

City of Helena, Montana



Fiscal Year 2021 Budget

CITY OF HELENA



Est. 1881

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City of Helena

City Commission
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Helena, MT 59623
Phone: (406) 447-8410 Fax: (406) 447-8460
E-Mail: mayor&commission@helenamt.gov

September 2020

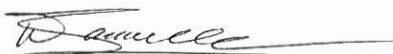
To the Citizens of Helena:

We are pleased to present the City of Helena’s budget for the fiscal year 2021. As the second year of the first biennial budget adopted by the city, fiscal year 2021 has been revisited and revised to reflect the evolving priorities of the City Commission and the needs of our community.

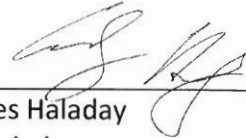
This document represents the culmination of an extensive and thoughtful process. For the City Commission, this process concluded after reviewing the budget with all City departments in work sessions from April – June 2020, followed by the subsequent public hearing and adoption of this budget on June 29, 2020. 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 in order to accomplish the stated 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.

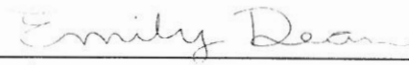
Sincerely,



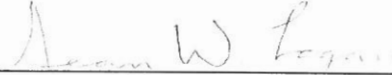
Wilmot J. Collins
Mayor



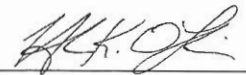
Andres Haladay
Commissioner



Emily Dean
Commissioner



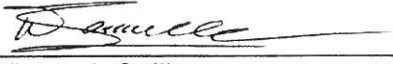
Sean Logan
Commissioner

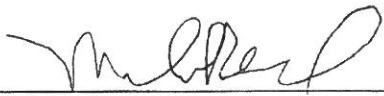


Heather O’Loughlin
Commissioner

BUDGET CERTIFICATION

THIS IS TO CERTIFY that the Annual Budget for the City of Helena for fiscal year 2021 was prepared according to law and adopted by the Helena City Commission on June 29, 2020, 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 September 2020
Wilmot J. Collins
Mayor

Signed  Date September 2020
Melinda Reed
Interim City Manager



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)	353
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.





Helena Citizens' Council
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Helena, MT 59623
Phone: 406.447.8493
hcc@helenamt.gov
www.helenacitizenscouncil.com

May 6th, 2020

To: Mayor Collins, City Commissioners and Finance Department

From: The Helena Citizens Council (HCC)

Subject: Questions regarding the City of Helena Preliminary Budget

The Helena Citizens' Council has a list of questions to be answered:

1. Under changes to Personnel Expenditures, what is the cost to hire the new managers?
We understand the same firm was hired that was used previously for the hire, but the HCC sees no cost associated with the current process. Was there a carryover from the previous contract? Also, are there any anticipated costs related to the hiring of the new Finance, Public Works and HR directors?
2. Where exactly are all the Sustainability projects within the budget and exactly what do the projects include? HCC noticed there is a \$90K charge on p. 78 - is that specifically for purchase and installation of solar panels? Are there any other anticipated costs? What are the anticipated annual savings?
3. The HCC feels responses were weak as to how the Corona Virus will affect the city budget. The effects are very likely to last well into 2021, and perhaps beyond, and need more consideration: Please address what are the revenue ramifications if:
 - a. Tourism is down – decreased hotel taxes that support City support for tourism efforts will be affected
 - b. Gas tax revenue is down, affecting City gas tax revenues for streets, etc.
 - c. Business bankruptcies and property foreclosures are likely – this could affect property values and taxes
 - d. A decline in recreation facility fees are down and will continue into 2021 – is there an estimate of expected revenue losses
 - e. Civic Center income is severely affected and recovery will take longer than this calendar year - well into 2021. Is there an estimate of losses and recovery time?
4. The Budget shows investment revenues are anticipated to increase. The HCC feels this is unrealistic. Please explain the assumptions underlying this revenue increase.
5. How would the budget be re-adjusted for any revenue losses due to the Corona virus? Do they come from City Reserves or cash on hand? These two accounts have been declining each year and is there a minimum required to keep these accounts viable? If revenue losses, such as the proposed building fee or other waivers in support of affordable housing, are assumed due to the

Corona Virus impacts what is the assumed percent of decline in budget revenues and how are these to be compensated for? Are there any assumptions about Federal or State assistance? Will there be reductions in operational, personnel, or project priorities to keep the budget in balance?

6. This budget may have been put together to show the best-case scenario. What are the priorities for reducing the budget? Where might cutbacks be made? On the other hand, If cutbacks were assumed and reflected in the budget, and more revenues came in, then priority expenditures could be added.
7. Has the City considered providing funding or staff support or lobbying in support of unemployed citizens who need work, to assist with needed social and health services, to help downtown and other local merchants to survive and come back, etc.? Is there a role for the City? If so, where is this indicated in the proposed budget?

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

	FY 2018	FY 2019	FY 2020	FY 2021
GENERAL GOVERNMENT GROUP				
City Commission	7.00	7.00	7.00	7.00
Helena Citizens Council	0.38	0.38	0.38	0.38
City Manager	2.00	2.00	3.00	5.00
City Attorney	7.16	7.00	8.00	8.00
Human Resources	4.00	4.00	4.00	4.00
General Government Total	20.54	20.38	22.38	24.38
ADMINISTRATIVE SERVICES DEPARTMENT				
Administration and Budget	3.00	3.00	3.00	3.00
Accounting	4.00	4.00	4.00	4.50
Utility Customer Service	4.00	4.00	4.00	4.00
Administrative Services Total	11.00	11.00	11.00	11.50
COMMUNITY DEVELOPMENT DEPARTMENT				
Community Development	5.13	5.13	5.38	5.63
Building Division	9.75	9.50	9.75	10.00
Community Development Total	14.88	14.63	15.13	15.63
MUNICIPAL COURT				
Court Administration	6.00	6.00	6.00	6.00
City Court Total	6.00	6.00	6.00	6.00
POLICE DEPARTMENT				
Police Operations	52.50	53.50	56.05	56.55
Animal Control	2.00	1.00	1.00	1.00
Drug Enforcement	1.00	1.00	1.00	1.00
VAWA	1.00	1.00	1.00	1.00
Records and Dispatch	20.50	20.50	20.50	20.50
Urban Wildlife	on-call	on-call	0.00	0.00
Police Department Total	77.00	77.00	79.55	80.05
FIRE DEPARTMENT				
Fire	37.00	42.00	41.00	42.00
Fire Department Total	37.00	42.00	41.00	42.00
PARKS DEPARTMENT				
Park and Recreation Admin.	2.00	2.00	2.00	2.00
Park Maintenance	9.42	9.42	10.00	10.00

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

	FY 2018	FY 2019	FY 2020	FY 2021
Swim Pool	0.65	0.65	0.65	0.65
Recreation Program	0.60	0.60	0.60	0.60
Kay's Kids	0.00	0.00	0.00	0.00
Urban Trails	0.50	0.50	0.50	0.50
Urban Forestry	2.00	2.00	3.75	3.75
Open Space District	0.80	0.80	0.80	0.80
Watershed Projects	0.20	0.20	0.20	0.20
Civic Center	5.94	5.98	5.93	5.93
Parks Department Total	23.44	23.73	24.43	24.43
GOLF COURSE				
Golf Operations - Pro-Shop	3.25	3.25	3.00	3.00
Golf Concessions	0.00	3.25	3.25	3.25
Golf Course Maintenance	3.00	3.00	3.00	3.00
Golf Course Total	6.25	9.50	9.25	9.25
COMMUNITY FACILITIES				
Facilities Management	1.29	1.22	1.33	1.38
Project Management	0.84	0.82	0.87	0.92
PEG	0.04	0.04	0.04	0.05
City-County Building	5.30	5.33	4.45	4.45
CCAB Mail Operations	0.36	0.38	0.38	0.38
CCAB Mail Delivery	0.28	0.31	0.31	0.42
CCAB Telephone	0.43	0.39	0.42	0.42
Law and Justice Center	0.00	2.00	3.74	3.74
Community Facilities Total	8.54	10.49	11.54	11.76
PUBLIC WORKS DEPARTMENT				
Public Works Administration	2.50	2.50	4.50	2.50
Engineering	8.50	8.50	8.50	10.50
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

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

	FY 2018	FY 2019	FY 2020	FY 2021
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	12.33
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	52.44
CITY TOTALS	317.68	333.98	353.66	358.81

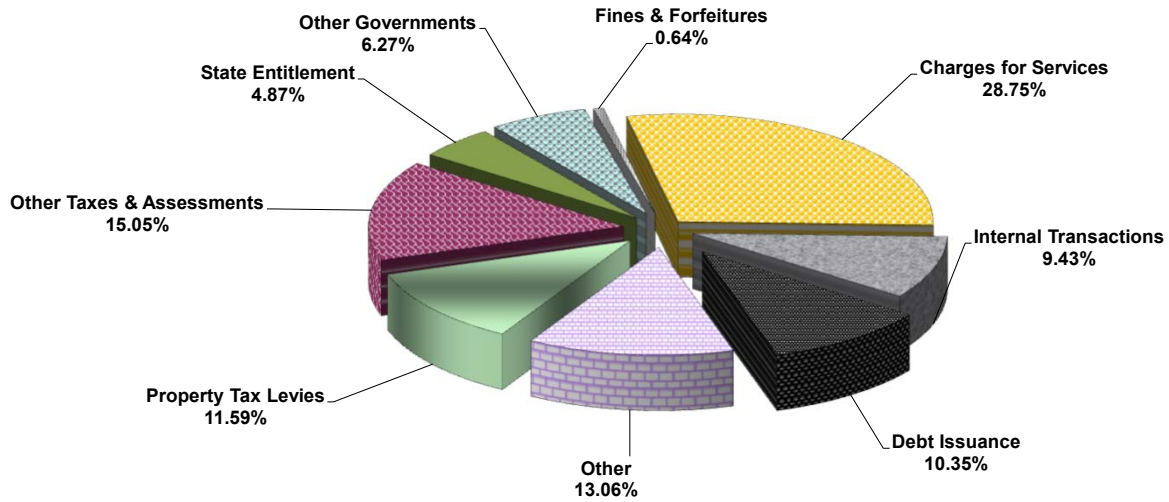
Annual Budget Resolution - Appendix A
Balances and Changes by Fund
For the Fiscal Year Ending June 30, 2021

	Estimated Beginning Cash Balance	(+ Sources			(-) Uses (Appropriations)			Cash Loans / Adjustments In / (Out)	Estimated Ending Cash Balance
		Revenues	Transfers In	Total Sources	Expenditures	Transfers Out	Total Uses		
100 General Fund									
011 General Government	na	18,366,161	111,864	18,478,025	3,074,622	836,534	3,911,156	na	
012 Police & Court	na	910,554	15,000	925,554	7,963,021	-	7,963,021	na	
013 Fire Department	na	92,500	884,700	977,200	5,459,159	-	5,459,159	na	
014 Community Development	na	6,250	-	6,250	707,589	-	707,589	na	
015 Administrative Services	na	1,267,381	-	1,267,381	1,449,221	-	1,449,221	na	
016 Public Works	na	1,240,717	-	1,240,717	1,530,060	287,500	1,817,560	na	
017 Park & Recreation	na	353,671	-	353,671	2,432,449	-	2,432,449	na	
Total General Fund	10,105,989	22,237,234	1,011,564	23,248,798	22,616,121	1,124,034	23,740,155	-	9,614,632
200 Special Revenue Funds									
201 Street & Traffic	5,471,850	10,704,475	12,166	10,716,641	9,984,392	-	9,984,392	-	6,204,099
204 Civic Center Board	92,321	-	-	-	-	-	-	-	92,321
211 Civic Center	441,950	479,000	362,588	841,588	937,355	-	937,355	-	346,183
212 Facilities Management	1,144,116	601,058	6,460	607,518	656,601	-	656,601	-	1,095,033
213 Facilities Managemnt-HVCC	15,760	62,150	-	62,150	59,833	-	59,833	-	18,077
214 Neighborhood Center	54,572	23,000	-	23,000	23,310	-	23,310	-	54,262
215 Police Projects & Reimb	36,816	56,430	447	56,877	59,202	-	59,202	-	34,491
217 Law Enforcement Block Grant	23,431	33,000	-	33,000	15,000	15,000	30,000	-	26,431
218 9-1-1 Emergency Program	487,428	445,860	-	445,860	371,202	-	371,202	-	562,085
219 Support Services Division	349,143	1,514,211	8,486	1,522,697	1,596,278	-	1,596,278	-	275,563
226 CDBG/HOME	5,099	465,000	-	465,000	465,000	-	465,000	-	5,099
228 Community Renewal	299,627	-	-	-	-	-	-	-	299,627
233 Public Art Projects	36,173	30,000	11,487	41,487	46,578	-	46,578	-	31,082
235 Open Space District Maint	438,379	553,445	1,471	554,916	522,575	-	522,575	-	470,720
237 Urban Forestry	483,724	439,400	1,808	441,208	507,405	-	507,405	-	417,527
238 Loan Repayment	78,391	-	60,000	60,000	-	-	-	(60,000)	78,391
240 Gas Tax	873,171	580,760	-	580,760	729,805	-	729,805	-	724,126
241 Gas Tax HB473	448,842	625,000	-	625,000	625,000	-	625,000	-	448,842
245 Storm Water Utility	1,950,880	2,426,270	1,594	2,427,864	2,159,734	-	2,159,734	-	2,219,009
246 Watershed Projects	46,171	20,000	20,122	40,122	32,122	-	32,122	-	54,171
260 Fire Safety Levy	146,556	2,493,565	-	2,493,565	1,557,000	884,700	2,441,700	-	198,421
290 COVID19	-	-	-	-	-	-	-	-	-
029 Lighting Districts - All	599,214	908,972	-	908,972	936,688	-	936,688	-	571,498
Total Special Revenue Funds	13,523,613	22,461,596	486,629	22,948,225	21,285,079	899,700	22,184,779	(60,000)	14,227,059
300 Debt Service Funds									
308 2017 GO Bond-08 Park Ref	524,734	522,750	-	522,750	545,050	-	545,050	-	502,434
340 S I D Revolving	50,066	-	-	-	5,820	-	5,820	-	44,246
Total Debt Service Funds	574,800	522,750	-	522,750	550,870	-	550,870	-	546,680

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

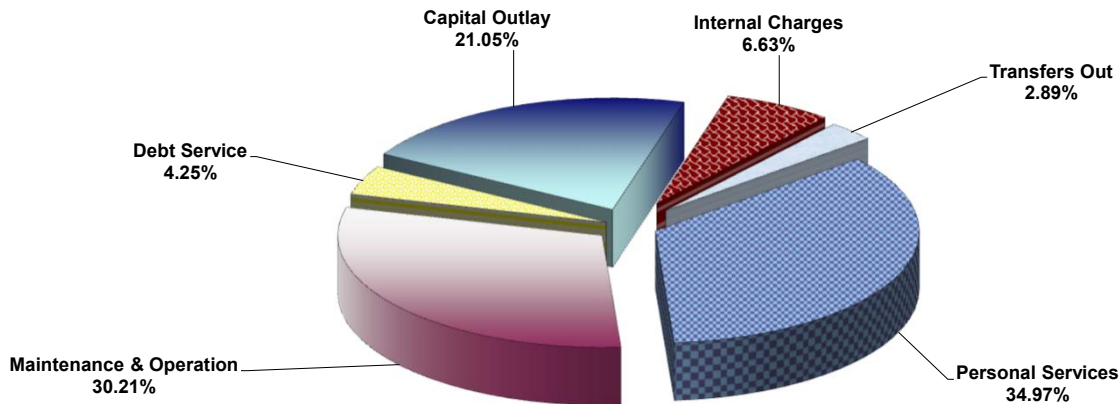
	Estimated Beginning Cash Balance	(+ Sources			(-) Uses (Appropriations)			Cash Loans / Adjustments In / (Out)	Estimated Ending Cash Balance
		Revenues	Transfers In	Total Sources	Expenditures	Transfers Out	Total Uses		
400 Capital Project Funds									
406 TIF Railroad District	295,042	175,070	-	175,070	-	-	-	-	470,112
407 TIF Downtown District	227,748	230,484	-	230,484	-	-	-	-	458,232
440 Capital Improvements Fund	2,121,963	61,140	400,000	461,140	1,005,000	100,000	1,105,000	41,757	1,519,860
441 Parks Improvement	182,364	32,500	-	32,500	95,363	-	95,363	-	119,501
450 Sidewalk Improve/Constrct	(28,525)	150,000	-	150,000	150,000	-	150,000	-	(28,525)
Total Capital Project Funds	2,798,592	649,194	400,000	1,049,194	1,250,363	100,000	1,350,363	41,757	2,539,180
500 Enterprise Funds									
503 Building	1,335,381	1,032,583	5,463	1,038,046	1,283,897	-	1,283,897	-	1,089,530
521 Water	15,095,216	9,281,385	12,092	9,293,477	10,453,151	20,000	10,473,151	-	13,915,541
522 Water Service Line	348,417	257,740	-	257,740	-	-	-	(257,740)	348,417
531 Wastewater	3,008,066	9,639,264	8,286	9,647,550	8,393,153	-	8,393,153	-	4,262,462
532 Wastewater Service Line	1,002,154	653,831	-	653,831	-	-	-	(653,831)	1,002,154
541 Solid Waste-Residential	3,371,323	2,110,300	33,240	2,143,540	2,051,598	225,000	2,276,598	-	3,238,265
542 Solid Waste-Commercial	1,408,217	1,160,295	25,933	1,186,228	1,136,998	-	1,136,998	-	1,457,446
543 Landfill Monitoring District	265,667	142,150	-	142,150	108,550	30,000	138,550	-	269,267
546 Transfer Station	1,248,659	2,482,519	4,651	2,487,170	2,375,220	24,045	2,399,265	-	1,336,564
547 Recycling	230,574	312,500	226,278	538,778	567,311	-	567,311	-	202,041
551 Parking	589,768	2,033,406	3,416	2,036,822	2,302,834	-	2,302,834	-	323,756
561 Special Charters	48,548	54,000	36	54,036	9,316	50,000	59,316	-	43,268
563 Golf Course	166,740	1,956,990	5,573	1,962,563	2,064,671	-	2,064,671	-	64,632
570 City-County Building Fund	807,989	1,468,498	1,483	1,469,981	1,495,773	-	1,495,773	-	782,197
571 City/Cnty Bldg Mail	83,544	226,807	251	227,058	225,891	-	225,891	-	84,711
572 City/Cnty Bldg Telephone	9,640	20,250	132	20,382	22,588	-	22,588	-	7,434
573 CC Law & Justice Building	296,749	1,243,830	101,204	1,345,034	1,305,633	-	1,305,633	-	336,150
580 Capital Transit	319,368	1,062,707	342,437	1,405,144	1,507,286	-	1,507,286	-	217,226
581 CT - East Valley	42,324	151,181	546	151,727	141,082	-	141,082	-	52,969
Total Enterprise Funds	29,678,342	35,290,236	771,021	36,061,257	35,444,952	349,045	35,793,997	(911,571)	29,034,031
600 Internal Service Funds									
610 Fleet Services	425,053	1,914,962	3,087	1,918,049	2,123,084	-	2,123,084	-	220,017
643 Copier Revolving	37,746	30,374	-	30,374	21,680	-	21,680	-	46,440
645 Property & Liab Insurance	929,505	931,836	-	931,836	1,017,956	199,522	1,217,478	-	643,863
650 Health & Safety Program	372,267	6,087,523	-	6,087,523	5,011,728	-	5,011,728	-	1,448,062
651 Dental Program	124,048	379,242	-	379,242	310,500	-	310,500	-	192,790
652 Vision Program	86,813	77,820	-	77,820	62,700	-	62,700	-	101,933
Total Internal Service Funds	1,975,432	9,421,757	3,087	9,424,844	8,547,648	199,522	8,747,170	-	2,653,105
Total All Budgeted Funds	58,656,768	90,582,767	2,672,301	93,255,068	89,695,033	2,672,301	92,367,334	(929,814)	58,614,688

WHERE THE MONEY COMES FROM - FY 2021



	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	Budget Increase (Decr)
Property Tax Levies	\$ 10,044,936	\$ 10,411,984	\$ 10,879,461	\$ 10,804,070	\$ (75,390)
Other Taxes & Assessments	8,958,705	10,485,466	13,875,730	14,039,546	163,817
State Entitlement	4,267,152	4,342,633	4,493,339	4,537,967	44,628
Other Governments	4,204,125	6,208,107	7,200,787	5,842,893	(1,357,894)
Fines & Forfeitures	599,816	617,689	606,025	592,700	(13,325)
Charges for Services	22,523,923	24,359,923	25,233,915	26,812,368	1,578,453
Internal Transactions	7,943,148	9,022,534	7,953,161	8,795,638	842,477
Debt Issuance	2,151,433	50,485	6,014,318	9,650,000	3,635,682
Other	9,430,496	10,829,203	11,283,104	12,179,886	896,782
Total City Revenues	\$ 70,123,734	\$ 76,328,024	\$ 87,539,838	\$ 93,255,068	\$ 5,715,230

WHERE THE MONEY GOES - FY 2021



	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	Budget Increase (Decr)
Personal Services	\$ 26,779,234	\$ 27,783,455	\$ 28,597,356	\$ 32,301,343	\$ 3,703,987
Maintenance & Operation	21,476,296	23,261,653	24,223,623	27,903,897	3,680,274
Debt Service	3,273,474	3,078,557	3,897,621	3,921,218	23,597
Capital Outlay	10,580,221	15,794,135	14,883,709	19,447,487	4,563,778
Internal Charges	4,484,016	5,368,471	5,584,214	6,121,088	536,874
Transfers Out	2,748,018	3,654,063	2,368,947	2,672,301	303,354
Total City Expenditures	\$ 69,341,259	\$ 78,940,334	\$ 79,555,471	\$ 92,367,334	\$ 12,811,863

All Funds Combined

Fund: 001

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
				Adopted	Amended	Actual	
Revenues							
Taxes	11,246,882	11,833,007	12,443,860	12,752,979	12,752,979	13,559,571	13,552,424
Special Assessments	6,523,021	7,170,634	8,453,590	10,959,502	10,959,502	11,195,619	11,291,192
Taxes & Assessments	17,769,903	19,003,641	20,897,450	23,712,481	23,712,481	24,755,190	24,843,616
License & Permits	1,867,716	1,675,677	1,802,346	1,833,833	1,833,833	1,934,436	1,812,633
Intergovernmental Revenues	10,189,272	8,471,277	10,550,740	9,634,522	13,557,336	11,694,126	10,380,860
Charges For Services	21,736,005	22,523,923	24,359,923	26,545,092	26,545,092	25,233,915	26,812,368
Intra-City Revenues	846,888	1,083,945	1,187,048	1,266,895	1,266,895	1,033,683	1,220,720
Fines & Forfeitures	611,080	599,816	617,689	592,700	592,700	606,025	592,700
Investment Earnings	335,986	686,485	1,074,555	563,840	564,253	754,253	692,840
Other Financing Sources / (Uses)	5,938,926	5,984,389	6,765,254	7,871,234	7,874,234	7,560,732	8,453,693
Other Operating Revenues	41,525,873	41,025,512	46,357,555	48,308,116	52,234,343	48,817,169	49,965,814
Internal Service Revenues	5,073,378	5,195,130	5,368,471	5,584,073	5,584,073	5,584,214	6,123,337
Interfund Transfers In	3,223,077	2,748,018	3,654,063	1,824,657	2,074,657	2,368,947	2,672,301
Internal Transactions	8,296,455	7,943,148	9,022,534	7,408,730	7,658,730	7,953,161	8,795,638
Long-Term Debt	6,784,630	2,151,433	50,485	6,504,850	21,362,078	6,014,318	9,650,000
Total Revenues	74,376,861	70,123,734	76,328,024	85,934,177	104,967,632	87,539,838	93,255,068
Expenditures							
Personnel Services	25,090,145	26,779,234	27,783,455	30,893,483	26,621,313	28,597,356	32,301,343
Supplies & Materials	3,097,306	3,579,686	3,736,351	4,885,497	5,182,415	3,744,853	4,885,935
Purchased Services	9,827,893	10,118,311	10,370,987	12,422,951	15,093,696	11,741,666	13,081,434
Intra-City Charges	848,501	1,087,117	1,190,616	1,225,515	1,136,011	1,038,086	1,189,752
Fixed Charges	6,135,453	6,691,182	7,963,699	8,805,224	8,566,102	7,699,019	8,746,777
Maintenance & Operating	19,909,153	21,476,296	23,261,653	27,339,187	29,978,224	24,223,623	27,903,897
Internal Charges	4,675,896	4,484,016	5,368,471	5,584,214	5,204,644	5,584,214	6,121,088
Transfers Out	3,223,076	2,748,018	3,654,063	1,824,657	2,399,391	2,368,947	2,672,301
Internal Transactions	7,898,972	7,232,034	9,022,534	7,408,871	7,604,035	7,953,161	8,793,389
Debt Service	8,853,199	3,273,474	3,078,557	3,364,778	3,551,388	3,897,621	3,921,218
Capital Outlay	5,197,539	10,580,221	15,794,135	20,634,950	39,542,670	14,883,709	19,447,487
Debt & Capital	14,050,738	13,853,695	18,872,692	23,999,728	43,094,058	18,781,331	23,368,705
Total Expenditures	66,949,008	69,341,259	78,940,334	89,641,269	107,297,630	79,555,471	92,367,334
Revenues Over (Under) Expenditures	7,427,853	782,475	(2,612,310)	(3,707,092)	(2,329,998)	7,984,368	887,734
Beginning Cash Balance - July 1	45,511,767	52,378,260	53,535,150	50,565,533	50,565,533	50,565,533	58,656,768
Other Sources / (Uses) - Non-Budgeted	(561,360)	374,415	(357,307)	(870,227)	(870,227)	106,867	(929,814)
Ending Cash Balance - June 30	52,378,260	53,535,150	50,565,533	45,988,214	47,365,308	58,656,768	58,614,688
Unreserved Balance	1,203,257	1,116,256	970,412	697,613	358,111	1,030,255	716,493
Reserved	51,175,003	52,418,894	49,595,121	45,290,601	47,007,197	57,626,513	57,898,195
Ending Cash Balance - June 30	52,378,260	53,535,150	50,565,533	45,988,214	47,365,308	58,656,768	58,614,688

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

	Transfers In	Total Revenues	Taxes	Special Assessmt	Licenses Permits	Inter-Governmt	Charges For Srvc	Intra-City Revenues	Fines & Forfeits	Invest. Earnings	Other Source/Use	Internal Services	Debt Issuance
100 General Fund													
011 General Government	111,864	18,366,161	11,707,070	-	552,000	4,673,052	-	-	-	100,000	23,000	1,311,039	-
012 Police & Court	15,000	910,554	-	-	31,000	284,954	92,000	-	502,200	-	400	-	-
013 Fire Department	884,700	92,500	-	-	-	-	92,500	-	-	-	-	-	-
014 Community Development	-	6,250	-	-	750	-	5,500	-	-	-	-	-	-
015 Administrative Services	-	1,267,381	-	-	-	-	-	-	-	-	5,000	1,262,381	-
016 Public Works	-	1,240,717	-	-	-	-	-	-	-	-	-	1,240,717	-
017 Park & Recreation	-	353,671	-	-	-	3,000	200,321	19,000	-	-	54,218	77,132	-
Total General Fund	1,011,564	22,237,234	11,707,070	-	583,750	4,961,006	390,321	19,000	502,200	100,000	82,618	3,891,269	-
200 Special Revenue Funds													
201 Street & Traffic	12,166	10,704,475	-	6,882,480	32,000	30,495	3,000	-	500	40,000	16,000	-	3,700,000
204 Civic Center Board	-	-	-	-	-	-	-	-	-	-	-	-	-
211 Civic Center	362,588	479,000	-	-	-	-	478,250	-	-	-	750	-	-
212 Facilities Management	6,460	601,058	-	-	-	-	-	-	-	16,000	-	585,058	-
213 Facilities Managemnt-HVCC	-	62,150	-	-	-	-	-	-	-	50	62,100	-	-
214 Neighborhood Center	-	23,000	-	-	-	-	-	-	-	300	22,700	-	-
215 Police Projects & Reimb	447	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	8,486	1,514,211	-	-	16,000	1,494,211	4,000	-	-	-	-	-	-
226 CDBG/HOME	-	465,000	-	-	-	465,000	-	-	-	-	-	-	-
228 Community Renewal	-	-	-	-	-	-	-	-	-	-	-	-	-
233 Public Art Projects	11,487	30,000	-	-	-	-	-	-	-	-	30,000	-	-
235 Open Space District Maint	1,471	553,445	-	545,855	-	1,900	2,190	-	-	3,000	500	-	-
237 Urban Forestry	1,808	439,400	-	427,770	-	630	-	-	-	2,000	9,000	-	-
238 Loan Repayment	60,000	-	-	-	-	-	-	-	-	-	-	-	-
239 Weed Control	-	-	-	-	-	-	-	-	-	-	-	-	-
240 Gas Tax	-	580,760	-	-	-	560,760	-	-	-	20,000	-	-	-
241 Gas Tax HB473	-	625,000	-	-	-	625,000	-	-	-	-	-	-	-
245 Storm Water Utility	1,594	2,426,270	-	2,386,815	-	9,455	-	-	-	30,000	-	-	-
246 Watershed Projects	20,122	20,000	-	-	-	-	-	-	-	-	20,000	-	-
260 Fire Safety Levy	-	2,493,565	921,100	-	-	255,465	317,000	-	-	-	-	-	1,000,000
290 COVID19	-	-	-	-	-	-	-	-	-	-	-	-	-
029 Lighting Districts - All	-	908,972	-	908,972	-	-	-	-	-	-	-	-	-
Total Special Revenue Funds	486,629	22,461,596	921,100	11,151,892	48,000	3,907,916	872,870	-	500	111,850	162,410	585,058	4,700,000
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	-	-	-
400 Capital Project Funds													
406 TIF Railroad District	-	175,070	175,020	-	-	-	-	-	-	50	-	-	-
407 TIF Downtown District	-	230,484	230,484	-	-	-	-	-	-	-	-	-	-
440 Capital Improvements Fund	400,000	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
451 SID Capital Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
459 CTEP Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Project Funds	400,000	649,194	405,504	-	10,300	-	15,000	-	-	52,890	15,500	-	150,000

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

	Transfers In	Total Revenues	Taxes	Special Assessmt	Licenses Permits	Inter- Govrnmnt	Charges For Srvc	Intra-City Revenues	Fines & Forfeits	Invest. Earnings	Other Source/Use	Internal Services	Debt Issuance
500 Enterprise Funds													
503 Building	5,463	1,032,583	-	-	1,170,583	-	-	-	-	12,000	(150,000)	-	-
521 Water	12,092	9,281,385	-	-	-	-	9,028,885	-	-	250,000	2,500	-	-
522 Water Service Line	-	257,740	-	-	-	-	256,740	-	-	1,000	-	-	-
531 Wastewater	8,286	9,639,264	-	-	-	-	6,028,264	-	-	60,000	1,000	-	3,550,000
532 Wastewater Service Line	-	653,831	-	-	-	-	652,331	-	-	1,500	-	-	-
541 Solid Waste-Residential	33,240	2,110,300	-	-	-	-	2,077,300	-	-	30,000	3,000	-	-
542 Solid Waste-Commercial	25,933	1,160,295	-	-	-	-	1,075,000	-	-	15,000	70,295	-	-
543 Landfill Monitoring District	-	142,150	-	139,300	-	850	-	-	-	2,000	-	-	-
546 Transfer Station	4,651	2,482,519	-	-	-	125,000	2,337,519	-	-	20,000	-	-	-
547 Recycling	226,278	312,500	-	-	-	225,000	86,000	-	-	1,500	-	-	-
551 Parking	3,416	2,033,406	-	-	-	-	1,930,406	-	90,000	12,000	1,000	-	-
561 Special Charters	36	54,000	-	-	-	-	54,000	-	-	-	-	-	-
563 Golf Course	5,573	1,956,990	-	-	-	-	1,935,990	-	-	-	21,000	-	-
570 City-County Building Fund	1,483	1,468,498	-	-	-	-	-	-	-	4,500	863,998	-	600,000
571 City/Cnty Bldg Mail	251	226,807	-	-	-	-	-	-	-	550	226,257	-	-
572 City/Cnty Bldg Telephone	132	20,250	-	-	-	-	-	-	-	250	20,000	-	-
573 CC Law & Justice Building	101,204	1,243,830	-	-	-	-	-	-	-	-	593,830	-	650,000
580 Capital Transit	342,437	1,062,707	-	-	-	990,207	64,000	-	-	8,000	500	-	-
581 CT - East Valley	546	151,181	-	-	-	144,881	6,300	-	-	-	-	-	-
582 CT - Head Start	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Enterprise Funds	771,021	35,290,236	-	139,300	1,170,583	1,485,938	25,532,735	-	90,000	418,300	1,653,380	-	4,800,000
600 Internal Service Funds													
610 Fleet Services	3,087	1,914,962	-	-	-	26,000	-	1,171,346	-	-	1,000	716,616	-
643 Copier Revolving	-	30,374	-	-	-	-	-	30,374	-	-	-	-	-
645 Property & Liab Insurance	-	931,836	-	-	-	-	1,442	-	-	-	-	930,394	-
650 Health & Safety Program	-	6,087,523	-	-	-	-	-	-	-	4,000	6,083,523	-	-
651 Dental Program	-	379,242	-	-	-	-	-	-	-	800	378,442	-	-
652 Vision Program	-	77,820	-	-	-	-	-	-	-	1,000	76,820	-	-
Total Internal Service Funds	3,087	9,421,757	-	-	-	26,000	1,442	1,201,720	-	5,800	6,539,785	1,647,010	-
Total All Budgeted Funds	2,672,301	90,582,767	13,552,424	11,291,192	1,812,633	10,380,860	26,812,368	1,220,720	592,700	692,840	8,453,693	6,123,337	9,650,000

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

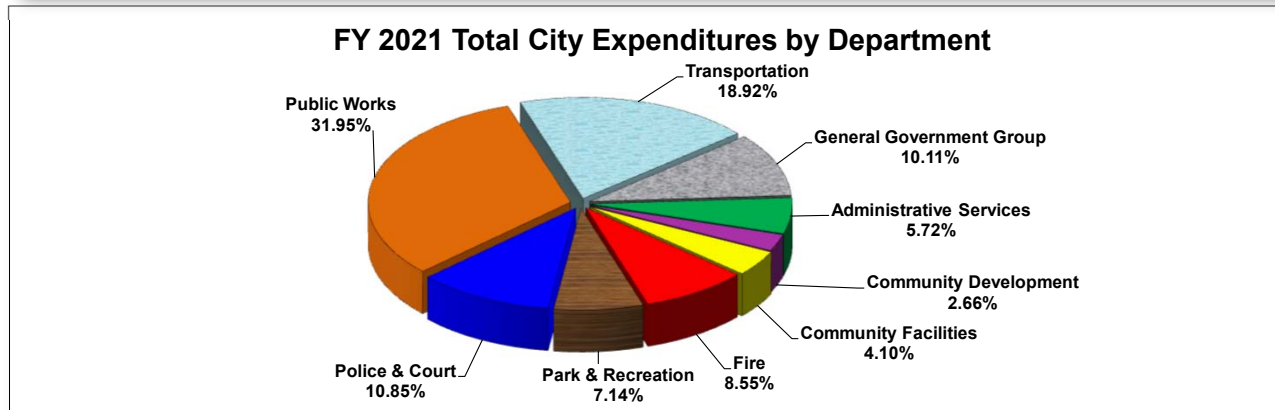
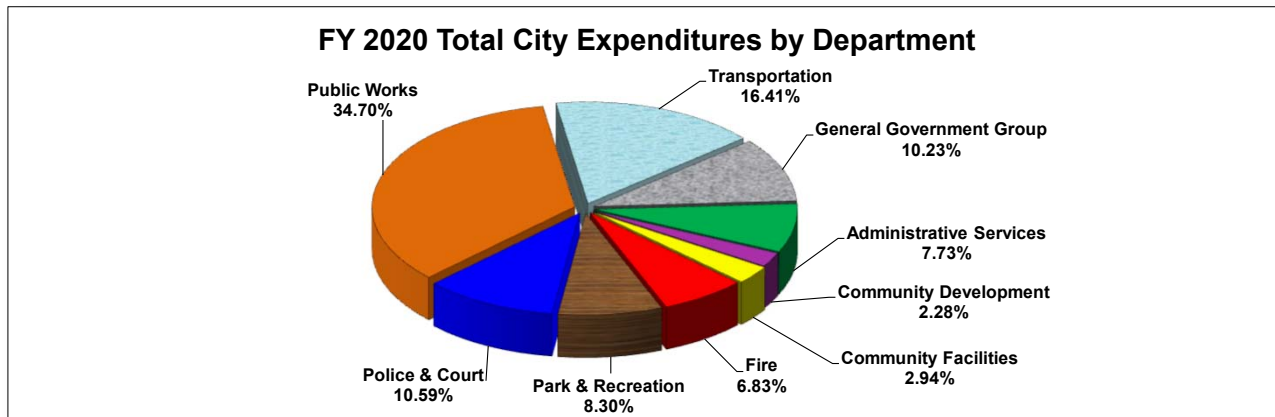
		Transfers Out	Total Expenditures	Personal Services	Supplies & Materials	Purchased Services	Intra-City Charges	Fixed Charges	Internal Service	Debt Service	Capital Outlay
100 General Fund											
011	General Government	836,534	3,074,622	1,982,030	42,368	454,408	5,424	544,959	45,433	-	-
012	Police & Court	-	7,963,021	6,717,289	175,000	476,794	98,000	254,645	241,293	-	-
013	Fire Department	-	5,459,159	4,806,203	129,576	218,310	38,775	1,620	264,675	-	-
014	Community Development	-	707,589	479,309	17,747	144,526	3,342	53,265	9,401	-	-
015	Administrative Services	-	1,449,221	978,725	50,947	251,392	5,254	143,243	19,660	-	-
016	Public Works	287,500	1,530,060	1,305,414	7,550	96,172	7,981	81,931	31,012	-	-
017	Park & Recreation	-	2,432,449	1,447,683	164,990	541,568	49,740	105,833	122,635	-	-
Total General Fund		1,124,034	22,616,121	17,716,653	588,178	2,183,170	208,516	1,185,496	734,108	-	-
200 Special Revenue Funds											
201	Street & Traffic	-	9,984,392	2,009,394	781,935	1,493,183	310,736	65,620	650,399	287,125	4,386,000
204	Civic Center Board	-	-	-	-	-	-	-	-	-	-
211	Civic Center	-	937,355	433,856	38,690	292,141	-	9,210	163,458	-	-
212	Facilities Management	-	656,601	224,707	2,125	380,337	2,099	-	47,333	-	-
213	Facilities Managemnt-HVCC	-	59,833	-	2,500	14,054	-	1,400	41,879	-	-
214	Neighborhood Center	-	23,310	-	-	5,000	-	-	18,310	-	-
215	Police Projects & Reimb	-	59,202	57,842	-	-	-	-	1,360	-	-
217	Law Enforcement Block Grant	15,000	15,000	-	-	-	-	15,000	-	-	-
218	9-1-1 Emergency Program	-	371,202	-	23,800	301,047	-	45,432	923	-	-
219	Support Services Division	-	1,596,278	1,442,073	11,450	86,511	-	29,834	26,410	-	-
226	CDBG/HOME	-	465,000	-	-	-	-	465,000	-	-	-
228	Community Renewal	-	-	-	-	-	-	-	-	-	-
233	Public Art Projects	-	46,578	-	740	45,838	-	-	-	-	-
235	Open Space District Maint	-	522,575	230,186	37,650	171,745	12,442	18,509	52,042	-	-
237	Urban Forestry	-	507,405	309,732	32,150	49,561	10,400	100	40,461	-	65,000
238	Loan Repayment	-	-	-	-	-	-	-	-	-	-
239	Weed Control	-	-	-	-	-	-	-	-	-	-
240	Gas Tax	-	729,805	-	-	-	-	-	104,805	-	625,000
241	Gas Tax HB473	-	625,000	-	-	-	-	-	-	-	625,000
245	Storm Water Utility	-	2,159,734	268,561	53,949	69,040	-	23,340	328,844	-	1,416,000
246	Watershed Projects	-	32,122	19,728	6,000	6,021	-	-	373	-	-
260	Fire Safety Levy	884,700	1,557,000	-	-	-	-	-	-	100,000	1,457,000
290	COVID19	-	-	-	-	-	-	-	-	-	-
029	Lighting Districts - All	-	936,688	-	-	870,040	-	-	66,648	-	-
Total Special Revenue Funds		899,700	21,285,079	4,996,079	990,989	3,784,520	335,677	673,445	1,543,244	387,125	8,574,000
300 Debt Service Funds											
308	2017 GO Bond-08 Park Ref	-	545,050	-	-	-	-	-	-	545,050	-
310	GO Refunding Bonds 2009	-	-	-	-	-	-	-	-	-	-
340	S I D Revolving	-	5,820	-	-	-	-	-	5,820	-	-
Total Debt Service Funds		-	550,870	-	-	-	-	-	5,820	545,050	-

**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
400 Capital Project Funds										
406 TIF Railroad District	-	-	-	-	-	-	-	-	-	-
440 Capital Improvements Fund	100,000	1,005,000	-	-	162,240	-	-	-	-	842,760
441 Parks Improvement	-	95,363	-	-	18,226	-	-	-	-	77,137
450 Sidewalk Improve/Constrct	-	150,000	-	-	150,000	-	-	-	-	-
459 CTEP Projects	-	-	-	-	-	-	-	-	-	-
Total Capital Project Funds	100,000	1,250,363	-	-	330,466	-	-	-	-	919,897
500 Enterprise Funds										
503 Building	-	1,283,897	874,957	50,449	180,803	7,065	72,936	97,687	-	-
521 Water	20,000	10,453,151	2,018,969	1,177,785	888,192	63,861	97,200	1,289,329	900,815	4,017,000
531 Wastewater	-	8,393,153	1,370,633	244,483	846,100	70,567	74,635	1,002,817	936,918	3,847,000
541 Solid Waste-Residential	225,000	2,051,598	544,778	40,600	1,053,836	81,200	5,655	266,028	-	59,500
542 Solid Waste-Commercial	-	1,136,998	312,137	40,925	469,329	83,250	5,655	194,202	-	31,500
543 Landfill Monitoring District	30,000	108,550	-	-	108,500	-	-	50	-	-
546 Transfer Station	24,045	2,375,220	768,510	18,800	1,131,271	114,778	27,760	247,601	-	66,500
547 Recycling	-	567,311	204,951	6,565	233,433	2,475	23,535	78,852	-	17,500
551 Parking	-	2,302,834	592,182	49,750	477,530	11,230	126,425	142,506	651,211	252,000
561 Special Charters	50,000	9,316	5,168	100	-	2,055	-	1,993	-	-
563 Golf Course	-	2,064,671	879,093	492,471	227,767	-	66,894	153,426	224,020	21,000
570 City-County Building Fund	-	1,495,773	263,122	57,000	315,615	1,200	8,000	31,977	198,859	620,000
571 City/Cnty Bldg Mail	-	225,891	41,410	3,000	178,809	1,400	500	772	-	-
572 City/Cnty Bldg Telephone	-	22,588	22,136	-	45	-	-	407	-	-
573 CC Law & Justice Building	-	1,305,633	215,681	54,600	209,671	1,400	12,000	27,560	77,220	707,500
580 Capital Transit	-	1,507,286	873,797	13,650	162,592	169,475	5,060	199,712	-	83,000
581 CT - East Valley	-	141,082	80,464	450	6,911	27,815	-	25,442	-	-
582 CT - Head Start	-	-	-	-	-	-	-	-	-	-
Total Enterprise Funds	349,045	35,444,952	9,067,988	2,250,628	6,490,405	637,771	526,255	3,760,362	2,989,043	9,722,500
600 Internal Service Funds										
610 Fleet Services	-	2,123,084	520,623	1,054,466	220,969	7,787	16,685	77,554	-	225,000
643 Copier Revolving	-	21,680	-	1,674	7,204	-	6,712	-	-	6,090
645 Property & Liab Insurance	199,522	1,017,956	-	-	-	-	1,017,956	-	-	-
650 Health & Safety Program	-	5,011,728	-	-	11,500	-	5,000,228	-	-	-
651 Dental Program	-	310,500	-	-	40,500	-	270,000	-	-	-
652 Vision Program	-	62,700	-	-	12,700	-	50,000	-	-	-
Total Internal Service Funds	199,522	8,547,648	520,623	1,056,140	292,873	7,787	6,361,581	77,554	-	231,090
Total All Budgeted Funds	2,672,301	89,695,033	32,301,343	4,885,935	13,081,434	1,189,752	8,746,777	6,121,088	3,921,218	19,447,487

