

CITY OF HELENA



**2018 West Main
Street Project**



ANNUAL BUDGET REPORT Fiscal Year 2019



City of Helena

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City of Helena

City of Helena

City Commission
316 N. Park Avenue
Helena, MT 59623

Phone: (406) 447-8410 Fax: (406) 447-8460

E-Mail: mayor&commission@helenamt.gov

June, 2018

To the Citizens of Helena:

We are pleased to present the fiscal year 2019 annual budget for the City of Helena, Montana. The annual budget is the principal mechanism through which the goals of the City Commission and the needs of our community are implemented.

This document represents the culmination of an extensive and thoughtful process. For the City Commission, this process concluded after reviewing the budget with all City departments at work sessions in May 2018 followed by the subsequent public hearing and adoption of this budget on June 25, 2018. In the months leading up to adoption, the City Commission met with city staff and the Helena Citizens' Council in a series of budget and administrative meetings which were open to the public to review current programs and community needs. Those discussions along with our stated intents and directions, helped define for the City's management team, our goals and objectives for this operating plan. We are confident that this annual budget provides a solid framework to work from towards accomplishing those goals and objectives in the coming fiscal year.

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

Sincerely,

Wilmot J. Collins
Mayor

Robert Farris-Olsen
Commissioner

Heather O'Loughlin
Commissioner

Andres Haladay
Commissioner

Ed Noonan
Commissioner

BUDGET CERTIFICATION

THIS IS TO CERTIFY that the Annual Budget for the City of Helena for fiscal year 2019 was prepared according to law and adopted by the Helena City Commission on June 25, 2018, and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed

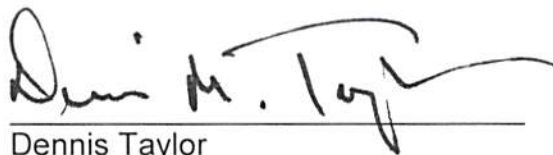


Date

20 Aug 2018

Wilmot J. Collins
Mayor

Signed



Date

23 August 2018

Dennis Taylor
Interim City Manager



City of Helena

City of Helena – Budget Goals, FY 2019

PUBLIC WORKS

- Review Residential assessments, Commercial monthly and roll-off rates, and Transfer Station tipping fees and make rate recommendations to the City Commission.
- Review Helena City Code Sanitation Regulations with the City Commission to ensure the Code is up to date.
- Hire and initiate training of four new Utility Maintenance Workers to more effectively and reliably complete annual preventative and ongoing maintenance obligations of the three utilities as well as improve service levels to those of accepted industry standards.

Water

- Explore alternatives for correcting deficiencies of the Red Mountain Flume by entering into a contract for preliminary engineering.
- Purchase a fourth pump for the Missouri River Treatment Plant to increase pumping capabilities and ensure efficient, uninterrupted delivery of water to reservoirs.
- Hire a Water Treatment Supervisor to provide better oversight by implementing testing and Standard Operating Procedures.

Wastewater

- Hire a dedicated Wastewater Pretreatment Coordinator to meet the regulatory requirements of the EPA.

Streets

- Hire contractors to target snow removal in Downtown Helena.

Transfer Station

- Complete a land swap with Carrol College that will allow for improved traffic flow in and out of the transfer station.
- Improve access and increase safety for customers with larger vehicles and trailers by completing the Transfer Station Pit Floor Extension project.

Residential Solid Waste

- Improve wintertime residential solid waste collection service by purchasing a used 4x4 Mountain snow plow to clear alleyways or streets ahead of the collection.
- Increase landfill diversion rates by including glass collection in curbside recycling.

Recycling

- Recommend effective and efficient options to deal with recyclables in a market with falling commodity prices.

PARKING

- Increase convenience of parking in the downtown area by replacing 250 aging coin-only parking meters with smart meters that will accept coins and debit or credit cards.
- Improve arrangements for downtown parking by implementing components of the master plan to install parking kiosks and balance the usage among various parking needs.

City of Helena – Budget Goals, FY 2019

CIVIC CENTER

- Increase Civic Center revenue from event ticket sales by booking 85 events over 156 days.

FIRE

- Replace ten handheld radios and two mobile radios for the HFD through the Capital Improvement Project (CIP) fund.
- Pending voter approval of the Fire Department Supplemental Levy, hire and initiate training of six new Firefighters.
- Expand rescue capabilities by training for scenarios that include trenching, structural collapse, high angle, and other technical aspects.
- Provide accurate information about HFD operations by attending public events and speaking to community organizations.
- Conduct training with the Helena Police Department, Lewis & Clark Sheriff's Office, and Rural Fire to be prepared for active shooter incidents.

POLICE

- Convert a vacant Animal Control Officer position to a Patrol Officer and establish a Desk Sergeant to allow focus on pressing calls and patrol duties.
- Enable HPD Officers to download videos more efficiently by purchasing updated, Wi-Fi enabled body cameras.
- Purchase software that will increase efficiency of recordkeeping by converting paper records to digital format, enabling citizen statements and related documents to be included with the electronic police report.
- Replace ten handheld radios for the HPD through the Capital Improvement Project (CIP) fund.
- Accommodate the jail expansion and provide efficient space for HPD operations by moving to a new location.
- Decrease turnover in the Support Services Division by hiring a third lead dispatch position and implementing a new shift schedule.

COMMUNITY DEVELOPMENT

- Update the 2011 City Growth Policy, including updated goals and policies that reflect changes in the economy, markets, and City priorities.
- Encourage infill and redevelopment of Helena's Downtown by continuing the disposal process for city-owned property that is underutilized and could better serve the purposes of redevelopment in the Downtown.
- Update building codes to accommodate new technologies and industry practices.
- Provide convenience and improve customer service by upgrading to electronic and online permitting.

City of Helena – Budget Goals, FY 2019

PARKS & RECREATION

- Ensure Bill Roberts Golf Course operates as a self-sustaining entity over the long term by increasing lesson revenue to \$40,000; increasing merchandise sales to \$250,000; maintaining food costs and labor rates for Muni's Sports Grille at 40% and 30% respectively; increasing participation for Ladies' Night/League; and developing and administering simulator programs for juniors, ladies, and beginners to increase simulator sales to \$115,000.
- In partnership with the County and City-County Parks Board, update the comprehensive parks plan to highlight public input and surveys, an inventory and level of services analysis, needs assessment with findings, and recommendations.
- Install a well and associated water system to take three parks off city water, resulting in ongoing cost savings.
- Improve community recreational facilities by rebuilding the Civic Center tennis courts, repairing the west Lockey tennis courts, and replacing the pool liner.
- Leverage a one-one match of \$75,000 in grant funds with Helena Kiwanis Club locally raised community funds for playground improvements at Cherry Hill Park and continue work with other community partners in the development of other parks, fields, or open spaces.
- Diversify the city's urban tree canopy by planting 230 new trees and provide for overall tree health and safety by pruning 1,500 trees and removing 75 hazardous trees.
- Implement an aggressive fuel treatment and pile burning program on City and USFS property by completing 155 acres of 1st treatment thinning, 220 acres of forestry maintenance, and 30 acres of slash pile burning funded by various grants matched with district funding and resources.
- Complete a pilot project to put recycling receptacles in selected parks and portions of the walking mall; evaluate the use, contamination, and costs of the project in order to recommend continuation, expansion, or removal of recycling receptacles in all parks and on the walking mall.
- Determine the most effective combination of additional staff time and resources to improve maintenance and care of the pedestrian mall.

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
Non-Profit Designation	Government Agency - 501(C3)
Number of Non-Elected Employees (Full-Time Equivalent)	311
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 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.

FINANCIAL PLANNING POLICY

This Financial Policy shall not sunset, but may be updated and amended from time to time. The following policy sections shall be considered whenever developing short and long-term financial plans for the City or its components, and shall be included as a reference in the City's annual budget documents.

Section 1. Essential Services Sustainability:

- A. Recognition of Services: The City Commission fully recognizes that providing high quality and reliable essential services to our citizens is the primary City purpose, including:
1. clean water;
 2. public safety;
 3. waste disposal and recycling;
 4. storm water;
 5. parks and recreation;
 6. park and boulevard trees;
 7. open space, forest health and wildfire readiness;
 8. streets, alleys, non-motorized infrastructure; and
 9. land use planning and review.
- B. Funding of Essential Services: It is important that, within budget constraints, economical and predictable funding for these essential services be provided in the annual budget and considered in all other financial planning. Such funding includes, but is not limited to:
1. Timely funding of Comprehensive Capital Improvement Programs (CCIP) in order to minimize maintenance costs on equipment and infrastructure as replacement or rehabilitation is needed.
 2. Pursuing grants, donations and other alternative financing sources.
 3. Analyzing operational and capital project efficiencies to avoid unnecessary costs in providing essential services.
 4. Issuing debt to pay for "big ticket" projects, allowing the city to:

- a. spread the cost over the useful life of the asset, and
 - b. keep fees and rates as affordable and uniform as possible from year to year.
5. Annually reviewing rates to:
- a. adequately fund operations, maintenance, and debt;
 - b. consider the impact of inflation;
 - c. make incremental rate changes that are regular and predictable for citizens while considering the total tax and fee burden;
 - d. address the annual CCIP schedule of capital project priorities;
 - e. consider long-term policy goals; and
 - f. incorporate energy efficiency and recycling.

Section 2. Assets:

Asset Management: Sound management, planning and economical funding is necessary to ensure that our infrastructure, physical holdings and equipment are maintained and not allowed to deteriorate. It is essential that the City:

- 1. inventory and assess the condition of the infrastructure and facilities;
- 2. identify necessary infrastructure and facility repairs and improvements;
- 3. track and minimize energy and water needs for city owned structures;
- 4. establish and maintain sound plans supported by good cost estimates for:
 - a. capital improvements;
 - b. facility management and improvement; and
 - c. fleet management and replacement.
- 5. establish and implement long-term and short-term infrastructure, facility and fleet capital financing plans tied to viable cash flows;
- 6. establish reserves, methodology and technology for effective asset management; and
- 7. maintain a comprehensive inventory of all real property owned by the City which includes a description of the ongoing purpose for the property.

Section 3. Employee Compensation:

The Commission realizes that the City's most valuable assets are its employees. The City must provide competitive pay for comparable performance to ensure the ability to attract and retain qualified individuals. In order to position the City at median compensation levels, the City will use objective, market-appropriate compensation comparisons including wages, longevity, retirement, insurance, compensated absences, and other appropriate benefits, as well as, internal comparisons to determine fair benefit packages for all City employees.

Section 4. Land Uses:

The City should manage land and land use decisions under its legal purview in ways that maintain and enhance our quality of life while minimizing costs to future generations.

Section 5. Transportation:

The City Commission understands the importance of improving and modernizing the City and regional transportation infrastructure to ensure an efficient, multi-modal transportation system.

Section 6. Culture and Recreation:

The City Commission recognizes the need for vibrant arts, history and culture as keys to quality of life in a community. To this end, the City will continue to pursue partnerships, collaborations and regional approaches to provide recreation services and opportunities. The City's efforts will include, but not be limited to: support and expansion of cultural assets, performance venues, pursuit of rails-to-trails, outdoor recreation, bike and pedestrian trails connecting opportunities within and outside city limits.

Section 7. Annual Budget Guidance:

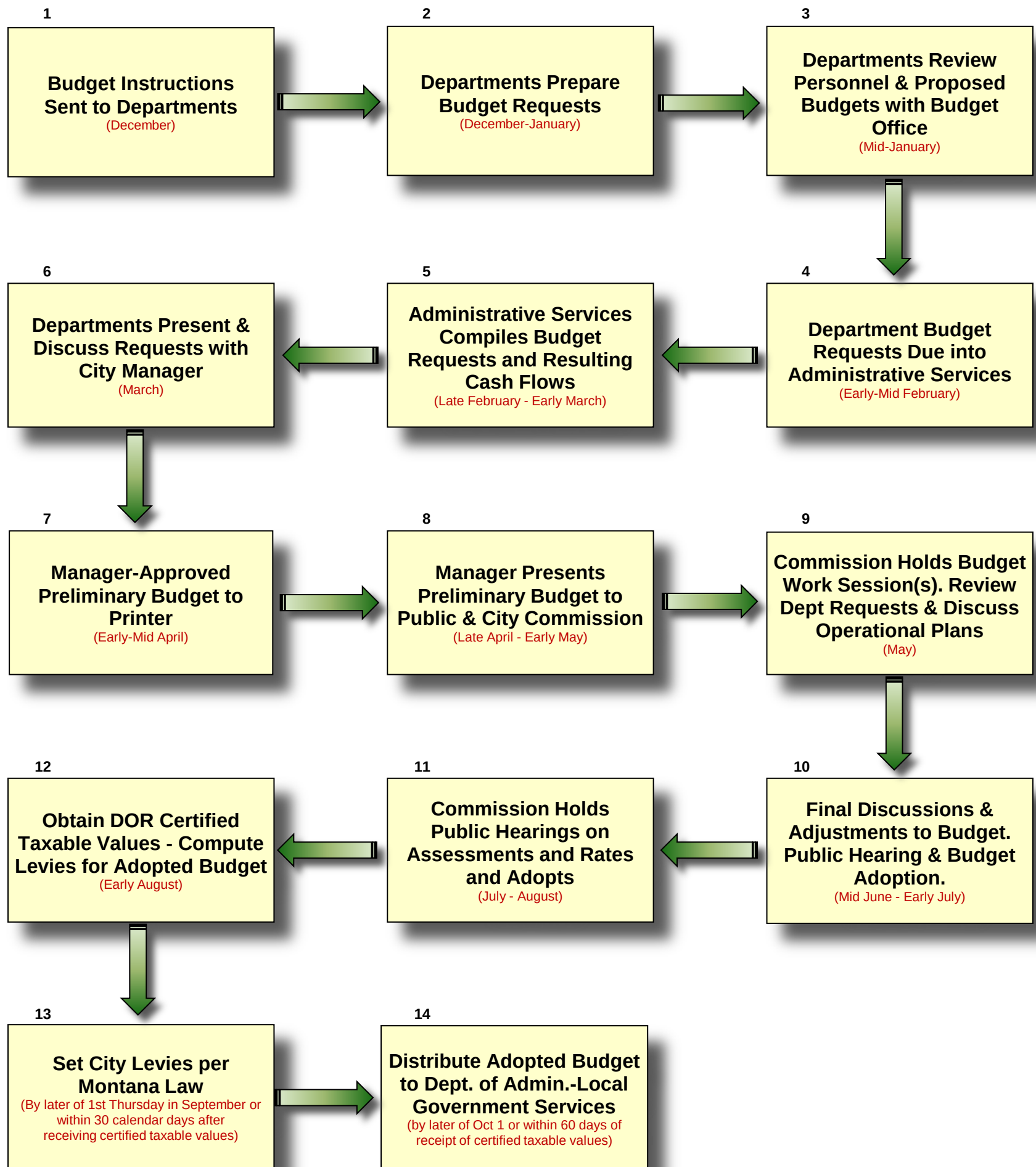
In developing the City's Annual Budget City Staff are directed to develop budget impact reviews. Each budget impact review shall address:

1. All costs, including:
 - a. start up and first year costs which would need to be included in the next annual budget; and
 - b. on-going annual costs, maintenance schedules, and capital replacement schedules.
2. Funding sources for all costs, including:
 - a. tax or rate adjustments;
 - b. offsetting cuts in other City programs; and
 - c. operational efficiencies.

CITY OF HELENA

BUDGET PROCESS FLOW CHART

The following flow chart provides an overview of the budget process for the City of Helena and general time frames involved from initial department development through budget adoption and final budget distributions.



CITY OF HELENA ELECTED AND APPOINTED OFFICIALS

NAME	POSITION	PHONE NUMBER
LEGISLATIVE OFFICE		
		<u>Term Expires</u>
Wilmot J. Collins	Mayor	12/31/2021
Robert Farris-Olsen	Commissioner	12/31/2019
Ed Noonan	Commissioner	12/31/2019
Andres Haladay	Commissioner	12/31/2021
Heather O'Loughlin	Commissioner	12/31/2021
Debbie Havens	Clerk of the Commission	447-8410
JUDICIAL OFFICE		
Robert J. Wood	Municipal Judge	12/31/2019
Nikki Johnson	Court Administrator	447-8466
		447-8453
ADMINISTRATION OFFICES		
Dennis Taylor	Interim City Manager	447-8401
Vacant	Public Affairs & Special Projects Coordinator	447-8401
Thomas Jodoin	City Attorney	447-8595
Iryna O'Connor	Deputy City Attorney	447-8595
Todd Baker	Deputy City Attorney / City Prosecutor	447-8595
Eric Coate	Deputy City Attorney / City Prosecutor	447-8595
ADMINISTRATIVE SERVICES DEPARTMENT		
Glenn Jorgenson	Director	447-8415
Liz Hirst	Controller / Treasurer	447-8402
Darla Flansaas	Utility Customer Service Supervisor	447-8075
Libbi Lovshin	Budget & Studies Manager	447-8407
COMMUNITY DEVELOPMENT DEPARTMENT		
Sharon Haugen	Director	447-8445
Jon Pallister	Chief Bldg. Official - Building & Safety	447-8439
COMMUNITY FACILITIES DEPARTMENT		
Troy Sampson	Superintendent - Community Facilities	447-8484
Scott Burke	City-County Building Manager	447-8399
CIVIC CENTER		
Byron Dike	Civic Center General Manager	447-8405
HUMAN RESOURCES DEPARTMENT		
James Fehr	Director	447-8405
INFORMATION TECHNOLOGY SERVICES		
Art Pembroke	Director	447-8340
PUBLIC WORKS DEPARTMENT		
Randall Camp	Director	447-8428
Vacant	Assistant Director	447-8427
Ryan Leland	City Engineer	447-8433
David Knoepke	Superintendent - Streets & Traffic / Fleet Maintenance	447-8571
Pete Anderson	Superintendent - Solid Waste / Transfer Station	447-8088
Kevin Hart	Superintendent - Utility Maintenance Division	447-8575
Mark Fitzwater	Superintendent - Wastewater Treatment Plant	447-8558
Jason Fladland	Superintendent - Water Treatment	447-8511
Elroy Golemon	Transit Supervisor	447-8064
POLICE DEPARTMENT		
Troy McGee	Chief of Police	447-8479
Steve Hagen	Assistant Chief of Police	447-8487
FIRE DEPARTMENT		
Mark Emert	Fire Chief	447-8470
Ken Wood	Assistant Fire Chief	447-8496
Mike Chambers	Assistant Fire Chief	447-8494
PARKS & RECREATION DEPARTMENT		
Amy Teegarden	Director	447-8462
Craig Marr	Superintendent - Parks Maintenance & Urban Forestry	447-8485
Brad Langsather	Open Lands Manager	447-8454
Larry Kurokawa	Golf Course Superintendent	447-8090
Scott Longenecker	Golf Operations Manager / Head Golf Pro	447-8091
PARKING COMMISSION		
Dave Hewitt	Manager	447-8420

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

	FY 2016	FY 2017	FY 2018	FY 2019
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	2.00	2.00
City Attorney	5.00	6.00	7.16	7.00
Human Resources	4.00	4.00	4.00	4.00
Parking Commission	7.65	7.65	7.65	8.65
General Government Total	26.03	27.03	28.19	29.03
ADMINISTRATIVE SERVICES DEPARTMENT				
Administration and Budget	3.00	3.00	3.00	3.00
Accounting	4.00	4.00	4.00	4.00
Utility Customer Service	4.00	4.00	4.00	4.00
Administrative Services Total	11.00	11.00	11.00	11.00
COMMUNITY DEVELOPMENT DEPARTMENT				
Community Development	5.13	5.13	5.13	5.13
Building Division	9.50	9.50	9.75	9.50
Community Development Total	14.63	14.63	14.88	14.63
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	53.00	51.00	52.50	53.50
Animal Control	2.00	2.00	2.00	1.00
Drug Enforcement	1.00	1.00	1.00	1.00
VAWA	1.00	1.00	1.00	1.00
Records and Dispatch	18.50	18.50	20.50	20.50
Urban Wildlife	on-call	on-call	on-call	on-call
Police Department Total	75.50	73.50	77.00	77.00

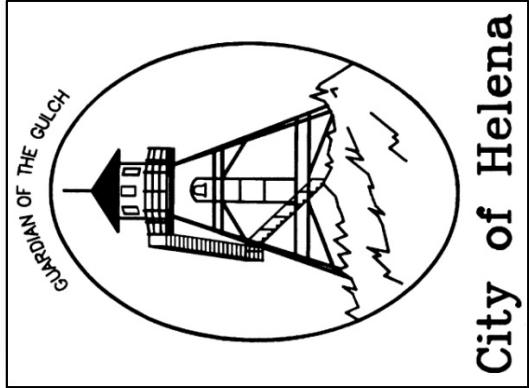
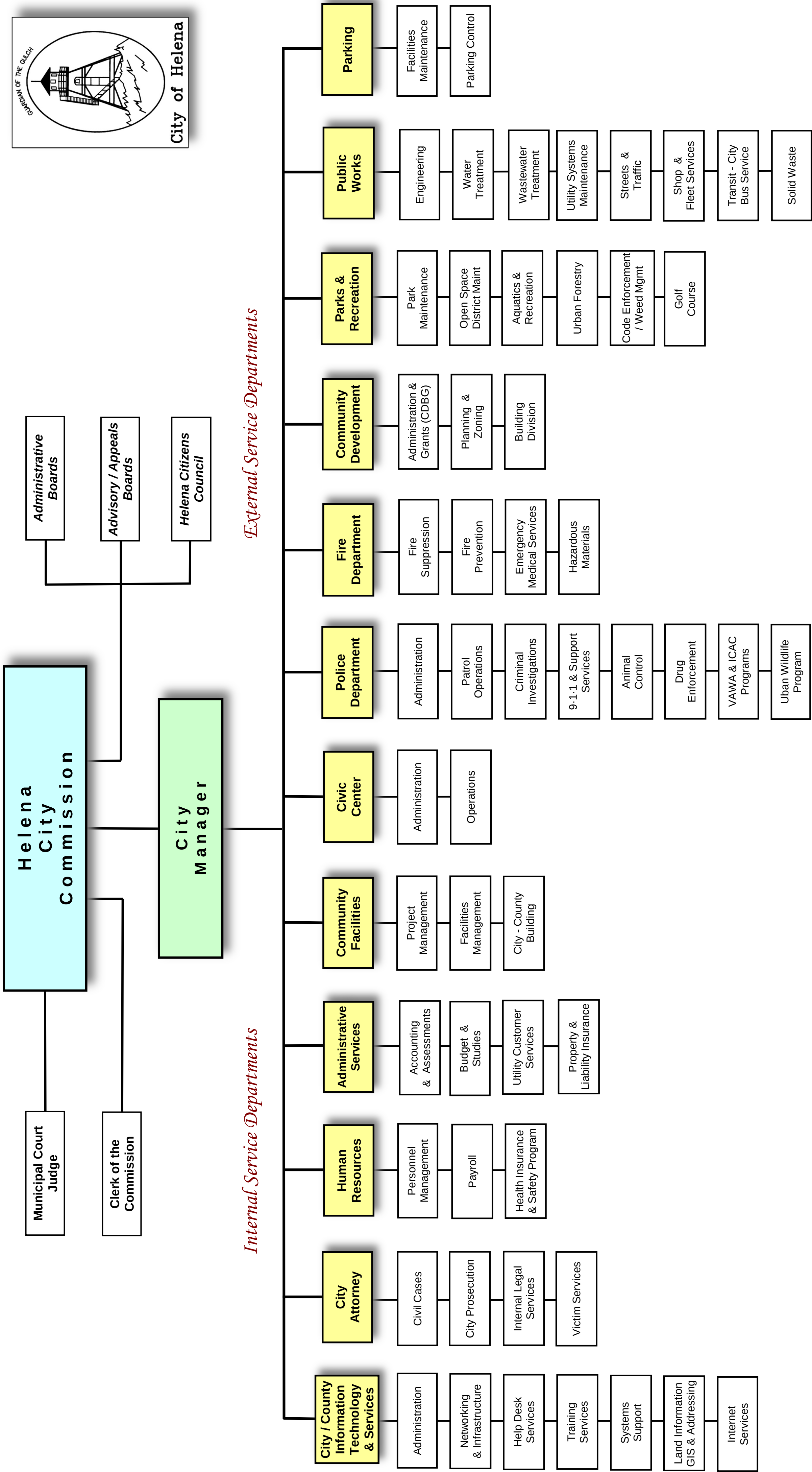
CITY OF HELENA
PERMANENT FULL & PART-TIME POSITIONS BY DEPARTMENT
(in Full-Time Equivalents)

	FY 2016	FY 2017	FY 2018	FY 2019
FIRE DEPARTMENT				
Fire	37.00	37.00	37.00	37.00
Fire Department Total	37.00	37.00	37.00	37.00
PARKS DEPARTMENT				
Park and Recreation Admin.	2.00	2.00	2.00	2.00
Park Maintenance	8.92	8.67	9.42	9.42
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
Code Enforcement / Weed Control	0.93	1.33	1.33	1.58
Urban Forestry	2.00	2.00	2.00	2.00
Open Space District	1.00	0.80	0.80	0.80
Watershed Projects	0.00	0.20	0.20	0.20
Parks Department Total	16.60	16.75	17.50	17.75
GOLF COURSE				
Golf Operations - Pro-Shop	2.00	2.75	3.25	3.25
Golf Concessions	0.00	0.00	0.00	3.25
Golf Course Maintenance	3.00	3.00	3.00	3.00
Golf Course Total	5.00	5.75	6.25	9.50
COMMUNITY FACILITIES				
Civic Center	5.44	5.44	5.94	5.98
Facilities Management	1.29	1.29	1.29	1.22
Project Management	0.84	0.84	0.84	0.82
PEG	0.04	0.04	0.04	0.04
City-County Building	5.30	5.30	5.30	5.33
CCAB Mail Operations	0.36	0.36	0.36	0.38
CCAB Mail Delivery	0.28	0.28	0.28	0.31
CCAB Telephone	0.43	0.43	0.43	0.39
CC Public Safety Building	n/a	n/a	0.00	2.00
Community Facilities Total	13.98	13.98	14.48	16.47

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

	FY 2016	FY 2017	FY 2018	FY 2019
PUBLIC WORKS DEPARTMENT				
Public Works Administration	2.50	2.50	2.50	2.50
Engineering	8.90	8.50	8.50	8.50
Streets	11.75	11.75	11.75	11.75
Traffic Maintenance	2.38	2.38	2.38	2.38
Signal Maintenance	0.88	0.88	0.88	0.88
Water Treatment	10.50	10.50	10.00	11.25
Wastewater Treatment	10.15	10.15	9.70	9.85
Wastewater Pretreatment	0.85	0.85	0.80	0.90
Water Utility Maintenance	11.76	11.45	11.45	13.20
Wastewater Utility Maintenance	4.91	4.99	4.99	5.99
Storm Water Utility Maintenance	2.33	2.56	2.56	3.81
Residential Solid Waste	4.77	4.77	4.77	4.77
Commercial Solid Waste	3.53	3.53	3.63	3.63
Transfer Station	8.50	9.50	9.40	9.40
Recycling	2.20	2.20	2.20	2.20
Public Works Total	85.91	86.51	85.51	91.00
FLEET SERVICES (Part of Public Works Department)				
Fleet Services	6.50	6.50	6.50	6.50
Capital Transit (Bus)	9.26	11.36	11.36	11.85
East Valley Grant	1.14	1.14	1.14	1.13
Head Start	0.75	0.75	0.75	0.00
Special Charters	0.12	0.12	0.12	0.12
Rimrock Stage	0.00	0.00	0.00	0.00
Rec-Connect	0.00	0.00	0.00	0.00
Fleet Total	17.77	19.87	19.87	19.60
CITY TOTALS	309.42	312.02	317.68	328.98

CITY OF HELENA - ORGANIZATION CHART



ADMINISTRATIVE BOARDS

Helena Parking Commission/Business Improvement District Board
City/County Emergency Medical Services Board
City/County Building Board of Directors
City/County Health Board
Information Technology and Services Board
Lewis & Clark City/County Library Board
Support Services Division
Tax Increment Financing Advisory Board (Railroad 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

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)
2009	2009-2010	\$ 6,371,359	5.30%	116.59	116.76	0.17
2010	2010-2011	\$ 6,846,974	7.46%	116.76	118.55	1.79
2011	2011-2012	\$ 7,017,435	2.49%	118.55	118.66	0.11
2012	2012-2013	\$ 7,138,093	1.72%	118.66	119.50	0.84
2013	2013-2014	\$ 7,385,566	3.47%	119.50	120.03	0.53
2014	2014-2015	\$ 7,411,271	0.35%	120.03	125.22	5.19
2015	2015-2016	\$ 7,630,535	2.96%	125.22	124.57	(0.65)
2016	2016-2017	\$ 7,968,353	4.43%	124.57	127.01	2.44
2017	2017-2018	\$ 8,240,043	7.99%	127.01	124.36	(2.65)
2018	2018-2019	\$ 8,557,404	7.39%	124.36	126.46	2.10

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

ANNUAL TAX LEVIES

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

	<u>2018/19</u>	<u>2017/18</u>	<u>2016/17</u>	<u>2015/16</u>	<u>2014/15</u>
General Purpose Levy	91.50	90.85	93.22	90.64	90.62
City Planning	10.04	8.55	9.30	8.49	9.44
Comprehensive Insurance	5.29	5.56	5.47	5.84	5.90
PERS	5.76	5.74	5.55	5.51	5.56
Police Retirement	7.70	7.64	7.69	8.17	7.81
Firefighter Retirement	5.89	5.72	5.78	5.92	5.89
TIF Railroad District	0.28	0.30	-	-	-
Subtotal	<u>126.46</u>	<u>124.36</u>	<u>127.01</u>	<u>124.57</u>	<u>125.22</u>
Medical Insurance	28.08	27.75	27.16	25.84	25.16
Fire Department Supplemental	7.25	-	-	-	-
Debt Service	<u>7.94</u>	<u>11.75</u>	<u>13.15</u>	<u>14.35</u>	<u>17.79</u>
Total Mill Levy (Note 1)	<u>169.73</u>	<u>163.86</u>	<u>167.32</u>	<u>164.76</u>	<u>168.17</u>
Net Mill Value \$ (Note 1)	67,669	66,102	62,738	61,255	59,186
Tax Levy \$	11,485,459	10,831,474	10,497,322	10,092,374	9,953,310

Note (1) : Starting in FY2000 the State Legislature changed property tax formulas, providing for increased mill levies to offset decreased taxable value rates and reduced State reimbursements.

OVERLAPPING MILL LEVIES

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

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

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% (0.229%) of current market value for residential property in FY2019.

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.

