Tax HB473
Fund: 241

Part of the Transportation Services Department

Description:

This fund accounts for the Bridge and Road Safety and Accountability program.

Major Funding Sources:

This program is funded by a distribution of motor fuel tax revenues according to HB 473 passed by the 65th Legislature.

Major Capital:

FY2020	
\$ 500,000	Commission Approved Projects as assigned
FY2021	
\$ 500,000	Commission Approved Projects as assigned

Gas Tax HB473						
Fund: 241						
	FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Amended	Actual		
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	580,000	788,658	208,658	500,000	500,000
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	-	580,000	788,658	208,658	500,000	500,000
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	-	580,000	788,658	208,658	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	-	580,000	580,000	50,513	500,000	500,000
Debt & Capital	-	580,000	580,000	50,513	500,000	500,000
Total Expenditures	-	580,000	580,000	50,513	500,000	500,000
Revenues Over (Under) Expenditures	-	-	208,658	158,145	-	-
Beginning Cash Balance - July 1	-	-	-	-	158,145	158,145
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	-	-	208,658	158,145	158,145	158,145
Unreserved Balance	-	-	-	-	-	-
Reserved	-	-	208,658	158,145	158,145	158,145
Ending Cash Balance - June 30	-	-	208,658	158,145	158,145	158,145
Reserves Detail:						
Capital Projects Reserve	-	-	208,658	158,145	158,145	158,145

Storm Water Utility

Fund: 245

Part of the Public Works Department

Description:

The city-wide Storm Water Utility District was created by the City Commission on June 10, 1991. This fund accounts for the storm water capital projects and operational costs funded by a special assessment to all City residents.

Major Funding Sources:

Storm Water Utility is almost entirely supported by the annual assessment levied on city residents. In recent years, rate increases on residential, vacant and mobile home properties and commercial properties were approved by the City Commission to offset inflationary costs and improve the capital funding capacity of the program.

CCIP:

A Comprehensive Capital Improvement Program (CCIP) is updated annually and presented to the City Commission. The CCIP is a 10 year funding analysis of the long-term operation, maintenance and capital improvement projects (CIP) needed for the City.

Major Capital:**FY2020**

\$ 100,600	TV Van & Accessories
33,000	Joslyn St Culvert Replacement
126,000	Kmart Ponds Improvements
540,000	Neill to Fuller Inlet Improvements
1,579,850	Harris St Pond Improve & Bypass Pipe
1,000,000	Lining Projects TBD
<u>\$ 3,379,450</u>	

FY2021

\$ 600,000	Inlet Improvements at Neil/Fuller
600,000	Davis Street Lining and Inlets Phase 1 (11th to 12th)
600,000	Davis Street Lining and Inlets Phase 2 (Broadway to 5th)
1,000,000	Nature Park Storage and Treatment
100,000	Custer Ave Entry Pipe Size
50,000	Joslyn Street Culvert Replacement
150,000	Street Priority Projects
<u>\$ 3,100,000</u>	

Storm Water Utility

Fund: 245

	FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Amended	Actual		
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	1,431,925	1,398,408	1,781,925	1,762,755	2,055,125	2,386,815
Taxes & Assessments	1,431,925	1,398,408	1,781,925	1,762,755	2,055,125	2,386,815
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	9,455	9,500	9,500	9,455	9,455	9,455
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	41,535	30,000	30,000	54,001	30,000	30,000
Other Financing Sources / (Uses)	17,138	-	-	-	-	-
Other Operating Revenues	68,128	39,500	39,500	63,456	39,455	39,455
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	2,862	3,122	3,122	3,122	1,562	1,562
Internal Transactions	2,862	3,122	3,122	3,122	1,562	1,562
Long-Term Debt	-	3,000,000	4,861,200	-	1,579,850	1,579,850
Total Revenues	1,502,915	4,441,030	6,685,747	1,829,333	3,675,992	4,007,682
Expenditures						
Personnel Services	212,289	306,496	306,496	254,217	302,476	302,476
Supplies & Materials	13,433	53,124	53,124	10,676	53,949	53,949
Purchased Services	236,638	67,492	67,492	79,037	71,516	71,516
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	20,230	22,820	22,820	18,927	23,340	23,340
Maintenance & Operating	270,301	143,436	143,436	108,640	148,805	148,805
Internal Charges	129,325	284,946	284,946	284,946	279,312	279,312
Transfers Out	-	-	-	-	-	-
Internal Transactions	129,325	284,946	284,946	284,946	279,312	279,312
Debt Service	-	157,758	157,758	-	187,100	187,100
Capital Outlay	717,279	3,561,940	6,781,012	1,464,458	3,379,450	3,100,000
Debt & Capital	717,279	3,719,698	6,938,770	1,464,458	3,566,550	3,287,100
Total Expenditures	1,329,194	4,454,576	7,673,648	2,112,261	4,297,143	4,017,693
Revenues Over (Under) Expenditures	173,721	(13,546)	(987,901)	(282,928)	(621,151)	(10,011)
Beginning Cash Balance - July 1	3,025,731	3,199,452	3,199,452	3,199,452	2,916,524	2,295,373
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	3,199,452	3,185,906	2,211,551	2,916,524	2,295,373	2,285,362
Unreserved Balance	-	-	-	-	-	-
Reserved	3,199,452	3,185,906	2,211,551	2,916,524	2,295,373	2,285,362
Ending Cash Balance - June 30	3,199,452	3,185,906	2,211,551	2,916,524	2,295,373	2,285,362
Reserves Detail:						
Operational Reserve	254,965	306,199	306,199	269,918	304,414	304,414
"Green Infrastructure" Reserve	25,000	25,000	25,000	25,000	25,000	25,000
Capital Projects Reserve	2,919,487	2,852,751	1,878,396	2,619,650	1,961,306	1,948,968
40% 27th Payday Reserve (for FY2023)	-	1,956	1,956	1,956	4,653	6,980

Watershed Projects**Fund:** 246

Part of the Parks & Recreation Department

Description:

This fund accounts for the City's watershed projects in the Ten-Mile drainage system that provides water to Helena residents and businesses. Activities include but are not limited to:

- Removal of beetle-killed trees
- Planting of replacement trees
- Thinning of overgrowth areas
- Disposal of excess overgrowth and sale of removed trees

Deadfall and standing dead trees resulting from old age and beetle kill can threaten the Ten-Mile watershed drainage area through erosion and potential fire hazards. The Ten-Mile watershed area provides an important source of drinking and irrigation water. Protection and maintenance of this relatively low-cost water source is very important to the City and its inhabitants.

Major Funding Sources:

Funding is provided through timber sales of removed trees, fire mitigation grants and support from the Water fund.

Watershed Projects						
Fund: 246	FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Amended	Actual		
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	295,797	279,350	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	403	250	250	-	-	-
Other Financing Sources / (Uses)	-	50,000	50,000	12,329	20,000	20,000
Other Operating Revenues	403	50,250	346,047	291,679	20,000	20,000
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	40,531	40,531	18,104	40,125	40,125
Internal Transactions	-	40,531	40,531	18,104	40,125	40,125
Long-Term Debt	-	-	-	-	-	-
Total Revenues	403	90,781	386,578	309,783	60,125	60,125
Expenditures						
Personnel Services	17,573	18,023	30,023	26,522	19,301	19,301
Supplies & Materials	1,224	6,000	13,000	11,777	6,000	6,000
Purchased Services	27,860	-	255,937	251,489	6,000	6,000
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	29,084	6,000	268,937	263,266	12,000	12,000
Internal Charges	352	339	339	339	365	365
Transfers Out	-	-	-	-	-	-
Internal Transactions	352	339	339	339	365	365
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	47,009	24,362	299,299	290,127	31,666	31,666
Revenues Over (Under) Expenditures	(46,606)	66,419	87,279	19,656	28,459	28,459
Beginning Cash Balance - July 1	40,565	(6,041)	(6,041)	(6,041)	13,615	42,074
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	(6,041)	60,378	81,238	13,615	42,074	70,533
Unreserved Balance	-	-	-	-	-	-
Reserved	(6,041)	60,378	81,238	13,615	42,074	70,533
Ending Cash Balance - June 30	(6,041)	60,378	81,238	13,615	42,074	70,533
Reserves Detail:						
Operating & Capital Reserve	(6,041)	60,174	81,034	13,411	41,777	70,088
40% 27th Payday Reserve (for FY2023)		204	204	204	297	445

Fire Safety Levy
Fund: 260

Part of the Fire Department

Description:

Beginning in fiscal year 2019, the fund will record revenue and expenditure from the voter-approved Fire Department Supplemental Levy and a special mill levy voted in by the citizens. The grant and mill levy will fund six additional firefighters and the department's capital needs. Funds to cover salary and operating costs associated with the six firefighters are transferred to the General fund where the six firefighters are paid from. Capital is paid from fund 260.

Major Capital:

FY 2020	
\$ 20,000	Window Replacements
50,000	St#1 Roof Replacement
80,000	Exhaust Ventilation System
113,000	Handheld Radio Replacements (18)
10,000	Turnout Washer
8,500	5' Large Diameter Hose
8,500	Forcible Entry Prop
65,000	Rescue 2 - Ford F150 (Unit 124)
60,000	Officer In Charge - Ford 150 (New)
55,000	Ford Explorer (Unit 123)
<u>\$ 470,000</u>	
FY 2021	
\$ -	None Budgeted

Fire Safety Levy						
Fund: 260						
	FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Amended	Actual		
Revenues						
Taxes	-	900,000	490,555	461,140	671,100	521,100
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	900,000	490,555	461,140	671,100	521,100
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	275,000	142,501	370,827	370,827
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	1,589	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	-	-	275,000	144,090	370,827	370,827
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	-	900,000	765,555	605,230	1,041,927	891,927
Expenditures						
Personnel Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	465,555	245,849	581,290	581,290
Internal Transactions	-	-	465,555	245,849	581,290	581,290
Debt Service	-	-	-	-	-	-
Capital Outlay	-	229,040	229,040	131,959	470,000	-
Debt & Capital	-	229,040	229,040	131,959	470,000	-
Total Expenditures	-	229,040	694,595	377,808	1,051,290	581,290
Revenues Over (Under) Expenditures	-	670,960	70,960	227,422	(9,363)	310,637
Beginning Cash Balance - July 1	-	-	-	-	227,422	218,059
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	-	670,960	70,960	227,422	218,059	528,696
Unreserved Balance	-	-	-	-	-	-
Reserved	-	670,960	70,960	227,422	218,059	528,696
Ending Cash Balance - June 30	-	670,960	70,960	227,422	218,059	528,696
Reserves Detail:						
Operating Reserve	-	600,000	-	59,381	70,018	(69,345)
Capital Reserve	-	70,960	70,960	168,041	148,041	598,041

Lighting Districts - All

Fund: 029 (Various - see fund # below)

Part of the Finance Department

Description:

Street lighting districts are created when a majority of property owners in an area petition the City to form a light district. Property owners in these districts are assessed on their annual tax bill for electricity and administrative charges. The City also pays a share to those districts which have city arterial lights. The City charges an assessment in an amount needed to maintain a positive cash flow for each fund.

District Assessments:

Fund #	Light District #	FY 2020 & 2021	
		Estimated Costs	Assessment
800	Lt Dist #200	\$ 9,769	\$ 9,810
801	Lt Dist #201	9,071	9,456
802	Lt Dist #202	3,027	3,168
803	Lt Dist #203	3,445	3,633
804	Lt Dist #204	22,092	22,699
805	Lt Dist #205	14,751	15,368
806	Lt Dist #206	3,027	2,979
807	Lt Dist #207	6,218	6,452
808	Lt Dist #208	1,211	1,262
809	Lt Dist #209	25,763	26,588
810	Lt Dist #210	1,816	1,867
811	Lt Dist #211	9,418	9,564
812	Lt Dist #212	5,085	4,850
813	Lt Dist #213	7,729	7,773
814	Lt Dist #214	8,914	9,324
815	Lt Dist #215	3,435	3,475
816	Lt Dist #216	4,751	4,853
817	Lt Dist #217	13,741	13,540
818	Lt Dist #218	5,649	6,048
819	Lt Dist #219	14,792	15,137
820	Lt Dist #220	23,626	23,814
821	Lt Dist #221	18,047	18,372
822	Lt Dist #222	42,622	44,336
823	Lt Dist #223	10,107	10,509
824	Lt Dist #224	16,380	16,920
825	Lt Dist #225	4,671	5,129
826	Lt Dist #226	9,073	9,590
851	Lt Dist #351	17,250	17,931
857	Lt Dist #357	45,959	50,315
858	Lt Dist #358	6,133	6,778
859	Lt Dist #359	80,310	81,754
860	Lt Dist #360	46,826	50,713
861	Lt Dist #361	30,549	32,799
862	Lt Dist #362	55,308	59,316
863	Lt Dist #363	7,272	7,685
864	Lt Dist #264	45,951	48,091
865	Lt Dist #365	41,051	42,144
866	Lt Dist #362A	12,499	12,921
867	Lt Dist #364A	7,077	7,289
869	Lt Dist #269	22,553	23,559
873	Lt Dist #173	15,987	17,233
879	Lt Dist #359A	4,316	4,806
883	Lt Dist #383	2,227	2,439
885	Lt Dist #385	2,565	2,722
889	Lt Dist #389	2,436	2,489
890	Lt Dist #390	4,134	4,361
892	Lt Dist #192	6,397	7,154
893	Lt Dist #193	899	1,100
894	Lt Dist #164	5,113	5,648
895	Lt Dist #304	10,152	10,553
896	Lt Dist #306	77,981	80,753
897	Lt Dist #364	16,023	16,828
898	Lt Dist #398	4,842	5,075
53 Total Districts		<u>\$ 870,040</u>	<u>\$ 908,972</u>

Lighting Districts - All

Fund: 029

	FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Amended	Actual		
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	867,889	905,973	905,973	912,730	908,972	908,972
Taxes & Assessments	867,889	905,973	905,973	912,730	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	867,889	905,973	905,973	912,730	908,972	908,972
Expenditures						
Personnel Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	840,840	869,190	869,190	850,416	870,040	870,040
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	840,840	869,190	869,190	850,416	870,040	870,040
Internal Charges	47,837	50,338	50,338	50,338	49,957	49,957
Transfers Out	-	-	-	-	-	-
Internal Transactions	47,837	50,338	50,338	50,338	49,957	49,957
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	888,677	919,528	919,528	900,754	919,997	919,997
Revenues Over (Under) Expenditures	(20,788)	(13,555)	(13,555)	11,976	(11,025)	(11,025)
Beginning Cash Balance - July 1	612,440	591,652	591,652	591,652	603,628	592,603
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	591,652	578,097	578,097	603,628	592,603	581,578
Unreserved Balance	-	-	-	-	-	-
Reserved	591,652	578,097	578,097	603,628	592,603	581,578
Ending Cash Balance - June 30	591,652	578,097	578,097	603,628	592,603	581,578
Reserves Detail:						
Reserved in Individual Lighting Districts	591,652	578,097	578,097	603,628	592,603	581,578

2017 GO Bond-08 Park Ref

Fund: 308

Part of the Finance Department

Description:

This fund accounts for the debt service on the General Obligation Bonds authorized by Helena voters in November 2007. The voters approved issuance of \$7,850,000 in General Obligation Bonds for the purpose of funding improvements to Centennial Park, Kindrick-Legion Field and the Memorial Park Pool. The bonds were refunded in 2017 to obtain a lower interest rate to save taxpayer funds.

Funding:

The full faith and credit of the City is pledged. Funding is through an annual tax levy.

Debt Schedule

	Payments			Bonds
	Principal	Interest	Total	Outstanding
(January 1 of each year)				
FY 2020	415,000	131,100	546,100	3,955,000
FY 2021	425,000	118,650	543,650	3,530,000
FY 2022	445,000	105,900	550,900	3,085,000
FY 2023	460,000	92,550	552,550	2,625,000
FY 2024	480,000	78,750	558,750	2,145,000
FY 2025	500,000	64,350	564,350	1,645,000
FY 2026	530,000	49,350	579,350	1,115,000
FY 2027	550,000	33,450	583,450	565,000
FY 2028	565,000	16,950	581,950	-
Total Debt Payments Remaining:	<u>\$ 4,370,000</u>	<u>\$ 691,050</u>	<u>\$ 5,061,050</u>	

2017 GO Bond-08 Park Ref

Fund: 308

	FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Amended	Actual		
Revenues						
Taxes	539,921	538,000	538,000	540,292	518,750	518,750
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	539,921	538,000	538,000	540,292	518,750	518,750
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	3,049	2,000	2,000	6,963	4,000	4,000
Other Financing Sources / (Uses)	-	-	-	4,565	-	-
Other Operating Revenues	3,049	2,000	2,000	11,528	4,000	4,000
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	542,970	540,000	540,000	551,820	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	541,895	544,500	545,000	544,950	547,500	547,500
Capital Outlay	-	-	-	-	-	-
Debt & Capital	541,895	544,500	545,000	544,950	547,500	547,500
Total Expenditures	541,895	544,500	545,000	544,950	547,500	547,500
Revenues Over (Under) Expenditures	1,075	(4,500)	(5,000)	6,870	(24,750)	(24,750)
Beginning Cash Balance - July 1	355,328	356,403	356,403	356,403	389,977	365,227
Other Cash Sources / (Uses)	-	-	-	26,704	-	-
Ending Cash Balance - June 30	356,403	351,903	351,403	389,977	365,227	340,477
Unreserved Balance	69,880	78,853	78,353	116,927	93,402	65,027
Reserved	286,523	273,050	273,050	273,050	271,825	275,450
Ending Cash Balance - June 30	356,403	351,903	351,403	389,977	365,227	340,477
Reserves Detail:						
Debt Service Reserve (½ next Principal & Interest Pyrmt)	286,523	273,050	273,050	273,050	271,825	275,450

GO Refunding Bonds 2009

Fund: 310

Part of the Finance Department

Description:

This fund accounts for the debt service on the voter-approved General Obligation Bonds authorized in 2009. On April 8, 2009 the City of Helena sold \$2,795,000 of general obligation bonds that were used to pay off the City's 1997 and 2001 G.O. Bond issues that were accounted for in fund 302. The refinancing of those two bond issues resulted in a savings to the City of \$224,965 over the life of the new bond issue. The City levied taxes during fiscal year 2018 for the final payment on July 1, 2018.

The original bonds were issued in two separate issues. The funds from those issues were used as shown below.

1. Open Space & Fire Equipment, Series 1997	Issued December 1, 1997
Fire Apparatus (Engine)	\$ 375,000
Comprehensive Parks, Recreation and Open Space Plan	40,000
Open Space Land Acquisition	2,660,000
Open Space Maintenance	300,000
Total 1997 Bond Issue	<u>\$ 3,375,000</u>
2. Open Space, Series 2001	Issued March 15, 2001
Open Space Land Acquisition	\$ 2,000,000
Total 2001 Bond Issue	<u>\$ 2,000,000</u>

Funding:

The full faith and credit of the City was pledged. Funding is through an annual tax levy. The bonds are paid in full and the levy was discontinued.

GO Refunding Bonds 2009

Fund: 310

	FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Amended	Actual		
Revenues						
Taxes	244,135	-	-	12,106	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	244,135	-	-	12,106	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	1,517	-	-	626	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	1,517	-	-	626	-	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	245,652	-	-	12,732	-	-
Expenditures						
Personnel Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	26,704	-	-
Internal Transactions	-	-	-	26,704	-	-
Debt Service	361,900	245,200	245,200	244,800	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	361,900	245,200	245,200	244,800	-	-
Total Expenditures	361,900	245,200	245,200	271,504	-	-
Revenues Over (Under) Expenditures	(116,248)	(245,200)	(245,200)	(258,772)	-	-
Beginning Cash Balance - July 1	375,020	258,772	258,772	258,772	-	-
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	258,772	13,572	13,572	-	-	-
Unreserved Balance	-	-	-	-	-	-
Reserved	258,772	13,572	13,572	-	-	-
Ending Cash Balance - June 30	258,772	13,572	13,572	-	-	-
Reserves Detail:						
Debt Service Reserve (for next July 1st Payment)	356,700	-	-	-	-	-
Available Debt Service Cash Reserves	(97,928)	13,572	13,572	-	-	-

S I D Revolving
Fund: 340

Part of the Finance Department

Description:

This fund accounts for bonded indebtedness on Special Improvement Districts (SIDs). SIDs are created for improvements such as water, sewer, streets and sidewalks.