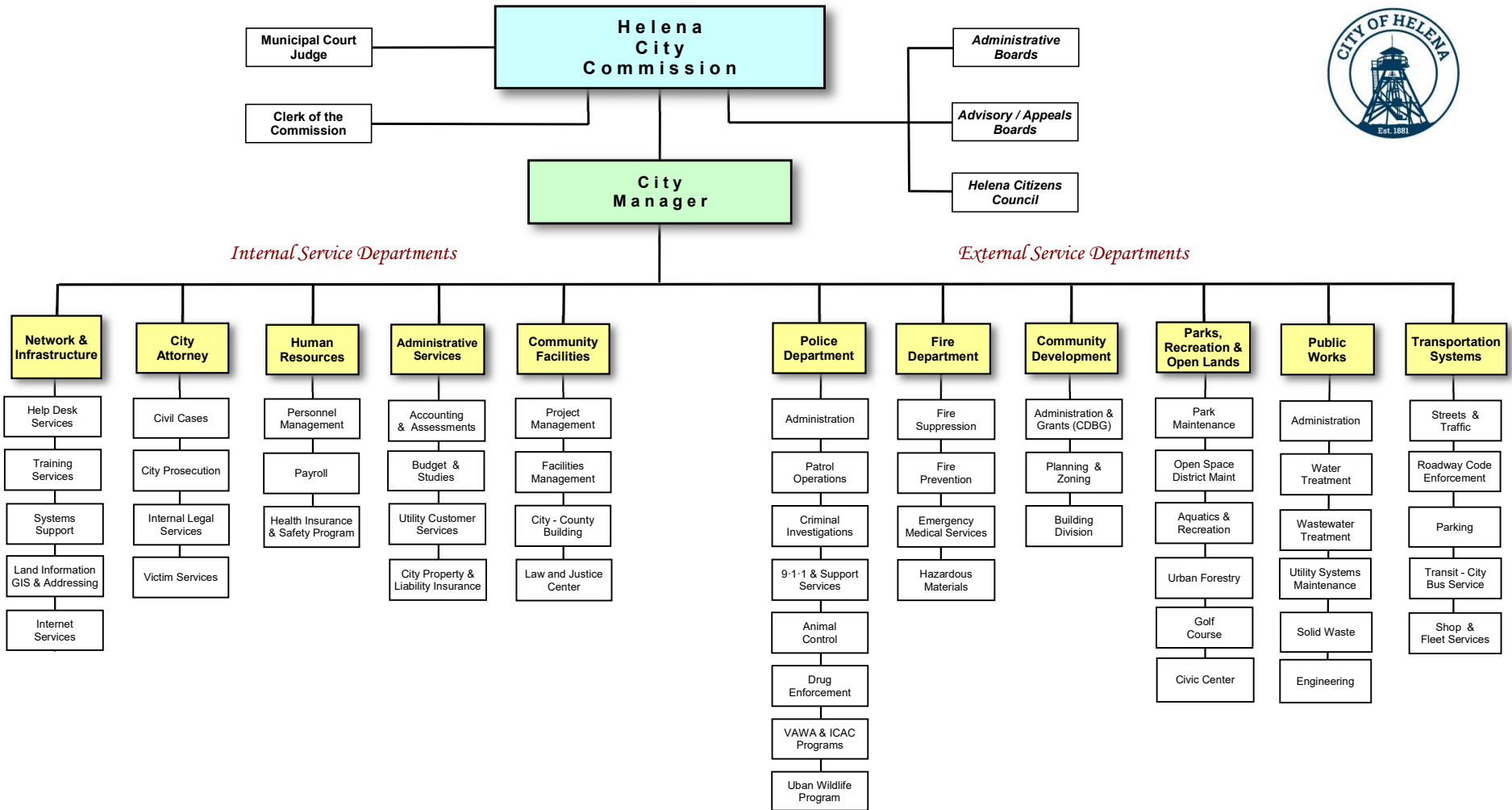
REVENUES & EXPENDITURES BY DEPARTMENT

	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
			Adopted	Amended	Actual	
Total City Revenues by Department						
1 General Government Group	21,556,927	22,658,717	24,077,946	24,077,946	23,734,014	25,064,097
2 Administrative Services	4,689,929	3,959,111	3,463,068	5,067,687	5,700,447	4,588,007
3 Community Development	1,424,577	2,237,675	1,193,895	1,193,895	1,639,967	1,509,296
4 Community Facilities	1,930,468	3,386,392	2,239,755	3,239,755	3,233,399	3,755,123
5 Fire	176,566	977,259	1,715,717	1,715,717	1,659,669	3,470,765
6 Park & Recreation	5,488,442	4,443,940	4,289,228	5,310,922	4,457,339	4,226,568
7 Police & Court	3,166,208	3,237,096	2,993,306	3,498,220	3,322,807	2,983,988
8 Public Works	22,110,771	24,421,107	31,427,065	41,662,731	29,827,818	30,169,045
9 Transportation	9,579,846	11,006,728	14,534,197	19,200,759	13,964,378	17,488,179
Total City Revenues	70,123,734	76,328,024	85,934,177	104,967,632	87,539,838	93,255,068



	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
			Adopted	Amended	Actual	
Total City Expenditures by Department						
1 General Government Group	8,147,077	7,997,635	9,458,543	9,028,812	8,139,713	9,342,662
2 Administrative Services	4,736,495	5,975,958	4,868,373	6,905,669	6,153,367	5,280,937
3 Community Development	1,847,912	2,729,966	1,878,299	2,314,929	1,811,071	2,456,486
4 Community Facilities	1,862,651	3,357,696	2,248,096	3,126,103	2,334,961	3,789,628
5 Fire	4,268,531	5,141,045	6,009,219	1,213,802	5,430,444	7,900,859
6 Park & Recreation	6,623,854	7,035,336	6,576,368	5,926,483	6,601,426	6,591,939
7 Police & Court	9,058,917	9,304,824	9,516,918	10,303,424	8,422,119	10,019,703
8 Public Works	22,299,345	26,703,292	34,615,130	48,030,655	27,604,642	29,512,321
9 Transportation	10,496,477	10,694,582	14,470,323	20,447,753	13,057,729	17,472,799
Total City Expenditures	69,341,259	78,940,334	89,641,269	107,297,630	79,555,471	92,367,334

CITY OF HELENA - ORGANIZATION CHART



ADMINISTRATIVE BOARDS

Business Improvement District Board
City/County Emergency Medical Services Board
City/County Health Board
Lewis & Clark City/County Library Board
Support Services Division
Tax Increment Financing Advisory Board (Railroad District)
Tax Increment Financing Advisory Board (Downtown District)
Tourism Business Improvement District Board

ADVISORY/APPEAL BOARDS

ADA Compliance Committee
Board of Adjustment
Building Board of Appeals
Citizen Conservation Committee
City Zoning Commission
City/County Consolidated Planning Board
City/County Parks Board
Civic Center Board
Civil Service Board
Golf Course Advisory Board
Helena Open Land Management Advisory Committee (HOLMAC)
Non-Motorized Travel Advisory Council
Lewis & Clark Co. Heritage Preservation & Tourism Development Council
Public Art Committee
Transportation Coordinating Committee

INDEPENDENT AGENCIES

Helena Housing Authority
Helena Regional Airport Authority Commission



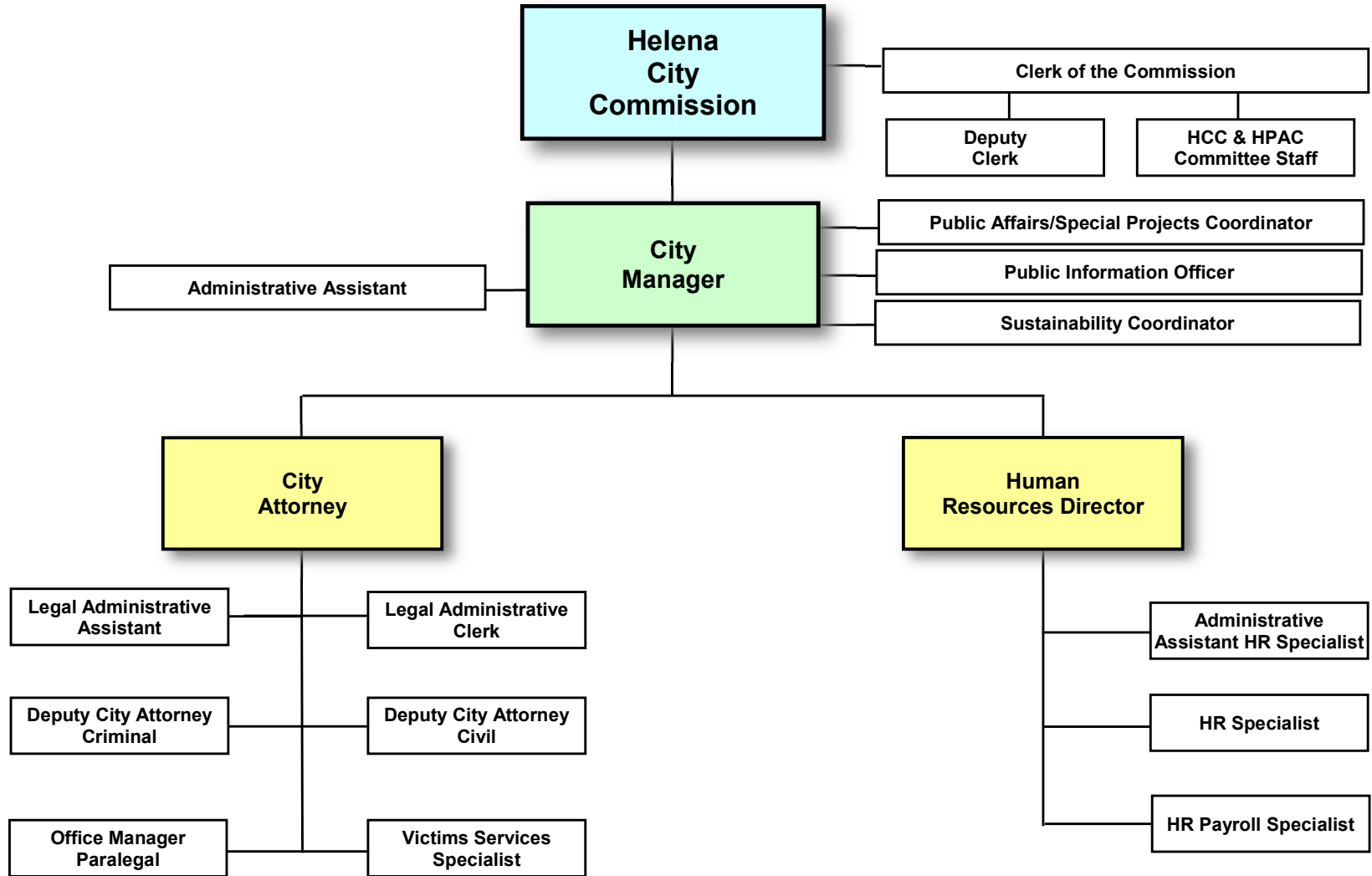
General Government Group
(including General Government Revenue)

	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	10,947,897	11,455,228	11,528,109	11,528,109	11,947,346	11,707,070
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	10,947,897	11,455,228	11,528,109	11,528,109	11,947,346	11,707,070
License & Permits	444,856	569,299	570,200	570,200	531,244	552,000
Intergovernmental Revenues	4,378,617	4,479,852	4,628,425	4,628,425	4,678,179	4,673,052
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	95,046	163,050	105,800	105,800	117,319	105,800
Other Financing Sources / (Uses)	4,481,649	4,738,099	6,077,204	6,077,204	5,322,161	6,591,785
Other Operating Revenue	9,400,168	9,950,300	11,381,629	11,381,629	10,648,903	11,922,637
Internal Service Revenues	971,492	1,016,591	1,004,644	1,004,644	1,004,644	1,311,039
Interfund Transfers In	237,370	236,598	163,564	163,564	133,121	123,351
Internal Transactions	1,208,862	1,253,189	1,168,208	1,168,208	1,137,765	1,434,390
Long-Term Debt	-	-	-	-	-	-
Total Revenues	21,556,927	22,658,717	24,077,946	24,077,946	23,734,014	25,064,097
Expenditures						
Personnel Services	1,565,661	1,582,737	1,786,962	1,882,782	1,760,769	1,982,030
Supplies & Materials	24,883	30,742	54,505	60,232	55,648	43,108
Purchased Services	334,185	305,584	639,903	615,658	446,119	564,946
Intra-City Charges	5,014	5,042	5,424	5,424	5,424	5,424
Fixed Charges	4,614,198	5,049,845	6,546,163	6,039,130	5,446,168	5,865,187
Maintenance & Operating	4,978,280	5,391,213	7,245,995	6,720,444	5,953,358	6,478,665
Internal Charges	33,354	31,901	42,207	42,207	42,207	45,433
Transfers Out	1,569,782	991,784	383,379	383,379	383,379	836,534
Internal Transactions	1,603,136	1,023,685	425,586	425,586	425,586	881,967
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	8,147,077	7,997,635	9,458,543	9,028,812	8,139,713	9,342,662
Revenues Over (Under) Expenditures	13,409,850	14,661,082	14,619,403	15,049,134	15,594,301	15,721,435

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

011	General Government	233	Public Art Projects
1001	Interfund Transactions	650	Health & Safety Program
1002	Support/Assistance Paymts	651	Dental Program
1101	Commission	652	Vision Program
1201	City Manager		
1301	City Attorney		
1302	Victim Services		
1586	Commission & Manager Priorities		
1701	Helena Citizens Council (HCC)		
1702	Public Arts Preservation		
1801	Human Resources		
1808	Public Service Consortium		

CITY OF HELENA
GENERAL GOVERNMENT GROUP



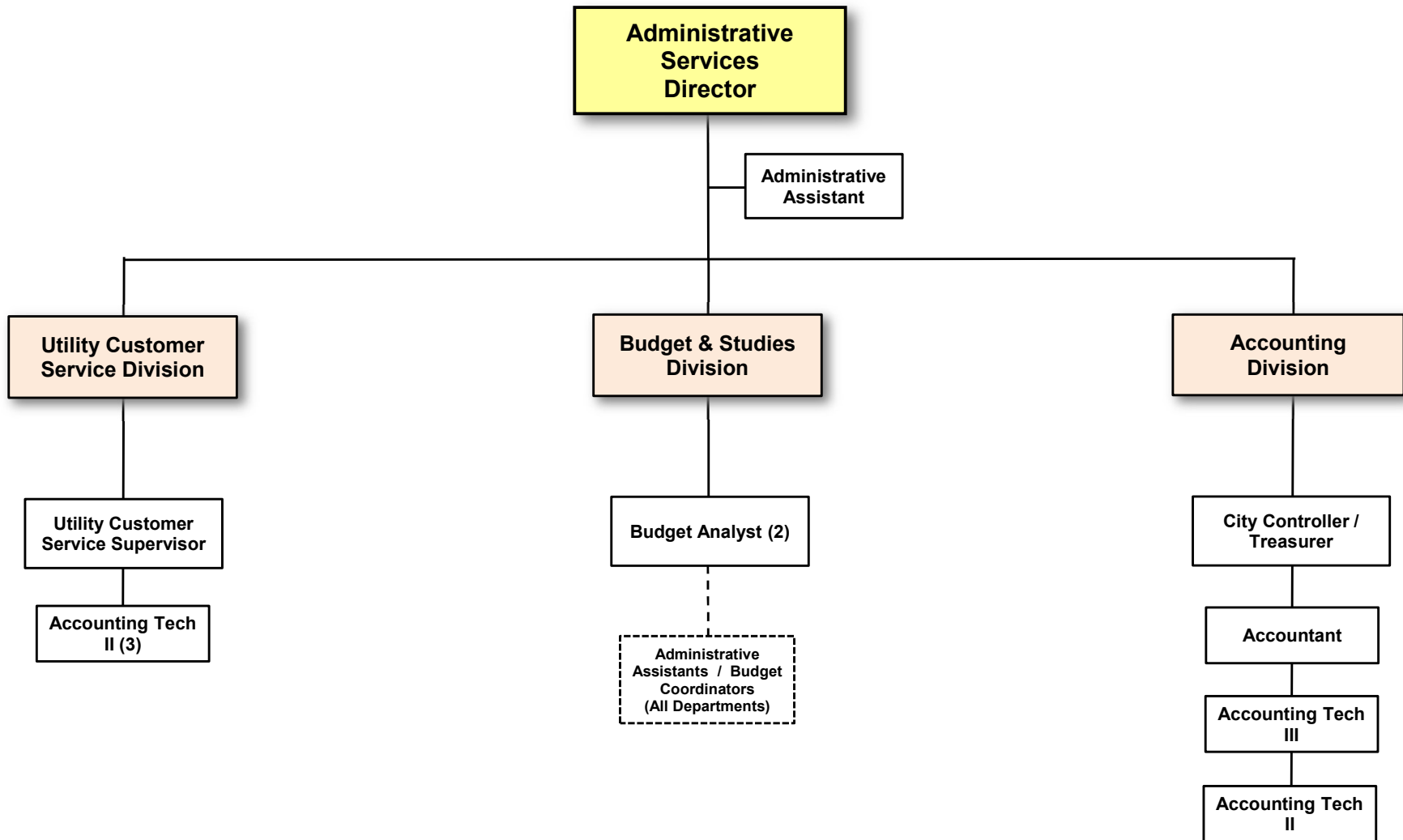
Administrative Services Department
(including Debt Services
and General Capital Funds)

	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	885,110	527,492	553,770	553,770	1,181,839	924,254
Special Assessments	937,675	934,114	908,972	908,972	910,169	908,972
Taxes & Assessments	1,822,785	1,461,606	1,462,742	1,462,742	2,092,008	1,833,226
License & Permits	21,271	10,329	10,300	10,300	10,080	10,300
Intergovernmental Revenues	-	-	-	1,604,206	1,604,206	-
Charges For Services	1,461	1,423	1,442	1,442	-	1,442
Intra-City Revenues	20,342	20,342	21,549	21,549	24,638	30,374
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	57,206	79,567	54,890	55,303	42,763	54,890
Other Financing Sources / (Uses)	43,758	31,036	5,000	5,000	19,467	5,000
Other Operating Revenue	144,038	142,697	93,181	1,697,800	1,701,153	102,006
Internal Service Revenues	1,819,047	1,848,911	1,907,145	1,907,145	1,907,286	2,192,775
Interfund Transfers In	904,059	505,897	-	-	-	460,000
Internal Transactions	2,723,106	2,354,808	1,907,145	1,907,145	1,907,286	2,652,775
Long-Term Debt	-	-	-	-	-	-
Total Revenues	4,689,929	3,959,111	3,463,068	5,067,687	5,700,447	4,588,007
Expenditures						
Personnel Services	815,520	788,531	908,508	2,375,795	2,364,811	978,725
Supplies & Materials	21,301	48,403	48,339	57,748	56,831	52,621
Purchased Services	1,079,978	1,064,529	1,121,890	1,239,773	1,104,185	1,290,876
Intra-City Charges	5,054	5,086	5,254	5,254	5,254	5,254
Fixed Charges	687,284	760,996	1,072,309	1,072,309	919,564	1,167,911
Maintenance & Operating	1,793,617	1,879,014	2,247,792	2,375,084	2,085,835	2,516,662
Internal Charges	71,173	73,314	72,800	72,800	72,800	92,128
Transfers Out	425,001	1,730,140	238,443	238,443	208,000	299,522
Internal Transactions	496,174	1,803,454	311,243	311,243	280,800	391,650
Debt Service	985,976	850,230	547,500	547,500	605,775	545,050
Capital Outlay	645,208	654,729	853,330	1,296,047	816,146	848,850
Debt & Capital	1,631,184	1,504,959	1,400,830	1,843,547	1,421,921	1,393,900
Total Expenditures	4,736,495	5,975,958	4,868,373	6,905,669	6,153,367	5,280,937
Revenues Over (Under) Expenditures	(46,566)	(2,016,847)	(1,405,305)	(1,837,982)	(452,920)	(692,930)

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

015 Administrative Services	309 Cert of Participation 09
1501 Finance & Budget	310 GO Refunding Bonds 2009
1506 Accounting	340 S I D Revolving
1507 Utility Customer Service	406 TIF Railroad District
238 Loan Repayment	407 TIF Downtown District
029 Lighting Districts - All	440 Capital Improvements Fund
303 GO 2015 Refunding Bonds	643 Copier Revolving
307 General Fund Bonds 2005	645 Property & Liab Insurance
308 2017 GO Bond-08 Park Ref	

CITY OF HELENA
ADMINISTRATIVE SERVICES DEPARTMENT



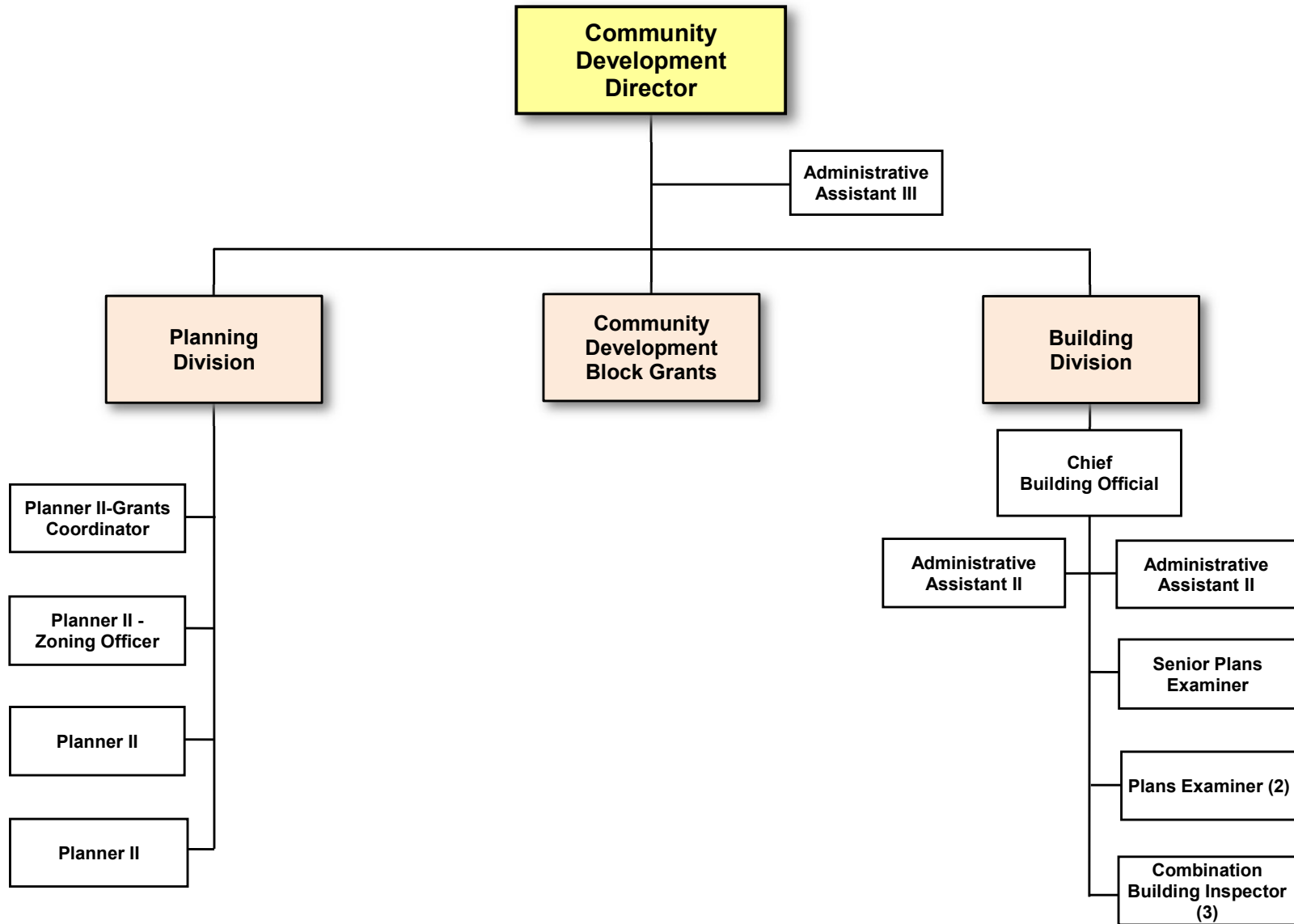
Community Development Department

	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	1,131,047	1,114,942	1,171,333	1,171,333	1,270,640	1,171,333
Intergovernmental Revenues	266,580	1,075,087	-	-	41,692	465,000
Charges For Services	2,615	3,930	4,670	4,670	1,681	5,500
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	12,961	27,094	12,000	12,000	20,562	12,000
Other Financing Sources / (Uses)	5	5,250	-	-	299,500	(150,000)
Other Operating Revenue	1,413,208	2,226,303	1,188,003	1,188,003	1,634,075	1,503,833
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	11,369	11,372	5,892	5,892	5,892	5,463
Internal Transactions	11,369	11,372	5,892	5,892	5,892	5,463
Long-Term Debt	-	-	-	-	-	-
Total Revenues	1,424,577	2,237,675	1,193,895	1,193,895	1,639,967	1,509,296
Expenditures						
Personnel Services	1,183,447	1,176,457	1,295,858	1,262,658	1,189,335	1,354,266
Supplies & Materials	28,468	53,530	60,559	58,959	55,460	68,196
Purchased Services	155,855	221,291	261,172	388,001	259,532	325,328
Intra-City Charges	7,214	7,846	10,407	10,407	7,126	10,407
Fixed Charges	358,731	1,178,534	115,171	459,772	165,002	591,201
Maintenance & Operating	550,268	1,461,201	447,309	917,139	487,120	995,132
Internal Charges	89,575	92,308	91,442	91,442	91,442	107,088
Transfers Out	-	-	-	-	-	-
Internal Transactions	89,575	92,308	91,442	91,442	91,442	107,088
Debt Service	-	-	-	-	-	-
Capital Outlay	24,622	-	43,690	43,690	43,174	-
Debt & Capital	24,622	-	43,690	43,690	43,174	-
Total Expenditures	1,847,912	2,729,966	1,878,299	2,314,929	1,811,071	2,456,486
Revenues Over (Under) Expenditures	(423,335)	(492,291)	(684,404)	(1,121,034)	(171,104)	(947,190)

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

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

CITY OF HELENA
COMMUNITY DEVELOPMENT DEPARTMENT



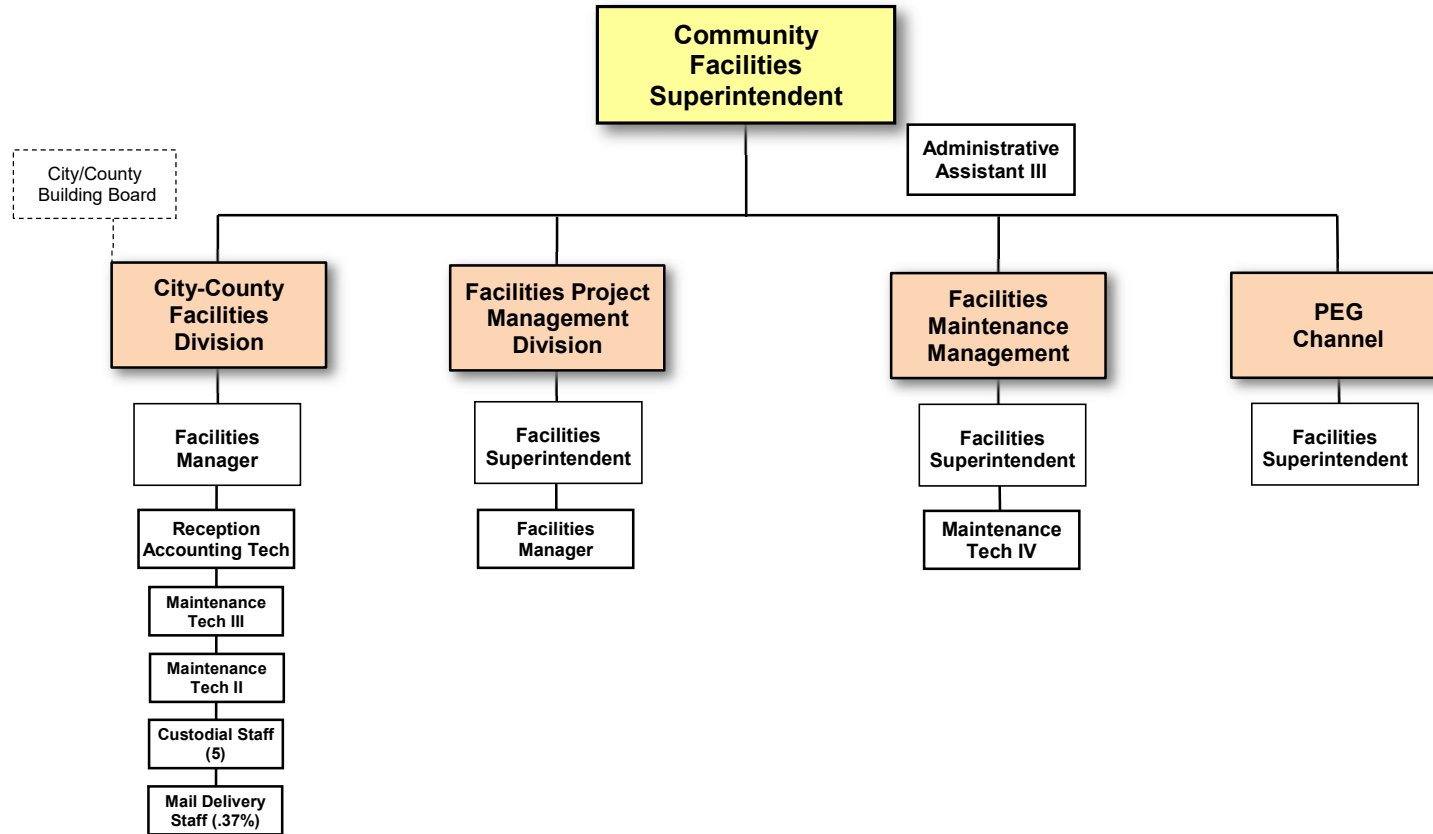
Community Facilities Department

	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	95,951	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	20,459	35,838	15,650	15,650	17,764	21,650
Other Financing Sources / (Uses)	1,102,509	1,336,829	1,598,007	1,598,007	1,589,537	1,788,885
Other Operating Revenue	1,122,968	1,468,617	1,613,657	1,613,657	1,607,301	1,810,535
Internal Service Revenues	599,638	575,024	609,772	609,772	609,772	585,058
Interfund Transfers In	207,862	1,342,751	16,326	266,326	266,326	109,530
Internal Transactions	807,500	1,917,775	626,098	876,098	876,098	694,588
Long-Term Debt	-	-	-	750,000	750,000	1,250,000
Total Revenues	1,930,468	3,386,392	2,239,755	3,239,755	3,233,399	3,755,123
Expenditures						
Personnel Services	563,900	587,409	718,903	719,128	681,414	767,056
Supplies & Materials	31,839	69,776	87,275	87,275	57,520	119,225
Purchased Services	708,966	729,774	1,023,181	1,191,335	856,952	1,103,532
Intra-City Charges	1,329	1,466	2,099	2,099	2,553	6,099
Fixed Charges	212,289	51,276	86,320	86,320	24,379	21,900
Maintenance & Operating	954,423	852,293	1,198,875	1,367,029	941,404	1,250,756
Internal Charges	110,692	112,775	130,267	130,267	130,267	168,238
Transfers Out	-	-	-	-	-	-
Internal Transactions	110,692	112,775	130,267	130,267	130,267	168,238
Debt Service	179,474	57,276	147,051	147,051	56,778	276,079
Capital Outlay	54,162	1,747,943	53,000	762,628	525,097	1,327,500
Debt & Capital	233,636	1,805,219	200,051	909,679	581,875	1,603,579
Total Expenditures	1,862,651	3,357,696	2,248,096	3,126,103	2,334,961	3,789,628
Revenues Over (Under) Expenditures	67,817	28,697	(8,341)	113,652	898,438	(34,505)

Funds Included in this Department:

212 Facilities Management	570 City-County Building Fund
4505	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



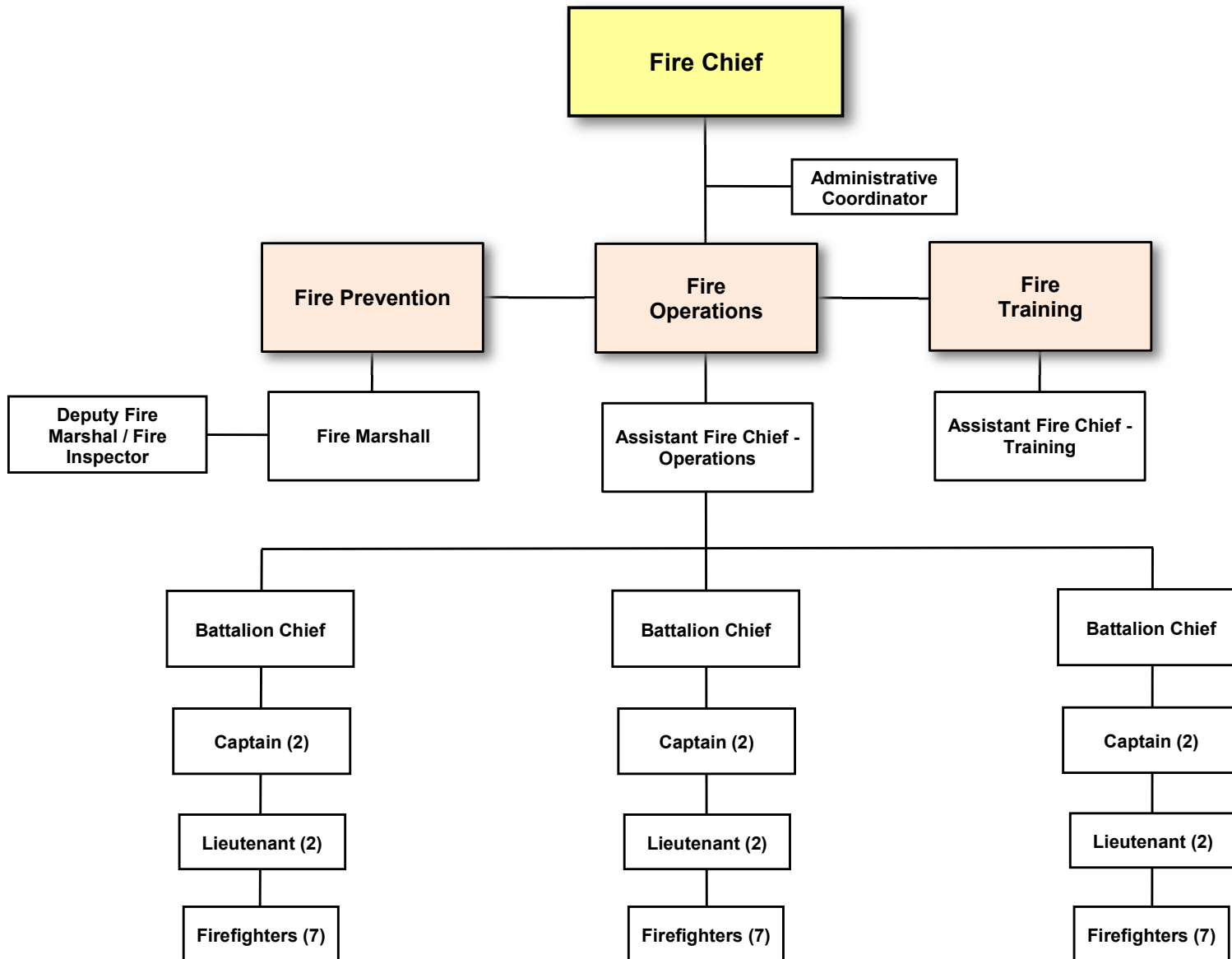
Fire Department

	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	461,140	671,100	671,100	430,387	921,100
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	461,140	671,100	671,100	430,387	921,100
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	22,084	142,501	370,827	370,827	381,597	255,465
Charges For Services	120,350	110,819	92,500	92,500	243,992	409,500
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	1,590	-	-	2,655	-
Other Financing Sources / (Uses)	34,132	15,360	-	-	-	-
Other Operating Revenue	176,566	270,270	463,327	463,327	628,244	664,965
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	245,849	581,290	581,290	601,039	884,700
Internal Transactions	-	245,849	581,290	581,290	601,039	884,700
Long-Term Debt	-	-	-	-	-	1,000,000
Total Revenues	176,566	977,259	1,715,717	1,715,717	1,659,669	3,470,765
Expenditures						
Personnel Services	3,734,563	4,150,669	4,323,545	40,142	3,775,549	4,806,203
Supplies & Materials	113,211	134,146	122,122	-	97,339	129,576
Purchased Services	130,336	181,293	212,955	3,279	200,674	218,310
Intra-City Charges	26,685	35,128	40,039	-	35,195	38,775
Fixed Charges	1,064	1,536	1,620	-	2,220	1,620
Maintenance & Operating	271,296	352,103	376,736	3,279	335,429	388,281
Internal Charges	262,672	260,464	257,648	-	257,648	264,675
Transfers Out	-	245,849	581,290	601,040	601,039	884,700
Internal Transactions	262,672	506,313	838,938	601,040	858,687	1,149,375
Debt Service	-	-	-	-	-	100,000
Capital Outlay	-	131,960	470,000	569,341	460,779	1,457,000
Debt & Capital	-	131,960	470,000	569,341	460,779	1,557,000
Total Expenditures	4,268,531	5,141,045	6,009,219	1,213,802	5,430,444	7,900,859
Revenues Over (Under) Expenditures	(4,091,965)	(4,163,786)	(4,293,502)	501,915	(3,770,775)	(4,430,094)

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



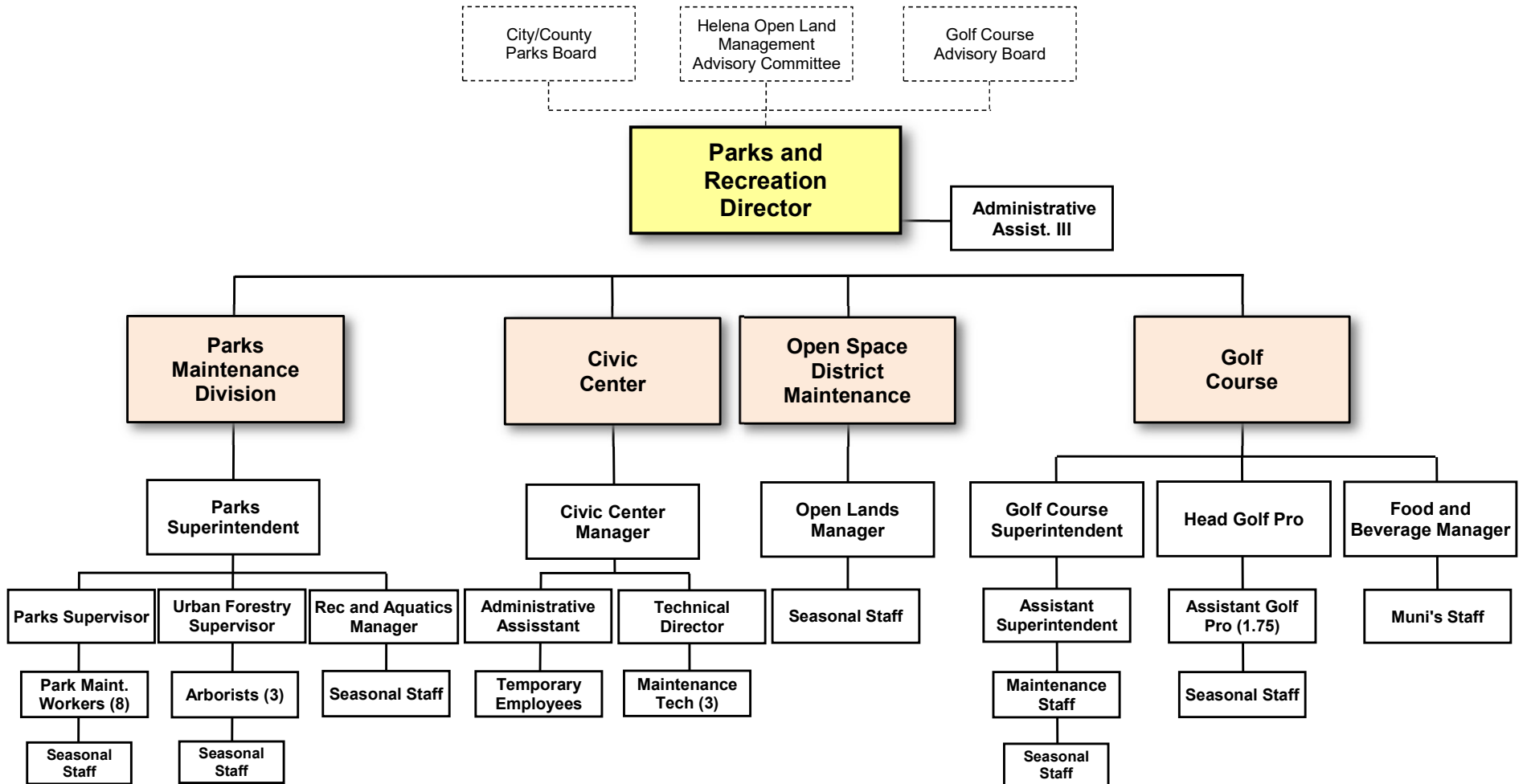
Park & Recreation Department

	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	606,705	641,890	973,625	973,625	1,017,317	973,625
Taxes & Assessments	606,705	641,890	973,625	973,625	1,017,317	973,625
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	111,948	314,582	5,530	1,027,224	219,797	5,530
Charges For Services	1,861,466	2,614,630	2,643,750	2,643,750	2,284,246	2,631,751
Intra-City Revenues	59,628	73,969	74,000	74,000	74,000	19,000
Fines & Forfeitures	2,889	1,016	-	-	498	-
Investment Earnings	29,465	24,137	14,000	14,000	12,799	7,000
Other Financing Sources / (Uses)	73,334	112,668	90,968	90,968	81,327	120,968
Other Operating Revenue	2,138,730	3,141,002	2,828,248	3,849,942	2,672,667	2,784,249
Internal Service Revenues	143,539	153,306	77,522	77,522	77,522	77,132
Interfund Transfers In	499,468	507,742	409,833	409,833	689,833	391,562
Internal Transactions	643,007	661,048	487,355	487,355	767,355	468,694
Long-Term Debt	2,100,000	-	-	-	-	-
Total Revenues	5,488,442	4,443,940	4,289,228	5,310,922	4,457,339	4,226,568
Expenditures						
Personnel Services	2,666,553	2,866,818	3,344,975	1,834,678	2,901,220	3,320,278
Supplies & Materials	589,965	773,028	802,456	648,813	700,213	771,951
Purchased Services	991,374	1,445,995	1,243,298	1,889,964	1,438,766	1,307,029
Intra-City Charges	106,708	119,741	127,229	77,764	103,665	72,583
Fixed Charges	161,740	188,980	202,792	97,698	229,263	200,546
Maintenance & Operating	1,849,787	2,527,744	2,375,775	2,714,239	2,471,908	2,352,109
Internal Charges	488,906	496,108	512,213	390,291	512,213	532,395
Transfers Out	-	-	-	280,000	280,000	-
Internal Transactions	488,906	496,108	512,213	670,291	792,213	532,395
Debt Service	187,571	248,388	238,405	238,405	237,955	224,020
Capital Outlay	1,431,037	896,278	105,000	468,870	198,129	163,137
Debt & Capital	1,618,608	1,144,666	343,405	707,275	436,085	387,157
Total Expenditures	6,623,854	7,035,336	6,576,368	5,926,483	6,601,426	6,591,939
Revenues Over (Under) Expenditures	(1,135,412)	(2,591,397)	(2,287,140)	(615,561)	(2,144,087)	(2,365,371)

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

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

**CITY OF HELENA
PARKS AND RECREATION DEPARTMENT**



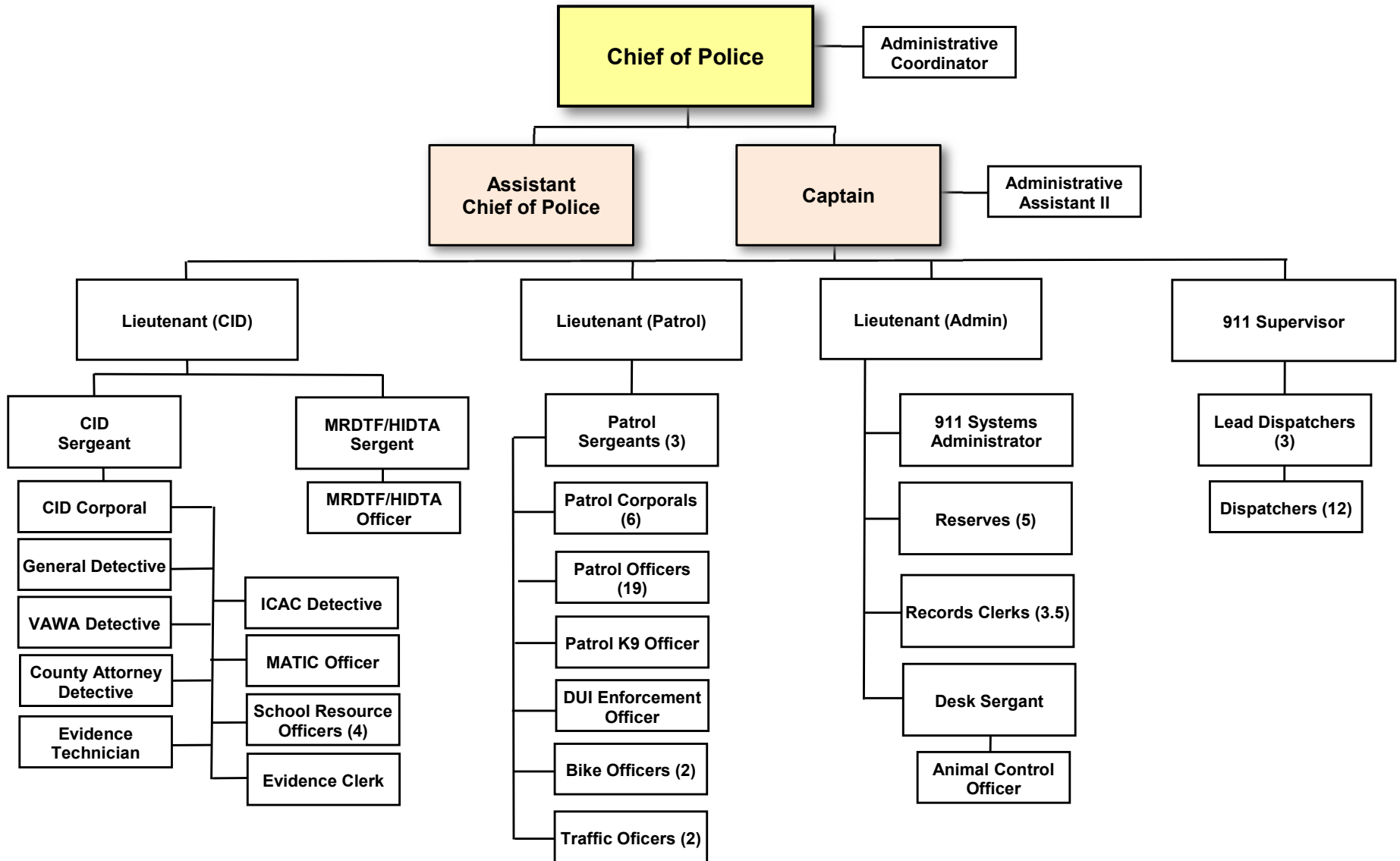
Police Department & City Court

	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	47,148	51,408	50,000	50,000	47,504	47,000
Intergovernmental Revenues	2,026,086	2,238,270	2,143,719	2,645,633	2,316,593	2,244,165
Charges For Services	320,255	316,751	267,058	267,058	333,104	164,430
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	520,788	539,884	502,200	502,200	570,693	502,200
Investment Earnings	2,693	3,136	500	500	5,249	500
Other Financing Sources / (Uses)	93,379	40,806	4,760	7,760	4,605	1,760
Other Operating Revenue	3,010,349	3,190,255	2,968,237	3,473,151	3,277,749	2,960,055
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	155,859	46,841	25,069	25,069	45,058	23,933
Internal Transactions	155,859	46,841	25,069	25,069	45,058	23,933
Long-Term Debt	-	-	-	-	-	-
Total Revenues	3,166,208	3,237,096	2,993,306	3,498,220	3,322,807	2,983,988
Expenditures						
Personnel Services	7,411,688	7,644,015	7,749,484	7,762,977	6,558,662	8,217,204
Supplies & Materials	156,240	169,638	209,800	212,800	147,808	210,250
Purchased Services	675,605	783,785	844,426	844,426	732,212	864,352
Intra-City Charges	104,010	108,369	98,000	98,000	84,676	98,000
Fixed Charges	301,700	303,065	334,102	364,126	347,665	344,911
Maintenance & Operating	1,237,555	1,364,857	1,486,328	1,519,352	1,312,361	1,517,513
Internal Charges	273,939	268,780	266,106	266,106	266,106	269,986
Transfers Out	135,735	27,172	15,000	284,989	284,989	15,000
Internal Transactions	409,674	295,952	281,106	551,095	551,095	284,986
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	470,000	-	-
Debt & Capital	-	-	-	470,000	-	-
Total Expenditures	9,058,917	9,304,824	9,516,918	10,303,424	8,422,119	10,019,703
Revenues Over (Under) Expenditures	(5,892,709)	(6,067,728)	(6,523,612)	(6,805,204)	(5,099,311)	(7,035,714)