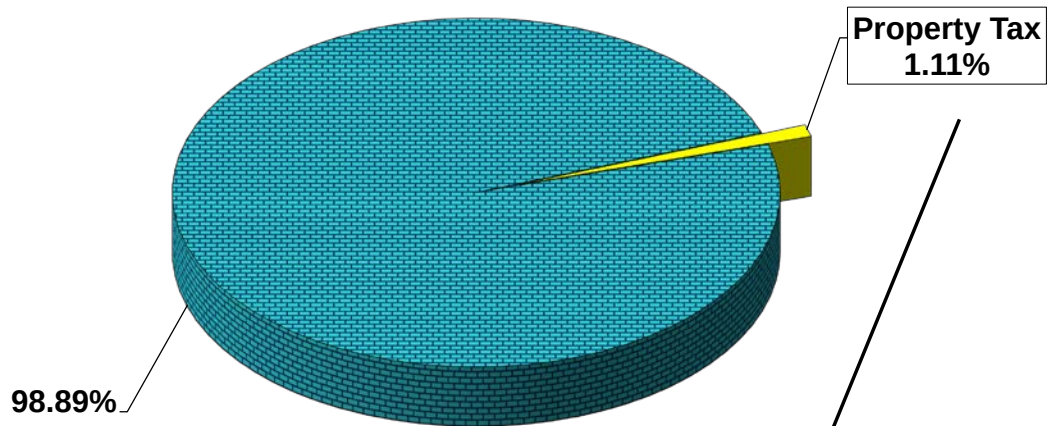
3. Taxable Rate (Percentage)

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

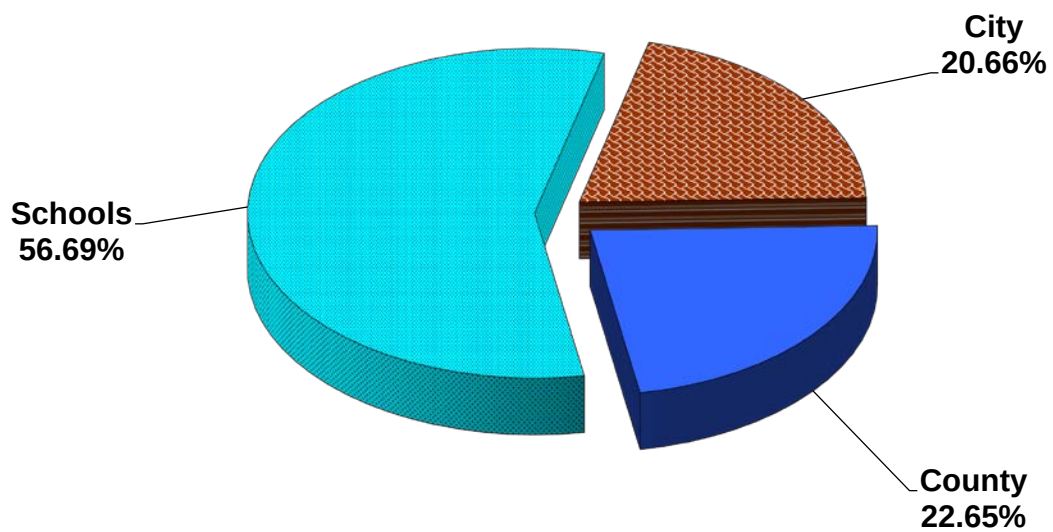
4. Current Taxable Value

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 2018 Property Tax - How Much of Market Value?
(\$1109 on a market value of \$100,000)



Where Your Property Taxes Were Used



RESIDENTIAL PROPERTY TAX COMPUTATION
Within the City of Helena

2018 Levy Year (Same as Calendar Year)

Multiply your home's market value by: **1.109%**

Example				
\$ 100,000	X	1.109%	=	\$ 1,109

OR

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

Example

1.	Current "Phased In" Market Value	\$ 100,000	(From Assessment Notice)
2.	Subtract 2018 Exemption	<u>0.00%</u> 0	(Residential exemption repealed in 2015 Legislative session)
3.	Non-Exempt Market Value	<u>\$ 100,000</u>	
4.	Multiply By: 2018 Taxable Rate (%)	X <u>1.35%</u>	(15-6-134(3)(a), MCA)
5.	Current Taxable Value	\$ 1,350	
6.	Divide By:	<u>1,000</u>	(Mill Equivalent)
7.	Taxable Value per Mill	\$ 1.35	
8.	Multiply By: Total Levy in Mills	X <u>821.5</u>	(See Below)
9.	Calculated Total Property Tax	<u><u>\$ 1,109.03</u></u>	

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

The **2018** tax levy is the levy for fiscal year **2018/19**

The FY 2018/19 tax levies for the example are:

	Total	State & Local School Levies	City	County
Mill Levy	821.50	465.67	169.73	186.10
Property Tax	\$1,109.03	\$628.65	\$229.14	\$251.24
Tax as a Percent of Market Value	1.11%	0.63%	0.23%	0.25%
Share of Total	100%	56.69%	20.66%	22.65%



Revised 8/31/2018

MONTANA
Form AB-72T
Rev. 3-12

2018 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. 2018 Total Market Value ¹	\$	3,758,855,799
2. 2018 Total Taxable Value ²	\$	67,707,344
3. 2018 Taxable Value of Newly Taxable Property.....	\$	2,130,255
4. 2018 Taxable Value less Incremental Taxable Value ³	\$	67,668,857
5. 2018 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
RAILROADURD	2,373,324	2,334,837	38,487

Total Incremental Value \$ 38,487

Preparer Rosalind Olson

Date 8/31/2018

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

2018 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	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Fiscal Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Mills Levied	149.29	150.69	155.82	157.01	159.20	159.10	168.17	164.76	167.32	163.86

The Boeing Corporation (Originally Summit Design Corp)

Tax ID	78385/73953									
Resolution No./Date	19540 1/7/2008									
Authorizing Legislation	15-24-1401 MCA									
Estimated Value of Improvements	\$ 9,870,771									
% of Improvements Taxed	50%									
Market Value	\$ 370,043	\$ 10,568,502	\$ 10,447,156	\$ 9,543,027	\$ 9,092,660	\$ 9,524,252	\$ 9,108,428	\$ 7,760,844	\$ 6,807,017	8,002,089
Taxable Value - CSA	\$ 5,551	\$ 158,528	\$ 156,707	\$ 143,145	\$ 90,927	\$ 114,291	\$ 95,638	\$ 93,130	\$ 91,895	\$ 60,016
Estimated Amount Abated	\$ 18,990	\$ 18,990	\$ 18,990	\$ 18,990	\$ 18,990	\$ 15,192	\$ 11,394	\$ 7,596	\$ 3,798	\$ -
Calculated Abatement	\$ 829	\$ 23,889	\$ 24,418	\$ 22,475	\$ 14,476	\$ 12,122	\$ 6,893	\$ 3,836	\$ 1,708	\$ -
Actual Amount Abated	\$ 829	\$ 23,889	\$ 24,418	\$ 22,475	\$ 14,476	\$ 12,122	\$ 6,893	\$ 3,836	\$ 1,708	\$ -
New Taxes Paid	\$ 829	\$ 23,889	\$ 24,418	\$ 22,475	\$ 14,476	\$ 18,184	\$ 16,083	\$ 15,344	\$ 15,376	\$ 9,834

The Boeing Corporation (Originally BHAM Development)

Tax ID	35946									
Resolution No./Date	19541 1/7/2008									
Authorizing Legislation	15-24-1401 MCA									
Estimated Value of Improvements	\$ 4,361,743									
% of Improvements Taxed	50%									
Market Value	\$ -	\$ 4,213,055	\$ 4,129,579	\$ 4,051,014	\$ 3,977,359	\$ 3,913,525	\$ 3,829,961	\$ 4,718,570	\$ 4,718,570	10,192,220
Taxable Value - CSA	\$ -	\$ 61,932	\$ 58,227	\$ 55,094	\$ 52,501	\$ 59,486	\$ 66,258	\$ 71,250	\$ 80,216	\$ 192,633
Estimated Amount Abated	\$ 5,650	\$ 5,650	\$ 5,650	\$ 5,650	\$ 5,650	\$ 4,520	\$ 339	\$ 2,260	\$ 1,130	\$ -
Calculated Abatement	\$ -	\$ 9,333	\$ 9,073	\$ 8,650	\$ 8,358	\$ 6,309	\$ 4,776	\$ 2,935	\$ 1,491	\$ -
Actual Amount Abated	\$ -	\$ 9,333	\$ 9,073	\$ 8,650	\$ 8,358	\$ 6,309	\$ 4,775	\$ 2,935	\$ 1,491	\$ -
New Taxes Paid	\$ -	\$ 9,333	\$ 9,073	\$ 8,650	\$ 8,358	\$ 9,464	\$ 11,143	\$ 11,739	\$ 13,422	\$ 31,565

Helena Motors, LLC

Tax ID	20166									
Resolution No./Date	19848 6/27/2011									
Authorizing Legislation	15-24-1501 MCA									
Estimated Value of Improvements	\$ 1,300,000									
% of Improvements Taxed	0%									
Market Value	\$ 670,520	\$ 703,942	\$ 737,524	\$ 770,730	\$ 972,672	\$ 972,672	\$ 972,672	\$ 972,672	\$ 972,672	
Taxable Value - CSA	\$ -	\$ 3,731	\$ 7,523	\$ 11,407	\$ 14,687	\$ 18,384	\$ 18,384	\$ 18,384	\$ 18,384	
Estimated Amount Abated	\$ 5,650	\$ 342	\$ 256	\$ 171	\$ 85	\$ 85	\$ 85	\$ 85	\$ 85	
Calculated Abatement	\$ 2,864	\$ 2,376	\$ 1,795	\$ 1,279	\$ 605	\$ 605	\$ 605	\$ 605	\$ 605	
Actual Amount Abated	\$ 2,864	\$ 2,376	\$ 1,795	\$ 1,279	\$ 605	\$ 605	\$ 605	\$ 605	\$ 605	
New Taxes Paid	\$ -	\$ 594	\$ 1,197	\$ 1,918	\$ 2,420	\$ 3,076	\$ 3,076	\$ 3,076	\$ 3,076	

City of Helena Active Tax Abatements

Tax Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Fiscal Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Mills Levied	149.29	150.69	155.82	157.01	159.20	159.10	168.17	164.76	167.32	163.86

The Boeing Corporation									
Tax ID		35946/73953							
Resolution No./Date		19979		12/17/2012					
Authorizing Legislation		15-24-1401		MCA					
Estimated Value of Improvements		\$ 11,265,000							
% of Improvements Taxed		50%		50%		50%		50%	
Market Value		\$ 21,339,378	\$ 44,159,183	\$ 30,691,329	\$ 16,080,724			15,915,869	
Taxable Value - CSA		\$ 213,481	\$ 331,576	\$ 244,271	\$ 134,691			\$ 135,197	
Estimated Amount Abated		\$ 25,556	\$ 25,556	\$ 25,556	\$ 25,556			25,556	
Calculated Abatement		\$ 33,965	\$ 55,761	\$ 40,246	\$ 22,537			22,153	
Actual Amount Abated		\$ 33,965	\$ 55,761	\$ 40,246	\$ 22,536			22,153	
New Taxes Paid		\$ 33,965	\$ 55,761	\$ 40,246	\$ 22,536			22,153	

Pioneer Aerostructures, LLC				
Tax ID	46345			
Resolution No./Date	20107	7/21/2014		
Authorizing Legislation	15-24-1401	MCA		
Estimated Value of Improvements	\$ 13,451,085			
% of Improvements Taxed		50%	50%	50%
Market Value	\$	10,777,724	\$ 10,643,725	10,508,091
Taxable Value - CSA	\$	87,584	\$ 86,579	\$ 86,426
Estimated Amount Abated	\$	21,955	\$ 21,328	\$ 20,880
Calculated Abatement	\$	14,430	\$ 14,486	\$ 14,162
Actual Amount Abated	\$	14,430	\$ 14,486	\$ 14,162
New Taxes Paid	\$	14,430	\$ 14,486	\$ 14,162

Stone Tree Climbing Center, LLC			
Tax ID	331		
Resolution No./Date	20166	5/18/2015	
Authorizing Legislation	15-24-1501	MCA	
Estimated Value of Improvements	\$	300,000	
% of Improvements Taxed		0%	0%
Market Value	\$	86,400	78,509
Taxable Value - CSA	\$	-	597
Estimated Amount Abated	\$	417	417
Calculated Abatement	\$	273	243
Actual Amount Abated	\$	273	145
New Taxes Paid	\$	-	-

City of Helena
Active Tax Abatements

Tax Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Fiscal Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Mills Levied	149.29	150.69	155.82	157.01	159.20	168.17	159.10	164.76	167.32	163.86

Pioneer Aerostructures

Tax ID	46345									
Resolution No./Date	20228	12/14/2015								
Authorizing Legislation	15-24-1401	MCA								
Estimated Value of Improvements	\$ 3,324,260									
% of Improvements Taxed										
Market Value										50%
Taxable Value - CSA										50%
Estimated Amount Abated										
Calculated Abatement										
Actual Amount Abated										
New Taxes Paid										

Totals

Estimated Amount Abated	\$ 24,640	\$ 24,640	\$ 24,640	\$ 30,290	\$ 24,982	\$ 45,524	\$ 37,460	\$ 57,869	\$ 57,482	\$ 51,870
Actual Amount Abated	\$ 829	\$ 33,221	\$ 33,491	\$ 33,989	\$ 25,210	\$ 54,192	\$ 68,708	\$ 62,052	\$ 43,930	\$ 39,587
New Taxes Paid	\$ 829	\$ 33,221	\$ 33,491	\$ 31,126	\$ 23,428	\$ 62,810	\$ 84,906	\$ 84,180	\$ 72,331	\$ 80,841

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-2019

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-18	Additional Issues	Principal Retired	Ending Balance 30-Jun-2019	Ending Balance Next FY Current	Long Term	Interest Payment/ Expense	Paying Agent Fees
DEBT SERVICE FUNDS														
GENERAL OBLIGATION														
308	General Obligation Refunding Bonds, Series 2017 G.O.		02/28/17	01/01/28	3.00%	5,180,000	4,770,000	-	400,000	4,370,000	415,000	3,955,000	143,100	400
310	General Obligation Refunding Bonds, Series 2009 G.O.		04/08/09	07/01/18	2.77%	2,795,000	240,000	-	240,000	-	-	-	4,800	400
327	INTERCAP - Sidewalk '07	G.O. Loan	02/06/09	02/15/19	Variable	98,000	11,600	-	11,600	-	-	-	273	-
328	INTERCAP - Sidewalk '08	G.O. Loan	06/12/09	02/15/19	Variable	228,549	27,510	-	27,510	-	-	-	650	-
TOTAL GENERAL OBLIGATION							5,049,110	-	679,110	4,370,000	415,000	3,955,000	148,823	800
365	McHugh & Tamarack Improvements SID 413 & 418	SID Bond	08/01/04	07/01/19	4.78%	645,825	20,000	-	20,000	-	-	-	450	400
TOTAL SID FUNDS							20,000	-	20,000	-	-	-	450	400
TOTAL DEBT SERVICE FUNDS							5,069,110	-	699,110	4,370,000	415,000	3,955,000	149,273	1,200
ENTERPRISE FUNDS														
521	WATER FUND													
	DNRC Drinking Water 2005 Refunding Revenue		12/05/12	07/01/25	2.25%	2,072,000	1,268,000	-	157,000	1,111,000	161,000	950,000	27,653	-
	DNRC Drinking Water 2007 Refunding Revenue		12/05/12	07/01/24	2.25%	2,242,000	1,241,000	-	195,000	1,046,000	200,000	846,000	26,832	-
	DNRC Drinking Water 2012 Refunding Revenue		12/05/12	01/01/27	2.25%	1,325,000	927,000	-	94,000	833,000	96,000	737,000	20,329	-
	DNRC Drinking Water 2016 Revenue		11/29/16	07/01/37	2.50%	660,666	622,000	-	26,000	596,000	28,000	568,000	15,388	-
TOTAL WATER FUND							4,058,000	-	472,000	3,586,000	485,000	3,101,000	90,202	-

CITY OF HELENA
LONG-TERM DEBT
30-Jun-2019

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-18	Additional Issues	Principal Retired	Ending Balance 30-Jun-2019	Ending Balance Next FY Current	Long Term	Interest Payment/ Expense	Paying Agent Fees
531	WASTEWATER FUND													
	DNRC Pollution Control - Series 1999 Refunding Revenue		12/05/12	07/01/21	2.00%	6,310,000	2,590,000	-	721,000	1,869,000	736,000	1,133,000	48,210	-
	TOTAL WASTEWATER FUND					6,310,000	2,590,000	-	721,000	1,869,000	736,000	1,133,000	48,210	-
551	PARKING FUND													
	Limited Tax General Obligation Bond, Series 2015 G.O.		06/24/15	08/15/25	2.40%	845,000	680,000	-	80,000	600,000	80,000	520,000	15,353	-
	Certificates of Participation, Series 2016 Refunding Lease Purchase		07/26/16	04/15/39	2.64%	8,200,000	7,760,000	-	295,000	7,465,000	300,000	7,165,000	195,350	2,200
563	GOLF COURSE FUND													
	INTERCAP - Driving Range/Clubhouse Improvements		09/25/09	08/15/19	Variable	207,000	34,504	-	23,482	11,022	11,022	-	902	-
	Capital Improvement Fund Loan 2013 Interfund		04/30/13	04/30/18	1.00%	138,066	-	-	-	-	-	-	-	-
	INTERCAP - Irrigation		12/05/14	02/15/29	Variable	433,099	352,632	-	27,771	324,861	28,056	296,805	10,888	-
	Capital Improvement Fund Loan 2017 Interfund		12/01/16	07/01/21	1.00%	206,739	166,210	-	40,935	125,275	41,344	83,931	1,663	-
	Limited Tax General Obligation Bond 2017 GO		11/30/17	06/30/37	2.75%	2,100,000	2,100,000	-	85,000	2,015,000	90,000	1,925,000	57,750	-
	TOTAL GOLF COURSE FUND					3,084,904	2,653,346	-	177,188	2,476,158	170,422	2,305,736	71,203	-
570	CITY-COUNTY ADMINISTRATION BOARD													
	INTERCAP - City-County Bldg. Remodel Ph II		06/25/10	08/15/20	Variable	505,000	134,036	-	53,477	80,559	54,525	26,034	3,800	-
	TOTAL CITY-COUNTY ADMINISTRATION BOARD					505,000	134,036	-	53,477	80,559	54,525	26,034	3,800	-
	TOTAL ENTERPRISE FUNDS					25,244,570	17,875,382	-	1,798,665	16,076,717	1,825,947	14,250,770	424,118	2,200

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

RESOLUTION NO. 20471

A RESOLUTION PROVIDING FOR THE ANNUAL TAX LEVY IN MILLS FOR THE FISCAL YEAR BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019

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 newly taxable property;

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Resol. 20471

WHEREAS, the Fiscal Year (FY) 2019 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 2019 budget provides for \$1,900,031, or 28.08 mills, to be levied for group health insurance premiums in 2018 for FY 2019, including a premium increase of \$70,074, 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 2018 tax levy for FY 2019 in mills and tenths and hundredths of mills as follows:

Group Health Insurance	28.08 mills	(§2-9-212, MCA)
General Obligation Debt		(§7-7-4265, MCA)
2008 GO Parks & Rec	7.94 mills	
Limited General Levy	126.46 mills	(§15-10-420, MCA)
Fire Department Supplemental	7.25 mills	
<u>Total All Levies</u>	<u>169.73 mills</u>	

In mill levy equivalents, the FY 2019 Budget allocates this Limited General Levy as follows:

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Resol. 20471

General Purpose Levy	91.78 mills
Planning Levy	10.04 mills
Comprehensive Insurance Levy	5.29 mills
PERS Levy	5.76 mills
Police Retirement Levy	7.70 mills
Fire Retirement Levy	5.89 mills
<u>Total Limited General Levy</u>	<u>126.46 mills</u>

Section 2. The 2018 tax levy for FY 2019 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 27th DAY OF AUGUST, 2018.

/S/ WILMOT J. COLLINS
MAYOR

ATTEST:

/S/ DEBBIE HAVENS
CLERK OF THE COMMISSION

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

RESOLUTION NO. 20449

A RESOLUTION ADOPTING FINAL BUDGETS, BUDGET AUTHORITIES AND ANNUAL APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019 AND SETTING THE SALARY FOR MUNICIPAL JUDGE

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

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

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;

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- (d) any fund for special assessments approved by the governing body;
- (e) the proceeds from the sale of land;
- (f) any fund for gifts or donations; and
- (g) money borrowed during the fiscal year."

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

"(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

Resol. 20449

GAAP;

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

WHEREAS, Section 7-6-609, MCA, states:

(1) It is the policy of the state of Montana that all governmental accounting systems be established and maintained in accordance with generally accepted accounting principles that are nationally recognized as set forth by the governmental accounting standards board or its generally recognized successor.

(2) The codifications, pronouncements, and interpretations of the governmental accounting standards board or its generally recognized successor must be recognized as the primary authoritative reference for governmental accounting;

WHEREAS, Sections 3-11-202, MCA and 2-8-4(C), Helena City Code provide that the annual salary and compensation of the municipal judge must be fixed by ordinance or resolution; and

WHEREAS, the City of Helena properly advertised and conducted a public hearing on this matter 25th day of June, 2018, at 6:00 p.m. in the Commission Chambers at the City-County Administration Building, 316 N. Park Ave., Helena, MT.

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**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 ensuing fiscal year 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 tax levy as allowed by law exceeds the budgeted

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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 there from.

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;
- vi. any fund for gifts or donations; and
- vii. money borrowed during the fiscal year.

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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 year 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 services.

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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 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 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 delegated the authority to make transfers or revisions within or between the Street & Traffic Fund and the Gas Tax Fund provided there is no increase in the total budgeted in order to provide for operations and maintenance within the Street and Traffic

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Fund and capital expenditures within the Gas Tax Fund.

G. Department Level Budgets. The City Manager may delegate to his 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: 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. They are acknowledged as current appropriations upon the determination by the City Manager that they are currently needed to serve their intended purpose. Unexpended reserves shall 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 year.

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

Section 6. Appropriation Carry-overs: Generally accepted accounting principles (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:

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

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

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

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

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- current budget financing or appropriations; and
- iv. the City Manager determines the appropriation is still needed.

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:

- 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;

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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 his intent to make capital re-appropriations at a City Commission meeting or work session.

Section 8. Municipal Judge Salary and Compensation:

The annual salary for the Municipal Judge is \$ 98,060 and total salary and benefits are \$ 125,850.

**PASSED AND EFFECTIVE BY THE COMMISSION OF THE CITY OF
HELENA, MONTANA, THIS 25th DAY OF JUNE, 2018.**

**/S/WILMOT COLLINS
MAYOR**

ATTEST:

**/S/ DEBBIE HAVENS
CLERK OF THE COMMISSION**

Annual Budget Resolution - Appendix A
Balances and Changes by Fund
For the Fiscal Year Ending June 30, 2019

	Estimated Beginning Cash Balance
100 General Fund	na
011 General Government	na
012 Police & Court	na
013 Fire Department	na
014 Community Development	na
015 Administrative Services	na
016 Public Works	na
017 Park & Recreation	na
Total General Fund	5,954,892
200 Special Revenue Funds	3,715,524
201 Street & Traffic	480,332
211 Civic Center	1,028,144
212 Facilities Management	10,488
213 Facilities Managemnt-HVCC	35,249
214 Neighborhood Center	16,596
215 Police Projects & Reimb	-
217 Law Enforcement Block Grant	180,248
218 9-1-1 Emergency Program	42,445
219 Support Services Division	5,099
226 CDBG	21,436
233 Public Art Projects	368,746
235 Open Space District Maint	298,911
237 Urban Forestry	16,837
238 Loan Repayment	-
239 Weed Control	1,837,172
240 Gas Tax	-
241 Gas Tax HB473	3,199,455
245 Storm Water Utility	(6,042)
246 Watershed Projects	-
260 Fire Safety Levy	591,652
029 Lighting Districts - All	
Total Special Revenue Funds	11,842,292
300 Debt Service Funds	356,403
308 2017 GO Bond-08 Park Ref	258,772
310 GO Refunding Bonds 2009	96,048
340 S I D Revolving	
Total Debt Service Funds	711,223

(+) Sources		(-) Uses (Appropriations)			Cash Loans / Adjustments In / (Out)	Estimated Ending Cash Balance
Revenues	Transfers In	Total Sources	Expenditures	Transfers Out		
17,242,070	224,598	17,466,668	2,524,320	991,891	3,516,211	na
1,047,844	15,000	1,062,844	7,491,237	-	7,491,237	na
102,200	-	102,200	4,662,645	-	4,662,645	na
2,800	-	2,800	679,465	-	679,465	na
1,031,846	-	1,031,846	1,300,682	-	1,300,682	na
1,105,421	-	1,105,421	1,348,328	337,500	1,685,828	na
488,096	-	488,096	2,716,721	-	2,716,721	na
21,020,277	239,598	21,259,875	20,723,398	1,329,391	22,052,789	5,161,978
.						
4,655,055	19,545	4,674,600	5,684,307	-	5,684,307	-
418,215	475,572	893,787	892,770	-	892,770	-
579,124	7,070	586,194	694,970	-	694,970	-
53,476	-	53,476	58,375	-	58,375	-
22,060	-	22,060	21,919	-	21,919	-
56,430	1,780	58,210	59,946	-	59,946	-
30,000	-	30,000	15,000	15,000	30,000	-
443,860	-	443,860	370,614	135,735	506,349	-
1,419,000	153,624	1,572,624	1,569,309	-	1,569,309	-
-	-	-	-	-	-	-
-	12,000	12,000	18,830	-	18,830	-
352,048	1,405	353,453	395,189	-	395,189	-
258,081	2,340	260,421	322,893	-	322,893	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
570,760	-	570,760	860,517	-	860,517	-
580,000	-	580,000	580,000	-	580,000	-
4,437,908	3,122	4,441,030	4,454,576	-	4,454,576	-
50,250	40,531	90,781	24,362	-	24,362	-
900,000	-	900,000	229,040	-	229,040	-
905,973	-	905,973	919,528	-	919,528	-
15,732,240	716,989	16,449,229	17,172,145	150,735	17,322,880	-
.						
540,000	-	540,000	544,500	-	544,500	-
-	-	-	245,200	-	245,200	-
29,936	1,030	30,966	65,694	-	65,694	-
569,936	1,030	570,966	855,394	-	855,394	-
.						
						2,705,817
						481,349
						919,368
						5,589
						35,390
						14,860
						-
						117,759
						45,760
						5,099
						14,606
						327,010
						236,439
						16,837
						-
						1,547,415
						-
						3,185,909
						60,377
						670,960
						578,097
						10,968,641
						351,903
						13,572
						61,320
						426,795

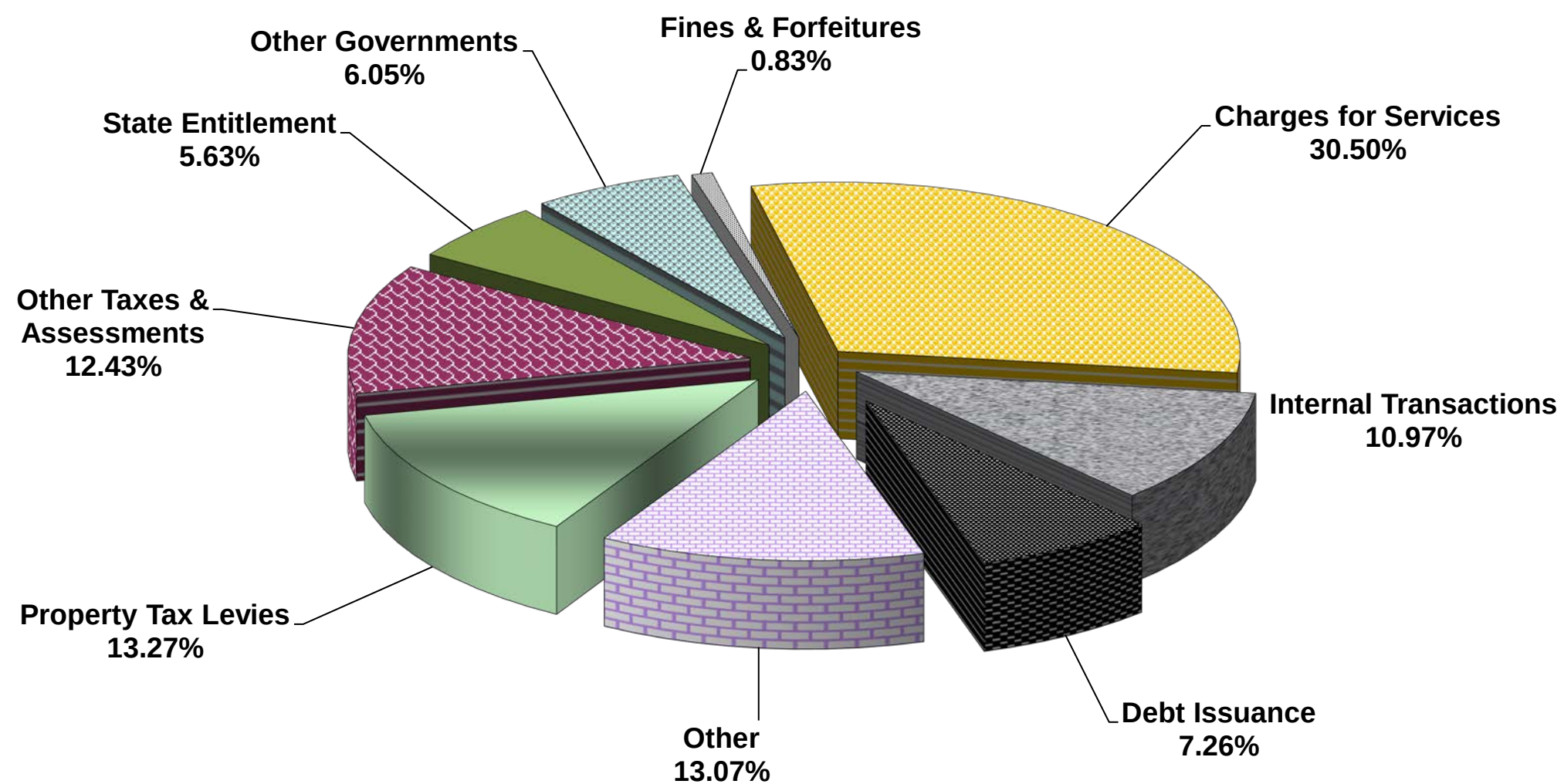
Annual Budget Resolution - Appendix A
Balances and Changes by Fund
For the Fiscal Year Ending June 30, 2019

	Estimated Beginning Cash Balance
400 Capital Project Funds	
406 TIF Railroad District	101,734
440 Capital Improvements Fund	4,214,000
441 Parks Improvement	232,458
450 Sidewalk Improve/Constrct	(50,485)
459 CTEP Projects	-
Total Capital Project Funds	4,497,707
500 Enterprise Funds	
503 Building	1,075,981
521 Water	14,133,031
531 Wastewater	4,401,799
541 Solid Waste-Residential	3,075,010
542 Solid Waste-Commercial	824,190
543 Landfill Monitoring District	217,669
546 Transfer Station	1,830,425
547 Recycling	74,833
551 Parking	509,315
561 Special Charters	112,391
563 Golf Course	1,217,174
570 City-County Building Fund	331,012
571 City/Cnty Bldg Mail	61,778
572 City/Cnty Bldg Telephone	10,394
573 CC Law & Justice Building	8,169
580 Capital Transit	489,859
581 CT - East Valley	58,224
582 CT - Head Start	(9,171)
Total Enterprise Funds	28,422,083
600 Internal Service Funds	
610 Fleet Services	287,103
643 Copier Revolving	54,122
645 Property & Liab Insurance	1,247,376
650 Health & Safety Program	412,375
651 Dental Program	45,633
652 Vision Program	60,348
Total Internal Service Funds	2,106,957
Total All Budgeted Funds	53,535,154

	(+) Sources		Total Sources	(-) Uses (Appropriations)		Cash Loans / Adjustments In / (Out)
	Revenues	Transfers In		Expenditures	Transfers Out	
	129,600	-	129,600	259,441	-	-
	43,663	504,974	548,637	765,300	900,000	40,935
	33,000	-	33,000	137,500	-	-
	150,000	-	150,000	150,000	-	-
	-	-	-	-	-	-
	356,263	504,974	861,237	1,312,241	900,000	40,935
	985,998	11,372	997,370	1,133,950	-	-
	7,941,000	25,700	7,966,700	7,803,904	40,000	-
	6,167,700	18,500	6,186,200	6,252,297	-	-
	2,068,645	35,383	2,104,028	1,719,342	175,000	-
	1,160,295	28,182	1,188,477	1,013,271	-	-
	141,270	-	141,270	108,546	30,000	-
	2,430,657	10,491	2,441,148	2,897,607	24,045	-
	309,200	177,852	487,052	453,840	-	-
	2,215,775	6,808	2,222,583	2,247,624	-	-
	21,500	83	21,583	10,404	50,000	-
	1,953,802	10,321	1,964,123	2,154,961	-	-
	1,573,908	4,713	1,578,621	1,566,467	-	-
	208,581	487	209,068	209,184	-	-
	20,100	341	20,441	21,213	-	-
	500,000	900,000	1,400,000	1,350,000	-	-
	884,381	398,319	1,282,700	1,348,739	-	-
	142,846	1,155	144,001	139,738	-	-
	8,796	-	8,796	-	-	-
	28,734,454	1,629,707	30,364,161	30,431,087	319,045	-
	1,782,434	6,873	1,789,307	1,819,756	-	-
	22,048	-	22,048	19,210	-	-
	823,507	-	823,507	898,496	400,000	-
	4,630,677	-	4,630,677	4,447,740	-	-
	335,028	-	335,028	323,250	-	-
	59,813	-	59,813	61,735	-	-
	7,653,507	6,873	7,660,380	7,570,187	400,000	-
	74,066,677	3,099,171	77,165,848	78,064,452	3,099,171	40,935