Major Funding Sources:

Actual revenues are dependent upon assessment payments billed to and made by the property owners who were benefited by the specific improvements in the individual districts. The final district was paid in full July 1, 2018.

Special Improvement District Reserves:

When SIDs are created, a 5% debt service reserve is required by law to help ensure bond payments are made.

When each SID is completely paid off, any remaining reserve is released.

Released SID reserves may be transferred to the General Fund.

Beginning in FY 1999, \$200,000 per year was transferred to the General Fund from released SID reserves to provide capital replacement funding for General Fund departments. For FY 2014 and beyond, the remaining released SID reserves will be a source to provide funding for future SID or other capital projects as directed. The loans receivable are for loans made to property owners to replace their sidewalks that are repaid on their tax bills over the following ten years interest free.

Loans Outstanding:

Name of Issue	Issue Date	Amount Issued	Maturity Date
Sidewalk '10	10/5/2011	34,776	1/1/2021
Sidewalk '12	10/1/2012	53,371	7/1/2022

SID Revolving Fund Surplus:

In accordance with State statute, the SID Revolving surplus is available to the General Fund for general purpose expenditures.

\$	53,712	Projected July 1 Beginning Surplus Balance
\$	18,562	Projected June 30 Ending Surplus Balance

SID Revolving Fund: 340		FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
			Adopted	Amended	Actual		
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	69,745	29,861	29,861	21,256	-	-
	Taxes & Assessments	69,745	29,861	29,861	21,256	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	526	75	75	671	-	-
	Other Financing Sources / (Uses)	-	-	-	-	-	-
	Other Operating Revenues	526	75	75	671	-	-
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	1,689	1,030	1,030	923	-	-
	Internal Transactions	1,689	1,030	1,030	923	-	-
	Long-Term Debt	-	-	-	-	-	-
	Total Revenues	71,960	30,966	30,966	22,850	-	-
Expenditures							
	Personnel Services	-	-	-	-	-	-
	Supplies & Materials	-	-	-	-	-	-
	Purchased Services	-	-	-	-	-	-
	Intra-City Charges	-	-	-	-	-	-
	Fixed Charges	-	-	-	-	-	-
	Maintenance & Operating	-	-	-	-	-	-
	Internal Charges	4,422	4,706	4,706	4,706	4,707	4,707
	Transfers Out	-	-	-	-	30,443	-
	Internal Transactions	4,422	4,706	4,706	4,706	35,150	4,707
	Debt Service	82,181	60,988	60,988	60,480	-	-
	Capital Outlay	-	-	-	-	-	-
	Debt & Capital	82,181	60,988	60,988	60,480	-	-
	Total Expenditures	86,603	65,694	65,694	65,186	35,150	4,707
	Revenues Over (Under) Expenditures	(14,643)	(34,728)	(34,728)	(42,336)	(35,150)	(4,707)
	Beginning Cash Balance - July 1	110,452	96,048	96,048	96,048	53,712	18,562
	Other Cash Sources / (Uses)	239	-	-	-	-	-
	Ending Cash Balance - June 30	96,048	61,320	61,320	53,712	18,562	13,855
	Unreserved Balance	-	61,320	61,320	53,712	18,562	13,855
	Reserved	96,048	-	-	-	-	-
	Ending Cash Balance - June 30	96,048	61,320	61,320	53,712	18,562	13,855
	Reserves Detail:						
	SID Revolving Cash	1,000	1,000	1,000	30,863	4,315	8,240
	Warrants Receivable	54,726	54,726	54,726	22,849	14,247	5,615
	Cash Restricted for Debt Service	40,322	5,594	5,594	-	-	-

TIF Railroad District

Fund: 406

Part of the Finance Department

Description:

The Railroad Urban Renewal District was created by the City Commission in January 2016 by ordinance 3214. The Railroad TIF District encompasses a large area of property bordering the MRL railroad. The State Department of Revenue approved it effective January 1, 2016. The district will last 15 years unless debt is issued that could extend it for the life of the debt or 40 years, whichever is shorter. Information related to the district can be found on the City's website at www.helenamt.gov under the Community Development Department.

Major Funding Sources:

Revenues are derived from taxes collected on the increased valuation of all properties in total within the district. The base value of the district was set for each property as of January 1, 2016. Any increase over the base valuation times all mills levied, except the 6 mills levied for the university system by the State of Montana, will be revenue available for spending on projects within the district. Any tax year the valuation in total is less than the base value would result in a decrement and the district would receive no funds for that year.

Significant Changes:

The table below shows the districts taxable valuation as established by the State's Department of Revenue. A board has been created by the City Commission and a workplan was adopted and approved. It can then spend any tax proceeds collected on projects that comply with the workplan as approved by the City Commission. Taxes billed can change at anytime during the year as the Department of Revenue makes changes for reasons such as protested tax settlements.

Certified Taxable Values (source: State of Montana, Department of Revenue)

Tax Year	Taxable Value	Base Value	Increment/ (Decrement)
2017	\$ 2,498,061	\$ 2,338,125	\$ 159,936
2018	2,373,324	2,334,837	38,487
2019	2,565,822	2,334,837	230,985

Commission Approved TIF Projects:

Fiscal Year	Approved	Expended	Project #	Description
2019	\$ 4,000	\$ 4,000	TF9001	Structure Demolition

TIF Railroad District

Fund: 406

	FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Amended	Actual		
Revenues						
Taxes	101,054	129,250	129,250	(24,905)	35,020	35,020
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	101,054	129,250	129,250	(24,905)	35,020	35,020
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	680	350	350	1,858	50	50
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	680	350	350	1,858	50	50
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	101,734	129,600	129,600	(23,047)	35,070	35,070
Expenditures						
Personnel Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	259,441	4,000	4,000	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	-	259,441	4,000	4,000	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	-	259,441	4,000	4,000	-	-
Revenues Over (Under) Expenditures	101,734	(129,841)	125,600	(27,047)	35,070	35,070
Beginning Cash Balance - July 1	-	101,734	101,734	101,734	74,687	109,757
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	101,734	(28,107)	227,334	74,687	109,757	144,827
Unreserved Balance	-	-	-	-	-	-
Reserved	101,734	(28,107)	227,334	74,687	109,757	144,827
Ending Cash Balance - June 30	101,734	(28,107)	227,334	74,687	109,757	144,827
Reserves Detail:						
Project Reserves	101,734	(28,107)	227,334	74,687	109,757	144,827

Capital Improvements Fund

Fund: 440

Part of the Finance Department

Description:

This fund accounts for the annual general government funding of the long-range Capital Improvement Program. The City Commission approved not providing any General fund support for fiscal years 2020 and 2021.

Major Funding Sources:

	FY 2018 Actual	FY 2019		Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Actual		
General Purpose Support Funding	\$ 902,370	\$ 504,974	\$ 504,974	\$ -	\$ -
General Capital Surplus	3,256,211	2,264,712	2,277,880	1,622,857	1,361,946
PEG (HCTV) Support Fee	21,271	12,000	10,329	10,300	10,300
Interest/Investment Earnings	51,108	31,663	68,705	50,840	50,840
Interfund Transfers In - Other Funds	4,029	-	-	-	-
Grants / Donations	569,111	-	-	-	-
Total Major Sources	\$ 4,804,100	\$ 2,813,349	\$ 2,861,888	\$ 1,683,997	\$ 1,423,086

Debt Issues / City Loans Outstanding:

The City has made use of some of its available capital reserves to provide short-term, smaller denomination loans to other City departments and the sidewalk program. These city loans provide a favorable interest rate to participants while also providing the Capital Improvements Fund with a slightly higher investment return on those loaned funds.

	Date Issued	Loan Term	Original Loan	Payments Received	Outstanding Balance
Golf Course Carts (1% loan rate)	12/01/16	5 Yrs	206,739	81,463	125,276
Sidewalk 2013 Program (1% loan rate)	07/01/13	10 Yrs	145,976	86,995	58,981
Sidewalk 2014 Program (1% loan rate)	12/01/14	10 Yrs	158,825	79,413	79,412
Sidewalk 2015 Program (1% loan rate)	11/23/15	10 Yrs	187,785	74,907	112,878
Sidewalk 2016 Program (1% loan rate)	11/25/16	10 Yrs	135,216	39,763	95,453
Sidewalk 2017 Program (1% loan rate)	10/03/17	10 Yrs	51,433	10,286	41,147
Sidewalk 2018 Program (0% loan rate)	11/20/18	10 Yrs	50,485	5,049	45,436
			936,459	377,876	558,583

Major Capital: (Including Major Maintenance)

City Court
FY2020
 \$ 8,000 Architect for New Court

Police Department
FY2020
 \$ 67,000 Handheld Radio Replacements (10)
 277,000 Patrol Vehicles + Equipment (4)
 98,400 Admin/CID Vehicle (3)
\$ 442,400

FY2021
 \$ 67,000 Handheld Radio Replacements (10)
 277,000 Patrol Vehicles + Equipment (4)
 98,400 Admin/CID Vehicle (3)
\$ 442,400

Parks Department
FY2020
 \$ 30,760 Tennis Court Resurface - Barney (4)
 11,070 Hill Playground Sidewalk
 95,010 Kindrick Legion Bleacher Seats
 10,000 Lincoln 5' Sidewalk
 13,720 Memorial Chip Seal
 5,000 Northwest Park Trail Resurface (.8 miles)
 5,150 Centennial ADA Playground Resurfacing
 148,530 Cherry Playground Replacement
 30,440 Pick up 1/2 ton (Unit 509)
 6,000 Tower Mower Rebuild Moter (Unit 525)
 51,500 Skid Steer/Tool Cat (Unit 538)
 9,270 Four Wheeler (Unit 543)
\$ 416,450

FY2021
 \$ 30,760 Tennis Court Resurface

Capital Improvements Fund						
Fund: 440						
	FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Amended	Actual		
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	41	-	-	128	-	-
Taxes & Assessments	41	-	-	128	-	-
License & Permits	21,271	12,000	36,910	10,329	10,300	10,300
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	51,108	31,663	31,663	68,705	50,840	50,840
Other Financing Sources / (Uses)	7,075	-	-	-	-	-
Other Operating Revenues	79,454	43,663	68,573	79,034	61,140	61,140
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	902,370	504,974	504,974	504,974	-	-
Internal Transactions	902,370	504,974	504,974	504,974	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	981,865	548,637	573,547	584,136	61,140	61,140
Expenditures						
Personnel Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	36,310	14,850	45,020	17,750	30,760	30,760
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	36,310	14,850	45,020	17,750	30,760	30,760
Internal Charges	-	-	-	-	-	-
Transfers Out	25,000	900,000	1,330,140	1,330,140	8,000	-
Internal Transactions	25,000	900,000	1,330,140	1,330,140	8,000	-
Debt Service	-	-	-	-	-	-
Capital Outlay	645,208	750,450	1,182,144	654,729	828,090	442,400
Debt & Capital	645,208	750,450	1,182,144	654,729	828,090	442,400
Total Expenditures	706,518	1,665,300	2,557,304	2,002,619	866,850	473,160
Revenues Over (Under) Expenditures	275,347	(1,116,663)	(1,983,757)	(1,418,483)	(805,710)	(412,020)
Beginning Cash Balance - July 1	3,869,958	4,214,000	4,214,000	4,214,000	2,836,452	2,072,086
Other Cash Sources / (Uses)	68,695	40,935	40,935	40,935	41,344	41,344
Ending Cash Balance - June 30	4,214,000	3,138,272	2,271,178	2,836,452	2,072,086	1,701,410
Unreserved Balance	-	-	-	-	-	-
Reserved	4,214,000	3,138,272	2,271,178	2,836,452	2,072,086	1,701,410
Ending Cash Balance - June 30	4,214,000	3,138,272	2,271,178	2,836,452	2,072,086	1,701,410
Reserves Detail:						
General Capital Reserves	2,406,645	976,450	548,878	1,277,658	312,857	311,946
Sidewalk Warrants Receivable	625,527	570,233	570,233	433,307	354,998	276,689
Notes / Loans Receivable	166,209	125,274	125,274	125,275	83,931	42,175
Department Capital Reserves:						
> Police Reserve	275,000	650,612	475,572	475,572	600,000	500,000
> Fire Reserve	294,666	-	-	-	-	-
> Park & Recreation Reserve	232,000	627,650	514,640	514,640	600,000	500,000
> Public Works Reserve	37,900	-	-	-	100,000	40,000
> HCTV Digital Equipment Reserve	166,053	178,053	26,581	-	10,300	20,600
Street Lighting Conversion Reserve	10,000	10,000	10,000	10,000	10,000	10,000

Parks Improvement

Fund: 441

Part of the Park & Recreation Dept.

Description:

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

Major Funding Sources:

Currently this fund does not receive any "major", regular funding. The Parks Department continues to leverage limited general funds with "park improvement funds" consisting of private donations for specific projects, grants, cash in lieu of parkland dedication, and park use and registration fees. The most significant growth to this fund has been in revenue generated through park use and reservation fees. The guidelines and fees which help recover costs of services for commercial and reserved uses and special events in parks are based on event location, length, and benefit type.

Active or on-going projects include:

- Memorial Trees
- Veterans Memorial
- Centennial Park / Playground / Dog Park / Bike Park / Improvements
- 6th Ward Garden Park
- Playable Playgrounds
- ADA Compliance
- Fire Tower Restoration

Major Capital:

\$ - None

Parks Improvement						
Fund: 441						
	FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Amended	Actual		
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	17,930	15,000	15,000	22,734	15,000	15,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	3,092	2,000	2,000	5,159	2,000	2,000
Other Financing Sources / (Uses)	31,041	16,000	16,000	2,397	15,500	15,500
Other Operating Revenues	52,063	33,000	33,000	30,290	32,500	32,500
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	52,063	33,000	33,000	30,290	32,500	32,500
Expenditures						
Personnel Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	21,699	62,500	96,983	9,969	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	21,699	62,500	96,983	9,969	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	75,000	75,000	40,213	-	-
Debt & Capital	-	75,000	75,000	40,213	-	-
Total Expenditures	21,699	137,500	171,983	50,182	-	-
Revenues Over (Under) Expenditures	30,364	(104,500)	(138,983)	(19,892)	32,500	32,500
Beginning Cash Balance - July 1	202,094	232,458	232,458	232,458	212,566	245,066
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	232,458	127,958	93,475	212,566	245,066	277,566
Unreserved Balance	-	-	-	-	-	-
Reserved	232,458	127,958	93,475	212,566	245,066	277,566
Ending Cash Balance - June 30	232,458	127,958	93,475	212,566	245,066	277,566
Reserves Detail:						
Unrestricted / Cash In Lieu of Park Lands	82,965	82,965	82,965	82,965	82,965	82,965
Reserved for Projects	149,493	44,993	10,510	129,601	162,101	194,601

Sidewalk Improve/Construct**Fund: 450**

Part of the Transportation Services Department

Description:

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

- Property owners voluntarily participate in the annual program.
- The size of the annual program is dependent on the number of voluntary participants.
- In the interest of promoting safe sidewalks and in order to stimulate property owner usage of this sidewalk replacement program, the City Commission authorized sidewalk debt to participants with no interest charge, beginning with the Sidewalk '06 program in fiscal year 2007.
- The City coordinates voluntary sign-ups with private contractors to complete sidewalk projects each year.

Whenever Special Improvement District debt is issued by the City Commission, the appropriation of bond proceeds is automatically created as provided in MCA 7-69-4006(3d) and 7-6-4011.

Major Funding Sources:

Sidewalk warrants / loans are issued as special assessment debt to the participants.

- The warrants / loans are issued with a repayment period of up to 10 years.
- Principal and interest assessments are placed against benefited property annually.
- The warrants are purchased by the Capital Improvement Fund, and held until maturity.
- Due to declining funds and a successfully expanding program, Intercap Loans were utilized for the Sidewalk '07 & '08 program in FY09. The smaller size of the Sidewalk '10 & '12 programs allowed funding the cost via the SID Revolving Fund.

Sidewalk Improve/Constrct
Fund: 450

	FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Amended	Actual		
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	13,014	-	-
Other Operating Revenues	-	-	-	13,014	-	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	51,433	150,000	150,000	50,485	150,000	150,000
Total Revenues	51,433	150,000	150,000	63,499	150,000	150,000
Expenditures						
Personnel Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	50,485	150,000	150,000	81,971	150,000	150,000
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	50,485	150,000	150,000	81,971	150,000	150,000
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	50,485	150,000	150,000	81,971	150,000	150,000
Revenues Over (Under) Expenditures	948	-	-	(18,472)	-	-
Beginning Cash Balance - July 1	(51,433)	(50,485)	(50,485)	(50,485)	(68,957)	(68,957)
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	(50,485)	(50,485)	(50,485)	(68,957)	(68,957)	(68,957)
Unreserved Balance	-	-	-	-	-	-
Reserved	(50,485)	(50,485)	(50,485)	(68,957)	(68,957)	(68,957)
Ending Cash Balance - June 30	(50,485)	(50,485)	(50,485)	(68,957)	(68,957)	(68,957)
Reserves Detail:						
Capital Program / Projects Reserve	(50,485)	(50,485)	(50,485)	(68,957)	(68,957)	(68,957)
NOTE: Fund operates on a loan reimbursement basis. Negative cash balances represent loans yet to be made on expenses incurred.						

Building

Fund: 503

Part of the Community Development Department

Description:

The Building department enforces all City of Helena building code programs, including building, plumbing, mechanical and electrical. The department also issues curb cuts, sewer taps and street opening permits.

Major Funding Sources:

These operations are fully funded from license and permit fees or reserves from those fees. Fees are established and periodically adjusted to pay for program costs. A reserve is needed to provide adequate operational funding for year to year fluctuations in building-related activities.