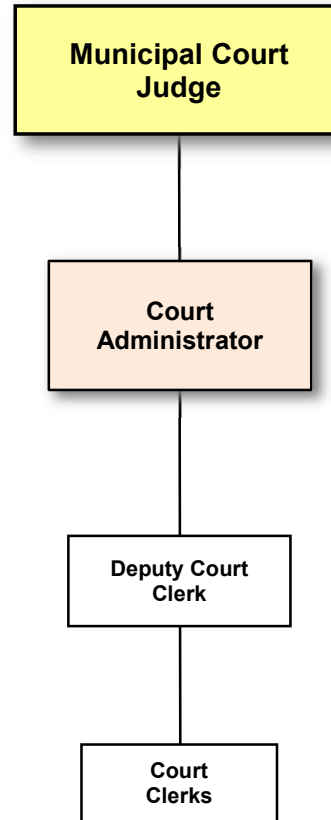
Parts of the General Fund and Other Funds Included in this Department:

- 012 Police & Court
 - 1401 Court Administration
 - 2201 Police Operations
 - 2203 Animal Control
 - 2207 Drug Enforcement
 - 2209 Violence Against Women
 - 2211 Urban Wildlife
 - 2212 Infrnt 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**





Public Works Department

	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	1,571,107	1,901,958	2,194,425	2,194,425	2,154,792	2,526,115
Taxes & Assessments	1,571,107	1,901,958	2,194,425	2,194,425	2,154,792	2,526,115
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	143,434	525,305	310,305	1,060,305	310,305	360,305
Charges For Services	18,500,574	19,477,770	21,514,622	21,514,622	20,553,616	21,542,039
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	381,124	605,085	281,000	281,000	447,639	411,000
Other Financing Sources / (Uses)	121,752	455,852	76,795	76,795	112,321	76,795
Other Operating Revenue	19,146,884	21,064,013	22,182,722	22,932,722	21,423,882	22,390,139
Internal Service Revenues	1,041,986	1,105,421	1,282,425	1,282,425	1,282,425	1,240,717
Interfund Transfers In	299,361	299,230	262,643	262,643	262,643	312,074
Internal Transactions	1,341,347	1,404,651	1,545,068	1,545,068	1,545,068	1,552,791
Long-Term Debt	51,433	50,485	5,504,850	14,990,516	4,704,075	3,700,000
Total Revenues	22,110,771	24,421,107	31,427,065	41,662,731	29,827,818	30,169,045

Expenditures

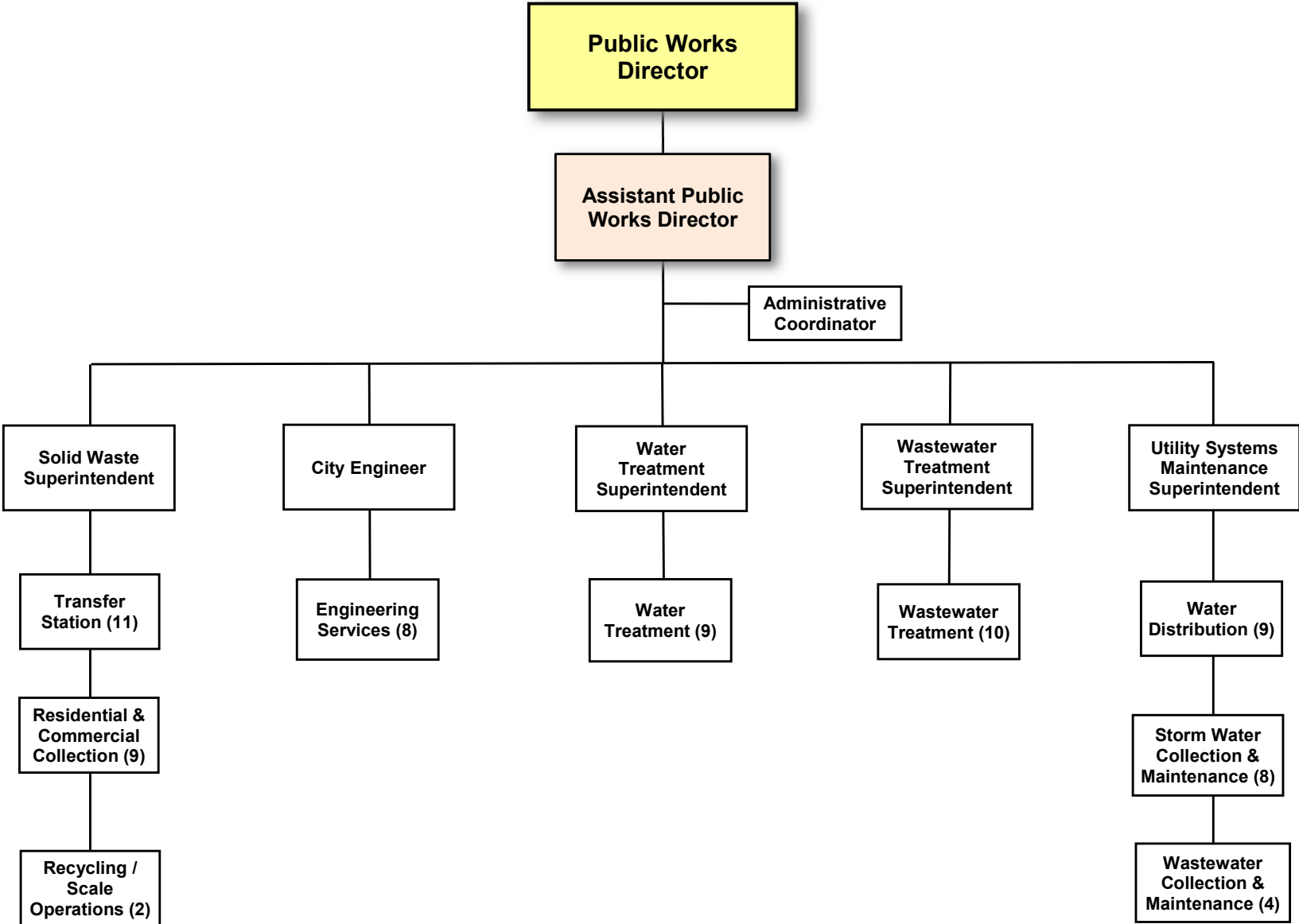
Personnel Services	5,687,603	5,827,629	6,784,458	6,762,363	5,969,865	6,793,953
Supplies & Materials	1,091,083	886,599	1,585,257	1,806,769	1,140,456	1,590,657
Purchased Services	4,271,163	4,263,750	4,688,246	5,231,102	4,703,737	5,045,875
Intra-City Charges	358,791	446,161	424,112	424,112	410,419	424,112
Fixed Charges	237,471	296,644	296,957	296,957	380,859	339,711
Maintenance & Operating	5,958,508	5,893,154	6,994,572	7,758,940	6,635,471	7,400,355
Internal Charges	2,258,859	2,881,491	3,027,436	3,027,436	3,027,436	3,438,735
Transfers Out	567,500	584,118	556,545	561,540	561,540	586,545
Internal Transactions	2,826,359	3,465,609	3,583,981	3,588,976	3,588,976	4,025,280
Debt Service	1,333,636	1,332,910	1,784,499	1,971,109	2,406,122	1,837,733
Capital Outlay	6,493,239	10,183,990	15,467,620	27,949,267	9,004,208	9,455,000
Debt & Capital	7,826,875	11,516,900	17,252,119	29,920,376	11,410,330	11,292,733
Total Expenditures	22,299,345	26,703,292	34,615,130	48,030,655	27,604,642	29,512,321

Revenues Over (Under) Expenditures	(188,574)	(2,282,185)	(3,188,065)	(6,367,924)	2,223,176	656,724
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Parts of the General Fund and Other Funds Included in this Department:

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

CITY OF HELENA
PUBLIC WORKS DEPARTMENT



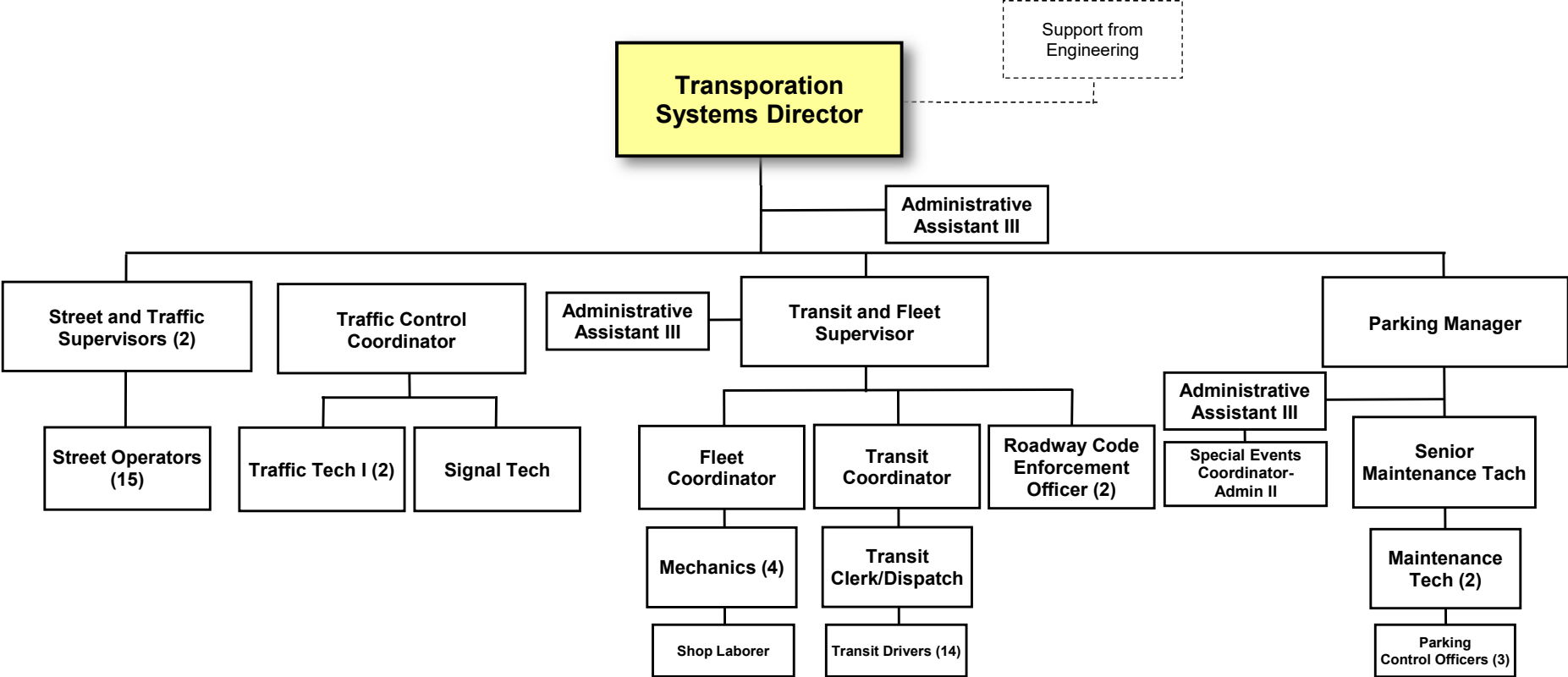
Transportation Department

	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	4,055,147	4,975,628	6,882,480	6,882,480	7,113,341	6,882,480
Taxes & Assessments	4,055,147	4,975,628	6,882,480	6,882,480	7,113,341	6,882,480
License & Permits	31,355	56,368	32,000	32,000	74,968	32,000
Intergovernmental Revenues	1,522,528	1,679,193	2,175,716	2,220,716	2,141,756	2,377,343
Charges For Services	1,717,202	1,834,601	2,021,050	2,021,050	1,817,276	2,057,706
Intra-City Revenues	1,003,975	1,092,737	1,171,346	1,171,346	935,045	1,171,346
Fines & Forfeitures	76,139	76,789	90,500	90,500	34,834	90,500
Investment Earnings	87,531	135,058	80,000	80,000	87,502	80,000
Other Financing Sources / (Uses)	33,871	29,353	18,500	18,500	131,814	18,500
Other Operating Revenue	4,472,601	4,904,099	5,589,112	5,634,112	5,223,195	5,827,395
Internal Service Revenues	619,428	669,218	702,565	702,565	702,565	716,616
Interfund Transfers In	432,670	457,783	360,040	360,040	365,035	361,688
Internal Transactions	1,052,098	1,127,001	1,062,605	1,062,605	1,067,600	1,078,304
Long-Term Debt	-	-	1,000,000	5,621,562	560,243	3,700,000
Total Revenues	9,579,846	11,006,728	14,534,197	19,200,759	13,964,378	17,488,179
Expenditures						
Personnel Services	3,150,299	3,159,190	3,980,790	3,980,790	3,395,730	4,081,628
Supplies & Materials	1,522,696	1,570,488	1,915,184	2,249,819	1,433,577	1,900,351
Purchased Services	1,770,849	1,374,986	2,387,880	3,690,158	1,999,488	2,361,185
Intra-City Charges	472,312	461,777	512,951	512,951	383,774	529,098
Fixed Charges	116,705	132,823	149,790	149,790	183,898	213,790
Maintenance & Operating	3,882,562	3,540,074	4,965,805	6,602,718	4,000,737	5,004,424
Internal Charges	894,846	1,151,330	1,184,095	1,184,095	1,184,095	1,202,411
Transfers Out	50,000	75,000	50,000	50,000	50,000	50,000
Internal Transactions	944,846	1,226,330	1,234,095	1,234,095	1,234,095	1,252,411
Debt Service	586,817	589,753	647,323	647,323	590,990	938,336
Capital Outlay	1,931,953	2,179,235	3,642,310	7,982,827	3,836,177	6,196,000
Debt & Capital	2,518,770	2,768,988	4,289,633	8,630,150	4,427,167	7,134,336
Total Expenditures	10,496,477	10,694,582	14,470,323	20,447,753	13,057,729	17,472,799
Revenues Over (Under) Expenditures	(916,631)	312,146	63,874	(1,246,994)	906,649	15,380

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

- 201 Street & Traffic
- 240 Gas Tax
- 241 Gas Tax HB473
- 551 Parking
- 561 Special Charters
- 580 Capital Transit
- 581 CT - East Valley
- 582 CT - Head Start
- 610 Fleet Services

**CITY OF HELENA
TRANSPORTATION SERVICES DEPARTMENT**





General Fund
Fund: 100

Description :

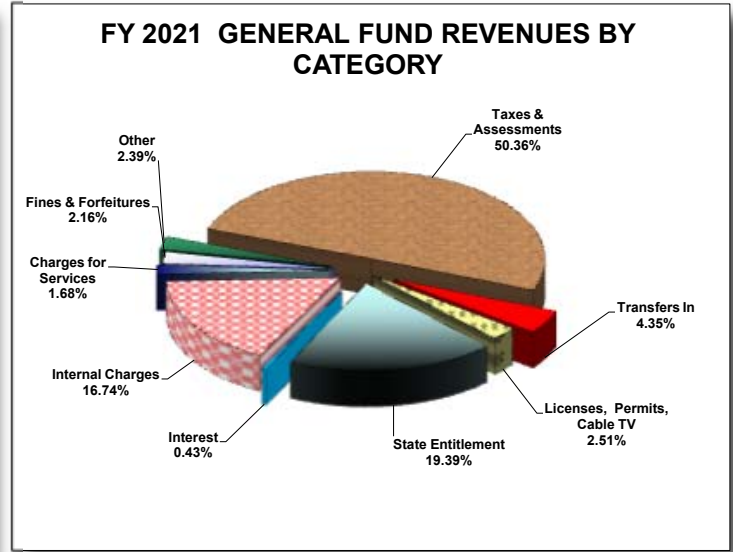
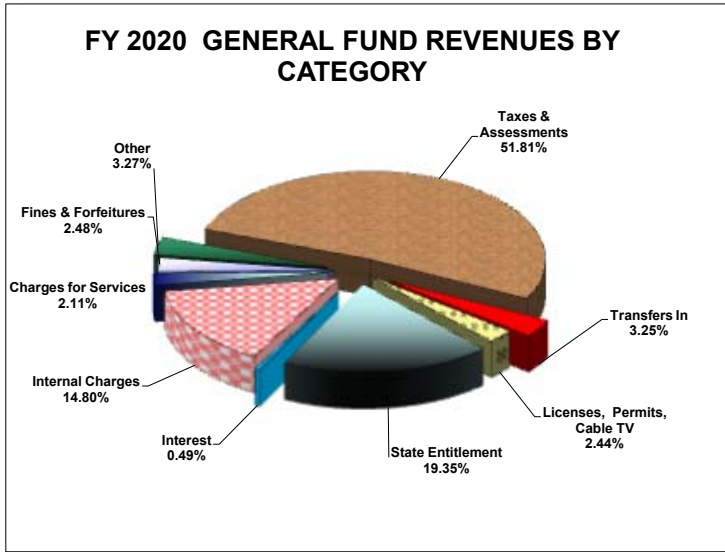
The General Fund accounts for all assets, sources and uses for financing the general operations and administration of the city. All other uses of resources for specific purposes are accounted for in other funds set up for those specific purposes.

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:

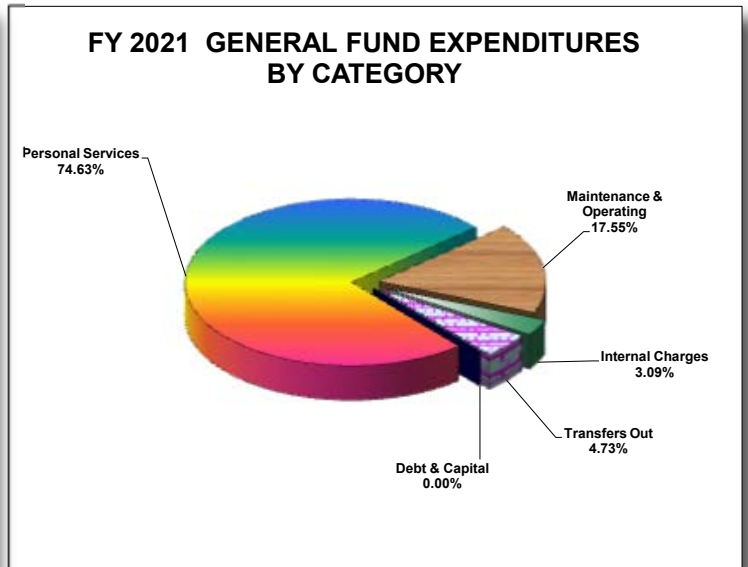
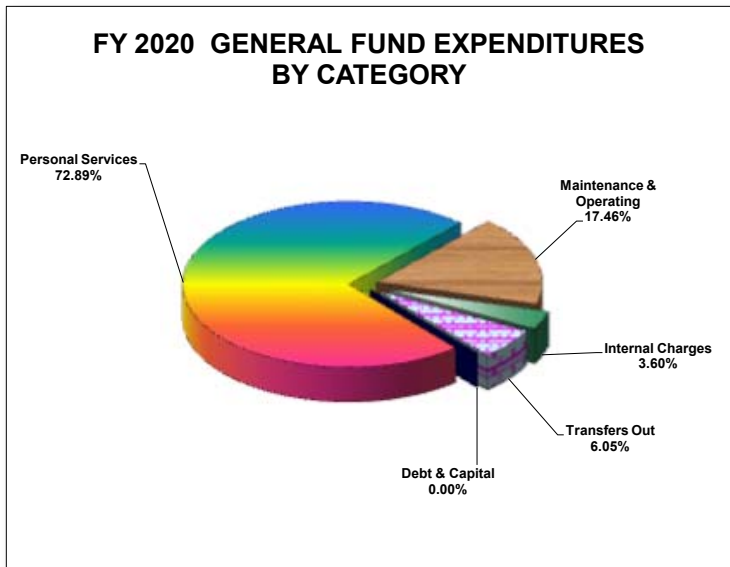
Sub-Fund	
Description	Number
General Government	011
Police & Court	012
Fire Department	013
Community Development	014
Administrative Services	015
Public Works	016
Park & Recreation	017

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 REVENUES & EXPENDITURES BY CATEGORY



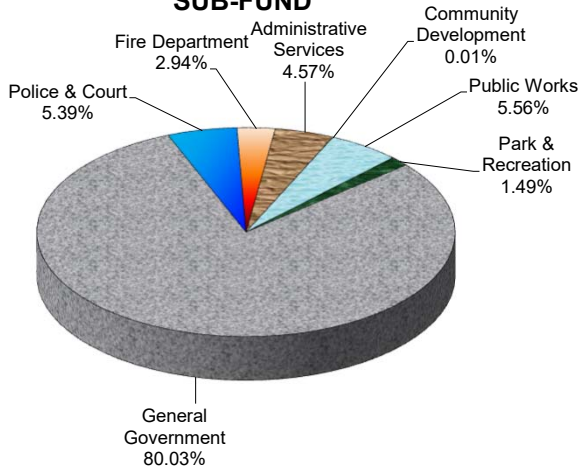
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	Budget Increase (Decr)
Taxes & Assessments	\$ 11,528,109	\$ 11,528,109	\$ 11,947,346	\$ 11,707,070	\$ (240,275)
Transfers In	740,541	740,541	749,836	1,011,564	261,728
Licenses, Permits, Cable TV	604,950	604,950	562,468	583,750	21,282
State Entitlement	4,462,845	4,462,845	4,462,845	4,507,472	44,627
Interest	100,000	100,000	112,807	100,000	(12,807)
Internal Charges	3,413,290	3,413,290	3,413,290	3,891,269	477,979
Charges for Services	487,119	487,119	485,419	390,321	(95,098)
Fines & Forfeitures	502,200	502,200	571,191	502,200	(68,991)
Other	555,757	558,757	754,331	555,152	(199,179)
Total Sources	\$ 22,394,811	\$ 22,397,811	\$ 23,059,534	\$ 23,248,798	\$ 189,265



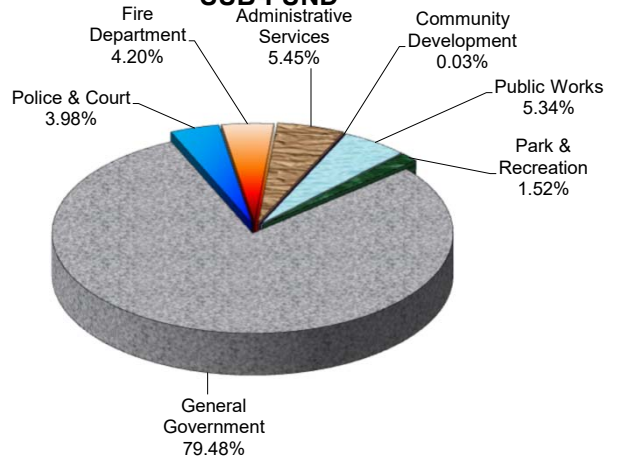
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	Budget Increase (Decr)
Personal Services	\$ 15,027,294	\$ 15,549,929	\$ 14,530,185	\$ 17,716,653	\$ 3,186,468
Maintenance & Operating	2,898,971	3,471,992	3,479,671	4,165,359	685,688
Internal Charges	736,070	717,903	718,577	734,108	15,531
Transfers Out	1,907,282	1,329,284	1,205,874	1,124,034	(81,840)
Debt & Capital	-	-	-	-	-
Total Uses	\$ 20,569,617	\$ 21,069,108	\$ 19,934,307	\$ 23,740,155	\$ 3,805,848

GENERAL FUND REVENUES & EXPENDITURES BY SUB-FUND

FY 2020 GENERAL FUND REVENUES BY SUB-FUND

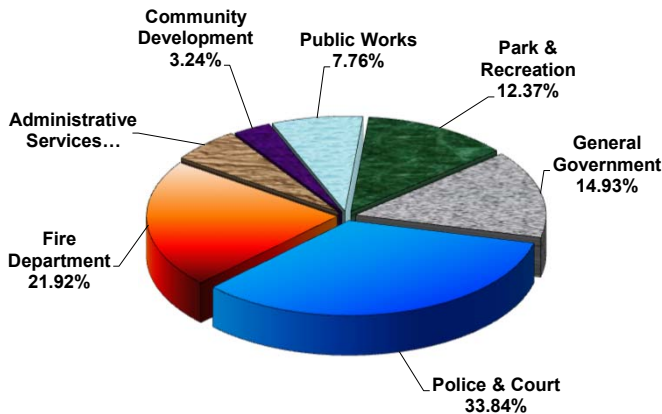


FY 2021 GENERAL FUND REVENUES BY SUB-FUND

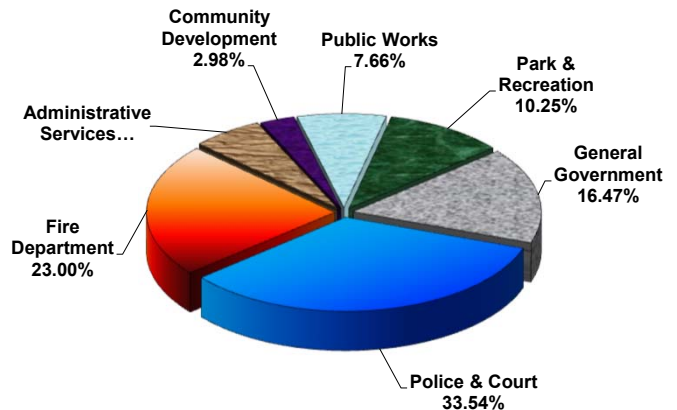


	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	Budget Increase (Decr)
General Government	\$ 17,094,750	\$ 17,932,914	\$ 18,454,184	\$ 18,478,025	\$ 23,841
Police & Court	1,116,620	1,159,570	1,243,003	925,554	(317,449)
Fire Department	176,566	372,028	678,717	977,200	298,483
Administrative Services	971,594	1,031,846	1,053,699	1,267,381	213,682
Community Development	9,615	13,930	3,181	6,250	3,069
Public Works	1,042,236	1,105,671	1,282,425	1,240,717	(41,708)
Park & Recreation	465,681	494,465	344,324	353,671	9,347
Total	\$ 20,877,062	\$ 22,110,424	\$ 23,059,534	\$ 23,248,798	\$ 189,265

FY 2020 GENERAL FUND EXPENDITURES BY SUB-FUND



FY 2021 GENERAL FUND EXPENDITURES BY SUB-FUND



	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	Budget Increase (Decr)
General Government	3,646,626	3,234,778	2,976,446	3,911,156	934,710
Police & Court	7,077,172	7,482,053	6,745,077	7,963,021	1,217,943
Fire Department	4,268,531	4,763,236	4,368,626	5,459,159	1,090,533
Administrative Services	1,162,233	1,156,593	1,183,950	1,449,221	265,271
Community Development	527,088	593,756	645,778	707,589	61,811
Public Works	1,603,379	1,526,302	1,547,809	1,817,560	269,751
Park & Recreation	2,284,588	2,312,390	2,466,620	2,432,449	(34,171)
Total	\$ 20,569,617	\$ 21,069,108	\$ 19,934,307	\$ 23,740,155	\$ 3,805,848

General Fund Fund: 100		FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
							Adopted	Amended	Actual	
Revenues										
	Taxes	11,627,186	9,864,094	10,424,465	10,947,897	11,455,228	11,528,109	11,528,109	11,947,346	11,707,070
	Special Assessments	-	-	-	-	-	-	-	-	-
	Taxes & Assessments	11,627,186	9,864,094	10,424,465	10,947,897	11,455,228	11,528,109	11,528,109	11,947,346	11,707,070
	License & Permits	591,446	593,570	590,190	478,604	601,392	604,950	604,950	562,468	583,750
	Intergovernmental Revenues	4,422,337	4,587,054	4,702,399	4,688,119	4,803,379	4,861,984	4,861,984	5,025,210	4,961,006
	Charges For Services	593,127	620,499	522,330	585,576	581,924	487,119	487,119	485,419	390,321
	Intra-City Revenues	-	-	-	59,628	73,969	74,000	74,000	74,000	19,000
	Fines & Forfeitures	650,074	582,081	535,033	523,677	540,900	502,200	502,200	571,191	502,200
	Investment Earnings	7,671	25,974	51,262	89,917	155,486	100,000	100,000	112,807	100,000
	Other Financing Sources / (Uses)	104,483	101,007	121,291	149,663	98,363	82,618	85,618	117,966	82,618
	Other Operating Revenues	6,369,138	6,510,185	6,522,505	6,575,184	6,855,413	6,712,871	6,715,871	6,949,062	6,638,895
	Internal Service Revenues	2,900,426	3,162,308	3,033,722	3,128,611	3,302,164	3,413,290	3,413,290	3,413,290	3,891,269
	Interfund Transfers In	20,968	61,876	185,928	225,370	497,619	740,541	740,541	749,836	1,011,564
	Internal Transactions	2,921,394	3,224,184	3,219,650	3,353,981	3,799,783	4,153,831	4,153,831	4,163,126	4,902,833
	Long-Term Debt	-	-	-	-	-	-	-	-	-
	Total Revenues	20,917,718	19,598,463	20,166,620	20,877,062	22,110,424	22,394,811	22,397,811	23,059,534	23,248,798
Expenditures										
	Personnel Services	13,466,263	13,539,095	13,958,081	15,027,294	15,549,929	16,604,525	10,755,526	14,530,185	17,716,653
	Supplies & Materials	379,980	476,093	483,075	466,487	566,344	576,104	313,290	524,206	588,178
	Purchased Services	1,414,426	1,595,350	1,521,225	1,532,427	1,796,333	2,150,071	1,517,834	1,809,117	2,183,170
	Intra-City Charges	217,255	199,410	176,737	192,947	210,163	209,505	120,001	173,728	208,516
	Fixed Charges	619,019	653,821	668,531	707,110	899,152	1,487,722	889,074	972,619	1,185,496
	Maintenance & Operating	2,630,680	2,924,674	2,849,568	2,898,971	3,471,992	4,423,402	2,840,199	3,479,671	4,165,359
	Internal Charges	684,254	672,339	717,052	736,070	717,903	718,577	339,007	718,577	734,108
	Transfers Out	1,813,844	3,860,216	2,547,576	1,907,282	1,329,284	670,879	1,205,874	1,205,874	1,124,034
	Internal Transactions	2,498,098	4,532,555	3,264,628	2,643,352	2,047,187	1,389,456	1,544,881	1,924,451	1,858,142
	Debt Service	-	-	-	-	-	-	-	-	-
	Capital Outlay	-	15,913	-	-	-	-	-	-	-
	Debt & Capital	-	15,913	-	-	-	-	-	-	-
	Total Expenditures	18,595,041	21,012,237	20,072,277	20,569,617	21,069,108	22,417,383	15,140,606	19,934,307	23,740,155
	Revenues Over (Under) Expenditures	2,322,677	(1,413,774)	94,343	307,445	1,041,316	(22,572)	7,257,205	3,125,227	(491,356)
	Beginning Cash Balance - July 1	4,546,046	6,864,349	5,566,148	5,651,856	5,954,892	7,003,941	7,003,941	7,003,941	10,105,989
	Other Cash Sources / (Uses)	(4,374)	115,573	(8,635)	(4,409)	7,733	-	-	(23,179)	-
	Ending Cash Balance - June 30	6,864,349	5,566,148	5,651,856	5,954,892	7,003,941	6,981,368	14,261,146	10,105,989	9,614,632
	Unreserved Balance	-	-	-	-	-	-	-	-	-
	Reserved	6,864,349	5,566,148	5,651,856	5,954,892	7,003,941	6,981,368	14,261,146	10,105,989	9,614,632
	Ending Cash Balance - June 30	6,864,349	5,566,148	5,651,856	5,954,892	7,003,941	6,981,368	14,261,146	10,105,989	9,614,632
	Reserves Detail:									
	Operational Reserves (Required Cash Flow)	3,600,000	4,251,351	4,251,351	4,251,351	4,513,571	4,707,650	3,179,527	4,186,204	4,985,432
	Capital Reserve - General Fund Departments	1,329,039	1,314,797	1,400,505	1,703,541	2,370,755	2,018,264	10,916,149	5,696,244	4,220,355
	Tax Settlement Reserve	1,935,310	-	-	-	-	-	-	-	-
	60% 27th Payday Reserve (for FY2023)	-	-	-	-	119,615	255,454	165,470	223,541	408,846
	NOTE: 440-Capital transfer portion of Transfers Out	850,146	2,837,985	1,452,370	902,370	504,974	-	-	-	400,000

General Fund

Fund: 100

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

Revenues

Taxes

Current Taxes - General Levy	gov	7,857,937	8,184,141	8,103,052	8,103,052	8,351,207	8,204,340
Personal Property Taxes - All Years	gov	435,096	406,463	335,000	335,000	465,557	335,000
Subtotal		8,293,033	8,590,604	8,438,052	8,438,052	8,816,764	8,539,340

NOTE: In August 2015, the City received protested Tele-Communications tax settlement of \$1,935,310 that is reflected in the actual levy revenues collected for FY 2015.

Current Taxes - Health Ins Levy	gov	1,751,903	1,821,380	2,187,057	2,187,057	2,062,697	2,264,730
2,302,314 General Fund Health Insurance Costs							
77,123 Civic Center (General Fund Supported)							
2,379,437 Total Gen. Fund Health Insurance Cost							
Subtotal - General Purpose & Health Tax Levies		10,044,936	10,411,984	10,625,109	10,625,109	10,879,461	10,804,070
MV - County Option Tax (61-3-537)	gov	883,109	1,019,822	880,000	880,000	1,053,296	880,000
Entitlement -- MV - Assessed Taxes	gov	8,544	8,888	5,000	5,000	1,353	5,000
Pnlty & Intrst on Del Tax	gov	11,308	14,534	18,000	18,000	13,236	18,000
Total Taxes		10,947,897	11,455,228	11,528,109	11,528,109	11,947,346	11,707,070

Special Assessments

Total	Special Assessments	-	-	-	-	-	-
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License & Permits

Liquor Licenses	gov	21,040	19,510	21,000	21,000	17,500	21,000
Beer & Wine Licenses	gov	27,400	24,410	27,500	27,500	26,200	27,000
Catering Permits	gov	3,010	3,395	3,000	3,000	1,855	3,000
Pawnbrokers & 2nd Hand	gov	950	750	1,000	1,000	-	-
General Business Licenses	gov	104,572	105,391	100,000	100,000	103,259	101,000
Cable TV Franchise	gov	285,131	413,339	415,000	415,000	382,431	400,000
Amusemnt Licenses & Prmts	gov	2,750	2,500	2,700	2,700	-	-
Animal Licenses	p&c	32,748	31,093	34,000	34,000	29,724	31,000
Bicycle Licenses	gov	3	4	-	-	-	-
Board of Adjustments	cd	1,000	1,000	750	750	1,500	750
Total License & Permits		478,604	601,392	604,950	604,950	562,468	583,750

Intergovernmental Revenues

Fire Grants	fire	-	-	-	-	-	-
MRDTF Grant	p&c	27,716	27,676	20,000	20,000	31,284	20,000
Highway Traffic Safety	p&c	2,922	26,859	-	-	82,815	60,000
ICAC Grant	p&c	1,073	3,485	7,100	7,100	5,493	7,100
Dept of Justice Grant	p&c	97,368	95,618	80,000	80,000	100,356	80,000
MATIC Grant-HPD (Project 531)							
Violence Agnst Women Grnt	p&c	67,882	68,494	51,000	51,000	70,807	51,000
HIDTA Grants	p&c	62,056	67,281	55,654	55,654	52,373	55,654
HIDTA Overtime							
Police Grants-Misc	p&c	7,749	12,874	11,805	11,805	2,939	6,200
6,200 Bullet-Proof Vest Prgm							
Misc Federal Grants							
VOCA Grant	atty	44,290	67,456	47,747	47,747	59,361	47,747
Indirect Cost Recovery	gov	292	-	-	-	-	-
Highway Traffic Safety Grant-DUI Officer	p&c	-	6,746	-	-	-	-
MATIC Grant-HPD (Project 531)	p&c	9,613	-	-	-	-	-
VOCA Grant	atty	4,429	8,595	6,632	6,632	19,765	6,632
Live Card Game Lic Dist	gov	4,057	4,252	4,300	4,300	2,536	4,300
Video Gambling Lic Dist	gov	74,450	74,425	70,000	70,000	71,100	70,000
State Entitlement - HB124 / 2001	gov	4,236,658	4,312,139	4,462,845	4,462,845	4,462,845	4,507,472

1.050% Inflation for FY 2021 (15-1-121, MCA)

General Fund

Fund: 100

		FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
				Adopted	Amended	Actual	
State Grants - Misc.							
Downtown URD/MBAC	cd	6,000	9,000	-	-	-	-
Big Sky Trust / MBAC RR-TIF	cd	-	-	-	-	-	-
Hazmat	fire	22,084	-	-	-	963	-
County Contributions							
Urban Trails	p&r	-	948	3,000	3,000	-	3,000
Resilience Coordinator	p&c	-	-	36,901	36,901	45,673	36,901
LCSO Reimb-1/2 Ded-MDT & Crimestoppers	p&c	533	-	5,000	5,000	-	5,000
County - DARE Officer							
	p&c	-	-	-	-	-	-
	p&c	4,506	4,546	-	-	-	-
	gov	750	-	-	-	-	-
PILT-Helena Housing Authority	gov	13,691	12,985	-	-	16,899	-
Total Intergovernmental Revenues		4,688,119	4,803,379	4,861,984	4,861,984	5,025,210	4,961,006
Charges For Services							
Subdivisions	cd	750	1,045	800	800	375	1,200
Zoning Actions	cd	1,865	2,885	3,870	3,870	1,306	4,300
Alarm Fees (10%)	p&c	670	2,475	1,000	1,000	1,070	1,000
Fire Protection Fees	fire	102,592	78,097	60,000	60,000	36,431	60,000
7/1/13 - 6/30/18 Westside Fire Service Area Agreement + misc.							
Fire Bldg Code Inspection	fire	17,758	32,722	32,500	32,500	40,284	32,500
DUI Vehicle Seizures	p&c	-	-	-	-	-	-
St Capital Officer	p&c	114,346	140,161	95,601	95,601	90,670	-
Fees - Other Agencies							
Law Enforcement Academy Contract	p&c	60,989	86,393	87,027	87,027	127,769	80,000
SRO Reimbursement							
Police Range User Fees	p&c	8,690	7,980	7,500	7,500	36,345	7,500
Helena Housing Auth. Contract	p&c	49,727	-	-	-	-	-
Snow Removal Charges	p&r	2,796	345	-	-	-	-
Engineering Misc.	pw	250	250	-	-	-	-
Animal Control Fees	p&c	4,095	1,770	3,500	3,500	2,625	3,500
Swim Tickets & Passes							
Daily Admissions Youth	p&r	33,514	41,535	25,606	25,606	34,966	25,606
Daily Admissions Adult	p&r	28,403	31,817	22,293	22,293	20,704	22,293
Daily Admissions Senior	p&r	129	1,187	6,097	6,097	968	6,097
Daily Admissions Spectator	p&r	1,956	2,620	1,450	1,450	4,492	1,450
Water Activity Youth	p&r	-	-	35	35	233	35
Water Activity Adult	p&r	1,372	1,304	1,500	1,500	103	1,500
Water Activity Senior	p&r	346	411	1,000	1,000	-	1,000
Punch Card Youth	p&r	7,794	6,871	6,000	6,000	8,884	6,000
Punch Card Adult	p&r	6,195	5,005	3,024	3,024	1,229	3,024
Punch Card Senior	p&r	403	607	140	140	-	140
PC Residt - Wtr Act-Sr.	p&r	-	-	-	-	-	-
Season Pass Youth	p&r	529	455	500	500	-	500
Season Pass Adult	p&r	2,667	810	1,500	1,500	171	1,500
Season Pass Senior	p&r	508	630	126	126	-	126
Season Pass Family	p&r	4,100	4,878	500	500	810	500
Swim Lessons							
Resident 30 minutes	p&r	27,521	27,841	27,000	27,000	20,727	27,000
Non-Resident 30 minutes	p&r	2,908	4,305	150	150	1,272	150
Swim Pool Rent							
Swim Team Practice	p&r	1,855	2,505	2,000	2,000	2,505	2,000
Swim Team Meets	p&r	1,500	2,880	1,500	1,500	1,290	1,500
Pool Rental Private Events	p&r	3,600	1,440	2,400	2,400	400	2,400
Park Use Fees	p&r	48,266	42,666	45,000	45,000	5,542	45,000
Recreation Fees	p&r	-	-	-	-	2,247	-
Recreation Ice Rink Fees & Revenue	p&r	6,410	3,814	5,000	5,000	6,373	5,000
Recreation Tennis Fees & Revenue	p&r	10,541	11,619	10,000	10,000	5,124	10,000
Recreation Pickleball Fees & Revenue							5,000
Event Ticket Sales	p&r	-	474	-	-	-	-
Concession Merchandise	p&r	30,531	32,127	32,500	32,500	30,506	32,500
Total Charges For Services		585,576	581,924	487,119	487,119	485,419	390,321

General Fund							
Fund: 100							
		FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
				Adopted	Amended	Actual	
Intra-City Revenues							
Mall St Sweep/Plow Chrg	p&r	15,000	19,000	19,000	19,000	19,000	19,000
Open Spc Trail Maint Chrg	p&r	44,628	54,969	55,000	55,000	55,000	
Total	Intra-City Revenues	59,628	73,969	74,000	74,000	74,000	19,000
Fines & Forfeitures							
Court Fines - Traffic	p&c	422,256	437,170	400,000	400,000	479,933	400,000
Animal Control Fines	p&c	3,682	3,513	4,200	4,200	4,022	4,200
Court Costs	p&c	17,771	7,161	12,000	12,000	2,347	12,000
Criminal Offense	p&c	35,657	34,814	36,000	36,000	38,369	36,000
Civil Costs	p&c	15,760	27,160	18,000	18,000	14,900	18,000
Victim/Witness Adv Srchrg	p&c	25,600	30,066	32,000	32,000	31,124	32,000
Parking Fines-City Court	p&c	62	-	-	-	-	-
Misc Fines / Snow Removal	p&r	2,889	1,016	-	-	498	-
Total	Fines & Forfeitures	523,677	540,900	502,200	502,200	571,191	502,200
Investment Earnings							
Interest Earnings		89,917	155,486	100,000	100,000	112,807	100,000
Total	Interest Earnings	89,917	155,486	100,000	100,000	112,807	100,000
Internal Service Revenues							
Comm, Mgr, Atty Charges	gov	794,909	833,760	815,023	815,023	815,023	1,113,322
Park & Rec Charges	p&r	60,539	70,306	77,522	77,522	77,522	77,132
Public Works Charges	pw	321,506	330,701	495,707	495,707	495,707	277,558
Human Resource Charges	gov	176,583	182,831	189,621	189,621	189,621	197,717
Budget & Accounting Charges	as	549,394	583,568	587,201	587,201	587,201	735,576
Utility Customer Service Charges	as	422,200	443,278	461,498	461,498	461,498	526,805
Engineering Charges	pw	720,480	774,720	786,718	786,718	786,718	963,159
Internal - Weed Control Charges	p&r	83,000	83,000	-	-	-	-
Total	Internal Service Revenues	3,128,611	3,302,164	3,413,290	3,413,290	3,413,290	3,891,269
Miscellaneous Revenues							
Other Revenues	gov	13,534	27,670	13,000	13,000	43,456	13,000
2,500 Audit Fees - BID	as	-	2,500	2,500	2,500	2,500	2,500
2,500 Audit Fees - TBID	as	-	2,500	2,500	2,500	2,500	2,500
Police Workers Comp	p&c	42,939	4,913	-	-	-	-
Fire Workers Comp	fire	33,632	15,360	-	-	-	-
Sale of Unclaimed Evidence	p&c	110	4,150	-	-	-	-
Restricted Contribution							
General Government	gov	3,705	1,340	-	-	510	-
Fire Department	fire	500	-	-	-	-	-
Police Department - Private Misc	p&c	-	-	-	-	-	-
Canine Contributions	p&c	100	-	-	-	-	-
Explorers Contributions	p&c	-	-	400	400	-	400
Police-L&C Forfeiture Fnd	p&c	-	-	-	3,000	3,050	-
Kay's Kids-McKenna Fndtn	p&r	35,781	37,080	54,218	54,218	43,760	54,218
Kay's Kids-E Helena Contrib	p&r	-	-	-	-	-	-
Kay's Kids-Helena Housing	p&r	-	-	-	-	-	-
Sale of Fixed Assets	gov	19,362	2,850	10,000	10,000	22,190	10,000
Total	Other Financing Sources / (Uses)	149,663	98,363	82,618	85,618	117,966	82,618
SUBTOTAL - OPERATING REVENUE		20,651,692	21,612,805	21,654,270	21,657,270	22,309,698	22,237,234

General Fund

Fund: 100

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

Long-Term Debt

Total	Long-Term Debt	-	-	-	-	-
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Interfund Transfers In

T/in - 217 Law Enforcement Block Grant	p&c	-	27,172	15,000	15,000	34,989	15,000
T/in - 233 Public Art Preservation	gov	-	-	-	-	-	-
T/in - 340 S I D Revolving (for 440 Capital funding)	gov	-	-	30,443	30,443	-	-
T/in - 260 Fire Supplemental Levy	fire	-	245,849	581,290	581,290	601,039	884,700
T/in - 645 Insurance & Safety	gov	225,370	224,598	113,808	113,808	113,808	111,864
T/in - 650 Medical Revolving	gov	-	-	-	-	-	-
Total	Interfund Transfers In	225,370	497,619	740,541	740,541	749,836	1,011,564

TOTAL REVENUE	20,877,062	22,110,424	22,394,811	22,397,811	23,059,534	23,248,798
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Other Sources / (Uses) - Non-Budgeted

Chng in Vouchers Pybl (A/P)	gov	-	-	-	-	(47)	-
Chng in Util Cust Svc Vouchers Pybl (A/P)	gov	15	241	-	-	(806)	-
Chng in Cust Deposits/Unidentifid	gov	(325)	-	-	-	(1,161)	-
Credit Card Clearing	gov	101	12,133	-	-	(21,165)	-
Chng in Vouchers Pybl-Financial Guarantees	gov	(4,700)	(4,641)	-	-	-	-
Prior Year Adjustment/Correction	asd	500	-	-	-	-	-
Total	Other Sources / (Uses) - Non-Budgeted	(4,409)	7,733	-	-	(23,179)	-