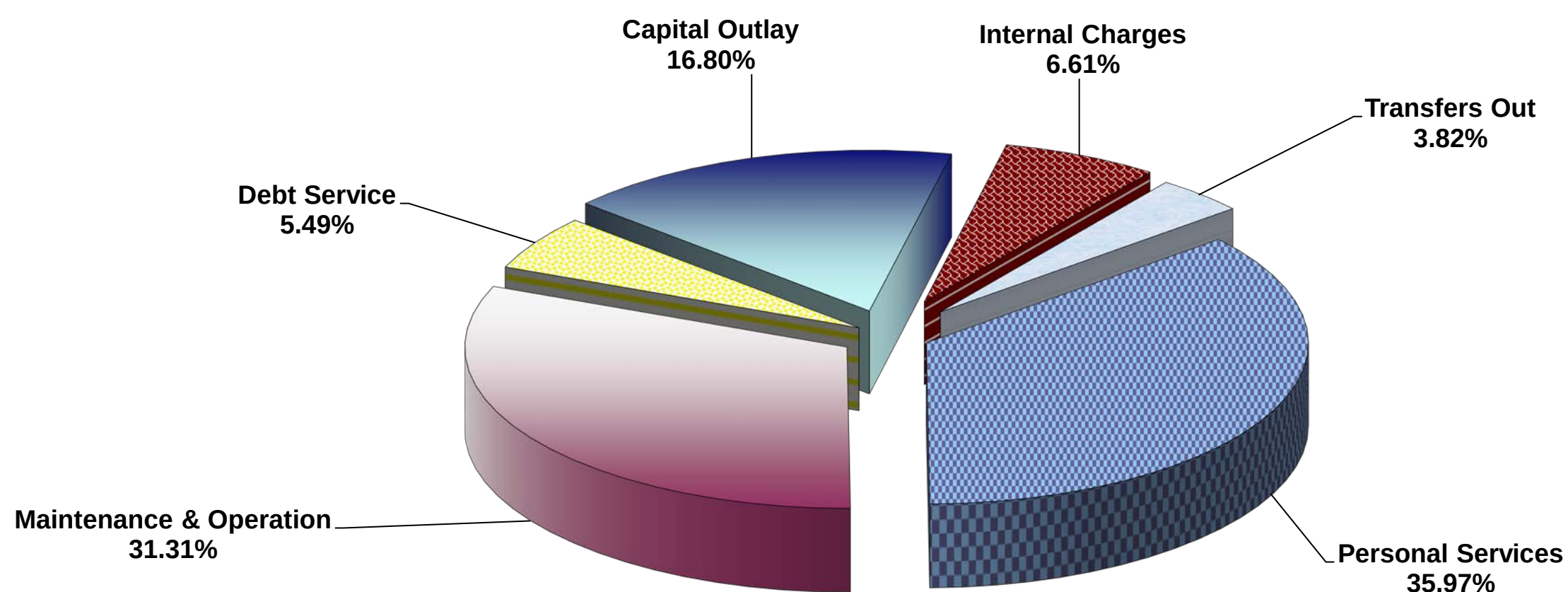
Estimated Ending Cash Balance
(28,107)
3,138,272
127,958
(50,485)
3,187,638
939,401
14,255,827
4,335,702
3,284,696
999,396
220,393
1,349,921
108,045
484,274
73,570
1,026,336
343,166
61,662
9,622
58,169
423,820
62,487
(375)
28,036,112
256,654
56,960
772,387
595,312
57,411
58,426
1,797,150
49,578,314

WHERE THE MONEY COMES FROM - FY 2019



	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	Budget Increase (Decr)
Property Tax Levies	\$ 9,554,409	\$ 10,044,936	\$ 10,237,045	\$ 192,109
Other Taxes & Assessments	8,215,494	8,958,704	9,593,811	635,107
State Entitlement	4,243,313	4,267,152	4,342,634	75,482
Other Governments	5,945,959	4,204,125	4,665,959	461,834
Fines & Forfeitures	611,080	599,816	639,900	40,084
Charges for Services	21,736,005	22,523,923	23,534,163	1,010,240
Internal Transactions	8,296,455	7,943,148	8,467,642	524,494
Debt Issuance	6,784,630	2,151,433	5,600,000	3,448,567
Other	8,989,516	9,430,496	10,084,694	654,198
Total City Revenues	\$ 74,376,861	\$ 70,123,733	\$ 77,165,848	\$ 7,042,115

WHERE THE MONEY GOES - FY 2019



	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	Budget Increase (Decr)
Personal Services	\$ 25,090,145	\$ 26,779,233	\$ 29,192,597	\$ 2,413,364
Maintenance & Operation	19,909,153	21,476,295	25,411,269	3,934,974
Debt Service	8,853,199	3,273,474	4,455,385	1,181,911
Capital Outlay	5,197,539	10,580,220	13,636,730	3,056,510
Internal Charges	4,675,896	4,484,016	5,368,471	884,455
Transfers Out	3,223,076	2,748,018	3,099,171	351,153
Total City Expenditures	\$ 66,949,008	\$ 69,341,256	\$ 81,163,623	\$ 11,822,367

All Funds Combined							
Fund: 001		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget
				Adopted	Amended	Actual	
Revenues							
	Taxes	10,739,007	11,246,882	11,437,773	11,437,773	11,833,007	12,703,295
	Special Assessments	5,997,075	6,523,021	6,506,214	6,509,614	7,170,633	7,127,561
	Taxes & Assessments	16,736,082	17,769,903	17,943,987	17,947,387	19,003,640	19,830,856
	License & Permits	1,785,568	1,867,716	1,559,876	1,559,876	1,675,677	1,607,498
	Intergovernmental Revenues	9,304,584	10,189,272	8,154,408	12,111,945	8,471,277	9,008,593
	Charges For Services	21,991,062	21,736,005	21,828,724	21,892,916	22,523,923	23,534,163
	Intra-City Revenues	829,269	846,888	1,205,984	1,205,984	1,083,945	1,182,233
	Fines & Forfeitures	660,889	611,080	726,900	726,900	599,816	639,900
	Investment Earnings	147,570	335,986	203,014	203,014	686,485	404,563
	Other Financing Sources / (Uses)	5,909,761	5,938,926	6,341,510	6,507,379	5,984,389	6,890,400
	Other Operating Revenues	40,628,703	41,525,873	40,020,416	44,208,014	41,025,512	43,267,350
	Internal Service Revenues	5,246,716	5,073,378	5,195,130	5,195,130	5,195,130	5,368,471
	Interfund Transfers In	4,600,091	3,223,077	2,278,020	2,803,020	2,748,018	3,099,171
	Internal Transactions	9,846,807	8,296,455	7,473,150	7,998,150	7,943,148	8,467,642
	Long-Term Debt	226,529	6,784,630	13,541,172	17,623,590	2,151,433	5,600,000
	Total Revenues	67,438,121	74,376,861	78,978,725	87,777,141	70,123,733	77,165,848
Expenditures							
	Personal Services	24,563,949	25,090,145	27,533,465	27,587,975	26,779,233	29,192,597
	Supplies & Materials	2,923,482	3,097,306	3,953,702	4,306,943	3,579,686	4,445,878
	Purchased Services	10,212,779	9,827,893	10,877,741	14,017,889	10,118,310	12,342,464
	Intra-City Charges	849,751	848,501	1,241,379	1,265,729	1,087,117	1,194,186
	Fixed Charges	6,291,879	6,135,453	7,472,693	9,138,730	6,691,182	7,428,741
	Maintenance & Operating	20,277,891	19,909,153	23,545,515	28,729,291	21,476,295	25,411,269
	Internal Charges	4,802,300	4,675,896	5,195,130	4,484,016	4,484,016	5,368,471
	Transfers Out	4,600,092	3,223,076	2,278,020	2,803,020	2,748,018	3,099,171
	Internal Transactions	9,402,392	7,898,972	7,473,150	7,287,036	7,232,034	8,467,642
	Debt Service	4,053,547	8,853,199	3,234,066	3,292,616	3,273,474	4,455,385
	Capital Outlay	7,822,889	5,197,539	23,492,175	42,656,440	10,580,220	13,636,730
	Debt & Capital	11,876,436	14,050,738	26,726,241	45,949,056	13,853,694	18,092,115
	Total Expenditures	66,120,668	66,949,008	85,278,371	109,553,358	69,341,256	81,163,623
Revenues Over (Under) Expenditures							
		1,317,453	7,427,853	(6,299,646)	(21,776,217)	782,477	(3,997,775)
Beginning Cash Balance - July 1							
		44,227,359	45,511,767	52,378,260	52,378,260	52,378,260	53,535,154
	Other Sources / (Uses) - Non-Budgeted	(33,045)	(561,360)	72,373	72,373	374,417	40,935
Ending Cash Balance - June 30							
		45,511,767	52,378,260	46,150,987	30,674,416	53,535,154	49,578,314
Unreserved Balance							
		1,154,331	1,203,257	696,049	701,579	1,116,256	650,240
Reserved							
		44,357,436	51,175,003	45,454,938	29,972,837	52,418,898	48,928,074
Ending Cash Balance - June 30							
		45,511,767	52,378,260	46,150,987	30,674,416	53,535,154	49,578,314

Revenues by Fund and Type
For the Fiscal Year Ending June 30, 2019

	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
100 General Fund													
011 General Government	224,598	17,242,070	11,136,045	-	540,700	4,455,734	-	-	-	70,000	23,000	1,016,591	-
012 Police & Court	15,000	1,047,844	-	-	34,000	225,213	239,331	-	548,900	-	400	-	-
013 Fire Department	-	102,200	-	-	-	-	102,200	-	-	-	-	-	-
014 Community Development	-	2,800	-	-	800	-	2,000	-	-	-	-	-	-
015 Administrative Services	-	1,031,846	-	-	-	-	5,000	-	-	-	-	1,026,846	-
016 Public Works	-	1,105,421	-	-	-	-	-	-	-	-	-	1,105,421	-
017 Park & Recreation	-	488,096	-	-	-	3,000	202,644	73,969	1,000	-	54,177	153,306	-
Total General Fund	239,598	21,020,277	11,136,045	-	575,500	4,683,947	551,175	73,969	549,900	70,000	77,577	3,302,164	-
200 Special Revenue Funds													
201 Street & Traffic	19,545	4,655,055	-	4,051,560	28,000	30,495	-	-	-	30,000	15,000	-	500,000
211 Civic Center	475,572	418,215	-	-	-	-	417,465	-	-	-	750	-	-
212 Facilities Management	7,070	579,124	-	-	-	-	-	-	-	4,100	-	575,024	-
213 Facilities Managemnt-HVCC	-	53,476	-	-	-	-	-	-	-	50	53,426	-	-
214 Neighborhood Center	-	22,060	-	-	-	-	-	-	-	300	21,760	-	-
215 Police Projects & Reimb	1,780	56,430	-	-	-	-	56,430	-	-	-	-	-	-
217 Law Enforcement Block Grant	-	30,000	-	-	-	30,000	-	-	-	-	-	-	-
218 9-1-1 Emergency Program	-	443,860	-	-	-	432,000	10,000	-	-	500	1,360	-	-
219 Support Services Division	153,624	1,419,000	-	-	12,000	1,403,000	4,000	-	-	-	-	-	-
226 CDBG	-	-	-	-	-	-	-	-	-	-	-	-	-
233 Public Art Projects	12,000	-	-	-	-	-	-	-	-	-	-	-	-
235 Open Space District Maint	1,405	352,048	-	345,958	-	1,900	2,190	-	-	2,000	-	-	-
237 Urban Forestry	2,340	258,081	-	256,881	-	-	-	-	-	1,200	-	-	-
238 Loan Repayment	-	-	-	-	-	-	-	-	-	-	-	-	-
239 Weed Control	-	-	-	-	-	-	-	-	-	-	-	-	-
240 Gas Tax	-	570,760	-	-	-	560,760	-	-	-	10,000	-	-	-
241 Gas Tax HB473	-	580,000	-	-	-	580,000	-	-	-	-	-	-	-
245 Storm Water Utility	3,122	4,437,908	-	1,398,408	-	9,500	-	-	-	30,000	-	-	3,000,000
246 Watershed Projects	40,531	50,250	-	-	-	-	-	-	-	250	50,000	-	-
260 Fire Safety Levy	-	900,000	-	-	-	-	-	-	-	-	-	-	-
029 Lighting Districts - All	-	905,973	-	905,973	-	-	-	-	-	-	-	-	-
Total Special Revenue Funds	716,989	15,732,240	900,000	6,958,780	40,000	3,047,655	490,085	-	-	78,400	142,296	575,024	3,500,000
300 Debt Service Funds													
308 2017 GO Bond-08 Park Ref	-	540,000	538,000	-	-	-	-	-	-	2,000	-	-	-
310 GO Refunding Bonds 2009	-	-	-	-	-	-	-	-	-	-	-	-	-
340 S I D Revolving	1,030	29,936	-	29,861	-	-	-	-	-	75	-	-	-
Total Debt Service Funds	1,030	569,936	538,000	29,861	-	-	-	-	-	2,075	-	-	-

Revenues by Fund and Type
For the Fiscal Year Ending June 30, 2019

	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
400 Capital Project Funds													
406 TIF Railroad District	-	129,600	129,250	-	-	-	-	-	-	350	-	-	-
440 Capital Improvements Fund	504,974	43,663	-	-	12,000	-	-	-	-	31,663	-	-	-
441 Parks Improvement	-	33,000	-	-	-	-	15,000	-	-	2,000	16,000	-	-
450 Sidewalk Improve/Constrect	-	150,000	-	-	-	-	-	-	-	-	-	-	150,000
459 CTEP Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Project Funds	504,974	356,263	129,250	-	12,000	-	15,000	-	-	34,013	16,000	-	150,000
500 Enterprise Funds													
503 Building	11,372	985,998	-	-	979,998	-	-	-	-	6,000	-	-	-
521 Water	25,700	7,941,000	-	-	-	-	7,838,000	-	-	100,000	3,000	-	-
531 Wastewater	18,500	6,167,700	-	-	-	-	4,931,500	-	-	35,000	1,200	-	1,200,000
541 Solid Waste-Residential	35,383	2,068,645	-	-	-	-	2,040,645	-	-	25,000	3,000	-	-
542 Solid Waste-Commercial	28,182	1,160,295	-	-	-	-	1,075,000	-	-	15,000	70,295	-	-
543 Landfill Monitoring District	-	141,270	-	138,920	-	850	-	-	-	1,500	-	-	-
546 Transfer Station	10,491	2,430,657	-	-	-	125,000	2,285,657	-	-	20,000	-	-	-
547 Recycling	177,852	309,200	-	-	-	175,000	132,700	-	-	1,500	-	-	-
551 Parking	6,808	2,215,775	-	-	-	-	2,121,775	-	90,000	3,000	1,000	-	-
561 Special Charters	83	21,500	-	-	-	-	20,500	-	-	-	1,000	-	-
563 Golf Course	10,321	1,953,802	-	-	-	-	1,950,302	-	-	3,500	-	-	-
570 City-County Building Fund	4,713	1,573,908	-	-	-	-	-	-	-	2,000	821,908	-	750,000
571 City/Cnty Bldg Mail	487	208,581	-	-	-	-	-	-	-	200	208,381	-	-
572 City/Cnty Bldg Telephone	341	20,100	-	-	-	-	-	-	-	100	20,000	-	-
573 CC Law & Justice Building	900,000	500,000	-	-	-	-	-	-	-	-	500,000	-	-
580 Capital Transit	398,319	884,381	-	-	-	814,295	64,586	-	-	5,000	500	-	-
581 CT - East Valley	1,155	142,846	-	-	-	135,846	7,000	-	-	-	-	-	-
582 CT - Head Start	-	8,796	-	-	-	-	8,796	-	-	-	-	-	-
Total Enterprise Funds	1,629,707	28,734,454	-	138,920	979,998	1,250,991	22,476,461	-	90,000	217,800	1,630,284	-	1,950,000
600 Internal Service Funds													
610 Fleet Services	6,873	1,782,434	-	-	-	26,000	-	1,086,216	-	-	1,000	669,218	-
643 Copier Revolving	-	22,048	-	-	-	-	-	22,048	-	-	-	-	-
645 Property & Liab Insurance	-	823,507	-	-	-	-	1,442	-	-	-	-	822,065	-
650 Health & Safety Program	-	4,630,677	-	-	-	-	-	-	-	1,500	4,629,177	-	-
651 Dental Program	-	335,028	-	-	-	-	-	-	-	400	334,628	-	-
652 Vision Program	-	59,813	-	-	-	-	-	-	-	375	59,438	-	-
Total Internal Service Funds	6,873	7,653,507	-	-	-	26,000	1,442	1,108,264	-	2,275	5,024,243	1,491,283	-
Total All Budgeted Funds	3,099,171	74,066,677	12,703,295	7,127,561	1,607,498	9,008,593	23,534,163	1,182,233	639,900	404,563	6,890,400	5,368,471	5,600,000

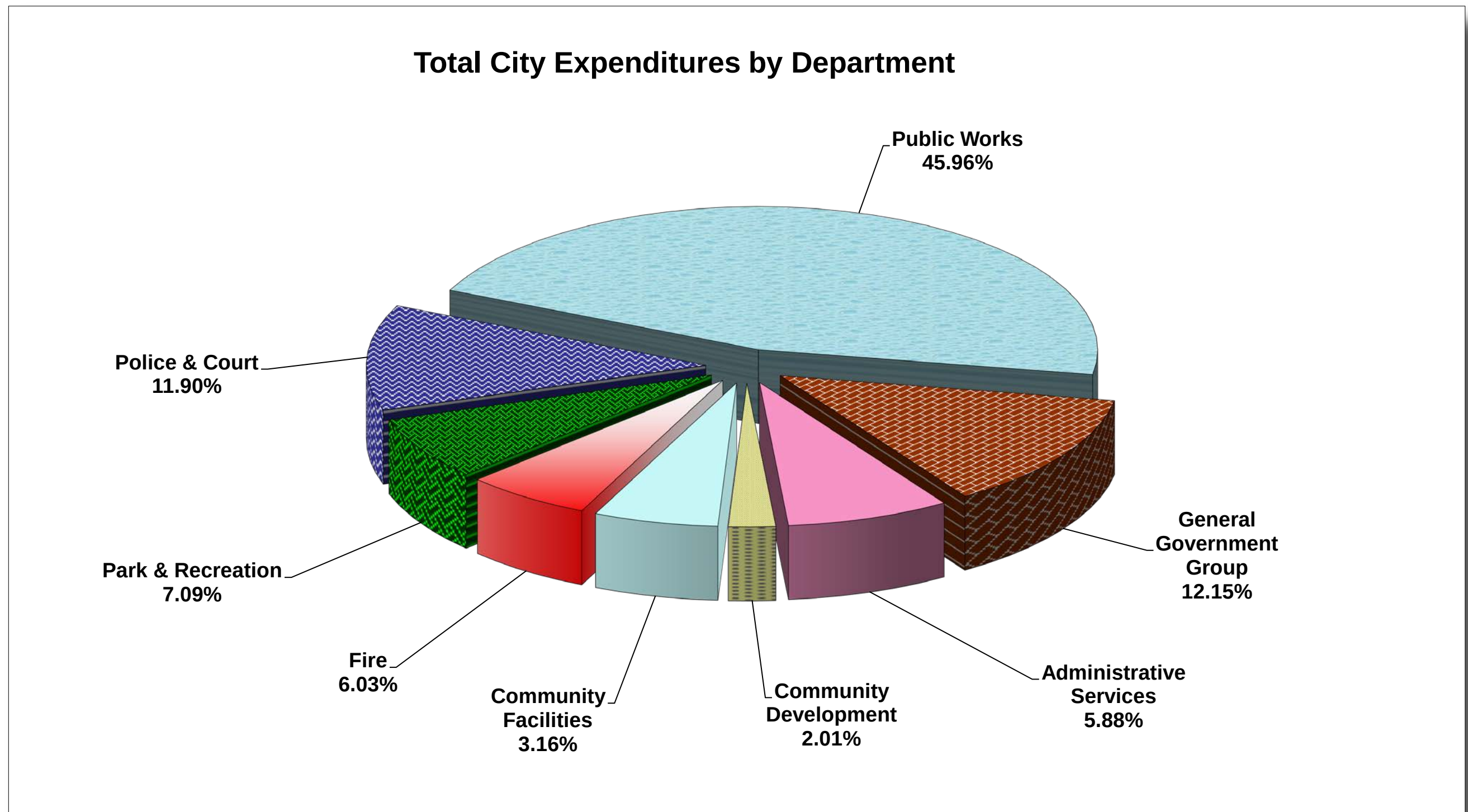
Expenditures by Fund and Type
For the Fiscal Year Ending June 30, 2019

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	2,524,320	1,633,347	43,643	273,673	6,331	535,425	31,901	-	-
012	Police & Court	7,491,237	6,130,634	227,240	504,465	134,277	253,771	240,850	-	-
013	Fire Department	4,662,645	4,020,305	146,284	193,028	41,464	1,100	260,464	-	-
014	Community Development	679,465	444,165	10,869	159,849	3,245	52,415	8,922	-	-
015	Administrative Services	1,300,682	904,971	48,195	207,402	5,024	116,820	18,270	-	-
016	Public Works	1,348,328	1,137,983	7,250	88,173	7,362	78,247	29,313	-	-
017	Park & Recreation	2,716,721	1,617,743	173,679	649,802	53,153	94,161	128,183	-	-
Total General Fund		20,723,398	15,889,148	657,160	2,076,392	250,856	1,131,939	717,903	-	-
200 Special Revenue Funds										
201	Street & Traffic	5,684,307	1,443,061	712,850	1,279,961	253,910	1,660	519,485	237,380	1,236,000
211	Civic Center	892,770	415,649	30,286	279,208	-	6,930	150,697	-	10,000
212	Facilities Management	694,970	182,892	2,125	439,612	3,249	-	35,092	-	32,000
213	Facilities Managemnt-HVCC	58,375	-	2,500	13,824	-	1,150	40,901	-	-
214	Neighborhood Center	21,919	-	-	5,000	-	-	16,919	-	-
215	Police Projects & Reimb	59,946	58,586	-	-	-	-	1,360	-	-
217	Law Enforcement Block Grant	15,000	-	-	-	-	15,000	-	-	-
218	9-1-1 Emergency Program	370,614	-	27,400	290,682	-	51,700	832	-	-
219	Support Services Division	1,569,309	1,372,811	16,650	71,322	-	82,788	25,738	-	-
226	CDBG	-	-	-	-	-	-	-	-	-
233	Public Art Projects	18,830	-	120	18,710	-	-	-	-	-
235	Open Space District Maint	395,189	119,220	41,450	102,462	62,244	16,927	52,886	-	-
237	Urban Forestry	322,893	163,619	32,150	30,069	11,000	100	35,955	-	50,000
238	Loan Repayment	-	-	-	-	-	-	-	-	-
239	Weed Control	-	-	-	-	-	-	-	-	-
240	Gas Tax	860,517	-	-	225,000	-	-	210,517	-	425,000
241	Gas Tax HB473	580,000	-	-	-	-	-	-	-	580,000
245	Storm Water Utility	4,454,576	306,496	53,124	67,492	-	22,820	284,946	157,758	3,561,940
246	Watershed Projects	24,362	18,023	6,000	-	-	-	339	-	-
260	Fire Safety Levy	229,040	-	-	-	-	-	-	-	229,040
029	Lighting Districts - All	919,528	-	-	869,190	-	-	50,338	-	-
Total Special Revenue Funds		17,172,145	4,080,357	924,655	3,692,532	330,403	199,075	1,426,005	395,138	6,123,980
300 Debt Service Funds										
308	2017 GO Bond-08 Park Ref	544,500	-	-	-	-	-	-	544,500	-
310	GO Refunding Bonds 2009	245,200	-	-	-	-	-	-	245,200	-
340	S I D Revolving	65,694	-	-	-	-	-	4,706	60,988	-
Total Debt Service Funds		855,394	-	-	-	-	-	4,706	850,688	-

Expenditures by Fund and Type
For the Fiscal Year Ending June 30, 2019

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	259,441	-	-	259,441	-	-	-	-	-
440	Capital Improvements Fund	765,300	-	-	14,850	-	-	-	-	750,450
441	Parks Improvement	137,500	-	-	62,500	-	-	-	-	75,000
450	Sidewalk Improve/Constrect	150,000	-	-	150,000	-	-	-	-	-
459	CTEP Projects	-	-	-	-	-	-	-	-	-
Total Capital Project Funds		1,312,241	-	-	486,791	-	-	-	-	825,450
500 Enterprise Funds										
503	Building	1,133,950	815,202	24,623	143,269	7,165	60,305	83,386	-	-
521	Water	7,803,904	1,948,309	802,830	749,725	59,820	56,060	1,039,298	1,157,452	1,990,410
531	Wastewater	6,252,297	1,342,301	234,308	646,104	65,617	54,745	881,577	1,070,705	1,956,940
541	Solid Waste-Residential	1,719,342	384,439	39,400	965,313	74,025	3,825	172,340	-	80,000
542	Solid Waste-Commercial	1,013,271	301,331	38,825	391,619	89,475	3,825	179,296	-	8,900
543	Landfill Monitoring District	108,546	-	-	108,500	-	-	46	-	-
546	Transfer Station	2,897,607	788,207	16,200	1,211,444	109,878	21,790	219,588	-	530,500
547	Recycling	453,840	198,659	6,315	141,139	2,625	17,515	75,087	-	12,500
551	Parking	2,247,624	537,393	28,600	406,094	11,600	100,625	115,109	589,703	458,500
561	Special Charters	10,404	5,159	100	-	2,355	1,000	1,790	-	-
563	Golf Course	2,154,961	937,544	539,876	181,599	100	53,960	128,048	249,704	64,130
570	City-County Building Fund	1,566,467	333,630	51,800	224,792	-	47,000	17,250	141,995	750,000
571	City/Cnty Bldg Mail	209,184	35,697	3,500	168,800	-	500	687	-	-
572	City/Cnty Bldg Telephone	21,213	20,817	-	-	-	-	396	-	-
573	CC Law & Justice Building	1,350,000	223,470	100,000	275,000	-	-	1,530	-	750,000
580	Capital Transit	1,348,739	766,935	13,650	159,234	158,950	3,590	181,960	-	64,420
581	CT - East Valley	139,738	83,788	450	6,839	26,065	-	22,596	-	-
582	CT - Head Start	-	-	-	-	-	-	-	-	-
Total Enterprise Funds		30,431,087	8,722,881	1,900,477	5,779,471	607,675	424,740	3,119,984	3,209,559	6,666,300
600 Internal Service Funds										
610	Fleet Services	1,819,756	500,211	961,961	226,234	5,252	11,225	99,873	-	15,000
643	Copier Revolving	19,210	-	1,625	6,994	-	4,591	-	-	6,000
645	Property & Liab Insurance	898,496	-	-	-	-	898,496	-	-	-
650	Health & Safety Program	4,447,740	-	-	18,300	-	4,429,440	-	-	-
651	Dental Program	323,250	-	-	45,000	-	278,250	-	-	-
652	Vision Program	61,735	-	-	10,750	-	50,985	-	-	-
Total Internal Service Funds		7,570,187	500,211	963,586	307,278	5,252	5,672,987	99,873	-	21,000
Total All Budgeted Funds		78,064,452	29,192,597	4,445,878	12,342,464	1,194,186	7,428,741	5,368,471	4,455,385	13,636,730

		FY 2016	FY 2017	FY 2018			Adopted
		Actual	Actual	Adopted	Amended	Actual	FY 2019
							Budget
Total City Revenues by Department							
1	General Government Group	21,452,135	22,514,996	23,567,297	23,595,570	23,193,033	24,726,769
2	Administrative Services	7,313,201	11,110,138	3,946,177	4,449,577	4,689,929	4,032,577
3	Community Development	1,567,385	1,267,636	956,145	2,637,340	1,424,577	1,000,170
4	Community Facilities	2,907,454	2,729,662	2,641,818	2,723,410	2,721,339	4,763,647
5	Fire	245,193	154,538	111,600	148,684	176,566	1,002,200
6	Park & Recreation	2,677,190	2,655,478	4,415,379	6,166,021	4,697,571	3,189,874
7	Police & Court	3,150,720	3,076,416	3,090,013	3,147,172	3,166,208	3,167,538
8	Public Works	28,124,843	30,867,997	40,250,296	44,909,367	30,054,510	35,283,073
Total City Revenues		67,438,121	74,376,861	78,978,725	87,777,141	70,123,733	77,165,848



		FY 2016	FY 2017	FY 2018			Adopted
		Actual	Actual	Adopted	Amended	Actual	FY 2019
							Budget
Total City Expenditures by Department							
1	General Government Group	11,847,217	10,039,691	10,149,989	11,237,554	10,428,334	10,615,390
2	Administrative Services	6,146,082	10,716,733	5,297,639	6,183,341	4,736,495	6,318,051
3	Community Development	1,941,736	1,596,456	1,731,766	3,454,945	1,847,912	1,813,415
4	Community Facilities	2,803,282	2,785,461	2,683,257	2,822,029	2,601,038	4,814,898
5	Fire	4,004,190	4,053,608	4,403,029	4,458,196	4,268,531	4,891,685
6	Park & Recreation	4,491,675	4,496,861	6,741,800	8,604,029	5,885,468	5,751,626
7	Police & Court	8,478,269	8,590,066	9,309,146	9,321,938	9,058,917	9,656,841
8	Public Works	26,408,217	24,670,132	44,961,745	63,471,326	30,514,561	37,301,717
Total City Expenditures		66,120,668	66,949,008	85,278,371	109,553,358	69,341,256	81,163,623

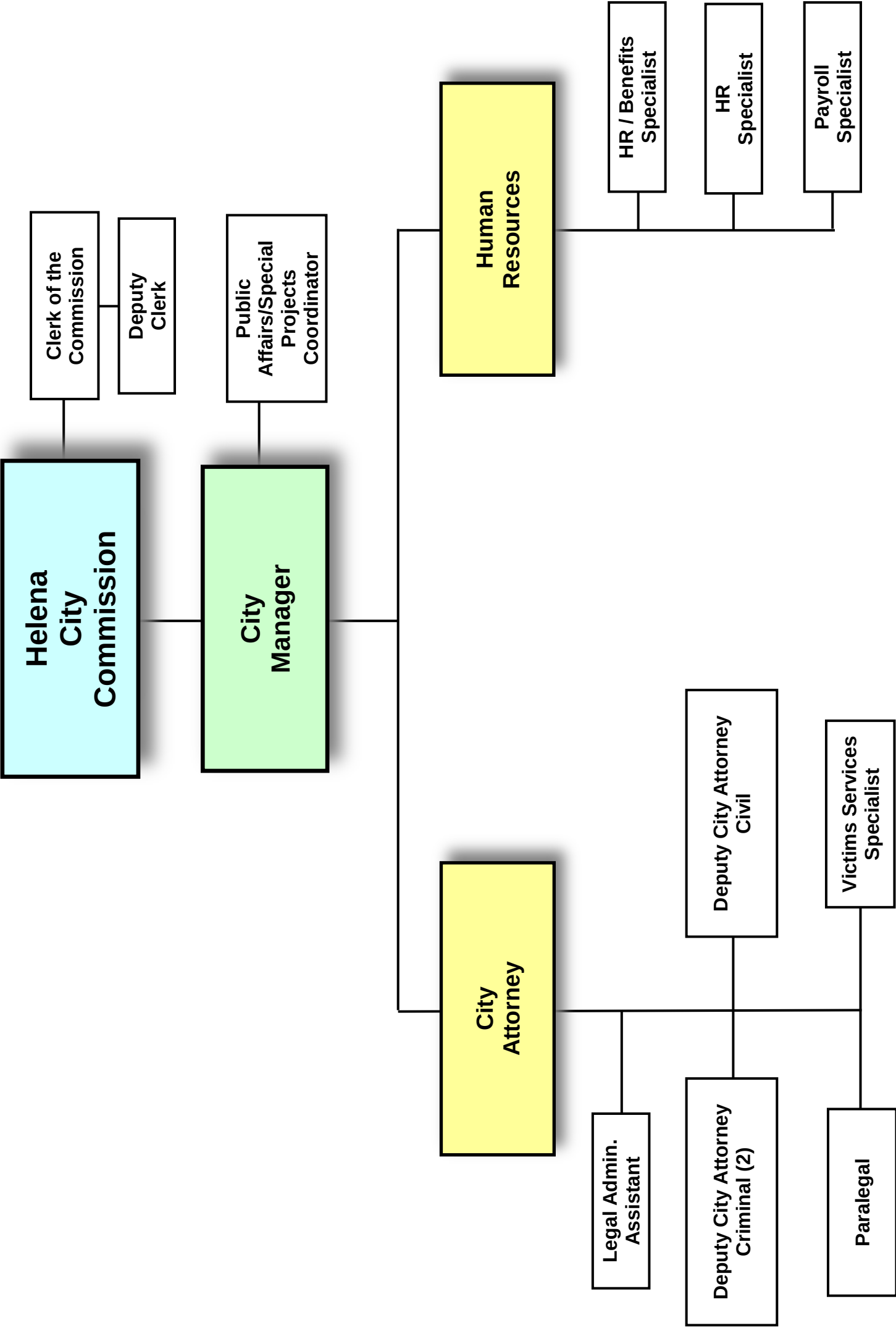
General Government Group
(including General Government Revenue,
and Parking)

and Parking)		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget
				Adopted	Amended	Actual	
Revenues							
	Taxes	9,864,094	10,424,465	10,664,323	10,664,323	10,947,897	11,136,045
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	9,864,094	10,424,465	10,664,323	10,664,323	10,947,897	11,136,045
	License & Permits	556,875	552,888	544,100	544,100	444,856	540,700
	Intergovernmental Revenues	4,161,084	4,346,667	4,386,380	4,412,153	4,378,617	4,455,734
	Charges For Services	1,681,065	1,661,817	1,662,280	1,662,280	1,538,305	2,121,775
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	75,487	76,047	80,900	80,900	76,139	90,000
	Investment Earnings	31,113	60,345	42,807	42,807	106,179	75,275
	Other Financing Sources / (Uses)	4,094,816	4,328,105	4,968,826	4,971,326	4,483,359	5,047,243
	Other Operating Revenue	10,600,440	11,025,869	11,685,293	11,713,566	11,027,455	12,330,727
	Internal Service Revenues	949,601	896,562	971,492	971,492	971,492	1,016,591
	Interfund Transfers In	38,000	168,100	246,189	246,189	246,189	243,406
	Internal Transactions	987,601	1,064,662	1,217,681	1,217,681	1,217,681	1,259,997
	Long-Term Debt	-	-	-	-	-	-
Total Revenues		21,452,135	22,514,996	23,567,297	23,595,570	23,193,033	24,726,769
Expenditures							
	Personal Services	1,755,262	1,870,741	2,084,147	2,084,147	2,048,910	2,170,740
	Supplies & Materials	62,771	53,081	63,825	63,825	43,141	72,363
	Purchased Services	630,969	535,223	833,695	1,027,638	909,708	772,527
	Intra-City Charges	12,190	11,530	11,597	11,597	16,562	17,931
	Fixed Charges	4,244,018	4,542,677	5,359,854	5,350,226	4,714,600	5,394,725
	Maintenance & Operating	4,949,948	5,142,511	6,268,971	6,453,286	5,684,011	6,257,546
	Internal Charges	146,759	138,770	140,814	140,814	140,814	147,010
	Transfers Out	3,485,216	2,138,451	1,069,784	1,569,784	1,569,782	991,891
	Internal Transactions	3,631,975	2,277,221	1,210,598	1,710,598	1,710,596	1,138,901
	Debt Service	1,488,115	749,218	586,273	586,273	586,817	589,703
	Capital Outlay	21,917	-	-	403,250	398,000	458,500
	Debt & Capital	1,510,032	749,218	586,273	989,523	984,817	1,048,203
Total Expenditures		11,847,217	10,039,691	10,149,989	11,237,554	10,428,334	10,615,390
Revenues Over (Under) Expenditures		9,604,918	12,475,305	13,417,308	12,358,016	12,764,699	14,111,379