	FY 2018 Actual	FY 2019		Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Actual		
Major License & Permit Fee Revenues:					
Building Permits	\$ 586,299	\$ 494,198	\$ 577,440	\$ 593,788	\$ 593,788
Electrical Permits	86,531	82,027	103,537	94,772	94,772
Plumbing Permits	116,430	96,228	108,684	115,943	115,943
Plan Check Fees	320,951	286,842	304,289	345,662	345,662
Other Licenses / Permits	19,836	20,703	19,993	20,418	20,418
	\$ 1,130,047	\$ 979,998	\$ 1,113,943	\$ 1,170,583	\$ 1,170,583

Major Capital:

\$ 36,170 Vehicle (Replace Unit 118)

Building Fund: 503		FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget	
		FY 2018 Actual	Adopted	Amended			Actual
Revenues							
Taxes	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	
Taxes & Assessments	-	-	-	-	-	-	
License & Permits	1,130,047	979,998	979,998	1,113,943	1,170,583	1,170,583	
Intergovernmental Revenues	-	-	-	-	-	-	
Charges For Services	-	-	-	-	-	-	
Intra-City Revenues	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	
Investment Earnings	12,961	6,000	6,000	27,092	12,000	12,000	
Other Financing Sources / (Uses)	5	-	-	5,250	-	-	
Other Operating Revenues	1,143,013	985,998	985,998	1,146,285	1,182,583	1,182,583	
Internal Service Revenues	-	-	-	-	-	-	
Interfund Transfers In	11,369	11,372	11,372	11,372	5,892	5,892	
Internal Transactions	11,369	11,372	11,372	11,372	5,892	5,892	
Long-Term Debt	-	-	-	-	-	-	
Total Revenues	1,154,382	997,370	997,370	1,157,657	1,188,475	1,188,475	
Expenditures							
Personnel Services	786,557	815,202	815,202	785,526	846,974	863,652	
Supplies & Materials	18,198	24,623	24,623	23,221	44,897	44,897	
Purchased Services	100,007	143,269	143,269	112,893	168,387	168,387	
Intra-City Charges	4,064	7,165	7,165	4,696	7,065	7,065	
Fixed Charges	56,922	60,305	60,305	60,400	63,086	63,086	
Maintenance & Operating	179,191	235,362	235,362	201,210	283,435	283,435	
Internal Charges	80,503	83,386	83,386	83,386	82,638	83,015	
Transfers Out	-	-	-	-	-	-	
Internal Transactions	80,503	83,386	83,386	83,386	82,638	83,015	
Debt Service	-	-	-	-	-	-	
Capital Outlay	24,622	-	-	-	43,690	-	
Debt & Capital	24,622	-	-	-	43,690	-	
Total Expenditures	1,070,873	1,133,950	1,133,950	1,070,122	1,256,737	1,230,102	
Revenues Over (Under) Expenditures	83,509	(136,580)	(136,580)	87,535	(68,262)	(41,627)	
Beginning Cash Balance - July 1	992,472	1,075,981	1,075,981	1,075,981	1,163,516	1,095,254	
Other Cash Sources / (Uses)	-	-	-	-	-	-	
Ending Cash Balance - June 30	1,075,981	939,401	939,401	1,163,516	1,095,254	1,053,627	
Unreserved Balance	-	-	-	-	-	-	
Reserved	1,075,981	939,401	939,401	1,163,516	1,095,254	1,053,627	
Ending Cash Balance - June 30	1,075,981	939,401	939,401	1,163,516	1,095,254	1,053,627	
Reserves Detail:							
Operating Reserve	1,075,981	932,886	932,886	1,157,001	1,082,224	1,040,597	
40% 27th Payday Reserve (for FY2023)	-	6,515	6,515	6,515	13,030.37	13,030.37	

Water

Fund: 521 & 522

Part of the Public Works Department

Description:

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

This Fund includes budgets for :

	FY 2018	FY 2019		Adopted	Adopted
	Actual	Adopted	Actual	FY 2020 Budget	FY 2021 Budget
Water Treatment	\$ 3,107,721	\$ 3,013,571	\$ 3,067,084	\$ 8,457,625	\$ 12,231,865
Water Utility Maintenance	3,054,840	3,672,881	7,279,528	3,685,343	10,247,693
Water Debt Service	563,466	1,157,452	562,950	565,197	565,197
	\$ 6,726,027	\$ 7,843,904	\$ 10,909,562	\$ 12,708,165	\$ 23,044,755

Major Funding Sources:

Funding is derived from monthly utility charges to customers, system development fees, miscellaneous system charges, and investment earnings. For FY 2017, in order to better provide a more stable funding for the City's water infrastructure and encourage water conservation, the City Commission approved a change to the billing structure which revised the base rates depending on the size of the service meters and adjusted the consumption rate (per unit charge) in a tiered structure of usage and by type of property (commercial, multi-family and residential).

Debt Issues:

Name of Issue	Issue Date	Amount Issued	Maturity Date
DNRC Drinking Water 2005 Refunding	12/05/12	\$ 2,072,000	07/01/25
DNRC Drinking Water 2007 Refunding	12/05/12	\$ 2,242,000	07/01/24
DNRC Drinking Water 2012 Refunding	12/05/12	\$ 1,325,000	01/01/27
DNRC Drinking Water 2016	11/29/16	\$ 660,666	07/01/37

CCIP:

A Comprehensive Capital Improvement Program (CCIP) is annually updated and presented to the City Commission. The CCIP is a 10 year funding analysis of the long-term operation, maintenance and Capital Improvement Projects (CIP) needed for the City.

Major Capital:

FY2020		FY2020	
\$ 250,000	Treatment Master Plan - Taste & Odor	\$ 64,310	Valve Exerciser w/ Trailer
3,000	Pipe Threader/Electricians - Split WWTP	36,670	Pickup & Assessories (Rep Unit #402)
61,490	Flocculators	36,670	Pickup & Assessories (Rep Unit #407)
5,500	Snow Plow Attachment	1,000,000	Main Replacement Projects
120,000	MRTP Raw Influent Valve Actuator	<u>\$ 1,137,650</u>	Water Maintenance
300,000	TMTP CAC Valves & Blowers		
33,270	1/2 ton 4x4 Pickup (Replace Unit #437)		
150,000	Engineering-Hale/Scott Tank	FY2021	
1,802,500	Groundwater Wells	\$ 500,000	Problem Main Replacements
1,500,000	MRTP - Taste & Odor Disinfection	200,000	Street Priority Mains
1,500,000	TMTP - Taste & Odor Disinfection	400,000	Undersized Main Replacements (4" and unde
<u>\$ 5,725,760</u>	Water Treatment	<u>\$ 6,600,000</u>	Tenmile Transmission 36" Main (Phase II) - E
		<u>\$ 7,700,000</u>	Water Maintenance
FY2021			
\$ 5,500,000	Red Mountain Flume Repairs and Replacement	\$ 6,863,410	FY2020 Capital
4,000,000	Tenmile Treatment Plant - Pre-sedimentation Basin	17,200,000	FY2021 Capital
<u>\$ 9,500,000</u>	Water Treatment	<u>\$ 24,063,410</u>	Total Water Major Capital

Major Changes:

The Commission approved a service line replacement program with a separate water fee in FY19. This program is part of the Water fund, but is accounted for in Fund 522. The fee is charged only to residential customers that may borrow up to \$15,000 to replace broken service mains between the main and the customers home. Customers will pay the loan back over 20 years interest free, but must pay it in full at time of sale. Those below 60% of the media family income may defer repayment until time of sale. The program is intended to build up enough reserves to become a revolving loan program and the fee will be discontinued when the Commission determines adequate reserves are available.

Water					Adopted	Adopted	
Fund: 521		FY 2018	FY 2019			FY 2020	FY 2021
		Actual	Adopted	Amended	Actual	Budget	Budget
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	15,000	-	-
	Charges For Services	8,151,422	7,838,000	7,838,000	7,931,439	8,422,362	9,028,885
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	197,270	100,000	100,000	318,620	120,000	120,000
	Other Financing Sources / (Uses)	11,586	3,000	3,000	221,119	2,500	2,500
	Other Operating Revenues	8,360,278	7,941,000	7,941,000	8,486,178	8,544,862	9,151,385
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	25,689	25,700	25,700	25,700	12,109	12,109
	Internal Transactions	25,689	25,700	25,700	25,700	12,109	12,109
	Long-Term Debt	-	-	5,000,000	-	3,000,000	13,000,000
	Total Revenues	8,385,967	7,966,700	12,966,700	8,511,878	11,556,971	22,163,494
Expenditures							
	Personnel Services	1,643,350	1,948,309	1,948,309	1,747,875	2,011,012	2,011,012
	Supplies & Materials	784,723	802,830	802,830	654,975	1,174,885	1,174,885
	Purchased Services	709,454	749,725	1,145,420	684,385	809,364	809,364
	Intra-City Charges	53,406	59,820	59,820	51,737	63,861	63,861
	Fixed Charges	54,281	56,060	56,060	70,838	62,200	62,200
	Maintenance & Operating	1,601,864	1,668,435	2,064,130	1,461,935	2,110,310	2,110,310
	Internal Charges	812,980	1,039,298	1,039,298	1,039,298	1,118,236	1,118,236
	Transfers Out	-	40,000	40,000	17,573	40,000	40,000
	Internal Transactions	812,980	1,079,298	1,079,298	1,056,871	1,158,236	1,158,236
	Debt Service	563,466	1,157,452	1,157,452	562,950	565,197	565,197
	Capital Outlay	2,104,367	1,990,410	15,847,843	6,079,931	6,863,410	17,200,000
	Debt & Capital	2,667,833	3,147,862	17,005,295	6,642,881	7,428,607	17,765,197
	Total Expenditures	6,726,027	7,843,904	22,097,032	10,909,562	12,708,165	23,044,755
	Revenues Over (Under) Expenditures	1,659,940	122,796	(9,130,332)	(2,397,684)	(1,151,194)	(881,261)
	Beginning Cash Balance - July 1	12,203,035	14,133,031	14,133,031	14,133,031	11,581,726	10,430,532
	Other Cash Sources / (Uses)	270,056	-	-	(153,621)	-	-
	Ending Cash Balance - June 30	14,133,031	14,255,827	5,002,699	11,581,726	10,430,532	9,549,271
	Unreserved Balance	-	-	-	-	-	-
	Reserved	14,133,031	14,255,827	5,002,699	11,581,726	10,430,532	9,549,271
	Ending Cash Balance - June 30	14,133,031	14,255,827	5,002,699	11,581,726	10,430,532	9,549,271
	Reserves Detail:						
	Operating Reserve	338,183	391,337	424,311	355,557	439,963	439,963
	Debt Service Fixed Reserve	522,372	282,198	282,198	282,198	282,198	282,198
	Revenue Bond Reserve	261,375	282,088	282,088	282,088	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
	40% 27th Payday Reserve (for FY2023)	-	13,445	13,445	13,445	30,939	46,408
	Capital Reserves	12,811,101	13,086,759	3,800,657	10,448,438	9,194,836	8,298,106

Water Service Line Replacement Program

Fund: 522

FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
	Adopted	Amended	Actual		

Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	170,492	256,740	256,740
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	1,007	1,000	1,000
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	-	-	-	171,499	257,740	257,740
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	-	-	-	171,499	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	-	-	-	171,499	257,740	257,740
Beginning Cash Balance - July 1	-	-	-	-	132,891	132,891
Other Cash Sources / (Uses)	-	-	-	(38,608)	(257,740)	(257,740)
Ending Cash Balance - June 30	-	-	-	132,891	132,891	132,891

Unreserved Balance	-	-	-	-	-	-
Reserved	-	-	-	132,891	132,891	132,891
Ending Cash Balance - June 30	-	-	-	132,891	132,891	132,891
Reserves Detail:						
Operating Reserve	-	-	-	132,891	132,891	132,891
40% 27th Payday Reserve (for FY2023)	-	-	-	-	-	-



City of Helena

Wastewater
Fund: 531 & 532

Part of the Public Works Department

Description:

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

This Fund includes budgets for :

	FY 2018 Actual	FY 2019		Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Actual		
SRF Loan Debt Service	\$ 770,170	\$ 1,070,705	\$ 769,960	\$ 1,032,202	\$ 1,032,202
Wastewater Treatment	2,871,316	2,368,913	2,530,097	3,581,643	2,191,673
Wastewater Util. Maint.	1,585,662	2,679,747	1,892,622	2,182,090	5,131,490
Wastewater Pretreatment	75,127	132,932	92,521	84,648	84,648
	<u>\$ 5,302,275</u>	<u>\$ 6,252,297</u>	<u>\$ 5,285,200</u>	<u>\$ 6,880,583</u>	<u>\$ 8,440,013</u>

Major Funding Sources:

Funding is derived from monthly utility charges to customers, system development fees, miscellaneous charges, and investment earnings. The wastewater charges are based upon the winter monthly averaging usage of metered water for residential customers to eliminate usage due to outside watering and irrigation. Year-round monthly averaging usage is used to determine commercial charges.

Debt Issues:

Name of Issue	Issue Date	Amount Issued	Maturity Date
SRF Loan (DNRC)	08/17/99	\$ 9,320,000	07/01/21

CCIP:

A Comprehensive Capital Improvement Program (CCIP) is annually updated and presented to the City Commission. The CCIP is a 10 year funding analysis of the long-term operation, maintenance and Capital Improvement Projects (CIP) needed for the City.

Major Capital:

FY2020		FY2020	
\$ 100,000	Tanker Storage Building-Heat & Insulate	\$ 100,600	TV Van & Accessories (Replace #459)
652,390	Secondary Digester #2 Cover add to WW9909	1,000,000	Prioritized Projects
562,750	Primary Scum Pump Station	<u>\$ 1,100,600</u>	Wastewater Maintenance
30,000	GBT HMI upgrade		
10,000	New ISCO Sampler	FY2021	
3,000	Pipe Threader for Electricians	\$ 1,500,000	Custer Main Upsizing
31,830	Digester Liquid Ring Blowers	150,000	Street Priority Projects
<u>\$ 1,389,970</u>	Wastewater Treatment	250,000	Pipe Lining Projects (89 Segments)
		200,000	Pipe Replacement Projects (15 Segments)
FY2021		1,850,000	Airport Gravity Main
\$ -	None	100,000	Shared Service Replacement Program
		<u>\$ 4,050,000</u>	Wastewater Maintenance
		<u>\$ 6,540,570</u>	Total Wastewater Major Capital

Major Changes:

The Commission approved a service line replacement program with a separate waste water fee in FY19. This program is part of the Waste Water fund, but is accounted for in Fund 532. The fee is charged only to residential customers that may borrow up to \$15,000 to replace broken service mains between the main and the customers home. Customers will pay the loan back over 20 years interest free, but must pay it in full at time of sale. Those below 60% of the media family income may defer repayment until time of sale. The program is intended to build up enough reserves to become a revolving loan program and the fee will be discontinued when the Commission determines adequate reserves are available.

Wastewater						
Fund: 531						
	FY 2018	FY 2019			Adopted	Adopted
	Actual	Adopted	Amended	Actual	FY 2020	FY 2021
					Budget	Budget

Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	750,000	-	-	-
Charges For Services	4,781,047	4,931,500	4,931,500	5,311,429	6,551,400	6,998,161
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	60,368	35,000	35,000	97,881	60,000	60,000
Other Financing Sources / (Uses)	6,468	1,200	1,200	21,228	1,000	1,000
Other Operating Revenues	4,847,883	4,967,700	5,717,700	5,430,538	6,612,400	7,059,161
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	18,095	18,500	18,500	18,500	8,749	8,749
Internal Transactions	18,095	18,500	18,500	18,500	8,749	8,749
Long-Term Debt	-	1,200,000	4,748,014	-	775,000	1,850,000
Total Revenues	4,865,978	6,186,200	10,484,214	5,449,038	7,396,149	8,917,910

Expenditures						
Personnel Services	1,188,001	1,342,301	1,322,301	1,241,848	1,375,379	1,375,379
Supplies & Materials	194,753	234,308	234,308	186,959	242,383	242,383
Purchased Services	556,840	646,104	742,860	635,373	735,041	735,041
Intra-City Charges	47,582	65,617	65,617	78,902	70,567	70,567
Fixed Charges	49,165	54,745	54,745	67,913	68,635	68,635
Maintenance & Operating	848,340	1,000,774	1,097,530	969,147	1,116,626	1,116,626
Internal Charges	665,889	881,577	881,577	881,578	865,806	865,806
Transfers Out	-	-	-	-	-	-
Internal Transactions	665,889	881,577	881,577	881,578	865,806	865,806
Debt Service	770,170	1,070,705	1,070,705	769,960	1,032,202	1,032,202
Capital Outlay	1,829,875	1,956,940	8,377,118	1,422,667	2,490,570	4,050,000
Debt & Capital	2,600,045	3,027,645	9,447,823	2,192,627	3,522,772	5,082,202
Total Expenditures	5,302,275	6,252,297	12,749,231	5,285,200	6,880,583	8,440,013

Revenues Over (Under) Expenditures	(436,297)	(66,097)	(2,265,017)	163,838	515,566	477,897
Beginning Cash Balance - July 1	4,789,576	4,401,799	4,401,799	4,401,799	4,476,036	4,991,602
Other Cash Sources / (Uses)	48,520	-	-	(89,601)	-	-
Ending Cash Balance - June 30	4,401,799	4,335,702	2,136,782	4,476,036	4,991,602	5,469,499

Unreserved Balance	-	-	-	-	-	-
Reserved	4,401,799	4,335,702	2,136,782	4,476,036	4,991,602	5,469,499
Ending Cash Balance - June 30	4,401,799	4,335,702	2,136,782	4,476,036	4,991,602	5,469,499
Reserves Detail:						
Operating Reserve	225,186	268,721	275,117	257,714	279,818	279,818
Debt Service Fixed Reserve	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
System Development Fee Reserve	-	-	-	-	-	-
Sewer Surcharge	284,000	284,000	284,000	284,000	-	-
40% 27th Payday Reserve (for FY2023)	-	9,553	9,553	9,553	21,160	31,740
Capital Reserves	2,737,993	2,618,808	413,492	2,770,149	3,536,004	4,003,321

Wastewater Service Line Replacement Program						
Fund: 532	FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Amended	Actual		
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	435,483	652,331	652,331
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	2,610	1,500	1,500
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	-	-	-	438,093	653,831	653,831
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	-	-	-	438,093	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	-	-	-	438,093	653,831	653,831
Beginning Cash Balance - July 1	-	-	-	-	375,306	375,306
Other Cash Sources / (Uses)	-	-	-	(62,787)	(653,831)	(653,831)
Ending Cash Balance - June 30	-	-	-	375,306	375,306	375,306
Unreserved Balance	-	-	-	-	-	-
Reserved	-	-	-	375,306	375,306	375,306
Ending Cash Balance - June 30	-	-	-	375,306	375,306	375,306
Reserves Detail:						
Operating Reserve	-	-	-	375,306	375,306	375,306



City of Helena

Solid Waste-Residential

Fund: 541

Part of the Public Works Department

Description:

This fund accounts for all residential public sanitation services provided to City of Helena customers. It excludes Solid Waste-Commercial, Transfer Station and Recycling which are accounted for in other funds.

Major Funding Sources:

This fund is mostly funded by residential solid waste assessments and interest earnings. Due to adequate cash reserves, the City Commission reduced rates 2% for FY 2018. No rate changes are reflected in the preliminary budget but may be considered by the City Commission during the budget process.

This budget reflects the revenues and expenditures associated with curbside recycling and includes \$175,000 to support recycling operations at the Transfer Station.

The Residential Fund also reflects the revenue from the fourth and fifth of five \$30,000 payments from the Landfill Monitoring District. This internal loan funded a methane trench project on the southern boundary of Centennial Park.

Major Capital:

FY2020	
\$ 1,350,000	Warm Storage Building
85,000	Transfer Station Entrance
646,300	2 Sideloaders with Accy
5,000	Misc Equipment
<u>\$ 2,086,300</u>	

Solid Waste-Residential						
Fund: 541						
	FY 2018	FY 2019			Adopted	Adopted
	Actual	Adopted	Amended	Actual	FY 2020	FY 2021
					Budget	Budget
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	2,008,489	2,040,645	2,056,230	2,096,347	2,092,300	2,092,300
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	37,018	25,000	25,000	64,709	30,000	30,000
Other Financing Sources / (Uses)	4,840	3,000	3,000	4,549	3,000	3,000
Other Operating Revenues	2,050,347	2,068,645	2,084,230	2,165,605	2,125,300	2,125,300
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	35,523	35,383	35,383	35,383	32,625	32,625
Internal Transactions	35,523	35,383	35,383	35,383	32,625	32,625
Long-Term Debt	-	-	-	-	-	-
Total Revenues	2,085,870	2,104,028	2,119,613	2,200,988	2,157,925	2,157,925
Expenditures						
Personnel Services	365,715	384,439	384,439	376,825	508,737	508,737
Supplies & Materials	38,060	39,400	39,400	2,593	40,500	40,500
Purchased Services	943,903	965,313	1,004,117	1,002,753	989,751	989,751
Intra-City Charges	72,543	74,025	90,847	91,468	81,200	81,200
Fixed Charges	3,713	3,825	3,825	5,386	5,655	5,655
Maintenance & Operating	1,058,219	1,082,563	1,138,189	1,102,200	1,117,106	1,117,106
Internal Charges	157,367	172,340	172,340	172,340	237,977	237,977
Transfers Out	200,000	175,000	175,000	175,000	175,000	175,000
Internal Transactions	357,367	347,340	347,340	347,340	412,977	412,977
Debt Service	-	-	-	-	-	-
Capital Outlay	17,263	80,000	80,000	80,000	2,086,300	-
Debt & Capital	17,263	80,000	80,000	80,000	2,086,300	-
Total Expenditures	1,798,564	1,894,342	1,949,968	1,906,365	4,125,120	2,038,820
Revenues Over (Under) Expenditures	287,306	209,686	169,645	294,623	(1,967,195)	119,105
Beginning Cash Balance - July 1	2,789,562	3,075,010	3,075,010	3,075,010	3,368,101	1,400,906
Other Cash Sources / (Uses)	(1,858)	-	-	(1,532)	-	-
Ending Cash Balance - June 30	3,075,010	3,284,696	3,244,655	3,368,101	1,400,906	1,520,011
Unreserved Balance	-	-	-	-	-	-
Reserved	3,075,010	3,284,696	3,244,655	3,368,101	1,400,906	1,520,011
Ending Cash Balance - June 30	3,075,010	3,284,696	3,244,655	3,368,101	1,400,906	1,520,011
Reserves Detail:						
Operating Reserve	5 mo. 742,209	755,976	779,153	760,985	849,508	849,508
Intercap Loan Reserves	-	-	-	-	-	-
40% 27th Payday Reserve (for FY2023)	-	2,899	2,899	2,899	7,827	11,740
Capital Reserves	2,332,801	2,525,821	2,462,603	2,604,217	543,571	658,763

Solid Waste-Commercial

Fund: 542

Part of the Public Works Department

Description:

This fund accounts for all commercial sanitation services provided to City of Helena customers. It excludes Solid Waste-Residential, Transfer Station and Recycling which are accounted for in other funds.