Revenue by Sub-Fund

General Government	17,094,750	17,932,914	17,998,629	17,998,629	18,454,184	18,478,025
Police & Court	1,116,620	1,159,570	976,787	979,787	1,243,003	925,554
Fire Department	176,566	372,028	673,790	673,790	678,717	977,200
Community Development	9,615	13,930	5,420	5,420	3,181	6,250
Administrative Services	971,594	1,031,846	1,053,699	1,053,699	1,053,699	1,267,381
Public Works	1,042,236	1,105,671	1,282,425	1,282,425	1,282,425	1,240,717
Park & Recreation	465,681	494,465	404,061	404,061	344,324	353,671
Total Revenue Allocated to Sub-Funds	20,877,062	22,110,424	22,394,811	22,397,811	23,059,534	23,248,798

General Fund

Fund: 100

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

General Fund Internal Charge Cost Recovery

Internal Costs

Comm, Mgr, Atty Costs	1,476,742	1,445,740	1,864,282	1,939,584	1,782,608	2,014,729
Park & Rec Costs	264,480	276,909	280,263	-	250,886	285,580
Public Works Costs	356,615	317,299	502,234	502,234	266,428	326,614
Human Resource Costs	438,047	458,080	474,327	474,327	412,775	515,712
Budget & Accounting Costs	701,702	671,314	806,258	702,627	686,469	892,603
Utility Customer Service Costs	460,531	485,279	527,457	539,052	497,480	556,618
Engineering Costs	909,264	871,503	1,024,663	1,024,663	988,886	1,203,446
Internal - Weed Control Costs	135,191	148,934	-	-	-	-
Total Internal Costs	4,607,381	4,526,124	5,479,484	5,182,487	4,885,533	5,795,301

G.F. Internal Charges Recovered

Comm, Mgr, Atty Charges	794,909	833,760	815,023	815,023	815,023	1,113,322
Park & Rec Charges	60,539	70,306	77,522	77,522	77,522	77,132
Public Works Charges	321,506	330,701	495,707	495,707	495,707	277,558
Human Resource Charges	176,583	182,831	189,621	189,621	189,621	197,717
Budget & Accounting Charges	549,394	583,568	587,201	587,201	587,201	735,576
Utility Customer Service Charges	422,200	443,278	461,498	461,498	461,498	526,805
Engineering Charges	720,480	774,720	786,718	786,718	786,718	963,159
Internal - Weed Control Charges	83,000	83,000	-	-	-	-
Total G.F. Internal Charges Recovered	3,128,611	3,302,164	3,413,290	3,413,290	3,413,290	3,891,269

Net G.F. Internal Revenues / (Costs)

Comm, Mgr, Atty Costs	(681,833)	(611,980)	(1,049,259)	(1,124,561)	(967,585)	(901,407)
Park & Rec Costs	(203,941)	(206,603)	(202,741)	77,522	(173,364)	(208,448)
Public Works Costs	(35,109)	13,402	(6,527)	(6,527)	229,279	(49,056)
Human Resource Costs	(261,464)	(275,249)	(284,706)	(284,706)	(223,154)	(317,995)
Budget & Accounting Costs	(152,308)	(87,746)	(219,057)	(115,426)	(99,268)	(157,027)
Utility Customer Service Costs	(38,331)	(42,001)	(65,959)	(77,554)	(35,983)	(29,813)
Engineering Costs	(188,784)	(96,783)	(237,945)	(237,945)	(202,168)	(240,287)
Internal - Weed Control Costs	(52,191)	(65,934)	-	-	-	-
Total Net G.F. Internal Revenues / (Costs)	(1,613,961)	(1,372,894)	(2,066,194)	(1,769,197)	(1,472,243)	(1,904,032)

General Government
Sub-Fund: 011

Part of the General Fund		
\$ 3,911,156	General Government Sub-Fund Expend.	16.47%
19,828,999	Other Sub-Funds Expenditures	83.53%
<u>\$ 23,740,155</u>	Total General Fund Expenditures	<u>100.00%</u>

"General Government" includes budgets for :

	FY 2018 Actual	FY 2019 Actual	FY 2020		Adopted FY 2021 Budget
			Adopted	Actual	
Interfund Transactions	\$ 1,569,782	\$ 991,784	\$ 383,379	\$ 383,379	\$ 836,534
Support/Assistance Paymts	\$ 134,058	\$ 235,861	\$ 322,577	\$ 298,439	\$ 253,280
Commission	\$ 352,859	\$ 384,746	\$ 461,833	\$ 363,454	\$ 397,586
City Manager	\$ 350,267	\$ 340,388	\$ 609,533	\$ 667,779	\$ 807,253
City Attorney	\$ 773,616	\$ 720,606	\$ 792,916	\$ 751,376	\$ 809,890
Victim Services	\$ -	\$ 76,166	\$ 80,668	\$ 78,248	\$ 88,339
Commission & Manager Priorities	\$ -	\$ -	\$ 509,000	\$ -	\$ 160,000
Helena Citizens Council (HCC)	\$ 18,494	\$ 16,168	\$ 27,911	\$ 18,880	\$ 29,592
Public Arts Preservation	\$ 2,239	\$ 99	\$ -	\$ 52	\$ -
Human Resources	\$ 438,047	\$ 458,080	\$ 474,327	\$ 412,775	\$ 515,712
Public Service Consortium	\$ 7,264	\$ 10,880	\$ 12,887	\$ 2,064	\$ 12,970
	<u>\$ 3,646,626</u>	<u>\$ 3,234,778</u>	<u>\$ 3,675,031</u>	<u>\$ 2,976,446</u>	<u>\$ 3,911,156</u>
Percent of the General Fund	17.73%	15.35%	16.26%	14.93%	16.47%

Major FY 2021 Interfund Transactions:

\$ 360,000	Civic Center Support
\$ 400,000	Capital Improvements Support
\$ 60,000	Solar Loan Program Support
\$ 287,500	Capital Transit Support
<u>\$ 1,107,500</u>	

Revenues: (General Government Only)

	% of Total General Fund Revenue		FY 2018 Actual	FY 2019 Actual	FY 2020		Adopted FY 2021 Budget
	FY2021				Adopted	Actual	
Property Tax Revenue			\$ 10,044,936	\$ 10,411,984	\$ 10,625,109	\$ 10,879,461	\$ 10,804,070
MV Assessed & Option Taxes			\$ 883,109	\$ 1,019,822	\$ 880,000	\$ 1,053,296	\$ 880,000
Licenses & Permits			\$ 444,856	\$ 569,299	\$ 570,200	\$ 531,244	\$ 552,000
State Entitlement			\$ 4,236,658	\$ 4,312,139	\$ 4,462,845	\$ 4,462,845	\$ 4,507,472
Interest Earnings			\$ 89,917	\$ 155,486	\$ 100,000	\$ 112,807	\$ 100,000
Internal Service Revenues			\$ 971,492	\$ 1,016,591	\$ 1,004,644	\$ 1,004,644	\$ 1,311,039
Transfers In			\$ 225,370	\$ 224,598	\$ 144,251	\$ 113,808	\$ 111,864
Other			\$ 198,412	\$ 222,995	\$ 211,580	\$ 296,079	\$ 211,580
Total General Government Revenue			<u>\$ 17,094,750</u>	<u>\$ 17,932,914</u>	<u>\$ 17,998,629</u>	<u>\$ 18,454,184</u>	<u>\$ 18,478,025</u>

General Government

Fund: 011

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	

General Government Revenues

Taxes	11,627,186	9,864,094	10,424,465	10,947,897	11,455,228	11,528,109	11,528,109	11,947,346	11,707,070
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	11,627,186	9,864,094	10,424,465	10,947,897	11,455,228	11,528,109	11,528,109	11,947,346	11,707,070
License & Permits	554,532	556,875	552,888	444,856	569,299	570,200	570,200	531,244	552,000
Intergovernmental Revenues	4,054,354	4,161,084	4,346,667	4,378,617	4,479,852	4,628,425	4,628,425	4,678,179	4,673,052
Charges For Services	-	-	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	7,671	25,974	51,262	89,917	155,486	100,000	100,000	112,807	100,000
Other Financing Sources / (Uses)	73,693	51,673	57,234	36,601	31,860	23,000	23,000	66,156	23,000
Other Operating Revenues	4,690,250	4,795,606	5,008,051	4,949,991	5,236,497	5,321,625	5,321,625	5,388,387	5,348,052
Internal Service Revenues	843,286	949,601	896,562	971,492	1,016,591	1,004,644	1,004,644	1,004,644	1,311,039
Interfund Transfers In	1,000	38,000	147,335	225,370	224,598	144,251	144,251	113,808	111,864
Internal Transactions	844,286	987,601	1,043,897	1,196,862	1,241,189	1,148,895	1,148,895	1,118,452	1,422,903
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total General Government Revenues	17,161,722	15,647,301	16,476,413	17,094,750	17,932,914	17,998,629	17,998,629	18,454,184	18,478,025

Expenditures

Personnel Services	1,243,425	1,315,404	1,419,575	1,565,661	1,582,737	1,786,962	1,882,782	1,760,769	1,982,030
Supplies & Materials	27,392	28,648	34,121	24,883	30,238	53,765	59,492	55,613	42,368
Purchased Services	212,596	281,069	204,224	261,562	240,431	547,789	523,544	382,231	454,408
Intra-City Charges	4,510	5,519	4,893	5,014	5,042	5,424	5,424	5,424	5,424
Fixed Charges	160,876	162,478	172,135	186,370	352,645	855,505	348,472	346,824	544,959
Maintenance & Operating	405,374	477,714	415,373	477,829	628,356	1,462,483	936,932	790,091	1,047,159
Internal Charges	29,945	28,870	30,495	33,354	31,901	42,207	42,207	42,207	45,433
Transfers Out	1,513,844	3,485,216	2,138,451	1,569,782	991,784	383,379	383,379	383,379	836,534
Internal Transactions	1,543,789	3,514,086	2,168,946	1,603,136	1,023,685	425,586	425,586	425,586	881,967
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	3,192,588	5,307,204	4,003,894	3,646,626	3,234,778	3,675,031	3,245,300	2,976,446	3,911,156

General Government Revenues Provided (Needed)

Percent of Total General Government Revenues	81.40%	66.08%	75.70%	78.67%	81.96%	79.58%	81.97%	83.87%	78.83%
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Expenditures by Division

1001	410 Interfund Transactions	1,513,844	3,485,216	2,138,451	1,569,782	991,784	383,379	383,379	383,379	836,534
1002	410 Support/Assistance Paymts	109,343	111,094	116,981	134,058	235,861	322,577	322,577	298,439	253,280
1101	411 Commission	320,264	326,331	310,929	352,859	384,746	461,833	450,303	363,454	397,586
1201	412 City Manager	310,752	323,789	320,797	350,267	340,388	609,533	693,638	667,779	807,253
1301	412 City Attorney	516,280	598,952	682,007	773,616	720,606	792,916	795,643	751,376	809,890
1302	412 Victim Services	-	-	-	-	76,166	80,668	82,668	78,248	88,339
1586	410 Commission & Manager Priorities	-	-	-	-	-	509,000	1,967	-	160,000
1701	411 Helena Citizens Council (HCC)	16,378	15,549	16,590	18,494	16,168	27,911	27,856	18,880	29,592
1702	401 Public Arts Preservation	138	159	191	2,239	99	-	55	52	-
1801	417 Human Resources	399,495	436,451	412,056	438,047	458,080	474,327	474,327	412,775	515,712
1808	417 Public Service Consortium	6,094	9,663	5,892	7,264	10,880	12,887	12,887	2,064	12,970
Total Expenditures		3,192,588	5,307,204	4,003,894	3,646,626	3,234,778	3,675,031	3,245,300	2,976,446	3,911,156

Police & Court
Sub-Fund: 012

Part of the General Fund				
	\$ 7,963,021	Police & Court Sub-Fund Expend.		33.54%
	15,777,134	Other Sub-Funds Expenditures		66.46%
	<u>\$ 23,740,155</u>	<u>Total General Fund Expenditures</u>		<u>100.00%</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 Actual	FY 2020		Adopted FY 2021 Budget
			Adopted	Actual	
Interfund Transactions	\$ -	\$ -	\$ -	\$ 250,000	\$ -
Support/Assistance Paymts	\$ 65,195	\$ 51,622	\$ 70,420	\$ 82,495	\$ 62,000
Court Administration	\$ 508,497	\$ 546,002	\$ 565,831	\$ 547,038	\$ 609,778
Police Operations	\$ 6,177,501	\$ 6,564,546	\$ 6,568,298	\$ 5,568,807	\$ 6,946,880
Animal Control	\$ 93,123	\$ 82,304	\$ 94,296	\$ 83,243	\$ 96,305
Drug Enforcement	\$ 104,957	\$ 106,434	\$ 115,420	\$ 108,539	\$ 123,772
Violence Against Women	\$ 99,653	\$ 99,167	\$ 104,252	\$ 102,482	\$ 112,377
Urban Wildlife	\$ 24,598	\$ 19,110	\$ -	\$ -	\$ -
Intrnt Crimes Agnst Child	\$ 3,648	\$ 12,868	\$ 10,807	\$ 2,474	\$ 11,909
	<u>\$ 7,077,172</u>	<u>\$ 7,482,053</u>	<u>\$ 7,529,324</u>	<u>\$ 6,745,077</u>	<u>\$ 7,963,021</u>
Percent of the General Fund	34.41%	35.51%	33.31%	33.84%	33.54%

Major FY 2021 Support / Subsidy Payments:

\$ 55,000 City support for the Lewis & Clark Humane Society.

Funded by:

General Government Revenue	\$ 5,960,552	\$ 6,322,483	\$ 6,552,537	\$ 5,502,074	\$ 7,037,467
percent of funding	84.22%	84.50%	87.03%	81.57%	88.38%
Fines & Forfeitures	\$ 520,788	\$ 539,884	\$ 502,200	\$ 570,693	\$ 502,200
percent of funding	7.36%	7.22%	6.67%	8.46%	6.31%
Other Dedicated Revenue	\$ 595,832	\$ 619,686	\$ 474,587	\$ 672,310	\$ 423,354
percent of funding	8.42%	8.28%	6.30%	9.97%	5.32%
Total	<u>\$ 7,077,172</u>	<u>\$ 7,482,053</u>	<u>\$ 7,529,324</u>	<u>\$ 6,745,077</u>	<u>\$ 7,963,021</u>

Police & Court

Fund: **012**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	

Dedicated Revenues

Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	35,039	34,945	35,802	32,748	31,093	34,000	34,000	29,724	31,000
Intergovernmental Revenues	323,816	325,045	325,008	281,418	313,579	230,559	230,559	346,068	284,954
Charges For Services	318,314	255,477	206,225	238,517	238,779	194,628	194,628	258,478	92,000
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	650,074	582,081	534,133	520,788	539,884	502,200	502,200	570,693	502,200
Investment Earnings	-	-	-	-	-	-	-	-	-
Other Financing Sources / (Uses)	4,234	17,881	33,489	43,149	9,063	400	3,400	3,050	400
Other Operating Revenues	1,331,477	1,215,429	1,134,657	1,116,620	1,132,398	961,787	964,787	1,208,014	910,554
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	19,968	23,876	38,593	-	27,172	15,000	15,000	34,989	15,000
Internal Transactions	19,968	23,876	38,593	-	27,172	15,000	15,000	34,989	15,000
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Dedicated Revenues	1,351,445	1,239,305	1,173,250	1,116,620	1,159,570	976,787	979,787	1,243,003	925,554

Expenditures

Personnel Services	5,523,698	5,572,341	5,625,973	6,063,559	6,349,229	6,323,714	6,323,514	5,402,638	6,717,289
Supplies & Materials	134,093	176,251	124,271	132,255	153,921	174,550	177,550	129,975	175,000
Purchased Services	285,527	313,742	360,555	336,894	435,212	442,649	442,649	380,563	476,794
Intra-City Charges	118,998	97,235	82,286	104,010	108,369	98,000	98,000	84,676	98,000
Fixed Charges	184,840	188,270	185,104	195,871	194,472	251,735	266,834	258,550	254,645
Maintenance & Operating	723,458	775,498	752,216	769,030	891,974	966,934	985,033	853,764	1,004,439
Internal Charges	221,333	230,556	235,053	244,583	240,850	238,676	238,676	238,676	241,293
Transfers Out	-	-	-	-	-	-	250,000	250,000	-
Internal Transactions	221,333	230,556	235,053	244,583	240,850	238,676	488,676	488,676	241,293
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	6,468,489	6,578,395	6,613,242	7,077,172	7,482,053	7,529,324	7,797,223	6,745,077	7,963,021

General Government Revenues Provided (Needed)	(5,117,044)	(5,339,090)	(5,439,992)	(5,960,552)	(6,322,483)	(6,552,537)	(6,817,436)	(5,502,075)	(7,037,467)
Percent of Total General Government Revenues	29.82%	34.12%	33.02%	34.87%	35.26%	36.41%	37.88%	29.81%	38.09%

Expenditures by Division

1001	410 Interfund Transactions	-	-	-	-	-	250,000	250,000	-
1002	410 Support/Assistance Paymts	62,520	61,730	58,900	65,195	51,622	70,420	85,519	62,000
1401	413 Court Administration	495,503	478,961	508,730	508,497	546,002	565,831	565,831	547,038
2201	421 Police Operations	5,563,499	5,655,052	5,644,767	6,177,501	6,564,546	6,568,298	6,571,098	5,568,807
2203	446 Animal Control	145,331	157,316	150,345	93,123	82,304	94,296	83,243	96,305
2207	421 Drug Enforcement	80,374	103,772	107,932	104,957	106,434	115,420	115,420	108,539
2209	421 Violence Against Women	86,289	88,753	101,622	99,653	99,167	104,252	104,252	112,377
2211	446 Urban Wildlife	26,209	23,682	29,339	24,598	19,110	-	-	-
2212	421 Intrnt Crimes Agnst Child	8,764	9,129	11,607	3,648	12,868	10,807	10,807	2,474
Total Expenditures		6,468,489	6,578,395	6,613,242	7,077,172	7,482,053	7,529,324	7,797,223	6,745,077

Fire Department
Sub-Fund: 013

Part of the General Fund		
\$ 5,459,159	Fire Department Sub-Fund Expend.	23.00%
18,280,996	Other Sub-Funds Expenditures	77.00%
<u>\$ 23,740,155</u>	Total General Fund Expenditures	<u>100.00%</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 Actual	FY 2019 Actual	FY 2020		Adopted FY 2021 Budget
			Adopted	Actual	
Fire	\$ 4,247,921	\$ 4,744,516	\$ 4,957,929	\$ 4,349,315	\$ 5,459,159
Fire Grants	\$ 20,610	\$ 18,720	\$ -	\$ 19,311	\$ -
	<u>\$ 4,268,531</u>	<u>\$ 4,763,236</u>	<u>\$ 4,957,929</u>	<u>\$ 4,368,626</u>	<u>\$ 5,459,159</u>
Percent of the General Fund	20.75%	22.61%	21.93%	21.92%	23.00%

Funded by:

General Government Revenue	\$ 4,091,965	\$ 4,391,208	\$ 4,284,139	\$ 3,689,909	\$ 4,481,959
percent of funding	95.86%	92.19%	86.41%	84.46%	82.10%
Dedicated Revenue	\$ 176,566	\$ 372,028	\$ 673,790	\$ 678,717	\$ 977,200
percent of funding	4.14%	7.81%	13.59%	15.54%	17.90%
Total	<u>\$ 4,268,531</u>	<u>\$ 4,763,236</u>	<u>\$ 4,957,929</u>	<u>\$ 4,368,626</u>	<u>\$ 5,459,159</u>

Fire Department

Fund: **013**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Dedicated Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	44,167	87,493	30,724	22,084	-	-	-	963	-
Charges For Services	63,004	148,565	112,198	120,350	110,819	92,500	92,500	76,715	92,500
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Other Financing Sources / (Uses)	303	9,135	11,616	34,132	15,360	-	-	-	-
Other Operating Revenues	107,474	245,193	154,538	176,566	126,179	92,500	92,500	77,678	92,500
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	245,849	581,290	581,290	601,039	884,700
Internal Transactions	-	-	-	-	245,849	581,290	581,290	601,039	884,700
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Dedicated Revenue	107,474	245,193	154,538	176,566	372,028	673,790	673,790	678,717	977,200

Expenditures									
Personnel Services	3,390,540	3,440,754	3,515,734	3,734,563	4,150,669	4,323,545	40,142	3,775,549	4,806,203
Supplies & Materials	64,739	109,360	88,767	113,211	134,146	122,122	-	97,339	129,576
Purchased Services	152,973	139,603	160,048	130,336	181,293	212,955	3,279	200,674	218,310
Intra-City Charges	40,978	38,812	31,650	26,685	35,128	40,039	-	35,195	38,775
Fixed Charges	901	933	1,064	1,064	1,536	1,620	-	2,220	1,620
Maintenance & Operating	259,591	288,708	281,529	271,296	352,103	376,736	3,279	335,429	388,281
Internal Charges	259,781	258,815	256,345	262,672	260,464	257,648	-	257,648	264,675
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	259,781	258,815	256,345	262,672	260,464	257,648	-	257,648	264,675
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	15,913	-	-	-	-	-	-	-
Debt & Capital	-	15,913	-	-	-	-	-	-	-
Total Expenditures	3,909,912	4,004,190	4,053,608	4,268,531	4,763,236	4,957,929	43,421	4,368,626	5,459,159

General Government Revenues Provided (Needed)	(3,802,438)	(3,758,997)	(3,899,070)	(4,091,965)	(4,391,208)	(4,284,139)	630,369	(3,689,909)	(4,481,959)
Percent of Total General Government Revenues	22.16%	24.02%	23.66%	23.94%	24.49%	23.80%	-3.50%	19.99%	24.26%

Expenditures by Division										
1001	410 Interfund Transactions	-	-	-	-	-	-	-	-	
1002	410 Support/Assistance Paymts	-	-	-	-	-	-	-	-	
2301	424 Fire	3,856,397	3,947,818	3,976,444	4,247,921	4,744,516	4,957,929	4,349,315	5,459,159	
2305	424 Fire Grants	53,515	56,372	77,164	20,610	18,720	-	43,421	19,311	
2306	424 Fire Special Projects	-	-	-	-	-	-	-	-	
Total Expenditures		3,909,912	4,004,190	4,053,608	4,268,531	4,763,236	4,957,929	43,421	4,368,626	5,459,159

Community Development
Sub-Fund: 014

Part of the General Fund		
\$	707,589	Community Development Sub-Fund Expend. 2.98%
	<u>23,032,565</u>	Other Sub-Funds Expenditures 97.02%
	<u>\$ 23,740,155</u>	Total General Fund Expenditures 100.00%

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 Actual	FY 2020		Adopted FY 2021 Budget
			Adopted	Actual	
Community Development	\$ 507,088	\$ 573,756	\$ 601,562	\$ 625,778	\$ 687,589
Support/Assistance Paymts	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
	<u>\$ 527,088</u>	<u>\$ 593,756</u>	<u>\$ 621,562</u>	<u>\$ 645,778</u>	<u>\$ 707,589</u>
Percent of the General Fund	2.56%	2.82%	2.75%	3.24%	2.98%

Support / Subsidy Payments provides for:

\$ 20,000 Historic Preservation Program-City contribution

Funded by:

General Government Revenue	\$ 517,473	\$ 579,826	\$ 616,142	\$ 642,597	\$ 701,339
percent of funding	98.18%	97.65%	99.13%	99.51%	99.12%
Dedicated Revenue	\$ 9,615	\$ 13,930	\$ 5,420	\$ 3,181	\$ 6,250
percent of funding	1.82%	2.35%	0.87%	0.49%	0.88%
Total	<u>\$ 527,088</u>	<u>\$ 593,756</u>	<u>\$ 621,562</u>	<u>\$ 645,778</u>	<u>\$ 707,589</u>

Community Development

Fund: 014

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Dedicated Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	1,875	1,750	1,500	1,000	1,000	750	750	1,500	750
Intergovernmental Revenues	-	10,000	-	6,000	9,000	-	-	-	-
Charges For Services	7,666	3,930	5,890	2,615	3,930	4,670	4,670	1,681	5,500
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-	-	-	-
Other Operating Revenues	9,541	15,680	7,390	9,615	13,930	5,420	5,420	3,181	6,250
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Dedicated Revenue	9,541	15,680	7,390	9,615	13,930	5,420	5,420	3,181	6,250

Expenditures									
Personnel Services	351,759	366,149	407,734	396,890	390,931	448,884	415,684	415,491	479,309
Supplies & Materials	2,339	2,588	34,894	10,270	30,308	15,662	14,062	17,965	17,747
Purchased Services	44,912	115,099	49,784	55,848	108,398	92,785	219,614	148,066	144,526
Intra-City Charges	2,600	3,000	3,000	3,150	3,150	3,342	3,342	3,342	3,342
Fixed Charges	51,785	51,785	51,785	51,858	52,047	52,085	52,085	52,110	53,265
Maintenance & Operating	101,636	172,472	139,463	121,126	193,903	163,874	289,103	221,483	218,879
Internal Charges	9,886	9,140	8,673	9,072	8,922	8,804	8,804	8,804	9,401
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	9,886	9,140	8,673	9,072	8,922	8,804	8,804	8,804	9,401
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	463,281	547,761	555,870	527,088	593,756	621,562	713,591	645,778	707,589

General Government Revenues Provided (Needed)	(453,740)	(532,081)	(548,480)	(517,473)	(579,826)	(616,142)	(708,171)	(642,597)	(701,339)
Percent of Total General Government Revenues	2.64%	3.40%	3.33%	3.03%	3.23%	3.42%	3.93%	3.48%	3.80%

Expenditures by Division									
1001	410	Interfund Transactions	-	-	-	-	-	-	-
1002	410	Support/Assistance Paymts (Hist. Preserv. Officer / Addressing / Trolley)	20,000	20,000	20,000	20,000	20,000	20,000	20,000
1601	418	Community Development	443,281	527,761	535,870	507,088	573,756	601,562	693,591
Total Expenditures			463,281	547,761	555,870	527,088	593,756	621,562	713,591

Administrative Services
Sub-Fund: 015

Part of the General Fund		
\$ 1,449,221	Administrative Services Sub-Fund Expend.	6.10%
22,290,934	Other Sub-Funds Expenditures	93.90%
<u>\$ 23,740,155</u>	Total General Fund Expenditures	<u>100.00%</u>

Description:

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

"Administrative Services" includes budgets for :

	FY 2018 Actual	FY 2019 Actual	FY 2020		Adopted FY 2021 Budget
			Adopted	Actual	
Budget & Admin Services	\$ 369,767	\$ 321,705	\$ 374,180	\$ 254,061	\$ 378,726
Accounting	\$ 331,935	\$ 349,609	\$ 432,078	\$ 432,408	\$ 513,878
Utility Customer Service	\$ 460,531	\$ 485,279	\$ 527,457	\$ 497,480	\$ 556,618
	<u>\$ 1,162,233</u>	<u>\$ 1,156,593</u>	<u>\$ 1,333,715</u>	<u>\$ 1,183,950</u>	<u>\$ 1,449,221</u>
Percent of the General Fund	5.65%	5.49%	5.90%	5.94%	6.10%

Funded by:

General Government Revenue	\$ 190,639	\$ 124,747	\$ 280,016	\$ 130,251	\$ 181,840
percent of funding	16.40%	10.79%	21.00%	11.00%	12.55%
Dedicated Revenue	\$ 971,594	\$ 1,031,846	\$ 1,053,699	\$ 1,053,699	\$ 1,267,381
percent of funding	83.60%	89.21%	79.00%	89.00%	87.45%
Total	<u>\$ 1,162,233</u>	<u>\$ 1,156,593</u>	<u>\$ 1,333,715</u>	<u>\$ 1,183,950</u>	<u>\$ 1,449,221</u>

Administrative Services

Fund: 015

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			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	974,377	1,062,709	950,675	971,594	1,026,846	1,048,699	1,048,699	1,048,699	1,262,381
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Internal Transactions	974,377	1,062,709	950,675	971,594	1,026,846	1,048,699	1,048,699	1,048,699	1,262,381
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Dedicated Revenue	974,377	1,062,709	950,675	971,594	1,031,846	1,053,699	1,053,699	1,053,699	1,267,381

Expenditures									
Personnel Services	833,112	763,942	757,574	815,520	788,531	908,508	790,908	779,924	978,725
Supplies & Materials	11,506	15,568	25,267	20,049	42,849	46,665	49,811	48,930	50,947
Purchased Services	193,938	212,829	206,890	196,557	183,226	213,886	236,304	214,687	251,392
Intra-City Charges	3,765	3,850	4,810	5,054	5,086	5,254	5,254	5,254	5,254
Fixed Charges	67,808	78,794	97,535	106,139	118,631	141,266	141,266	117,020	143,243
Maintenance & Operating	277,017	311,041	334,502	327,799	349,792	407,071	432,635	385,890	450,836
Internal Charges	19,838	19,347	17,952	18,914	18,270	18,136	18,136	18,136	19,660
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	19,838	19,347	17,952	18,914	18,270	18,136	18,136	18,136	19,660
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	1,129,967	1,094,330	1,110,028	1,162,233	1,156,593	1,333,715	1,241,679	1,183,950	1,449,221

General Government Revenues Provided (Needed)	(155,590)	(31,621)	(159,353)	(190,639)	(124,747)	(280,016)	(187,980)	(130,251)	(181,840)
Percent of Total General Government Revenues	0.91%	0.20%	0.97%	1.12%	0.70%	1.56%	1.04%	0.71%	0.98%

Expenditures by Division									
1001	410 Interfund Transactions	-	-	-	-	-	-	-	-
1002	410 Support/Assistance Paymts	-	-	-	-	-	-	-	-
1501	414 Finance & Budget	342,628	352,583	335,242	369,767	321,705	374,180	261,291	378,726
1506	415 Accounting	389,074	318,328	331,278	331,935	349,609	432,078	441,336	513,878
1507	415 Utility Customer Service	398,265	423,419	443,508	460,531	485,279	527,457	539,052	497,480
Total Expenditures		1,129,967	1,094,330	1,110,028	1,162,233	1,156,593	1,333,715	1,241,679	1,183,950

Public Works
Sub-Fund: 016

Part of the General Fund		
\$ 1,817,560	Public Works Sub-Fund Expend.	7.66%
21,922,595	Other Sub-Funds Expenditures	92.34%
<u>\$ 23,740,155</u>	Total General Fund Expenditures	<u>100.00%</u>

Description:

Public Works Administration houses the leadership team for the Public Works Department such as the Public Works Director. It also includes the Engineering department which provides support to other departments such as the Public Works Enterprise funds, Facilities and Transportation on large projects.

"Public Works" includes budgets for :

	FY 2018 Actual	FY 2019 Actual	FY 2020		Adopted FY 2021 Budget
			Adopted	Actual	
Interfund Transactions	\$ 337,500	\$ 337,500	\$ 287,500	\$ 292,495	\$ 287,500
Public Works Admin	\$ 356,615	\$ 317,299	\$ 502,234	\$ 266,428	\$ 326,614
Engineering	\$ 909,264	\$ 871,503	\$ 1,024,663	\$ 988,886	\$ 1,203,446
	<u>\$ 1,603,379</u>	<u>\$ 1,526,302</u>	<u>\$ 1,814,397</u>	<u>\$ 1,547,809</u>	<u>\$ 1,817,560</u>
Percent of the General Fund	7.79%	7.24%	8.03%	7.76%	7.66%

Interfund Transactions provides for:

\$ 287,500 Capital Transit Svc Operations Support

Funded by:

General Government Revenue	\$ 561,143	\$ 420,631	\$ 531,972	\$ 265,384	\$ 576,843
percent of funding	35.00%	27.56%	29.32%	17.15%	31.74%
Dedicated Revenue	\$ 1,042,236	\$ 1,105,671	\$ 1,282,425	\$ 1,282,425	\$ 1,240,717
percent of funding	65.00%	72.44%	70.68%	82.85%	68.26%
Total	<u>\$ 1,603,379</u>	<u>\$ 1,526,302</u>	<u>\$ 1,814,397</u>	<u>\$ 1,547,809</u>	<u>\$ 1,817,560</u>

Public Works

Fund: 016

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Dedicated Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	3,432	-	-	-	-	-	-	-
Charges For Services	500	1,000	-	250	250	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-	-	-	-
Other Operating Revenues	500	4,432	-	250	250	-	-	-	-
Internal Service Revenues	998,612	1,076,206	1,040,421	1,041,986	1,105,421	1,282,425	1,282,425	1,282,425	1,240,717
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Internal Transactions	998,612	1,076,206	1,040,421	1,041,986	1,105,421	1,282,425	1,282,425	1,282,425	1,240,717
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Dedicated Revenue	999,112	1,080,638	1,040,421	1,042,236	1,105,671	1,282,425	1,282,425	1,282,425	1,240,717

Expenditures									
Personnel Services	910,186	1,022,828	1,022,542	1,082,842	944,091	1,309,846	1,302,496	1,044,384	1,305,414
Supplies & Materials	10,697	5,002	6,373	6,048	10,354	7,550	12,375	15,123	7,550
Purchased Services	76,537	89,788	68,446	71,390	116,251	89,919	92,444	77,353	96,172
Intra-City Charges	4,551	5,097	4,594	5,845	7,154	7,981	7,981	6,304	7,981
Fixed Charges	71,892	83,821	71,892	71,992	81,639	80,417	80,417	80,966	81,931
Maintenance & Operating	163,677	183,708	151,305	155,275	215,398	185,867	193,217	179,747	193,634
Internal Charges	28,226	27,305	28,203	27,762	29,313	31,184	31,184	31,184	31,012
Transfers Out	300,000	375,000	409,125	337,500	337,500	287,500	292,495	292,495	287,500
Internal Transactions	328,226	402,305	437,328	365,262	366,813	318,684	323,679	323,679	318,512
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	1,402,089	1,608,841	1,611,175	1,603,379	1,526,302	1,814,397	1,819,392	1,547,809	1,817,560

General Government Revenues Provided (Needed)	(402,977)	(528,203)	(570,754)	(561,143)	(420,631)	(531,972)	(536,967)	(265,384)	(576,843)
Percent of Total General Government Revenues	2.35%	3.38%	3.46%	3.28%	2.35%	2.96%	2.98%	1.44%	3.12%

Expenditures by Division										
1001	410 Interfund Transactions	300,000	375,000	409,125	337,500	337,500	287,500	292,495	292,495	287,500
3101	431 Public Works Admin	309,032	324,285	322,757	356,615	317,299	502,234	502,234	266,428	326,614
3102	433 Engineering	793,057	909,556	879,293	909,264	871,503	1,024,663	1,024,663	988,886	1,203,446
Total Expenditures		1,402,089	1,608,841	1,611,175	1,603,379	1,526,302	1,814,397	1,819,392	1,547,809	1,817,560

Park & Recreation
Sub-Fund: 017

Part of the General Fund		
\$ 2,432,449	Park & Recreation Sub-Fund Expend.	10.25%
21,307,705	Other Sub-Funds Expenditures	89.75%
<u>\$ 23,740,155</u>	Total General Fund Expenditures	<u>100.00%</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 2018 Actual	FY 2019 Actual	FY 2020		Adopted FY 2021 Budget
			Adopted	Actual	
Interfund Transactions	\$ -	\$ -	\$ -	\$ 280,000	\$ -
Support/Assistance Paymts	\$ -	\$ -	\$ -	\$ -	\$ -
Parks Administration	\$ 264,480	\$ 276,909	\$ 280,263	\$ 250,886	\$ 285,580
Parks Maintenance	\$ 1,402,781	\$ 1,396,298	\$ 1,579,974	\$ 1,442,773	\$ 1,514,506
Swimming Pool	\$ 336,169	\$ 345,095	\$ 425,747	\$ 345,283	\$ 428,441
Recreation	\$ 74,633	\$ 69,680	\$ 89,299	\$ 66,863	\$ 93,021
Kay's Kids	\$ 36,393	\$ 40,177	\$ 53,617	\$ 38,215	\$ 53,283
Urban Trails	\$ 34,941	\$ 35,297	\$ 56,525	\$ 42,601	\$ 57,619
Code Enforcement-Weed Mgmt	\$ 135,191	\$ 148,934	\$ -	\$ -	\$ -
	<u>\$ 2,284,588</u>	<u>\$ 2,312,390</u>	<u>\$ 2,485,425</u>	<u>\$ 2,466,620</u>	<u>\$ 2,432,449</u>
Percent of the General Fund	11.11%	10.98%	10.99%	12.37%	10.25%

Funded by:

General Government Revenue	\$ 1,818,907	\$ 1,817,925	\$ 2,081,364	\$ 2,122,295	\$ 2,078,778
percent of funding	79.62%	78.62%	83.74%	86.04%	85.46%
Other Dedicated Revenue	\$ 465,681	\$ 494,465	\$ 404,061	\$ 344,324	\$ 353,671
percent of funding	20.38%	21.38%	16.26%	13.96%	14.54%
Total	<u>\$ 2,284,588</u>	<u>\$ 2,312,390</u>	<u>\$ 2,485,425</u>	<u>\$ 2,466,620</u>	<u>\$ 2,432,449</u>

Significant Changes:

In Fiscal Year 2020, the Code Enforcement - Weed Management Division was relocated to Streets Maintenance (fund 201).

Park & Recreation

Fund: 017

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Dedicated Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	948	3,000	3,000	-	3,000
Charges For Services	203,643	211,527	198,017	223,844	228,146	195,321	195,321	148,545	200,321
Intra-City Revenues	-	-	-	59,628	73,969	74,000	74,000	74,000	19,000
Fines & Forfeitures	-	-	900	2,889	1,016	-	-	498	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Other Financing Sources / (Uses)	26,253	22,318	18,952	35,781	37,080	54,218	54,218	43,760	54,218
Other Operating Revenues	229,896	233,845	217,869	322,142	341,159	326,539	326,539	266,802	276,539
Internal Service Revenues	84,151	73,792	146,064	143,539	153,306	77,522	77,522	77,522	77,132
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Internal Transactions	84,151	73,792	146,064	143,539	153,306	77,522	77,522	77,522	77,132
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Dedicated Revenue	314,047	307,637	363,933	465,681	494,465	404,061	404,061	344,324	353,671
Expenditures									
Personnel Services	1,213,543	1,057,677	1,208,949	1,368,259	1,343,741	1,503,066	-	1,351,430	1,447,683
Supplies & Materials	129,214	138,676	169,382	159,771	164,528	155,790	-	159,263	164,990
Purchased Services	447,943	443,220	471,278	479,840	531,522	550,088	-	405,542	541,568
Intra-City Charges	41,853	45,897	45,504	43,189	46,234	49,465	-	33,533	49,740
Fixed Charges	80,917	87,740	89,016	93,816	98,182	105,094	-	114,930	105,833
Maintenance & Operating	699,927	715,533	775,180	776,616	840,466	860,437	-	713,267	862,131
Internal Charges	115,245	98,306	140,331	139,713	128,183	121,922	-	121,922	122,635
Transfers Out	-	-	-	-	-	-	280,000	280,000	-
Internal Transactions	115,245	98,306	140,331	139,713	128,183	121,922	280,000	401,922	122,635
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	2,028,715	1,871,516	2,124,460	2,284,588	2,312,390	2,485,425	280,000	2,466,620	2,432,449
General Government Revenues Provided (Needed)	(1,714,668)	(1,563,879)	(1,760,527)	(1,818,907)	(1,817,925)	(2,081,364)	124,061	(2,122,295)	(2,078,778)
Percent of Total General Government Revenues	9.99%	9.99%	10.69%	10.64%	10.14%	11.56%	-0.69%	11.50%	11.25%
Expenditures by Division									
1001 410 Interfund Transactions	-	-	-	-	-	-	280,000	280,000	-
1002 410 Support/Assistance Paymts	-	-	-	-	-	-	-	-	-
4101 464 Parks Administration	261,860	232,370	239,594	264,480	276,909	280,263	-	250,886	285,580
4102 464 Parks Maintenance	1,359,390	1,211,419	1,292,251	1,402,781	1,396,298	1,579,974	-	1,442,773	1,514,506
4103 464 Swimming Pool	331,328	310,867	324,007	336,169	345,095	425,747	-	345,283	428,441
4104 464 Recreation	50,314	59,229	79,178	74,633	69,680	89,299	-	66,863	93,021
4106 464 Kay's Kids	25,823	25,180	21,183	36,393	40,177	53,617	-	38,215	53,283
4107 464 Urban Trails	-	32,451	32,795	34,941	35,297	56,525	-	42,601	57,619
4109 464 Code Enforcement-Weed Mgmt	-	-	135,452	135,191	148,934	-	-	-	-
Total Expenditures	2,028,715	1,871,516	2,124,460	2,284,588	2,312,390	2,485,425	280,000	2,466,620	2,432,449

Street & Traffic

Fund: **201**

Part of the Transportation Department

Description:

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

This Fund includes budgets for :

	FY 2018 Actual	FY 2019 Actual	FY 2020		Adopted FY 2021 Budget
			Adopted	Actual	
Streets	\$ 3,831,988	\$ 3,544,540	\$ 6,890,476	\$ 6,032,047	\$ 9,129,765
Traffic Maintenance	\$ 421,857	\$ 461,223	\$ 530,946	\$ 441,196	\$ 535,021
Signal Maintenance	\$ 141,617	\$ 124,896	\$ 103,813	\$ 69,195	\$ 101,293
Roadway Code Enforcement	\$ -	\$ -	\$ 213,071	\$ 160,116	\$ 218,312
	\$ 4,395,462	\$ 4,130,659	\$ 7,738,306	\$ 6,702,554	\$ 9,984,392

Major Funding Sources:

The Street, Signal, Traffic and Code Enforcement divisions are almost exclusively supported by the annual assessment levied on city residents. This Street Maintenance assessment provides very little capacity for capital projects (MCA 7-12-4401). The City is primarily dependent upon Gas Tax funding (funds 240 & 241) for the Street capital program.

Major Capital:

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

Significant Changes:

In Fiscal Year 2020, the Code Enforcement - Weed Management Division was relocated from the General Fund Parks & Recreation department to Roadway Code Enforcement within this fund.

Street & Traffic

Fund: 201

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	3,257,684	3,341,204	3,659,914	4,055,147	4,975,628	6,882,480	6,882,480	7,113,341	6,882,480
Taxes & Assessments	3,257,684	3,341,204	3,659,914	4,055,147	4,975,628	6,882,480	6,882,480	7,113,341	6,882,480
License & Permits	-	-	-	31,355	56,368	32,000	32,000	74,968	32,000
Intergovernmental Revenues	26,441	26,700	27,500	30,494	30,494	30,495	30,495	30,494	30,495
Charges For Services	-	-	-	-	-	3,000	3,000	-	3,000
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	500	500	690	500
Investment Earnings	2,026	8,970	22,349	39,569	78,062	40,000	40,000	56,623	40,000
Other Financing Sources / (Uses)	74,058	37,453	49,603	26,795	23,542	16,000	16,000	120,189	16,000
Other Operating Revenues	102,525	73,123	99,452	128,213	188,466	121,995	121,995	282,964	121,995
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	12,876	19,695	19,545	9,894	9,894	9,894	12,166
Internal Transactions	-	-	12,876	19,695	19,545	9,894	9,894	9,894	12,166
Long-Term Debt	-	-	-	-	-	1,000,000	4,300,562	-	3,700,000
Total Revenues	3,360,209	3,414,327	3,772,242	4,203,055	5,183,640	8,014,369	11,314,931	7,406,199	10,716,641
Expenditures									
Personnel Services	1,208,579	1,184,756	1,231,490	1,334,818	1,322,880	2,008,744	2,008,744	1,542,382	2,009,394
Supplies & Materials	795,788	207,385	491,254	673,371	584,617	796,768	1,142,403	555,175	781,935
Purchased Services	493,866	577,047	636,652	786,923	698,841	1,460,712	2,467,412	1,248,934	1,493,183
Intra-City Charges	265,066	169,581	199,273	263,729	280,100	306,157	306,157	259,895	310,736
Fixed Charges	1,654	1,864	1,613	1,592	573	1,620	1,620	851	65,620
Maintenance & Operating	1,556,374	955,877	1,328,792	1,725,615	1,564,131	2,565,257	3,917,592	2,064,854	2,651,474
Internal Charges	443,850	477,383	443,968	464,759	519,485	637,995	637,995	637,995	650,399
Transfers Out	-	-	36,075	-	-	-	-	-	-
Internal Transactions	443,850	477,383	480,043	464,759	519,485	637,995	637,995	637,995	650,399
Debt Service	-	-	-	-	-	-	-	-	287,125
Capital Outlay	25,925	130,676	131,072	870,270	724,163	2,526,310	5,799,765	2,457,323	4,386,000
Debt & Capital	25,925	130,676	131,072	870,270	724,163	2,526,310	5,799,765	2,457,323	4,673,125
Total Expenditures	3,234,728	2,748,692	3,171,397	4,395,462	4,130,659	7,738,306	12,364,096	6,702,554	9,984,392
Revenues Over (Under) Expenditures	125,481	665,635	600,845	(192,407)	1,052,981	276,063	(1,049,165)	703,645	732,249
Beginning Cash Balance - July 1	2,515,716	2,641,156	3,307,070	3,907,780	3,715,524	4,767,984	4,767,984	4,767,984	5,471,850
Other Cash Sources / (Uses)	(41)	279	(135)	151	(521)	-	-	221	-
Ending Cash Balance - June 30	2,641,156	3,307,070	3,907,780	3,715,524	4,767,984	5,044,047	3,718,819	5,471,850	6,204,099
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	2,641,156	3,307,070	3,907,780	3,715,524	4,767,984	5,044,047	3,718,819	5,471,850	6,204,099
Ending Cash Balance - June 30	2,641,156	3,307,070	3,907,780	3,715,524	4,767,984	5,044,047	3,718,819	5,471,850	6,204,099
Reserves Detail:									
Operating Reserve (5 month)	1,337,001	1,090,840	1,266,802	1,468,830	1,419,373	2,171,665	2,735,138	1,768,846	2,213,028
Trail / Crossings Maintenance Reserve	150,000	150,000	-	-	-	-	-	-	-
Street Plowing Overtime Reserve	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
60% 27th Payday Reserve (for FY2023)	-	-	-	-	10,176	30,904	30,904	23,729	46,371
Capital / Maintenance Projects Reserves	1,144,155	2,056,230	2,630,978	2,236,694	3,328,435	2,831,478	942,777	3,669,275	3,934,700

Civic Center Board
Fund: 204

Part of the Parks & Recreation Department

Description:

In Fiscal Year 2020, the Civic Center Advisory Board was dissolved in search of a new strategy to provide an advisory capacity to the Civic Center operations. The dissolved board had funding held outside of the city's own funding and upon dissolution, that funding was brought under the city's control by way of the Civic Center Board fund. this fund is expected to be spent to depletion and decommissioned by the end of Fiscal Year 2021 via authorized expenditures approved throughout the year.