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

- [011](#) General Government
- [233](#) Public Art Projects
- [551](#) Parking
- [650](#) Health & Safety Program
- [651](#) Dental Program
- [652](#) Vision Program

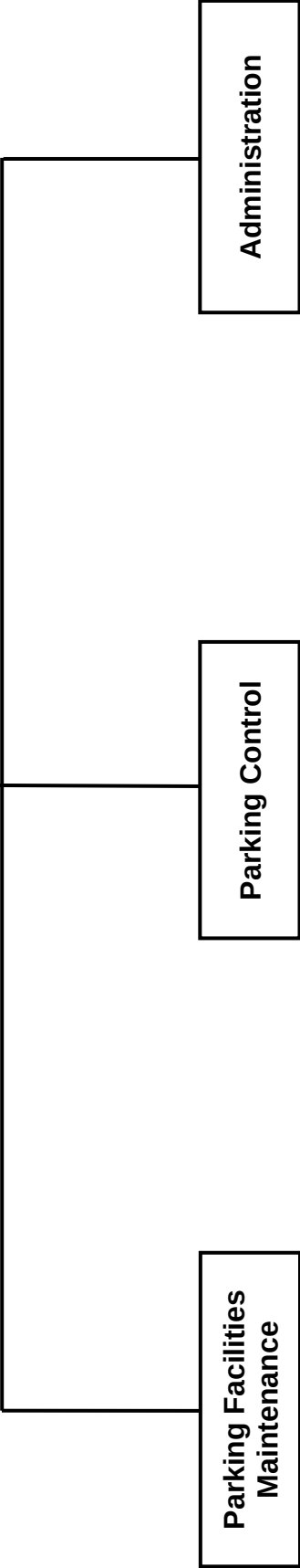
CITY OF HELENA
GENERAL GOVERNMENT GROUP



CITY OF HELENA
PARKING COMMISSION

Helena Parking
Commission
(Administrative Board appointed
by the Helena City Commission)

Parking Manager



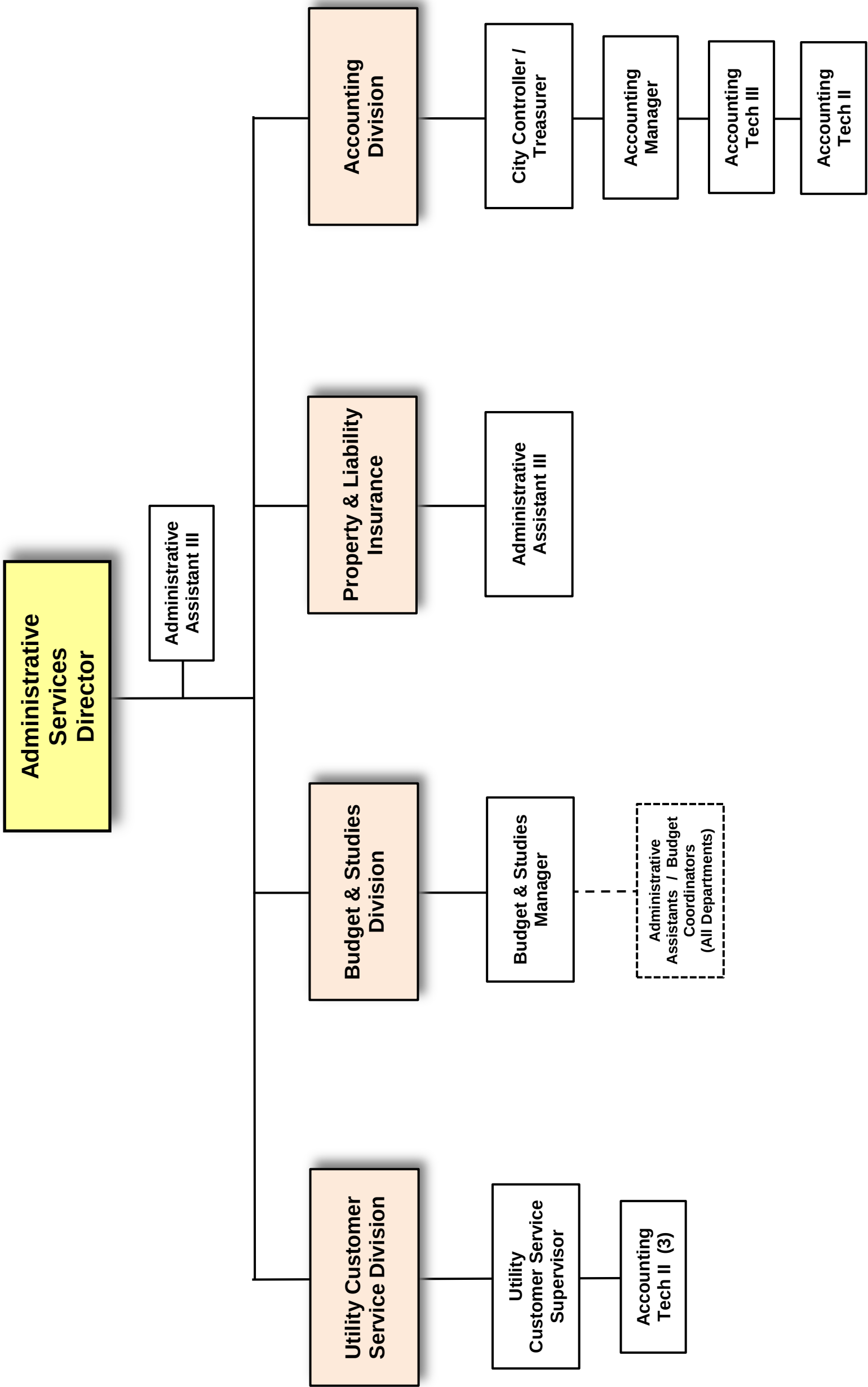
Administrative Services Department
(including Debt Services
and General Capital Funds)

and General Capital Funds)		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget
				Adopted	Amended	Actual	
Revenues							
	Taxes	874,913	822,417	773,450	773,450	885,110	667,250
	Special Assessments	949,810	925,230	890,424	893,824	937,675	935,834
	Taxes & Assessments	1,824,723	1,747,647	1,663,874	1,667,274	1,822,785	1,603,084
	License & Permits	28,645	27,491	30,000	30,000	21,271	12,000
	Intergovernmental Revenues	106,597	569,111	-	-	-	-
	Charges For Services	1,480	1,480	7,480	7,480	1,461	6,442
	Intra-City Revenues	19,151	19,715	20,340	20,340	20,342	22,048
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	15,115	24,660	1,375	1,375	57,206	34,088
	Other Financing Sources / (Uses)	352,136	8,932	-	-	43,758	-
	Other Operating Revenue	523,124	651,389	59,195	59,195	144,038	74,578
	Internal Service Revenues	1,885,619	1,744,335	1,819,047	1,819,047	1,819,047	1,848,911
	Interfund Transfers In	3,079,735	1,478,019	404,061	904,061	904,059	506,004
	Internal Transactions	4,965,354	3,222,354	2,223,108	2,723,108	2,723,106	2,354,915
	Long-Term Debt	-	5,488,748	-	-	-	-
	Total Revenues	7,313,201	11,110,138	3,946,177	4,449,577	4,689,929	4,032,577
Expenditures							
	Personal Services	763,942	757,574	881,415	881,415	815,520	904,971
	Supplies & Materials	20,616	48,734	30,415	30,415	21,301	49,820
	Purchased Services	1,019,562	1,076,121	1,140,128	1,184,414	1,079,978	1,357,877
	Intra-City Charges	3,850	4,810	4,500	4,500	5,054	5,024
	Fixed Charges	631,423	531,856	1,032,359	1,032,359	687,284	1,019,907
	Maintenance & Operating	1,675,451	1,661,521	2,207,402	2,251,688	1,793,617	2,432,628
	Internal Charges	76,376	68,325	71,173	71,173	71,173	73,314
	Transfers Out	238,000	261,498	400,001	425,001	425,001	1,300,000
	Internal Transactions	314,376	329,823	471,174	496,174	496,174	1,373,314
	Debt Service	1,013,643	6,507,643	998,568	1,013,618	985,976	850,688
	Capital Outlay	2,378,670	1,460,172	739,080	1,540,446	645,208	756,450
	Debt & Capital	3,392,313	7,967,815	1,737,648	2,554,064	1,631,184	1,607,138
	Total Expenditures	6,146,082	10,716,733	5,297,639	6,183,341	4,736,495	6,318,051
	Revenues Over (Under) Expenditures	1,167,119	393,405	(1,351,462)	(1,733,764)	(46,566)	(2,285,474)

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

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

CITY OF HELENA
ADMINISTRATIVE SERVICES DEPARTMENT



Community Development Department

	FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	1,149,068	1,235,885	939,776	939,776	1,131,047	980,798
Intergovernmental Revenues	411,395	5,000	-	1,681,195	266,580	-
Charges For Services	3,930	5,890	2,500	2,500	2,615	2,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	2,901	6,351	2,500	2,500	12,961	6,000
Other Financing Sources / (Uses)	91	7,077	-	-	5	-
Other Operating Revenue	1,567,385	1,260,203	944,776	2,625,971	1,413,208	988,798
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	7,433	11,369	11,369	11,369	11,372
Internal Transactions	-	7,433	11,369	11,369	11,369	11,372
Long-Term Debt	-	-	-	-	-	-
Total Revenues	1,567,385	1,267,636	956,145	2,637,340	1,424,577	1,000,170
Expenditures						
Personal Services	1,087,479	1,133,016	1,232,756	1,232,756	1,183,447	1,259,367
Supplies & Materials	7,285	77,411	32,775	34,758	28,468	35,492
Purchased Services	244,873	153,630	223,137	268,668	155,855	303,118
Intra-City Charges	8,510	7,719	12,630	12,630	7,214	10,410
Fixed Charges	505,546	117,351	110,893	1,786,558	358,731	112,720
Maintenance & Operating	766,214	356,111	379,435	2,102,614	550,268	461,740
Internal Charges	88,043	83,954	89,575	89,575	89,575	92,308
Transfers Out	-	-	-	-	-	-
Internal Transactions	88,043	83,954	89,575	89,575	89,575	92,308
Debt Service	-	-	-	-	-	-
Capital Outlay	-	23,375	30,000	30,000	24,622	-
Debt & Capital	-	23,375	30,000	30,000	24,622	-
Total Expenditures	1,941,736	1,596,456	1,731,766	3,454,945	1,847,912	1,813,415
Revenues Over (Under) Expenditures	(374,351)	(328,820)	(775,621)	(817,605)	(423,335)	(813,245)

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

- 014

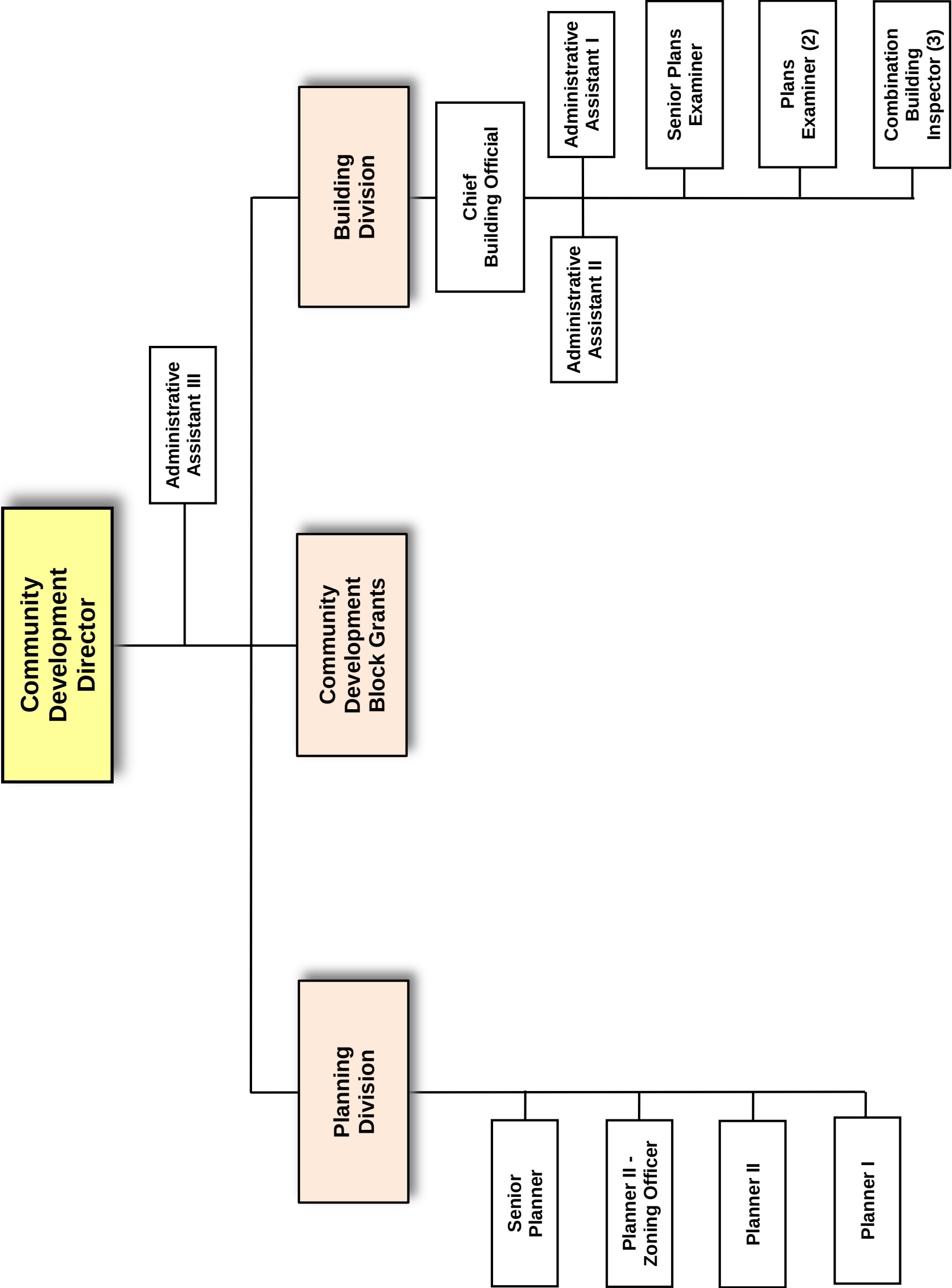
Community Development
- 1601

Community Development
- 226

CDBG
- 503

Building

CITY OF HELENA
COMMUNITY DEVELOPMENT DEPARTMENT



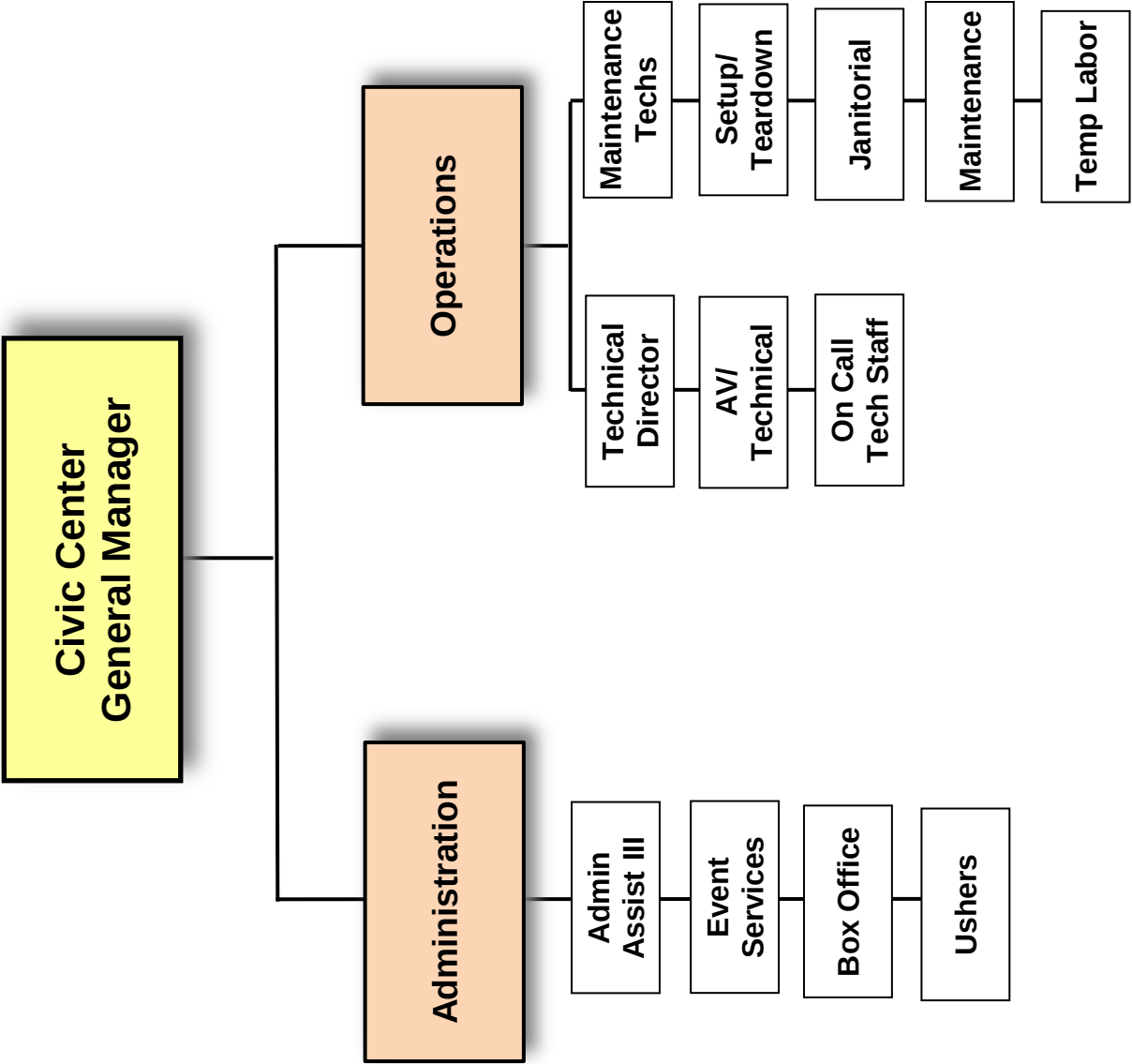
Community Facilities Department

	FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	25,000	-	-	-	-
Charges For Services	567,710	270,274	222,900	274,192	299,527	417,465
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	6,161	9,850	5,507	5,507	20,459	6,750
Other Financing Sources / (Uses)	1,124,544	1,125,941	1,145,057	1,150,357	1,107,999	1,626,225
Other Operating Revenue	1,698,415	1,431,065	1,373,464	1,430,056	1,427,985	2,050,440
Internal Service Revenues	563,559	627,029	599,638	599,638	599,638	575,024
Interfund Transfers In	645,480	671,568	668,716	693,716	693,716	1,388,183
Internal Transactions	1,209,039	1,298,597	1,268,354	1,293,354	1,293,354	1,963,207
Long-Term Debt	-	-	-	-	-	750,000
Total Revenues	2,907,454	2,729,662	2,641,818	2,723,410	2,721,339	4,763,647
Expenditures						
Personal Services	946,709	944,200	1,007,952	1,010,992	945,663	1,212,155
Supplies & Materials	65,847	72,211	82,805	82,805	52,172	190,211
Purchased Services	1,090,005	885,654	845,242	937,818	858,390	1,406,236
Intra-City Charges	1,482	1,405	3,700	3,700	1,329	3,249
Fixed Charges	204,551	211,766	219,508	219,508	218,723	55,580
Maintenance & Operating	1,361,885	1,171,036	1,151,255	1,243,831	1,130,614	1,655,276
Internal Charges	299,180	283,085	264,956	264,956	264,956	263,472
Transfers Out	-	16,334	-	-	-	-
Internal Transactions	299,180	299,419	264,956	264,956	264,956	263,472
Debt Service	177,708	194,945	183,694	183,694	179,474	141,995
Capital Outlay	17,800	175,861	75,400	118,556	80,331	1,542,000
Debt & Capital	195,508	370,806	259,094	302,250	259,805	1,683,995
Total Expenditures	2,803,282	2,785,461	2,683,257	2,822,029	2,601,038	4,814,898
Revenues Over (Under) Expenditures	104,172	(55,799)	(41,439)	(98,619)	120,301	(51,251)

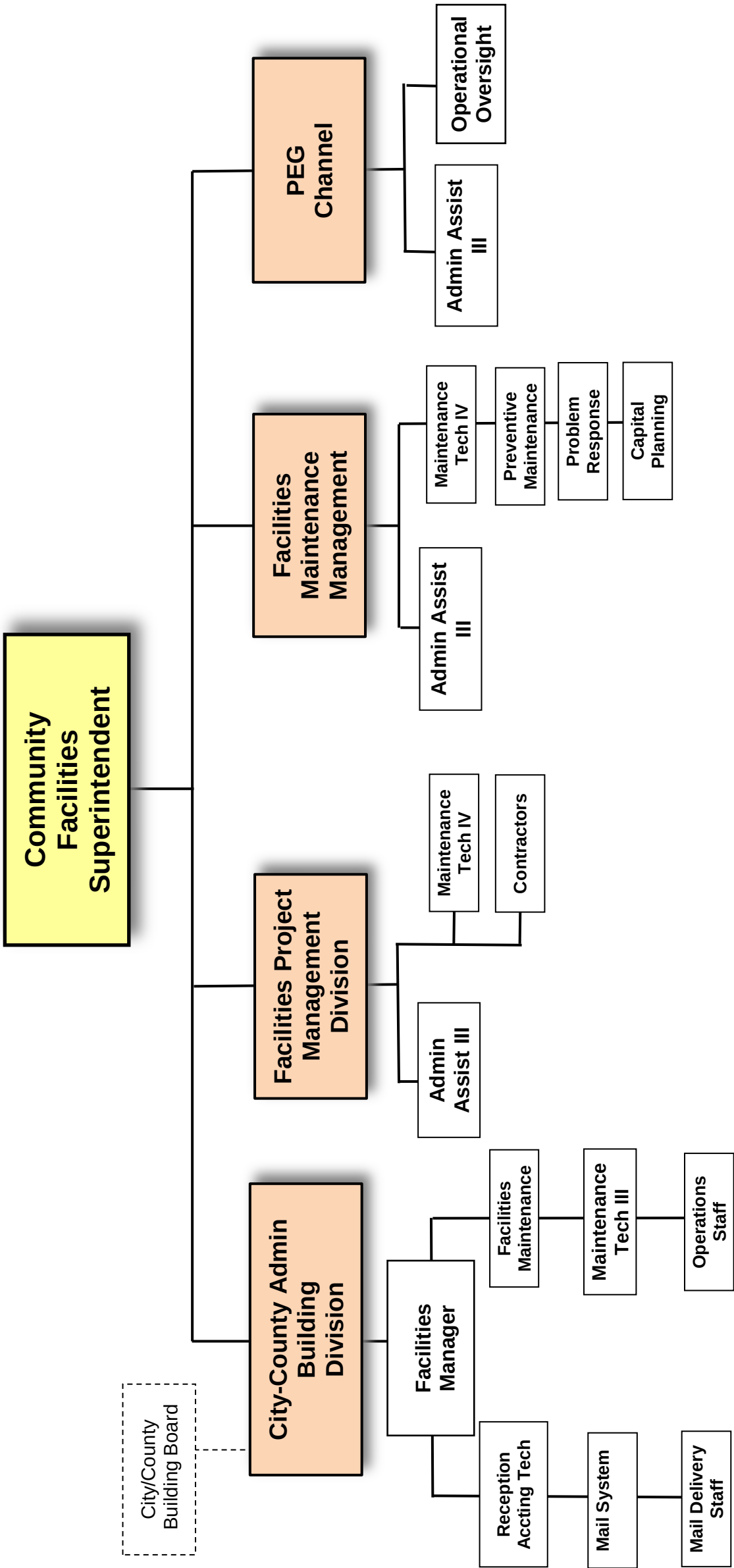
Funds Included in this Department:

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

CITY OF HELENA
CIVIC CENTER



CITY OF HELENA
COMMUNITY FACILITIES DEPARTMENT



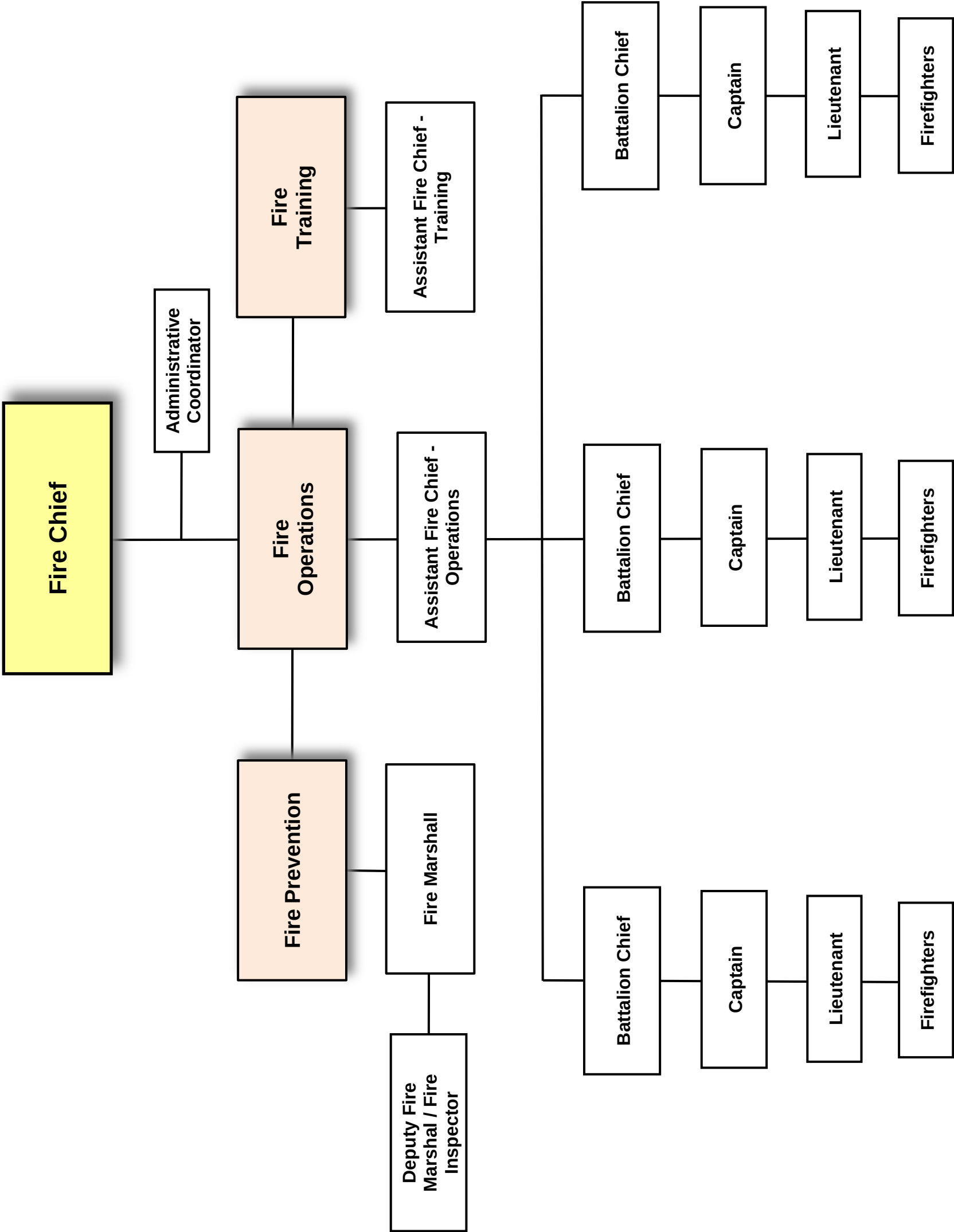
Fire Department

	FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	900,000
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	900,000
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	87,493	30,724	-	37,084	22,084	-
Charges For Services	148,565	112,198	111,600	111,600	120,350	102,200
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	9,135	11,616	-	-	34,132	-
Other Operating Revenue	245,193	154,538	111,600	148,684	176,566	102,200
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	245,193	154,538	111,600	148,684	176,566	1,002,200
Expenditures						
Personal Services	3,440,754	3,515,734	3,801,942	3,846,076	3,734,563	4,020,305
Supplies & Materials	109,360	88,767	136,723	136,723	113,211	146,284
Purchased Services	139,603	160,048	154,378	165,411	130,336	193,028
Intra-City Charges	38,812	31,650	46,214	46,214	26,685	41,464
Fixed Charges	933	1,064	1,100	1,100	1,064	1,100
Maintenance & Operating	288,708	281,529	338,415	349,448	271,296	381,876
Internal Charges	258,815	256,345	262,672	262,672	262,672	260,464
Transfers Out	-	-	-	-	-	-
Internal Transactions	258,815	256,345	262,672	262,672	262,672	260,464
Debt Service	-	-	-	-	-	-
Capital Outlay	15,913	-	-	-	-	229,040
Debt & Capital	15,913	-	-	-	-	229,040
Total Expenditures	4,004,190	4,053,608	4,403,029	4,458,196	4,268,531	4,891,685
Revenues Over (Under) Expenditures	(3,758,997)	(3,899,070)	(4,291,429)	(4,309,512)	(4,091,965)	(3,889,485)