Major Funding Sources:

This fund is funded by monthly commercial customer service charges, interest earnings, roll-off container charges, and internal charges. No rate changes are reflected in the preliminary budget but may be considered by the City Commission during the budget process. Rates haven't been adjusted since FY 2012.

Major Capital:

FY2020		
\$	45,000	Transfer Station Entrance with Lanes
	5,000	Pressure Washer (50%) shared with Residential
	219,890	New Roll-off Truck
	51,000	Roll-off Box containers (6 new)
\$	<u>320,890</u>	
FY2021		
\$	-	None

Solid Waste-Commercial						
Fund: 542						
	FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Amended	Actual		
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	1,079,367	1,075,000	1,080,175	1,122,771	1,075,000	1,075,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	15,282	15,000	15,000	23,333	15,000	15,000
Other Financing Sources / (Uses)	81,685	70,295	70,295	193,195	70,295	70,295
Other Operating Revenues	1,176,334	1,160,295	1,165,470	1,339,299	1,160,295	1,160,295
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	4,248	28,182	28,182	28,182	26,108	26,108
Internal Transactions	4,248	28,182	28,182	28,182	26,108	26,108
Long-Term Debt	-	-	-	-	-	-
Total Revenues	1,180,582	1,188,477	1,193,652	1,367,481	1,186,403	1,186,403
Expenditures						
Personnel Services	281,187	301,331	306,506	306,506	303,085	303,085
Supplies & Materials	37,171	38,825	38,825	2,833	40,825	40,825
Purchased Services	385,863	391,619	391,619	366,570	450,913	551,663
Intra-City Charges	73,024	89,475	89,475	90,159	83,250	83,250
Fixed Charges	3,704	3,825	3,825	5,690	5,655	5,655
Maintenance & Operating	499,762	523,744	523,744	465,252	580,643	681,393
Internal Charges	173,998	179,296	179,296	179,296	182,944	182,944
Transfers Out	-	-	-	-	-	-
Internal Transactions	173,998	179,296	179,296	179,296	182,944	182,944
Debt Service	-	-	-	-	-	-
Capital Outlay	1,291,404	8,900	22,400	8,240	320,890	-
Debt & Capital	1,291,404	8,900	22,400	8,240	320,890	-
Total Expenditures	2,246,351	1,013,271	1,031,946	959,294	1,387,562	1,167,422
Revenues Over (Under) Expenditures	(1,065,769)	175,206	161,706	408,187	(201,159)	18,981
Beginning Cash Balance - July 1	1,891,572	824,190	824,190	824,190	1,214,842	1,013,683
Other Cash Sources / (Uses)	(1,613)	-	-	(17,535)	-	-
Ending Cash Balance - June 30	824,190	999,396	985,896	1,214,842	1,013,683	1,032,664
Unreserved Balance	-	-	-	-	-	-
Reserved	824,190	999,396	985,896	1,214,842	1,013,683	1,032,664
Ending Cash Balance - June 30	824,190	999,396	985,896	1,214,842	1,013,683	1,032,664
Reserves Detail:						
Operating Reserve	79,579	83,698	84,129	79,255	88,889	97,285
Fixed Bond Reserves	-	-	-	-	-	-
Intercap Loan Reserves	-	-	-	-	-	-
40% 27th Payday Reserve (for FY2023)	-	2,358	2,358	2,358	4,663	6,994
Capital Reserves	744,611	913,340	899,409	1,133,229	920,131	928,385

Landfill Monitoring District**Fund:** 543

Part of the Public Works Department

Description:

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

Major Funding Sources:

The City began funding this on-going cost through a city-wide landfill monitoring district which was established December 20, 2010 (Resolution #19801). Prior to the district being created, funding for this program came from the Solid Waste program. For fiscal year 2016, assessment rates were increased by 20.56% to fund a methane gas extraction project (see Significant Changes section below). This rate increase will remain in place for an anticipated five years until project costs are repaid. At that time, rates will be returned to normal operating levels.

Significant Changes:

Due to the discovery of methane gas production under the old landfill site's southern boundary, it was determined that a system was needed to be able to safely extract and disperse the problem gases at that site. In fiscal year 2016, a methane gas extraction project was constructed that resolved the problem. The \$150,000 project was funded by a non-interest bearing five year loan from the Residential Solid Waste fund.

Landfill Monitoring District Fund: 543		FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		FY 2018 Actual	Adopted	Amended		
		Revenues				
Taxes	-	-	-	-	-	-
Special Assessments	139,182	138,920	138,920	139,203	139,300	139,300
Taxes & Assessments	139,182	138,920	138,920	139,203	139,300	139,300
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	850	850	850	850	850	850
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	2,305	1,500	1,500	4,527	2,000	2,000
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	3,155	2,350	2,350	5,377	2,850	2,850
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	142,337	141,270	141,270	144,580	142,150	142,150
Expenditures						
Personnel Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	76,405	108,500	108,500	89,603	108,500	108,500
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	76,405	108,500	108,500	89,603	108,500	108,500
Internal Charges	48	46	46	46	46	46
Transfers Out	30,000	30,000	30,000	30,000	30,000	30,000
Internal Transactions	30,048	30,046	30,046	30,046	30,046	30,046
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	106,453	138,546	138,546	119,649	138,546	138,546
Revenues Over (Under) Expenditures	35,884	2,724	2,724	24,931	3,604	3,604
Beginning Cash Balance - July 1	181,785	217,669	217,669	217,669	242,600	246,204
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	217,669	220,393	220,393	242,600	246,204	249,808
Unreserved Balance	-	-	-	-	-	-
Reserved	217,669	220,393	220,393	242,600	246,204	249,808
Ending Cash Balance - June 30	217,669	220,393	220,393	242,600	246,204	249,808
Reserves Detail:						
Operating Reserve (5 month)	44,355	57,728	57,728	49,854	57,728	57,728
40% 27th Payday Reserve (for FY2023)	-	-	-	-	-	-
Capital / Equipment Replacement Reserve	173,314	162,665	162,665	192,746	188,476	192,080

Transfer Station

Fund: 546

Part of the Public Works Department

Description:

This fund accounts for the operations of the City's transfer station program.

The Transfer Station functions as the collection point for solid waste from Helena and the Scratch Gravel Landfill District. Waste collections are then hauled to the Lewis & Clark County Landfill.

Major Funding Sources:

This fund is funded by tipping fees charged to all customers who utilize the Transfer Station, a county reimbursement contribution for oversight at the County Landfill, and interest earnings.

Major Capital:

FY2020		FY2021	
\$ 50,000	Residential Fleet/Loader Garage	\$ -	None
15,000	TS4903-Asphalt/Dirt Work		
95,000	Transfer Station Entrances w/Lanes		
4,450	Riding Mower-share with Recycling		
4,800	Small Equipment Trailer-share with Recycling		
<u>104,500</u>	Used Semi-Tractor and Accessories		
<u>\$ 273,750</u>			

Transfer Station						
Fund: 546						
	FY 2018	FY 2019			Adopted	Adopted
	Actual	Adopted	Amended	Actual	FY 2020	FY 2021
					Budget	Budget

Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	133,129	125,000	125,000	125,000	125,000	125,000
Charges For Services	2,327,425	2,285,657	2,285,657	2,299,522	2,338,489	2,338,489
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	25,940	20,000	20,000	30,600	20,000	20,000
Other Financing Sources / (Uses)	35	-	6,258	1,895	-	-
Other Operating Revenues	2,486,529	2,430,657	2,436,915	2,457,017	2,483,489	2,483,489
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	10,026	10,491	10,491	10,491	5,080	5,080
Internal Transactions	10,026	10,491	10,491	10,491	5,080	5,080
Long-Term Debt	-	-	-	-	-	-
Total Revenues	2,496,555	2,441,148	2,447,406	2,467,508	2,488,569	2,488,569

Expenditures						
Personnel Services	726,471	788,207	788,207	767,501	773,741	773,741
Supplies & Materials	15,266	16,200	16,200	15,730	18,700	18,700
Purchased Services	1,110,467	1,211,444	1,242,963	1,080,086	1,117,447	1,060,897
Intra-City Charges	105,462	109,878	109,878	125,504	114,778	114,778
Fixed Charges	18,770	21,790	21,790	25,038	27,520	27,520
Maintenance & Operating	1,249,965	1,359,312	1,390,831	1,246,358	1,278,445	1,221,895
Internal Charges	216,033	219,588	219,588	219,588	233,787	233,787
Transfers Out	-	24,045	24,045	24,045	24,045	24,045
Internal Transactions	216,033	243,633	243,633	243,633	257,832	257,832
Debt Service	-	-	-	-	-	-
Capital Outlay	442,066	530,500	1,114,323	1,113,580	273,750	-
Debt & Capital	442,066	530,500	1,114,323	1,113,580	273,750	-
Total Expenditures	2,634,535	2,921,652	3,536,994	3,371,072	2,583,768	2,253,468

Revenues Over (Under) Expenditures	(137,980)	(480,504)	(1,089,588)	(903,564)	(95,199)	235,101
Beginning Cash Balance - July 1	1,971,365	1,830,425	1,830,425	1,830,425	828,654	733,455
Other Cash Sources / (Uses)	(2,960)	-	-	(98,207)	-	-
Ending Cash Balance - June 30	1,830,425	1,349,921	740,837	828,654	733,455	968,556

Unreserved Balance	-	-	-	-	-	-
Reserved	1,830,425	1,349,921	740,837	828,654	733,455	968,556
Ending Cash Balance - June 30	1,830,425	1,349,921	740,837	828,654	733,455	968,556
Reserves Detail:						
Operating Reserve	182,706	199,263	201,889	188,124	192,502	187,789
Fixed Bond Reserves	-	-	-	-	-	-
Revenue Bond Reserves	-	-	-	-	-	-
40% 27th Payday Reserve (for FY2023)	-	5,904	5,904	5,904	11,904	17,856
Capital Reserves	1,647,719	1,144,754	533,044	634,626	529,049	762,911

Recycling
Fund: 547

Part of the Public Works Department

Description:

This fund accounts for the operations of the City's Recycling Program services.

The Recycling Program is centered at the City of Helena Transfer Station. Household commodities, such as glass, aluminum and steel cans, plastics (#1 & #2), newspapers and paper items, batteries, waste oil, tires, electronic waste (E-waste) and corrugated cardboard are collected at the Transfer Station or limited items (cans, cardboard & paper items) from recycle bins stationed around the city for recycling.

Major Funding Sources:

This operation is mostly funded by City and County contributions which total \$350,000. These contributions reflect a decrease of \$50,000 from FY 2018 which is possible due to adequate cash reserves and a decrease in capital purchases. Other revenues are from the sale of recyclables and interest earnings.

	FY 2018	FY 2019		Adopted	Adopted
	Actual	Adopted	Actual	FY 2020	FY 2021
				Budget	Budget
Recycling / Commodities	\$ 152,574	\$ 132,700	\$ 126,635	\$ 126,000	\$ 126,000
Transfer Station Operational Support	-	-	-	-	-
Residential Solid Waste Support	202,918	177,852	177,852	176,410	176,410
Lewis & Clark County Support	-	175,000	375,000	175,000	175,000
	<u>\$ 355,492</u>	<u>\$ 485,552</u>	<u>\$ 679,487</u>	<u>\$ 477,410</u>	<u>\$ 477,410</u>

Major Capital:

FY 2020		FY 2020
\$ 25,000	Transfer Station Entrance with Lanes	\$ - None
19,000	(2) 30yd Roll-off Containers	
4,450	Riding Mower	
4,800	Small Equipment Trailer	
<u>\$ 53,250</u>		

Recycling Fund: 547		FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		FY 2018 Actual	Adopted	Amended		
		Revenues				
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	175,000	375,000	375,000	175,000	175,000
Charges For Services	152,574	132,700	132,700	126,635	126,000	126,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	1,406	1,500	1,500	7,798	1,500	1,500
Other Financing Sources / (Uses)	-	-	-	853	-	-
Other Operating Revenues	153,980	309,200	509,200	510,286	302,500	302,500
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	202,918	177,852	177,852	177,852	176,410	176,410
Internal Transactions	202,918	177,852	177,852	177,852	176,410	176,410
Long-Term Debt	-	-	-	-	-	-
Total Revenues	356,898	487,052	687,052	688,138	478,910	478,910
Expenditures						
Personnel Services	187,748	198,659	198,659	188,769	200,182	200,182
Supplies & Materials	1,629	6,315	6,315	2,478	6,465	6,465
Purchased Services	129,718	141,139	161,139	127,725	165,795	165,795
Intra-City Charges	929	2,625	2,625	1,236	2,475	2,475
Fixed Charges	15,616	17,515	17,515	21,212	23,535	23,535
Maintenance & Operating	147,892	167,594	187,594	152,651	198,270	198,270
Internal Charges	75,457	75,087	75,087	75,087	78,144	78,144
Transfers Out	-	-	-	-	-	-
Internal Transactions	75,457	75,087	75,087	75,087	78,144	78,144
Debt Service	-	-	-	-	-	-
Capital Outlay	90,985	12,500	17,407	15,114	53,250	-
Debt & Capital	90,985	12,500	17,407	15,114	53,250	-
Total Expenditures	502,082	453,840	478,747	431,621	529,846	476,596
Revenues Over (Under) Expenditures	(145,184)	33,212	208,305	256,517	(50,936)	2,314
Beginning Cash Balance - July 1	220,026	74,833	74,833	74,833	331,366	280,430
Other Cash Sources / (Uses)	(9)	-	-	16	-	-
Ending Cash Balance - June 30	74,833	108,045	283,138	331,366	280,430	282,744
Unreserved Balance	-	-	-	-	-	-
Reserved	74,833	108,045	283,138	331,366	280,430	282,744
Ending Cash Balance - June 30	74,833	108,045	283,138	331,366	280,430	282,744
Reserves Detail:						
Operating Reserve (1 month)	34,258	36,778	38,445	34,709	39,716	39,716
40% 27th Payday Reserve (for FY2023)		1,452	1,452	1,452	3,080	4,620
Capital Reserves	40,575	69,815	243,241	295,205	237,634	238,408

Parking**Fund:** 551

Part of the Transportation Services Group

Description:

The Helena Parking Commission's mission is to effectively manage, maintain, and meet the parking needs of customers, business, employees, visitors, and residents while providing safe and convenient parking options. Through FY 2013, this fund accounted for the parking operations as administered by the Helena Parking Commission. Beginning in FY 2014, operational administration was transferred to the City of Helena. The Helena Parking Commission was legally dissolved in FY19, but continues to provide recommendations to the city as the Downtown BID maintains the same board members and acts in an advisory capacity.

Major Funding Sources:

This is a self-funded operation deriving its revenues from both hourly and monthly parking permits. Fees are collected from parking garages, lots, on street, meters and related parking violation fines.

Debt Issues:

Name of Issue	Issue Date	Amount Issued	Maturity Date
General Obligation	06/24/15	\$ 845,000	08/15/25
COPS - 15th Street Garage	07/26/15	\$ 8,200,000	04/15/39

Parking Fund: 551		FY 2018			FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Actual	FY 2019		Actual	Adopted	Amended		
			Adopted	Amended					
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges For Services	1,538,305	2,121,775	2,121,775	1,683,382	1,925,250	1,925,250			
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	76,139	90,000	90,000	76,789	90,000	90,000			
Investment Earnings	11,133	3,000	3,000	13,986	12,000	12,000			
Other Financing Sources / (Uses)	1,710	1,000	1,000	4,697	1,000	1,000			
Other Operating Revenues	1,627,287	2,215,775	2,215,775	1,778,854	2,028,250	2,028,250			
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	8,819	6,808	6,808	6,808	3,343	3,343			
Internal Transactions	8,819	6,808	6,808	6,808	3,343	3,343			
Long-Term Debt	-	-	571,000	-	-	-			
Total Revenues	1,636,106	2,222,583	2,793,583	1,785,662	2,031,593	2,031,593			
Expenditures									
Personnel Services	483,249	537,393	537,393	507,737	555,448	555,448			
Supplies & Materials	18,258	28,600	28,600	19,022	49,750	49,750			
Purchased Services	575,523	406,094	406,094	348,954	540,574	540,574			
Intra-City Charges	11,548	11,600	11,600	8,068	11,230	11,230			
Fixed Charges	100,402	100,625	100,625	111,600	126,425	126,425			
Maintenance & Operating	705,731	546,919	546,919	487,644	727,979	727,979			
Internal Charges	107,460	115,109	115,109	115,112	118,868	118,868			
Transfers Out	-	-	-	-	-	-			
Internal Transactions	107,460	115,109	115,109	115,112	118,868	118,868			
Debt Service	586,817	589,703	589,703	589,753	647,323	647,323			
Capital Outlay	398,000	458,500	576,250	408,036	-	-			
Debt & Capital	984,817	1,048,203	1,165,953	997,789	647,323	647,323			
Total Expenditures	2,281,257	2,247,624	2,365,374	2,108,282	2,049,618	2,049,618			
Revenues Over (Under) Expenditures	(645,151)	(25,041)	428,209	(322,620)	(18,025)	(18,025)			
Beginning Cash Balance - July 1	1,154,466	509,315	509,315	509,315	186,695	168,670			
Other Cash Sources / (Uses)	-	-	-	-	-	-			
Ending Cash Balance - June 30	509,315	484,274	937,524	186,695	168,670	150,645			
Unreserved Balance	-	-	-	-	-	-			
Reserved	509,315	484,274	937,524	186,695	168,670	150,645			
Ending Cash Balance - June 30	509,315	484,274	937,524	186,695	168,670	150,645			
Reserves Detail:									
Parking Improvements / Capital Reserves	294,588	380,368	833,618	90,189	43,225	20,927			
Operational Reserve (1 month)	108,100	100,000	100,000	92,600	116,900	116,900			
Debt Service Reserves (Held with Fiscal Agent)	106,627	-	-	-	-	-			
40% 27th Payday Reserve (for FY2023)	-	3,906	3,906	3,906	8,545	12,818			

Special Charters
Fund: 561

Part of the Transportation Services Group

Description:

This fund accounts for the Trolley and Special Charter operations, including Trolley rental, the Trolley-to-Trails, State Shuttle and other special charter programs.