The Civic Center Board Fund includes budgets for :

	FY 2018 Actual	FY 2019 Actual	FY 2020		Adopted FY 2021 Budget
			Adopted	Actual	
Civic Center Board	\$ -	\$ -	\$ -	\$ -	\$ -
CC Board Reimbursements	\$ -	\$ -	\$ -	\$ 3,018	\$ -
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,018</u>	<u>\$ -</u>

Major Funding Sources:

	FY 2018 Actual	FY 2019 Actual	FY 2020		Adopted FY 2021 Budget
			Adopted	Actual	
Civic Center Fees (Events/Rental)	-	-	-	32,842	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,842</u>	<u>\$ -</u>

Major Capital:

\$ - No Major Capital Scheduled For FY21

Significant Changes:

Fiscal Year 2020 presented many challenges for the Civic Center including closing and canceling nearly the entire second half of the year due to COVID-19 restrictions. Those restrictions have carried on into Fiscal Year 2021 but the management team is working diligently to provide a safe and fun entertainment venue within the recommended guidelines.

Civic Center Board

Fund: 204

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-	-	32,842	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	26	-
Other Financing Sources / (Uses)	-	-	-	-	-	-	-	900	-
Other Operating Revenues	-	-	-	-	-	-	-	33,768	-
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	33,768	-
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	317	316	-
Purchased Services	-	-	-	-	-	-	2,702	2,702	-
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-	3,019	3,018	-
Internal Charges	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	3,019	3,018	-
Revenues Over (Under) Expenditures	-	-	-	-	-	-	(3,019)	30,750	-
Beginning Cash Balance - July 1	-	-	-	-	-	-	-	-	92,321
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	61,571	-
Ending Cash Balance - June 30	-	-	-	-	-	-	(3,019)	92,321	92,321
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	(3,019)	92,321	92,321
Ending Cash Balance - June 30	-	-	-	-	-	-	(3,019)	92,321	92,321
Reserves Detail:									
Misc. Reserves	-	-	-	-	-	-	(3,019)	92,321	92,321

Civic Center
Fund: 211

Part of the Parks & 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 Fund includes budgets for :

	FY 2018 Actual	FY 2019 Actual	FY 2020		Adopted FY 2021 Budget
			Adopted	Actual	
Civic Center	\$ 738,387	\$ 942,016	\$ 1,046,815	\$ 1,088,055	\$ 937,355
	<u>\$ 738,387</u>	<u>\$ 942,016</u>	<u>\$ 1,046,815</u>	<u>\$ 1,088,055</u>	<u>\$ 937,355</u>

Major Funding Sources:

	FY 2018 Actual	FY 2019 Actual	FY 2020		Adopted FY 2021 Budget
			Adopted	Actual	
General Fund Support Transfer	\$ 480,000	\$ 470,000	\$ 360,000	\$ 360,000	\$ 360,000
Civic Center Fees (Events/Rental)	\$ 299,527	\$ 615,014	\$ 518,250	\$ 536,758	\$ 478,250
	<u>\$ 779,527</u>	<u>\$ 1,085,014</u>	<u>\$ 878,250</u>	<u>\$ 896,758</u>	<u>\$ 838,250</u>

Major Capital:

\$ - No Major Capital Scheduled For FY21

Significant Changes:

Fiscal Year 2020 presented many challenges for the Civic Center including closing and canceling nearly the entire second half of the year due to COVID-19 restrictions. Those restrictions have carried on into Fiscal Year 2021 but the management team is working diligently to provide a safe and fun entertainment venue within the recommended guidelines.

Civic Center

Fund: **211**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	25,000	-	-	-	-	-	-
Charges For Services	484,101	567,710	270,274	299,527	615,014	518,250	518,250	536,758	478,250
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Other Financing Sources / (Uses)	2,384	5,737	299	5,490	42,016	750	750	198	750
Other Operating Revenues	486,485	573,447	295,573	305,017	657,030	519,000	519,000	536,956	479,000
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	500,000	480,000	483,827	485,854	475,572	362,792	362,792	362,792	362,588
Internal Transactions	500,000	480,000	483,827	485,854	475,572	362,792	362,792	362,792	362,588
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	986,485	1,053,447	779,400	790,871	1,132,602	881,792	881,792	899,748	841,588
Expenditures									
Personnel Services	370,082	393,609	375,919	381,763	396,178	426,969	429,768	410,096	433,856
Supplies & Materials	26,472	24,151	27,768	20,333	28,670	38,690	38,690	26,685	38,690
Purchased Services	299,975	436,324	205,413	149,424	357,987	293,387	428,609	397,804	292,141
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	6,125	6,482	6,734	6,434	8,483	9,210	9,210	11,232	9,210
Maintenance & Operating	332,572	466,957	239,915	176,191	395,141	341,287	476,509	435,721	340,041
Internal Charges	193,913	182,859	174,787	154,264	150,697	173,559	173,559	173,559	163,458
Transfers Out	10,610	-	4,029	-	-	-	-	-	-
Internal Transactions	204,523	182,859	178,816	154,264	150,697	173,559	173,559	173,559	163,458
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	40,853	26,169	-	105,000	105,000	68,679	-
Debt & Capital	-	-	40,853	26,169	-	105,000	105,000	68,679	-
Total Expenditures	907,177	1,043,425	835,503	738,387	942,016	1,046,815	1,184,836	1,088,055	937,355
Revenues Over (Under) Expenditures	79,308	10,022	(56,103)	52,484	190,586	(165,023)	(303,044)	(188,307)	(95,767)
Beginning Cash Balance - July 1	394,621	473,929	483,951	427,848	480,332	670,918	670,918	670,918	441,950
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	(40,661)	-
Ending Cash Balance - June 30	473,929	483,951	427,848	480,332	670,918	505,895	367,874	441,950	346,183
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	473,929	483,951	427,848	480,332	670,918	505,895	367,874	441,950	346,183
Ending Cash Balance - June 30	473,929	483,951	427,848	480,332	670,918	505,895	367,874	441,950	346,183
Reserves Detail:									
Operating Reserve	3 mo. 74,700	86,900	65,800	59,300	78,500	156,900	179,900	169,800	156,200
Equipment Reserve	399,229	397,051	362,048	421,032	589,371	342,427	181,363	265,841	179,971
60% 27th Payday Reserve (for FY2023)					3,048	6,569	6,612	6,309	10,012

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 Actual	FY 2020		Adopted FY 2021 Budget
			Adopted	Actual	
Facilities Administration	\$ 477,038	\$ 427,780	\$ 517,927	\$ 480,631	\$ 525,910
Project Management	\$ 123,038	\$ 98,278	\$ 107,176	\$ 106,702	\$ 125,649
Public Ed & Govt Acc Chnl (PEG)	\$ 174,115	\$ 3,924	\$ 4,136	\$ 4,111	\$ 5,042
	<u>\$ 774,191</u>	<u>\$ 529,982</u>	<u>\$ 629,239</u>	<u>\$ 591,444</u>	<u>\$ 656,601</u>

Major Funding Sources:

PEG Operational Support (General Fund)	\$ 5,103	\$ 3,887	\$ 4,066	\$ 4,066	\$ 5,047
PEG Contract - Cable Franchise Fee Funded	\$ 168,620	\$ -	\$ -	\$ -	\$ -
Community Facilities Charges	\$ 599,638	\$ 575,024	\$ 609,772	\$ 609,772	\$ 585,058
	<u>\$ 773,361</u>	<u>\$ 578,911</u>	<u>\$ 613,838</u>	<u>\$ 613,838</u>	<u>\$ 590,105</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 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			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	961	3,651	6,726	14,429	24,575	10,000	10,000	15,292	16,000
Other Financing Sources / (Uses)	712	-	3,589	-	29	-	-	-	-
Other Operating Revenues	1,673	3,651	10,315	14,429	24,604	10,000	10,000	15,292	16,000
Internal Service Revenues	636,990	563,559	627,029	599,638	575,024	609,772	609,772	609,772	585,058
Interfund Transfers In	161,954	165,480	171,557	176,928	7,070	5,636	5,636	5,636	6,460
Internal Transactions	798,944	729,039	798,586	776,566	582,094	615,408	615,408	615,408	591,518
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	800,617	732,690	808,901	790,995	606,698	625,408	625,408	630,700	607,518
Expenditures									
Personnel Services	191,189	198,888	206,768	216,692	181,924	201,744	201,994	201,541	224,707
Supplies & Materials	1,112	905	1,151	1,850	2,838	2,125	2,125	2,162	2,125
Purchased Services	336,976	294,745	315,317	351,228	277,205	387,706	545,835	349,623	380,337
Intra-City Charges	1,605	1,482	1,405	1,329	1,466	2,099	2,099	2,553	2,099
Fixed Charges	156,560	160,480	164,500	168,620	-	-	-	-	-
Maintenance & Operating	496,253	457,612	482,373	523,027	281,509	391,930	550,059	354,338	384,561
Internal Charges	37,099	40,389	32,835	34,472	35,092	35,565	35,565	35,565	47,333
Transfers Out	-	-	12,305	-	-	-	-	-	-
Internal Transactions	37,099	40,389	45,140	34,472	35,092	35,565	35,565	35,565	47,333
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	34,835	9,400	41,844	-	31,457	-	-	-	-
Debt & Capital	34,835	9,400	41,844	-	31,457	-	-	-	-
Total Expenditures	759,376	706,289	776,125	774,191	529,982	629,239	787,618	591,444	656,601
Revenues Over (Under) Expenditures	41,241	26,401	32,776	16,804	76,716	(3,831)	(162,210)	39,256	(49,083)
Beginning Cash Balance - July 1	910,922	952,163	978,564	1,011,340	1,028,144	1,104,860	1,104,860	1,104,860	1,144,116
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	-
Ending Cash Balance - June 30	952,163	978,564	1,011,340	1,028,144	1,104,860	1,101,029	942,650	1,144,116	1,095,033
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	952,163	978,564	1,011,340	1,028,144	1,104,860	1,101,029	942,650	1,144,116	1,095,033
Ending Cash Balance - June 30	952,163	978,564	1,011,340	1,028,144	1,104,860	1,101,029	942,650	1,144,116	1,095,033
Reserves Detail:									
Operating Reserve	1 mo. 60,378	58,074	61,190	64,516	41,544	52,437	65,635	49,287	54,717
PEG Operational Reserve	516	666	692	300	479	409	339	294	299
Facilities Management - Other Reserves	891,269	919,824	949,458	963,328	1,061,437	1,045,079	873,568	1,091,434	1,034,832
60% 27th Payday Reserve (for FY2023)					1,399	3,104	3,108	3,101	5,186

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 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			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	13	81	80	100	304	50	50	204	50
Other Financing Sources / (Uses)	63,812	62,102	53,426	53,426	53,426	62,100	62,100	62,100	62,100
Other Operating Revenues	63,825	62,183	53,506	53,526	53,730	62,150	62,150	62,304	62,150
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	12,305	-	-	-	-	-	-
Internal Transactions	-	-	12,305	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	63,825	62,183	65,811	53,526	53,730	62,150	62,150	62,304	62,150
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	-
Supplies & Materials	2,033	2,492	1,708	1,557	2,335	2,500	2,500	1,601	2,500
Purchased Services	12,370	11,105	11,114	12,246	10,820	14,054	14,054	10,759	14,054
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	1,028	1,060	1,109	1,109	1,292	1,360	1,360	1,582	1,400
Maintenance & Operating	15,431	14,657	13,931	14,912	14,448	17,914	17,914	13,941	17,954
Internal Charges	42,152	40,642	40,763	40,777	40,901	41,472	41,472	41,472	41,879
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	42,152	40,642	40,763	40,777	40,901	41,472	41,472	41,472	41,879
Debt Service	4,209	4,209	16,462	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	4,209	4,209	16,462	-	-	-	-	-	-
Total Expenditures	61,792	59,508	71,156	55,689	55,349	59,386	59,386	55,413	59,833
Revenues Over (Under) Expenditures	2,033	2,675	(5,345)	(2,163)	(1,619)	2,764	2,764	6,891	2,317
Beginning Cash Balance - July 1	13,288	15,321	17,996	12,651	10,488	8,869	8,869	8,869	15,760
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	-
Ending Cash Balance - June 30	15,321	17,996	12,651	10,488	8,869	11,633	11,633	15,760	18,077
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	15,321	17,996	12,651	10,488	8,869	11,633	11,633	15,760	18,077
Ending Cash Balance - June 30	15,321	17,996	12,651	10,488	8,869	11,633	11,633	15,760	18,077
Reserves Detail:									
Operating & Capital Reserve	15,321	17,996	12,651	10,488	8,869	11,633	11,633	15,760	18,077

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 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			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	39	132	264	502	882	300	300	823	300
Other Financing Sources / (Uses)	10,000	16,450	24,908	16,760	25,640	22,700	22,700	26,858	22,700
Other Operating Revenues	10,039	16,582	25,172	17,262	26,522	23,000	23,000	27,681	23,000
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	10,039	16,582	25,172	17,262	26,522	23,000	23,000	27,681	23,000
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	8,401	3,467	-	5,000	5,000	342	5,000
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-	-	-	-
Maintenance & Operating	-	-	8,401	3,467	-	5,000	5,000	342	5,000
Internal Charges	19,435	16,351	16,375	16,755	16,919	17,619	17,619	17,619	18,310
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	19,435	16,351	16,375	16,755	16,919	17,619	17,619	17,619	18,310
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	19,435	16,351	24,776	20,222	16,919	22,619	22,619	17,961	23,310
Revenues Over (Under) Expenditures	(9,396)	231	396	(2,960)	9,603	381	381	9,720	(310)
Beginning Cash Balance - July 1	46,978	37,582	37,813	38,209	35,249	44,852	44,852	44,852	54,572
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	-
Ending Cash Balance - June 30	37,582	37,813	38,209	35,249	44,852	45,233	45,233	54,572	54,262
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	37,582	37,813	38,209	35,249	44,852	45,233	45,233	54,572	54,262
Ending Cash Balance - June 30	37,582	37,813	38,209	35,249	44,852	45,233	45,233	54,572	54,262
Reserves Detail:									
Operating & Capital Reserve	37,582	37,813	38,209	35,249	44,852	45,233	45,233	54,572	54,262

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 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	19,263	4,483	4,391	3,805	-	-	-	-	-
Charges For Services	46,733	54,962	49,951	56,639	63,148	56,430	56,430	69,905	56,430
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-	-	-	-
Other Operating Revenues	65,996	59,445	54,342	60,444	63,148	56,430	56,430	69,905	56,430
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	987	1,510	1,780	354	354	354	447
Internal Transactions	-	-	987	1,510	1,780	354	354	354	447
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	65,996	59,445	55,329	61,954	64,928	56,784	56,784	70,259	56,877
Expenditures									
Personnel Services	63,594	60,429	47,393	45,671	40,384	58,170	71,863	71,863	57,842
Supplies & Materials	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-	-	-	-
Internal Charges	2,121	2,017	2,364	990	1,360	1,360	1,360	1,360	1,360
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	2,121	2,017	2,364	990	1,360	1,360	1,360	1,360	1,360
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	65,715	62,446	49,757	46,661	41,744	59,530	73,223	73,223	59,202
Revenues Over (Under) Expenditures	281	(3,001)	5,572	15,293	23,184	(2,746)	(16,439)	(2,964)	(2,325)
Beginning Cash Balance - July 1	(1,549)	(1,268)	(4,269)	1,303	16,596	39,780	39,780	39,780	36,816
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	-
Ending Cash Balance - June 30	(1,268)	(4,269)	1,303	16,596	39,780	37,034	23,341	36,816	34,491
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	(1,268)	(4,269)	1,303	16,596	39,780	37,034	23,341	36,816	34,491
Ending Cash Balance - June 30	(1,268)	(4,269)	1,303	16,596	39,780	37,034	23,341	36,816	34,491
Reserves Detail:									
Misc. Reserves	(1,268)	(4,269)	1,303	16,596	39,470	36,139	22,236	35,710	33,156
60% 27th Payday Reserve (for FY2023)					311	895	1,106	1,106	1,335

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 Law Enforcement Block Grant Fund includes budgets for :

	FY 2018 Actual	FY 2019 Actual	FY 2020		Adopted FY 2021 Budget
			Adopted	Actual	
Transfer/out - To General Fund	\$ -	\$ 27,172	\$ 15,000	\$ 34,989	\$ 15,000
Other L&C Co Programs	\$ -	\$ 13,919	\$ 15,000	\$ 15,280	\$ 15,000
	<u>\$ -</u>	<u>\$ 41,091</u>	<u>\$ 30,000</u>	<u>\$ 50,269</u>	<u>\$ 30,000</u>

Law Enforcement Block Grant

Fund: 217

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	26,592	49,123	38,503	-	70,365	33,000	64,914	44,426	33,000
Charges For Services	-	-	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-	-	-	-
Other Operating Revenues	26,592	49,123	38,503	-	70,365	33,000	64,914	44,426	33,000
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	26,592	49,123	38,503	-	70,365	33,000	64,914	44,426	33,000
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	-
Supplies & Materials	6,534	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	-	13,398	11,849	-	13,919	15,000	29,925	15,280	15,000
Maintenance & Operating	6,534	13,398	11,849	-	13,919	15,000	29,925	15,280	15,000
Internal Charges	-	-	-	-	-	-	-	-	-
Transfers Out	19,968	23,876	38,593	-	27,172	15,000	34,989	34,989	15,000
Internal Transactions	19,968	23,876	38,593	-	27,172	15,000	34,989	34,989	15,000
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	26,502	37,274	50,442	-	41,091	30,000	64,914	50,269	30,000
Revenues Over (Under) Expenditures	90	11,849	(11,939)	-	29,274	3,000	-	(5,843)	3,000
Beginning Cash Balance - July 1	-	90	11,939	-	-	29,274	29,274	29,274	23,431
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	-
Ending Cash Balance - June 30	90	11,939	-	-	29,274	32,274	29,274	23,431	26,431
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	90	11,939	-	-	29,274	32,274	29,274	23,431	26,431
Ending Cash Balance - June 30	90	11,939	-	-	29,274	32,274	29,274	23,431	26,431
Reserves Detail:									
Misc. Reserves	90	11,939	-	-	29,274	32,274	29,274	23,431	26,431

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.

The 9-1-1 Emergency Fund includes budgets for :

	FY 2018 Actual	FY 2019 Actual	FY 2020		Adopted FY 2021 Budget
			Adopted	Actual	
9-1-1 Emergency Program	\$ 486,959	\$ 338,912	\$ 382,009	\$ 334,071	\$ 371,202
	<u>\$ 486,959</u>	<u>\$ 338,912</u>	<u>\$ 382,009</u>	<u>\$ 334,071</u>	<u>\$ 371,202</u>

Major Funding Sources:

	FY 2018 Actual	FY 2019 Actual	FY 2020		Adopted FY 2021 Budget
			Adopted	Actual	
911-Lewis & Clark County	\$ 234,083	\$ 213,188	\$ 226,000	\$ 157,313	\$ 226,000
911-City of Helena	\$ 198,633	\$ 187,492	\$ 192,000	\$ 157,313	\$ 192,000
911-East Helena	\$ 13,980	\$ 53,646	\$ 14,000	\$ 157,313	\$ 14,000
St. Peter's Hospital Training Reimb.	\$ 20,000	\$ 10,000	\$ 12,000	\$ -	\$ 12,000
	<u>\$ 466,696</u>	<u>\$ 464,326</u>	<u>\$ 444,000</u>	<u>\$ 471,939</u>	<u>\$ 444,000</u>

9-1-1 Emergency Program

Fund: **218**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget	
						Adopted	Amended	Actual		
Revenues										
Taxes	-	-	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	-	-	
Taxes & Assessments	-	-	-	-	-	-	-	-	-	
License & Permits	-	-	-	-	-	-	-	-	-	
Intergovernmental Revenues	429,342	432,193	417,249	446,696	454,326	432,000	902,000	471,939	432,000	
Charges For Services	6,956	10,000	-	20,000	10,000	12,000	12,000	-	12,000	
Intra-City Revenues	-	-	-	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	
Investment Earnings	104	246	1,206	3,024	5,049	500	500	5,550	500	
Other Financing Sources / (Uses)	45,807	53,815	49,314	50,230	31,743	1,360	1,360	1,555	1,360	
Other Operating Revenues	482,209	496,254	467,769	519,950	501,118	445,860	915,860	479,044	445,860	
Internal Service Revenues	-	-	-	-	-	-	-	-	-	
Interfund Transfers In	-	-	9,469	-	-	-	-	-	-	
Internal Transactions	-	-	9,469	-	-	-	-	-	-	
Long-Term Debt	-	-	-	-	-	-	-	-	-	
Total Revenues	482,209	496,254	477,238	519,950	501,118	445,860	915,860	479,044	445,860	
Expenditures										
Personnel Services	-	-	-	-	-	-	-	-	-	
Supplies & Materials	4,496	6,875	9,816	20,620	8,705	23,800	23,800	11,341	23,800	
Purchased Services	313,001	337,587	281,507	278,145	279,384	311,945	311,945	275,611	301,047	
Intra-City Charges	-	-	-	-	-	-	-	-	-	
Fixed Charges	49,362	50,174	50,916	51,636	49,991	45,432	45,432	46,286	45,432	
Maintenance & Operating	366,859	394,636	342,239	350,401	338,080	381,177	381,177	333,239	370,279	
Internal Charges	20,921	20,054	19,232	823	832	832	832	832	923	
Transfers Out	52,286	93,000	93,000	135,735	-	-	-	-	-	
Internal Transactions	73,207	113,054	112,232	136,558	832	832	832	832	923	
Debt Service	-	-	-	-	-	-	-	-	-	
Capital Outlay	33,114	-	35,692	-	-	-	470,000	-	-	
Debt & Capital	33,114	-	35,692	-	-	-	470,000	-	-	
Total Expenditures	473,180	507,690	490,163	486,959	338,912	382,009	852,009	334,071	371,202	
Revenues Over (Under) Expenditures	9,029	(11,436)	(12,925)	32,991	162,206	63,851	63,851	144,974	74,658	
Beginning Cash Balance - July 1	161,464	170,493	160,182	147,257	180,248	342,454	342,454	342,454	487,428	
Other Cash Sources / (Uses)	-	1,125	-	-	-	-	-	-	-	
Ending Cash Balance - June 30	170,493	160,182	147,257	180,248	342,454	406,305	406,305	487,428	562,085	
Unreserved Balance	-	-	-	-	-	-	-	-	-	
Reserved	170,493	160,182	147,257	180,248	342,454	406,305	406,305	487,428	562,085	
Ending Cash Balance - June 30	170,493	160,182	147,257	180,248	342,454	406,305	406,305	487,428	562,085	
Reserves Detail:										
Operational Reserve (2 months of operations)	17%	73,359	84,632	75,760	81,176	6,980	63,681	63,681	55,690	61,879
Equipment Reserve		97,134	75,550	71,497	99,072	335,474	342,624	342,624	431,738	500,206

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.

The SSD Fund includes budgets for :

	FY 2018 Actual	FY 2019 Actual	FY 2020		Adopted FY 2021 Budget
			Adopted	Actual	
Records & Dispatch	\$ 1,448,125	\$ 1,401,024	\$ 1,516,055	\$ 1,219,478	\$ 1,596,278
	<u>\$ 1,448,125</u>	<u>\$ 1,401,024</u>	<u>\$ 1,516,055</u>	<u>\$ 1,219,478</u>	<u>\$ 1,596,278</u>

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 fund (911 program) is occasionally necessary to assist in funding dispatch salaries.

	FY 2018 Actual	FY 2019 Actual	FY 2020		Adopted FY 2021 Budget
			Adopted	Actual	
Public Safety Mill Levy	\$ 1,294,167	\$ 1,400,000	\$ 1,448,160	\$ 1,448,160	\$ 1,494,211
9-1-1 Prgm (Salary Reimbursement)	\$ 135,735	\$ -	\$ -	\$ -	\$ -
Alarm Appl & Monitor Fees	\$ 4,030	\$ 11,465	\$ 9,000	\$ 8,680	\$ 9,000
False Alarm Fees	\$ 10,370	\$ 8,850	\$ 7,000	\$ 9,100	\$ 7,000
Accident Reports	\$ 3,508	\$ 3,924	\$ 3,000	\$ 3,491	\$ 3,000
Sexual & Violent Offenders Registration	\$ 1,591	\$ 900	\$ 1,000	\$ 1,230	\$ 1,000
	<u>\$ 1,449,401</u>	<u>\$ 1,425,139</u>	<u>\$ 1,468,160</u>	<u>\$ 1,470,661</u>	<u>\$ 1,514,211</u>

Support Services Division

Fund: **219**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	16,480	16,035	15,650	14,400	20,315	16,000	16,000	17,780	16,000
Intergovernmental Revenues	1,182,125	1,192,810	1,216,667	1,294,167	1,400,000	1,448,160	1,448,160	1,454,160	1,494,211
Charges For Services	3,895	4,562	4,497	5,099	4,824	4,000	4,000	4,721	4,000
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	(36)	184	(417)	(331)	(1,913)	-	-	(301)	-
Other Financing Sources / (Uses)	90	2	-	-	-	3,000	3,000	-	-
Other Operating Revenues	1,202,554	1,213,593	1,236,397	1,313,335	1,423,226	1,471,160	1,471,160	1,476,360	1,514,211
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	52,286	93,000	95,699	154,349	17,889	9,715	9,715	9,715	8,486
Internal Transactions	52,286	93,000	95,699	154,349	17,889	9,715	9,715	9,715	8,486
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	1,254,840	1,306,593	1,332,096	1,467,684	1,441,115	1,480,875	1,480,875	1,486,075	1,522,697
Expenditures									
Personnel Services	1,176,393	1,156,933	1,255,829	1,302,458	1,254,402	1,367,600	1,367,600	1,084,161	1,442,073
Supplies & Materials	5,280	16,767	8,578	3,365	7,012	11,450	11,450	6,492	11,450
Purchased Services	55,914	59,953	62,620	60,566	69,189	89,832	89,832	76,038	86,511
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	51,996	53,087	53,777	54,193	44,683	21,935	21,935	27,549	29,834
Maintenance & Operating	113,190	129,807	124,975	118,124	120,884	123,217	123,217	110,079	127,795
Internal Charges	5,915	5,724	5,658	27,543	25,738	25,238	25,238	25,238	26,410
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	5,915	5,724	5,658	27,543	25,738	25,238	25,238	25,238	26,410
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	1,295,498	1,292,464	1,386,462	1,448,125	1,401,024	1,516,055	1,516,055	1,219,478	1,596,278
Revenues Over (Under) Expenditures	(40,658)	14,129	(54,366)	19,559	40,091	(35,180)	(35,180)	266,597	(73,580)
Beginning Cash Balance - July 1	104,766	63,838	77,182	22,926	42,445	83,277	83,277	83,277	349,143
Other Cash Sources / (Uses)	(270)	(785)	110	(40)	741	-	-	(731)	-
Ending Cash Balance - June 30	63,838	77,182	22,926	42,445	83,277	48,097	48,097	349,143	275,563
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	63,838	77,182	22,926	42,445	83,277	48,097	48,097	349,143	275,563
Ending Cash Balance - June 30	63,838	77,182	22,926	42,445	83,277	48,097	48,097	349,143	275,563
Reserves Detail:									
Operational Reserves	63,838	77,182	22,926	42,445	73,628	27,057	27,057	332,464	242,284
60% 27th Payday Reserve (for FY2023)					9,649	21,040	21,040	16,679	33,279

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.

Fiscal Year 2021 will see two planned programs: the Main Street Grant and a CD Block Grant for Affordable Housing Initiatives.

Funded Projects: (Project Expenditures)

	FY 2018 Actual	FY 2019 Actual	FY 2020		Adopted FY 2021 Budget
			Adopted	Actual	
Downtown Zoning	\$ 14,443	\$ -	\$ -	\$ -	\$ -
HOME Grant - Guardian Apts.	\$ 215,508	\$ 1,051,087	\$ -	\$ 41,692	\$ -
Pioneer Aero-Big Sky Grant	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Main Street Grant	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000
CDBG - Affordable Housing					\$ 450,000
	<u>\$ 249,951</u>	<u>\$ 1,066,087</u>	<u>\$ -</u>	<u>\$ 41,692</u>	<u>\$ 465,000</u>

Major Funding Sources:

Community Development Block Grants.

CDBG/HOME

Fund: **226**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	430,889	401,395	5,000	260,580	1,066,087	-	-	41,692	465,000
Charges For Services	-	-	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-	-	-	-
Other Operating Revenues	430,889	401,395	5,000	260,580	1,066,087	-	-	41,692	465,000
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	430,889	401,395	5,000	260,580	1,066,087	-	-	41,692	465,000
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	430,889	401,395	10,530	249,951	1,066,087	-	344,601	41,692	465,000
Maintenance & Operating	430,889	401,395	10,530	249,951	1,066,087	-	344,601	41,692	465,000
Internal Charges	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	430,889	401,395	10,530	249,951	1,066,087	-	344,601	41,692	465,000
Revenues Over (Under) Expenditures	-	-	(5,530)	10,629	-	-	(344,601)	-	-
Beginning Cash Balance - July 1	-	-	-	(5,530)	5,099	5,099	5,099	5,099	5,099
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	-
Ending Cash Balance - June 30	-	-	(5,530)	5,099	5,099	5,099	(339,502)	5,099	5,099
Unreserved Balance	-	-	(5,530)	-	-	-	(339,502)	-	-
Reserved	-	-	-	5,099	5,099	5,099	-	5,099	5,099
Ending Cash Balance - June 30	-	-	(5,530)	5,099	5,099	5,099	(339,502)	5,099	5,099
Reserves Detail:									
Projects & Administration Reserves	-	-	-	5,099	5,099	5,099	-	5,099	5,099

Community Renewal
Fund: 228

Part of the Community Development Department

Description:

In recent years, the city has identified a number of surplus properties. This fund accounts for the proceeds from the sale of those properties, if the original department ownership of that property is not clearly distinguishable. The funding will be used on various Community Renewal projects as identified and authorized by the Helena City Commission.

Funded Projects: N/A at the time of this document

Major Funding Sources:

Proceeds from the sale of identified surplus properties.

	FY 2018 Actual	FY 2019 Actual	FY 2020		Adopted FY 2021 Budget
			Adopted	Actual	
Old Bus Depot	\$ -	\$ -	\$ -	\$ 299,500	\$ -
	\$ -	\$ -	\$ -	\$ 299,500	\$ -

Community Renewal

Fund: **228**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			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	-	-	-	-	-	-	-	127	-
Other Financing Sources / (Uses)	-	-	-	-	-	-	-	299,500	-
Other Operating Revenues	-	-	-	-	-	-	-	299,627	-
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	299,627	-
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	-	-	-	-	-	-	-	299,627	-
Beginning Cash Balance - July 1	-	-	-	-	-	-	-	-	299,627
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	-
Ending Cash Balance - June 30	-	-	-	-	-	-	-	299,627	299,627
Unreserved Balance Reserved	-	-	-	-	-	-	-	-	-
Ending Cash Balance - June 30	-	-	-	-	-	-	-	299,627	299,627
Reserves Detail:									
Projects & Administration Reserves	-	-	-	-	-	-	-	299,627	299,627

Public Art Projects**Fund: 233**

Part of the General Government Group

Description:

This fund accounts for 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 contributions, donations and fund raisers of the Helena Public Art Committee. In fiscal year 2017, the City Commission began providing support in the form of a transfer from the General Fund to help fund art projects in the downtown area.

Public Art Projects

Fund: **233**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			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)	1,363	663	960	507	515	-	-	270	30,000
Other Operating Revenues	1,363	663	960	507	515	-	-	270	30,000
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	15,000	12,000	12,000	19,313	19,313	19,313	11,487
Internal Transactions	-	-	15,000	12,000	12,000	19,313	19,313	19,313	11,487
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	1,363	663	15,960	12,507	12,515	19,313	19,313	19,583	41,487
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	-
Supplies & Materials	614	131	-	-	504	740	740	35	740
Purchased Services	945	260	-	9,945	9,168	23,614	23,614	7,654	45,838
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-	-	-	-
Maintenance & Operating	1,559	391	-	9,945	9,672	24,354	24,354	7,689	46,578
Internal Charges	-	-	-	-	-	-	-	-	-
Transfers Out	1,000	-	-	-	-	-	-	-	-
Internal Transactions	1,000	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	2,559	391	-	9,945	9,672	24,354	24,354	7,689	46,578
Revenues Over (Under) Expenditures	(1,196)	272	15,960	2,562	2,843	(5,041)	(5,041)	11,894	(5,091)
Beginning Cash Balance - July 1	3,838	2,642	2,914	18,874	21,436	24,279	24,279	24,279	36,173
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	-
Ending Cash Balance - June 30	2,642	2,914	18,874	21,436	24,279	19,238	19,238	36,173	31,082
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	2,642	2,914	18,874	21,436	24,279	19,238	19,238	36,173	31,082
Ending Cash Balance - June 30	2,642	2,914	18,874	21,436	24,279	19,238	19,238	36,173	31,082
Reserves Detail:									
Project Reserves	2,642	2,914	18,874	21,436	24,279	19,238	19,238	36,173	31,082

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 \$0.00631 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 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	347,704	277,822	342,184	347,670	385,125	545,855	545,855	547,052	545,855
Taxes & Assessments	347,704	277,822	342,184	347,670	385,125	545,855	545,855	547,052	545,855
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	105,024	244,272	239,066	111,318	33,655	1,900	1,007,147	219,167	1,900
Charges For Services	-	1,590	1,582	1,583	1,583	2,190	2,190	2,325	2,190
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	329	817	2,243	4,076	7,993	3,000	3,000	4,524	3,000
Other Financing Sources / (Uses)	624	675	-	-	18,500	500	500	3,103	500
Other Operating Revenues	105,977	247,354	242,891	116,977	61,731	7,590	1,012,837	229,120	7,590
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	1,219	1,865	1,405	827	827	827	1,471
Internal Transactions	-	-	1,219	1,865	1,405	827	827	827	1,471
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	453,681	525,176	586,294	466,512	448,261	554,272	1,559,519	776,999	554,916
Expenditures									
Personnel Services	100,198	86,659	98,782	109,349	111,053	158,068	158,068	142,908	230,186
Supplies & Materials	30,104	18,499	30,997	31,600	36,366	37,650	37,650	39,458	37,650
Purchased Services	308,848	288,447	312,951	157,164	100,946	135,023	1,102,391	391,729	171,745
Intra-City Charges	4,370	5,369	5,033	55,074	65,471	67,364	67,364	62,062	12,442
Fixed Charges	14,220	18,820	17,468	16,299	17,469	18,338	18,338	19,712	18,509
Maintenance & Operating	357,542	331,135	366,449	260,137	220,252	258,375	1,225,743	512,960	240,346
Internal Charges	50,058	53,120	48,821	49,462	52,886	40,979	40,979	40,979	52,042
Transfers Out	-	10,000	-	-	-	-	-	-	-
Internal Transactions	50,058	63,120	48,821	49,462	52,886	40,979	40,979	40,979	52,042
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	58,978	13,712	102,346	-	-	200,000	74,589	-
Debt & Capital	-	58,978	13,712	102,346	-	-	200,000	74,589	-
Total Expenditures	507,798	539,892	527,764	521,294	384,191	457,422	1,624,790	771,436	522,575
Revenues Over (Under) Expenditures	(54,117)	(14,716)	58,530	(54,782)	64,070	96,850	(65,271)	5,563	32,341
Beginning Cash Balance - July 1	433,831	379,714	364,998	423,528	368,746	432,816	432,816	432,816	438,379
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	-
Ending Cash Balance - June 30	379,714	364,998	423,528	368,746	432,816	529,666	367,545	438,379	470,720
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	379,714	364,998	423,528	368,746	432,816	529,666	367,545	438,379	470,720
Ending Cash Balance - June 30	379,714	364,998	423,528	368,746	432,816	529,666	367,545	438,379	470,720
Reserves Detail:									
Operating & Capital Reserve	379,714	364,998	423,528	368,746	431,962	527,234	365,113	436,180	465,408
60% 27th Payday Reserve (for FY2023)					854	2,432	2,432	2,199	5,312

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 is \$39 per parcel.

Major Capital:

\$ 65,000 Wood Chipper

Urban Forestry

Fund: **237**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	246,686	245,084	255,827	259,035	256,765	427,770	427,770	470,265	427,770
Taxes & Assessments	246,686	245,084	255,827	259,035	256,765	427,770	427,770	470,265	427,770
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	600	600	600	630	630	630	630	630	630
Charges For Services	-	-	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	743	3,380	5,213	2,000	2,000	4,442	2,000
Other Financing Sources / (Uses)	-	300	16,475	795	600	-	-	10,000	9,000
Other Operating Revenues	600	900	17,818	4,805	6,443	2,630	2,630	15,072	11,630
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	1,474	2,255	2,340	1,189	1,189	1,189	1,808
Internal Transactions	-	-	1,474	2,255	2,340	1,189	1,189	1,189	1,808
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	247,286	245,984	275,119	266,095	265,548	431,589	431,589	486,525	441,208
Expenditures									
Personnel Services	128,176	133,448	137,606	128,627	148,528	294,724	294,724	183,232	309,732
Supplies & Materials	22,024	18,886	24,219	33,906	26,067	32,150	32,150	23,405	32,150
Purchased Services	16,671	25,332	11,777	13,092	28,156	46,963	46,963	16,094	49,561
Intra-City Charges	10,638	7,701	7,558	8,445	8,036	10,400	10,400	8,070	10,400
Fixed Charges	-	125	-	-	191	100	100	-	100
Maintenance & Operating	49,333	52,044	43,554	55,443	62,450	89,613	89,613	47,569	92,211
Internal Charges	32,888	34,664	32,071	32,983	35,955	34,015	34,015	34,015	40,461
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	32,888	34,664	32,071	32,983	35,955	34,015	34,015	34,015	40,461
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	183,424	-	-	55,512	-	-	-	65,000
Debt & Capital	-	183,424	-	-	55,512	-	-	-	65,000
Total Expenditures	210,397	403,580	213,231	217,053	302,445	418,352	418,352	264,816	507,405
Revenues Over (Under) Expenditures	36,889	(157,596)	61,888	49,042	(36,897)	13,237	13,237	221,710	(66,197)
Beginning Cash Balance - July 1	308,688	345,577	187,981	249,869	298,911	262,014	262,014	262,014	483,724
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	-
Ending Cash Balance - June 30	345,577	187,981	249,869	298,911	262,014	275,251	275,251	483,724	417,527
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	345,577	187,981	249,869	298,911	262,014	275,251	275,251	483,724	417,527
Ending Cash Balance - June 30	345,577	187,981	249,869	298,911	262,014	275,251	275,251	483,724	417,527
Reserves Detail:									
Capital Reserve	257,912	96,249	161,023	208,472	157,982	96,404	96,404	370,565	226,044
Operating Reserve (6 month)	87,665	91,732	88,846	90,439	102,889	174,313	174,313	110,340	184,335
60% 27th Payday Reserve (for FY2023)					1,143	4,534	4,534	2,819	7,148

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

RENEWABLE ENERGY LOANS

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 funding of \$20,000 was added in 2017 and **\$60,000 in 2021**. 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 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			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	-	438	187	326	744	-	-	794	-
Other Financing Sources / (Uses)	-	21	-	-	27	-	-	34	-
Other Operating Revenues	-	459	187	326	771	-	-	828	-
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	200,000	20,000	-	-	-	-	-	60,000
Internal Transactions	-	200,000	20,000	-	-	-	-	-	60,000
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	-	200,459	20,187	326	771	-	-	828	60,000
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-
Revenues Over (Under) Expenditures	-	200,459	20,187	326	771	-	-	828	60,000
Beginning Cash Balance - July 1	312	312	75,542	23,075	16,837	37,889	37,889	37,889	78,391
Other Cash Sources / (Uses)	-	(125,229)	(72,654)	(6,564)	20,281	-	-	39,674	(60,000)
Ending Cash Balance - June 30	312	75,542	23,075	16,837	37,889	37,889	37,889	78,391	78,391
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	312	75,542	23,075	16,837	37,889	37,889	37,889	78,391	78,391
Ending Cash Balance - June 30	312	75,542	23,075	16,837	37,889	37,889	37,889	78,391	78,391
Reserves Detail:									
Reserve for Projects (projects to be determined)	312	75,542	23,075	16,837	37,889	37,889	37,889	78,391	78,391

Gas Tax
Fund: 240

Part of the Transportation Department

Description:

This fund accounts for the use of state-shared Gas Tax Apportionment revenues. It provides 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:

\$ 575,000	Rodney Street Phase I
<u>50,000</u>	Cruse Ave Preliminary Engineering Report
<u>\$ 625,000</u>	

Gas Tax Fund: 240	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	

Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	748,253	563,375	556,353	560,757	564,927	560,760	605,760	681,734	560,760	
Charges For Services	-	-	-	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Investment Earnings	1,215	5,581	12,802	27,734	33,162	20,000	20,000	19,486	20,000	
Other Financing Sources / (Uses)	-	-	-	-	-	-	-	-	-	-
Other Operating Revenues	749,468	568,956	569,155	588,491	598,089	580,760	625,760	701,220	580,760	
Internal Service Revenues	-	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-	-	-	-	-
Total Revenues	749,468	568,956	569,155	588,491	598,089.28	580,760	625,760	701,220	580,760	

Expenditures										
Personnel Services	-	-	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-	-	-
Purchased Services	182,543	18,466	-	-	-	-	261,230	61,229	-	-
Intra-City Charges	-	-	-	-	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-	-	-	-	-
Maintenance & Operating	182,543	18,466	-	-	-	-	261,230	61,229	-	
Internal Charges	98,533	104,030	140,332	22,416	210,517	85,150	85,150	85,150	104,805	
Transfers Out	-	-	-	-	-	-	-	-	-	
Internal Transactions	98,533	104,030	140,332	22,416	210,517	85,150	85,150	85,150	104,805	
Debt Service	-	-	-	-	-	-	-	-	-	
Capital Outlay	318,043	306,915	110,367	571,363	871,839	575,000	1,249,433	1,034,573	625,000	
Debt & Capital	318,043	306,915	110,367	571,363	871,839	575,000	1,249,433	1,034,573	625,000	
Total Expenditures	599,119	429,411	250,699	593,779	1,082,356.38	660,150	1,595,813	1,180,952	729,805	

Revenues Over (Under) Expenditures 150,349 139,545 318,456 (5,288) (484,267) (79,390) (970,053) (479,732) (149,045)

Beginning Cash Balance - July 1 1,234,110 1,384,459 1,524,004 1,842,460 1,837,172 1,352,904 1,352,904 1,352,904 873,171

Other Cash Sources / (Uses) - - - - (1) - - - -

Ending Cash Balance - June 30 1,384,459 1,524,004 1,842,460 1,837,172 1,352,904 1,273,514 382,851 873,171 724,126

Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	1,384,459	1,524,004	1,842,460	1,837,172	1,352,904	1,273,514	382,851	873,171	724,126
Ending Cash Balance - June 30	1,384,459	1,524,004	1,842,460	1,837,172	1,352,904	1,273,514	382,851	873,171	724,126
Reserves Detail:									
Capital Projects Reserve	1,384,459	1,524,004	1,842,460	1,837,172	1,352,904	1,273,514	382,851	873,171	724,126

Gas Tax HB473

Fund: 241

Part of the Transportation 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:

\$ 625,000 Rodney Street Phase I

Gas Tax HB473

Fund: **241**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	208,657	500,000	500,000	448,843	625,000
Charges For Services	-	-	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	208,657	500,000	500,000	448,843	625,000
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	208,657	500,000	500,000	448,843	625,000
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	50,513	500,000	658,145	158,145	625,000
Debt & Capital	-	-	-	-	50,513	500,000	658,145	158,145	625,000
Total Expenditures	-	-	-	-	50,513	500,000	658,145	158,145	625,000
Revenues Over (Under) Expenditures	-	-	-	-	158,145	-	(158,145)	290,698	-
Beginning Cash Balance - July 1	-	-	-	-	-	158,145	158,145	158,145	448,842
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	-
Ending Cash Balance - June 30	-	-	-	-	158,145	158,145	(0)	448,842	448,842
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	158,145	158,145	(0)	448,842	448,842
Ending Cash Balance - June 30	-	-	-	-	158,145	158,145	(0)	448,842	448,842
Reserves Detail:									
Capital Projects Reserve	-	-	-	-	158,145	158,145	(0)	448,842	448,842

Storm Water UtilityFund: **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. Rates were increased in Fiscal Year 2021 per Resolution 20560.