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



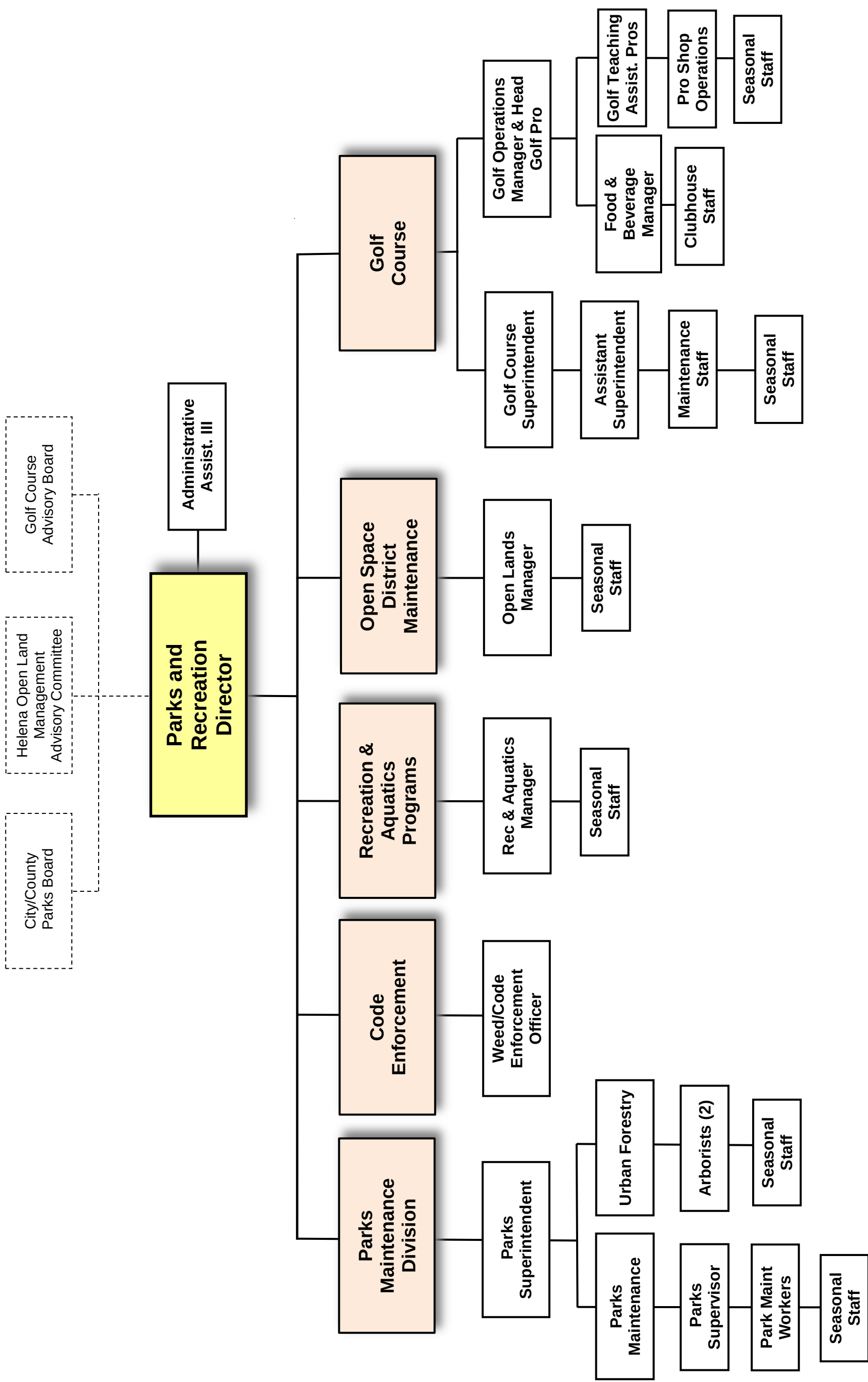
Park & Recreation Department

	FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	522,906	598,011	598,750	598,750	606,705	602,839
Taxes & Assessments	522,906	598,011	598,750	598,750	606,705	602,839
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	273,612	297,783	1,669	1,452,211	111,948	4,900
Charges For Services	1,620,054	1,523,517	1,666,432	1,666,532	1,561,939	2,170,136
Intra-City Revenues	-	-	59,628	59,628	59,628	73,969
Fines & Forfeitures	3,321	900	1,000	1,000	2,889	1,000
Investment Earnings	3,219	8,109	1,175	1,175	29,465	8,950
Other Financing Sources / (Uses)	41,542	72,194	89,572	89,572	67,844	120,177
Other Operating Revenue	1,941,748	1,902,503	1,819,476	3,270,118	1,833,713	2,379,132
Internal Service Revenues	173,792	146,064	143,539	143,539	143,539	153,306
Interfund Transfers In	-	8,900	53,614	53,614	13,614	54,597
Internal Transactions	173,792	154,964	197,153	197,153	157,153	207,903
Long-Term Debt	38,744	-	1,800,000	2,100,000	2,100,000	-
Total Revenues	2,677,190	2,655,478	4,415,379	6,166,021	4,697,571	3,189,874
Expenditures						
Personal Services	1,941,852	2,070,226	2,526,651	2,526,651	2,284,790	2,856,149
Supplies & Materials	511,682	534,185	589,963	593,613	569,633	793,155
Purchased Services	984,296	962,821	942,894	2,461,907	841,950	1,026,432
Intra-City Charges	61,083	58,095	119,014	119,014	106,708	126,497
Fixed Charges	150,117	150,082	159,743	159,743	155,306	165,148
Maintenance & Operating	1,707,178	1,705,183	1,811,614	3,334,277	1,673,597	2,111,232
Internal Charges	320,627	334,108	334,642	334,642	334,642	345,411
Transfers Out	10,000	-	-	-	-	-
Internal Transactions	330,627	334,108	334,642	334,642	334,642	345,411
Debt Service	81,766	85,022	131,893	175,393	187,571	249,704
Capital Outlay	430,252	302,322	1,937,000	2,233,066	1,404,868	189,130
Debt & Capital	512,018	387,344	2,068,893	2,408,459	1,592,439	438,834
Total Expenditures	4,491,675	4,496,861	6,741,800	8,604,029	5,885,468	5,751,626
Revenues Over (Under) Expenditures	(1,814,485)	(1,841,383)	(2,326,421)	(2,438,008)	(1,187,897)	(2,561,752)

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

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

CITY OF HELENA
PARKS AND RECREATION DEPARTMENT



Police Department & City Court

	FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	50,980	51,452	46,000	46,000	47,148	46,000
Intergovernmental Revenues	2,003,654	2,001,818	1,951,063	1,951,063	2,026,086	2,090,213
Charges For Services	325,001	260,673	274,331	284,331	320,255	309,761
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	582,081	534,133	645,000	645,000	520,788	548,900
Investment Earnings	430	789	500	500	2,693	500
Other Financing Sources / (Uses)	71,698	82,803	2,260	49,419	93,379	1,760
Other Operating Revenue	3,033,844	2,931,668	2,919,154	2,976,313	3,010,349	2,997,134
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	116,876	144,748	170,859	170,859	155,859	170,404
Internal Transactions	116,876	144,748	170,859	170,859	155,859	170,404
Long-Term Debt	-	-	-	-	-	-
Total Revenues	3,150,720	3,076,416	3,090,013	3,147,172	3,166,208	3,167,538
Expenditures						
Personal Services	6,789,703	6,929,195	7,362,806	7,368,321	7,411,688	7,562,031
Supplies & Materials	199,893	142,665	226,140	228,640	156,240	271,290
Purchased Services	711,282	704,682	798,982	803,782	675,605	866,469
Intra-City Charges	97,235	82,286	177,180	177,157	104,010	134,277
Fixed Charges	304,929	301,646	319,364	319,364	301,700	403,259
Maintenance & Operating	1,313,339	1,231,279	1,521,666	1,528,943	1,237,555	1,675,295
Internal Charges	258,351	262,307	273,939	273,939	273,939	268,780
Transfers Out	116,876	131,593	150,735	150,735	135,735	150,735
Internal Transactions	375,227	393,900	424,674	424,674	409,674	419,515
Debt Service	-	-	-	-	-	-
Capital Outlay	-	35,692	-	-	-	-
Debt & Capital	-	35,692	-	-	-	-
Total Expenditures	8,478,269	8,590,066	9,309,146	9,321,938	9,058,917	9,656,841
Revenues Over (Under) Expenditures	(5,327,549)	(5,513,650)	(6,219,133)	(6,174,766)	(5,892,709)	(6,489,303)

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

- 012Police & Court
- 1401Court Administration

2201Police Operations

2203Animal Control

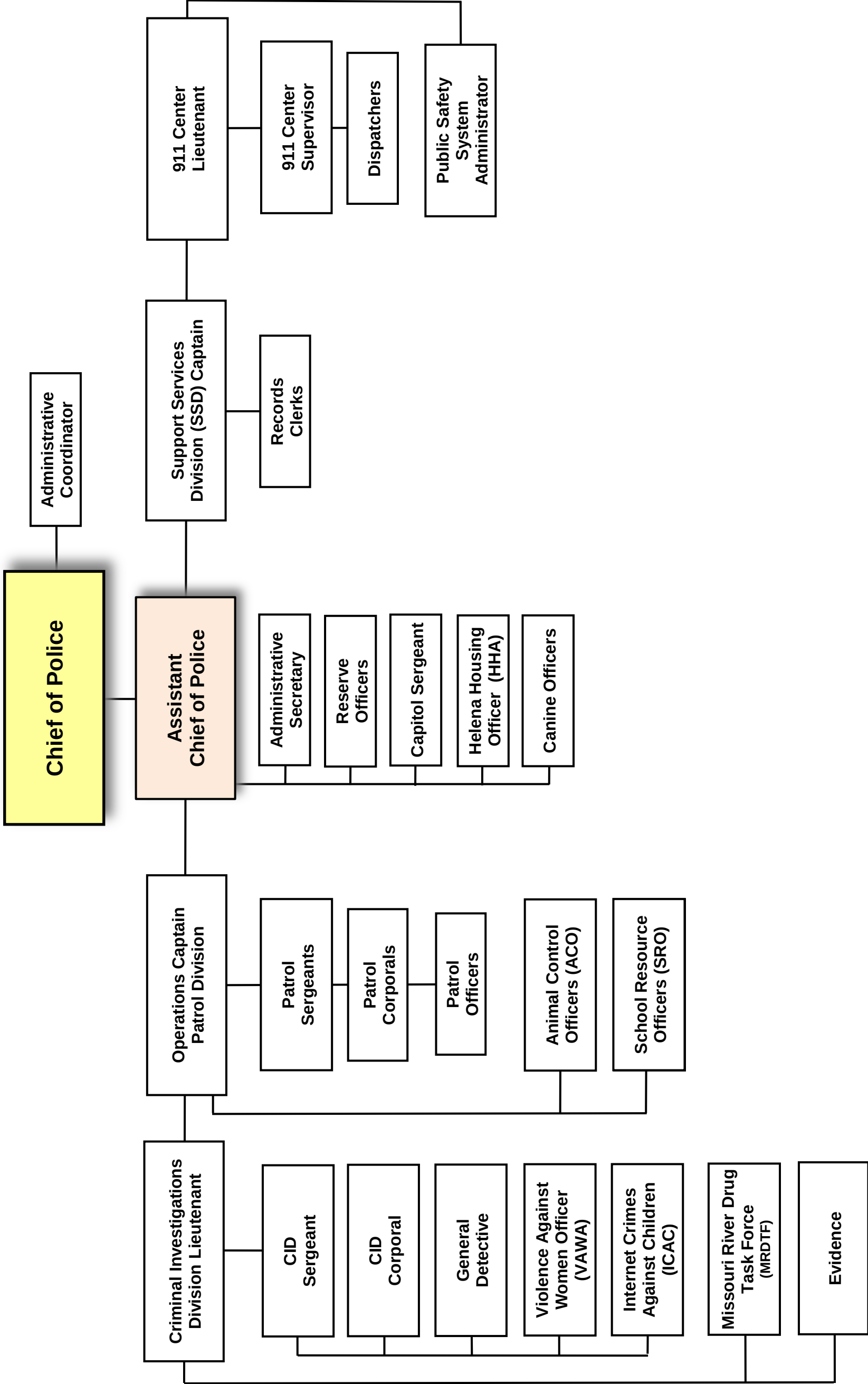
2207Drug Enforcement

2209Violence Against Women

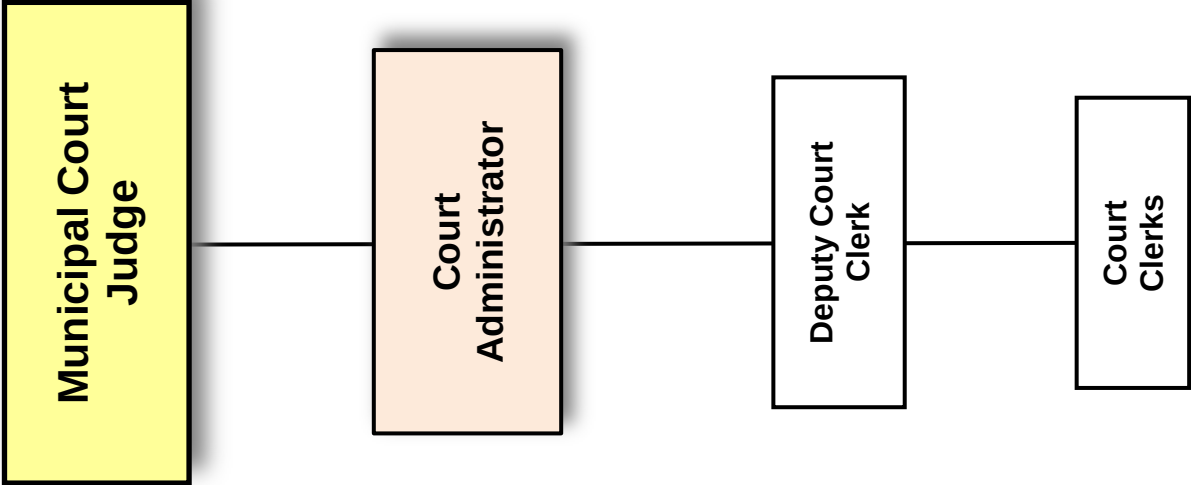
2211Urban Wildlife

2212Intrnt Crimes Agnst Child
- 215Police Projects & Reimb
- 217Law Enforcement Block Grant
- 2189-1-1 Emergency Program
- 219Support Services Division

CITY OF HELENA
HELENA POLICE DEPARTMENT



CITY OF HELENA
MUNICIPAL COURT



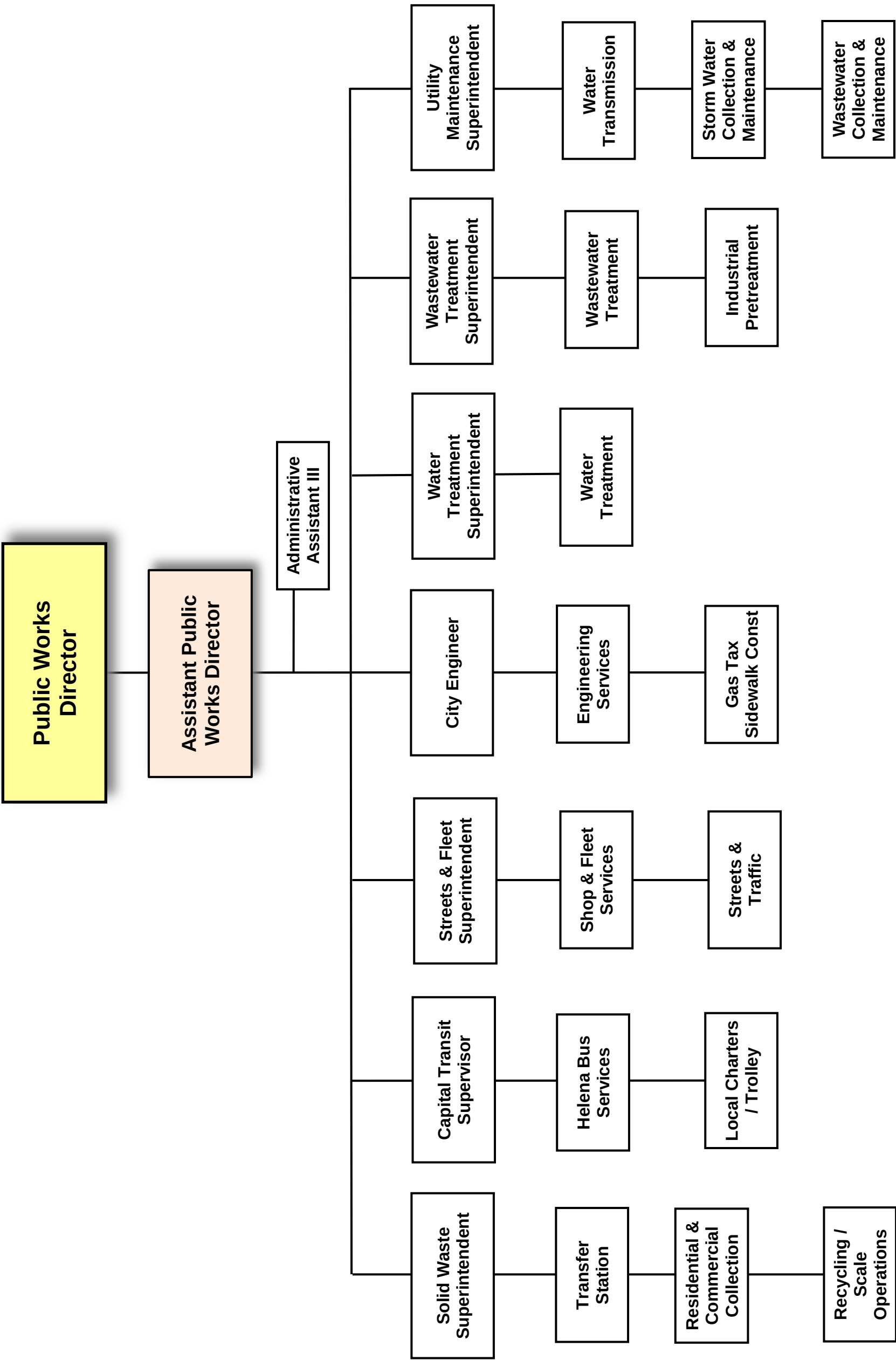
Public Works Department

		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget
				Adopted	Amended	Actual	
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	4,524,359	4,999,780	5,017,040	5,017,040	5,626,253	5,588,888
Taxes & Assessments		4,524,359	4,999,780	5,017,040	5,017,040	5,626,253	5,588,888
	License & Permits	-	-	-	-	31,355	28,000
	Intergovernmental Revenues	2,260,749	2,913,169	1,815,296	2,578,239	1,665,962	2,457,746
	Charges For Services	17,643,257	17,900,156	17,881,201	17,884,001	18,679,471	18,404,384
	Intra-City Revenues	810,118	827,173	1,126,016	1,126,016	1,003,975	1,086,216
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	88,631	225,882	149,150	149,150	457,522	273,000
	Other Financing Sources / (Uses)	215,799	302,258	135,795	246,705	153,913	94,995
Other Operating Revenue		21,018,554	22,168,638	21,107,458	21,984,111	21,992,198	22,344,341
	Internal Service Revenues	1,674,145	1,659,388	1,661,414	1,661,414	1,661,414	1,774,639
	Interfund Transfers In	720,000	744,309	723,212	723,212	723,212	725,205
Internal Transactions		2,394,145	2,403,697	2,384,626	2,384,626	2,384,626	2,499,844
Long-Term Debt		187,785	1,295,882	11,741,172	15,523,590	51,433	4,850,000
Total Revenues		28,124,843	30,867,997	40,250,296	44,909,367	30,054,510	35,283,073
Expenditures							
Personal Services		7,838,248	7,869,459	8,635,796	8,637,617	8,354,652	9,206,879
	Supplies & Materials	1,946,028	2,080,252	2,791,056	3,136,164	2,595,520	2,887,263
	Purchased Services	5,392,189	5,349,714	5,939,285	7,168,251	5,466,488	6,416,777
	Intra-City Charges	626,589	651,006	866,544	890,917	819,555	855,334
	Fixed Charges	250,362	279,011	269,872	269,872	253,774	276,302
Maintenance & Operating		8,215,168	8,359,983	9,866,757	11,465,204	9,135,337	10,435,676
	Internal Charges	3,354,149	3,249,002	3,757,359	3,046,245	3,046,245	3,917,712
	Transfers Out	750,000	675,200	657,500	657,500	617,500	656,545
Internal Transactions		4,104,149	3,924,202	4,414,859	3,703,745	3,663,745	4,574,257
	Debt Service	1,292,315	1,316,371	1,333,638	1,333,638	1,333,636	2,623,295
	Capital Outlay	4,958,337	3,200,117	20,710,695	38,331,122	8,027,191	10,461,610
Debt & Capital		6,250,652	4,516,488	22,044,333	39,664,760	9,360,827	13,084,905
Total Expenditures		26,408,217	24,670,132	44,961,745	63,471,326	30,514,561	37,301,717
Revenues Over (Under) Expenditures		1,716,626	6,197,865	(4,711,449)	(18,561,959)	(460,051)	(2,018,644)

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

		531	Wastewater
016	Public Works	3135	Wastewater Treatment
	3101 Public Works Admin	3136	Wastewater Util. Maint.
	3102 Engineering	3137	Wastewater Pretreatment
201	Street & Traffic	541	Solid Waste-Residential
240	Gas Tax	542	Solid Waste-Commercial
241	Gas Tax HB473	543	Landfill Monitoring District
245	Storm Water Utility	546	Transfer Station
450	Sidewalk Improve/Constrct	547	Recycling
459	CTEP Projects	561	Special Charters
521	Water	580	Capital Transit
	3125 Water Treatment	581	CT - East Valley
	3126 Water Utility Maintenance	582	CT - Head Start
		610	Fleet Services

CITY OF HELENA
PUBLIC WORKS DEPARTMENT



General Fund
Fund: 100

Description :

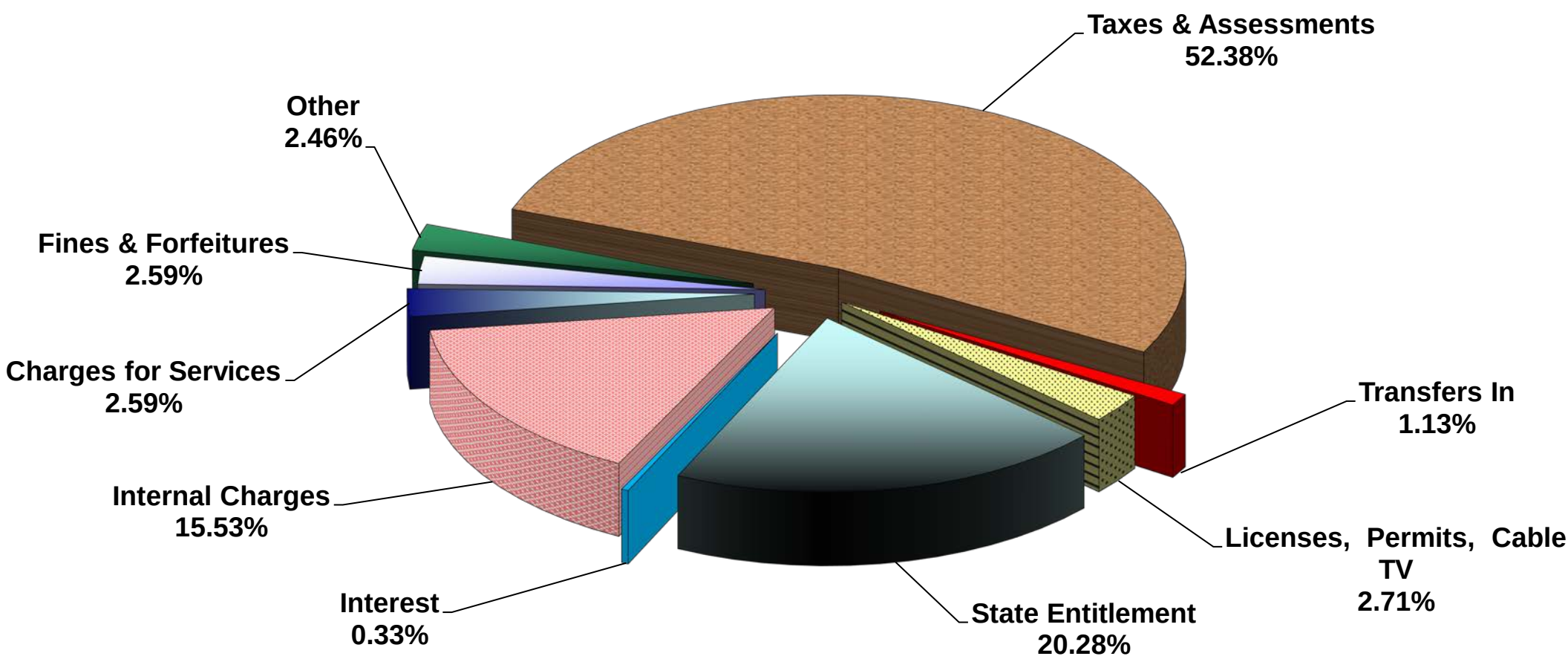
The General Fund accounts for all assets, sources and uses for financing the general operations and administration of the city. All other uses of resources for specific purposes are accounted for in other funds set up for those specific purposes.

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

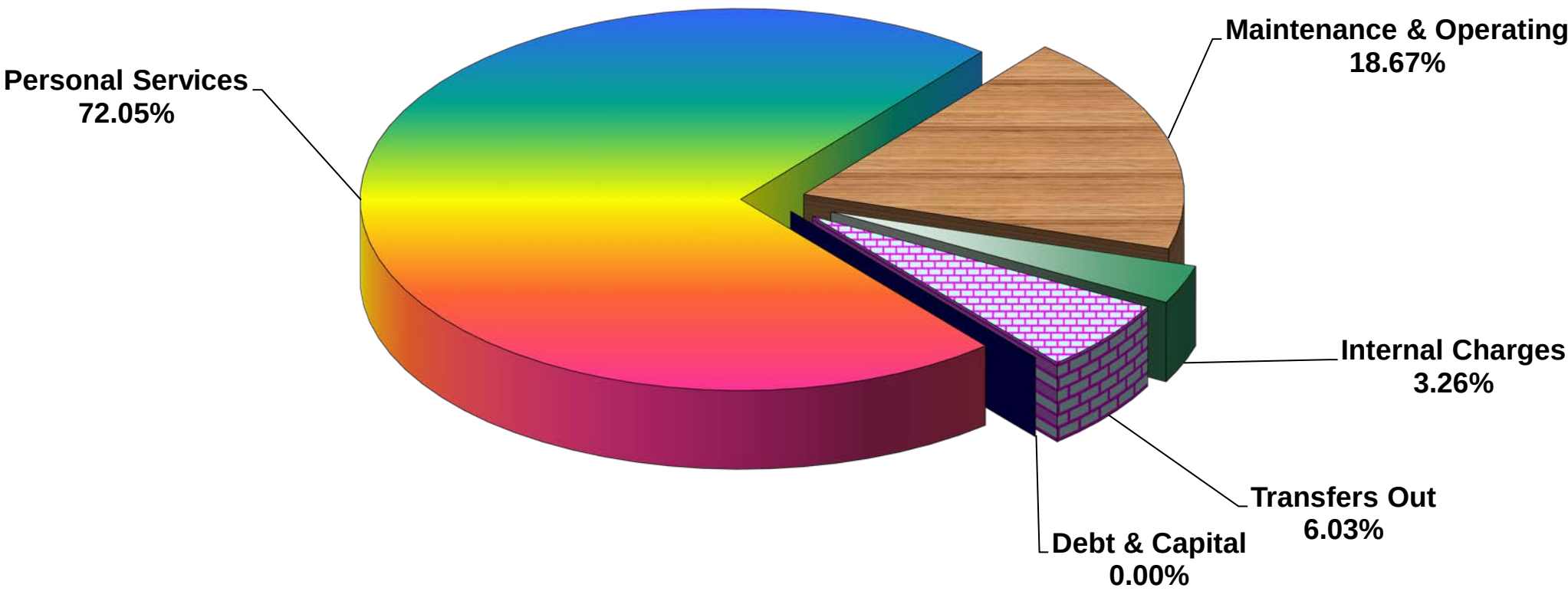
This sub-fund presentation allows for a breakout of dedicated funding and expenditures of the general fund by each of the sub-fund areas. See the following pages of the general fund presentation for these sub-fund breakouts in addition to the overall general fund presentation by categories.

FY 2019 GENERAL FUND REVENUES BY CATEGORY



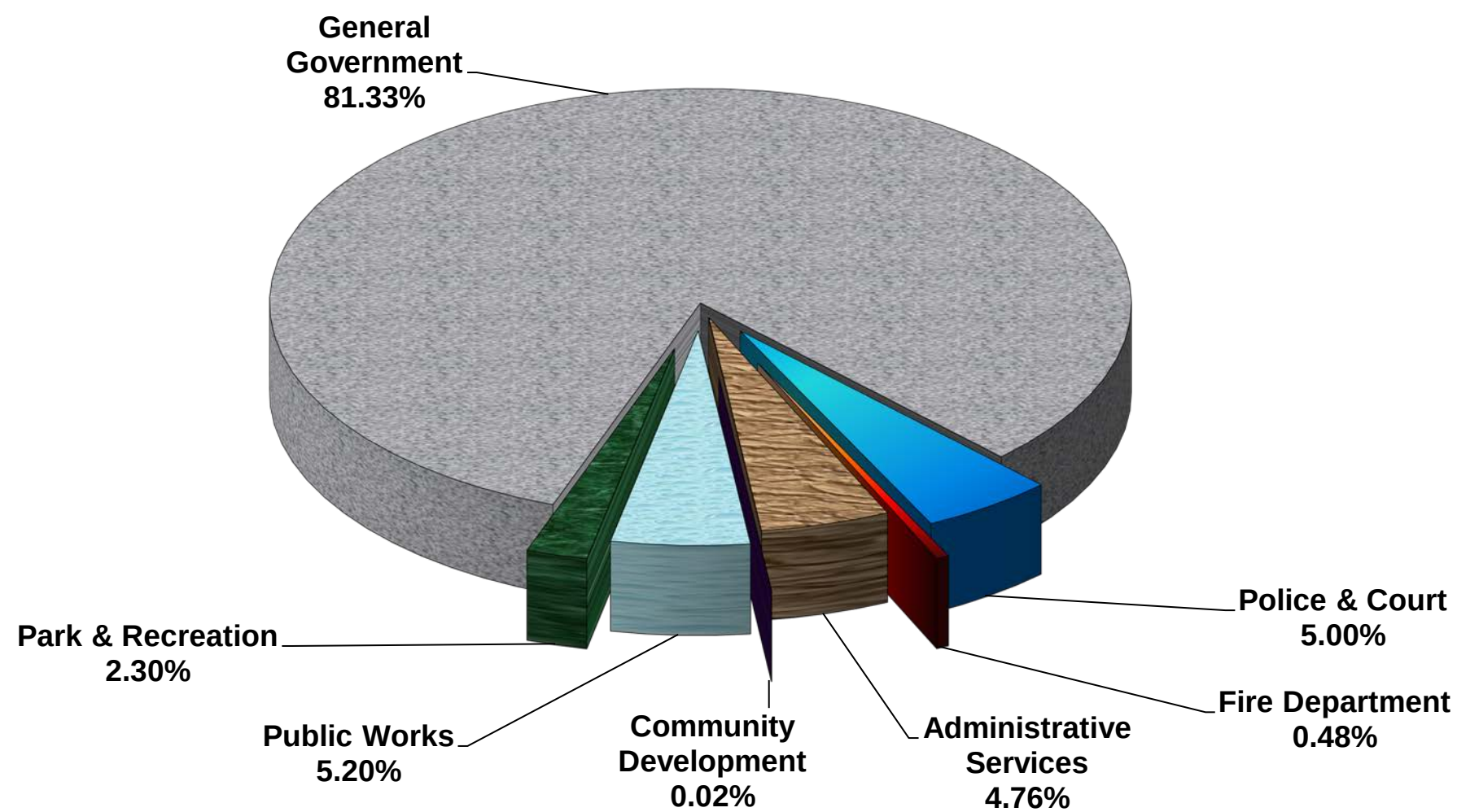
	FY 2018 Adopted	FY 2018 Actual	FY 2019 Budget	Budget Increase (Decr)
Taxes & Assessments	\$ 10,424,465	\$ 10,947,897	\$ 11,136,045	\$ 188,148
Transfers In	185,928	225,370	239,598	14,228
Licenses, Permits, Cable TV	590,190	478,604	575,500	96,896
State Entitlement	4,215,813	4,236,658	4,312,139	75,481
Interest	51,262	89,917	70,000	(19,917)
Internal Charges	3,033,722	3,128,611	3,302,164	173,553
Charges for Services	522,330	585,576	551,175	(34,401)
Fines & Forfeitures	535,033	523,677	549,900	26,223
Other	607,877	660,752	523,354	(137,398)
Total Sources	\$ 20,166,620	\$ 20,877,062	\$ 21,259,875	\$ 382,813