Major Funding Sources:

	FY 2018	FY 2019		Adopted	Adopted
	Actual	Adopted	Actual	FY 2020	FY 2021
				Budget	Budget
Special Charters	\$ 9,593	\$ 5,000	\$ 691	\$ 4,000	\$ 4,000
BID Trolley Reimbursement	18,750	15,500	27,375	18,500	18,500
Rec-Connect/State Shuttle	2,794	-	49,100	-	-
Other Financing Sources	874	1,083	-	40	40
	\$ 32,011	\$ 21,583	\$ 77,166	\$ 22,540	\$ 22,540

Special Charters						
Fund: 561						
	FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Amended	Actual		
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	31,137	20,500	75,134	77,166	22,500	22,500
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	789	1,000	1,000	-	-	-
Other Operating Revenues	31,926	21,500	76,134	77,166	22,500	22,500
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	85	83	83	83	40	40
Internal Transactions	85	83	83	83	40	40
Long-Term Debt	-	-	-	-	-	-
Total Revenues	32,011	21,583	76,217	77,249	22,540	22,540
Expenditures						
Personnel Services	6,863	5,159	27,936	27,345	5,112	5,112
Supplies & Materials	-	100	450	-	100	100
Purchased Services	-	-	-	-	-	-
Intra-City Charges	692	2,355	4,555	1,002	2,055	2,055
Fixed Charges	-	1,000	1,000	-	-	-
Maintenance & Operating	692	3,455	6,005	1,002	2,155	2,155
Internal Charges	1,808	1,790	1,790	1,790	2,151	2,151
Transfers Out	50,000	50,000	75,000	75,000	50,000	50,000
Internal Transactions	51,808	51,790	76,790	76,790	52,151	52,151
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	59,363	60,404	110,731	105,137	59,418	59,418
Revenues Over (Under) Expenditures	(27,352)	(38,821)	(34,514)	(27,888)	(36,878)	(36,878)
Beginning Cash Balance - July 1	139,743	112,391	112,391	112,391	84,503	47,625
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	112,391	73,570	77,877	84,503	47,625	10,747
Unreserved Balance	-	-	-	-	-	-
Reserved	112,391	73,570	77,877	84,503	47,625	10,747
Ending Cash Balance - June 30	112,391	73,570	77,877	84,503	47,625	10,747
Reserves Detail:						
Operating Reserve	112,391	73,360	77,667	84,293	47,546	10,629
40% 27th Payday Reserve (for FY2023)		210	210	210	79	118

Golf Course
Fund: 563

Part of the Park & Recreation Department

Description:

This fund accounts for the operation of the Bill Roberts Municipal Golf Course as a self-supporting recreational enterprise.

This Fund includes budgets for :

	FY 2018 Actual	FY 2019		Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Actual		
Golf Operations	\$ 548,542	\$ 621,533	\$ 620,905	\$ 621,489	\$ 621,489
Golf Concessions	206,207	587,593	497,368	601,555	431,555
Golf Maintenance	548,982	632,001	586,772	675,239	675,239
Golf Capital/Debt Service	1,490,093	313,834	1,048,941	238,405	238,405
	<u>\$ 2,793,824</u>	<u>\$ 2,154,961</u>	<u>\$ 2,753,986</u>	<u>\$ 2,136,688</u>	<u>\$ 1,966,688</u>

Major Funding Sources:

Golf maintenance, operation, debt service and capital programs are fully funded through user fees. The city issued \$2.1 million of bonds in FY18 to finance a new proshop and clubhouse to enhance operations and become ADA compliant.

Debt Issues:

Name of Issue	Issue Date	Amount Issued	Maturity Date
INTERCAP - Driving Range & Patio Improvements	09/25/09	\$ 207,000	08/15/19
INTERCAP - Irrigation & Landscape Improvements	12/05/14	\$ 433,099	02/15/29
440 Loan - Golf Improvements (5 yrs)	12/01/16	\$ 206,739	07/01/21
Limited Tax General Obligation Bond	11/30/17	\$ 2,100,000	06/30/37

Golf Course Fund: 563		FY 2018			FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Actual	FY 2019		Actual	Adopted	Amended		
			Adopted	Amended					
Revenues									
	Taxes	-	-	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-	-	-
	Charges For Services	1,318,582	1,950,302	1,950,302	1,747,152	1,912,989	1,912,989	1,912,989	1,912,989
	Intra-City Revenues	-	-	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-	-	-
	Investment Earnings	18,515	3,500	3,500	5,773	7,000	7,000	7,000	7,000
	Other Financing Sources / (Uses)	227	-	-	(254)	-	-	-	-
	Other Operating Revenues	1,337,324	1,953,802	1,953,802	1,752,671	1,919,989	1,919,989	1,919,989	1,919,989
	Internal Service Revenues	-	-	-	-	-	-	-	-
	Interfund Transfers In	9,494	10,321	10,321	10,321	4,900	4,900	4,900	4,900
	Internal Transactions	9,494	10,321	10,321	10,321	4,900	4,900	4,900	4,900
	Long-Term Debt	2,100,000	-	-	-	-	-	-	-
	Total Revenues	3,446,818	1,964,123	1,964,123	1,762,992	1,924,889	1,924,889	1,924,889	1,924,889
Expenditures									
	Personnel Services	660,982	937,544	937,544	840,797	942,847	942,847	942,847	942,847
	Supplies & Materials	343,131	539,876	539,876	505,619	532,176	362,176	362,176	362,176
	Purchased Services	142,295	181,599	215,349	165,926	211,837	211,837	211,837	211,837
	Intra-City Charges	-	100	100	-	-	-	-	-
	Fixed Charges	45,191	53,960	53,960	64,655	70,050	70,050	70,050	70,050
	Maintenance & Operating	530,617	775,535	809,285	736,200	814,063	644,063	644,063	644,063
	Internal Charges	112,132	128,048	128,048	128,048	141,373	141,373	141,373	141,373
	Transfers Out	-	-	-	-	-	-	-	-
	Internal Transactions	112,132	128,048	128,048	128,048	141,373	141,373	141,373	141,373
	Debt Service	187,571	249,704	249,704	248,388	238,405	238,405	238,405	238,405
	Capital Outlay	1,302,522	64,130	810,748	800,553	-	-	-	-
	Debt & Capital	1,490,093	313,834	1,060,452	1,048,941	238,405	238,405	238,405	238,405
	Total Expenditures	2,793,824	2,154,961	2,935,329	2,753,986	2,136,688	1,966,688	1,966,688	1,966,688
	Revenues Over (Under) Expenditures	652,994	(190,838)	(971,206)	(990,994)	(211,799)	(41,799)	(41,799)	(41,799)
	Beginning Cash Balance - July 1	559,787	1,217,174	1,217,174	1,217,174	244,840	33,041	33,041	33,041
	Other Cash Sources / (Uses)	4,393	-	-	18,660	-	-	-	-
	Ending Cash Balance - June 30	1,217,174	1,026,336	245,968	244,840	33,041	(8,758)	(8,758)	(8,758)
	Unreserved Balance	-	-						
	Reserved	1,217,174	1,026,336	245,968	244,840	33,041	(8,758)	(8,758)	(8,758)
	Ending Cash Balance - June 30	1,217,174	1,026,336	245,968	244,840	33,041	(8,758)	(8,758)	(8,758)
	Reserves Detail:								
	Capital Reserve	918,914	608,170	-	-	-	-	-	-
	Operations (Non-Capital) Reserve	298,260	411,698	239,500	238,372	18,536	(8,758)	(8,758)	(8,758)
	40% 27th Payday Reserve (for FY2023)	-	6,468	6,468	6,468	14,505	-	-	-

City-County Building Fund
Fund: 570

Administered by the Community Facilities Dept.

Description:

This fund accounts for activities related to the administration and maintenance of the City-County Building. Mail service operations and telephone operations are provided as a service to building tenants and are separately accounted for in funds 571 and 572 respectively.

Oversight of the City-County Administration Building is provided by a board of directors comprised of the following five members:

- * City Manager
- * City Commissioner
- * County Chief Administrative Officer
- * County Commissioner
- * Public Member at Large

The City-County Administration Building, Inc. (CCAB) is a non-profit corporation operated as a joint venture by the City of Helena and Lewis & Clark County.

Major Funding Sources:

Rent charges are the predominant source of funding, primarily from the City of Helena and Lewis & Clark County.

Major Capital:

FY 2020		FY 2020	
\$	30,000	ADA Parking Lot Engineering	\$ - None
	15,000	East Entrance Cornice Repair Design	
<u>\$</u>	<u>45,000</u>		

City-County Building Fund

Fund: 570

	FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Amended	Actual		
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	4,657	2,000	2,000	8,740	4,500	4,500
Other Financing Sources / (Uses)	834,638	821,908	821,908	840,705	829,186	829,186
Other Operating Revenues	839,295	823,908	823,908	849,445	833,686	833,686
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	5,063	4,713	4,713	4,713	2,314	2,314
Internal Transactions	5,063	4,713	4,713	4,713	2,314	2,314
Long-Term Debt	-	750,000	750,000	-	-	-
Total Revenues	844,358	1,578,621	1,578,621	854,158	836,000	836,000
Expenditures						
Personnel Services	296,197	333,630	333,630	303,904	257,254	257,254
Supplies & Materials	27,760	51,800	51,800	31,786	51,800	51,800
Purchased Services	206,005	224,792	224,792	198,231	301,827	301,827
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	42,558	47,000	47,000	45,922	47,000	47,000
Maintenance & Operating	276,323	323,592	323,592	275,939	400,627	400,627
Internal Charges	17,623	17,250	17,250	17,250	15,333	15,333
Transfers Out	-	-	-	-	-	-
Internal Transactions	17,623	17,250	17,250	17,250	15,333	15,333
Debt Service	179,474	141,995	141,995	57,276	147,051	147,051
Capital Outlay	37,356	750,000	779,800	308,950	45,000	-
Debt & Capital	216,830	891,995	921,795	366,226	192,051	147,051
Total Expenditures	806,973	1,566,467	1,596,267	963,319	865,265	820,265
Revenues Over (Under) Expenditures	37,385	12,154	(17,646)	(109,161)	(29,265)	15,735
Beginning Cash Balance - July 1	293,627	331,012	331,012	331,012	221,851	192,586
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	331,012	343,166	313,366	221,851	192,586	208,321
Unreserved Balance	-	-	-	-	-	-
Reserved	331,012	343,166	313,366	221,851	192,586	208,321
Ending Cash Balance - June 30	331,012	343,166	313,366	221,851	192,586	208,321
Reserves Detail:						
Operating Reserve	331,012	340,828	311,028	219,513	188,628	202,384
40% 27th Payday Reserve (for FY2023)		2,338	2,338	2,338	3,958	5,937

City/Cnty Bldg Mail**Fund:** 571

Administered by the Community Facilities Dept.

Description:

This fund accounts for activities related to the administration of the City/County mail system. City-County Administration Building (CCAB) personnel provide in-coming and out-going mail service for building tenants including inter-department mail service within the building and to remote City and County job sites.

Major Funding Sources:

Operations are funded predominantly through mail service charges to user departments that reimburse the CCAB for postage and mail delivery costs.

City/Cnty Bldg Mail

Fund: 571

	FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Amended	Actual		
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	545	200	200	1,154	550	550
Other Financing Sources / (Uses)	177,685	208,381	208,381	190,379	219,423	219,423
Other Operating Revenues	178,230	208,581	208,581	191,533	219,973	219,973
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	509	487	487	487	224	224
Internal Transactions	509	487	487	487	224	224
Long-Term Debt	-	-	-	-	-	-
Total Revenues	178,739	209,068	209,068	192,020	220,197	220,197
Expenditures						
Personnel Services	30,010	35,697	35,697	31,800	35,976	35,976
Supplies & Materials	672	3,500	3,500	2,555	3,500	3,500
Purchased Services	136,020	168,800	168,800	136,114	178,724	178,724
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	2	500	500	-	500	500
Maintenance & Operating	136,694	172,800	172,800	138,669	182,724	182,724
Internal Charges	635	687	687	687	689	689
Transfers Out	-	-	-	-	-	-
Internal Transactions	635	687	687	687	689	689
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	167,339	209,184	209,184	171,156	219,389	219,389
Revenues Over (Under) Expenditures	11,400	(116)	(116)	20,864	808	808
Beginning Cash Balance - July 1	50,378	61,778	61,778	61,778	82,642	83,450
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	61,778	61,662	61,662	82,642	83,450	84,258
Unreserved Balance	-	-	-	-	-	-
Reserved	61,778	61,662	61,662	82,642	83,450	84,258
Ending Cash Balance - June 30	61,778	61,662	61,662	82,642	83,450	84,258
Reserves Detail:						
Operating Reserve	59,178	58,817	58,817	79,797	80,297	80,828
Equipment Reserve	2,600	2,600	2,600	2,600	2,600	2,600
40% 27th Payday Reserve (for FY2023)	-	245	245	245	553	830

City/Cnty Bldg Telephone**Fund:** 572

Administered by the Community Facilities Dept.

Description:

This fund accounts for activities related to the operations of the telephone system within the City-County Building. Telephone operations are part of the City-County Information Technology & Services (IT&S) Department. CCAB continues to provide personnel to operate the switchboard and call routing functions.

Major Funding Sources:

Switchboard operations, which are provided by CCAB personnel, are reimbursed by the IT&S department.

City/Cnty Bldg Telephone

Fund: 572

	FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Amended	Actual		
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	251	100	100	396	250	250
Other Financing Sources / (Uses)	20,000	20,000	20,000	20,125	20,000	20,000
Other Operating Revenues	20,251	20,100	20,100	20,521	20,250	20,250
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	362	341	341	341	152	152
Internal Transactions	362	341	341	341	152	152
Long-Term Debt	-	-	-	-	-	-
Total Revenues	20,613	20,441	20,441	20,862	20,402	20,402
Expenditures						
Personnel Services	21,001	20,817	21,667	21,660	22,496	22,496
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	3	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	-	-	-	3	-	-
Internal Charges	430	396	396	396	420	420
Transfers Out	-	-	-	-	-	-
Internal Transactions	430	396	396	396	420	420
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	21,431	21,213	22,063	22,059	22,916	22,916
Revenues Over (Under) Expenditures	(818)	(772)	(1,622)	(1,197)	(2,514)	(2,514)
Beginning Cash Balance - July 1	11,212	10,394	10,394	10,394	9,197	6,683
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	10,394	9,622	8,772	9,197	6,683	4,169
Unreserved Balance	-	-	-	-	-	-
Reserved	10,394	9,622	8,772	9,197	6,683	4,169
Ending Cash Balance - June 30	10,394	9,622	8,772	9,197	6,683	4,169
Reserves Detail:						
Operating Reserve	10,394	9,455	8,605	9,030	6,337	3,650
40% 27th Payday Reserve (for FY2023)		167	167	167	346	519

CC Law & Justice Building**Fund:** 573

Administered by the Community Facilities Dept.

Description:

This fund accounts for activities related to the administration and maintenance of the City-County Law & Justice Building.

Oversight of the City-County Law & Justice Building is provided by a board of directors comprised of the following five members:

- * City Manager
- * City Commissioner
- * County Chief Administrative Officer
- * County Commissioner
- * Public Member at Large

Major Funding Sources:

Rent charges are the predominant source of funding, primarily from the City of Helena and Lewis & Clark County.

CC Law & Justice Building

Fund: 573

FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
	Adopted	Amended	Actual		

Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	95,951	95,951	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	(25)	-	-	(213)	-	-
Other Financing Sources / (Uses)	-	500,000	337,001	206,525	444,598	444,598
Other Operating Revenues	(25)	500,000	432,952	302,263	444,598	444,598
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	25,000	900,000	1,330,140	1,330,140	8,000	-
Internal Transactions	25,000	900,000	1,330,140	1,330,140	8,000	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	24,975	1,400,000	1,763,092	1,632,403	452,598	444,598

Expenditures

Personnel Services	-	223,470	93,350	48,121	201,433	201,433
Supplies & Materials	-	100,000	30,550	30,263	27,350	27,350
Purchased Services	-	275,000	132,567	107,400	135,870	135,870
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	64,460	4,062	37,460	37,460
Maintenance & Operating	-	375,000	227,577	141,725	200,680	200,680
Internal Charges	-	1,530	1,530	1,530	19,169	19,169
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	1,530	1,530	1,530	19,169	19,169
Debt Service	-	-	-	-	-	-
Capital Outlay	16,806	750,000	1,407,537	1,407,537	8,000	8,000
Debt & Capital	16,806	750,000	1,407,537	1,407,537	8,000	8,000
Total Expenditures	16,806	1,350,000	1,729,994	1,598,913	429,282	429,282

Revenues Over (Under) Expenditures 8,169 50,000 33,098 33,490 23,316 15,316

Beginning Cash Balance - July 1 - 8,169 8,169 8,169 41,659 64,975

Other Cash Sources / (Uses) - - - - -

Ending Cash Balance - June 30 8,169 58,169 41,267 41,659 64,975 80,291

Unreserved Balance - - - - -

Reserved 8,169 58,169 41,267 41,659 64,975 80,291

Ending Cash Balance - June 30 8,169 58,169 41,267 41,659 64,975 80,291

Reserves Detail:

Operating Reserve 8,169 57,799 40,897 41,289 61,876 75,643

40% 27th Payday Reserve (for FY2023) 370 370 370 3,099 4,648

Capital Transit
Fund: 580

Part of the Transportation Services Department

Description:

This fund accounts for the City's public transportation system which provides bus service for area residents within the city limits.

Major Funding Sources:

	FY 2018	FY 2019		Adopted	Adopted
	Actual	Adopted	Actual	FY 2020 Budget	FY 2021 Budget
F.T.A. Grant-Operating	\$ 676,417	\$ 707,016	\$ 522,491	\$ 703,737	\$ 703,737
General Fund Operational/Capital Support	337,500	337,500	337,500	287,500	287,500
Transade Grant	51,180	63,779	75,417	86,651	86,651
County Contributions	37,500	37,500	37,500	37,500	37,500
Transit Fares	47,266	51,086	48,162	51,000	51,000
Advertising - Transit	13,490	13,500	12,600	13,000	13,000
Other	77,692	72,319	187,285	149,461	149,461
	<u>\$ 1,241,045</u>	<u>\$ 1,282,700</u>	<u>\$ 1,220,955</u>	<u>\$ 1,328,849</u>	<u>\$ 1,328,849</u>

Major Capital:

FY 2020		FY 2021	
\$ 8,000	Convert Cold Storage to Warm Storage	\$ 8,000	Convert Cold Storage to Warm Storage
28,000	Match for Bus Replacements (#605 & #608)	28,000	Match for Bus Replacements
5,000	Camera Systems for New Busses	5,000	Camera Systems for New Busses
<u>\$ 41,000</u>		<u>\$ 41,000</u>	

Capital Transit Fund: 580		FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget	
		FY 2018 Actual	Adopted	Amended			Actual
Revenues							
Taxes	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	
Taxes & Assessments	-	-	-	-	-	-	
License & Permits	-	-	-	-	-	-	
Intergovernmental Revenues	773,445	814,295	814,295	725,912	913,580	913,580	
Charges For Services	60,756	64,586	64,586	60,762	64,000	64,000	
Intra-City Revenues	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	
Investment Earnings	9,095	5,000	5,000	9,706	8,000	8,000	
Other Financing Sources / (Uses)	1,662	500	500	1,256	500	500	
Other Operating Revenues	844,958	884,381	884,381	797,636	986,080	986,080	
Internal Service Revenues	-	-	-	-	-	-	
Interfund Transfers In	396,087	398,319	423,319	423,319	342,769	342,769	
Internal Transactions	396,087	398,319	423,319	423,319	342,769	342,769	
Long-Term Debt	-	-	-	-	-	-	
Total Revenues	1,241,045	1,282,700	1,307,700	1,220,955	1,328,849	1,328,849	
Expenditures							
Personnel Services	720,769	766,935	766,935	765,722	796,627	796,627	
Supplies & Materials	14,679	13,650	18,650	12,763	13,650	13,650	
Purchased Services	175,931	159,234	159,234	156,290	162,625	162,625	
Intra-City Charges	163,654	158,950	158,950	146,060	159,975	159,975	
Fixed Charges	3,473	3,590	3,590	4,811	5,060	5,060	
Maintenance & Operating	357,737	335,424	340,424	319,924	341,310	341,310	
Internal Charges	168,966	181,960	181,960	181,960	213,661	213,661	
Transfers Out	-	-	-	-	-	-	
Internal Transactions	168,966	181,960	181,960	181,960	213,661	213,661	
Debt Service	-	-	-	-	-	-	
Capital Outlay	42,928	64,420	167,484	124,684	41,000	41,000	
Debt & Capital	42,928	64,420	167,484	124,684	41,000	41,000	
Total Expenditures	1,290,400	1,348,739	1,456,803	1,392,290	1,392,598	1,392,598	
Revenues Over (Under) Expenditures	(49,355)	(66,039)	(149,103)	(171,335)	(63,749)	(63,749)	
Beginning Cash Balance - July 1	539,399	489,859	489,859	489,859	318,293	254,544	
Other Cash Sources / (Uses)	(185)	-	-	(231)	-	-	
Ending Cash Balance - June 30	489,859	423,820	340,756	318,293	254,544	190,795	
Unreserved Balance	-	-	-	-	-	-	
Reserved	489,859	423,820	340,756	318,293	254,544	190,795	
Ending Cash Balance - June 30	489,859	423,820	340,756	318,293	254,544	190,795	
Reserves Detail:							
Operating Reserves (1 month)	103,956	107,027	107,443	105,634	112,633	112,633	
Capital Reserves	385,903	310,903	227,423	206,769	129,655	59,778	
40% 27th Payday Reserve (for FY2023)	-	5,890	5,890	5,890	12,256	18,384	

CT - East Valley
Fund: 581

Part of the Transportation Services Department

Description:

This fund accounts for the East Valley public transportation system which provides bus service for area residents between the city and East Helena.