Major Capital:

\$ 900,000	Harris Street Pond (Construction)
250,000	14th Street Storm Piping
16,000	Cruse Ave Preliminary Engineering Report
250,000	15th Street Storm Piping
<u>\$ 1,416,000</u>	

Storm Water Utility

Fund: **245**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	993,963	1,047,529	1,202,295	1,431,925	1,762,755	2,055,125	2,055,125	2,016,372	2,386,815
Taxes & Assessments	993,963	1,047,529	1,202,295	1,431,925	1,762,755	2,055,125	2,055,125	2,016,372	2,386,815
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	7,562	7,788	8,019	9,455	9,455	9,455	9,455	9,455	9,455
Charges For Services	-	-	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	2,075	8,538	20,331	41,535	54,001	30,000	30,000	31,794	30,000
Other Financing Sources / (Uses)	-	30,591	271	17,138	-	-	-	-	-
Other Operating Revenues	9,637	46,917	28,621	68,128	63,456	39,455	39,455	41,250	39,455
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	1,871	2,862	3,122	1,562	1,562	1,562	1,594
Internal Transactions	-	-	1,871	2,862	3,122	1,562	1,562	1,562	1,594
Long-Term Debt	-	-	-	-	-	1,579,850	1,579,850	-	-
Total Revenues	1,003,600	1,094,446	1,232,787	1,502,915	1,829,333	3,675,992	3,675,992	2,059,184	2,427,864
Expenditures									
Personnel Services	174,033	181,647	184,917	212,289	254,216	302,476	302,476	242,868	268,561
Supplies & Materials	49,253	41,197	19,922	13,433	10,676	53,949	53,949	8,477	53,949
Purchased Services	45,948	56,476	145,335	236,638	79,037	71,516	71,516	24,882	69,040
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	19,213	19,031	45,623	20,230	18,927	23,340	23,340	29,384	23,340
Maintenance & Operating	114,414	116,704	210,880	270,301	108,640	148,805	148,805	62,743	146,329
Internal Charges	186,906	256,179	126,035	129,325	284,946	279,312	279,312	279,312	328,844
Transfers Out	-	30,000	-	-	-	-	-	-	-
Internal Transactions	186,906	286,179	126,035	129,325	284,946	279,312	279,312	279,312	328,844
Debt Service	-	-	-	-	-	187,100	187,100	-	-
Capital Outlay	290,045	192,467	345,487	717,279	1,464,459	3,379,450	5,553,778	2,439,905	1,416,000
Debt & Capital	290,045	192,467	345,487	717,279	1,464,459	3,566,550	5,740,878	2,439,905	1,416,000
Total Expenditures	765,398	776,997	867,319	1,329,194	2,112,261	4,297,143	6,471,471	3,024,828	2,159,734
Revenues Over (Under) Expenditures	238,202	317,449	365,468	173,721	(282,928)	(621,151)	(2,795,479)	(965,644)	268,130
Beginning Cash Balance - July 1	2,104,612	2,342,814	2,660,263	3,025,731	3,199,452	2,916,524	2,916,524	2,916,524	1,950,880
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	-
Ending Cash Balance - June 30	2,342,814	2,660,263	3,025,731	3,199,452	2,916,524	2,295,373	121,045	1,950,880	2,219,009
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	2,342,814	2,660,263	3,025,731	3,199,452	2,916,524	2,295,373	121,045	1,950,880	2,219,009
Ending Cash Balance - June 30	2,342,814	2,660,263	3,025,731	3,199,452	2,916,524	2,295,373	121,045	1,950,880	2,219,009
Reserves Detail:									
Operational Reserve	198,064	243,554	217,430	254,965	269,918	304,414	304,414	243,718	309,889
"Green Infrastructure" Reserve	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Capital Projects Reserve	2,119,750	2,391,709	2,783,301	2,919,487	2,619,651	1,961,306	(213,022)	1,678,425	1,877,922
60% 27th Payday Reserve (for FY2023)					1,956	4,653	4,653	3,736	6,198

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 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	28,500	15,703	-	279,349	-	16,447	-	-
Charges For Services	-	-	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	40	197	303	403	-	-	-	-	-
Other Financing Sources / (Uses)	90,950	-	3,968	-	12,329	20,000	20,000	8,687	20,000
Other Operating Revenues	90,990	28,697	19,974	403	291,678	20,000	36,447	8,687	20,000
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	18,104	40,125	40,125	40,125	20,122
Internal Transactions	-	-	-	-	18,104	40,125	40,125	40,125	20,122
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	90,990	28,697	19,974	403	309,782	60,125	76,572	48,812	40,122
Expenditures									
Personnel Services	-	17,350	29,338	17,573	26,521	19,301	19,301	3,583	19,728
Supplies & Materials	-	-	120	1,224	11,778	6,000	6,000	308	6,000
Purchased Services	-	51,114	-	27,860	251,489	6,000	10,448	12,000	6,021
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-	-	-	-
Maintenance & Operating	-	51,114	120	29,084	263,267	12,000	16,448	12,308	12,021
Internal Charges	-	453	721	352	339	365	365	365	373
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	-	453	721	352	339	365	365	365	373
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	68,917	30,179	47,009	290,127	31,666	36,114	16,256	32,122
Revenues Over (Under) Expenditures	90,990	(40,220)	(10,205)	(46,606)	19,655	28,459	40,458	32,557	8,000
Beginning Cash Balance - July 1	-	90,990	50,770	40,565	(6,041)	13,614	13,614	13,614	46,171
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	-
Ending Cash Balance - June 30	90,990	50,770	40,565	(6,041)	13,614	42,073	54,072	46,171	54,171
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	90,990	50,770	40,565	(6,041)	13,614	42,073	54,072	46,171	54,171
Ending Cash Balance - June 30	90,990	50,770	40,565	(6,041)	13,614	42,073	54,072	46,171	54,171
Reserves Detail:									
Operating & Capital Reserve	90,990	50,770	40,565	(6,041)	13,410	41,776	53,775	46,116	53,715
60% 27th Payday Reserve (for FY2023)					204	297	297	55	455

Fire Safety Levy
Fund: 260

Part of the Fire Department

Description:

Beginning in fiscal year 2019, this fund records revenues and expenditures from the voter-approved Fire Department Supplemental Levy. A sizeable portion is transferred to the General Fund to cover personnel costs for the approved firefighters and the remainder is available for Capital for the Helena Fire Department.

Major Capital:

\$ 5,000	Station 1 Apparatus bay floor repair
\$ 16,000	Turnout Dryer
\$ 36,000	Lifepak 15 Defibrilator for Engine 2
<u>\$ 1,400,000</u>	Ladder Truck 1
<u>\$ 1,457,000</u>	

Fire Safety Levy

Fund: **260**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Revenues									
Taxes	-	-	-	-	461,140	671,100	671,100	430,387	921,100
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	461,140	671,100	671,100	430,387	921,100
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	142,501	370,827	370,827	380,634	255,465
Charges For Services	-	-	-	-	-	-	-	167,277	317,000
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	1,590	-	-	2,655	-
Other Financing Sources / (Uses)	500	-	-	-	-	-	-	-	-
Other Operating Revenues	500	-	-	-	144,091	370,827	370,827	550,566	572,465
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-	-	-	1,000,000
Total Revenues	500	-	-	-	605,231	1,041,927	1,041,927	980,952	2,493,565
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	245,849	581,290	601,040	601,039	884,700
Internal Transactions	-	-	-	-	245,849	581,290	601,040	601,039	884,700
Debt Service	-	-	-	-	-	-	-	-	100,000
Capital Outlay	-	-	-	-	131,960	470,000	569,341	460,779	1,457,000
Debt & Capital	-	-	-	-	131,960	470,000	569,341	460,779	1,557,000
Total Expenditures	-	-	-	-	377,809	1,051,290	1,170,381	1,061,818	2,441,700
Revenues Over (Under) Expenditures	500	-	-	-	227,422	(9,363)	(128,454)	(80,866)	51,865
Beginning Cash Balance - July 1	1,351	1,851	-	-	-	227,422	227,422	227,422	146,556
Other Cash Sources / (Uses)	-	(1,851)	-	-	-	-	-	-	-
Ending Cash Balance - June 30	1,851	-	-	-	227,422	218,059	98,968	146,556	198,421
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	1,851	-	-	-	227,422	218,059	98,968	146,556	198,421
Ending Cash Balance - June 30	1,851	-	-	-	227,422	218,059	98,968	146,556	198,421
Reserves Detail:									
Operating Reserve	1,851	-	-	-	59,382	220,019	370,269	578,636	1,787,501
Capital Reserve	-	-	-	-	168,040	(1,960)	(271,301)	(432,080)	(1,589,080)

COVID-19

Fund: 290

Part of the Admin. Services Department

Description:

This fund accounts for the revenues and expenditures of approved Coronavirus Relief Fund reimbursements. Beginning in March of 2020 and continuing through December 2020, local governments such as the City of Helena, may submit eligible costs incurred in response to COVID-19.

Major Funding Sources:

This program is funded through reimbursements from the Coronavirus Relief Fund established by the CARES Act.

COVID19

Fund: **290**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	1,604,206	1,604,206	-
Charges For Services	-	-	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-	1,604,206	1,604,206	-
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	1,604,206	1,604,206	-
Expenditures									
Personnel Services	-	-	-	-	-	-	1,584,887	1,584,887	-
Supplies & Materials	-	-	-	-	-	-	6,863	6,863	-
Purchased Services	-	-	-	-	-	-	12,456	12,456	-
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-	19,319	19,319	-
Internal Charges	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	1,604,206	1,604,206	-
Revenues Over (Under) Expenditures	-	-	-	-	-	-	-	-	-
Beginning Cash Balance - July 1	-	-	-	-	-	-	-	-	-
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	-
Ending Cash Balance - June 30	-	-	-	-	-	-	-	-	-
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-	-
Ending Cash Balance - June 30	-	-	-	-	-	-	-	-	-
Reserves Detail:									
Projects & Administration Reserves	-	-	-	-	-	-	-	-	-

Lighting Districts - All

Fund: **029** (Various - see fund # below)

Part of the Admin. Services 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.

District Assessments:

Fund #	Light District #	FY 2021	
		Estimated Costs	Assessment
800	Lt Dist #200	10,297	\$ 9,810
801	Lt Dist #201	9,794	\$ 9,456
802	Lt Dist #202	3,222	\$ 3,168
803	Lt Dist #203	3,738	\$ 3,633
804	Lt Dist #204	23,167	\$ 22,699
805	Lt Dist #205	15,337	\$ 15,368
806	Lt Dist #206	3,222	\$ 2,979
807	Lt Dist #207	6,648	\$ 6,452
808	Lt Dist #208	1,289	\$ 1,262
809	Lt Dist #209	26,936	\$ 26,588
810	Lt Dist #210	1,934	\$ 1,867
811	Lt Dist #211	10,220	\$ 9,564
812	Lt Dist #212	5,261	\$ 4,850
813	Lt Dist #213	8,081	\$ 7,773
814	Lt Dist #214	9,579	\$ 9,324
815	Lt Dist #215	3,592	\$ 3,475
816	Lt Dist #216	4,927	\$ 4,853
817	Lt Dist #217	14,366	\$ 13,540
818	Lt Dist #218	5,844	\$ 6,048
819	Lt Dist #219	15,535	\$ 15,137
820	Lt Dist #220	24,448	\$ 23,814
821	Lt Dist #221	18,633	\$ 18,372
822	Lt Dist #222	44,558	\$ 44,336
823	Lt Dist #223	10,968	\$ 10,509
824	Lt Dist #224	17,084	\$ 16,920
825	Lt. Dist #225	4,905	\$ 5,129
826	Lt Dist #226	9,914	\$ 9,590
851	Lt Dist #351	18,365	\$ 17,931
857	Lt Dist #357	52,373	\$ 50,315
858	Lt Dist #358	7,053	\$ 6,778
859	Lt Dist #359	83,322	\$ 81,754
860	Lt Dist #360	53,240	\$ 50,713
861	Lt Dist #361	34,050	\$ 32,799
862	Lt Dist #362	61,253	\$ 59,316
863	Lt Dist #363	7,937	\$ 7,685
864	Lt Dist #264	48,259	\$ 48,091
865	Lt Dist #365	44,023	\$ 42,144
866	Lt Dist #362A	13,222	\$ 12,921
867	Lt Dist #364A	7,468	\$ 7,289
869	Lt Dist #269	24,332	\$ 23,559
873	Lt Dist #173	18,275	\$ 17,233
879	Lt Dist #359A	5,000	\$ 4,806
883	Lt Dist #383	2,540	\$ 2,439
885	Lt Dist #385	2,799	\$ 2,722
889	Lt Dist #389	2,554	\$ 2,489
890	Lt Dist #390	4,486	\$ 4,361
892	Lt Dist #192	7,472	\$ 7,154
893	Lt Dist #193	1,192	\$ 1,100
894	Lt Dist #164	5,876	\$ 5,648
895	Lt Dist #304	10,875	\$ 10,553
896	Lt Dist #306	84,578	\$ 80,753
897	Lt Dist #364	17,490	\$ 16,828
898	Lt Dist #398	5,155	\$ 5,075
53 Total Districts		<u>\$ 936,688</u>	<u>\$ 908,972</u>

Lighting Districts - All

Fund: 029

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	801,444	857,322	842,878	867,889	912,729	908,972	908,972	909,474	908,972
Taxes & Assessments	801,444	857,322	842,878	867,889	912,729	908,972	908,972	909,474	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	801,444	857,322	842,878	867,889	912,729	908,972	908,972	909,474	908,972
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-	-
Purchased Services	785,418	796,753	821,172	840,840	850,415	870,040	885,528	863,931	870,040
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-	-	-	-
Maintenance & Operating	785,418	796,753	821,172	840,840	850,415	870,040	885,528	863,931	870,040
Internal Charges	48,018	51,932	46,001	47,837	50,338	49,957	49,957	49,957	66,648
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	48,018	51,932	46,001	47,837	50,338	49,957	49,957	49,957	66,648
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	833,436	848,685	867,173	888,677	900,753	919,997	935,485	913,888	936,688
Revenues Over (Under) Expenditures	(31,992)	8,637	(24,295)	(20,788)	11,976	(11,025)	(26,513)	(4,414)	(27,716)
Beginning Cash Balance - July 1	660,090	628,098	636,735	612,440	591,652	603,628	603,628	603,628	599,214
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	-
Ending Cash Balance - June 30	628,098	636,735	612,440	591,652	603,628	592,603	577,115	599,214	571,498
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	628,098	636,735	612,440	591,652	603,628	592,603	577,115	599,214	571,498
Ending Cash Balance - June 30	628,098	636,735	612,440	591,652	603,628	592,603	577,115	599,214	571,498
Reserves Detail:									
Reserved in Individual Lighting Districts	628,098	636,735	612,440	591,652	603,628	592,603	577,115	599,214	571,498

2017 GO Bond-08 Park Ref

Fund: **308**

Part of the Admin. Services 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 use of the bond proceeds for these projects were accounted for in capital fund 403. 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 Outstanding
	Principal	Interest	Total	
(January 1 of each year)				
FY 2018	410,000	130,795	540,795	4,770,000
FY 2019	400,000	143,100	543,100	4,370,000
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:	\$ 5,180,000	\$ 964,945	\$ 6,144,945	

2017 GO Bond-08 Park Ref

Fund: **308**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Revenues									
Taxes	830,999	494,558	508,158	539,921	540,292	518,750	518,750	735,462	518,750
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	830,999	494,558	508,158	539,921	540,292	518,750	518,750	735,462	518,750
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	253	1,093	1,745	3,049	6,963	4,000	4,000	5,071	4,000
Other Financing Sources / (Uses)	-	-	-	-	4,565	-	-	-	-
Other Operating Revenues	253	1,093	1,745	3,049	11,528	4,000	4,000	5,071	4,000
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Long-Term Debt	-	-	5,488,748	-	-	-	-	-	-
Total Revenues	831,252	495,651	5,998,651	542,970	551,820	522,750	522,750	740,533	522,750
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Debt Service	566,970	569,320	6,059,191	541,895	544,950	547,500	547,500	605,775	545,050
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	566,970	569,320	6,059,191	541,895	544,950	547,500	547,500	605,775	545,050
Total Expenditures	566,970	569,320	6,059,191	541,895	544,950	547,500	547,500	605,775	545,050
Revenues Over (Under) Expenditures	264,282	(73,669)	(60,540)	1,075	6,870	(24,750)	(24,750)	134,758	(22,300)
Beginning Cash Balance - July 1	225,255	489,537	415,868	355,328	356,403	389,976	389,976	389,976	524,734
Other Cash Sources / (Uses)	-	-	-	-	26,703	-	-	-	-
Ending Cash Balance - June 30	489,537	415,868	355,328	356,403	389,976	365,226	365,226	524,734	502,434
Unreserved Balance	204,877	129,745	71,405	69,880	116,926	92,176	92,176	251,684	229,384
Reserved	284,660	286,123	283,923	286,523	273,050	273,050	273,050	273,050	273,050
Ending Cash Balance - June 30	489,537	415,868	355,328	356,403	389,976	365,226	365,226	524,734	502,434
Reserves Detail:									
Debt Service Reserve (½ next Principal & Interest Pymt)	284,660	286,123	283,923	286,523	273,050	273,050	273,050	273,050	273,050

**S I D Revolving
Fund: 340**

Part of the Admin. Services 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 is expected to be 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 '07	2/6/2009	\$ 98,000	2/15/2019
Sidewalk '08	6/12/2009	\$ 228,549	2/15/2019
Sidewalk '10	10/5/2011	\$ 34,776	1/1/2021
Sidewalk '12	10/1/2012	\$ 53,371	7/1/2022

Debt Issues Outstanding:

SID 413/418	8/1/2004	\$ 645,825	7/1/2018
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SID Revolving Fund Surplus:

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

\$ 1,000	Projected July 1 Beginning Surplus Balance
\$ 1,000	Projected June 30 Ending Surplus Balance

S I D Revolving

Fund: **340**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	95,824	92,401	82,242	69,745	21,257	-	-	537	-
Taxes & Assessments	95,824	92,401	82,242	69,745	21,257	-	-	537	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	513	194	311	526	671	-	-	523	-
Other Financing Sources / (Uses)	-	-	-	-	-	-	-	-	-
Other Operating Revenues	513	194	311	526	671	-	-	523	-
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	1,745	1,750	1,620	1,689	923	-	-	-	-
Internal Transactions	1,745	1,750	1,620	1,689	923	-	-	-	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	98,082	94,345	84,173	71,960	22,851	-	-	1,060	-
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-	-	-	-
Internal Charges	6,262	5,097	4,372	4,422	4,706	4,707	4,707	4,707	5,820
Transfers Out	-	38,000	-	-	-	30,443	30,443	-	-
Internal Transactions	6,262	43,097	4,372	4,422	4,706	35,150	35,150	4,707	5,820
Debt Service	117,331	96,823	92,852	82,181	60,480	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	117,331	96,823	92,852	82,181	60,480	-	-	-	-
Total Expenditures	123,593	139,920	97,224	86,603	65,186	35,150	35,150	4,707	5,820
Revenues Over (Under) Expenditures	(25,511)	(45,575)	(13,051)	(14,643)	(42,335)	(35,150)	(35,150)	(3,647)	(5,820)
Beginning Cash Balance - July 1	203,653	168,928	123,503	110,452	96,048	53,713	53,713	53,713	50,066
Other Cash Sources / (Uses)	(9,214)	150	-	239	-	-	-	-	-
Ending Cash Balance - June 30	168,928	123,503	110,452	96,048	53,713	18,563	18,563	50,066	44,246
Unreserved Balance	-	-	-	-	-	18,563	18,563	50,066	44,246
Reserved	168,928	123,503	110,452	96,048	53,713	-	-	-	-
Ending Cash Balance - June 30	168,928	123,503	110,452	96,048	53,713	18,563	18,563	50,066	44,246
Reserves Detail:									
SID Revolving Cash	39,000	1,000	1,000	1,000	1,000	(29,443)	(29,443)	1,000	1,000
Warrants Receivable	59,275	59,275	54,726	54,726	54,726	26,170	26,170	26,170	26,170
Cash Restricted for Debt Service	70,653	63,228	54,726	40,322	(2,013)	21,836	21,836	22,896	17,076

TIF Railroad DistrictFund: **406**

Part of the Admin. Services 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 that plans to have a workplan adopted and approved before June 30, 2018. It can then spend any tax proceeds collected on projects that comply with the workplan as approved by the City Commission. The first year's tax levy on the taxable valuation increment resulted in approximately \$130,000 billed. 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
2020	\$ 2,577,112	\$ 2,334,837	\$ 242,275

Commission Approved TIF Projects:

Fiscal Year	Budget	Expended	Project #	Description
2019	\$ 4,000	\$ 4,000	TF9001	Structure Demolition
2020	\$ 50,568	\$ -	RD0900	Sidewalk Improvements * Will be expended in FY21

TIF Railroad District

Fund: **406**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Revenues									
Taxes	-	-	-	101,054	(24,905)	35,020	35,020	218,629	175,020
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	101,054	(24,905)	35,020	35,020	218,629	175,020
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	680	1,858	50	50	1,726	50
Other Financing Sources / (Uses)	-	-	-	-	-	-	-	-	-
Other Operating Revenues	-	-	-	680	1,858	50	50	1,726	50
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	101,734	(23,047)	35,070	35,070	220,355	175,070
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	4,000	-	50,568	-	-
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	4,000	-	50,568	-	-
Internal Charges	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	4,000	-	50,568	-	-
Revenues Over (Under) Expenditures	-	-	-	101,734	(27,047)	35,070	(15,498)	220,355	175,070
Beginning Cash Balance - July 1	-	-	-	-	101,734	74,687	74,687	74,687	295,042
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	-
Ending Cash Balance - June 30	-	-	-	101,734	74,687	109,757	59,189	295,042	470,112
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	-	-	-	101,734	74,687	109,757	59,189	295,042	470,112
Ending Cash Balance - June 30	-	-	-	101,734	74,687	109,757	59,189	295,042	470,112
Reserves Detail:									
Project Reserves	-	-	-	101,734	74,687	109,757	59,189	295,042	470,112

TIF Downtown District

Fund: **407**

Part of the Admin. Services Department

Description:

The Downtown Urban Renewal District was created by the City Commission in September 2018 by ordinance 3242. The Downtown TIF District encompasses a large area of property commonly referred to as Downtown Helena. The State Department of Revenue approved it effective January 1, 2019. 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.

In November 2019, the City Commission amended the district to include a portion of Rodney St adjacent to the previous boundary by ordinance 3275

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, 2019. 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 that plans to have a workplan adopted and approved. It can then spend any tax proceeds collected on projects that comply with the workplan as approved by the City Commission. The first year's tax levy on the taxable valuation increment resulted in approximately \$225,000 billed. 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)
2019	\$ 5,735,690	\$ 5,430,418	\$ 305,272
2020	\$ 6,183,245	\$ 6,100,262	\$ 82,983

Commission Approved TIF Projects:

Fiscal Year	Budget	Expended	Project #	Description
2019	\$ -	\$ -		
2020	\$ -	\$ -		
2021	\$ 19,391	\$ -	TF1901	Hill Park Theater

* not budgeted at adoption but approved prior to the publication of this document

TIF Downtown District

Fund: **407**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Revenues									
Taxes	-	-	-	-	-	-	-	227,748	230,484
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	227,748	230,484
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	-	-	-	-	-	-	-	227,748	230,484
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	-	-	-	-	-	-	-	227,748	230,484
Beginning Cash Balance - July 1	-	-	-	-	-	-	-	-	227,748
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	-
Ending Cash Balance - June 30	-	-	-	-	-	-	-	227,748	458,232
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	227,748	458,232
Ending Cash Balance - June 30	-	-	-	-	-	-	-	227,748	458,232
Reserves Detail:									
Project Reserves	-	-	-	-	-	-	-	227,748	458,232

Capital Improvements Fund
Fund: 440

Part of the Admin. Services Department

Description:

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

Major Funding Sources:

	FY 2018 Actual	FY 2019 Actual	FY 2020		Adopted FY 2021 Budget
			Adopted	Actual	
General Purpose Support Funding	\$ 902,370	\$ 504,974	\$ -	\$ -	\$ 400,000
General Capital Surplus	\$ -	\$ -	\$ -	\$ -	\$ -
PEG (HCTV) Support Fee	\$ 21,271	\$ 10,329	\$ 10,300	\$ 10,080	\$ 10,300
Interest/Investment Earnings	\$ 51,108	\$ 68,705	\$ 50,840	\$ 34,648	\$ 50,840
Interfund Transfers In - Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Grants / Donations	\$ -	\$ -	\$ -	\$ -	\$ -
Total Major Sources	\$ 974,749	\$ 584,008	\$ 61,140	\$ 44,728	\$ 461,140

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	\$ 122,807	\$ 83,932
Sidewalk 2013 Program (1% loan rate)	07/01/13	10 Yrs	\$ 145,976	\$ 95,248	\$ 50,728
Sidewalk 2014 Program (1% loan rate)	12/01/14	10 Yrs	\$ 158,825	\$ 89,592	\$ 69,233
Sidewalk 2015 Program (1% loan rate)	11/23/15	10 Yrs	\$ 187,785	\$ 86,352	\$ 101,433
Sidewalk 2016 Program (1% loan rate)	11/25/16	10 Yrs	\$ 135,216	\$ 47,579	\$ 87,637
Sidewalk 2017 Program (1% loan rate)	10/03/17	10 Yrs	\$ 51,433	\$ 13,315	\$ 38,118
Sidewalk 2018 Program (1% loan rate)	11/20/18	10 Yrs	\$ 50,485	\$ 7,965	\$ 42,520
Sidewalk 2019 Program (1% loan rate)	08/31/19	10 Yrs	\$ 57,156	\$ 8,813	\$ 48,343
			\$ 993,615	\$ 471,671	\$ 521,944

Major Capital: (Including Major Maintenance)

Police Department

69,000	Portable Radios (10@\$6,900/ea)
192,000	Patrol Vehicles + Equipment (3) units 56-58
138,000	K9 SUV Units 59-60
<u>\$ 399,000</u>	

Finance

\$ 150,000	Technological upgrades
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Civic Center

\$ 80,000	ADA Sidewalk Improvements
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Commission

\$ 90,000	Solar Energy Project
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Parks Department

\$ 20,000	Roof repair North Building
65,000	Trail Repave - Custer
10,000	ADA EWF
19,000	Tennis Court Resurfacing
48,240	Memorial Park repave
6,000	AED Defibrillator
35,000	Pick up 1/2 ton (Unit 509)
<u>\$ 203,240</u>	

Swimming Pool

\$ 59,880	Pool Hot Water Heater
<u>\$ 22,880</u>	Pool roof
<u>\$ 82,760</u>	

\$ 1,005,000

Total Major Capital & Maintenance

Capital Improvements Fund

Fund: 440

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	113	87	110	41	128	-	-	158	-
Taxes & Assessments	113	87	110	41	128	-	-	158	-
License & Permits	30,403	28,645	27,491	21,271	10,329	10,300	10,300	10,080	10,300
Intergovernmental Revenues	50,796	106,597	569,111	-	-	-	-	-	-
Charges For Services	4,500	-	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	3,223	12,691	21,071	51,108	68,705	50,840	51,253	34,648	50,840
Other Financing Sources / (Uses)	-	290,000	-	7,075	-	-	-	-	-
Other Operating Revenues	88,922	437,933	617,673	79,454	79,034	61,140	61,553	44,728	61,140
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	860,756	2,877,985	1,456,399	902,370	504,974	-	-	-	400,000
Internal Transactions	860,756	2,877,985	1,456,399	902,370	504,974	-	-	-	400,000
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	949,791	3,316,005	2,074,182	981,865	584,136	61,140	61,553	44,885	461,140
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	22,384	-	-	-	-	-	-
Purchased Services	21,134	4,092	41,014	36,310	17,750	30,760	45,977	4,180	162,240
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-	-	-	-
Maintenance & Operating	21,134	4,092	63,398	36,310	17,750	30,760	45,977	4,180	162,240
Internal Charges	-	-	-	-	-	-	-	-	-
Transfers Out	-	200,000	-	25,000	1,330,140	8,000	8,000	8,000	100,000
Internal Transactions	-	200,000	-	25,000	1,330,140	8,000	8,000	8,000	100,000
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	381,179	2,369,471	1,460,172	645,208	654,729	828,090	1,268,407	788,538	842,760
Debt & Capital	381,179	2,369,471	1,460,172	645,208	654,729	828,090	1,268,407	788,538	842,760
Total Expenditures	402,313	2,573,563	1,523,570	706,518	2,002,618.95	866,850	1,322,384	800,718	1,105,000
Revenues Over (Under) Expenditures	547,478	742,442	550,612	275,347	(1,418,483)	(805,710)	(1,260,831)	(755,833)	(643,860)
Beginning Cash Balance - July 1	2,142,069	2,728,145	3,498,198	3,869,958	4,214,000	2,836,452	2,836,452	2,836,452	2,121,963
Other Cash Sources / (Uses)	38,598	27,611	(178,852)	68,695	40,935	41,344	41,344	41,344	41,757
Ending Cash Balance - June 30	2,728,145	3,498,198	3,869,958	4,214,000	2,836,452.05	2,072,086	1,616,965	2,121,963	1,519,860
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	2,728,145	3,498,198	3,869,958	4,214,000	2,836,452	2,072,086	1,616,965	2,121,963	1,519,860
Ending Cash Balance - June 30	2,728,145	3,498,198	3,869,958	4,214,000	2,836,452	2,072,086	1,616,965	2,121,963	1,519,860
Reserves Detail:									
General Capital Reserves	1,015,406	2,015,337	2,002,734	2,406,645	1,140,733	677,856	222,735	727,733	357,087
Sidewalk Warrants Receivable	259,722	447,507	625,527	625,527	570,233	550,000	550,000	550,000	350,000
Notes / Loans Receivable	83,663	56,052	234,904	166,209	125,274	83,930	83,930	83,930	42,173
Department Capital Reserves:									
> Police Reserve	300,766	275,000	275,000	275,000	475,572	350,000	350,000	350,000	350,000
> Fire Reserve	525,766	294,666	294,666	294,666	-	-	-	-	-
> Park & Recreation Reserve	387,700	232,000	232,000	232,000	514,640	350,000	350,000	350,000	350,000
> Public Works Reserve	37,900	37,900	37,900	37,900	-	40,000	40,000	40,000	40,000
> HCTV Digital Equipment Reserve	107,222	129,736	157,227	166,053	(0)	10,300	10,300	10,300	20,600
Street Lighting Conversion Reserve	10,000	10,000	10,000	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
- Parks Well Project
- Centennial Park / Playground / Dog Park / Bike Park / Improvements
- 6th Ward Garden Park
- Playable Playgrounds
- ADA Compliance
- Fire Tower Restoration
- Pet Cemetary

Major Capital:

\$	8,000	6th Ward Garden
\$	21,000	Cherry Playground
\$	6,862	Centennial Dog Park
\$	41,250	Parks Well Project
\$	<u>77,112</u>	

Parks Improvement

Fund: **441**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	6,000	-	42,414	-	-	-	-	-	-
Charges For Services	13,205	21,112	15,744	17,930	22,734	15,000	15,000	34,082	15,000
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	148	600	1,526	3,091	5,159	2,000	2,000	3,328	2,000
Other Financing Sources / (Uses)	84,254	18,139	32,609	31,041	2,397	15,500	15,500	14,180	15,500
Other Operating Revenues	103,607	39,851	92,293	52,062	30,290	32,500	32,500	51,590	32,500
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	103,607	39,851	92,293	52,062	30,290	32,500	32,500	51,590	32,500
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-	-
Purchased Services	175	60	12,379	21,699	9,969	-	87,014	35,066	18,226
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-	-	-	-
Maintenance & Operating	175	60	12,379	21,699	9,969	-	87,014	35,066	18,226
Internal Charges	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	92,910	59,023	35,436	-	40,213	-	155,670	46,725	77,137
Debt & Capital	92,910	59,023	35,436	-	40,213	-	155,670	46,725	77,137
Total Expenditures	93,085	59,083	47,815	21,699	50,182	-	242,684	81,792	95,363
Revenues Over (Under) Expenditures	10,522	(19,232)	44,478	30,363	(19,892)	32,500	(210,184)	(30,202)	(62,863)
Beginning Cash Balance - July 1	166,326	176,848	157,616	202,094	232,458	212,566	212,566	212,566	182,364
Other Cash Sources / (Uses)	-	-	-	1	-	-	-	-	-
Ending Cash Balance - June 30	176,848	157,616	202,094	232,458	212,566	245,066	2,382	182,364	119,501
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	176,848	157,616	202,094	232,458	212,566	245,066	2,382	182,364	119,501
Ending Cash Balance - June 30	176,848	157,616	202,094	232,458	212,566	245,066	2,382	182,364	119,501
Reserves Detail:									
Unrestricted / Cash In Lieu of Park Lands	34,972	46,745	82,965	82,965	82,965	82,965	82,965	82,965	82,965
Reserved for Projects	141,876	110,871	119,129	149,493	129,601	162,101	(80,583)	99,399	36,536

Sidewalk Improve/Construct

Fund: 450

Part of the Public Works 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 SID Revolving Fund, and held as an investment 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.
- Interest charges the City pays on the Intercap Loans for the 0% debt to participants in the Sidewalk '07 & '08 programs and to the 440 Capital fund for the '13, '14, '15, '16, '17, '18 & '19 programs are currently being funded by the General

Major Capital:

\$ 150,000 Estimated level of public participation in the Sidewalk Program

Sidewalk Improve/Construct

Fund: **450**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			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)	4,278	-	9,175	-	13,013	-	-	7,451	-
Other Operating Revenues	4,278	-	9,175	-	13,013	-	-	7,451	-
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Long-Term Debt	158,825	187,785	135,216	51,433	50,485	150,000	150,000	57,156	150,000
Total Revenues	163,103	187,785	144,391	51,433	63,498	150,000	150,000	64,607	150,000
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-	-
Purchased Services	159,535	160,617	92,613	50,485	81,970	150,000	150,000	24,175	150,000
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-	-	-	-
Maintenance & Operating	159,535	160,617	92,613	50,485	81,970	150,000	150,000	24,175	150,000
Internal Charges	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	159,535	160,617	92,613	50,485	81,970	150,000	150,000	24,175	150,000
Revenues Over (Under) Expenditures	3,568	27,168	51,778	948	(18,472)	-	-	40,432	-
Beginning Cash Balance - July 1	(133,947)	(130,379)	(103,211)	(51,433)	(50,485)	(68,957)	(68,957)	(68,957)	(28,525)
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	-
Ending Cash Balance - June 30	(130,379)	(103,211)	(51,433)	(50,485)	(68,957)	(68,957)	(68,957)	(28,525)	(28,525)
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	(130,379)	(103,211)	(51,433)	(50,485)	(68,957)	(68,957)	(68,957)	(28,525)	(28,525)
Ending Cash Balance - June 30	(130,379)	(103,211)	(51,433)	(50,485)	(68,957)	(68,957)	(68,957)	(28,525)	(28,525)
Reserves Detail:									
Capital Program / Projects Reserve	(130,379)	(103,211)	(51,433)	(50,485)	(68,957)	(68,957)	(68,957)	(28,525)	(28,525)
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 Actual	FY 2020		Adopted FY 2021 Budget
			Adopted	Actual	
Major License & Permit Fee Revenues:					
Building Permits	\$ 586,299	\$ 577,440	\$ 593,788	\$ 691,507	\$ 593,788
Electrical Permits	\$ 86,531	\$ 103,537	\$ 94,772	\$ 110,793	\$ 94,772
Plumbing Permits	\$ 116,430	\$ 108,684	\$ 115,943	\$ 113,992	\$ 115,943
Plan Check Fees	\$ 320,951	\$ 304,289	\$ 345,662	\$ 332,892	\$ 345,662
Other Licenses / Permits	\$ 19,836	\$ 19,993	\$ 20,418	\$ 19,956	\$ 20,418
	<u>\$ 1,130,047</u>	<u>\$ 1,113,942</u>	<u>\$ 1,170,583</u>	<u>\$ 1,269,140</u>	<u>\$ 1,170,583</u>

Building
Fund: **503**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	883,802	1,147,318	1,234,385	1,130,047	1,113,942	1,170,583	1,170,583	1,269,140	1,170,583
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	594	2,901	6,351	12,961	27,094	12,000	12,000	20,435	12,000
Other Financing Sources / (Uses)	4,097	91	7,077	5	5,250	-	-	-	(150,000)
Other Operating Revenues	888,493	1,150,310	1,247,813	1,143,013	1,146,286	1,182,583	1,182,583	1,289,575	1,032,583
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	7,433	11,369	11,372	5,892	5,892	5,892	5,463
Internal Transactions	-	-	7,433	11,369	11,372	5,892	5,892	5,892	5,463
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	888,493	1,150,310	1,255,246	1,154,382	1,157,658	1,188,475	1,188,475	1,295,467	1,038,046
Expenditures									
Personnel Services	704,792	721,330	725,282	786,557	785,526	846,974	846,974	773,844	874,957
Supplies & Materials	7,224	4,697	42,517	18,198	23,222	44,897	44,897	37,496	50,449
Purchased Services	111,984	129,774	103,846	100,007	112,893	168,387	168,387	111,466	180,803
Intra-City Charges	5,983	5,510	4,719	4,064	4,696	7,065	7,065	3,784	7,065
Fixed Charges	49,041	52,366	55,036	56,922	60,400	63,086	63,086	71,200	72,936
Maintenance & Operating	174,232	192,347	206,118	179,191	201,211	283,435	283,435	223,946	311,253
Internal Charges	74,799	78,903	75,281	80,503	83,386	82,638	82,638	82,638	97,687
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	74,799	78,903	75,281	80,503	83,386	82,638	82,638	82,638	97,687
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	23,980	-	23,375	24,622	-	43,690	43,690	43,174	-
Debt & Capital	23,980	-	23,375	24,622	-	43,690	43,690	43,174	-
Total Expenditures	977,803	992,580	1,030,056	1,070,873	1,070,123	1,256,737	1,256,737	1,123,601	1,283,897
Revenues Over (Under) Expenditures	(89,310)	157,730	225,190	83,509	87,535	(68,262)	(68,262)	171,865	(245,851)
Beginning Cash Balance - July 1	698,862	609,552	767,282	992,472	1,075,981	1,163,516	1,163,516	1,163,516	1,335,381
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	-
Ending Cash Balance - June 30	609,552	767,282	992,472	1,075,981	1,163,516	1,095,254	1,095,254	1,335,381	1,089,530
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	609,552	767,282	992,472	1,075,981	1,163,516	1,095,254	1,095,254	1,335,381	1,089,530
Ending Cash Balance - June 30	609,552	767,282	992,472	1,075,981	1,163,516	1,095,254	1,095,254	1,335,381	1,089,530
Reserves Detail:									
Operating Reserve	609,552	767,282	992,472	1,075,981	1,157,473	1,082,224	1,082,224	1,323,476	1,069,339
60% 27th Payday Reserve (for FY2023)					6,043	13,030	13,030	11,905	20,191

Water & Water Service Line

Fund: **521 & 522**

Part of the Public Works Department

Description:

Fund 521 accounts for the full cost of providing water service to City of Helena residents.

In Fiscal Year 2019, the City Commission approved a service line replacement program with a separate water fee. This program is part of the Water Department, but is accounted for in fund 522. The fee is charged only to residential customers that may then borrow up to \$15,000 to replace broken service lines between the main and the home. Repayment is over 20 years at 0% interest, but must be repaid in full if the property is sold. Those below 60% of the median family income may defer repayment until the sale of the home. The fee will continue until the Commission determines an adequate reserve has been established to support a revolving loan program.

Fund 521 includes budgets for :

	FY 2018 Actual	FY 2019 Actual	FY 2020		Adopted FY 2021 Budget
			Adopted	Actual	
Water Treatment	\$ 3,107,721	\$ 3,067,083	\$ 8,457,625	\$ 3,921,877	\$ 4,876,107
Water Utility Maintenance	\$ 3,054,840	\$ 7,279,528	\$ 3,685,343	\$ 4,168,357	\$ 4,696,229
Water Debt Service	\$ 563,466	\$ 562,950	\$ 565,197	\$ 1,177,773	\$ 900,815
	<u>\$ 6,726,027</u>	<u>\$ 10,909,561</u>	<u>\$ 12,708,165</u>	<u>\$ 9,268,008</u>	<u>\$ 10,473,151</u>

*FY21 Debt payment was made 1 day early and landed in FY20

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 Refunding	11/29/16	\$ 660,666	07/01/37
DNRC Drinking Water 2019 Refunding	09/05/19	\$ 5,700,000	07/01/39

Major Capital:

\$ 17,000	Cruse Ave Preliminary Engineering Report	\$ 600,000	National Water Main
\$ 700,000	Tenmile Filter Rebuild	\$ 750,000	Rodney Street Phase I
\$ 800,000	Eureka Well Reconstruction	\$ 750,000	Rodney Street Phase II
\$ 400,000	Pre-Sedimentation Basin (Engineering Only)	\$ 2,100,000	Water Maintenance
<u>\$ 1,917,000</u>	Water Treatment		
		<u>\$ 4,017,000</u>	Total Water Major Capital

Water										
Fund: 521										Adopted FY 2021 Budget
						FY 2020				
						Adopted	Amended	Actual		
	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual					

Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	43,470	86,305	669,993	-	15,000	-	-	-	-	-
Charges For Services	6,468,526	7,077,526	7,342,435	8,151,422	7,914,842	8,422,362	8,422,362	8,188,308	9,028,885	
Intra-City Revenues	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Investment Earnings	7,760	33,349	83,471	197,270	318,621	120,000	120,000	237,592	250,000	
Other Financing Sources / (Uses)	126,885	4,136	54,877	11,586	221,119	2,500	2,500	2,074	2,500	
Other Operating Revenues	6,646,641	7,201,316	8,150,776	8,360,278	8,469,582	8,544,862	8,544,862	8,427,974	9,281,385	
Internal Service Revenues	-	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	16,794	25,689	25,700	12,109	12,109	12,109	12,092	12,092
Internal Transactions	-	-	16,794	25,689	25,700	12,109	12,109	12,109	12,092	12,092
Long-Term Debt	-	-	1,160,666	-	-	3,000,000	9,180,666	4,420,622	-	-
Total Revenues	6,646,641	7,201,316	9,328,236	8,385,967	8,495,282	11,556,971	17,737,637	12,860,705	9,293,477	

Expenditures										
Personnel Services	1,540,429	1,659,980	1,536,131	1,643,350	1,747,876	2,011,012	2,011,012	1,711,639	2,018,969	
Supplies & Materials	545,608	709,937	554,727	784,723	654,975	1,174,885	1,325,426	795,075	1,177,785	
Purchased Services	776,171	703,742	766,457	709,454	684,383	809,364	1,185,059	973,746	888,192	
Intra-City Charges	40,479	64,467	34,943	53,406	51,737	63,861	63,861	56,508	63,861	
Fixed Charges	51,848	51,517	52,238	54,281	70,838	62,200	62,200	85,280	97,200	
Maintenance & Operating	1,414,106	1,529,663	1,408,365	1,601,864	1,461,933	2,110,310	2,636,546	1,910,609	2,227,038	
Internal Charges	753,985	811,429	888,839	812,980	1,039,298	1,118,236	1,118,236	1,118,236	1,289,329	
Transfers Out	-	-	-	-	17,573	40,000	40,000	40,000	20,000	
Internal Transactions	753,985	811,429	888,839	812,980	1,056,871	1,158,236	1,158,236	1,158,236	1,309,329	
Debt Service	521,801	522,565	546,271	563,466	562,950	565,197	731,807	1,177,773	900,815	
Capital Outlay	1,522,425	2,414,533	934,175	2,104,367	6,079,931	6,863,410	13,322,533	3,309,751	4,017,000	
Debt & Capital	2,044,226	2,937,098	1,480,446	2,667,833	6,642,881	7,428,607	14,054,340	4,487,524	4,917,815	
Total Expenditures	5,752,746	6,938,170	5,313,781	6,726,027	10,909,561	12,708,165	19,860,134	9,268,008	10,473,151	

Revenues Over (Under) Expenditures	893,895	263,146	4,014,455	1,659,940	(2,414,279)	(1,151,194)	(2,122,497)	3,592,697	(1,179,674)	
Beginning Cash Balance - July 1	6,954,250	8,002,647	8,265,382	12,203,035	14,133,029	11,581,726	11,581,726	11,581,726	15,095,216	
Other Cash Sources / (Uses)	154,502	(411)	(76,802)	270,054	(137,024)	-	-	(79,208)	-	
Ending Cash Balance - June 30	8,002,647	8,265,382	12,203,035	14,133,029	11,581,726	10,430,532	9,459,229	15,095,216	13,915,541	

Unreserved Balance Reserved	-	-	-	-	-	-	-	-	-	
Ending Cash Balance - June 30	8,002,647	8,265,382	12,203,035	14,133,029	11,581,726	10,430,532	9,459,229	15,095,216	13,915,541	
Reserves Detail:										
Operating Reserve	309,043	333,423	319,445	338,183	355,557	439,963	483,816	398,374	462,945	
Debt Service Fixed Reserve	522,372	522,372	522,372	522,372	282,198	282,198	282,198	282,198	282,198	
Revenue Bond Reserve	261,080	261,375	261,375	261,375	282,596	282,596	282,596	282,596	282,596	
System Development Fee Reserve	-	-	-	-	-	-	-	-	-	
Ten-Mile Watershed Projects Reserve	250,000	250,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	
60% 27th Payday Reserve (for FY2023)	-	-	-	-	13,445	30,939	30,939	26,333	46,592	
Capital Reserves	6,660,152	6,898,212	10,899,843	12,811,099	10,447,930	9,194,836	8,179,680	13,905,715	12,641,211	

Water Service Line

Fund: **522**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges For Services	-	-	-	-	170,491	256,740	256,740	257,381	256,740
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	1,007	1,000	1,000	3,318	1,000
Other Financing Sources / (Uses)	-	-	-	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	171,498	257,740	257,740	260,700	257,740
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	171,498	257,740	257,740	260,700	257,740
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-
Revenues Over (Under) Expenditures	-	-	-	-	171,498	257,740	257,740	260,700	257,740
Beginning Cash Balance - July 1	-	-	-	-	-	132,890	132,890	132,890	348,417
Other Cash Sources / (Uses)	-	-	-	-	(38,608)	(257,740)	(257,740)	(45,173)	(257,740)
Ending Cash Balance - June 30	-	-	-	-	132,890	132,890	132,890	348,417	348,417
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	132,890	132,890	132,890	348,417	348,417
Ending Cash Balance - June 30	-	-	-	-	132,890	132,890	132,890	348,417	348,417
Reserves Detail:									
Operating Reserve	-	-	-	-	132,890	132,890	132,890	348,417	348,417
60% 27th Payday Reserve (for FY2023)	-	-	-	-	-	-	-	-	-



Wastewater & Wastewater Service Line

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.

In Fiscal Year 2019, the City Commission approved a service line replacement program with a separate wastewater fee. This program is part of the Wastewater Department, but is accounted for in fund 532. The fee is charged only to residential customers that may then borrow up to \$15,000 to replace broken service lines between the main and the home. Repayment is over 20 years at 0% interest, but must be repaid in full if the property is sold. Those below 60% of the median family income may defer repayment until the sale of the home. The fee will continue until the Commission determines an adequate reserve has been established to support a revolving loan program.