FY 2019 GENERAL FUND EXPENDITURES BY CATEGORY



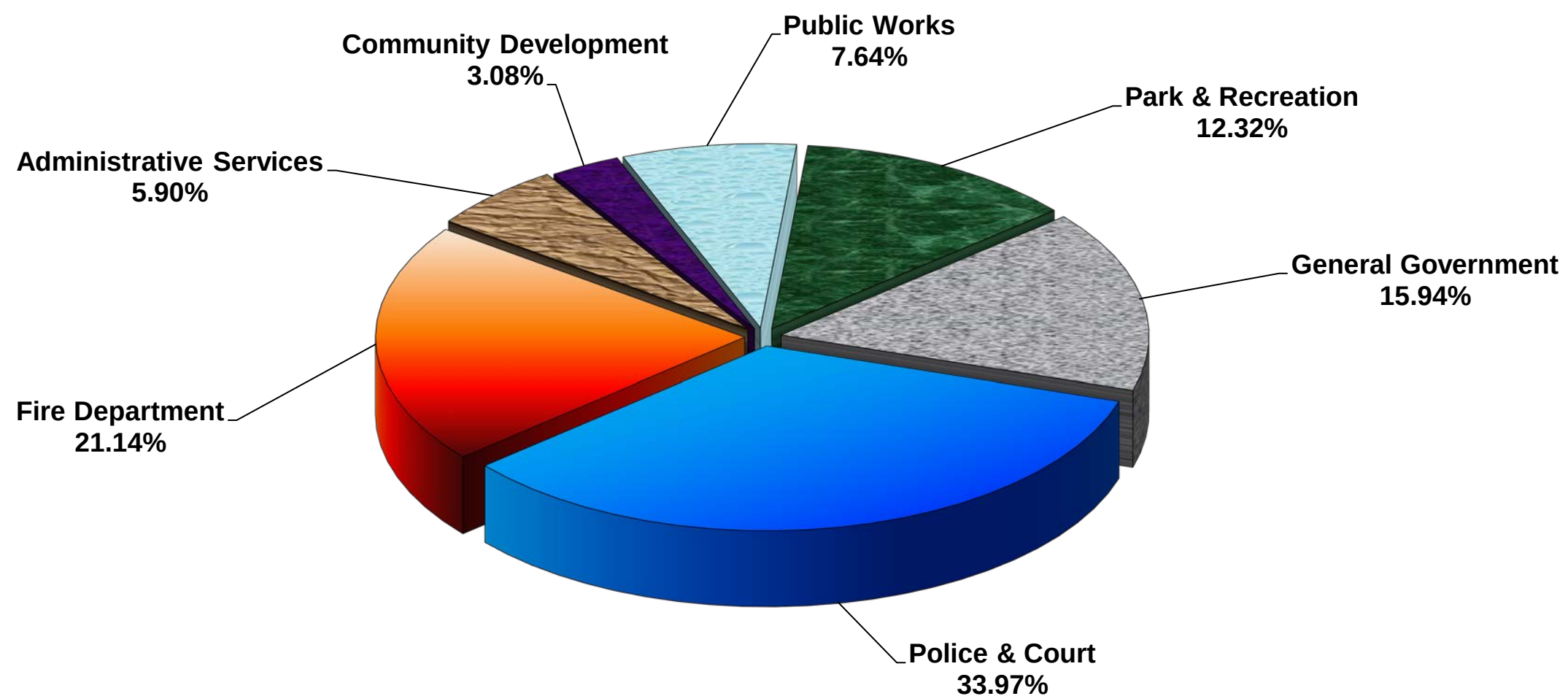
	FY 2018 Adopted	FY 2018 Actual	FY 2019 Budget	Budget Increase (Decr)
Personal Services	\$ 13,958,081	\$ 15,027,294	\$ 15,889,148	\$ 861,854
Maintenance & Operating	2,849,568	2,898,971	4,116,347	1,217,376
Internal Charges	717,052	736,070	717,903	(18,167)
Transfers Out	2,547,576	1,907,282	1,329,391	(577,891)
Debt & Capital	-	-	-	-
Total Uses	\$ 20,072,277	\$ 20,569,617	\$ 22,052,789	\$ 1,483,172

FY 2019 GENERAL FUND REVENUES BY SUB-FUND



	FY 2018 Adopted	FY 2018 Actual	FY 2019 Budget	Budget Increase (Decr)
General Government	\$ 16,476,413	\$ 17,094,750	\$ 17,466,668	\$ 371,918
Police & Court	1,173,250	1,116,620	1,062,844	(53,776)
Fire Department	154,538	176,566	102,200	(74,366)
Administrative Services	950,675	971,594	1,031,846	60,252
Community Development	7,390	9,615	2,800	(6,815)
Public Works	1,040,421	1,042,236	1,105,421	63,185
Park & Recreation	363,933	465,681	488,096	22,415
\$	20,166,620	\$ 20,877,062	\$ 21,259,875	\$ 382,813

FY 2019 GENERAL FUND EXPENDITURES BY SUB-FUND



	FY 2018 Adopted	FY 2018 Actual	FY 2019 Budget	Budget Increase (Decr)
General Government	4,003,894	3,646,626	3,516,211	(130,415)
Police & Court	6,613,242	7,077,172	7,491,237	414,065
Fire Department	4,053,608	4,268,531	4,662,645	394,114
Administrative Services	1,110,028	1,162,233	1,300,682	138,449
Community Development	555,870	527,088	679,465	152,377
Public Works	1,611,175	1,603,379	1,685,828	82,449
Park & Recreation	2,124,460	2,284,588	2,716,721	432,133
\$	20,072,277	\$ 20,569,617	\$ 22,052,789	\$ 1,483,172

General Fund							
Fund: 100		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget
				FY 2018			
				Adopted	Amended	Actual	
Revenues							
	Taxes	9,864,094	10,424,465	10,664,323	10,664,323	10,947,897	11,136,045
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	9,864,094	10,424,465	10,664,323	10,664,323	10,947,897	11,136,045
	License & Permits	593,570	590,190	578,850	578,850	478,604	575,500
	Intergovernmental Revenues	4,587,054	4,702,399	4,622,276	4,685,133	4,688,119	4,683,947
	Charges For Services	620,499	522,330	568,224	568,324	585,576	551,175
	Intra-City Revenues	-	-	59,628	59,628	59,628	73,969
	Fines & Forfeitures	582,081	535,033	646,000	646,000	523,677	549,900
	Investment Earnings	25,974	51,262	40,000	40,000	89,917	70,000
	Other Financing Sources / (Uses)	101,007	121,291	79,022	81,522	149,663	77,577
	Other Operating Revenues	6,510,185	6,522,505	6,594,000	6,659,457	6,575,184	6,582,068
	Internal Service Revenues	3,162,308	3,033,722	3,128,611	3,128,611	3,128,611	3,302,164
	Interfund Transfers In	61,876	185,928	240,370	240,370	225,370	239,598
	Internal Transactions	3,224,184	3,219,650	3,368,981	3,368,981	3,353,981	3,541,762
	Long-Term Debt	-	-	-	-	-	-
Total Revenues		19,598,463	20,166,620	20,627,304	20,692,761	20,877,062	21,259,875
Expenditures							
	Personal Services	13,539,095	13,958,081	15,334,780	15,378,937	15,027,294	15,889,148
	Supplies & Materials	476,093	483,075	583,691	588,174	466,487	657,160
	Purchased Services	1,595,350	1,521,225	1,955,563	2,031,109	1,532,427	2,076,392
	Intra-City Charges	199,410	176,737	299,827	299,804	192,947	250,856
	Fixed Charges	653,821	668,531	855,598	840,598	707,110	1,131,939
	Maintenance & Operating	2,924,674	2,849,568	3,694,679	3,759,685	2,898,971	4,116,347
	Internal Charges	672,339	717,052	736,070	736,070	736,070	717,903
	Transfers Out	3,860,216	2,547,576	1,407,284	1,907,284	1,907,282	1,329,391
	Internal Transactions	4,532,555	3,264,628	2,143,354	2,643,354	2,643,352	2,047,294
	Debt Service	-	-	-	-	-	-
	Capital Outlay	15,913	-	-	-	-	-
	Debt & Capital	15,913	-	-	-	-	-
Total Expenditures		21,012,237	20,072,277	21,172,813	21,781,976	20,569,617	22,052,789
Revenues Over (Under) Expenditures		(1,413,774)	94,343	(545,509)	(1,089,215)	307,445	(792,914)
Beginning Cash Balance - July 1		6,864,349	5,566,148	5,651,856	5,651,856	5,651,856	5,954,892
Other Cash Sources / (Uses)		115,573	(8,635)	-	-	(4,409)	-
Ending Cash Balance - June 30		5,566,148	5,651,856	5,106,347	4,562,641	5,954,892	5,161,978
Unreserved Balance							-
Reserved							5,566,148
Ending Cash Balance - June 30							5,566,148
Reserves Detail:							
Operational Reserves (Required Cash Flow)							4,251,351
Capital Reserve - General Fund Departments							1,314,797
Tax Settlement Reserve							-
20% 27th Payday Reserve (for FY2023)							122,224
NOTE: 440-Capital transfer portion of Transfers Out							2,837,985
							1,452,370
							402,370
							902,370
							902,370
							504,974

General Government
Sub-Fund: 011

Part of the General Fund				
\$ 3,516,211	General Government Sub-Fund Expend.		15.94%	
18,536,578	Other Sub-Funds Expenditures		84.06%	
<u>\$ 22,052,789</u>	Total General Fund Expenditures		<u>100.00%</u>	

"General Government" includes budgets for :

	FY 2016		FY 2017		FY 2018		Adopted FY 2019 Budget
	Actual		Actual		Adopted	Actual	
City Commission	\$ 326,331	\$	310,929	\$	424,452	\$ 352,859	\$ 415,815
City Manager	323,789		320,797		357,411	350,267	367,297
City Attorney	598,952		682,007		781,308	773,616	731,802
Victim Services	-		-		-	-	80,311
Human Resources	436,451		412,056		456,432	438,047	469,882
Public Service Consortium	9,663		5,892		12,712	7,264	12,899
Helena Citizens Council (HCC)	15,549		16,590		23,701	18,494	28,915
Public Arts Preservation	159		191		2,351	2,239	1,319
Retirement and Operating Contingencies	-		-		150,000	-	175,000
Support / Subsidy Payments	111,094		116,981		131,718	134,058	241,080
Interfund Transactions	3,485,216		2,138,451		1,069,784	1,569,782	991,891
	<u>\$ 5,307,204</u>	<u>\$</u>	<u>4,003,894</u>	<u>\$</u>	<u>3,409,869</u>	<u>\$ 3,646,626</u>	<u>\$ 3,516,211</u>
Percent of the General Fund	25.26%		19.95%		16.10%	17.73%	15.94%

FY 2019 Interfund Transactions:

\$ 470,000	Civic Center Support
18,004	Sidewalk Program Support (Interest subsidies)
3,887	PEG Operational Support (General Fund)
500,000	General Fund Capital (440 fund) Funding
<u>\$ 991,891</u>	

Revenues: (General Government Only)

82.16% of Total General Fund Revenue of \$ 21,259,875		FY 2016		FY 2017		FY 2018		Adopted FY 2019 Budget
		Actual		Actual		Adopted	Actual	
Property Tax Revenue	\$	9,037,309	\$	9,570,917	\$	9,861,323	\$ 10,056,244	\$ 10,253,045
MV Assessed & Option Taxes		826,785		853,548		803,000	891,653	883,000
Licenses & Permits		556,875		552,888		544,100	444,856	540,700
State Entitlement		4,075,251		4,215,813		4,236,870	4,236,658	4,312,139
Interest Earnings		25,974		51,262		40,000	89,917	70,000
Internal Service Revenues		949,601		896,562		971,492	971,492	1,016,591
Transfers In		38,000		147,335		225,370	225,370	224,598
Other		137,506		188,088		174,510	178,560	166,595
Total General Government Revenue	<u>\$</u>	<u>15,647,301</u>	<u>\$</u>	<u>16,476,413</u>	<u>\$</u>	<u>16,856,665</u>	<u>\$ 17,094,750</u>	<u>\$ 17,466,668</u>

General Government							
Fund: 011		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget
				Adopted	Amended	Actual	

General Government Revenues						
Taxes	9,864,094	10,424,465	10,664,323	10,664,323	10,947,897	11,136,045
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	9,864,094	10,424,465	10,664,323	10,664,323	10,947,897	11,136,045
License & Permits	556,875	552,888	544,100	544,100	444,856	540,700
Intergovernmental Revenues	4,161,084	4,346,667	4,386,380	4,412,153	4,378,617	4,455,734
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	25,974	51,262	40,000	40,000	89,917	70,000
Other Financing Sources / (Uses)	51,673	57,234	25,000	27,500	36,601	23,000
Other Operating Revenues	4,795,606	5,008,051	4,995,480	5,023,753	4,949,991	5,089,434
Internal Service Revenues	949,601	896,562	971,492	971,492	971,492	1,016,591
Interfund Transfers In	38,000	147,335	225,370	225,370	225,370	224,598
Internal Transactions	987,601	1,043,897	1,196,862	1,196,862	1,196,862	1,241,189
Long-Term Debt	-	-	-	-	-	-
Total General Government Revenues	15,647,301	16,476,413	16,856,665	16,884,938	17,094,750	17,466,668

Expenditures						
Personal Services	1,315,404	1,419,575	1,597,798	1,597,798	1,565,661	1,633,347
Supplies & Materials	28,648	34,121	32,175	32,175	24,883	43,643
Purchased Services	281,069	204,224	337,221	346,913	261,562	273,673
Intra-City Charges	5,519	4,893	4,247	4,247	5,014	6,331
Fixed Charges	162,478	172,135	335,290	320,290	186,370	535,425
Maintenance & Operating	477,714	415,373	708,933	703,625	477,829	859,072
Internal Charges	28,870	30,495	33,354	33,354	33,354	31,901
Transfers Out	3,485,216	2,138,451	1,069,784	1,569,784	1,569,782	991,891
Internal Transactions	3,514,086	2,168,946	1,103,138	1,603,138	1,603,136	1,023,792
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	5,307,204	4,003,894	3,409,869	3,904,561	3,646,626	3,516,211

General Government Revenues Provided (Needed)	10,340,097	12,472,519	13,446,796	12,980,377	13,448,124	13,950,457
Percent of Total General Government Revenues	66.08%	75.70%	79.77%	76.88%	78.67%	79.87%

Expenditures by Division							
1001	410 Interfund Transactions	3,485,216	2,138,451	1,069,784	1,569,784	1,569,782	991,891
1002	410 Support/Assistance Paymts	111,094	116,981	131,718	146,718	134,058	241,080
1101	411 Commission	326,331	310,929	424,452	406,244	352,859	415,815
1201	412 City Manager	323,789	320,797	357,411	377,411	350,267	367,297
1301	412 City Attorney	598,952	682,007	781,308	781,308	773,616	731,802
1302	412 Victim Services	-	-	-	-	-	80,311
1586	410 Contingency	-	-	150,000	120,000	-	175,000
1701	411 Helena Citizens Council (HCC)	15,549	16,590	23,701	23,701	18,494	28,915
1702	401 Public Arts Preservation	159	191	2,351	7,251	2,239	1,319
1801	417 Human Resources	436,451	412,056	456,432	456,432	438,047	469,882
1808	417 Public Service Consortium	9,663	5,892	12,712	15,712	7,264	12,899
Total Expenditures		5,307,204	4,003,894	3,409,869	3,904,561	3,646,626	3,516,211

Police & Court
Sub-Fund: 012

Part of the General Fund				
\$	7,491,237	Police & Court Sub-Fund Expend.		33.97%
	14,561,552	Other Sub-Funds Expenditures		66.03%
\$	22,052,789	Total General Fund Expenditures		100.00%

Description:

Helena Municipal Court is part of the state judicial system and enforces laws for the City of Helena; the Honorable Bob Wood 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 2016		FY 2017		FY 2018		Adopted FY 2019 Budget
	Actual		Actual		Adopted	Actual	
Court Administration	\$ 478,961	\$	508,730	\$	542,375	\$ 508,497	\$ 555,421
Police Operations	5,655,052		5,644,767		6,173,403	6,177,501	6,513,407
Animal Control	157,316		150,345		169,757	93,123	100,190
Drug Enforcement	103,772		107,932		114,926	104,957	117,942
Violence Against Women	88,753		101,622		100,651	99,653	103,261
Urban Wildlife	23,682		29,339		19,650	24,598	21,241
Intrnt Crimes Agnst Child	9,129		11,607		14,353	3,648	12,379
Support/Assistance Paymts	61,730		58,900		64,520	65,195	67,396
	\$ 6,578,395	\$	6,613,242	\$	7,199,635	\$ 7,077,172	\$ 7,491,237
Percent of the General Fund	31.31%		32.95%		34.00%	34.41%	33.97%

Major FY 2019 Support / Subsidy Payments:

\$ 60,396	City support for the Lewis & Clark Humane Society.
\$ 7,000	City support for the Community Service Program.

Funded by:

General Government Revenue	\$ 5,339,090	\$ 5,439,992	\$ 6,049,508	\$ 5,960,552	\$ 6,428,393
percent of funding	81.16%	82.26%	84.03%	84.22%	85.81%
Fines & Forfeitures	582,081	534,133	645,000	520,788	548,900
percent of funding	8.85%	8.08%	8.96%	7.36%	7.33%
Other Dedicated Revenue	657,224	639,117	505,127	595,832	513,944
percent of funding	9.99%	9.66%	7.02%	8.42%	6.86%
Total	\$ 6,578,395	\$ 6,613,242	\$ 7,199,635	\$ 7,077,172	\$ 7,491,237

Police & Court							
Fund: 012		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget
				Adopted	Amended	Actual	

Dedicated Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	34,945	35,802	34,000	34,000	32,748	34,000
Intergovernmental Revenues	325,045	325,008	235,896	235,896	281,418	225,213
Charges For Services	255,477	206,225	219,331	219,331	238,517	239,331
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	582,081	534,133	645,000	645,000	520,788	548,900
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	17,881	33,489	900	900	43,149	400
Other Operating Revenues	1,215,429	1,134,657	1,135,127	1,135,127	1,116,620	1,047,844
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	23,876	38,593	15,000	15,000	-	15,000
Internal Transactions	23,876	38,593	15,000	15,000	-	15,000
Long-Term Debt	-	-	-	-	-	-
Total Dedicated Revenues	1,239,305	1,173,250	1,150,127	1,150,127	1,116,620	1,062,844

Expenditures

Personal Services	5,572,341	5,625,973	5,957,586	5,957,609	6,063,559	6,130,634
Supplies & Materials	176,251	124,271	190,090	192,590	132,255	227,240
Purchased Services	313,742	360,555	432,764	437,564	336,894	504,465
Intra-City Charges	97,235	82,286	177,180	177,157	104,010	134,277
Fixed Charges	188,270	185,104	197,432	197,432	195,871	253,771
Maintenance & Operating	775,498	752,216	997,466	1,004,743	769,030	1,119,753
Internal Charges	230,556	235,053	244,583	244,583	244,583	240,850
Transfers Out	-	-	-	-	-	-
Internal Transactions	230,556	235,053	244,583	244,583	244,583	240,850
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	6,578,395	6,613,242	7,199,635	7,206,935	7,077,172	7,491,237

General Government Revenues Provided (Needed)	(5,339,090)	(5,439,992)	(6,049,508)	(6,056,808)	(5,960,552)	(6,428,393)
Percent of Total General Government Revenues	34.12%	33.02%	35.89%	35.87%	34.87%	36.80%

Expenditures by Division

1001	410 Interfund Transactions	-	-	-	-	-	-
1002	410 Support/Assistance Paymts	61,730	58,900	64,520	64,520	65,195	67,396
1401	413 Court Administration	478,961	508,730	542,375	542,375	508,497	555,421
2201	421 Police Operations	5,655,052	5,644,767	6,173,403	6,177,499	6,177,501	6,513,407
2203	446 Animal Control	157,316	150,345	169,757	168,012	93,123	100,190
2207	421 Drug Enforcement	103,772	107,932	114,926	114,926	104,957	117,942
2209	421 Violence Against Women	88,753	101,622	100,651	100,651	99,653	103,261
2211	446 Urban Wildlife	23,682	29,339	19,650	24,599	24,598	21,241
2212	421 Intrnt Crimes Agnst Child	9,129	11,607	14,353	14,353	3,648	12,379
Total Expenditures		6,578,395	6,613,242	7,199,635	7,206,935	7,077,172	7,491,237

Fire Department
Sub-Fund: 013

Part of the General Fund			
\$ 4,662,645	Fire Department Sub-Fund Expend.		21.14%
17,390,144	Other Sub-Funds Expenditures		78.86%
<u>\$ 22,052,789</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 2016		FY 2017		FY 2018		Adopted FY 2019 Budget
	Actual		Actual		Adopted	Actual	
Fire	\$ 3,947,818		\$ 3,976,444		\$ 4,403,029	\$ 4,247,921	\$ 4,662,645
Fire Grants	56,372		77,164		-	20,610	-
	<u>\$ 4,004,190</u>		<u>\$ 4,053,608</u>		<u>\$ 4,403,029</u>	<u>\$ 4,268,531</u>	<u>\$ 4,662,645</u>
Percent of the General Fund	19.06%		20.20%		20.80%	20.75%	21.14%

Funded by:

General Government Revenue	\$ 3,758,997	\$ 3,899,070	\$ 4,291,429	\$ 4,091,965	\$ 4,560,445
percent of funding	93.88%	96.19%	97.47%	95.86%	97.81%
Dedicated Revenue	245,193	154,538	111,600	176,566	102,200
percent of funding	6.12%	3.81%	2.53%	4.14%	2.19%
Total	<u>\$ 4,004,190</u>	<u>\$ 4,053,608</u>	<u>\$ 4,403,029</u>	<u>\$ 4,268,531</u>	<u>\$ 4,662,645</u>

Community Development
Sub-Fund: 014

Part of the General Fund			
\$	679,465	Community Development Sub-Fund Expend.	3.08%
	21,373,324	Other Sub-Funds Expenditures	96.92%
\$	22,052,789	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 2016		FY 2017		FY 2018		Adopted FY 2019 Budget
	Actual		Actual		Adopted	Actual	
Community Development	\$ 527,761		\$ 535,870		\$ 543,817	\$ 507,088	\$ 659,465
Support/Assistance Paymts	20,000		20,000		20,000	20,000	20,000
	\$ 547,761		\$ 555,870		\$ 563,817	\$ 527,088	\$ 679,465
Percent of the General Fund	2.61%		2.77%		2.66%	2.56%	3.08%

Support / Subsidy Payments provides for:
\$ 20,000 Historic Preservation Program-City contribution

Funded by:

General Government Revenue	\$ 532,081	\$ 548,480	\$ 560,567	\$ 517,473	\$ 676,665
percent of funding	97.14%	98.67%	99.42%	98.18%	99.59%
Dedicated Revenue	15,680	7,390	3,250	9,615	2,800
percent of funding	2.86%	1.33%	0.58%	1.82%	0.41%
Total	\$ 547,761	\$ 555,870	\$ 563,817	\$ 527,088	\$ 679,465

Community Development

Fund: 014

FY 2016 Actual	FY 2017 Actual				Adopted FY 2019 Budget
		FY 2018			
		Adopted	Amended	Actual	

Dedicated Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	1,750	1,500	750	750	1,000	800
Intergovernmental Revenues	10,000	-	-	-	6,000	-
Charges For Services	3,930	5,890	2,500	2,500	2,615	2,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	15,680	7,390	3,250	3,250	9,615	2,800
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Dedicated Revenue	15,680	7,390	3,250	3,250	9,615	2,800

Expenditures

Personal Services	366,149	407,734	425,557	425,557	396,890	444,165
Supplies & Materials	2,588	34,894	10,709	12,692	10,270	10,869
Purchased Services	115,099	49,784	63,026	108,557	55,848	159,849
Intra-City Charges	3,000	3,000	3,667	3,667	3,150	3,245
Fixed Charges	51,785	51,785	51,786	51,786	51,858	52,415
Maintenance & Operating	172,472	139,463	129,188	176,702	121,126	226,378
Internal Charges	9,140	8,673	9,072	9,072	9,072	8,922
Transfers Out	-	-	-	-	-	-
Internal Transactions	9,140	8,673	9,072	9,072	9,072	8,922
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	547,761	555,870	563,817	611,331	527,088	679,465

General Government Revenues Provided (Needed)

Percent of Total General Government Revenues	3.40%	3.33%	3.33%	3.60%	3.03%	3.87%
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Expenditures by Division

1001	410 Interfund Transactions	-	-	-	-	-	-
1002	410 Support/Assistance Paymts (Hist. Preserv. Officer / Addressing / Trolley)	20,000	20,000	20,000	20,000	20,000	20,000
1601	418 Community Development	527,761	535,870	543,817	591,331	507,088	659,465
Total Expenditures		547,761	555,870	563,817	611,331	527,088	679,465

Administrative Services
Sub-Fund: 015

Part of the General Fund			
\$ 1,300,682	Administrative Services Sub-Fund Expend.		5.90%
20,752,107	Other Sub-Funds Expenditures		94.10%
<u>\$ 22,052,789</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 :

					Adopted FY 2019 Budget
	FY 2016 Actual	FY 2017 Actual	FY 2018		
			Adopted	Actual	
Budget & Admin Services	\$ 352,583	\$ 335,242	\$ 360,050	\$ 369,767	\$ 367,863
Accounting	318,328	331,278	436,609	331,935	432,336
Utility Customer Service	423,419	443,508	481,516	460,531	500,483
	<u>\$ 1,094,330</u>	<u>\$ 1,110,028</u>	<u>\$ 1,278,175</u>	<u>\$ 1,162,233</u>	<u>\$ 1,300,682</u>
Percent of the General Fund	5.21%	5.53%	6.04%	5.65%	5.90%

Funded by:

General Government Revenue	\$	31,621	\$	159,353	\$	300,581	\$	190,639	\$	268,836
percent of funding		2.89%		14.36%		23.52%		16.40%		20.67%
Dedicated Revenue		1,062,709		950,675		977,594		971,594		1,031,846
percent of funding		97.11%		85.64%		76.48%		83.60%		79.33%
Total	\$	1,094,330	\$	1,110,028	\$	1,278,175	\$	1,162,233	\$	1,300,682

Administrative Services

Fund: 015

FY 2016 Actual	FY 2017 Actual				Adopted FY 2019 Budget
		FY 2018			
		Adopted	Amended	Actual	

Dedicated Revenues

	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-
	Charges For Services	-	-	6,000	6,000	-	5,000
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	-	-	-	-	-	-
	Other Financing Sources / (Uses)	-	-	-	-	-	-
	Other Operating Revenues	-	-	6,000	6,000	-	5,000
	Internal Service Revenues	1,062,709	950,675	971,594	971,594	971,594	1,026,846
	Interfund Transfers In	-	-	-	-	-	-
	Internal Transactions	1,062,709	950,675	971,594	971,594	971,594	1,026,846
	Long-Term Debt	-	-	-	-	-	-
	Total Dedicated Revenue	1,062,709	950,675	977,594	977,594	971,594	1,031,846

Expenditures

Personal Services	763,942	757,574	881,415	881,415	815,520	904,971
Supplies & Materials	15,568	25,267	28,790	28,790	20,049	48,195
Purchased Services	212,829	206,890	241,887	246,377	196,557	207,402
Intra-City Charges	3,850	4,810	4,500	4,500	5,054	5,024
Fixed Charges	78,794	97,535	102,669	102,669	106,139	116,820
Maintenance & Operating	311,041	334,502	377,846	382,336	327,799	377,441
Internal Charges	19,347	17,952	18,914	18,914	18,914	18,270
Transfers Out	-	-	-	-	-	-
Internal Transactions	19,347	17,952	18,914	18,914	18,914	18,270
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	1,094,330	1,110,028	1,278,175	1,282,665	1,162,233	1,300,682

General Government Revenues Provided (Needed)	
2010	100%
2011	100%
2012	100%
2013	100%
2014	100%
2015	100%
2016	100%
2017	100%
2018	100%
2019	100%
2020	100%
2021	100%
2022	100%
2023	100%
2024	100%
2025	100%
2026	100%
2027	100%
2028	100%
2029	100%
2030	100%
2031	100%
2032	100%
2033	100%
2034	100%
2035	100%
2036	100%
2037	100%
2038	100%
2039	100%
2040	100%
2041	100%
2042	100%
2043	100%
2044	100%
2045	100%
2046	100%
2047	100%
2048	100%
2049	100%
2050	100%

Percent of Total General Government Revenues	0.20%	0.97%	1.78%	1.81%	1.12%	1.54%
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Expenditures by Division

1001	410 Interfund Transactions	-	-	-	-	-	-
1002	410 Support/Assistance Paymts	-	-	-	-	-	-
1501	414 Budget & Admin Services	352,583	335,242	360,050	369,767	369,767	367,863
1506	415 Accounting	318,328	331,278	436,609	431,382	331,935	432,336
1507	415 Utility Customer Service	423,419	443,508	481,516	481,516	460,531	500,483
Total Expenditures		1,094,330	1,110,028	1,278,175	1,282,665	1,162,233	1,300,682

Public Works
Sub-Fund: 016

Part of the General Fund			
\$ 1,685,828	Public Works Sub-Fund Expend.		7.64%
20,366,961	Other Sub-Funds Expenditures		92.36%
<u>\$ 22,052,789</u>	Total General Fund Expenditures	<u></u>	<u>100.00%</u>

"Public Works" includes budgets for :

	FY 2016		FY 2017		FY 2018		Adopted FY 2019 Budget
	Actual		Actual		Adopted	Actual	
Public Works Admin	\$ 324,285	\$	322,757	\$	337,457	\$ 356,615	\$ 344,834
Engineering	909,556		879,293		988,191	909,264	1,003,494
Interfund Transactions	375,000		409,125		337,500	337,500	337,500
	<u>\$ 1,608,841</u>	<u>\$</u>	<u>1,611,175</u>	<u>\$</u>	<u>1,663,148</u>	<u>\$ 1,603,379</u>	<u>\$ 1,685,828</u>
Percent of the General Fund	7.66%		8.03%		7.86%	7.79%	7.64%

Interfund Transactions provides for:
\$ 337,500 Capital Transit Srvcs Operations Support

Funded by:

General Government Revenue	\$ 528,203	\$	570,754	\$	621,162	\$	561,143	\$	580,407
percent of funding	32.83%		35.42%		37.35%		35.00%		34.43%
Dedicated Revenue	1,080,638		1,040,421		1,041,986		1,042,236		1,105,421
percent of funding	67.17%		64.58%		62.65%		65.00%		65.57%
Total	<u>\$ 1,608,841</u>	<u>\$</u>	<u>1,611,175</u>	<u>\$</u>	<u>1,663,148</u>	<u>\$</u>	<u>1,603,379</u>	<u>\$</u>	<u>1,685,828</u>

Public Works

Fund: 016

FY 2016 Actual	FY 2017 Actual				Adopted FY 2019 Budget
		FY 2018			
		Adopted	Amended	Actual	

Dedicated Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	3,432	-	-	-	-	-
Charges For Services	1,000	-	-	-	250	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	4,432	-	-	-	250	-
Internal Service Revenues	1,076,206	1,040,421	1,041,986	1,041,986	1,041,986	1,105,421
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	1,076,206	1,040,421	1,041,986	1,041,986	1,041,986	1,105,421
Long-Term Debt	-	-	-	-	-	-
Total Dedicated Revenue	1,080,638	1,040,421	1,041,986	1,041,986	1,042,236	1,105,421

Expenditures

Personal Services	1,022,828	1,022,542	1,106,708	1,106,708	1,082,842	1,137,983
Supplies & Materials	5,002	6,373	9,800	9,800	6,048	7,250
Purchased Services	89,788	68,446	100,410	100,410	71,390	88,173
Intra-City Charges	5,097	4,594	7,866	7,866	5,845	7,362
Fixed Charges	83,821	71,892	73,102	73,102	71,992	78,247
Maintenance & Operating	183,708	151,305	191,178	191,178	155,275	181,032
Internal Charges	27,305	28,203	27,762	27,762	27,762	29,313
Transfers Out	375,000	409,125	337,500	337,500	337,500	337,500
Internal Transactions	402,305	437,328	365,262	365,262	365,262	366,813
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	1,608,841	1,611,175	1,663,148	1,663,148	1,603,379	1,685,828

General Government Revenues Provided (Needed)	
2010	100%
2011	100%
2012	100%
2013	100%
2014	100%
2015	100%
2016	100%
2017	100%
2018	100%
2019	100%
2020	100%
2021	100%
2022	100%
2023	100%
2024	100%
2025	100%
2026	100%
2027	100%
2028	100%
2029	100%
2030	100%
2031	100%
2032	100%
2033	100%
2034	100%
2035	100%
2036	100%
2037	100%
2038	100%
2039	100%
2040	100%
2041	100%
2042	100%
2043	100%
2044	100%
2045	100%
2046	100%
2047	100%
2048	100%
2049	100%
2050	100%

Percent of Total General Government Revenues	3.38%	3.46%	3.68%	3.68%	3.28%	3.32%
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Expenditures by Division

1001	410 Interfund Transactions	375,000	409,125	337,500	337,500	337,500	337,500
3101	431 Public Works Admin	324,285	322,757	337,457	356,615	356,615	344,834
3102	433 Engineering	909,556	879,293	988,191	969,033	909,264	1,003,494
Total Expenditures		1,608,841	1,611,175	1,663,148	1,663,148	1,603,379	1,685,828

Park & Recreation
Sub-Fund: 017

Part of the General Fund		
\$ 2,716,721	Park & Recreation Sub-Fund Expend.	12.32%
19,336,068	Other Sub-Funds Expenditures	87.68%
<u>\$ 22,052,789</u>	<u>Total General Fund Expenditures</u>	<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 2016		FY 2017		FY 2018		Adopted FY 2019 Budget
	Actual		Actual		Adopted	Actual	
Parks Administration	\$ 232,370		\$ 239,594		\$ 287,278	\$ 264,480	\$ 304,460
Parks Maintenance	1,211,419		1,292,251		1,543,542	1,402,781	1,567,597
Swimming Pool	310,867		324,007		448,900	336,169	454,587
Recreation	59,229		79,178		92,991	74,633	92,745
Kay's Kids	25,180		21,183		53,352	36,393	54,218
Urban Trails	32,451		32,795		54,304	34,941	55,948
Code Enforcement-Weed Mgmt	-		135,452		174,773	135,191	187,166
Interfund Transactions	-		-		-	-	-
	<u>\$ 1,871,516</u>		<u>\$ 2,124,460</u>		<u>\$ 2,655,140</u>	<u>\$ 2,284,588</u>	<u>\$ 2,716,721</u>
Percent of the General Fund	8.91%		10.58%		12.54%	11.11%	12.32%

Funded by:

General Government Revenue	\$ 1,563,879	\$ 1,760,527	\$ 2,169,058	\$ 1,818,907	\$ 2,228,625
percent of funding	83.56%	82.87%	81.69%	79.62%	82.03%
Other Dedicated Revenue	307,637	363,933	486,082	465,681	488,096
percent of funding	16.44%	17.13%	18.31%	20.38%	17.97%
Total	<u>\$ 1,871,516</u>	<u>\$ 2,124,460</u>	<u>\$ 2,655,140</u>	<u>\$ 2,284,588</u>	<u>\$ 2,716,721</u>

Significant Changes:

In fiscal year 2016, a review of the Weed Control fund (fund #239) determined that operations have evolved over the last few years and were more of a general safety nature with city code enforcement functions and less a special operation for weed management. Based on these operational changes, it was determined that operations would be more appropriately accounted for in the General Fund, not a Special Revenue Weed Control fund. Therefore, beginning in fiscal year 2017, operations will now be accounted for in the General Fund under a Code Enforcement-Weed Mangement division under the oversight of the Parks & Recreation Department. The Special Revenue Weed Control fund (#239) was closed out at the end of fiscal year 2016.