Major Funding Sources:

	FY 2018	FY 2019		Adopted	Adopted
	Actual	Adopted	Actual	FY 2020 Budget	FY 2021 Budget
F.T.A. Grant-Operating	\$ 70,909	\$ 77,846	\$ 60,643	\$ 86,881	\$ 86,881
Misc Intergovmmtl Rev	58,000	58,000	58,000	58,000	58,000
Transit Fares-Valley	4,928	5,500	2,904	1,700	1,700
Advertising-Valley	1,280	1,500	880	1,300	1,300
Transportatn Srvs-Capital	-	-	712	3,300	3,300
Other	27,891	1,155	1,155	563	563
	\$ 163,008	\$ 144,001	\$ 124,294	\$ 151,744	\$ 151,744

CT - East Valley

Fund: 581

	FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Amended	Actual		
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	136,000	135,846	135,846	118,643	144,881	144,881
Charges For Services	26,208	7,000	7,000	4,496	6,300	6,300
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	162,208	142,846	142,846	123,139	151,181	151,181
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	800	1,155	1,155	1,155	563	563
Internal Transactions	800	1,155	1,155	1,155	563	563
Long-Term Debt	-	-	-	-	-	-
Total Revenues	163,008	144,001	144,001	124,294	151,744	151,744
Expenditures						
Personnel Services	75,205	83,788	83,788	83,444	90,420	91,420
Supplies & Materials	299	450	450	291	450	450
Purchased Services	8,452	6,839	6,839	6,198	6,750	6,750
Intra-City Charges	25,565	26,065	26,065	23,356	27,815	27,815
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	34,316	33,354	33,354	29,845	35,015	35,015
Internal Charges	20,173	22,596	22,596	22,596	26,490	26,490
Transfers Out	-	-	-	-	-	-
Internal Transactions	20,173	22,596	22,596	22,596	26,490	26,490
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	20,000	-	-	-
Debt & Capital	-	-	20,000	-	-	-
Total Expenditures	129,694	139,738	159,738	135,885	151,925	152,925
Revenues Over (Under) Expenditures	33,314	4,263	(15,737)	(11,591)	(181)	(1,181)
Beginning Cash Balance - July 1	24,910	58,224	58,224	58,224	46,633	46,452
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	58,224	62,487	42,487	46,633	46,452	45,271
Unreserved Balance	-	-	-	-	-	-
Reserved	58,224	62,487	42,487	46,633	46,452	45,271
Ending Cash Balance - June 30	58,224	62,487	42,487	46,633	46,452	45,271
Reserves Detail:						
Operating Reserves	58,224	61,791	41,791	45,937	45,061	43,880
40% 27th Payday Reserve (for FY2023)		696	696	696	1,391	1,391

CT - Head Start

Fund: 582

Part of the Transportation Services Department

Description:

This fund accounted for the Head Start transportation system which provided bus service for children of low income families enrolled in the Head Start program serviced by Rocky Mountain Development Council.

Significant Changes:

The Rocky Mountain Development Council (RMDC) board voted to discontinue the transportation portion of the Head Start program. This fund was discontinued FY 2019.

CT - Head Start						
Fund: 582						
	FY 2018	FY 2019			Adopted	Adopted
	Actual	Adopted	Amended	Actual	FY 2020	FY 2021
					Budget	Budget

Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	60,796	8,796	8,796	8,797	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	60,796	8,796	8,796	8,797	-	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	619	-	-	-	-	-
Internal Transactions	619	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	61,415	8,796	8,796	8,797	-	-
Expenditures						
Personnel Services	44,090	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	5,029	-	-	-	-	-
Intra-City Charges	4,028	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	9,057	-	-	-	-	-
Internal Charges	10,383	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	10,383	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	63,530	-	-	-	-	-
Revenues Over (Under) Expenditures	(2,115)	8,796	8,796	8,797	-	-
Beginning Cash Balance - July 1	(7,056)	(9,171)	(9,171)	(9,171)	-	-
Other Cash Sources / (Uses)	-	-	-	374	-	-
Ending Cash Balance - June 30	(9,171)	(375)	(375)	-	-	-
Unreserved Balance	-	-	-	-	-	-
Reserved	(9,171)	(375)	(375)	-	-	-
Ending Cash Balance - June 30	(9,171)	(375)	(375)	-	-	-
Reserves Detail:						
Operating Reserves	(9,171)	(375)	(375)	-	-	-
40% 27th Payday Reserve (for FY2023)						
NOTE: Negative cash positions represent a timing difference between costs incurred for this program and the billing and receipt for those costs. Costs incurred for this program are fully funded by Head Start.						

Fleet Services
Fund: 610

Part of the Transportation Services Department

Description:

- This fund accounts for the City's centralized fleet management operations including:
- Complete vehicle and equipment information
 - Maintenance records and preventive maintenance scheduling
 - Equipment repairs and arranging for outside repairs and service
 - Fuel acquisition and management
 - Vehicle replacement policies and procedures
 - Standardization and acquisition of vehicles and equipment
 - Parts storage and inventory

This Fund includes budgets for :

	FY 2017 Actual	FY 2018 Actual	FY 2019		Adopted FY 2020 Budget
			Adopted	Actual	
Shop (Operations)	\$ 696,661	\$ 733,015	\$ 634,620	\$ 755,637	\$ 755,637
Shop - Gas, Oil & Parts	986,331	1,086,741	1,054,841	1,162,671	1,162,671
	<u>\$ 1,682,992</u>	<u>\$ 1,819,756</u>	<u>\$ 1,689,461</u>	<u>\$ 1,918,308</u>	<u>\$ 1,918,308</u>

Major Funding Sources:

This is an internal service operation, with most funding coming from charges to other City operations.

	FY 2017 Actual	FY 2018 Actual	FY 2019		Adopted FY 2020 Budget
			Adopted	Actual	
Fuel Tax Refund	\$ 21,832	\$ 26,000	\$ 30,560	\$ 26,000	\$ 26,000
City Department Charges:					
Gas & Fuel Charges	496,002	609,866	574,851	659,196	659,196
Veh & Equip Repairs	195,740	152,325	133,040	153,175	153,175
Tires & Tire Repairs	72,144	98,850	71,183	96,800	96,800
Shop Parts	240,089	225,175	313,663	262,175	262,175
Shop Service Chg	619,428	669,218	669,218	702,565	702,565
	<u>\$ 1,645,235</u>	<u>\$ 1,781,434</u>	<u>\$ 1,792,515</u>	<u>\$ 1,899,911</u>	<u>\$ 1,899,911</u>

Fleet Services

Fund: 610

FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
	Adopted	Amended	Actual		

Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	21,832	26,000	26,000	30,560	26,000	26,000
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	1,003,975	1,086,216	1,086,216	1,092,737	1,171,346	1,171,346
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	2,915	1,000	1,000	-	1,000	1,000
Other Operating Revenues	1,028,722	1,113,216	1,113,216	1,123,297	1,198,346	1,198,346
Internal Service Revenues	619,428	669,218	669,218	669,218	702,565	702,565
Interfund Transfers In	6,565	6,873	6,873	6,873	3,431	3,431
Internal Transactions	625,993	676,091	676,091	676,091	705,996	705,996
Long-Term Debt	-	-	-	-	-	-
Total Revenues	1,654,715	1,789,307	1,789,307	1,799,388	1,904,342	1,904,342

Expenditures

Personnel Services	485,305	500,211	500,211	452,063	524,439	524,439
Supplies & Materials	816,089	961,961	961,961	953,795	1,054,466	1,054,466
Purchased Services	218,991	226,234	226,234	164,701	217,219	217,219
Intra-City Charges	3,096	5,252	5,252	3,190	5,719	5,719
Fixed Charges	11,238	11,225	11,225	15,839	16,685	16,685
Maintenance & Operating	1,049,414	1,204,672	1,204,672	1,137,525	1,294,089	1,294,089
Internal Charges	98,881	99,873	99,873	99,873	99,780	99,780
Transfers Out	-	-	-	-	-	-
Internal Transactions	98,881	99,873	99,873	99,873	99,780	99,780
Debt Service	-	-	-	-	-	-
Capital Outlay	49,392	15,000	30,000	-	-	-
Debt & Capital	49,392	15,000	30,000	-	-	-
Total Expenditures	1,682,992	1,819,756	1,834,756	1,689,461	1,918,308	1,918,308

Revenues Over (Under) Expenditures (28,277) (30,449) (45,449) 109,927 (13,966) (13,966)

Beginning Cash Balance - July 1 315,380 287,103 287,103 287,103 397,030 383,064

Other Cash Sources / (Uses) - - - - - -

Ending Cash Balance - June 30 287,103 256,654 241,654 397,030 383,064 369,098

Unreserved Balance	-	-	-	-	-	-
Reserved	287,103	256,654	241,654	397,030	383,064	369,098
Ending Cash Balance - June 30	287,103	256,654	241,654	397,030	383,064	369,098

Reserves Detail:

Operating Reserve	(1 month)	136,133	150,396	150,396	140,788	159,859	159,859
Capital Reserve		150,970	102,781	87,781	252,765	215,137	197,137
40% 27th Payday Reserve (for FY2023)			3,477	3,477	3,477	8,068	12,102

Copier Revolving

Fund: 643

Part of the Finance Dept.

Description:

This fund accounts for the purchase, maintenance and supplies for the revolving fund copiers used by various city departments. Copier costs are recouped by billing user departments on an estimated annual charge. The charges are reviewed each year to ensure costs are adequately recovered to maintain operations and provide for the replacement of each copier as needed. These operations are administered by the Accounting Division of the Administrative Services Department.

Copier Locations

- 1st Floor - City/County Building (Utility Customer Service)
- 1st Floor - City/County Building (Human Resources)
- 2nd Floor - City/County Building (Attorney)
- 3rd Floor - City/County Building (Admin Services/Commission/City Manager)
- 4th Floor - City/County Building (Engineering/Public Works Admin/Parks/Community Development Departments)
- Fire Station #1
- City Shop Facility

Major Funding Sources:

Operations are 100% funded by internal services charges to the various city user departments.

Major Capital:

FY 2020			FY 2021	
\$	12,870	4th Floor	\$	12,870
	7580	Fire		
	4790	Utility Customer Services		
	<u>25,240</u>			

Copier Revolving						
Fund: 643						
	FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Amended	Actual		
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	20,342	22,048	22,048	20,342	21,549	21,549
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	20,342	22,048	22,048	20,342	21,549	21,549
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	20,342	22,048	22,048	20,342	21,549	21,549
Expenditures						
Personnel Services	-	-	-	-	-	-
Supplies & Materials	1,252	1,625	1,625	5,554	1,674	1,674
Purchased Services	6,271	6,994	6,994	9,138	7,204	7,204
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	4,543	4,591	4,591	4,543	4,543	4,543
Maintenance & Operating	12,066	13,210	13,210	19,235	13,421	13,421
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	6,000	14,330	-	25,240	6,090
Debt & Capital	-	6,000	14,330	-	25,240	6,090
Total Expenditures	12,066	19,210	27,540	19,235	38,661	19,511
Revenues Over (Under) Expenditures	8,276	2,838	(5,492)	1,107	(17,112)	2,038
Beginning Cash Balance - July 1	45,846	54,122	54,122	54,122	55,229	38,117
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	54,122	56,960	48,630	55,229	38,117	40,155
Unreserved Balance	-	-	-	-	-	-
Reserved	54,122	56,960	48,630	55,229	38,117	40,155
Ending Cash Balance - June 30	54,122	56,960	48,630	55,229	38,117	40,155
Reserves Detail:						
Copier Revolving/Capital Reserve	54,122	56,960	48,630	55,229	38,117	40,155

Property & Liab Insurance
Fund: 645

Part of the Finance Dept.

Description:

This fund accounts for all City liability and property insurance provided through Montana Municipal Interlocal Authority (MMIA). As an MMIA charter city, Helena maintains a position on the MMIA Board of Directors.

Insurance Costs - Major Items:

	FY 2018 Actual	FY 2019		Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Actual		
Insur Prem: Bldgs/Prop	\$ 179,673	\$ 176,276	\$ 177,718	\$ 185,000	\$ 185,000
Insur Prem: Veh/Movabl Eq	32,468	34,599	34,599	37,000	37,000
Insur Prem: Liability	266,043	541,418	309,765	545,000	545,000
Insur Prem: Fidelity	3,945	4,203	2,333	4,500	4,500
Insurance Deductibles	60,647	110,000	78,243	120,000	120,000
Vehicle/Equipment Replacements.	33,826	32,000	35,164	35,000	35,000
	<u>\$ 576,602</u>	<u>\$ 898,496</u>	<u>\$ 637,822</u>	<u>\$ 926,500</u>	<u>\$ 926,500</u>

Major Funding Sources:

Insurance premiums, deductibles, and administration are paid through this fund and are 100% funded by Internal Service Charges to all applicable city departments. The Internal Service Charges are allocated as follows:

- Liability Insurance premiums are based upon Gross Payroll.
- Fidelity Insurance premiums are a flat charge per employee.
- Property Insurance is based upon insured value of each facility or item.
- Deductibles are based upon the historical record of actual deductibles paid.

	FY 2018 Actual	FY 2019		Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Actual		
Bldg/Prop Insur Charges	\$ 180,883	\$ 176,276	\$ 176,276	\$ 181,276	\$ 181,276
Veh/Movabl Equip Charges	33,905	34,599	34,599	34,599	34,599
Liability Insur Charges	559,639	554,795	554,795	582,161	589,089
Fidelity Insur Charges	4,106	4,227	4,227	4,341	4,357
Liab Deductible Charges	68,920	52,168	52,168	56,210	56,210
	<u>\$ 847,453</u>	<u>\$ 822,065</u>	<u>\$ 822,065</u>	<u>\$ 858,587</u>	<u>\$ 865,531</u>

Property & Liab Insurance						
Fund: 645						
	FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Amended	Actual		
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	1,461	1,442	1,442	1,423	1,442	1,442
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	36,683	-	-	21,444	-	-
Other Operating Revenues	38,144	1,442	1,442	22,867	1,442	1,442
Internal Service Revenues	847,453	822,065	822,065	822,065	858,587	865,531
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	847,453	822,065	822,065	822,065	858,587	865,531
Long-Term Debt	-	-	-	-	-	-
Total Revenues	885,597	823,507	823,507	844,932	860,029	866,973
Expenditures						
Personnel Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	576,602	898,496	898,496	637,822	926,500	926,500
Maintenance & Operating	576,602	898,496	898,496	637,822	926,500	926,500
Internal Charges	-	-	-	-	-	-
Transfers Out	400,001	400,000	400,000	400,000	200,000	200,000
Internal Transactions	400,001	400,000	400,000	400,000	200,000	200,000
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	976,603	1,298,496	1,298,496	1,037,822	1,126,500	1,126,500
Revenues Over (Under) Expenditures	(91,006)	(474,989)	(474,989)	(192,890)	(266,471)	(259,527)
Beginning Cash Balance - July 1	1,338,382	1,247,376	1,247,376	1,247,376	1,054,486	788,015
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	1,247,376	772,387	772,387	1,054,486	788,015	528,488
Unreserved Balance	1,046,376	571,387	571,387	853,486	587,015	327,488
Reserved	201,000	201,000	201,000	201,000	201,000	201,000
Ending Cash Balance - June 30	1,247,376	772,387	772,387	1,054,486	788,015	528,488
Reserves Detail:						
Operating Reserve	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

Health & Safety Program

Fund: 650

Part of the General Government Group

Description:

This fund accounts for the payment of the medical insurance premiums of all individuals covered under the City's medical plan. The City offers four plans and covers the full cost of the second highest medical plan for full-time employees with the added costs of the highest plan, family coverage, and/or optional coverage being paid by the employee.

Major Funding Sources:

The Insurance Levy provided by MCA, 2-9-212 is receipted into the General Fund which funds the medical insurance costs of departments within or supported by the General Fund. All other departments provide for their own funding of these costs. All medical insurance premiums are paid through this fund and are 100% funded by Internal Service Charges to all applicable city departments.

Current major funding of the City's medical plan (approximate %) is as follows:

	FY 2020	
City Contributions (for all current City employees)	\$ 4,096,282	72.9%
Employee Contributions (for spouses & dependents of employees)	465,000	8.3%
Retiree Contributions	543,000	9.7%
Other Group Contributions (Airport / Library / Business Improvement District)	515,000	9.2%
	\$ 5,619,282	100.0%

Significant Changes:

The City's health insurance costs, similar to insurance costs across the nation, increase each year to cover the rising costs of health care. Premium changes for recent fiscal years are shown below.

FY 2016	6.10%
FY 2017	7.30%
FY 2018	5.00%
FY 2019	4.00%
FY	8.00%

Health & Safety Program

Fund: 650

	FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Amended	Actual		
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	3,488	1,500	1,500	4,393	4,000	4,000
Other Financing Sources / (Uses)	4,084,545	4,629,177	4,629,177	4,319,904	5,619,282	5,642,463
Other Operating Revenues	4,088,033	4,630,677	4,630,677	4,324,297	5,623,282	5,646,463
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	4,088,033	4,630,677	4,630,677	4,324,297	5,623,282	5,646,463
Expenditures						
Personnel Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	11,072	18,300	18,300	8,699	17,000	17,000
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	4,104,035	4,429,440	4,429,440	4,397,307	5,347,658	5,347,658
Maintenance & Operating	4,115,107	4,447,740	4,447,740	4,406,006	5,364,658	5,364,658
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	4,115,107	4,447,740	4,447,740	4,406,006	5,364,658	5,364,658
Revenues Over (Under) Expenditures	(27,074)	182,937	182,937	(81,709)	258,624	281,805
Beginning Cash Balance - July 1	439,449	412,375	412,375	412,375	330,666	589,290
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	412,375	595,312	595,312	330,666	589,290	871,095
Unreserved Balance	-	-	-	-	-	-
Reserved	412,375	595,312	595,312	330,666	589,290	871,095
Ending Cash Balance - June 30	412,375	595,312	595,312	330,666	589,290	871,095
Reserves Detail:						
Health & Safety Programs Reserve	412,375	595,312	595,312	330,666	589,290	871,095

Dental Program
Fund: 651

Part of the General Government Group

Description:

This fund accounts for the payment of dental claims for all individuals covered under the City's medical insurance plan. The City's self-insured dental plan is administered by Allegiance Benefit Plan Management out of Missoula.

Major Funding Sources:

Current funding of the City's dental plan (approximate %) is as follows:

	FY 2020	
City Contributions (for all current City employees)	\$ 210,996	58.4%
Employee Contributions (for the dependents of employees)	70,000	19.4%
Retiree Contributions	45,000	12.5%
Other Group Contributions	35,000	9.7%
	<hr/>	
	\$ 360,996	100.0%

Significant Changes:

The City's self-insured dental plan has held relatively steady in costs and charges since FY 2011. No increase in rates had been implemented from FY 2011 through FY 2016. Rates increased by 3% each year since FY 2017.