Fund 531 includes budgets for :

	FY 2018 Actual	FY 2019 Actual	FY 2020		Adopted FY 2021 Budget
			Adopted	Actual	
SRF Loan Debt Service	\$ 770,170	\$ 769,960	\$ 1,032,202	\$ 1,228,349	\$ 936,918
Wastewater Treatment	\$ 2,871,316	\$ 2,530,097	\$ 3,581,643	\$ 2,727,086	\$ 3,395,138
Wastewater Util. Maint.	\$ 1,585,662	\$ 1,892,622	\$ 2,182,090	\$ 3,358,364	\$ 3,966,942
Wastewater Pretreatment	\$ 75,127	\$ 92,520	\$ 84,648	\$ 48,670	\$ 94,154
	<u>\$ 5,302,275</u>	<u>\$ 5,285,199</u>	<u>\$ 6,880,583</u>	<u>\$ 7,362,468</u>	<u>\$ 8,393,153</u>

*FY21 Debt payment was made 1 day early and landed in FY20

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
SRF Loan (DNRC)	12/15/19	\$ 2,754,000	01/01/40

Major Capital:

\$ 800,000	Primary Scum Pump Station	\$ 17,000	Cruse Ave Preliminary Engineering Report
\$ 150,000	Secondary Treatment Piping Improvements	\$ 800,000	Northside Gravity Main Construction
\$ 30,000	BFP HMI upgrade	\$ 600,000	Rodney Street Phase II
<u>\$ 980,000</u>	Wastewater Treatment	\$ 100,000	Shared Sewer Lines
		\$ 550,000	Rodney Street Phase I
		\$ 800,000	Slip Lining
		<u>\$ 2,867,000</u>	Wastewater Maintenance
		<u>\$ 3,847,000</u>	Total Wastewater Major Capital

Wastewater

Fund: **531**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	750,000	-	-
Charges For Services	4,365,129	4,548,733	4,688,212	4,781,047	5,311,429	6,551,400	6,551,400	5,488,574	6,028,264
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	4,271	16,124	34,365	60,368	97,880	60,000	60,000	67,520	60,000
Other Financing Sources / (Uses)	109,891	21,256	110,318	6,468	21,228	1,000	1,000	4,203	1,000
Other Operating Revenues	4,479,291	4,586,113	4,832,895	4,847,883	5,430,537	6,612,400	7,362,400	5,560,298	6,089,264
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	11,829	18,095	18,500	8,749	8,749	8,749	8,286
Internal Transactions	-	-	11,829	18,095	18,500	8,749	8,749	8,749	8,286
Long-Term Debt	-	-	-	-	-	775,000	4,080,000	226,297	3,550,000
Total Revenues	4,479,291	4,586,113	4,844,724	4,865,978	5,449,037	7,396,149	11,451,149	5,795,344	9,647,550
Expenditures									
Personnel Services	1,131,873	1,171,904	1,132,181	1,188,001	1,241,847	1,375,379	1,368,634	1,238,302	1,370,633
Supplies & Materials	206,705	192,380	191,610	194,753	186,960	242,383	238,923	192,812	244,483
Purchased Services	574,901	516,369	566,697	556,840	635,372	735,041	741,490	703,084	846,100
Intra-City Charges	65,335	45,185	53,422	47,582	78,903	70,567	70,567	63,780	70,567
Fixed Charges	45,070	44,728	51,355	49,165	67,913	68,635	68,635	100,157	74,635
Maintenance & Operating	892,011	798,662	863,084	848,340	969,148	1,116,626	1,119,615	1,059,832	1,235,785
Internal Charges	660,625	740,206	719,937	665,889	881,577	865,806	865,806	865,806	1,002,817
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	660,625	740,206	719,937	665,889	881,577	865,806	865,806	865,806	1,002,817
Debt Service	770,140	769,750	770,100	770,170	769,960	1,032,202	1,052,202	1,228,349	936,918
Capital Outlay	519,699	1,461,554	903,890	1,829,875	1,422,667	2,490,570	6,371,808	2,970,179	3,847,000
Debt & Capital	1,289,839	2,231,304	1,673,990	2,600,045	2,192,627	3,522,772	7,424,010	4,198,528	4,783,918
Total Expenditures	3,974,348	4,942,076	4,389,192	5,302,275	5,285,199	6,880,583	10,778,065	7,362,468	8,393,153
Revenues Over (Under) Expenditures	504,943	(355,963)	455,532	(436,297)	163,838	515,566	673,084	(1,567,124)	1,254,397
Beginning Cash Balance - July 1	4,233,722	4,730,747	4,362,751	4,789,576	4,401,799	4,476,036	4,476,036	4,476,036	3,008,066
Other Cash Sources / (Uses)	(7,918)	(12,033)	(28,707)	48,520	(89,601)	-	-	99,154	-
Ending Cash Balance - June 30	4,730,747	4,362,751	4,789,576	4,401,799	4,476,036	4,991,602	5,149,120	3,008,066	4,262,462
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	4,730,747	4,362,751	4,789,576	4,401,799	4,476,036	4,991,602	5,149,120	3,008,066	4,262,462
Ending Cash Balance - June 30	4,730,747	4,362,751	4,789,576	4,401,799	4,476,036	4,991,602	5,149,120	3,008,066	4,262,462
Reserves Detail:									
Operating Reserve	223,709	225,898	226,267	225,186	257,714	279,818	279,505	263,662	300,770
Debt Service Fixed Reserve	769,720	769,720	769,720	769,720	769,720	769,720	769,720	769,720	769,720
Revenue Bond Reserve	384,690	384,900	384,900	384,900	384,900	384,900	384,900	384,900	384,900
System Development Fee Reserve	-	-	-	-	-	-	-	-	-
Sewer Surcharge	284,000	284,000	284,000	284,000	284,000	284,000	284,000	-	-
60% 27th Payday Reserve (for FY2023)	-	-	-	-	9,553	21,160	21,056	19,051	31,630
Capital Reserves	3,068,628	2,698,233	3,124,689	2,737,993	2,770,149	3,252,004	3,409,939	1,570,733	2,775,442

Wastewater Service Line

Fund: 532

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			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	658,640	652,331
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	2,611	1,500	1,500	9,855	1,500
Other Financing Sources / (Uses)	-	-	-	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	438,094	653,831	653,831	668,494	653,831
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	438,094	653,831	653,831	668,494	653,831
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-
Revenues Over (Under) Expenditures	-	-	-	-	438,094	653,831	653,831	668,494	653,831
Beginning Cash Balance - July 1	-	-	-	-	-	375,306	375,306	375,306	1,002,154
Other Cash Sources / (Uses)	-	-	-	-	(62,788)	(653,831)	(653,831)	(41,646)	(653,831)
Ending Cash Balance - June 30	-	-	-	-	375,306	375,306	375,306	1,002,154	1,002,154
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	375,306	375,306	375,306	1,002,154	1,002,154
Ending Cash Balance - June 30	-	-	-	-	375,306	375,306	375,306	1,002,154	1,002,154
Reserves Detail:									
Operating Reserve	-	-	-	-	375,306	375,306	375,306	1,002,154	1,002,154



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 did not increase rates from Fiscal Year 2020 to Fiscal Year 2021

This budget reflects the revenues and expenditures associated with curbside recycling and includes \$225,000 to support recycling operations at the Transfer Station.

The Residential Fund also reflects the revenue from the final 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:

\$ 59,500	Transfer Station Entrance with Lanes
<u>\$ 59,500</u>	

Solid Waste-Residential

Fund: **541**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges For Services	2,071,174	2,109,529	2,032,561	2,008,489	2,096,347	2,092,300	2,092,300	2,139,474	2,077,300
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	1,706	1,625	17,619	37,018	64,708	30,000	30,000	49,278	30,000
Other Financing Sources / (Uses)	1,740	7,774	3,809	4,840	4,549	3,000	3,000	13,595	3,000
Other Operating Revenues	2,074,620	2,118,928	2,053,989	2,050,347	2,165,605	2,125,300	2,125,300	2,202,348	2,110,300
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	33,611	35,523	35,383	32,625	32,625	32,625	33,240
Internal Transactions	-	-	33,611	35,523	35,383	32,625	32,625	32,625	33,240
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	2,074,620	2,118,928	2,087,600	2,085,870	2,200,988	2,157,925	2,157,925	2,234,973	2,143,540
Expenditures									
Personnel Services	342,597	352,364	343,523	365,715	376,824	508,737	508,737	485,525	544,778
Supplies & Materials	35,650	37,035	20,763	38,060	2,593	40,500	75,420	67,834	40,600
Purchased Services	974,628	947,137	940,644	943,903	1,002,753	989,751	1,072,001	1,060,753	1,053,836
Intra-City Charges	64,945	44,122	60,319	72,543	91,468	81,200	81,200	91,539	81,200
Fixed Charges	3,223	3,351	3,713	3,713	5,386	5,655	5,655	8,390	5,655
Maintenance & Operating	1,078,446	1,031,645	1,025,439	1,058,219	1,102,200	1,117,106	1,234,276	1,228,516	1,181,291
Internal Charges	160,289	168,335	157,186	157,367	172,340	237,977	237,977	237,977	266,028
Transfers Out	-	315,000	200,000	200,000	175,000	175,000	175,000	175,000	225,000
Internal Transactions	160,289	483,335	357,186	357,367	347,340	412,977	412,977	412,977	491,028
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	142,518	17,263	80,000	2,086,300	2,053,258	104,177	59,500
Debt & Capital	-	-	142,518	17,263	80,000	2,086,300	2,053,258	104,177	59,500
Total Expenditures	1,581,332	1,867,344	1,868,666	1,798,564	1,906,364	4,125,120	4,209,248	2,231,195	2,276,598
Revenues Over (Under) Expenditures	493,288	251,584	218,934	287,306	294,624	(1,967,195)	(2,051,323)	3,778	(133,058)
Beginning Cash Balance - July 1	1,830,846	2,324,055	2,571,399	2,789,562	3,075,010	3,368,101	3,368,101	3,368,101	3,371,323
Other Cash Sources / (Uses)	(79)	(4,240)	(771)	(1,858)	(1,533)	-	-	(556)	-
Ending Cash Balance - June 30	2,324,055	2,571,399	2,789,562	3,075,010	3,368,101	1,400,906	1,316,778	3,371,323	3,238,265
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	2,324,055	2,571,399	2,789,562	3,075,010	3,368,101	1,400,906	1,316,778	3,371,323	3,238,265
Ending Cash Balance - June 30	2,324,055	2,571,399	2,789,562	3,075,010	3,368,101	1,400,906	1,316,778	3,371,323	3,238,265
Reserves Detail:									
Operating Reserve	5 mo. 658,888	778,060	719,228	742,209	760,985	849,508	898,329	886,257	923,791
Intercap Loan Reserves	-	-	-	-	-	-	-	-	-
60% 27th Payday Reserve (for FY2023)	-	-	-	-	2,899	7,827	7,827	7,470	12,572
Capital Reserves	1,665,167	1,793,339	2,070,334	2,332,801	2,604,217	543,571	410,622	2,477,596	2,301,903

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.

Major Capital:

\$ 31,500	Transfer Station Entrance with Lanes
<u>\$ 31,500</u>	

Solid Waste-Commercial

Fund: **542**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges For Services	1,113,302	1,131,201	1,045,110	1,079,367	1,122,771	1,075,000	1,075,000	1,149,671	1,075,000
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	356	5,696	13,690	15,282	23,333	15,000	15,000	21,206	15,000
Other Financing Sources / (Uses)	117,809	107,863	70,315	81,685	193,195	70,295	70,295	79,885	70,295
Other Operating Revenues	1,231,467	1,244,760	1,129,115	1,176,334	1,339,299	1,160,295	1,160,295	1,250,762	1,160,295
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	2,777	4,248	28,182	26,108	26,108	26,108	25,933
Internal Transactions	-	-	2,777	4,248	28,182	26,108	26,108	26,108	25,933
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	1,231,467	1,244,760	1,131,892	1,180,582	1,367,481	1,186,403	1,186,403	1,276,870	1,186,228
Expenditures									
Personnel Services	260,372	273,316	262,830	281,187	306,506	303,085	303,085	289,800	312,137
Supplies & Materials	10,431	33,131	33,385	37,171	2,833	40,825	75,511	45,802	40,925
Purchased Services	541,926	474,237	428,798	385,863	366,570	450,913	450,913	432,108	469,329
Intra-City Charges	83,705	78,041	68,869	73,024	90,159	83,250	83,250	72,735	83,250
Fixed Charges	3,183	3,310	3,708	3,704	5,690	5,655	5,655	8,501	5,655
Maintenance & Operating	639,245	588,719	534,760	499,762	465,252	580,643	615,329	559,147	599,159
Internal Charges	165,238	174,019	168,349	173,998	179,296	182,944	182,944	182,944	194,202
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	165,238	174,019	168,349	173,998	179,296	182,944	182,944	182,944	194,202
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	1,291,404	8,240	320,890	320,890	62,131	31,500
Debt & Capital	-	-	-	1,291,404	8,240	320,890	320,890	62,131	31,500
Total Expenditures	1,064,855	1,036,054	965,939	2,246,351	959,294	1,387,562	1,422,248	1,094,022	1,136,998
Revenues Over (Under) Expenditures	166,612	208,706	165,953	(1,065,769)	408,187	(201,159)	(235,845)	182,848	49,230
Beginning Cash Balance - July 1	1,345,728	1,487,239	1,720,384	1,891,572	824,190	1,214,843	1,214,843	1,214,843	1,408,217
Other Cash Sources / (Uses)	(25,101)	24,439	5,235	(1,613)	(17,534)	-	-	10,526	-
Ending Cash Balance - June 30	1,487,239	1,720,384	1,891,572	824,190	1,214,843	1,013,684	978,998	1,408,217	1,457,446
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	1,487,239	1,720,384	1,891,572	824,190	1,214,843	1,013,684	978,998	1,408,217	1,457,446
Ending Cash Balance - June 30	1,487,239	1,720,384	1,891,572	824,190	1,214,843	1,013,684	978,998	1,408,217	1,457,446
Reserves Detail:									
Operating Reserve	88,889	88,889	80,495	79,579	79,255	88,889	91,780	85,991	92,125
Fixed Bond Reserves	-	-	-	-	-	-	-	-	-
Intercap Loan Reserves	-	-	-	-	-	-	-	-	-
60% 27th Payday Reserve (for FY2023)	-	-	-	-	2,358	4,663	4,663	4,458	7,203
Capital Reserves	1,398,350	1,631,495	1,811,077	744,611	1,133,230	920,132	882,555	1,317,767	1,358,118

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 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	115,262	135,626	137,571	139,182	139,203	139,300	139,300	138,420	139,300
Taxes & Assessments	115,262	135,626	137,571	139,182	139,203	139,300	139,300	138,420	139,300
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	696	696	839	850	850	850	850	850	850
Charges For Services	-	-	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	57	195	954	2,305	4,526	2,000	2,000	3,571	2,000
Other Financing Sources / (Uses)	-	-	-	-	-	-	-	-	-
Other Operating Revenues	753	891	1,793	3,155	5,376	2,850	2,850	4,421	2,850
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	150,000	-	-	-	-	-	-	-
Internal Transactions	-	150,000	-	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	116,015	286,517	139,364	142,337	144,579	142,150	142,150	142,841	142,150
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-	-
Purchased Services	91,622	89,091	70,799	76,405	89,602	108,500	108,500	89,728	108,500
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-	-	-	-
Maintenance & Operating	91,622	89,091	70,799	76,405	89,602	108,500	108,500	89,728	108,500
Internal Charges	-	-	-	48	46	46	46	46	50
Transfers Out	-	-	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Internal Transactions	-	-	30,000	30,048	30,046	30,046	30,046	30,046	30,050
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	140,965	11,316	-	-	-	-	-	-
Debt & Capital	-	140,965	11,316	-	-	-	-	-	-
Total Expenditures	91,622	230,056	112,115	106,453	119,648	138,546	138,546	119,774	138,550
Revenues Over (Under) Expenditures	24,393	56,461	27,249	35,884	24,931	3,604	3,604	23,067	3,600
Beginning Cash Balance - July 1	73,682	98,075	154,536	181,785	217,669	242,600	242,600	242,600	265,667
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	-
Ending Cash Balance - June 30	98,075	154,536	181,785	217,669	242,600	246,204	246,204	265,667	269,267
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	98,075	154,536	181,785	217,669	242,600	246,204	246,204	265,667	269,267
Ending Cash Balance - June 30	98,075	154,536	181,785	217,669	242,600	246,204	246,204	265,667	269,267
Reserves Detail:									
Operating Reserve (5 month)	38,176	37,121	42,000	44,355	49,853	57,728	57,728	49,906	57,729
60% 27th Payday Reserve (for FY2023)	-	-	-	-	-	-	-	-	-
Capital / Equipment Replacement Reserve	59,899	117,415	139,785	173,314	192,747	188,476	188,476	215,761	211,538

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:

\$ 66,500	Transfer Station Entrances w/Lanes
<u>\$ 66,500</u>	

Transfer Station

Fund: **546**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	24,325	73,650	133,129	125,000	125,000	125,000	125,000	125,000
Charges For Services	2,849,798	2,558,036	2,440,555	2,327,425	2,299,523	2,338,489	2,338,489	2,617,657	2,337,519
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	1,032	6,193	14,333	25,940	30,599	20,000	20,000	18,648	20,000
Other Financing Sources / (Uses)	31,858	80	60	35	1,895	-	-	5,113	-
Other Operating Revenues	2,882,688	2,588,634	2,528,598	2,486,529	2,457,017	2,483,489	2,483,489	2,766,417	2,482,519
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	6,554	10,026	10,491	5,080	5,080	5,080	4,651
Internal Transactions	-	-	6,554	10,026	10,491	5,080	5,080	5,080	4,651
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	2,882,688	2,588,634	2,535,152	2,496,555	2,467,508	2,488,569	2,488,569	2,771,497	2,487,170
Expenditures									
Personnel Services	635,145	665,266	688,980	726,471	767,501	773,741	765,741	758,168	768,510
Supplies & Materials	12,622	12,304	11,283	15,266	15,730	18,700	18,700	13,034	18,800
Purchased Services	1,224,846	1,268,244	1,216,617	1,110,467	1,080,086	1,117,447	1,173,384	1,153,565	1,131,271
Intra-City Charges	86,204	89,598	75,553	105,462	125,504	114,778	114,778	117,699	114,778
Fixed Charges	28,964	15,387	17,668	18,770	25,039	27,520	27,520	37,620	27,760
Maintenance & Operating	1,352,636	1,385,533	1,321,121	1,249,965	1,246,359	1,278,445	1,334,382	1,321,918	1,292,609
Internal Charges	202,823	220,690	208,418	216,033	219,588	233,787	233,787	233,787	247,601
Transfers Out	296,000	30,000	-	-	24,045	24,045	24,045	24,045	24,045
Internal Transactions	498,823	250,690	208,418	216,033	243,633	257,832	257,832	257,832	271,646
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	302,591	82,919	87,164	442,066	1,113,579	273,750	273,750	83,474	66,500
Debt & Capital	302,591	82,919	87,164	442,066	1,113,579	273,750	273,750	83,474	66,500
Total Expenditures	2,789,195	2,384,408	2,305,683	2,634,535	3,371,072	2,583,768	2,631,705	2,421,392	2,399,265
Revenues Over (Under) Expenditures	93,493	204,226	229,469	(137,980)	(903,564)	(95,199)	(143,136)	350,106	87,905
Beginning Cash Balance - July 1	1,409,128	1,491,371	1,736,546	1,971,365	1,830,425	828,654	828,654	828,654	1,248,659
Other Cash Sources / (Uses)	(11,250)	40,949	5,350	(2,960)	(98,207)	-	-	69,900	-
Ending Cash Balance - June 30	1,491,371	1,736,546	1,971,365	1,830,425	828,654	733,455	685,518	1,248,659	1,336,564
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	1,491,371	1,736,546	1,971,365	1,830,425	828,654	733,455	685,518	1,248,659	1,336,564
Ending Cash Balance - June 30	1,491,371	1,736,546	1,971,365	1,830,425	828,654	733,455	685,518	1,248,659	1,336,564
Reserves Detail:									
Operating Reserve	207,217	191,791	184,877	182,706	188,124	192,502	196,496	194,827	194,397
Fixed Bond Reserves	-	-	-	-	-	-	-	-	-
Revenue Bond Reserves	-	-	-	-	-	-	-	-	-
60% 27th Payday Reserve (for FY2023)	-	-	-	-	5,904	11,904	11,781	11,664	17,735
Capital Reserves	1,284,154	1,544,755	1,786,488	1,647,719	634,626	529,049	477,241	1,042,168	1,124,432

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 \$450,000. These contributions reflect an increase of \$100,000 from FY 2020 which is due to increased contractual costs and lower recovery from the sale of recyclable materials. Other revenues are from interest earnings.

	FY 2018 Actual	FY 2019 Actual	FY 2020		Adopted FY 2021 Budget
			Adopted	Actual	
Recycling / Commodities	\$ 152,574	\$ 126,634	\$ 126,000	\$ 53,911	\$ 86,000
Transfer Station Operational Support	-	-	-	-	-
Residential Solid Waste Support	200,000	175,000	175,000	175,000	225,000
Lewis & Clark County Support	-	375,000	175,000	175,000	225,000
	<u>\$ 352,574</u>	<u>\$ 676,634</u>	<u>\$ 476,000</u>	<u>\$ 403,911</u>	<u>\$ 536,000</u>

Major Capital:

<u>\$ 17,500</u>	Transfer Station Entrance with Lanes
<u>\$ 17,500</u>	

Recycling
Fund: **547**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	165,000	200,000	-	375,000	175,000	175,000	175,000	225,000
Charges For Services	118,030	78,628	127,750	152,574	126,634	126,000	126,000	53,911	86,000
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	35	339	1,021	1,406	7,799	1,500	1,500	4,857	1,500
Other Financing Sources / (Uses)	12	-	-	-	853	-	-	-	-
Other Operating Revenues	118,077	243,967	328,771	153,980	510,286	302,500	302,500	233,768	312,500
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	296,000	195,000	201,907	202,918	177,852	176,410	176,410	176,410	226,278
Internal Transactions	296,000	195,000	201,907	202,918	177,852	176,410	176,410	176,410	226,278
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	414,077	438,967	530,678	356,898	688,138	478,910	478,910	410,178	538,778
Expenditures									
Personnel Services	201,648	174,184	181,036	187,748	188,768	200,182	200,182	199,179	204,951
Supplies & Materials	2,465	2,416	2,604	1,629	2,478	6,465	6,465	2,299	6,565
Purchased Services	220,518	186,259	122,922	129,718	127,726	165,795	185,795	164,343	233,433
Intra-City Charges	4,390	1,250	974	929	1,236	2,475	2,475	1,855	2,475
Fixed Charges	-	14,526	15,741	15,616	21,212	23,535	23,535	30,561	23,535
Maintenance & Operating	227,373	204,451	142,241	147,892	152,652	198,270	218,270	199,057	266,008
Internal Charges	68,809	72,913	73,502	75,457	75,087	78,144	78,144	78,144	78,852
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	68,809	72,913	73,502	75,457	75,087	78,144	78,144	78,144	78,852
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	31,600	66,400	-	90,985	15,114	53,250	53,250	34,591	17,500
Debt & Capital	31,600	66,400	-	90,985	15,114	53,250	53,250	34,591	17,500
Total Expenditures	529,430	517,948	396,779	502,082	431,621	529,846	549,846	510,971	567,311
Revenues Over (Under) Expenditures	(115,353)	(78,981)	133,899	(145,184)	256,517	(50,936)	(70,936)	(100,794)	(28,533)
Beginning Cash Balance - July 1	280,458	165,100	86,125	220,026	74,833	331,366	331,366	331,366	230,574
Other Cash Sources / (Uses)	(5)	6	2	(9)	16	-	-	2	-
Ending Cash Balance - June 30	165,100	86,125	220,026	74,833	331,366	280,430	260,430	230,574	202,041
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	165,100	86,125	220,026	74,833	331,366	280,430	260,430	230,574	202,041
Ending Cash Balance - June 30	165,100	86,125	220,026	74,833	331,366	280,430	260,430	230,574	202,041
Reserves Detail:									
Operating Reserve (1 month)	41,486	37,629	33,065	34,258	34,709	39,716	41,383	39,698	45,818
60% 27th Payday Reserve (for FY2023)	-	-	-	-	1,452	3,080	3,080	3,064	4,730
Capital Reserves	123,614	48,496	186,961	40,575	295,205	237,634	215,967	187,812	151,493

Parking

Fund: 551

Part of the Transportation Department

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 to the City Commission.

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
Intercap Loan - Parking Meters	11/01/19	\$ 560,243	02/15/30

Significant Changes:

In response to COVID-19, the City Commission authorized the suspension of parking charges in the Downtown area in an effort to support local businesses and encourage citizens and visitors to shop Downtown. The lack of income for several months, while not harshly detrimental, will affect the operations in the near future.

Major Capital:

\$ 86,000	FAPD G90 GATE ARMS, Software & CARD READER
\$ 166,000	Sweeper- Commission did not approve (\$166,000) left in erroneously, correction reflected in revised budget
<u>\$ 252,000</u>	Adopted Total Capital
<u>\$ 86,000</u>	Revised Total Capital

Parking Fund: 551		FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
							Adopted	Amended	Actual	
Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-	-
Charges For Services	1,707,917	1,681,065	1,661,817	1,538,305	1,683,382	1,925,250	1,925,250	1,753,770	1,930,406	
Intra-City Revenues	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	76,877	75,487	76,047	76,139	76,789	90,000	90,000	34,144	90,000	
Investment Earnings	1,360	3,497	6,048	11,133	14,128	12,000	12,000	6,987	12,000	
Other Financing Sources / (Uses)	10,112	6,494	381	1,710	4,555	1,000	1,000	5,877	1,000	
Other Operating Revenues	1,796,266	1,766,543	1,744,293	1,627,287	1,778,854	2,028,250	2,028,250	1,800,778	2,033,406	
Internal Service Revenues	-	-	-	-	-	-	-	-	-	
Interfund Transfers In	-	-	5,765	8,819	6,808	3,343	3,343	3,343	3,416	
Internal Transactions	-	-	5,765	8,819	6,808	3,343	3,343	3,343	3,416	
Long-Term Debt	-	-	-	-	-	-	1,321,000	560,243	-	
Total Revenues	1,796,266	1,766,543	1,750,058	1,636,106	1,785,662	2,031,593	3,352,593	2,364,364	2,036,822	
Expenditures										
Personnel Services	494,607	439,858	451,166	483,249	507,738	555,448	555,448	505,917	592,182	
Supplies & Materials	31,774	33,992	18,960	18,258	19,022	49,750	49,750	39,198	49,750	
Purchased Services	290,086	292,152	272,252	575,523	348,955	540,574	540,574	384,354	477,530	
Intra-City Charges	8,391	6,671	6,637	11,548	8,069	11,230	11,230	6,099	11,230	
Fixed Charges	98,050	101,065	96,355	100,402	111,600	126,425	126,425	152,207	126,425	
Maintenance & Operating	428,301	433,880	394,204	705,731	487,646	727,979	727,979	581,858	664,935	
Internal Charges	117,399	117,889	108,275	107,460	115,109	118,868	118,868	118,868	142,506	
Transfers Out	682,480	-	-	-	-	-	-	-	-	
Internal Transactions	799,879	117,889	108,275	107,460	115,109	118,868	118,868	118,868	142,506	
Debt Service	-	1,488,115	749,218	586,817	589,753	647,323	647,323	590,990	651,211	
Capital Outlay	29,859	21,917	-	398,000	408,036	-	168,215	163,697	252,000	
Debt & Capital	29,859	1,510,032	749,218	984,817	997,789	647,323	815,538	754,687	903,211	
Total Expenditures	1,752,646	2,501,659	1,702,863	2,281,257	2,108,282	2,049,618	2,217,833	1,961,331	2,302,834	
Revenues Over (Under) Expenditures	43,620	(735,116)	47,195	(645,151)	(322,620)	(18,025)	1,134,760	403,033	(266,012)	
Beginning Cash Balance - July 1	192,318	239,033	1,523,916	1,154,466	509,315	186,695	186,695	186,695	589,768	
Other Cash Sources / (Uses)	3,095	2,019,999	(416,645)	-	-	-	-	40	-	
Ending Cash Balance - June 30	239,033	1,523,916	1,154,466	509,315	186,695	168,670	1,321,455	589,768	323,756	
Unreserved Balance	-	-	-	-	-	-	-	-	-	
Reserved	239,033	1,523,916	1,154,466	509,315	186,695	168,670	1,321,455	589,768	323,756	
Ending Cash Balance - June 30	239,033	1,523,916	1,154,466	509,315	186,695	168,670	1,321,455	589,768	323,756	
Reserves Detail:										
Parking Improvements / Capital Reserves	95,433	256,829	968,339	294,588	90,189	43,225	1,196,010	481,385	193,390	
Operational Reserve (1 month)	143,600	82,700	79,500	108,100	92,600	116,900	116,900	100,600	116,700	
Debt Service Reserves (Held with Fiscal Agent)	-	1,184,387	106,627	106,627	-	-	-	-	-	
60% 27th Payday Reserve (for FY2023)	-	-	-	-	3,906	8,545	8,545	7,783	13,666	

Special Charters

Fund: **561**

Part of the Transportation Department

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 Actual	FY 2019 Actual	FY 2020		Adopted FY 2021 Budget
			Adopted	Actual	
Special Charters	\$ 9,593	\$ 690	\$ 4,000	\$ -	\$ 4,000
BID Trolley Reimbursement	18,750	27,375	18,500	20,370	
Rec-Connect/State Shuttle	2,794	49,100	-	-	50,000
Other Financing Sources	789	-	-	-	-
	<u>\$ 31,926</u>	<u>\$ 77,165</u>	<u>\$ 22,500</u>	<u>\$ 20,370</u>	<u>\$ 54,000</u>

Special Charters

Fund: **561**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges For Services	71,415	10,752	86,414	31,137	77,165	22,500	22,500	20,370	54,000
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Other Financing Sources / (Uses)	395	301	1,473	789	-	-	-	-	-
Other Operating Revenues	71,810	11,053	87,887	31,926	77,165	22,500	22,500	20,370	54,000
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	56	85	83	40	40	40	36
Internal Transactions	-	-	56	85	83	40	40	40	36
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	71,810	11,053	87,943	32,011	77,248	22,540	22,540	20,410	54,036
Expenditures									
Personnel Services	21,677	6,445	14,914	6,863	27,344	5,112	5,112	4,155	5,168
Supplies & Materials	160	-	3,360	-	-	100	100	-	100
Purchased Services	-	-	-	-	-	-	-	-	-
Intra-City Charges	3,308	493	3,718	692	1,002	2,055	2,055	60	2,055
Fixed Charges	-	-	1,128	-	-	-	-	-	-
Maintenance & Operating	3,468	493	8,206	692	1,002	2,155	2,155	60	2,155
Internal Charges	1,974	1,934	1,898	1,808	1,790	2,151	2,151	2,151	1,993
Transfers Out	-	-	-	50,000	75,000	50,000	50,000	50,000	50,000
Internal Transactions	1,974	1,934	1,898	51,808	76,790	52,151	52,151	52,151	51,993
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	27,119	8,872	25,018	59,363	105,136	59,418	59,418	56,365	59,316
Revenues Over (Under) Expenditures	44,691	2,181	62,925	(27,352)	(27,888)	(36,878)	(36,878)	(35,955)	(5,280)
Beginning Cash Balance - July 1	29,946	74,637	76,818	139,743	112,391	84,503	84,503	84,503	48,548
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	-
Ending Cash Balance - June 30	74,637	76,818	139,743	112,391	84,503	47,625	47,625	48,548	43,268
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	74,637	76,818	139,743	112,391	84,503	47,625	47,625	48,548	43,268
Ending Cash Balance - June 30	74,637	76,818	139,743	112,391	84,503	47,625	47,625	48,548	43,268
Reserves Detail:									
Operating Reserve	74,637	76,818	139,743	112,391	84,293	47,546	47,546	48,484	43,148
60% 27th Payday Reserve (for FY2023)					210	79	79	64	119

Golf Course
Fund: 563

Part of the Park & Recreation Department

Description:

This fund accounts for the operation of the Bill Roberts Municipal Golf Course, including Muni's Restaurant, as a self-supporting recreational enterprise.

This Fund includes budgets for :

	FY 2018 Actual	FY 2019 Actual	FY 2020		Adopted FY 2021 Budget
			Adopted	Actual	
Golf Operations	\$ 548,542	\$ 620,905	\$ 621,489	\$ 518,728	\$ 583,448
Golf Concessions	206,207	497,368	601,555	545,391	579,641
Golf Maintenance	548,982	586,772	675,239	599,224	656,562
Golf Capital/Debt Service	1,490,093	1,048,941	238,405	246,091	245,020
	<u>\$ 2,793,824</u>	<u>\$ 2,753,986</u>	<u>\$ 2,136,688</u>	<u>\$ 1,909,434</u>	<u>\$ 2,064,671</u>

Major Funding Sources:

Golf maintenance, golf & restaurant operation, debt service and capital programs are fully funded through user fees including greens fees, merchandise sales, restaurant sales and tournaments.

Significant Changes:

As with many entertainment and recreational venues, the Golf fund has struggled with revenues in the midst of COVID-19. The management team has done everything they can to provide a safe and fun environment for the citizens of Helena to enjoy.

The city issued \$2.1 Million of bonds in FY18 to finance a new proshop, new clubhouse and to implement ADA compliance upgrades. This resulted in the creation of a full service restaurant, Muni's, as opposed to the simple menu of the previous clubhouse. Since its opening, the restaurant has received positive reviews and is poised to contribute to the self-supporting operation in a large way.

Debt Issues:

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

Major Capital:

<u>\$ 21,000</u>	Beverage cart
<u>\$ 21,000</u>	

Golf Course

Fund: **563**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges For Services	1,387,331	1,378,998	1,308,174	1,318,582	1,747,153	1,912,989	1,912,989	1,529,693	1,935,990
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	295	1,605	3,294	18,515	5,772	7,000	7,000	481	-
Other Financing Sources / (Uses)	13,657	110	190	227	(254)	-	-	498	21,000
Other Operating Revenues	1,401,283	1,380,713	1,311,658	1,337,324	1,752,671	1,919,989	1,919,989	1,530,672	1,956,990
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	6,207	9,494	10,321	4,900	4,900	284,900	5,573
Internal Transactions	-	-	6,207	9,494	10,321	4,900	4,900	284,900	5,573
Long-Term Debt	394,355	38,744	-	2,100,000	-	-	-	-	-
Total Revenues	1,795,638	1,419,457	1,317,865	3,446,818	1,762,992	1,924,889	1,924,889	1,815,572	1,962,563
Expenditures									
Personnel Services	565,014	581,913	595,551	660,982	840,797	942,847	932,817	809,971	879,093
Supplies & Materials	314,133	333,549	309,467	343,131	505,619	532,176	534,006	450,780	492,471
Purchased Services	144,498	150,569	154,436	142,295	165,926	211,837	211,837	177,829	227,767
Intra-City Charges	53	23	-	-	-	-	-	-	-
Fixed Charges	39,179	39,648	43,598	45,191	64,655	70,050	70,050	83,390	66,894
Maintenance & Operating	497,863	523,789	507,501	530,617	736,200	814,063	815,893	711,999	787,132
Internal Charges	130,716	123,451	112,164	112,132	128,048	141,373	141,373	141,373	153,426
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	130,716	123,451	112,164	112,132	128,048	141,373	141,373	141,373	153,426
Debt Service	58,151	81,766	85,022	187,571	248,388	238,405	238,405	237,955	224,020
Capital Outlay	124,373	98,126	253,174	1,302,522	800,553	-	8,200	8,136	21,000
Debt & Capital	182,524	179,892	338,196	1,490,093	1,048,941	238,405	246,605	246,091	245,020
Total Expenditures	1,376,117	1,409,045	1,553,412	2,793,824	2,753,986	2,136,688	2,136,688	1,909,434	2,064,671
Revenues Over (Under) Expenditures	419,521	10,412	(235,547)	652,994	(990,994)	(211,799)	(211,799)	(93,862)	(102,108)
Beginning Cash Balance - July 1	147,494	576,639	585,527	559,787	1,217,174	244,840	244,840	244,840	166,740
Other Cash Sources / (Uses)	9,624	(1,524)	209,807	4,393	18,660	-	-	15,762	-
Ending Cash Balance - June 30	576,639	585,527	559,787	1,217,174	244,840	33,041	33,041	166,740	64,632
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	576,639	585,527	559,787	1,217,174	244,840	33,041	33,041	166,740	64,632
Ending Cash Balance - June 30	576,639	585,527	559,787	1,217,174	244,840	33,041	33,041	166,740	64,632
Reserves Detail:									
Capital Reserve	326,290	323,343	299,739	918,914	-	-	-	-	-
Operations (Non-Capital) Reserve	20% 250,349	262,184	260,048	298,260	238,372	18,536	18,690	154,279	44,345
60% 27th Payday Reserve (for FY2023)					6,468	14,505	14,351	12,461	20,287

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:

\$ 250,000	East Entrance Cornice Repair Design
\$ 350,000	North ADA Parking Lot Engineering
\$ 10,000	Conference Room Audio Video
\$ 10,000	replacement for 1992 S10
<u>\$ 620,000</u>	

City-County Building Fund

Fund: **570**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			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	304	975	2,455	4,657	8,739	4,500	4,500	147	4,500
Other Financing Sources / (Uses)	829,560	836,052	838,659	834,638	840,705	829,186	829,186	839,574	863,998
Other Operating Revenues	829,864	837,027	841,114	839,295	849,444	833,686	833,686	839,721	868,498
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	3,310	5,063	4,713	2,314	2,314	2,314	1,483
Internal Transactions	-	-	3,310	5,063	4,713	2,314	2,314	2,314	1,483
Long-Term Debt	-	-	-	-	-	-	750,000	750,000	600,000
Total Revenues	829,864	837,027	844,424	844,358	854,157	836,000	1,586,000	1,592,035	1,469,981
Expenditures									
Personnel Services	330,342	311,388	317,922	296,197	303,904	257,254	257,254	230,593	263,122
Supplies & Materials	46,127	35,703	39,038	27,760	31,785	51,800	51,800	30,562	57,000
Purchased Services	184,702	191,666	204,972	206,005	198,231	301,827	311,827	191,200	315,615
Intra-City Charges	-	-	-	-	-	-	-	-	1,200
Fixed Charges	36,751	35,980	38,836	42,558	45,922	47,000	47,000	11,899	8,000
Maintenance & Operating	267,580	263,349	282,846	276,323	275,938	400,627	410,627	233,661	381,815
Internal Charges	18,579	17,762	17,213	17,623	17,250	15,333	15,333	15,333	31,977
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	18,579	17,762	17,213	17,623	17,250	15,333	15,333	15,333	31,977
Debt Service	177,290	173,499	178,483	179,474	57,276	147,051	147,051	56,778	198,859
Capital Outlay	25,768	8,400	93,164	37,356	308,950	45,000	496,628	469,531	620,000
Debt & Capital	203,058	181,899	271,647	216,830	366,226	192,051	643,679	526,309	818,859
Total Expenditures	819,559	774,398	889,628	806,973	963,318	865,265	1,326,893	1,005,897	1,495,773
Revenues Over (Under) Expenditures	10,305	62,629	(45,204)	37,385	(109,161)	(29,265)	259,107	586,138	(25,792)
Beginning Cash Balance - July 1	265,383	276,058	338,687	293,627	331,012	221,851	221,851	221,851	807,989
Other Cash Sources / (Uses)	370	-	144	-	-	-	-	-	-
Ending Cash Balance - June 30	276,058	338,687	293,627	331,012	221,851	192,586	480,958	807,989	782,197
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	276,058	338,687	293,627	331,012	221,851	192,586	480,958	807,989	782,197
Ending Cash Balance - June 30	276,058	338,687	293,627	331,012	221,851	192,586	480,958	807,989	782,197
Reserves Detail:									
Operating Reserve	276,058	338,687	293,627	331,012	219,513	188,628	477,000	804,441	776,125
60% 27th Payday Reserve (for FY2023)					2,338	3,958	3,958	3,548	6,072

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 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			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	44	1,312	248	545	1,154	550	550	841	550
Other Financing Sources / (Uses)	197,318	180,723	182,218	177,685	190,379	219,423	219,423	194,405	226,257
Other Operating Revenues	197,362	182,035	182,466	178,230	191,533	219,973	219,973	195,246	226,807
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	333	509	487	224	224	224	251
Internal Transactions	-	-	333	509	487	224	224	224	251
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	197,362	182,035	182,799	178,739	192,020	220,197	220,197	195,470	227,058
Expenditures									
Personnel Services	29,962	25,432	25,983	30,010	31,799	35,976	35,976	31,587	41,410
Supplies & Materials	3,905	2,596	2,546	672	2,555	3,500	3,500	2,112	3,000
Purchased Services	155,503	151,744	139,329	136,020	136,115	178,724	178,724	160,180	178,809
Intra-City Charges	-	-	-	-	-	-	-	-	1,400
Fixed Charges	266	549	587	2	-	500	500	-	500
Maintenance & Operating	159,674	154,889	142,462	136,694	138,670	182,724	182,724	162,292	183,709
Internal Charges	722	689	655	635	687	689	689	689	772
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	722	689	655	635	687	689	689	689	772
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	34,175	-	-	-	-	-	-	-	-
Debt & Capital	34,175	-	-	-	-	-	-	-	-
Total Expenditures	224,533	181,010	169,100	167,339	171,156	219,389	219,389	194,568	225,891
Revenues Over (Under) Expenditures	(27,171)	1,025	13,699	11,400	20,864	808	808	902	1,167
Beginning Cash Balance - July 1	62,825	35,654	36,679	50,378	61,778	82,642	82,642	82,642	83,544
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	-
Ending Cash Balance - June 30	35,654	36,679	50,378	61,778	82,642	83,450	83,450	83,544	84,711
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	35,654	36,679	50,378	61,778	82,642	83,450	83,450	83,544	84,711
Ending Cash Balance - June 30	35,654	36,679	50,378	61,778	82,642	83,450	83,450	83,544	84,711
Reserves Detail:									
Operating Reserve	33,054	34,079	47,778	59,178	79,797	80,297	80,297	80,458	81,156
Equipment Reserve	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600
60% 27th Payday Reserve (for FY2023)					245	553	553	486	956

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 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			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	5	10	77	251	397	250	250	202	250
Other Financing Sources / (Uses)	23,342	23,480	22,842	20,000	20,125	20,000	20,000	20,000	20,000
Other Operating Revenues	23,347	23,490	22,919	20,251	20,522	20,250	20,250	20,202	20,250
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	236	362	341	152	152	152	132
Internal Transactions	-	-	236	362	341	152	152	152	132
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	23,347	23,490	23,155	20,613	20,863	20,402	20,402	20,354	20,382
Expenditures									
Personnel Services	21,105	17,392	17,608	21,001	21,660	22,496	22,471	19,469	22,136
Supplies & Materials	-	-	-	-	-	-	-	-	-
Purchased Services	-	4,421	1,108	-	3	-	25	24	45
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-	-	-	-
Maintenance & Operating	-	4,421	1,108	-	3	-	25	24	45
Internal Charges	512	488	457	430	396	420	420	420	407
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	512	488	457	430	396	420	420	420	407
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	21,617	22,301	19,173	21,431	22,059	22,916	22,916	19,913	22,588
Revenues Over (Under) Expenditures	1,730	1,189	3,982	(818)	(1,196)	(2,514)	(2,514)	442	(2,206)
Beginning Cash Balance - July 1	4,311	6,041	7,230	11,212	10,394	9,198	9,198	9,198	9,640
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	-
Ending Cash Balance - June 30	6,041	7,230	11,212	10,394	9,198	6,684	6,684	9,640	7,434
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	6,041	7,230	11,212	10,394	9,198	6,684	6,684	9,640	7,434
Ending Cash Balance - June 30	6,041	7,230	11,212	10,394	9,198	6,684	6,684	9,640	7,434
Reserves Detail:									
Operating Reserve	6,041	7,230	11,212	10,394	9,031	6,338	6,338	9,340	6,923
60% 27th Payday Reserve (for FY2023)					167	346	346	300	511

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.

Significant Changes:

In FY20 a Mechanical, Electrical and Plumbing (MEP) assessment was conducted on the Law & Justice Building. The assessment identified a number of necessary improvements to the building. Both entities agreed to an initial InterCap Loan of \$550,000 to address these improvements and later approved an additional \$100,000 to address the roof. In addition, the building is undergoing a separate remodel, funded by the City of Helena, to provide a space for the Helena Municipal Court as they must vacate their current location in a different County building.