Fund: 017

Dedicated Revenues						
	Taxes	-	-	-	-	-
	Special Assessments	-	-	-	-	-
Taxes & Assessments		-	-	-	-	-
	License & Permits	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	3,000
	Charges For Services	211,527	198,017	228,793	228,893	223,844
	Intra-City Revenues	-	-	59,628	59,628	59,628
	Fines & Forfeitures	-	900	1,000	1,000	2,889
	Investment Earnings	-	-	-	-	-
	Other Financing Sources / (Uses)	22,318	18,952	53,122	53,122	35,781
Other Operating Revenues		233,845	217,869	342,543	342,643	322,142
	Internal Service Revenues	73,792	146,064	143,539	143,539	143,539
	Interfund Transfers In	-	-	-	-	-
Internal Transactions		73,792	146,064	143,539	143,539	143,539
Long-Term Debt		-	-	-	-	-
Total Dedicated Revenue		307,637	363,933	486,082	486,182	465,681

Personal Services	1,057,677	1,208,949	1,563,774	1,563,774	1,368,259	1,617,743
Supplies & Materials	138,676	169,382	175,404	175,404	159,771	173,679
Purchased Services	443,220	471,278	625,877	625,877	479,840	649,802
Intra-City Charges	45,897	45,504	56,153	56,153	43,189	53,153
Fixed Charges	87,740	89,016	94,219	94,219	93,816	94,161
Maintenance & Operating	715,533	775,180	951,653	951,653	776,616	970,795
Internal Charges	98,306	140,331	139,713	139,713	139,713	128,183
Transfers Out	-	-	-	-	-	-
Internal Transactions	98,306	140,331	139,713	139,713	139,713	128,183
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	1,871,516	2,124,460	2,655,140	2,655,140	2,284,588	2,716,721

Expenditures by Division							
1001	410	Interfund Transactions	-	-	-	-	-
1002	410	Support/Assistance Paymts	-	-	-	-	-
4101	464	Parks Administration	232,370	239,594	287,278	287,278	304,460
4102	464	Parks Maintenance	1,211,419	1,292,251	1,543,542	1,402,781	1,567,597
4103	464	Swimming Pool	310,867	324,007	448,900	336,169	454,587
4104	464	Recreation	59,229	79,178	92,991	74,633	92,745
4106	464	Kay's Kids	25,180	21,183	53,352	36,393	54,218
4107	464	Urban Trails	32,451	32,795	54,304	34,941	55,948
4109	464	Code Enforcement-Weed Mgmt	-	135,452	174,773	135,191	187,166
Total Expenditures			1,871,516	2,124,460	2,655,140	2,284,588	2,716,721

Street & Traffic
Fund: 201

Part of the Public Works Department

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

This Fund includes budgets for :

		FY 2016 Actual	FY 2017 Actual	FY 2018		Adopted FY 2019 Budget
				Adopted	Actual	
Streets	\$	2,232,033	\$ 2,671,190	\$ 5,182,271	\$ 3,831,988	\$ 5,088,952
Traffic Maintenance		380,490	347,427	499,853	421,857	447,973
Signal Maintenance		136,169	152,780	171,491	141,617	147,382
	\$	2,748,692	\$ 3,171,397	\$ 5,853,615	\$ 4,395,462	\$ 5,684,307

Major Funding Sources:
The Street, Signal and Traffic 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 (fund 240) for the Street capital program.

Major Capital:

\$ 50,000	GPS Units (Snowplows)
186,000	Dump Truck (Replace Unit #322)
1,000,000	Rodney Street (Phase I)
<u>\$ 1,236,000</u>	Streets

Street & Traffic									
Fund: 201		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget		
				Adopted	Amended	Actual			

Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	3,341,204	3,659,914	3,668,420	3,668,420	4,055,147	4,051,560
Taxes & Assessments	3,341,204	3,659,914	3,668,420	3,668,420	4,055,147	4,051,560
License & Permits	-	-	-	-	31,355	28,000
Intergovernmental Revenues	26,700	27,500	27,500	27,500	30,494	30,495
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	8,970	22,349	15,000	15,000	39,569	30,000
Other Financing Sources / (Uses)	37,453	49,603	37,000	37,000	26,795	15,000
Other Operating Revenues	73,123	99,452	79,500	79,500	128,213	103,495
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	12,876	19,695	19,695	19,695	19,545
Internal Transactions	-	12,876	19,695	19,695	19,695	19,545
Long-Term Debt	-	-	2,168,144	2,800,562	-	500,000
Total Revenues	3,414,327	3,772,242	5,935,759	6,568,177	4,203,055	4,674,600
Expenditures						
Personal Services	1,184,756	1,231,490	1,390,291	1,390,291	1,334,818	1,443,061
Supplies & Materials	207,385	491,254	625,300	993,493	673,371	712,850
Purchased Services	577,047	636,652	800,230	1,578,427	786,923	1,279,961
Intra-City Charges	169,581	199,273	256,606	256,606	263,729	253,910
Fixed Charges	1,864	1,613	2,130	2,130	1,592	1,660
Maintenance & Operating	955,877	1,328,792	1,684,266	2,830,656	1,725,615	2,248,381
Internal Charges	477,383	443,968	493,578	464,759	464,759	519,485
Transfers Out	-	36,075	-	-	-	-
Internal Transactions	477,383	480,043	493,578	464,759	464,759	519,485
Debt Service	-	-	-	-	-	237,380
Capital Outlay	130,676	131,072	2,285,480	3,032,122	870,270	1,236,000
Debt & Capital	130,676	131,072	2,285,480	3,032,122	870,270	1,473,380
Total Expenditures	2,748,692	3,171,397	5,853,615	7,717,828	4,395,462	5,684,307
Revenues Over (Under) Expenditures	665,635	600,845	82,144	(1,149,651)	(192,407)	(1,009,707)
Beginning Cash Balance - July 1	2,641,156	3,307,070	3,907,780	3,907,780	3,907,780	3,715,524
Other Cash Sources / (Uses)	279	(135)	-	-	151	-
Ending Cash Balance - June 30	3,307,070	3,907,780	3,989,924	2,758,129	3,715,524	2,705,817
Unreserved Balance	-	-	-	-	-	-
Reserved	3,307,070	3,907,780	3,989,924	2,758,129	3,715,524	2,705,817
Ending Cash Balance - June 30	3,307,070	3,907,780	3,989,924	2,758,129	3,715,524	2,705,817
Reserves Detail:						
Operating Reserve (5 month)	1,090,840	1,266,802	1,486,723	1,952,378	1,468,830	1,754,553
Trail / Crossings Maintenance Reserve	150,000	-	-	-	-	-
Street Plowing Overtime Reserve	10,000	10,000	10,000	10,000	(8,007)	10,000
20% 27th Payday Reserve (for FY2023)						11,100
Capital / Maintenance Projects Reserves	2,056,230	2,630,978	2,493,201	795,751	2,254,701	930,164

Civic Center
Fund: 211

Description:

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

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

The Civic Center will continue its integral role as a community cultural asset. Marketing activities include a proactive and trackable program to solicit regional and national organizations as well as promoters to bring events including live entertainment, banquets/fundraisers, conventions, expositions, and conferences to the Helena Civic Center, and to encourage local organizations to use the facilities for community events. This activity contributes a significant economic impact to downtown Helena and the greater Helena area.

Major Funding Sources:

General Fund Support Transfer	\$	480,000	\$	480,000	\$	480,000	\$	480,000	\$	470,000
Civic Center Fees (Events/Rental)		567,710		270,274		222,900		299,527		417,465
	\$	1,047,710	\$	750,274	\$	702,900	\$	779,527	\$	887,465

Major Capital:

\$ 10,000	Phase II Auditorium Stage Curtain Replacement
\$ 10,000	

Civic Center							
Fund: 211		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget

Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	25,000	-	-	-	-
Charges For Services	567,710	270,274	222,900	274,192	299,527	417,465
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	5,737	299	-	5,300	5,490	750
Other Operating Revenues	573,447	295,573	222,900	279,492	305,017	418,215
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	480,000	483,827	485,854	485,854	485,854	475,572
Internal Transactions	480,000	483,827	485,854	485,854	485,854	475,572
Long-Term Debt	-	-	-	-	-	-
Total Revenues	1,053,447	779,400	708,754	765,346	790,871	893,787

Expenditures

Personal Services	393,609	375,919	403,068	406,108	381,763	415,649
Supplies & Materials	24,151	27,768	22,880	22,880	20,333	30,286
Purchased Services	436,324	205,413	121,980	160,545	149,424	279,208
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	6,482	6,734	6,930	6,930	6,434	6,930
Maintenance & Operating	466,957	239,915	151,790	190,355	176,191	316,424
Internal Charges	182,859	174,787	154,264	154,264	154,264	150,697
Transfers Out	-	4,029	-	-	-	-
Internal Transactions	182,859	178,816	154,264	154,264	154,264	150,697
Debt Service	-	-	-	-	-	-
Capital Outlay	-	40,853	15,400	26,400	26,169	10,000
Debt & Capital	-	40,853	15,400	26,400	26,169	10,000
Total Expenditures	1,043,425	835,503	724,522	777,127	738,387	892,770

Revenues Over (Under) Expenditures	10,022	(56,103)	(15,768)	(11,781)	52,484	1,017
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Beginning Cash Balance - July 1	473,929	483,951	427,848	427,848	427,848	480,332
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Other Cash Sources / (Uses)	-	-	-	-	-	-
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Ending Cash Balance - June 30	483,951	427,848	412,080	416,067	480,332	481,349
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Unreserved Balance	-	-	-	-	-	-	
Reserved	483,951	427,848	412,080	416,067	480,332	481,349	
Ending Cash Balance - June 30	483,951	427,848	412,080	416,067	480,332	481,349	
Reserves Detail:							
Operating Reserve	1 mo.	86,900	65,800	59,000	62,500	59,300	73,500
Equipment Reserve		397,051	362,048	353,080	353,567	421,032	404,652
20% 27th Payday Reserve (for FY2023)							3,197

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 :

						Adopted FY 2019 Budget				
	FY 2016		FY 2017 Actual	FY 2018						
	Actual			Adopted	Actual					
Facilities Administration	\$	419,804	\$	486,964	\$	466,299	\$	477,038	\$	592,091
Project Management		121,155		119,725		122,793		123,038		98,923
Public Ed & Govt Acc Chnl (PEG)		165,330		169,436		173,772		174,115		3,956
	\$	706,289	\$	776,125	\$	762,864	\$	774,191	\$	694,970

Major Funding Sources:

PEG Operational Support (General Fund)	\$	5,000	\$	4,962	\$	5,103	\$	5,103	\$	3,887
PEG Contract - Cable Franchise Fee Funded		160,480		164,500		168,620		168,620		-
Community Facilities Charges		563,559		627,029		599,638		599,638		575,024
	\$	729,039	\$	796,491	\$	773,361	\$	773,361	\$	578,911

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 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget
				Adopted	Amended	Actual	

Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	3,651	6,726	4,100	4,100	14,429	4,100
Other Financing Sources / (Uses)	-	3,589	-	-	-	-
Other Operating Revenues	3,651	10,315	4,100	4,100	14,429	4,100
Internal Service Revenues	563,559	627,029	599,638	599,638	599,638	575,024
Interfund Transfers In	165,480	171,557	176,928	176,928	176,928	7,070
Internal Transactions	729,039	798,586	776,566	776,566	776,566	582,094
Long-Term Debt	-	-	-	-	-	-
Total Revenues	732,690	808,901	780,666	780,666	790,995	586,194

Expenditures

Personal Services	198,888	206,768	215,750	215,750	216,692	182,892
Supplies & Materials	905	1,151	2,125	2,125	1,850	2,125
Purchased Services	294,745	315,317	338,197	384,467	351,228	439,612
Intra-City Charges	1,482	1,405	3,700	3,700	1,329	3,249
Fixed Charges	160,480	164,500	168,620	168,620	168,620	-
Maintenance & Operating	457,612	482,373	512,642	558,912	523,027	444,986
Internal Charges	40,389	32,835	34,472	34,472	34,472	35,092
Transfers Out	-	12,305	-	-	-	-
Internal Transactions	40,389	45,140	34,472	34,472	34,472	35,092
Debt Service	-	-	-	-	-	-
Capital Outlay	9,400	41,844	-	-	-	32,000
Debt & Capital	9,400	41,844	-	-	-	32,000
Total Expenditures	706,289	776,125	762,864	809,134	774,191	694,970

Revenues Over (Under) Expenditures	26,401	32,776	17,802	(28,468)	16,804	(108,776)
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Beginning Cash Balance - July 1	952,163	978,564	1,011,340	1,011,340	1,011,340	1,028,144
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Other Cash Sources / (Uses)	-	-	-	-	-	-
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Ending Cash Balance - June 30	978,564	1,011,340	1,029,142	982,872	1,028,144	919,368
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Unreserved Balance	-	-	-	-	-	-
Reserved	978,564	1,011,340	1,029,142	982,872	1,028,144	919,368
Ending Cash Balance - June 30	978,564	1,011,340	1,029,142	982,872	1,028,144	919,368
Reserves Detail:						
Operating Reserve	1 mo. 58,074	61,190	63,572	67,428	64,516	55,248
PEG Operational Reserve	666	692	617	617	274	205
Facilities Management - Other Reserves	919,824	949,458	964,953	914,827	963,354	862,509
20% 27th Payday Reserve (for FY2023)						1,407

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 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget
				Adopted	Amended	Actual	
Revenues							
	Taxes	-	-	-	-	-	
	Special Assessments	-	-	-	-	-	
	Taxes & Assessments	-	-	-	-	-	
	License & Permits	-	-	-	-	-	
	Intergovernmental Revenues	-	-	-	-	-	
	Charges For Services	-	-	-	-	-	
	Intra-City Revenues	-	-	-	-	-	
	Fines & Forfeitures	-	-	-	-	-	
	Investment Earnings	81	80	50	50	100	
	Other Financing Sources / (Uses)	62,102	53,426	62,099	62,099	53,426	
	Other Operating Revenues	62,183	53,506	62,149	62,149	53,526	
	Internal Service Revenues	-	-	-	-	-	
	Interfund Transfers In	-	12,305	-	-	-	
	Internal Transactions	-	12,305	-	-	-	
	Long-Term Debt	-	-	-	-	-	
Total Revenues		62,183	65,811	62,149	62,149	53,526	
Expenditures							
	Personal Services	-	-	-	-	-	
	Supplies & Materials	2,492	1,708	2,500	2,500	1,557	
	Purchased Services	11,105	11,114	13,515	13,515	12,246	
	Intra-City Charges	-	-	-	-	-	
	Fixed Charges	1,060	1,109	1,150	1,150	1,109	
	Maintenance & Operating	14,657	13,931	17,165	17,165	14,912	
	Internal Charges	40,642	40,763	40,777	40,777	40,777	
	Transfers Out	-	-	-	-	-	
	Internal Transactions	40,642	40,763	40,777	40,777	40,777	
	Debt Service	4,209	16,462	4,210	4,210	-	
	Capital Outlay	-	-	-	-	-	
	Debt & Capital	4,209	16,462	4,210	4,210	-	
Total Expenditures		59,508	71,156	62,152	62,152	55,689	
Revenues Over (Under) Expenditures		2,675	(5,345)	(3)	(3)	(2,163)	
Beginning Cash Balance - July 1		15,321	17,996	12,651	12,651	12,651	
Other Cash Sources / (Uses)		-	-	-	-	-	
Ending Cash Balance - June 30		17,996	12,651	12,648	12,648	10,488	
Unreserved Balance		-	-	-	-	-	
Reserved		17,996	12,651	12,648	12,648	10,488	
Ending Cash Balance - June 30		17,996	12,651	12,648	12,648	10,488	
Reserves Detail:							
Operating & Capital Reserve		17,996	12,651	12,648	12,648	10,488	

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 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget
				Adopted	Amended	Actual	
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	132	264	175	175	502	300
	Other Financing Sources / (Uses)	16,450	24,908	21,760	21,760	16,760	21,760
	Other Operating Revenues	16,582	25,172	21,935	21,935	17,262	22,060
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
	Long-Term Debt	-	-	-	-	-	-
Total Revenues		16,582	25,172	21,935	21,935	17,262	22,060
Expenditures							
	Personal Services	-	-	-	-	-	-
	Supplies & Materials	-	-	-	-	-	-
	Purchased Services	-	8,401	5,000	5,000	3,467	5,000
	Intra-City Charges	-	-	-	-	-	-
	Fixed Charges	-	-	-	-	-	-
	Maintenance & Operating	-	8,401	5,000	5,000	3,467	5,000
	Internal Charges	16,351	16,375	16,755	16,755	16,755	16,919
	Transfers Out	-	-	-	-	-	-
	Internal Transactions	16,351	16,375	16,755	16,755	16,755	16,919
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Debt & Capital	-	-	-	-	-	-
Total Expenditures		16,351	24,776	21,755	21,755	20,222	21,919
Revenues Over (Under) Expenditures							
		231	396	180	180	(2,960)	141
Beginning Cash Balance - July 1							
		37,582	37,813	38,209	38,209	38,209	35,249
	Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30							
		37,813	38,209	38,389	38,389	35,249	35,390
Unreserved Balance							
		-	-	-	-	-	-
Reserved							
		37,813	38,209	38,389	38,389	35,249	35,390
Ending Cash Balance - June 30							
		37,813	38,209	38,389	38,389	35,249	35,390
Reserves Detail:							
	Operating & Capital Reserve	37,813	38,209	38,389	38,389	35,249	35,390

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.

Highway Traffic Safety - STEP & Seat Belt Safety Programs, Misc. Grant Funding

Other Programs: Safe Routes to Schools, DUI Task Force, etc.

Police Projects & Reimb							
Fund: 215		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget
				Adopted	Amended	Actual	
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	4,483	4,391	-	-	3,805	-
	Charges For Services	54,962	49,951	41,000	41,000	56,639	56,430
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	-	-	-	-	-	-
	Other Financing Sources / (Uses)	-	-	-	-	-	-
	Other Operating Revenues	59,445	54,342	41,000	41,000	60,444	56,430
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	987	1,510	1,510	1,510	1,780
	Internal Transactions	-	987	1,510	1,510	1,510	1,780
	Long-Term Debt	-	-	-	-	-	-
Total Revenues		59,445	55,329	42,510	42,510	61,954	58,210
Expenditures							
	Personal Services	60,429	47,393	40,180	45,672	45,671	58,586
	Supplies & Materials	-	-	-	-	-	-
	Purchased Services	-	-	-	-	-	-
	Intra-City Charges	-	-	-	-	-	-
	Fixed Charges	-	-	-	-	-	-
	Maintenance & Operating	-	-	-	-	-	-
	Internal Charges	2,017	2,364	990	990	990	1,360
	Transfers Out	-	-	-	-	-	-
	Internal Transactions	2,017	2,364	990	990	990	1,360
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Debt & Capital	-	-	-	-	-	-
Total Expenditures		62,446	49,757	41,170	46,662	46,661	59,946
Revenues Over (Under) Expenditures		(3,001)	5,572	1,340	(4,152)	15,293	(1,736)
Beginning Cash Balance - July 1		(1,268)	(4,269)	1,303	1,303	1,303	16,596
Other Cash Sources / (Uses)		-	-	-	-	-	-
Ending Cash Balance - June 30		(4,269)	1,303	2,643	(2,849)	16,596	14,860
Unreserved Balance		-	-	-	-	-	-
Reserved		(4,269)	1,303	2,643	(2,849)	16,596	14,860
Ending Cash Balance - June 30		(4,269)	1,303	2,643	(2,849)	16,596	14,860
Reserves Detail:							
Misc. Reserves		(4,269)	1,303	2,643	(2,849)	16,596	14,409
20% 27th Payday Reserve (for FY2023)							451

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 2016		FY 2017		FY 2018		Adopted FY 2019 Budget
	Actual		Actual		Adopted	Actual	
Transfer/out - To General Fund	\$	23,876	\$	38,593	\$	15,000	\$ - 15,000
Other L&C Co Programs		13,398		11,849		15,000	- 15,000
	\$	37,274	\$	50,442	\$	30,000	\$ - 30,000

Law Enforcement Block Grant							
Fund: 217		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget
				Adopted	Amended	Actual	
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	49,123	38,503	30,000	30,000	-	30,000
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	-	-	-	-	-	-
	Other Financing Sources / (Uses)	-	-	-	-	-	-
	Other Operating Revenues	49,123	38,503	30,000	30,000	-	30,000
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
	Long-Term Debt	-	-	-	-	-	-
Total Revenues		49,123	38,503	30,000	30,000	-	30,000
Expenditures							
	Personal Services	-	-	-	-	-	-
	Supplies & Materials	-	-	-	-	-	-
	Purchased Services	-	-	-	-	-	-
	Intra-City Charges	-	-	-	-	-	-
	Fixed Charges	13,398	11,849	15,000	15,000	-	15,000
	Maintenance & Operating	13,398	11,849	15,000	15,000	-	15,000
	Internal Charges	-	-	-	-	-	-
	Transfers Out	23,876	38,593	15,000	15,000	-	15,000
	Internal Transactions	23,876	38,593	15,000	15,000	-	15,000
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Debt & Capital	-	-	-	-	-	-
Total Expenditures		37,274	50,442	30,000	30,000	-	30,000
Revenues Over (Under) Expenditures							
		11,849	(11,939)	-	-	-	-
Beginning Cash Balance - July 1							
		90	11,939	-	-	-	-
	Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30							
		11,939	-	-	-	-	-
Unreserved Balance							
		-	-	-	-	-	-
Reserved							
		11,939	-	-	-	-	-
Ending Cash Balance - June 30		11,939	-	-	-	-	-
Reserves Detail:							
	Misc. Reserves	11,939	-	-	-	-	-

9-1-1 Emergency Program

Fund: 218

Part of the Police Department

Description:

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

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

Major Funding Sources:

	FY 2016		FY 2017		FY 2018		Adopted
	Actual		Actual		Adopted	Actual	FY 2019 Budget
911-Lewis & Clark County	\$	226,483	\$	218,652	\$	226,000	\$ 226,000
911-City of Helena		192,184		185,539		192,000	192,000
911-East Helena		13,526		13,058		14,000	14,000
St. Peter's Hospital Training Reimb.		10,000		-		10,000	10,000
	\$	442,193	\$	417,249	\$	442,000	\$ 442,000

9-1-1 Emergency Program							
Fund: 218			FY 2016 Actual	FY 2017 Actual	FY 2018		Adopted FY 2019 Budget
					Adopted	Amended	Actual
Revenues							
	Taxes		-	-	-	-	-
	Special Assessments		-	-	-	-	-
	Taxes & Assessments		-	-	-	-	-
	License & Permits		-	-	-	-	-
	Intergovernmental Revenues		432,193	417,249	432,000	432,000	432,000
	Charges For Services		10,000	-	10,000	20,000	10,000
	Intra-City Revenues		-	-	-	-	-
	Fines & Forfeitures		-	-	-	-	-
	Investment Earnings		246	1,206	500	500	500
	Other Financing Sources / (Uses)		53,815	49,314	1,360	48,519	1,360
	Other Operating Revenues		496,254	467,769	443,860	501,019	443,860
	Internal Service Revenues		-	-	-	-	-
	Interfund Transfers In		-	9,469	-	-	-
	Internal Transactions		-	9,469	-	-	-
	Long-Term Debt		-	-	-	-	-
Total Revenues			496,254	477,238	443,860	501,019	443,860
Expenditures							
	Personal Services		-	-	-	-	-
	Supplies & Materials		6,875	9,816	27,800	27,800	27,400
	Purchased Services		337,587	281,507	294,069	294,069	290,682
	Intra-City Charges		-	-	-	-	-
	Fixed Charges		50,174	50,916	51,000	51,000	51,700
	Maintenance & Operating		394,636	342,239	372,869	372,869	369,782
	Internal Charges		20,054	19,232	823	823	832
	Transfers Out		93,000	93,000	135,735	135,735	135,735
	Internal Transactions		113,054	112,232	136,558	136,558	136,567
	Debt Service		-	-	-	-	-
	Capital Outlay		-	35,692	-	-	-
	Debt & Capital		-	35,692	-	-	-
Total Expenditures			507,690	490,163	509,427	509,427	486,959
Revenues Over (Under) Expenditures			(11,436)	(12,925)	(65,567)	(8,408)	32,991
Beginning Cash Balance - July 1			170,493	160,182	147,257	147,257	147,257
Other Cash Sources / (Uses)			1,125	-	-	-	-
Ending Cash Balance - June 30			160,182	147,257	81,690	138,849	180,248
Unreserved Balance			-	-	-	-	-
Reserved			160,182	147,257	81,690	138,849	180,248
Ending Cash Balance - June 30			160,182	147,257	81,690	138,849	180,248
Reserves Detail:							
	Operational Reserve (2 months of operations)	17%	84,632	75,760	81,690	84,921	81,176
	Equipment Reserve		75,550	71,497	-	53,928	99,072

Support Services Division
Fund: 219

Part of the Police Department

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

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

	FY 2016 Actual	FY 2017 Actual	FY 2018		Adopted FY 2019 Budget
			Adopted	Actual	
Public Safety Mill Levy	\$ 1,192,810	\$ 1,216,667	\$ 1,253,167	\$ 1,294,167	\$ 1,400,000
9-1-1 Prgm (Salary Reimbursement)	93,000	93,000	135,735	135,735	135,735
False Alarm Fees	9,870	10,430	7,000	10,370	7,000
Alarm Application & Monitoring Fees	6,165	5,220	5,000	4,030	5,000
Accident Reports	3,212	3,407	3,000	3,508	3,000
Sexual & Violent Offenders Registration	1,350	1,090	1,000	1,591	1,000
	\$ 1,306,407	\$ 1,329,814	\$ 1,404,902	\$ 1,449,401	\$ 1,551,735

Support Services Division							
Fund: 219		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget
				Adopted	Amended	Actual	
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
	License & Permits	16,035	15,650	12,000	12,000	14,400	12,000
	Intergovernmental Revenues	1,192,810	1,216,667	1,253,167	1,253,167	1,294,167	1,403,000
	Charges For Services	4,562	4,497	4,000	4,000	5,099	4,000
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	184	(417)	-	-	(331)	-
	Other Financing Sources / (Uses)	2	-	-	-	-	-
	Other Operating Revenues	1,213,593	1,236,397	1,269,167	1,269,167	1,313,335	1,419,000
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	93,000	95,699	154,349	154,349	154,349	153,624
	Internal Transactions	93,000	95,699	154,349	154,349	154,349	153,624
	Long-Term Debt	-	-	-	-	-	-
Total Revenues		1,306,593	1,332,096	1,423,516	1,423,516	1,467,684	1,572,624
Expenditures							
	Personal Services	1,156,933	1,255,829	1,365,040	1,365,040	1,302,458	1,372,811
	Supplies & Materials	16,767	8,578	8,250	8,250	3,365	16,650
	Purchased Services	59,953	62,620	72,149	72,149	60,566	71,322
	Intra-City Charges	-	-	-	-	-	-
	Fixed Charges	53,087	53,777	55,932	55,932	54,193	82,788
	Maintenance & Operating	129,807	124,975	136,331	136,331	118,124	170,760
	Internal Charges	5,724	5,658	27,543	27,543	27,543	25,738
	Transfers Out	-	-	-	-	-	-
	Internal Transactions	5,724	5,658	27,543	27,543	27,543	25,738
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Debt & Capital	-	-	-	-	-	-
Total Expenditures		1,292,464	1,386,462	1,528,914	1,528,914	1,448,125	1,569,309
Revenues Over (Under) Expenditures							
		14,129	(54,366)	(105,398)	(105,398)	19,559	3,315
Beginning Cash Balance - July 1							
		63,838	77,182	22,926	22,926	22,926	42,445
	Other Cash Sources / (Uses)	(785)	110	-	-	(40)	-
Ending Cash Balance - June 30							
		77,182	22,926	(82,472)	(82,472)	42,445	45,760
Unreserved Balance							-
	Reserved	77,182	22,926	(82,472)	(82,472)	42,445	45,760
	Ending Cash Balance - June 30	77,182	22,926	(82,472)	(82,472)	42,445	45,760
Reserves Detail:							
	Operational Reserves	77,182	22,926	(82,472)	(82,472)	42,445	35,200
	20% 27th Payday Reserve (for FY2023)						10,560

CDBG
Fund: 226

Part of the Community Development Department

Description:

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

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

Funded Projects: (Project Expenditures)

	FY 2016 Actual	FY 2017 Actual	FY 2018		Adopted FY 2019 Budget
			Adopted	Actual	
Downtown Master Plan	\$ 35,000	\$ -	\$ -	\$ -	\$ -
Downtown Zoning	-	5,530	-	14,443	-
HOME Grant - Guardian Apts.	-	-	-	215,508	-
CDBG Grant - Westmont	177,712	-	-	-	-
HOME Grant - Westmont	168,683	-	-	-	-
Pioneer Aero-Big Sky Grant	20,000	5,000	-	20,000	-
	\$ 401,395	\$ 10,530	\$ -	\$ 249,951	\$ -

Major Funding Sources:

Community Development Block Grants.