Dental Program						
Fund: 651						
	FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Amended	Actual		
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	822	400	400	1,482	800	800
Other Financing Sources / (Uses)	295,816	334,628	334,628	310,251	360,996	362,162
Other Operating Revenues	296,638	335,028	335,028	311,733	361,796	362,962
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	296,638	335,028	335,028	311,733	361,796	362,962
Expenditures						
Personnel Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	40,972	45,000	45,000	35,205	40,000	40,000
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	272,535	278,250	278,250	253,701	290,000	290,000
Maintenance & Operating	313,507	323,250	323,250	288,906	330,000	330,000
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	313,507	323,250	323,250	288,906	330,000	330,000
Revenues Over (Under) Expenditures	(16,869)	11,778	11,778	22,827	31,796	32,962
Beginning Cash Balance - July 1	62,502	45,633	45,633	45,633	68,460	100,256
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	45,633	57,411	57,411	68,460	100,256	133,218
Unreserved Balance	-	-	-	-	-	-
Reserved	45,633	57,411	57,411	68,460	100,256	133,218
Ending Cash Balance - June 30	45,633	57,411	57,411	68,460	100,256	133,218
Reserves Detail:						
Claims Reserve	45,633	57,411	57,411	68,460	100,256	133,218

Vision Program**Fund: 652**

Part of the General Government Group

Description:

This fund accounts for the payment of vision claims for all individuals covered under the City's medical insurance plan. The vision plan is insured through VSP.

Major Funding Sources:

Current funding of the City's vision plan (approximate %) is as follows:

	FY 2020	
City Contributions (for all current City employees)	\$ 28,926	39.1%
Employee Contributions (for the dependents of employees)	19,000	25.7%
Retiree Contributions	16,000	21.6%
Other Group Contributions	10,000	13.5%
	<hr/>	
	\$ 73,926	100.0%

Significant Changes:

The City's vision plan has experienced no increases in costs and charges since FY 2005. FY 2020 again reflects no estimated increase in rates and no other changes to the program.

Vision Program						
Fund: 652						
	FY 2018 Actual	FY 2019			Adopted FY 2020 Budget	Adopted FY 2021 Budget
		Adopted	Amended	Actual		
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	819	375	375	1,690	1,000	1,000
Other Financing Sources / (Uses)	64,180	59,438	59,438	75,568	73,926	74,089
Other Operating Revenues	64,999	59,813	59,813	77,258	74,926	75,089
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	64,999	59,813	59,813	77,258	74,926	75,089
Expenditures						
Personnel Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	10,634	10,750	10,750	12,081	11,500	11,500
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	51,258	50,985	50,985	46,192	53,000	53,000
Maintenance & Operating	61,892	61,735	61,735	58,273	64,500	64,500
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	61,892	61,735	61,735	58,273	64,500	64,500
Revenues Over (Under) Expenditures	3,107	(1,922)	(1,922)	18,985	10,426	10,589
Beginning Cash Balance - July 1	57,241	60,348	60,348	60,348	79,333	89,759
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	60,348	58,426	58,426	79,333	89,759	100,348
Unreserved Balance	-	-	-	-	-	-
Reserved	60,348	58,426	58,426	79,333	89,759	100,348
Ending Cash Balance - June 30	60,348	58,426	58,426	79,333	89,759	100,348
Reserves Detail:						
Claims Reserve	60,348	58,426	58,426	79,333	89,759	100,348

LIST OF COMMON ACRONYMS

ACRONYM	DESCRIPTION
MATIC	Montana All Threats Intelligence Center
MBCC	Montana Board of Crime Control
MCA	Montana Codes Annotated (State law codes)
MDOT	Montana Department of Transportation
MDT	Montana Department of Transportation
MDT	Mobile Data Terminal
MLCT	Montana League of Cities & Towns
MLEA	Montana Law Enforcement Academy
MMCTFOA	Montana Municipal Clerks, Treasurers & Finance Officers Assoc.
MMIA	Montana Municipal Interlocal Authority
MRDTF	Missouri River Drug Task Force
MRL	Montana Rail Link
MRP	Main Replacement Program
MRPA	Montana Recreation & Park Association
M RTP	Missouri River Treatment Plant
MSGA	Montana State Golf Association
NRPA	National Recreation & Park Association
NWE	NorthWestern Energy
PAYT	Pay As You Throw
PEG	Public, Educational and Government (Television Station)
PGA	Professional Golfers Association
PY	Prior Year
RMDC	Rocky Mountain Development Council
SCBA	Self-Contained Breathing Apparatus
SHRM	Society for Human Resource Management
SID	Special Improvement District
SRF	State Revolving Fund
SSD	Support Services Division
TBA	To Be Assigned
TBD	To Be Determined
TIF	Tax Increment Financing
TIGER	Transportation Investment Generating Economic Recovery
TMDL	Total Maximum Daily Load
TMTP	Ten Mile Treatment Plant
USFS	United States Forest Service
USGA	United States Golf Association
UWP	Urban Wildlife Program
VAWA	Violence Against Women Act



City of Helena

CITY OF HELENA
TAXABLE VALUATION / MILL LEVY
TEN YEAR HISTORY & ANALYSIS

(NOTE: This analysis includes only those levies subject to the limitations of Section 15-10-420, MCA and does not include voted levies. In addition, only the levies assessed on an entity-wide basis are to be included.)

Tax Year	Fiscal Year	City-Wide Taxable Valuation	Valuation % Change From Previous Yr	Previous Year Levy	Current Year Levy	Floated Mills Up / (Down)
2010	2010-2011	\$ 57,755,680	7.46%	116.76	118.55	1.79
2011	2011-2012	\$ 59,139,288	2.40%	118.55	118.66	0.11
2012	2012-2013	\$ 59,733,100	1.00%	118.66	119.50	0.84
2013	2013-2014	\$ 61,531,129	3.01%	119.50	120.03	0.53
2014	2014-2015	\$ 59,186,122	-3.81%	120.03	125.22	5.19
2015	2015-2016	\$ 61,254,920	3.50%	125.22	124.57	(0.65)
2016	2016-2017	\$ 62,737,950	2.42%	124.57	127.01	2.44
2017	2017-2018	\$ 66,261,551	8.17%	127.01	124.36	(2.65)
2018	2018-2019	\$ 67,817,291	8.10%	124.36	126.46	2.10
2019	2019-2020	\$ 72,730,063	9.76%	126.46	122.51	(3.95)

The current year levies are at the maximum levels authorized under Section 15-10-420, MCA.

ANNUAL TAX LEVIES

The City's tax levies, in mills, have been:

	<u>2018/19</u>	<u>2018/19</u>	<u>2017/18</u>	<u>2016/17</u>	<u>2015/16</u>	<u>2014/15</u>
General Purpose Levy	122.12	126.46	124.36	127.01	124.57	125.22
TIF Railroad District	0.39	-	-	-	-	-
TIF Downtown District ¹	-	-	-	-	-	-
Subtotal	<u>122.51</u>	<u>126.46</u>	<u>124.36</u>	<u>127.01</u>	<u>124.57</u>	<u>125.22</u>
Medical Insurance	30.17	28.08	27.75	27.16	25.84	25.16
Fire Department Supplemental	9.26	7.25	-	-	-	-
Debt Service	<u>7.14</u>	<u>7.94</u>	<u>11.75</u>	<u>13.15</u>	<u>14.35</u>	<u>17.79</u>
Total Mill Levy	<u>169.08</u>	<u>169.73</u>	<u>163.86</u>	<u>167.32</u>	<u>164.76</u>	<u>168.17</u>
Net Mill Value \$	72,730	67,669	66,102	62,738	61,255	59,186
Tax Levy \$	12,297,188	11,485,459	10,831,474	10,497,322	10,092,374	9,953,310

¹ The Downtwon TIF district had a decrement for its first year of taxation.

OVERLAPPING MILL LEVIES

The overlapping mill levies on property in the City have been:

<u>In Mills:</u>	<u>2018/19</u>	<u>2018/19</u>	<u>2017/18</u>	<u>2016/17</u>	<u>2015/16</u>	<u>2014/15</u>
Schools						
District Levied	304.50	313.33	284.14	237.89	241.47	253.37
County Levied	109.43	104.84	100.99	104.06	99.25	107.45
State School Equalization	40.00	40.00	40.00	40.00	40.00	40.00
State University	6.00	6.00	6.00	6.00	6.00	6.00
State Vocational Technology	1.50	1.50	1.50	1.50	1.50	1.50
Total Schools	<u>461.43</u>	<u>465.67</u>	<u>432.63</u>	<u>389.45</u>	<u>388.22</u>	<u>408.32</u>
City of Helena	169.08	169.73	163.86	167.32	164.76	168.17
Lewis & Clark County	189.06	186.10	172.23	176.24	173.79	173.75
Total Overlapping Levy	<u>819.57</u>	<u>821.50</u>	<u>768.72</u>	<u>733.01</u>	<u>726.77</u>	<u>750.24</u>
<u>As a Percent:</u>	<u>2018/19</u>	<u>2018/19</u>	<u>2017/18</u>	<u>2016/17</u>	<u>2015/16</u>	<u>2014/15</u>
Local School Levies	50.50%	50.91%	50.10%	46.65%	46.88%	48.09%
State School Levies	5.80%	5.78%	6.18%	6.48%	6.54%	6.33%
Total Schools	56.30%	56.69%	56.28%	53.13%	53.42%	54.42%
City of Helena	20.63%	20.66%	21.32%	22.83%	22.67%	22.42%
Lewis & Clark County	23.07%	22.65%	22.40%	24.04%	23.91%	23.16%
Total Overlapping Levy	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

Tax Levy

The Bottom Line

Although there has been much publicity about property tax law changes, the City portion of property tax bills continues to be virtually the same from year to year. The City portion of property tax levies was less than 1% (0.228%) of current market value for residential property in FY2020.

Tax Freeze

Local governments were under a tax **rate** freeze from 1987 through 1998. Starting in 1999, there is a tax **revenue** freeze.

- ◆ Taxes are limited to the prior year tax revenue, plus
 - one-half of the average Consumer Price Index for the prior 3 years, plus
 - tax base growth for new construction and improvements.

The tax rate may be adjusted to maintain the base tax revenue.

What is a Mill?

A mill is the traditional unit for expressing property tax rates. It is:

- ✓ 1/10 of a percent (10 mills = 1%)
- ✓ one-thousandth (1/1000) of a dollar
- ✓ \$1 tax per \$1,000 of taxable valuation

Property Valuation for Taxation

The State Legislature has set a multi-step formula for property tax computations. Each year Lewis & Clark County sends Assessment Notices to all property owners. The notice provides four key items for tax computations:

1. Current Market Value

The value determined by the State Department of Revenue as the current fair value of the property if it was to be sold in today's market.

2. Taxable Exemption

A percent set by the State Legislature as that portion of Current Market Value which will be exempt from taxation. This only applies to certain classes of properties.

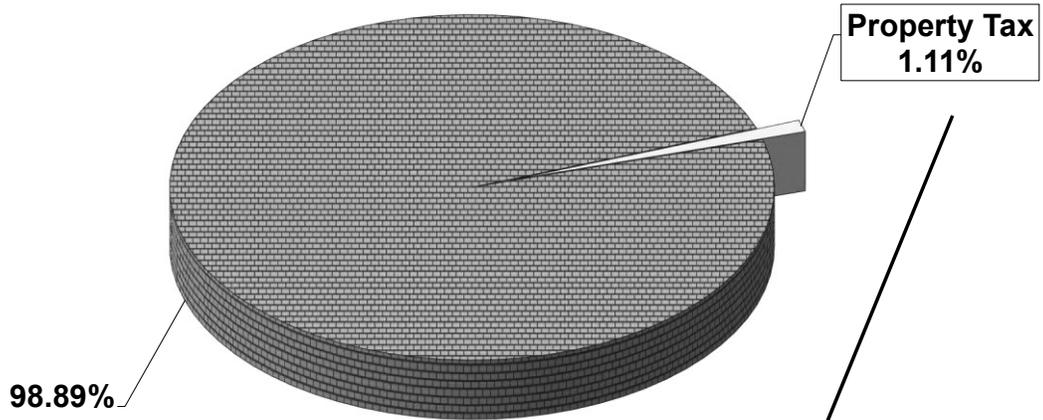
3. Taxable Rate (Percentage)

The percent set by the State Legislature as that portion of Current Market Value, less any exemption, which will be taxable.

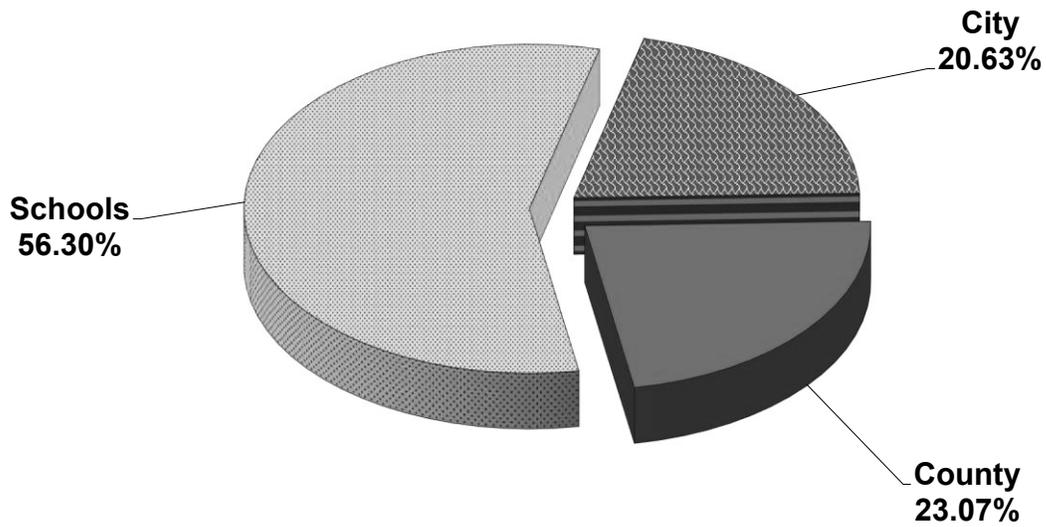
4. Current Taxable Value

Current Market Value, less any allowed exemption, times the Taxable Rate. This is still NOT the amount you multiply times the mill levies. You must divide the Current Taxable by 1,000 to determine the Taxable Value per mill on a piece of property.

**Tax Year 2019 Property Tax - How Much of Market Value?
(\$1108 on a market value of \$100,000)**



Where Your Property Taxes Were Used



RESIDENTIAL PROPERTY TAX COMPUTATION
Within the City of Helena

2019 Levy Year (Same as Calendar Year)

Multiply your home's market value by:	1.108%	Example			
		\$ 100,000	X	1.108%	= \$ 1,108

OR

The following steps may be used to calculate property taxes on a residential property in Helena.

Example

1.	Current "Phased In" Market Value	\$ 100,000	(From Assessment Notice)
2.	Subtract 2019 Exemption <u>0.00%</u>	0	(Residential exemption repealed in 2015 Legislative session)
3.	Non-Exempt Market Value	\$ 100,000	
4.	Multiply By: 2019 Taxable Rate (%)	X <u>1.35%</u>	(15-6-134(3)(a), MCA)
5.	Current Taxable Value	\$ 1,350	
6.	Divide By:	<u>1,000</u>	(Mill Equivalent)
7.	Taxable Value per Mill	\$ 1.35	
8.	Multiply By: Total Levy in Mills	X <u>819.57</u>	(See Below)
9.	Calculated Total Property Tax	<u>\$ 1,106.42</u>	

The above example represents a residential property in Helena with a \$100,000 current market value.

The 2019 tax levy is the levy for fiscal year 2019/20

The FY 2019/20 tax levies for the example are:

	<u>Total</u>	<u>State & Local School Levies</u>	<u>City</u>	<u>County</u>
Mill Levy	819.57	461.43	169.08	189.06
Property Tax	\$1,106.42	\$622.93	\$228.26	\$255.23
Tax as a Percent of Market Value	1.11%	0.62%	0.23%	0.26%
Share of Total	100%	56.30%	20.63%	23.07%



2019 Certified Taxable Valuation Information
(15-10-202, MCA)
Lewis & Clark County
CITY OF HELENA

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

1. 2019 Total Market Value ¹	\$	4,088,833,953
2. 2019 Total Taxable Value ²	\$	72,730,063
3. 2019 Taxable Value of Newly Taxable Property.....	\$	1,938,491
4. 2019 Taxable Value less Incremental Taxable Value ³	\$	72,499,078
5. 2019 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-

6. TIF Districts

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
Railroad URD	2,565,822	2,334,837	230,985
Helena URD	5,378,712	5,430,261	- ^

^ Increment based on the percentage of overall increment for the TIFD

Total Incremental Value \$ 230,985

Preparer Rosalind Olson

Date 8/5/2019

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

²Taxable value is calculated after abatements have been applied

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

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

For Information Purposes Only

2019 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	168,458

**City of Helena
Active Tax Abatements**

Tax Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
	Fiscal Year	2011	2012	2013	2014	2015	2016	2017	2018	2019
Mills Levied	155.82	157.01	159.20	159.10	168.17	164.76	167.32	163.86	169.73	169.08

The Boeing Corporation (Originally Summit Design Corp)

Tax ID	78385/73953
Resolution No./Date	19540
Authorizing Legislation	15-24-1401
Estimated Value of Improvements	\$ 9,870,771
% of Improvements Taxed	50%
Market Value	\$ 10,447,156
Taxable Value - CSA	\$ 156,707
Estimated Amount Abated	\$ 18,990
Calculated Abatement	\$ 24,418
Actual Amount Abated	\$ 24,418
New Taxes Paid	\$ 24,418

The Boeing Corporation (Originally BHAM Development)

Tax ID	35946
Resolution No./Date	19541
Authorizing Legislation	15-24-1401
Estimated Value of Improvements	\$ 4,361,743
% of Improvements Taxed	50%
Market Value	\$ 4,129,579
Taxable Value - CSA	\$ 58,227
Estimated Amount Abated	\$ 5,650
Calculated Abatement	\$ 9,073
Actual Amount Abated	\$ 9,073
New Taxes Paid	\$ 9,073

Helena Motors, LLC

Tax ID	20166
Resolution No./Date	19848
Authorizing Legislation	15-24-1501
Estimated Value of Improvements	\$ 1,300,000
% of Improvements Taxed	0%
Market Value	\$ 670,520
Taxable Value - CSA	\$ -
Estimated Amount Abated	\$ 5,650
Calculated Abatement	\$ 2,864
Actual Amount Abated	\$ 2,864
New Taxes Paid	\$ -

Market Value	\$ 9,524,252	\$ 9,108,428	\$ 7,760,844	\$ 6,807,017	\$ 8,002,089
Taxable Value - CSA	\$ 114,291	\$ 95,638	\$ 93,130	\$ 91,895	\$ 60,016
Estimated Amount Abated	\$ 15,192	\$ 11,394	\$ 7,596	\$ 3,798	-
Calculated Abatement	\$ 12,122	\$ 6,893	\$ 3,836	\$ 1,708	-
Actual Amount Abated	\$ 12,122	\$ 6,893	\$ 3,836	\$ 1,708	-
New Taxes Paid	\$ 18,184	\$ 16,083	\$ 15,344	\$ 15,376	\$ 9,834

**City of Helena
Active Tax Abatements**

Tax Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Fiscal Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Mills Levied	155.82	157.01	159.20	159.10	168.17	164.76	167.32	163.86	169.73	169.08