Major Capital:

\$ 50,000	City/County Reimbursable Improvements
\$ 550,000	City & County Landlord Improvements
\$ 100,000	Roof
\$ 7,500	Flag Pole
\$ 100,000	additional court remodel capital , left out as an oversight in the original adoption, reflected in the revised FY21 budget
<u>\$ 707,500</u>	Adopted Total Capital
<u>\$ 807,500</u>	Revised Total Capital

CC Law & Justice Building

Fund: **573**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	95,951	-	-	-	-
Charges For Services	-	-	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	(25)	(213)	-	-	255	-
Other Financing Sources / (Uses)	-	-	-	-	206,525	444,598	444,598	446,600	593,830
Other Operating Revenues	-	-	-	(25)	302,263	444,598	444,598	446,855	593,830
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	25,000	1,330,140	8,000	258,000	258,000	101,204
Internal Transactions	-	-	-	25,000	1,330,140	8,000	258,000	258,000	101,204
Long-Term Debt	-	-	-	-	-	-	-	-	650,000
Total Revenues	-	-	-	24,975	1,632,403	452,598	702,598	704,855	1,345,034
Expenditures									
Personnel Services	-	-	-	-	48,122	201,433	201,433	198,225	215,681
Supplies & Materials	-	-	-	-	30,263	27,350	27,350	21,083	54,600
Purchased Services	-	-	-	-	107,400	135,870	135,870	144,825	209,671
Intra-City Charges	-	-	-	-	-	-	-	-	1,400
Fixed Charges	-	-	-	-	4,062	37,460	37,460	10,897	12,000
Maintenance & Operating	-	-	-	-	141,725	200,680	200,680	176,806	277,671
Internal Charges	-	-	-	-	1,530	19,169	19,169	19,169	27,560
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	1,530	19,169	19,169	19,169	27,560
Debt Service	-	-	-	-	-	-	-	-	77,220
Capital Outlay	-	-	-	16,806	1,407,536	8,000	266,000	55,566	707,500
Debt & Capital	-	-	-	16,806	1,407,536	8,000	266,000	55,566	784,720
Total Expenditures	-	-	-	16,806	1,598,913	429,282	687,282	449,765	1,305,633
Revenues Over (Under) Expenditures	-	-	-	8,169	33,490	23,316	15,316	255,090	39,401
Beginning Cash Balance - July 1	-	-	-	-	8,169	41,659	41,659	41,659	296,749
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	-
Ending Cash Balance - June 30	-	-	-	8,169	41,659	64,975	56,975	296,749	336,150
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	-	-	-	8,169	41,659	64,975	56,975	296,749	336,150
Ending Cash Balance - June 30	-	-	-	8,169	41,659	64,975	56,975	296,749	336,150
Reserves Detail:									
Operating Reserve	-	-	-	8,169	41,289	61,876	53,876	293,699	331,173
60% 27th Payday Reserve (for FY2023)	-	-	-	-	370	3,099	3,099	3,050	4,977

Capital Transit
Fund: 580

Part of the Transportation 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 Actual	FY 2019 Actual	FY 2020		Adopted FY 2021 Budget
			Adopted	Actual	
F.T.A. Grant-Operating	\$ 602,340	\$ 522,491	\$ 703,737	\$ 513,688	\$ 780,505
General Fund Operational/Capital Support	\$ 337,500	\$ 337,500	\$ 287,500	\$ 287,500	\$ 287,500
Transade Grant	\$ 51,180	\$ 75,417	\$ 86,651	\$ 86,651	\$ 86,651
County Contributions	\$ 37,500	\$ 37,500	\$ 37,500	\$ 37,500	\$ 37,500
Transit Fares	\$ 47,266	\$ 36,596	\$ 25,000	\$ 15,107	\$ 25,000
Advertising - Transit	\$ 13,490	\$ 12,600	\$ 13,000	\$ 1,561	\$ 13,000
Other	\$ 151,769	\$ 198,851	\$ 175,461	\$ 288,977	\$ 174,988
	\$ 1,241,045	\$ 1,220,955	\$ 1,328,849	\$ 1,230,983	\$ 1,405,144

Major Capital:

\$ 50,000	New Dispatch Scheduling Software
\$ 28,000	Match for Bus Replacements (#605 & #608)
\$ 5,000	Camera Systems for New Busses
<u>\$ 83,000</u>	

Capital Transit

Fund: **580**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	778,270	670,872	903,184	773,445	725,912	913,580	913,580	834,190	990,207
Charges For Services	56,340	63,028	61,125	60,756	60,762	64,000	64,000	39,721	64,000
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	423	2,021	4,947	9,095	9,706	8,000	8,000	4,406	8,000
Other Financing Sources / (Uses)	2,578	4,924	1,538	1,662	1,256	500	500	4,902	500
Other Operating Revenues	837,611	740,845	970,794	844,958	797,636	986,080	986,080	883,219	1,062,707
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	300,000	375,000	343,114	396,087	423,319	342,769	342,769	347,764	342,437
Internal Transactions	300,000	375,000	343,114	396,087	423,319	342,769	342,769	347,764	342,437
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	1,137,611	1,115,845	1,313,908	1,241,045	1,220,955	1,328,849	1,328,849	1,230,983	1,405,144
Expenditures									
Personnel Services	565,079	586,333	696,277	720,769	765,721	796,627	796,627	754,666	873,797
Supplies & Materials	7,652	10,591	14,455	14,679	12,763	13,650	13,650	8,570	13,650
Purchased Services	39,441	124,464	135,953	175,931	156,291	162,625	173,912	145,126	162,592
Intra-City Charges	94,828	98,709	120,436	163,654	146,060	159,975	159,975	100,798	169,475
Fixed Charges	54,724	3,145	3,473	3,473	4,811	5,060	5,060	6,915	5,060
Maintenance & Operating	196,645	236,909	274,317	357,737	319,925	341,310	352,597	261,410	350,777
Internal Charges	200,252	168,920	163,939	168,966	181,960	213,661	213,661	213,661	199,712
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	200,252	168,920	163,939	168,966	181,960	213,661	213,661	213,661	199,712
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	16,184	19,508	194,320	42,928	124,684	41,000	64,830	-	83,000
Debt & Capital	16,184	19,508	194,320	42,928	124,684	41,000	64,830	-	83,000
Total Expenditures	978,160	1,011,670	1,328,853	1,290,400	1,392,290	1,392,598	1,427,715	1,229,737	1,507,286
Revenues Over (Under) Expenditures	159,451	104,175	(14,945)	(49,355)	(171,335)	(63,749)	(98,866)	1,247	(102,142)
Beginning Cash Balance - July 1	-	450,051	554,277	539,399	489,859	318,293	318,293	318,293	319,368
Other Cash Sources / (Uses)	290,600	51	67	(185)	(231)	-	-	(172)	-
Ending Cash Balance - June 30	450,051	554,277	539,399	489,859	318,293	254,544	219,427	319,368	217,226
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	450,051	554,277	539,399	489,859	318,293	254,544	219,427	319,368	217,226
Ending Cash Balance - June 30	450,051	554,277	539,399	489,859	318,293	254,544	219,427	319,368	217,226
Reserves Detail:									
Operating Reserves (1 month)	80,165	82,680	94,544	103,956	105,634	112,633	113,574	102,478	118,691
Capital Reserves	369,886	471,597	444,855	385,903	206,769	129,655	93,597	205,279	78,371
60% 27th Payday Reserve (for FY2023)					5,890	12,256	12,256	11,610	20,165

CT - East Valley
Fund: 581

Part of the Transportation 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 Actual	FY 2019 Actual	FY 2020		Adopted FY 2021 Budget
			Adopted	Actual	
F.T.A. Grant-Operating	\$ 70,909	\$ 51,670	\$ 78,193	\$ 51,981	\$ 78,193
Misc Intergovnmntl Rev	58,000	58,000	58,000	58,000	58,000
Transit Fares-Valley	4,928	2,904	1,700	638	1,700
Advertising-Valley	1,280	880	1,300	840	1,300
Transportatn Srvs-Capital	20,000	-	-	-	-
Other	7,891	10,839	12,551	10,900	12,534
	<u>\$ 163,008</u>	<u>\$ 124,293</u>	<u>\$ 151,744</u>	<u>\$ 122,359</u>	<u>\$ 151,727</u>

CT - East Valley

Fund: **581**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	115,129	118,027	129,136	136,000	118,642	144,881	144,881	118,381	144,881
Charges For Services	8,513	9,383	8,763	26,208	4,496	6,300	6,300	3,415	6,300
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-	-	-	-
Other Operating Revenues	123,642	127,410	137,899	162,208	123,138	151,181	151,181	121,796	151,181
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	523	800	1,155	563	563	563	546
Internal Transactions	-	-	523	800	1,155	563	563	563	546
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	123,642	127,410	138,422	163,008	124,293	151,744	151,744	122,359	151,727
Expenditures									
Personnel Services	73,429	76,961	78,279	75,205	83,444	90,420	90,420	83,578	80,464
Supplies & Materials	335	450	594	299	291	450	450	23	450
Purchased Services	4,981	5,357	5,434	8,452	6,198	6,750	6,750	2,610	6,911
Intra-City Charges	23,026	20,473	17,599	25,565	23,356	27,815	27,815	13,967	27,815
Fixed Charges	-	-	-	-	-	-	-	-	-
Maintenance & Operating	28,342	26,280	23,627	34,316	29,845	35,015	35,015	16,600	35,176
Internal Charges	18,122	20,108	19,416	20,173	22,596	26,490	26,490	26,490	25,442
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	18,122	20,108	19,416	20,173	22,596	26,490	26,490	26,490	25,442
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	20,000	-	-
Debt & Capital	-	-	-	-	-	-	20,000	-	-
Total Expenditures	119,893	123,349	121,322	129,694	135,885	151,925	171,925	126,667	141,082
Revenues Over (Under) Expenditures	3,749	4,061	17,100	33,314	(11,592)	(181)	(20,181)	(4,308)	10,645
Beginning Cash Balance - July 1	-	3,749	7,810	24,910	58,224	46,632	46,632	46,632	42,324
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	-
Ending Cash Balance - June 30	3,749	7,810	24,910	58,224	46,632	46,451	26,451	42,324	52,969
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	3,749	7,810	24,910	58,224	46,632	46,451	26,451	42,324	52,969
Ending Cash Balance - June 30	3,749	7,810	24,910	58,224	46,632	46,451	26,451	42,324	52,969
Reserves Detail:									
Operating Reserves	3,749	7,810	24,910	58,224	45,990	45,060	25,060	41,038	51,112
60% 27th Payday Reserve (for FY2023)					642	1,391	1,391	1,286	1,857

Fleet Services
Fund: 610

Part of the Transportation 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 2018 Actual	FY 2019 Actual	FY 2020		Adopted FY 2021 Budget
			Adopted	Actual	
Shop (Operations)	\$ 696,661	\$ 634,620	\$ 755,637	\$ 712,767	\$ 960,413
Shop - Gas, Oil & Parts	\$ 986,331	\$ 1,054,841	\$ 1,162,671	\$ 929,211	\$ 1,162,671
	<u>\$ 1,682,992</u>	<u>\$ 1,689,461</u>	<u>\$ 1,918,308</u>	<u>\$ 1,641,978</u>	<u>\$ 2,123,084</u>

Major Funding Sources:

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

	FY 2018 Actual	FY 2019 Actual	FY 2020		Adopted FY 2021 Budget
			Adopted	Actual	
Fuel Tax Refund	\$ 21,832	\$ 30,560	\$ 26,000	\$ 28,114	\$ 26,000
City Department Charges:					
Gas & Fuel Charges	\$ 496,002	\$ 574,851	\$ 659,196	\$ 499,528	\$ 659,196
Veh & Equip Repairs	\$ 195,740	\$ 133,040	\$ 153,175	\$ 144,404	\$ 153,175
Tires & Tire Repairs	\$ 72,144	\$ 71,183	\$ 96,800	\$ 68,009	\$ 96,800
Shop Parts	\$ 240,089	\$ 313,663	\$ 262,175	\$ 223,104	\$ 262,175
Shop Service Chg	\$ 619,428	\$ 669,218	\$ 702,565	\$ 702,565	\$ 716,616
	<u>\$ 1,645,235</u>	<u>\$ 1,792,515</u>	<u>\$ 1,899,911</u>	<u>\$ 1,665,724</u>	<u>\$ 1,913,962</u>

Major Capital:

\$ 150,000	fuel storage facility
\$ 75,000	security improvements
<u>\$ 225,000</u>	

Fleet Services

Fund: **610**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	26,445	25,895	26,895	21,832	30,560	26,000	26,000	28,114	26,000
Charges For Services	-	-	-	-	-	-	-	-	-
Intra-City Revenues	973,254	810,118	827,173	1,003,975	1,092,737	1,171,346	1,171,346	935,045	1,171,346
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Other Financing Sources / (Uses)	754	1,421	819	2,915	-	1,000	1,000	846	1,000
Other Operating Revenues	1,000,453	837,434	854,887	1,028,722	1,123,297	1,198,346	1,198,346	964,005	1,198,346
Internal Service Revenues	585,686	597,939	618,967	619,428	669,218	702,565	702,565	702,565	716,616
Interfund Transfers In	-	-	4,292	6,565	6,873	3,431	3,431	3,431	3,087
Internal Transactions	585,686	597,939	623,259	625,993	676,091	705,996	705,996	705,996	719,703
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	1,586,139	1,435,373	1,478,146	1,654,715	1,799,388	1,904,342	1,904,342	1,670,001	1,918,049
Expenditures									
Personnel Services	409,602	444,109	452,341	485,305	452,063	524,439	524,439	505,032	520,623
Supplies & Materials	852,056	694,200	729,922	816,089	953,795	1,054,466	1,043,466	830,611	1,054,466
Purchased Services	162,205	172,110	149,884	218,991	164,701	217,219	240,280	157,236	220,969
Intra-City Charges	4,253	4,612	3,313	3,096	3,190	5,719	5,719	2,955	7,787
Fixed Charges	9,162	9,682	10,859	11,238	15,839	16,685	16,685	23,925	16,685
Maintenance & Operating	1,027,676	880,604	893,978	1,049,414	1,137,525	1,294,089	1,306,150	1,014,727	1,299,907
Internal Charges	97,652	99,340	97,422	98,881	99,873	99,780	99,780	99,780	77,554
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	97,652	99,340	97,422	98,881	99,873	99,780	99,780	99,780	77,554
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	6,925	49,392	-	-	22,439	22,439	225,000
Debt & Capital	-	-	6,925	49,392	-	-	22,439	22,439	225,000
Total Expenditures	1,534,930	1,424,053	1,450,666	1,682,992	1,689,461	1,918,308	1,952,808	1,641,978	2,123,084
Revenues Over (Under) Expenditures	51,209	11,320	27,480	(28,277)	109,927	(13,966)	(48,466)	28,023	(205,035)
Beginning Cash Balance - July 1	223,801	275,861	286,774	315,380	287,103	397,030	397,030	397,030	425,053
Other Cash Sources / (Uses)	851	(407)	1,126	-	-	-	-	-	-
Ending Cash Balance - June 30	275,861	286,774	315,380	287,103	397,030	383,064	348,564	425,053	220,017
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	275,861	286,774	315,380	287,103	397,030	383,064	348,564	425,053	220,017
Ending Cash Balance - June 30	275,861	286,774	315,380	287,103	397,030	383,064	348,564	425,053	220,017
Reserves Detail:									
Operating Reserve (1 month)	127,911	118,671	120,312	136,133	140,788	159,859	160,864	134,962	158,174
Capital Reserve	147,950	168,103	195,068	150,970	252,764	215,137	179,632	282,322	49,829
60% 27th Payday Reserve (for FY2023)					3,477	8,068	8,068	7,770	12,014

Copier Revolving

Fund: **643**

Part of the Administrative Services 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)
- City Shop Facility

Major Funding Sources:

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

Major Capital:

\$	6,090	Fleet copier was adopted erroneously, fleet is now leasing. Removal reflected in revised budget
\$	-	Revised Total Capital

Copier Revolving

Fund: **643**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-	-	-	-
Intra-City Revenues	17,464	19,151	19,715	20,342	20,342	21,549	21,549	24,638	30,374
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-	-	-	-
Other Operating Revenues	17,464	19,151	19,715	20,342	20,342	21,549	21,549	24,638	30,374
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	17,464	19,151	19,715	20,342	20,342	21,549	21,549	24,638	30,374
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	-
Supplies & Materials	6,210	5,048	1,083	1,252	5,554	1,674	1,074	1,038	1,674
Purchased Services	4,975	5,888	7,045	6,271	9,138	7,204	8,940	8,932	7,204
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	6,712
Maintenance & Operating	15,728	15,479	12,671	12,066	19,235	13,421	14,557	14,513	15,590
Internal Charges	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	9,199	-	-	-	25,240	27,640	27,608	6,090
Debt & Capital	-	9,199	-	-	-	25,240	27,640	27,608	6,090
Total Expenditures	15,728	24,678	12,671	12,066	19,235	38,661	42,197	42,121	21,680
Revenues Over (Under) Expenditures	1,736	(5,527)	7,044	8,276	1,107	(17,112)	(20,648)	(17,483)	8,694
Beginning Cash Balance - July 1	42,593	44,329	38,802	45,846	54,122	55,229	55,229	55,229	37,746
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	-
Ending Cash Balance - June 30	44,329	38,802	45,846	54,122	55,229	38,117	34,581	37,746	46,440
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	44,329	38,802	45,846	54,122	55,229	38,117	34,581	37,746	46,440
Ending Cash Balance - June 30	44,329	38,802	45,846	54,122	55,229	38,117	34,581	37,746	46,440
Reserves Detail:									
Copier Revolving/Capital Reserve	44,329	38,802	45,846	54,122	55,229	38,117	34,581	37,746	46,440

Property & Liab Insurance

Fund: **645**

Part of the Administrative Services 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 Actual	FY 2020		Adopted FY 2021 Budget
			Adopted	Actual	
Insur Prem: Bldgs/Prop	\$ 179,673	\$ 177,718	\$ 185,000	\$ 189,623	\$ 208,354
Insur Prem: Veh/Movabl Eq	\$ 32,468	\$ 34,600	\$ 37,000	\$ 33,795	\$ 38,135
Insur Prem: Liability	\$ 266,043	\$ 309,765	\$ 545,000	\$ 459,604	\$ 610,591
Insur Prem: Fidelity	\$ 3,945	\$ 2,333	\$ 4,500	\$ 3,945	\$ 4,376
Insurance Deductibles	\$ 60,647	\$ 78,242	\$ 120,000	\$ 96,583	\$ 121,500
Vehicle/Equipment Replacements.	\$ 33,826	\$ 35,164	\$ 35,000	\$ 14,452	\$ 35,000
	\$ 576,602	\$ 637,822	\$ 926,500	\$ 798,001	\$ 1,017,956

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 Actual	FY 2020		Adopted FY 2021 Budget
			Adopted	Actual	
Bldg/Prop Insur Charges	\$ 180,883	\$ 176,276	\$ 181,276	\$ 181,276	\$ 208,354
Veh/Movabl Equip Charges	\$ 33,905	\$ 34,599	\$ 34,599	\$ 34,599	\$ 38,136
Liability Insur Charges	\$ 559,639	\$ 554,795	\$ 582,020	\$ 582,161	\$ 610,591
Fidelity Insur Charges	\$ 4,106	\$ 4,227	\$ 4,341	\$ 4,341	\$ 4,376
Liab Deductible Charges	\$ 68,920	\$ 52,168	\$ 56,210	\$ 56,210	\$ 68,937
	\$ 847,453	\$ 822,065	\$ 858,446	\$ 858,587	\$ 930,394

Property & Liab Insurance

Fund: **645**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			Adopted FY 2021 Budget
						Adopted	Amended	Actual	
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges For Services	1,480	1,480	1,480	1,461	1,423	1,442	1,442	-	1,442
Intra-City Revenues	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Other Financing Sources / (Uses)	1,425	62,115	8,932	36,683	21,444	-	-	14,433	-
Other Operating Revenues	2,905	63,595	10,412	38,144	22,867	1,442	1,442	14,433	1,442
Internal Service Revenues	808,585	822,910	793,660	847,453	822,065	858,446	858,446	858,587	930,394
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Internal Transactions	808,585	822,910	793,660	847,453	822,065	858,446	858,446	858,587	930,394
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	811,490	886,505	804,072	885,597	844,932	859,888	859,888	873,020	931,836
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	516,876	548,086	429,778	576,602	637,822	926,500	926,500	798,001	1,017,956
Maintenance & Operating	516,876	548,086	429,778	576,602	637,822	926,500	926,500	798,001	1,017,956
Internal Charges	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	261,498	400,001	400,000	200,000	200,000	200,000	199,522
Internal Transactions	-	-	261,498	400,001	400,000	200,000	200,000	200,000	199,522
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	516,876	548,086	691,276	976,603	1,037,822	1,126,500	1,126,500	998,001	1,217,478
Revenues Over (Under) Expenditures	294,614	338,419	112,796	(91,006)	(192,890)	(266,612)	(266,612)	(124,981)	(285,642)
Beginning Cash Balance - July 1	592,553	887,167	1,225,586	1,338,382	1,247,376	1,054,486	1,054,486	1,054,486	929,505
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	-
Ending Cash Balance - June 30	887,167	1,225,586	1,338,382	1,247,376	1,054,486	787,874	787,874	929,505	643,863
Unreserved Balance	686,167	1,024,586	1,137,382	1,046,376	853,486	586,874	586,874	728,505	442,863
Reserved	201,000	201,000	201,000	201,000	201,000	201,000	201,000	201,000	201,000
Ending Cash Balance - June 30	887,167	1,225,586	1,338,382	1,247,376	1,054,486	787,874	787,874	929,505	643,863
Reserves Detail:									
Operating Reserve	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Deductibles/Premiums Reserve	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
60% 27th Payday Reserve (for FY2023)									

Health & Safety ProgramFund: **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:

City Contributions (for all current City employees)	\$ 4,457,722	73.3%
Employee Contributions (for spouses & dependents of employees)	\$ 511,308	8.4%
Retiree Contributions	\$ 516,497	8.5%
Other Group Contributions (Airport / Library / Business Improvement District)	\$ 597,996	9.8%
	<u>\$ 6,083,523</u>	<u>100.0%</u>

Health & Safety Program

Fund: **650**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			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	374	1,205	2,162	3,488	4,392	4,000	4,000	1,827	4,000
Other Financing Sources / (Uses)	3,474,312	3,699,260	3,922,273	4,084,545	4,319,904	5,619,282	5,619,282	4,833,338	6,083,523
Other Operating Revenues	3,474,686	3,700,465	3,924,435	4,088,033	4,324,296	5,623,282	5,623,282	4,835,165	6,087,523
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	3,474,686	3,700,465	3,924,435	4,088,033	4,324,296	5,623,282	5,623,282	4,835,165	6,087,523
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-	-
Purchased Services	7,769	6,951	7,683	11,072	8,699	17,000	17,000	8,111	11,500
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	3,435,234	3,701,751	3,966,719	4,104,035	4,397,307	5,347,658	5,347,658	4,785,452	5,000,228
Maintenance & Operating	3,443,003	3,708,702	3,974,402	4,115,107	4,406,006	5,364,658	5,364,658	4,793,563	5,011,728
Internal Charges	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	3,443,003	3,708,702	3,974,402	4,115,107	4,406,006	5,364,658	5,364,658	4,793,563	5,011,728
Revenues Over (Under) Expenditures	31,683	(8,237)	(49,967)	(27,074)	(81,710)	258,624	258,624	41,602	1,075,795
Beginning Cash Balance - July 1	465,970	497,653	489,416	439,449	412,375	330,665	330,665	330,665	372,267
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	-
Ending Cash Balance - June 30	497,653	489,416	439,449	412,375	330,665	589,289	589,289	372,267	1,448,062
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	497,653	489,416	439,449	412,375	330,665	589,289	589,289	372,267	1,448,062
Ending Cash Balance - June 30	497,653	489,416	439,449	412,375	330,665	589,289	589,289	372,267	1,448,062
Reserves Detail:									
Health & Safety Programs Reserve	497,653	489,416	439,449	412,375	330,665	589,289	589,289	372,267	1,448,062

Dental ProgramFund: **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:

City Contributions (for all current City employees)	\$ 215,073	56.8%
Employee Contributions (for the dependents of employees)	\$ 58,905	15.6%
Retiree Contributions	\$ 66,292	17.5%
Other Group Contributions	\$ 38,172	10.1%
	<u>\$ 378,442</u>	<u>100.0%</u>

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 FY 2017 - FY 2020. Fiscal year 2021 did not see an increase in rates.

Dental Program

Fund: **651**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			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	57	240	468	822	1,481	800	800	1,393	800
Other Financing Sources / (Uses)	278,146	279,750	288,458	295,816	310,251	360,996	360,996	359,611	378,442
Other Operating Revenues	278,203	279,990	288,926	296,638	311,732	361,796	361,796	361,004	379,242
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	278,203	279,990	288,926	296,638	311,732	361,796	361,796	361,004	379,242
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-	-
Purchased Services	41,749	40,142	40,604	40,972	35,205	40,000	40,000	36,530	40,500
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	238,193	230,633	259,568	272,535	253,701	290,000	290,000	268,885	270,000
Maintenance & Operating	279,942	270,775	300,172	313,507	288,906	330,000	330,000	305,415	310,500
Internal Charges	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	279,942	270,775	300,172	313,507	288,906	330,000	330,000	305,415	310,500
Revenues Over (Under) Expenditures	(1,739)	9,215	(11,246)	(16,869)	22,826	31,796	31,796	55,589	68,742
Beginning Cash Balance - July 1	66,272	64,533	73,748	62,502	45,633	68,459	68,459	68,459	124,048
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	-
Ending Cash Balance - June 30	64,533	73,748	62,502	45,633	68,459	100,255	100,255	124,048	192,790
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	64,533	73,748	62,502	45,633	68,459	100,255	100,255	124,048	192,790
Ending Cash Balance - June 30	64,533	73,748	62,502	45,633	68,459	100,255	100,255	124,048	192,790
Reserves Detail:									
Claims Reserve	64,533	73,748	62,502	45,633	68,459	100,255	100,255	124,048	192,790

Vision ProgramFund: **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:

City Contributions (for all current City employees)	\$ 31,478	41.0%
Employee Contributions (for the dependents of employees)	\$ 19,842	25.8%
Retiree Contributions	\$ 16,500	21.5%
Other Group Contributions	\$ 9,000	11.7%
	<u>\$ 76,820</u>	<u>100.0%</u>

Significant Changes:

The City's vision plan has experienced no increases in costs and charges since FY 2005. FY 2021 again reflects no estimated increase in rates and no other changes to the program.

Vision Program

Fund: **652**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020			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	55	197	405	819	1,691	1,000	1,000	1,291	1,000
Other Financing Sources / (Uses)	56,582	56,976	58,799	64,180	75,569	73,926	73,926	62,786	76,820
Other Operating Revenues	56,637	57,173	59,204	64,999	77,260	74,926	74,926	64,077	77,820
Internal Service Revenues	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-	-	-	-
Total Revenues	56,637	57,173	59,204	64,999	77,260	74,926	74,926	64,077	77,820
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-	-
Purchased Services	10,217	10,395	10,460	10,634	12,081	11,500	11,500	11,592	12,700
Intra-City Charges	-	-	-	-	-	-	-	-	-
Fixed Charges	47,076	48,091	47,900	51,258	46,192	53,000	53,000	45,007	50,000
Maintenance & Operating	57,293	58,486	58,360	61,892	58,273	64,500	64,500	56,599	62,700
Internal Charges	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	57,293	58,486	58,360	61,892	58,273	64,500	64,500	56,599	62,700
Revenues Over (Under) Expenditures	(656)	(1,313)	844	3,107	18,987	10,426	10,426	7,478	15,120
Beginning Cash Balance - July 1	58,366	57,710	56,397	57,241	60,348	79,335	79,335	79,335	86,813
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	-
Ending Cash Balance - June 30	57,710	56,397	57,241	60,348	79,335	89,761	89,761	86,813	101,933
Unreserved Balance	-	-	-	-	-	-	-	-	-
Reserved	57,710	56,397	57,241	60,348	79,335	89,761	89,761	86,813	101,933
Ending Cash Balance - June 30	57,710	56,397	57,241	60,348	79,335	89,761	89,761	86,813	101,933
Reserves Detail:									
Claims Reserve	57,710	56,397	57,241	60,348	79,335	89,761	89,761	86,813	101,933

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)
2020	2020-2021	\$ 73,635,891	8.58%	122.51	124.28	1.77

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>2020/21</u>	<u>2019/20</u>	<u>2018/19</u>	<u>2017/18</u>	<u>2016/17</u>	<u>2015/16</u>	<u>2014/15</u>
General Purpose Levy	123.73	122.12	126.46	124.36	127.01	124.57	125.22
TIF Railroad District	0.41	0.39	-	-	-	-	-
TIF Downtown District ¹	0.14	-	-	-	-	-	-
Subtotal	<u>124.28</u>	<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	30.89	30.17	28.08	27.75	27.16	25.84	25.16
Fire Department Supplemental	12.56	9.26	7.25	-	-	-	-
Debt Service	<u>7.07</u>	<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>174.80</u>	<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 \$	73,311	72,730	67,669	66,102	62,738	61,255	59,186
Tax Levy \$	12,814,763	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>2020/21</u>	<u>2019/20</u>	<u>2018/19</u>	<u>2017/18</u>	<u>2016/17</u>	<u>2015/16</u>	<u>2014/15</u>
Schools							
District Levied	304.88	304.50	313.33	284.14	237.89	241.47	253.37
County Levied	97.89	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	40.00
State University	6.00	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	1.50
Total Schools	<u>450.27</u>	<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	174.80	169.08	169.73	163.86	167.32	164.76	168.17
Lewis & Clark County	193.36	189.06	186.10	172.23	176.24	173.79	173.75
Total Overlapping Levy	<u>818.43</u>	<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>2020/21</u>	<u>2019/20</u>	<u>2018/19</u>	<u>2017/18</u>	<u>2016/17</u>	<u>2015/16</u>	<u>2014/15</u>
Local School Levies	49.21%	50.50%	50.91%	50.10%	46.65%	46.88%	48.09%
State School Levies	5.80%	5.80%	5.78%	6.18%	6.48%	6.54%	6.33%
Total Schools	55.01%	56.30%	56.69%	56.28%	53.13%	53.42%	54.42%
City of Helena	21.36%	20.63%	20.66%	21.32%	22.83%	22.67%	22.42%
Lewis & Clark County	23.63%	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>	<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% (0.236%) of current market value for residential property in FY2021.

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.

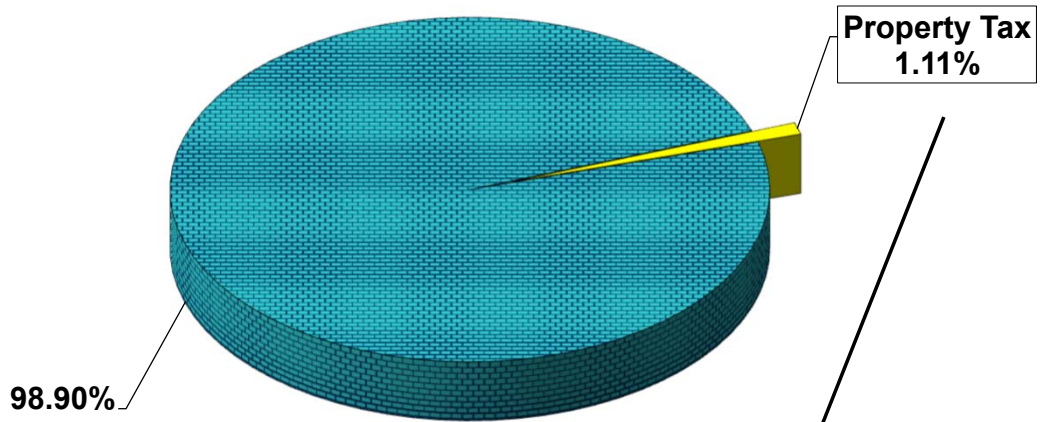
3. Taxable Rate (Percentage)

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

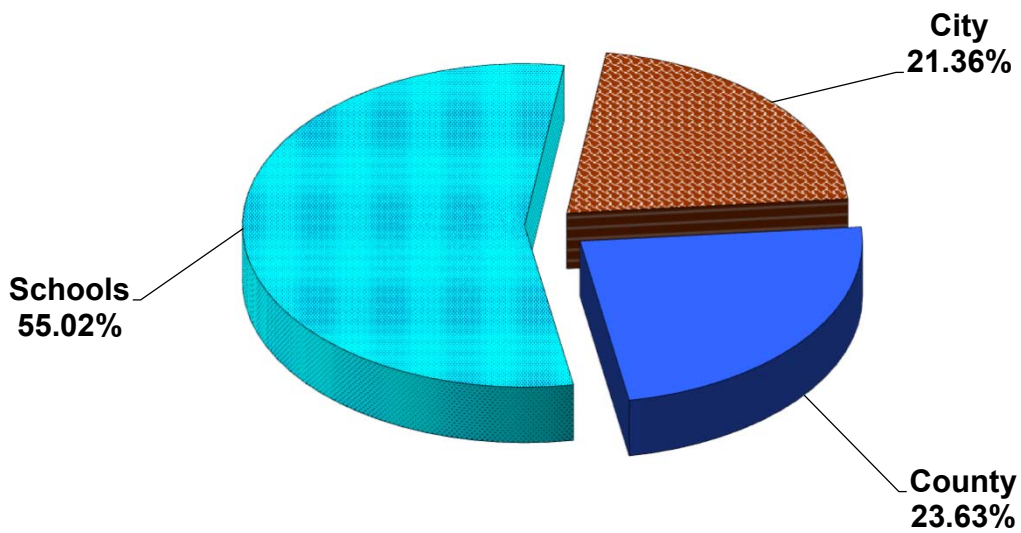
4. Current Taxable Value

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 2020 Property Tax - How Much of Market Value?
(\$2210 on a market value of \$200,000)**



Where Your Property Taxes Were Used



RESIDENTIAL PROPERTY TAX COMPUTATION
Within the City of Helena

2020 Levy Year (Same as Calendar Year)

Multiply your home's market value by: **1.105%**

Example				
\$ 200,000	X	1.105%	=	\$ 2,210

OR

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

Example

1.	Current "Phased In" Market Value	\$ 200,000	(From Assessment Notice)
2.	Subtract 2020 Exemption	<u>0.00%</u>	0 (Residential exemption repealed in 2015 Legislative session)
3.	Non-Exempt Market Value	<u>\$ 200,000</u>	
4.	Multiply By: 2020 Taxable Rate (%)	X <u>1.35%</u>	(15-6-134(3)(a), MCA)
5.	Current Taxable Value	\$ 2,700	
6.	Divide By:	<u>1,000</u>	(Mill Equivalent)
7.	Taxable Value per Mill	\$ 2.70	
8.	Multiply By: Total Levy in Mills	X <u>818.43</u>	(See Below)
9.	Calculated Total Property Tax	<u><u>\$ 2,209.76</u></u>	

The above example represents a residential property in Helena with a \$200,000 current market value.

The **2020** tax levy is the levy for fiscal year **2020/21**

The FY 2020/21 tax levies for the example are:

	<u>Total</u>	<u>State & Local School Levies</u>	<u>City</u>	<u>County</u>
Mill Levy	818.43	450.27	174.80	193.36
Property Tax	\$2,209.76	\$1,215.73	\$471.96	\$522.07
Tax as a Percent of Market Value	1.10%	0.61%	0.24%	0.26%
Share of Total	100%	55.02%	21.36%	23.63%



2020 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. 2020 Total Market Value ¹	\$	4,127,827,792
2. 2020 Total Taxable Value ²	\$	73,635,891
3. 2020 Taxable Value of Newly Taxable Property.....	\$	1,094,192
4. 2020 Taxable Value less Incremental Taxable Value ³	\$	73,310,633
5. 2020 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	2,577,112	2,334,837	242,275
Helena URD	6,183,245	6,100,262	82,983
		Total Incremental Value	\$ 325,258

Preparer KAKALECIK KATIE

Date 7/31/2020

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

2020 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	\$	-

**City of Helena
Active Tax Abatements**

Tax Year	2013	2014	2015	2016	2017	2018	2019	2020
Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021
Mills Levied	159.10	168.17	164.76	167.32	163.86	169.73	169.08	163.86

The Boeing Corporation (Originally Summit D)

Tax ID	78385/73953						
Resolution No./Date	19540						
Authorizing Legislation	15-24-1401						
Estimated Value of Improvements	\$ 9,870,771						
% of Improvements Taxed	50%	60%	70%	80%	90%	100%	
Market Value	\$ 370,043	\$ 9,524,252	\$ 9,108,428	\$ 7,760,844	\$ 6,807,017	8,002,089	
Taxable Value - CSA	\$ 5,551	\$ 114,291	\$ 95,638	\$ 93,130	\$ 91,895	\$ 60,016	
Estimated Amount Abated	\$ 18,990	\$ 15,192	\$ 11,394	\$ 7,596	\$ 3,798	\$ -	
Calculated Abatement	\$ 829	\$ 12,122	\$ 6,893	\$ 3,836	\$ 1,708	\$ -	
Actual Amount Abated	\$ 829	\$ 12,122	\$ 6,893	\$ 3,836	\$ 1,708	\$ -	
New Taxes Paid	\$ 829	\$ 18,184	\$ 16,083	\$ 15,344	\$ 15,376	\$ 9,834	

The Boeing Corporation (Originally BHAM De

Tax ID	35946						
Resolution No./Date	19541						
Authorizing Legislation	15-24-1401						
Estimated Value of Improvements	\$ 4,361,743						
% of Improvements Taxed	50%	60%	70%	80%	90%	100%	
Market Value	\$ -	\$ 3,913,525	\$ 3,829,961	\$ 4,718,570	\$ 4,718,570	10,192,220	
Taxable Value - CSA	\$ -	\$ 59,486	\$ 66,258	\$ 71,250	\$ 80,216	\$ 192,633	
Estimated Amount Abated	\$ 5,650	\$ 4,520	\$ 339	\$ 2,260	\$ 1,130	\$ -	
Calculated Abatement	\$ -	\$ 6,309	\$ 4,776	\$ 2,935	\$ 1,491	\$ -	
Actual Amount Abated	\$ -	\$ 6,309	\$ 4,775	\$ 2,935	\$ 1,491	\$ -	
New Taxes Paid	\$ -	\$ 9,464	\$ 11,143	\$ 11,739	\$ 13,422	\$ 31,565	

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	40%	60%	80%	100%			
Market Value	\$ 737,524	\$ 770,730	\$ 972,672	\$ 972,672			
Taxable Value - CSA	\$ 7,523	\$ 11,407	\$ 14,687	\$ 18,384			
Estimated Amount Abated	\$ 256	\$ 171	\$ 85	\$ -			
Calculated Abatement	\$ 1,795	\$ 1,279	\$ 605	\$ -			
Actual Amount Abated	\$ 1,795	\$ 1,279	\$ 605	\$ -			
New Taxes Paid	\$ 1,197	\$ 1,918	\$ 2,420	\$ 3,076			

**City of Helena
Active Tax Abatements**

Tax Year	2013	2014	2015	2016	2017	2018	2019	2020
Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021
Mills Levied	159.10	168.17	164.76	167.32	163.86	169.73	169.08	163.86

The Boeing Corporation

Tax ID	35946/73953								
Resolution No./Date	19979								
Authorizing Legislation	15-24-1401								
Estimated Value of Improvements	\$ 11,265,000								
% of Improvements Taxed	50%	50%	50%	50%	50%	60%	70%	80%	
Market Value	\$ 21,339,378	\$ 44,159,183	\$ 30,691,329	\$ 16,080,724	15,915,869	\$ 15,251,553	\$ 13,865,802	\$ 13,406,555	
Taxable Value - CSA	\$ 213,481	\$ 331,576	\$ 244,271	\$ 134,691	\$ 135,197	\$ 157,053	\$ 183,445	\$ 202,707	
Estimated Amount Abated	\$ 25,556	\$ 25,556	\$ 25,556	\$ 25,556	\$ 25,556	\$ 20,445	\$ 15,333	\$ 10,222	
Calculated Abatement	\$ 33,965	\$ 55,761	\$ 40,246	\$ 22,537	\$ 22,153	\$ 17,591	\$ 13,293	\$ 8,304	
Actual Amount Abated	\$ 33,965	\$ 55,761	\$ 40,246	\$ 22,536	\$ 22,153	\$ 17,771	\$ 13,293	\$ 8,304	
New Taxes Paid	\$ 33,965	\$ 55,761	\$ 40,246	\$ 22,536	\$ 22,153	\$ 26,657	\$ 31,017	\$ 33,216	

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%	50%	50%	50%	50%	50%	50%	60%	
Market Value	\$ 10,777,724	\$ 10,643,725	10,508,091	\$ 10,135,195	\$ 10,057,029	\$ 9,900,269			
Taxable Value - CSA	\$ 87,584	\$ 86,579	\$ 86,426	\$ 83,646	\$ 95,039	\$ 112,269			
Estimated Amount Abated	\$ 21,955	\$ 21,328	\$ 20,880	\$ 20,202	\$ 19,495	\$ 15,008			
Calculated Abatement	\$ 14,430	\$ 14,486	\$ 14,162	\$ 14,149	\$ 16,069	\$ 12,264			
Actual Amount Abated	\$ 14,430	\$ 14,486	\$ 14,162	\$ 14,197	\$ 16,069	\$ 12,264			
New Taxes Paid	\$ 14,430	\$ 14,486	\$ 14,162	\$ 14,197	\$ 16,069	\$ 18,396			

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	0%	0%	0%	0%	0%	0%	0%		
Market Value	\$ 86,400	78,509	\$ 78,509	\$ 78,509	\$ 78,509	\$ -			
Taxable Value - CSA	\$ -	\$ 597	\$ 887	\$ -	\$ -	\$ -			
Estimated Amount Abated	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417			
Calculated Abatement	\$ 273	\$ 243	\$ 252	\$ 251	\$ -	\$ -			
Actual Amount Abated	\$ 273	\$ 145	\$ 252	\$ 251	\$ -	\$ -			
New Taxes Paid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			

**City of Helena
Active Tax Abatements**

Tax Year	2013	2014	2015	2016	2017	2018	2019	2020
Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021
Mills Levied	159.10	168.17	164.76	167.32	163.86	169.73	169.08	163.86

Pioneer Aerostructures									
Tax ID	46345								
Resolution No./Date	20228								
Authorizing Legislation	15-24-1401								
Estimated Value of Improvements	\$ 3,324,260								
% of Improvements Taxed			50%		50%		50%		50%
Market Value			\$ 2,736,789		2,544,095		2,443,757		2,328,466
Taxable Value - CSA			\$ 20,526		\$ 19,081		\$ 18,328		\$ 17,463
Estimated Amount Abated			\$ 5,253		\$ 5,017		\$ 4,768		\$ 4,422
Calculated Abatement			\$ 3,434		\$ 3,127		\$ 3,111		\$ 2,953
Actual Amount Abated			\$ 3,434		\$ 3,127		\$ 3,111		\$ 2,953
New Taxes Paid			\$ 3,434		\$ 3,127		\$ 3,111		\$ 2,953
Totals									
Estimated Amount Abated	\$ 24,640	\$ 45,524	\$ 37,460	\$ 57,869	\$ 57,482	\$ 51,870	\$ 45,832	\$ 39,667	\$ 29,703
Actual Amount Abated	\$ 829	\$ 54,192	\$ 68,708	\$ 62,052	\$ 43,930	\$ 39,587	\$ 35,331	\$ 32,566	\$ 23,330
New Taxes Paid	\$ 829	\$ 62,810	\$ 84,906	\$ 84,180	\$ 72,331	\$ 80,841	\$ 43,965	\$ 50,039	\$ 54,374

Total All Years Estimated Amount Abated	\$ 379,397
Total All Years Actual Amount Abated	\$ 395,210
Total All Years New Taxes Paid	\$ 507,160



CITY OF HELENA
LONG-TERM DEBT
30-Jun-2021

ORIGINAL ISSUANCE INFORMATION							CURRENT YEAR ACTIVITY							
Fund	Name of Issue	Type of Debt	Date of Issue	Final Maturity Date	Rate	Total Issue	Beginning Balance 30-Jun-20	Additional Issues	Principal Retired	Ending Balance 30-Jun-2021	Ending Balance		Interest Payment/Expense	Paying Agent Fees
											Next FY Current	Long Term		
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	3,530,000	-	445,000	3,085,000	460,000	2,625,000	105,900	400
TOTAL GENERAL OBLIGATION						<u>5,506,549</u>	<u>3,530,000</u>	<u>-</u>	<u>445,000</u>	<u>3,085,000</u>	<u>460,000</u>	<u>2,625,000</u>	<u>105,900</u>	<u>400</u>
TOTAL DEBT SERVICE FUNDS						<u>5,506,549</u>	<u>3,530,000</u>	<u>-</u>	<u>445,000</u>	<u>3,085,000</u>	<u>460,000</u>	<u>2,625,000</u>	<u>105,900</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	950,000	-	165,000	785,000	168,000	617,000	20,453	19,339
	DNRC Drinking Water 2007 Refunding Revenue		12/05/12	07/01/24	2.25%	2,242,000	846,000	-	205,000	641,000	209,000	432,000	17,888	18,214
	DNRC Drinking Water 2012 Refunding Revenue		12/05/12	01/01/27	2.25%	1,325,000	737,000	-	98,000	639,000	101,000	538,000	16,032	10,946
	DNRC Drinking Water 2016 Refunding Revenue		11/29/16	07/01/37	2.50%	660,666	568,000	-	28,000	540,000	29,000	511,000	14,025	6,575
TOTAL WATER FUND						<u>6,299,666</u>	<u>3,101,000</u>	<u>-</u>	<u>496,000</u>	<u>2,605,000</u>	<u>507,000</u>	<u>2,098,000</u>	<u>68,398</u>	<u>55,074</u>
531 WASTEWATER FUND														
	DNRC Pollution Control - Series 1999 Refunding Revenue		12/05/12	07/01/21	2.00%	6,310,000	1,133,000	-	750,000	383,000	383,000	-	18,930	-
TOTAL WASTEWATER FUND						<u>6,310,000</u>	<u>1,133,000</u>	<u>-</u>	<u>750,000</u>	<u>383,000</u>	<u>383,000</u>	<u>-</u>	<u>18,930</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	520,000	-	80,000	440,000	85,000	355,000	11,530	-
	Certificates of Participation, Series 2016 - Parking - USBank Refunding Lease Purchase		07/26/16	04/15/39	2.64%	8,200,000	7,165,000	-	305,000	6,860,000	310,000	6,550,000	183,450	2,200

CITY OF HELENA
LONG-TERM DEBT
30-Jun-2021

ORIGINAL ISSUANCE INFORMATION							CURRENT YEAR ACTIVITY							
Fund	Name of Issue	Type of Debt	Date of Issue	Final Maturity Date	Rate	Total Issue	Beginning Balance 30-Jun-20	Additional Issues	Principal Retired	Ending Balance 30-Jun-2021	Ending Balance		Interest Payment/Expense	Paying Agent Fees
											Next FY Current	Long Term		
563 GOLF COURSE FUND														
	INTERCAP - Irrigation Upgrade 2014 - USBank													
	INTERCAP		12/5/2014	2/15/2030	Variable	\$433,099.00	296,806	-	28,343	268,463	28,634	239,829	5,039	-
	Capital Improvement Fund Loan 2017 - Advance													
	INTERFUNI		12/01/16	07/01/21	1.00%	206,739	83,932	-	41,758	42,174	42,175	(1)	840	-
	Limited Tax General Obligation Bond 2017													
	GO		11/30/17	06/30/37	2.75%	2,100,000	1,925,000	-	90,000	1,835,000	95,000	1,740,000	52,787	-
	TOTAL GOLF COURSE FUND					2,739,838	2,305,738	-	160,101	2,145,637	165,809	1,979,828	58,666	-
570 CITY-COUNTY ADMINISTRATION BOARD														
	INTERCAP - City-County Bldg. Remodel Ph II													
	INTERCAP		06/25/10	08/15/20	Variable	505,000	26,035	-	26,035	-	-	-	129	-
	TOTAL CITY-COUNTY ADMINISTRATION BOARD					505,000	26,035	-	26,035	-	-	-	129	-
	TOTAL ENTERPRISE FUNDS					24,899,504	14,250,773	-	1,817,136	12,433,637	1,450,809	10,982,828	341,103	57,274



RESOLUTIONS OF THE CITY OF HELENA, MONTANA

RESOLUTION NO. 20623

A RESOLUTION PROVIDING FOR THE ANNUAL TAX LEVY IN MILLS FOR THE FISCAL YEAR BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2021

WHEREAS, §7-6-4036, MCA, requires the City Commission to fix the tax levy by the later of the 1st Thursday 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:

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

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

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newly taxable property;

WHEREAS, the Fiscal Year (FY) 2021 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 2021 budget provides for \$2,264,730 or 31.03 mills, to be levied for group health insurance premiums in tax year 2020 for FY 2021, including a premium increase of \$77,673, 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 2020 tax levy for FY 2021 in mills and tenths and hundredths of mills as follows:

Group Health Insurance	30.89 mills	(§2-9-212, MCA)
General Obligation Debt		(§7-7-4265, MCA)
2008 GO Parks & Rec	7.07 mills	
Limited General Levy	124.28 mills	(§15-10-420, MCA)
Fire Department Supplemental	12.56 mills	
<u>Total All Levies</u>	<u>174.80 mills</u>	

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Section 2. The 2020 tax levy for FY 2021 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 31ST DAY OF AUGUST, 2020.

/S/ WILMOT COLLINS
MAYOR

ATTEST:

/S/ DANNAI CLAYBORN
CLERK OF THE COMMISSION



RESOLUTIONS OF THE CITY OF HELENA, MONTANA

RESOLUTION NO. 20609

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

WHEREAS, City adopted a budget for FY2021 pursuant to Resolution No. 20531 and revisions are needed;

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.

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Resol. 20609

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

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

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

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

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

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

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

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

WHEREAS, Sections 3-6-203, MCA and 2-8-5(B), Helena City Code provide that the annual salary and compensation of the municipal 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 29, 2020, at 6:00 p.m.

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Resol. 20609

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 year 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.

Section 2. Property Tax Adjustments: Property taxes are to be levied to the full extent as allowed by law. If the property

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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;
- iv. special assessments;
- v. proceeds from the sale of land;

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- 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 supported services; and
- viii. storm water utility fund for fee supported

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

F. Street & Gas Tax Budgets. The City Manager is hereby

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delegated the authority to make transfers or revisions within or between the Street & Traffic Fund and the Gas Tax Funds 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 Funds.

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 annual appropriations or reduce recorded expenditures, whichever is correct in accordance with Generally Accepted Accounting Principles (GAAP).

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

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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 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

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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 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

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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 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:

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- 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 \$ 127,506.

Section 9. Revision of Resolution No. 20531: To the extent this Resolution conflicts with Resolution No. 20531, as it pertains to the FY2021 budget, Resolution No. 20531 is revised per this Resolution and this Resolution controls.

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Resol. 20609

PASSED AND EFFECTIVE BY THE COMMISSION OF THE CITY OF
HELENA, MONTANA, THIS 29th DAY OF JUNE, 2020.

/S/ WILMOT COLLINS
MAYOR

ATTEST:

/S/ DANNAI CLAYBORN
CLERK OF THE COMMISSION



City of Helena