The Boeing Corporation										
Tax ID	35946773953									
Resolution No./Date	19979									
Authorizing Legislation	15-24-1401									
Estimated Value of Improvements	\$ 11,265,000									
% of Improvements Taxed	50%									
Market Value	\$ 21,339,378	\$ 44,159,183	\$ 30,691,329	\$ 16,080,724	\$ 15,915,869	\$ 15,251,553	\$ 13,865,802	\$ 15,251,553	\$ 13,865,802	\$ 13,865,802
Taxable % of Market Value	2.00%	1.50%	1.59%	1.68%	1.70%	1.13%	1.32%	1.70%	1.13%	1.32%
Calculated Taxable	\$ 426,963	\$ 663,152	\$ 488,542	\$ 269,384	\$ 270,394	\$ 155,466	\$ 183,029	\$ 270,394	\$ 155,466	\$ 183,029
% of Taxable to be taxed	\$ 213,481	\$ 331,576	\$ 244,271	\$ 134,692	\$ 135,197	\$ 93,280	\$ 128,120	\$ 135,197	\$ 93,280	\$ 128,120
Taxable Value - CSA	\$ 213,481	\$ 331,576	\$ 244,271	\$ 134,691	\$ 135,197	\$ 155,466	\$ 164,057	\$ 135,197	\$ 155,466	\$ 164,057
Estimated Amount Abated	\$ 25,556	\$ 25,556	\$ 25,556	\$ 25,556	\$ 25,556	\$ 20,445	\$ 15,333	\$ 25,556	\$ 20,445	\$ 15,333
Calculated Abatement	\$ 33,965	\$ 55,761	\$ 40,246	\$ 22,537	\$ 22,153	\$ 10,555	\$ 9,284	\$ 22,153	\$ 10,555	\$ 9,284
Actual Amount Abated	\$ 33,965	\$ 55,761	\$ 40,246	\$ 22,536	\$ 22,153	\$ 17,591	\$ 11,888	\$ 22,153	\$ 17,591	\$ 11,888
New Taxes Paid	\$ 33,965	\$ 55,761	\$ 40,246	\$ 22,536	\$ 22,153	\$ 26,387	\$ 27,739	\$ 22,153	\$ 26,387	\$ 27,739

Pioneer Aerostructures, LLC										
Tax ID	46345									
Resolution No./Date	20107									
Authorizing Legislation	15-24-1401									
Estimated Value of Improvements	\$ 13,451,085									
% of Improvements Taxed	50%									
Market Value	\$ 10,777,724	\$ 10,643,725	\$ 10,508,091	\$ 10,137,361	\$ 10,137,361	\$ 10,137,361	\$ 10,057,029	\$ 10,508,091	\$ 10,137,361	\$ 10,057,029
Taxable % of Market Value	1.63%	1.63%	1.64%	1.63%	1.64%	1.64%	1.89%	1.64%	1.64%	1.89%
Calculated Taxable	\$ 175,167	\$ 173,157	\$ 172,852	\$ 166,754	\$ 166,754	\$ 166,754	\$ 190,078	\$ 172,852	\$ 166,754	\$ 190,078
% of Taxable to be taxed	\$ 87,584	\$ 86,579	\$ 86,426	\$ 83,377	\$ 83,377	\$ 83,377	\$ 95,039	\$ 86,426	\$ 83,377	\$ 95,039
Taxable Value - CSA	\$ 87,584	\$ 86,579	\$ 86,426	\$ 83,646	\$ 83,646	\$ 83,646	\$ 83,556	\$ 86,426	\$ 83,646	\$ 83,556
Estimated Amount Abated	\$ 21,955	\$ 21,328	\$ 20,880	\$ 20,202	\$ 20,880	\$ 20,202	\$ 19,495	\$ 20,880	\$ 20,202	\$ 19,495
Calculated Abatement	\$ 14,430	\$ 14,486	\$ 14,162	\$ 14,162	\$ 14,162	\$ 14,152	\$ 16,069	\$ 14,162	\$ 14,152	\$ 16,069
Actual Amount Abated	\$ 14,430	\$ 14,486	\$ 14,162	\$ 14,162	\$ 14,162	\$ 14,197	\$ 14,128	\$ 14,162	\$ 14,197	\$ 14,128
New Taxes Paid	\$ 14,430	\$ 14,486	\$ 14,162	\$ 14,162	\$ 14,162	\$ 14,197	\$ 14,128	\$ 14,162	\$ 14,197	\$ 14,128

**City of Helena
Active Tax Abatements**

Tax Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Fiscal Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Mills Levied	155.82	157.01	159.20	159.10	168.17	164.76	167.32	163.86	169.73	169.08

Stone Tree Climbing Center, LLC

Tax ID	331									
Resolution No./Date	20166									
Authorizing Legislation	15-24-1501									
Estimated Value of Improvements	\$ 300,000									
% of Improvements Taxed										
Market Value										
Taxable % of Market Value										
Calculated Taxable										
% of Taxable to be taxed										
Taxable Value - CSA										
Estimated Amount Abated										
Calculated Abatement										
Actual Amount Abated										
New Taxes Paid										

Pioneer Aerostructures

Tax ID	46345									
Resolution No./Date	20228									
Authorizing Legislation	15-24-1401									
Estimated Value of Improvements	\$ 3,324,260									
% of Improvements Taxed										
Market Value										
Taxable % of Market Value										
Calculated Taxable										
% of Taxable to be taxed										
Taxable Value - CSA										
Estimated Amount Abated										
Calculated Abatement										
Actual Amount Abated										
New Taxes Paid										
Totals										
Estimated Amount Abated	\$ 24,640	\$ 30,290	\$ 24,982	\$ 45,524	\$ 37,460	\$ 57,869	\$ 57,482	\$ 51,870	\$ 45,832	\$ 39,667
Actual Amount Abated	\$ 33,491	\$ 33,989	\$ 25,210	\$ 54,192	\$ 68,708	\$ 62,325	\$ 43,930	\$ 39,587	\$ 35,151	\$ 29,118
New Taxes Paid	\$ 33,491	\$ 31,126	\$ 23,428	\$ 62,810	\$ 84,906	\$ 84,180	\$ 72,430	\$ 80,840	\$ 43,733	\$ 44,819

Total All Years Estimated Amount Abated \$ 415,616
Total All Years Actual Amount Abated \$ 425,703
Total All Years New Taxes Paid \$ 561,761

CITY OF HELENA
LONG-TERM DEBT
30-Jun-2020

ORIGINAL ISSUANCE INFORMATION							CURRENT YEAR ACTIVITY							
Fund	Name of Issue	Type of Debt	Date of Issue	Final Maturity Date	Rate	Total Issue	Beginning Balance 1-Jul-19	Additional Issues	Principal Retired	Ending Balance 30-Jun-2020	Next FY Current	Ending Balance Long Term	Interest Payment/Expense	Paying Agent Fees
DEBT SERVICE FUNDS														
GENERAL OBLIGATION														
308	General Obligation Refunding Bonds, Series 2017	G.O.	02/28/17	01/01/28	3.00%	5,180,000	4,370,000	-	415,000	3,955,000	425,000	3,530,000	131,100	400
	TOTAL GENERAL OBLIGATION					<u>8,301,549</u>	<u>4,370,000</u>	<u>-</u>	<u>415,000</u>	<u>3,955,000</u>	<u>425,000</u>	<u>3,530,000</u>	<u>131,100</u>	<u>400</u>
TOTAL DEBT SERVICE FUNDS							<u>4,370,000</u>	<u>-</u>	<u>415,000</u>	<u>3,955,000</u>	<u>425,000</u>	<u>3,530,000</u>	<u>131,100</u>	<u>400</u>
ENTERPRISE FUNDS														
521 WATER FUND														
	DNRC Drinking Water 2005 Refunding Revenue		12/05/12	07/01/25	2.25%	2,072,000	1,111,000	-	161,000	950,000	165,000	785,000	24,098	-
	DNRC Drinking Water 2007 Refunding Revenue		12/05/12	07/01/24	2.25%	2,242,000	1,046,000	-	200,000	846,000	205,000	641,000	22,422	-
	DNRC Drinking Water 2012 Refunding Revenue		12/05/12	01/01/27	2.25%	1,325,000	833,000	-	96,000	737,000	98,000	639,000	18,203	-
	DNRC Drinking Water 2016 Revenue		11/29/16	07/01/37	2.50%	660,666	596,000	-	28,000	568,000	28,000	540,000	14,725	-
	TOTAL WATER FUND					<u>6,299,666</u>	<u>3,586,000</u>	<u>-</u>	<u>485,000</u>	<u>3,101,000</u>	<u>496,000</u>	<u>2,605,000</u>	<u>79,448</u>	<u>-</u>
531 WASTEWATER FUND														
	DNRC Pollution Control - Series 1999 Refunding Revenue		12/05/12	07/01/21	2.00%	6,310,000	1,869,000	-	736,000	1,133,000	750,000	383,000	33,720	-
	TOTAL WASTEWATER FUND					<u>6,310,000</u>	<u>1,869,000</u>	<u>-</u>	<u>736,000</u>	<u>1,133,000</u>	<u>750,000</u>	<u>383,000</u>	<u>33,720</u>	<u>-</u>
551 PARKING FUND														
	Limited Tax General Obligation Bond, Series 2015	G.O.	06/24/15	08/15/25	2.40%	845,000	600,000	-	80,000	520,000	80,000	440,000	13,433	-
	Certificates of Participation, Series 2016 Refunding Lease Purchase		07/26/16	04/15/39	2.64%	8,200,000	7,465,000	-	300,000	7,165,000	305,000	6,860,000	189,450	2,200
	TOTAL PARKING FUND					<u>9,045,000</u>	<u>8,065,000</u>	<u>-</u>	<u>380,000</u>	<u>7,685,000</u>	<u>385,000</u>	<u>7,300,000</u>	<u>202,883</u>	<u>2,200</u>

CITY OF HELENA
LONG-TERM DEBT
30-Jun-2020

ORIGINAL ISSUANCE INFORMATION							CURRENT YEAR ACTIVITY							
Fund	Name of Issue	Type of Debt	Date of Issue	Final Maturity Date	Rate	Total Issue	Beginning Balance 1-Jul-19	Additional Issues	Principal Retired	Ending Balance 30-Jun-2020	Ending Balance Next FY Current	Ending Balance Long Term	Interest Payment/Expense	Paying Agent Fees
563	GOLF COURSE FUND													
	INTERCAP - Driving Range/Clubhouse Improvements	INTERCAP	09/25/09	08/15/19	Variable	207,000	11,023	-	11,023	-	-	-	185	-
	INTERCAP - Irrigation	INTERCAP	12/05/14	02/15/29	Variable	433,099	324,861	-	28,056	296,805	28,343	268,462	10,712	-
	Capital Improvement Fund Loan 2017	Interfund	12/01/16	07/01/21	1.00%	206,739	125,276	-	41,344	83,932	41,758	42,174	1,253	-
	Limited Tax General Obligation Bond 2017	GO	11/30/17	06/30/37	2.75%	2,100,000	2,015,000	-	90,000	1,925,000	90,000	1,835,000	55,413	-
	TOTAL GOLF COURSE FUND					3,084,904	2,476,160	-	170,423	2,305,737	160,101	2,145,636	67,563	-
570	CITY-COUNTY ADMINISTRATION BOARD													
	INTERCAP - City-County Bldg. Remodel Ph II	INTERCAP	06/25/10	08/15/20	Variable	505,000	80,559	-	54,524	26,035	26,035	-	2,345	-
	TOTAL CITY-COUNTY ADMINISTRATION BOARD					505,000	80,559	-	54,524	26,035	26,035	-	2,345	-
	TOTAL ENTERPRISE FUNDS					25,244,570	16,076,719	-	1,825,947	14,250,772	1,817,136	12,433,636	385,959	2,200

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

RESOLUTION NO. 20555

A RESOLUTION PROVIDING FOR THE ANNUAL TAX LEVY IN MILLS FOR THE FISCAL YEAR BEGINNING JULY 1, 2019 AND ENDING JUNE 30, 2020

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

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

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

1. Impose a mill levy sufficient to generate the amount of property taxes actually assessed in the prior year on previously existing property plus one-half of the average rate of inflation for the prior 3 years;
2. Carry forward the authority to impose the authorized levy;
3. Adjust the levy for decreased reimbursements and reimbursed loss of tax base; and
4. Apply the levy plus any additional levies authorized by the voters to all property in the governmental unit including newly taxable property;

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Resol. 20555

WHEREAS, the Fiscal Year (FY) 2020 budget provides for the City to levy all of its authorized tax levy under § 15-10-420, MCA;

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

WHEREAS, the FY 2020 budget provides for \$2,187,057 or 30.17 mills, to be levied for group health insurance premiums for city employees in tax year 2019 for FY 2020, including a premium increase of \$287,026, as allowed under §2-9-212, MCA.

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

Section 1. As required by § 15-10-201, MCA, the Helena City Commission hereby sets the 2019 tax levy for FY 2020 in mills and tenths and hundredths of mills as follows:

Levy	Mills	Authorization
Group Health Insurance	30.17 mills	§ 2-9-212, MCA
2008 Parks & Rec General Obligation Debt	7.14 mills	§ 7-7-4265, MCA
Limited General	122.51 mills	§ 15-10-420, MCA
Fire Department Supplemental	9.26 mills	Voter Approved 2018
Total All Levies	169.08 mills	

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Resol. 20555

Section 2. The 2019 tax levy for FY 2020 does not have any amounts, or mills, which are less than the maximum tax levy authorized under §15-10-420, MCA. In accordance with §15-10-420 (1) (b), MCA, the full-authorized tax levy has been levied.

PASSED AND EFFECTIVE BY THE COMMISSION OF THE CITY OF HELENA, MONTANA, THIS 26th DAY OF AUGUST, 2019.

 /S/ WILMOT J. COLLINS
MAYOR

ATTEST:

 /S/ DEBBIE HAVENS
CLERK OF THE COMMISSION

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

RESOLUTION NO. 20531

A RESOLUTION ADOPTING FINAL BUDGETS, BUDGET AUTHORITIES, AND APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 2019 AND ENDING JUNE 30, 2020, AND THE FISCAL YEAR BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2021, AND SETTING THE SALARY FOR MUNICIPAL COURT JUDGE

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

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

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

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

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

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

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Resol. 20531

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

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

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

(a) based upon the cost of providing the services supported by the fee; and

(b) fully funded by the related fees for services, fund reserves, or non-fee revenue such as interest.

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

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

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

WHEREAS, the City of Helena properly advertised and conducted a public hearing on this matter June 24, 2019, at 6:00 p.m. in the Commission Chambers at the City-County

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Resol. 20531

Administration Building, 316 N. Park Ave., Helena, MT.

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

Section 1. Legal Spending Limits: The Helena City Commission adopts the final budget based upon the preliminary budget previously proposed, as subsequently amended, and after concluding a public hearing on the same. As part of the final budget the City Commission hereby sets the City's budget level for the fiscal years 2020 and 2021 as shown in Appendix A attached hereto. Appendix A, Balances & Changes by Fund, of this resolution sets forth per fund:

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

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

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Resol. 20531

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

Section 3. Budget Implementation Authority: Management plans in the budget document and in the City's accounting records which detail revenues, expenditures and balances below the fund level are designated management tools. It is declared necessary for management to be able to adjust to changing circumstances while adhering to goals and objective principles. The purpose of this section is to retain budgetary control while providing effective operational flexibility.

A. Follow-through Authority. As provided in Section 7-6-4006(3), MCA, the City Manager is hereby delegated appropriation adjustment authority for the expenditure of funds from any or all of the following:

- i. debt service funds;
- ii. trust funds;
- iii. federal, state, local or private grants accepted and approved by the governing body;

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- iv. special assessments;
- v. proceeds from the sale of land;
- vi. any fund for gifts or donations; and
- vii. money borrowed during the fiscal year.

The budget adjustment authority for federal, state, local or private grants in subsection (A)(iii) above includes the authority to appropriate the related City match, if any, with funding from reserves or transfers of available surplus.

B. Fee Based Authority. As provided in section 7-6-4012, MCA, the City Manager is hereby delegated authority to adjust volume-related appropriations funded by fees throughout the fiscal years for all of the following:

- i. proprietary funds (enterprise and internal service funds);
- ii. general fund for fee supported services;
- iii. street & traffic fund for fee supported services;
- iv. civic center fund for fee supported services;
- v. urban forestry and open space funds for fee supported services;
- vi. community facilities fund for fee supported services;
- vii. police projects and reimbursements fund for fee

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supported services; and

viii. storm water utility fund for fee supported services.

C. Realignment Authority. The City Manager is hereby delegated the authority to make transfers or revisions within or among line items, provided there is no increase in the total appropriations budgeted as provided in this resolution and any budget amendment resolutions consistent with Sections 7-6-4030 and 7-6-4033, MCA, legal spending limit.

D. Police Budgets. The City Manager is hereby delegated the authority to make transfers or revisions within or among line items for all Police Department budgets within or among the various funds, provided there is no increase in the total appropriations budgeted for the Police Department in the management plans supporting this resolution and any budget amendment resolutions.

E. Fire Budgets. The City Manager is hereby delegated the authority to make transfers or revisions within or among line items for all Fire Department budgets within or among the various funds, provided there is no increase in the total appropriations budgeted for the Fire Department in

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Resol. 20531

the management plans supporting this resolution and any budget amendment resolutions.

F. Street & Gas Tax Budgets. The City Manager is hereby delegated the authority to make transfers or revisions within or between the Street & Traffic Fund and the Gas Tax Fund provided there is no increase in the total appropriations budgeted in order to provide for operations and maintenance within the Street and Traffic Fund and capital expenditures within the Gas Tax Fund.

G. Department Level Budgets. The City Manager may delegate to Department Directors the authority to make transfers or revisions within or among appropriations of a department's operations within a fund, consistent with Sections 7-6-4030 and 7-6-4033, MCA, legal spending limit.

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

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

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Section 4. Appropriated Reserves:

A. The reserves must be no less than twenty-one percent (21%) of the General Fund Expenditures Balance at the time the Preliminary Budget and the Preliminary Budget as subsequently amended are adopted. The City Commission must approve any expenditure of the twenty-one percent (21%) General Fund reserve.

B. Reserves, which have been established for specific purposes, are hereby declared to be appropriations available for expenditure and/or transfer according to the reserve purpose stated by the City Manager. Unexpended reserves will be carried forward to meet future needs in accordance with their purpose.

Section 5. Contingency Accounts:

A. Contingency account appropriations are provided by the City Commission as flexible appropriations. They are intended to provide the City Manager with an effective management tool for adjusting to changing circumstances throughout the budgetary years.

B. The City Manager is delegated the authority to transfer part or all of any contingency appropriation and related financing, after advising the City Commission of the City

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

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Manager's intent at a City Commission meeting or public work session. Use of contingency appropriations is restricted to transfers of that appropriation authority to specific operating budgets within the General fund or other City funds. Proper classification of expenditures to specific operations is required. Accordingly, charging of expenditures directly to Contingency accounts is prohibited.

Section 6. Appropriation Carry-overs: GAAP require expenditures to be recognized in the fiscal year in which the goods or services are received. As such, the Helena City Commission hereby authorizes the carry-over of prior year unspent budget authority under the following conditions:

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

- i. related financing was provided in the prior fiscal year;
- ii. the appropriations were not obligated by year end;
- iii. the purpose was not included, or rejected, in

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- current budget financing or appropriations; and
- iv. the City Manager determines the appropriation is still needed.
- B. Outstanding purchase orders and other obligations, representing a City obligation to pay the claim after receipt of the goods or services, are recognized as "claims incurred." They are hereby declared authorized "carryover" appropriations in addition to the appropriations set out in Appendix A, provided they meet the following criteria:
- i. related financing was provided in the prior fiscal year;
 - ii. the appropriations were not otherwise obligated by year end;
 - iii. the purpose was not included, or rejected, in current budget financing or appropriations; and
 - iv. the City Manager determines the appropriation is still needed.

Section 7. Capital Re-Appropriation: The City Commission routinely updates its Comprehensive Capital Improvement Program in order to fully identify long-term capital needs and analyze projected financing capacity. After each fiscal year, there may be unspent appropriations within City

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operations. Therefore, the Helena City Commission authorizes the City Manager to re-appropriate prior year unspent budget authority and reserves into current year authorized capital appropriations or capital reserves in order to address capital needs. Such capital re-appropriations may be made under the following conditions:

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

Section 8. Municipal Judge Salary and Compensation:

The annual salary for the Municipal Judge is \$ 97,863 and total salary and benefits are \$ 126,532.

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Resol. 20531

PASSED AND EFFECTIVE BY THE COMMISSION OF THE CITY OF
HELENA, MONTANA, THIS 24th DAY OF JUNE, 2019.

/S/ WILMOT COLLINS
MAYOR

ATTEST:

/S/ DEBBIE HAVENS
CLERK OF THE COMMISSION