CDBG						
Fund: 226						

Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
		-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	401,395	5,000	-	1,681,195	260,580	-
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	-	-	-	-	-	-
	Other Financing Sources / (Uses)	-	-	-	-	-	-
	Other Operating Revenues	401,395	5,000	-	1,681,195	260,580	-
		-	-	-	-	-	-
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
		-	-	-	-	-	-
	Long-Term Debt	-	-	-	-	-	-
		-	-	-	-	-	-
	Total Revenues	401,395	5,000	-	1,681,195	260,580	-

Expenditures							
	Personal Services	-	-	-	-	-	-
		-	-	-	-	-	-
	Supplies & Materials	-	-	-	-	-	-
	Purchased Services	-	-	-	-	-	-
	Intra-City Charges	-	-	-	-	-	-
	Fixed Charges	401,395	10,530	-	1,675,665	249,951	-
	Maintenance & Operating	401,395	10,530	-	1,675,665	249,951	-
		-	-	-	-	-	-
	Internal Charges	-	-	-	-	-	-
	Transfers Out	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
		-	-	-	-	-	-
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Debt & Capital	-	-	-	-	-	-
		-	-	-	-	-	-
	Total Expenditures	401,395	10,530	-	1,675,665	249,951	-

Revenues Over (Under) Expenditures	-	(5,530)	-	5,530	10,629	-
	-	-	(5,530)	(5,530)	(5,530)	5,099
Beginning Cash Balance - July 1	-	-	(5,530)	(5,530)	(5,530)	5,099
	-	-	-	-	-	-
Other Cash Sources / (Uses)	-	-	-	-	-	-
	-	-	-	-	-	-
Ending Cash Balance - June 30	-	(5,530)	(5,530)	-	5,099	5,099

Unreserved Balance	-	(5,530)	(5,530)	-	-	-
Reserved	-	-	-	-	5,099	5,099
Ending Cash Balance - June 30	-	(5,530)	(5,530)	-	5,099	5,099
Reserves Detail:	-	-	-	-	5,099	5,099
Projects & Administration Reserves	-	-	-	-	5,099	5,099

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 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 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)	663	960	-	-	507	-
Other Operating Revenues	663	960	-	-	507	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	15,000	12,000	12,000	12,000	12,000
Internal Transactions	-	15,000	12,000	12,000	12,000	12,000
Long-Term Debt	-	-	-	-	-	-
Total Revenues	663	15,960	12,000	12,000	12,507	12,000

Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	131	-	120	120	-	120
Purchased Services	260	-	16,240	26,085	9,945	18,710
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	391	-	16,360	26,205	9,945	18,830
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	391	-	16,360	26,205	9,945	18,830

Revenues Over (Under) Expenditures	272	15,960	(4,360)	(14,205)	2,562	(6,830)
Beginning Cash Balance - July 1	2,642	2,914	18,874	18,874	18,874	21,436
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	2,914	18,874	14,514	4,669	21,436	14,606

Unreserved Balance	-	-	-	-	-	-
Reserved	2,914	18,874	14,514	4,669	21,436	14,606
Ending Cash Balance - June 30	2,914	18,874	14,514	4,669	21,436	14,606
Reserves Detail:						
Project Reserves	2,914	18,874	14,514	4,669	21,436	14,606

Open Space District Maint

Fund: **235**

Part of the Park & Recreation Department

Description:

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

Major Funding Sources:

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

Open Space District Maint							
Fund: 235		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget
				Adopted	Amended	Actual	

Revenues

Taxes	-	-	-	-	-	-
Special Assessments	277,822	342,184	342,750	342,750	347,670	345,958
Taxes & Assessments	277,822	342,184	342,750	342,750	347,670	345,958
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	244,272	239,066	1,669	1,156,414	111,318	1,900
Charges For Services	1,590	1,582	1,590	1,590	1,583	2,190
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	817	2,243	1,000	1,000	4,076	2,000
Other Financing Sources / (Uses)	675	-	450	450	-	-
Other Operating Revenues	247,354	242,891	4,709	1,159,454	116,977	6,090
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	1,219	1,865	1,865	1,865	1,405
Internal Transactions	-	1,219	1,865	1,865	1,865	1,405
Long-Term Debt	-	-	-	-	-	-
Total Revenues	525,176	586,294	349,324	1,504,069	466,512	353,453

Expenditures

Personal Services	86,659	98,782	111,226	111,226	109,349	119,220
Supplies & Materials	18,499	30,997	33,850	33,850	31,600	41,450
Purchased Services	288,447	312,951	97,555	1,230,300	157,164	102,462
Intra-City Charges	5,369	5,033	52,061	52,061	55,074	62,244
Fixed Charges	18,820	17,468	17,919	17,919	16,299	16,927
Maintenance & Operating	331,135	366,449	201,385	1,334,130	260,137	223,083
Internal Charges	53,120	48,821	49,462	49,462	49,462	52,886
Transfers Out	10,000	-	-	-	-	-
Internal Transactions	63,120	48,821	49,462	49,462	49,462	52,886
Debt Service	-	-	-	-	-	-
Capital Outlay	58,978	13,712	111,000	147,000	102,346	-
Debt & Capital	58,978	13,712	111,000	147,000	102,346	-
Total Expenditures	539,892	527,764	473,073	1,641,818	521,294	395,189

Revenues Over (Under) Expenditures	(14,716)	58,530	(123,749)	(137,749)	(54,782)	(41,736)
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Beginning Cash Balance - July 1	379,714	364,998	423,528	423,528	423,528	368,746
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Other Cash Sources / (Uses)	-	-	-	-	-	-
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Ending Cash Balance - June 30	364,998	423,528	299,779	285,779	368,746	327,010
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Unreserved Balance	-	-	-	-	-	-
Reserved	364,998	423,528	299,779	285,779	368,746	327,010
Ending Cash Balance - June 30	364,998	423,528	299,779	285,779	368,746	327,010
Reserves Detail:						
Operating & Capital Reserve	364,998	423,528	299,779	285,779	368,746	326,093
20% 27th Payday Reserve (for FY2023)						917

Urban Forestry
Fund: 237

Part of the Parks & Recreation Department

Description:

Along with two certified arborists, the addition of a new bucket truck in 2016 and hiring seasonal employees allows the Urban Forestry program to manage and maintain 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

Major Funding Sources:

Funding is provided through annual assessments of parcels within the City limits. The current annual assessment of \$20 per parcel was set in FY 2012.

Major Capital:

\$ 50,000 Replacement Stump Grinder

Urban Forestry							
Fund: 237		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget
				Adopted	Amended	Actual	

Revenues

Taxes	-	-	-	-	-	-
Special Assessments	245,084	255,827	256,000	256,000	259,035	256,881
Taxes & Assessments	245,084	255,827	256,000	256,000	259,035	256,881
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	600	600	-	-	630	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	743	75	75	3,380	1,200
Other Financing Sources / (Uses)	300	16,475	-	-	795	-
Other Operating Revenues	900	17,818	75	75	4,805	1,200
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	1,474	2,255	2,255	2,255	2,340
Internal Transactions	-	1,474	2,255	2,255	2,255	2,340
Long-Term Debt	-	-	-	-	-	-
Total Revenues	245,984	275,119	258,330	258,330	266,095	260,421

Expenditures

Personal Services	133,448	137,606	166,429	166,429	128,627	163,619
Supplies & Materials	18,886	24,219	32,300	32,300	33,906	32,150
Purchased Services	25,332	11,777	30,814	30,814	13,092	30,069
Intra-City Charges	7,701	7,558	10,650	10,650	8,445	11,000
Fixed Charges	125	-	100	100	-	100
Maintenance & Operating	52,044	43,554	73,864	73,864	55,443	73,319
Internal Charges	34,664	32,071	32,983	32,983	32,983	35,955
Transfers Out	-	-	-	-	-	-
Internal Transactions	34,664	32,071	32,983	32,983	32,983	35,955
Debt Service	-	-	-	-	-	-
Capital Outlay	183,424	-	-	-	-	50,000
Debt & Capital	183,424	-	-	-	-	50,000
Total Expenditures	403,580	213,231	273,276	273,276	217,053	322,893

Revenues Over (Under) Expenditures	(157,596)	61,888	(14,946)	(14,946)	49,042	(62,472)
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Beginning Cash Balance - July 1	345,577	187,981	249,869	249,869	249,869	298,911
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Other Cash Sources / (Uses)	-	-	-	-	-	-
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Ending Cash Balance - June 30	187,981	249,869	234,923	234,923	298,911	236,439
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Unreserved Balance	-	-	-	-	-	-
Reserved	187,981	249,869	234,923	234,923	298,911	236,439
Ending Cash Balance - June 30	187,981	249,869	234,923	234,923	298,911	236,439
Reserves Detail:						
Capital Reserve	96,249	161,023	121,058	121,058	208,472	121,475
Operating Reserve (5 month)	91,732	88,846	113,865	113,865	90,439	113,705
20% 27th Payday Reserve (for FY2023)						1,259

Loan Repayment

Fund: 238

Part of the Admin. Services Department

Description:

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

Major Funding Sources:

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

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

ARTISAN LOAN HISTORY

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

On October 5, 2015, the City passed resolution no. 20218 establishing a residential energy efficiency and renewable energy loan program. The Commission initially made \$200,000 of City funds available to fund this program. 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 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 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	-
	Other Financing Sources / (Uses)	21	-	-	-	-	-
	Other Operating Revenues	459	187	-	-	326	-
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	200,000	20,000	-	-	-	-
	Internal Transactions	200,000	20,000	-	-	-	-
	Long-Term Debt	-	-	-	-	-	-
	Total Revenues	200,459	20,187	-	-	326	-

Expenditures							
	Personal 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	-
Beginning Cash Balance - July 1	312	75,542	23,075	23,075	23,075	16,837
Other Cash Sources / (Uses)	(125,229)	(72,654)	-	-	(6,564)	-
Ending Cash Balance - June 30	75,542	23,075	23,075	23,075	16,837	16,837

Unreserved Balance	-	-	-	-	-	-
Reserved	75,542	23,075	23,075	23,075	16,837	16,837
Ending Cash Balance - June 30	75,542	23,075	23,075	23,075	16,837	16,837
Reserves Detail:						
Reserve for Projects (projects to be determined)	75,542	23,075	23,075	23,075	16,837	16,837

Weed Control
Fund: 239

Part of the Park & Recreation Dept.

Description:

This fund originally accounted for the Weed Control Program which provides for the control of noxious and nuisance weeds within the City of Helena, including weed management for City-owned properties. In recent years, code enforcement duties related to sidewalks, trip hazards and snow removal have been added to these operations.

Property owners are responsible for controlling weeds on their lands within the city limits. City staff watch for weed problems and investigate complaints from city residents of weed problems. Owners are notified when cleanup is necessary. In the event a weed problem is not taken care of by the owner, the City takes steps to have the problem resolved and bills the owner for the cost of service on their tax bill. A similar protocol is followed regarding sidewalk hazards and snow removal enforcement duties.

See Significant Changes section below.

Major Funding Sources:

	FY 2016 Actual	FY 2017 Actual	FY 2018		Adopted FY 2019 Budget
			Adopted	Actual	
Weed Control Charges to Departments	\$ 100,000	\$ -	\$ -	\$ -	\$ -
	\$ 100,000	\$ -	\$ -	\$ -	\$ -

Significant Changes:

In fiscal year 2016, based on a review of the functions performed, it was determined that operations would be more appropriately accounted for in the General Fund. Beginning in fiscal year 2017, operations are accounted for in the General Fund under a Code Enforcement-Weed Management division. This Special Revenue Weed Control fund (#239) was closed out at the end of fiscal year 2016.

Weed Control								
Fund: 239		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget	
				Adopted	Amended	Actual		
Revenues								
	Taxes	-	-	-	-	-	-	
	Special Assessments	-	-	-	-	-	-	
	Taxes & Assessments	-	-	-	-	-	-	
	License & Permits	-	-	-	-	-	-	
	Intergovernmental Revenues	240	-	-	-	-	-	
	Charges For Services	6,827	-	-	-	-	-	
	Intra-City Revenues	-	-	-	-	-	-	
	Fines & Forfeitures	3,321	-	-	-	-	-	
	Investment Earnings	-	-	-	-	-	-	
	Other Financing Sources / (Uses)	-	-	-	-	-	-	
	Other Operating Revenues	10,388	-	-	-	-	-	
	Internal Service Revenues	100,000	-	-	-	-	-	
	Interfund Transfers In	-	-	-	-	-	-	
	Internal Transactions	100,000	-	-	-	-	-	
	Long-Term Debt	-	-	-	-	-	-	
Total Revenues		110,388	-	-	-	-	-	
Expenditures								
	Personal Services	64,805	-	-	-	-	-	
	Supplies & Materials	2,072	-	-	-	-	-	
	Purchased Services	25,554	-	-	-	-	-	
	Intra-City Charges	2,093	-	-	-	-	-	
	Fixed Charges	3,784	-	-	-	-	-	
	Maintenance & Operating	33,503	-	-	-	-	-	
	Internal Charges	10,633	-	-	-	-	-	
	Transfers Out	-	-	-	-	-	-	
	Internal Transactions	10,633	-	-	-	-	-	
	Debt Service	-	-	-	-	-	-	
	Capital Outlay	30,701	-	-	-	-	-	
	Debt & Capital	30,701	-	-	-	-	-	
Total Expenditures		139,642	-	-	-	-	-	
Revenues Over (Under) Expenditures		(29,254)	-	-	-	-	-	
Beginning Cash Balance - July 1		129,366	-	-	-	-	-	
Other Cash Sources / (Uses)		(100,112)	-	-	-	-	-	
Ending Cash Balance - June 30		-	-	-	-	-	-	
Unreserved Balance		-	-	-	-	-	-	
Reserved		-	-	-	-	-	-	
Ending Cash Balance - June 30		-	-	-	-	-	-	
Reserves Detail:								
Maintenance Reserve		2 months of operations	-	-	-	-	-	
Capital Reserve			-	-	-	-	-	
20% 27th Payday Reserve (for FY2023)							-	

Gas Tax
Fund: **240**

Part of the Public Works 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:

\$	250,000	Commission Approved Projects as assigned
	175,000	Bill Roberts Bikepath (TA Grant Request)
\$	425,000	

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

Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	563,375	556,353	556,350	601,350	560,757	560,760
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	5,581	12,802	10,000	10,000	27,734	10,000
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	568,956	569,155	566,350	611,350	588,491	570,760
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	568,956	569,155	566,350	611,350	588,491	570,760

Expenditures

Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	18,466	-	-	-	-	225,000
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	18,466	-	-	-	-	225,000
Internal Charges	104,030	140,332	196,052	22,416	22,416	210,517
Transfers Out	-	-	-	-	-	-
Internal Transactions	104,030	140,332	196,052	22,416	22,416	210,517
Debt Service	-	-	-	-	-	-
Capital Outlay	306,915	110,367	375,000	1,945,292	571,363	425,000
Debt & Capital	306,915	110,367	375,000	1,945,292	571,363	425,000
Total Expenditures	429,411	250,699	571,052	1,967,708	593,779	860,517

Revenues Over (Under) Expenditures	139,545	318,456	(4,702)	(1,356,358)	(5,288)	(289,757)
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Beginning Cash Balance - July 1	1,384,459	1,524,004	1,842,460	1,842,460	1,842,460	1,837,172
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Other Cash Sources / (Uses)	-	-	-	-	-	-
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Ending Cash Balance - June 30	1,524,004	1,842,460	1,837,758	486,102	1,837,172	1,547,415
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Unreserved Balance	-	-	-	-	-	-
Reserved	1,524,004	1,842,460	1,837,758	486,102	1,837,172	1,547,415
Ending Cash Balance - June 30	1,524,004	1,842,460	1,837,758	486,102	1,837,172	1,547,415
Reserves Detail:						
Capital Projects Reserve	1,524,004	1,842,460	1,837,758	486,102	1,837,172	1,547,415

Gas Tax HB473

Fund: **241**

Part of the Public Works 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:

 \$ 580,000 Commission Approved Priorities

Gas Tax HB473							
Fund: 241		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget
				Adopted	Amended	Actual	
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	580,000
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	-	-	-	-	-	-
	Other Financing Sources / (Uses)	-	-	-	-	-	-
	Other Operating Revenues	-	-	-	-	-	580,000
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
	Long-Term Debt	-	-	-	-	-	-
	Total Revenues	-	-	-	-	-	580,000
Expenditures							
	Personal Services	-	-	-	-	-	-
	Supplies & Materials	-	-	-	-	-	-
	Purchased Services	-	-	-	-	-	-
	Intra-City Charges	-	-	-	-	-	-
	Fixed Charges	-	-	-	-	-	-
	Maintenance & Operating	-	-	-	-	-	-
	Internal Charges	-	-	-	-	-	-
	Transfers Out	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	580,000
	Debt & Capital	-	-	-	-	-	580,000
	Total Expenditures	-	-	-	-	-	580,000
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:							
	Capital Projects Reserve	-	-	-	-	-	-

Storm Water Utility

Fund: **245**

Part of the Public Works Department

Description:

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

Major Funding Sources:

Storm Water Utility is almost entirely supported by the annual assessment levied on city residents. In recent years, rate increases on residential, vacant and mobile home properties and commercial properties were approved by the City Commission to offset inflationary costs and improve the capital funding capacity of the program. No rate increases are proposed for FY 2019.

CCIP:

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

Major Capital:

\$ 186,940	Sewer Vac (Replace #460 -Split with WW)
1,500,000	Dakota Main Replace/Relocate
375,000	Clarke St Stormwater Improvements/Other Prioritized Projects
1,500,000	Harris Street Storm Lining (Railroad)
<u>\$ 3,561,940</u>	

Storm Water Utility										
Fund: 245		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget			
					Adopted	Amended		Actual		

Revenues						
	Taxes	-	-	-	-	-
	Special Assessments	1,047,529	1,202,295	1,210,820	1,210,820	1,431,924
	Taxes & Assessments	1,047,529	1,202,295	1,210,820	1,210,820	1,431,924
	License & Permits	-	-	-	-	-
	Intergovernmental Revenues	7,788	8,019	8,025	8,025	9,455
	Charges For Services	-	-	-	-	-
	Intra-City Revenues	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-
	Investment Earnings	8,538	20,331	15,000	15,000	41,535
	Other Financing Sources / (Uses)	30,591	271	-	5,455	17,138
	Other Operating Revenues	46,917	28,621	23,025	28,480	68,128
	Internal Service Revenues	-	-	-	-	-
	Interfund Transfers In	-	1,871	2,862	2,862	2,862
	Internal Transactions	-	1,871	2,862	2,862	3,122
	Long-Term Debt	-	-	1,861,200	1,861,200	-
	Total Revenues	1,094,446	1,232,787	3,097,907	3,103,362	1,502,914
Expenditures						
	Personal Services	181,647	184,917	218,260	218,260	212,288
	Supplies & Materials	41,197	19,922	67,435	54,570	13,432
	Purchased Services	56,476	145,335	72,665	259,314	236,637
	Intra-City Charges	-	-	-	-	-
	Fixed Charges	19,031	45,623	22,800	22,800	20,230
	Maintenance & Operating	116,704	210,880	162,900	336,684	270,299
	Internal Charges	256,179	126,035	268,378	129,325	129,325
	Transfers Out	30,000	-	-	-	-
	Internal Transactions	286,179	126,035	268,378	129,325	129,325
	Debt Service	-	-	-	-	-
	Capital Outlay	192,467	345,487	2,307,500	4,437,833	717,278
	Debt & Capital	192,467	345,487	2,307,500	4,437,833	717,278
	Total Expenditures	776,997	867,319	2,957,038	5,122,102	1,329,190
	Revenues Over (Under) Expenditures	317,449	365,468	140,869	(2,018,740)	173,724
	Beginning Cash Balance - July 1	2,342,814	2,660,263	3,025,731	3,025,731	3,025,731
	Other Cash Sources / (Uses)	-	-	-	-	-
	Ending Cash Balance - June 30	2,660,263	3,025,731	3,166,600	1,006,991	3,199,455
	Unreserved Balance	-	-	-	-	-
	Reserved	2,660,263	3,025,731	3,166,600	1,006,991	3,199,455
	Ending Cash Balance - June 30	2,660,263	3,025,731	3,166,600	1,006,991	3,199,455
	Reserves Detail:					
	Operational Reserve	243,554	217,430	270,641	285,112	254,963
	"Green Infrastructure" Reserve	25,000	25,000	25,000	25,000	25,000
	Capital Projects Reserve	2,391,709	2,783,301	2,870,959	696,879	2,919,492
	20% 27th Payday Reserve (for FY2023)					2,358

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 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget		
				Adopted	Amended	Actual			

Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	28,500	15,703	-	295,797	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	197	303	100	100	403	250
Other Financing Sources / (Uses)	-	3,968	25,000	25,000	-	50,000
Other Operating Revenues	28,697	19,974	25,100	320,897	403	50,250
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	40,000	40,000	-	40,531
Internal Transactions	-	-	40,000	40,000	-	40,531
Long-Term Debt	-	-	-	-	-	-
Total Revenues	28,697	19,974	65,100	360,897	403	90,781

Expenditures

Personal Services	17,350	29,338	17,573	17,573	17,573	18,023
Supplies & Materials	-	120	5,000	5,000	1,225	6,000
Purchased Services	51,114	-	-	295,797	27,860	-
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	51,114	120	5,000	300,797	29,085	6,000
Internal Charges	453	721	352	352	352	339
Transfers Out	-	-	-	-	-	-
Internal Transactions	453	721	352	352	352	339
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	68,917	30,179	22,925	318,722	47,010	24,362

Revenues Over (Under) Expenditures	(40,220)	(10,205)	42,175	42,175	(46,607)	66,419
Beginning Cash Balance - July 1	90,990	50,770	40,565	40,565	40,565	(6,042)
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	50,770	40,565	82,740	82,740	(6,042)	60,377

Unreserved Balance	-	-	-	-	-	-
Reserved	50,770	40,565	82,740	82,740	(6,042)	60,377
Ending Cash Balance - June 30	50,770	40,565	82,740	82,740	(6,042)	60,377
Reserves Detail:						
Operating & Capital Reserve	50,770	40,565	82,740	82,740	(6,042)	60,238
20% 27th Payday Reserve (for FY2023)						139

Fire Safety Levy
Fund: **260**

Part of the Fire Department

Description:

This fund was used to record activities related to providing smoke alarms to Helena-area residents until it was closed to the General Fund in fiscal year 2016 due to insufficient donations.

Beginning in fiscal year 2019, the fund will record revenue and expenditure from the voter-approved Fire Department Supplemental Levy.

Major Capital:

\$	65,000	Handheld Radio Replacements (10)
	13,990	Mobile Radio Replacements (2)
	36,430	Fire Chief SUV
	33,620	Van - Fire Prevention
	80,000	Rescue 1 Replacement
<u>\$ 229,040</u>		

Fire Safety Levy Fund: 260						
	FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	900,000
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	900,000
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	-	-	-	-	-	900,000
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	229,040
Debt & Capital	-	-	-	-	-	229,040
Total Expenditures	-	-	-	-	-	229,040
Revenues Over (Under) Expenditures	-	-	-	-	-	670,960
Beginning Cash Balance - July 1	1,851	-	-	-	-	-
Other Cash Sources / (Uses)	(1,851)	-	-	-	-	-
Ending Cash Balance - June 30	-	-	-	-	-	670,960
Unreserved Balance	-	-	-	-	-	-
Reserved	-	-	-	-	-	670,960
Ending Cash Balance - June 30	-	-	-	-	-	670,960
Reserves Detail:						
Operating Reserve	-	-	-	-	-	600,000
Capital Reserve						70,960

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 2019	
		Estimated Costs	Assessment
894	Lt Dist #164	\$ 5,825	\$ 5,785
873	Lt Dist #173	17,886	17,456
892	Lt Dist #192	7,277	7,163
893	Lt Dist #193	1,041	1,022
800	Lt Dist #200	10,004	9,672
801	Lt Dist #201	9,892	9,800
802	Lt Dist #202	3,205	3,179
803	Lt Dist #203	3,701	3,674
804	Lt Dist #204	23,123	22,869
805	Lt Dist #205	15,338	15,060
806	Lt Dist #206	3,205	2,979
807	Lt Dist #207	6,604	6,540
808	Lt Dist #208	1,283	1,277
809	Lt Dist #209	26,901	26,722
810	Lt Dist #210	1,922	1,890
811	Lt Dist #211	9,434	8,980
812	Lt Dist #212	5,265	4,865
813	Lt Dist #213	8,070	7,773
814	Lt Dist #214	9,503	9,382
815	Lt Dist #215	3,909	3,850
816	Lt Dist #216	4,931	4,869
817	Lt Dist #217	14,346	13,540
818	Lt Dist #218	5,851	6,026
819	Lt Dist #219	15,502	15,318
820	Lt Dist #220	24,473	23,803
821	Lt Dist #221	18,664	18,504
822	Lt Dist #222	41,362	41,387
823	Lt Dist #223	9,287	8,680
825	Lt. Dist #225	4,599	5,770
824	Lt Dist #224	17,075	17,069
826	Lt Dist #226	9,801	9,671
864	Lt Dist #264	48,151	48,764
869	Lt Dist #269	24,124	23,867
895	Lt Dist #304	10,799	10,594
896	Lt Dist #306	83,741	81,793
851	Lt Dist #351	18,262	18,190
857	Lt Dist #357	51,294	50,809
858	Lt Dist #358	6,894	6,831
859	Lt Dist #359	78,513	76,579
879	Lt Dist #359A	4,878	4,841
860	Lt Dist #360	52,901	50,997
861	Lt Dist #361	33,506	32,999
862	Lt Dist #362	60,358	59,776
866	Lt Dist #362A	13,168	13,058
863	Lt Dist #363	7,849	7,777
897	Lt Dist #364	17,291	17,077
867	Lt Dist #364A	7,442	7,401
865	Lt Dist #365	43,706	42,837
883	Lt Dist #383	2,488	2,463
885	Lt Dist #385	2,767	2,740
889	Lt Dist #389	2,548	2,509
890	Lt Dist #390	4,442	4,378
898	Lt Dist #398	5,127	5,118
53	Total Districts	\$ 919,528	\$ 905,973

Lighting Districts - All							
Fund: 029		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget
				Adopted	Amended	Actual	

Revenues						
	Taxes	-	-	-	-	-
	Special Assessments	857,322	842,878	822,335	825,735	867,889
	Taxes & Assessments	857,322	842,878	822,335	825,735	867,889
	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	857,322	842,878	822,335	825,735	867,889

Expenditures						
	Personal Services	-	-	-	-	-
	Supplies & Materials	-	-	-	-	-
	Purchased Services	796,753	821,172	807,487	842,597	840,840
	Intra-City Charges	-	-	-	-	-
	Fixed Charges	-	-	-	-	-
	Maintenance & Operating	796,753	821,172	807,487	842,597	840,840
	Internal Charges	51,932	46,001	47,837	47,837	47,837
	Transfers Out	-	-	-	-	-
	Internal Transactions	51,932	46,001	47,837	47,837	50,338
	Debt Service	-	-	-	-	-
	Capital Outlay	-	-	-	-	-
	Debt & Capital	-	-	-	-	-
	Total Expenditures	848,685	867,173	855,324	890,434	888,677

Revenues Over (Under) Expenditures	8,637	(24,295)	(32,989)	(64,699)	(20,788)	(13,555)
Beginning Cash Balance - July 1	628,098	636,735	612,440	612,440	612,440	591,652
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	636,735	612,440	579,451	547,741	591,652	578,097

Unreserved Balance	-	-	-	-	-	-
Reserved	636,735	612,440	579,451	547,741	591,652	578,097
Ending Cash Balance - June 30	636,735	612,440	579,451	547,741	591,652	578,097
Reserves Detail:						
Reserved in Individual Lighting Districts	636,735	612,440	579,451	547,741	591,652	578,097

GO 2015 Refunding Bonds**Fund: 303**

Part of the Admin. Services Department

Description:

This fund accounted for general obligation refunding bonds related to retiring outstanding bonds from fund #307.

In fiscal year 2016, Parking Fund operations changed from being directed by the Downtown Parking Commission to a fully City managed operation. As a result of this managerial change, the Parking Fund became a City of Helena department. In accordance with generally accepted accounting principles (GAAP), the debt accounting was moved to the Parking Fund (#551) and this debt service fund was closed into that fund.

GO 2015 Refunding Bonds							
Fund: 303		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 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)	-	-	-	-	-	-
	Other Operating Revenues	-	-	-	-	-	-
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
	Long-Term Debt	-	-	-	-	-	-
Total Revenues		-	-	-	-	-	-
Expenditures							
	Personal 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							
		-	-	-	-	-	-
Beginning Cash Balance - July 1							
		816,476	-	-	-	-	-
	Other Cash Sources / (Uses)	(816,476)	-	-	-	-	-
Ending Cash Balance - June 30		-	-	-	-	-	-
Unreserved Balance							
		-	-	-	-	-	-
Reserved		-	-	-	-	-	-
Ending Cash Balance - June 30		-	-	-	-	-	-
Reserves Detail:							
	Debt Service Reserves	-	-	-	-	-	-

General Fund Bonds 2005

Fund: **307**

Part of the Admin. Services Department

Description:

This fund accounted for General Fund bonds related to street, parking ramp, signage, and walking mall construction and/or improvements.

In June 2015, the City of Helena sold a refunding bond issue that retired this bond issue in FY 2016.

General Fund Bonds 2005							
Fund: 307		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 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)	-	-	-	-	-	
	Other Operating Revenues	-	-	-	-	-	
	Internal Service Revenues	-	-	-	-	-	
	Interfund Transfers In	-	-	-	-	-	
	Internal Transactions	-	-	-	-	-	
	Long-Term Debt	-	-	-	-	-	
Total Revenues		-	-	-	-	-	
Expenditures							
	Personal 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							
		-	-	-	-	-	
Beginning Cash Balance - July 1							
		1,667	-	-	-	-	
	Other Cash Sources / (Uses)	(1,667)	-	-	-	-	
Ending Cash Balance - June 30							
		-	-	-	-	-	
Unreserved Balance							
		-	-	-	-	-	
Reserved							
		-	-	-	-	-	
Ending Cash Balance - June 30		-	-	-	-	-	
Reserves Detail:							
	Debt Service Reserves	-	-	-	-	-	

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
		Principal	Interest	Total	Outstanding
(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 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget
				Adopted	Amended	Actual	
Revenues							
	Taxes	494,558	508,158	539,800	539,800	539,921	538,000
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	494,558	508,158	539,800	539,800	539,921	538,000
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	1,093	1,745	1,000	1,000	3,049	2,000
	Other Financing Sources / (Uses)	-	-	-	-	-	-
	Other Operating Revenues	1,093	1,745	1,000	1,000	3,049	2,000
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
	Long-Term Debt	-	5,488,748	-	-	-	-
Total Revenues		495,651	5,998,651	540,800	540,800	542,970	540,000
Expenditures							
	Personal Services	-	-	-	-	-	-
	Supplies & Materials	-	-	-	-	-	-
	Purchased Services	-	-	-	-	-	-
	Intra-City Charges	-	-	-	-	-	-
	Fixed Charges	-	-	-	-	-	-
	Maintenance & Operating	-	-	-	-	-	-
	Internal Charges	-	-	-	-	-	-
	Transfers Out	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
	Debt Service	569,320	6,059,191	569,195	569,195	541,895	544,500
	Capital Outlay	-	-	-	-	-	-
	Debt & Capital	569,320	6,059,191	569,195	569,195	541,895	544,500
Total Expenditures		569,320	6,059,191	569,195	569,195	541,895	544,500
Revenues Over (Under) Expenditures							
		(73,669)	(60,540)	(28,395)	(28,395)	1,075	(4,500)
Beginning Cash Balance - July 1							
		489,537	415,868	355,328	355,328	355,328	356,403
	Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30							
		415,868	355,328	326,933	326,933	356,403	351,903
Unreserved Balance							
		129,745	71,405	40,410	40,410	69,880	78,853
Reserved							
		286,123	283,923	286,523	286,523	286,523	273,050
Ending Cash Balance - June 30							
		415,868	355,328	326,933	326,933	356,403	351,903
Reserves Detail:							
	Debt Service Reserve	286,123	283,923	286,523	286,523	286,523	273,050
	(½ next Principal & Interest Pymt)						

Cert of Participation 09

Fund: **309**

Part of the Admin. Services Department

Description:

This fund accounted for the debt service related to construction of the parking garage next to the State Fund building.

In fiscal year 2016, Parking Fund operations changed from being directed by the Downtown Parking Commission to a fully City managed operation. As a result of this managerial change, the Parking Fund became a City of Helena department. In accordance with generally accepted accounting principles (GAAP), the debt accounting was moved to the Parking Fund (#551) and this debt service fund was closed into that fund.

Cert of Participation 09							
Fund: 309		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 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)	-	-	-	-	-	-
	Other Operating Revenues	-	-	-	-	-	-
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
	Long-Term Debt	-	-	-	-	-	-
Total Revenues		-	-	-	-	-	-
Expenditures							
	Personal 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							
		-	-	-	-	-	-
Beginning Cash Balance - July 1							
		1,198,492	-	-	-	-	-
	Other Cash Sources / (Uses)	(1,198,492)	-	-	-	-	-
Ending Cash Balance - June 30							
		-	-	-	-	-	-
Unreserved Balance							
		-	-	-	-	-	-
Reserved							
		-	-	-	-	-	-
Ending Cash Balance - June 30		-	-	-	-	-	-
Reserves Detail:							
	Cash w/ Fiscal Agent - Debt Service Reserves	-	-	-	-	-	-

GO Refunding Bonds 2009

Fund: 310

Part of the Admin. Services Department

Description:

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

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

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

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	
FY 2010	\$ 220,000	\$ 68,952	\$ 288,952	\$ 2,575,000
FY 2011	250,000	88,550	338,550	2,325,000
FY 2012	265,000	80,825	345,825	2,060,000
FY 2013	270,000	72,800	342,800	1,790,000
FY 2014	285,000	64,475	349,475	1,505,000
FY 2015	290,000	54,400	344,400	1,215,000
FY 2016	305,000	42,500	347,500	910,000
FY 2017	325,000	29,900	354,900	585,000
FY 2018	345,000	16,500	361,500	240,000
FY 2019	240,000	4,800	244,800	(Final Maturity - 7/1/18)
Total Debt Payments:	<u>\$ 2,795,000</u>	<u>\$ 523,702</u>	<u>\$ 3,318,702</u>	

GO Refunding Bonds 2009								
Fund: 310		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget	
				Adopted	Amended	Actual		
Revenues								
	Taxes	380,355	314,259	233,650	233,650	244,135	-	
	Special Assessments	-	-	-	-	-	-	
	Taxes & Assessments	380,355	314,259	233,650	233,650	244,135	-	
	License & Permits	-	-	-	-	-	-	
	Intergovernmental Revenues	-	-	-	-	-	-	
	Charges For Services	-	-	-	-	-	-	
	Intra-City Revenues	-	-	-	-	-	-	
	Fines & Forfeitures	-	-	-	-	-	-	
	Investment Earnings	699	1,346	300	300	1,517	-	
	Other Financing Sources / (Uses)	-	-	-	-	-	-	
	Other Operating Revenues	699	1,346	300	300	1,517	-	
	Internal Service Revenues	-	-	-	-	-	-	
	Interfund Transfers In	-	-	-	-	-	-	
	Internal Transactions	-	-	-	-	-	-	
	Long-Term Debt	-	-	-	-	-	-	
	Total Revenues	381,054	315,605	233,950	233,950	245,652	-	
Expenditures								
	Personal Services	-	-	-	-	-	-	
	Supplies & Materials	-	-	-	-	-	-	
	Purchased Services	-	-	-	-	-	-	
	Intra-City Charges	-	-	-	-	-	-	
	Fixed Charges	-	-	-	-	-	-	
	Maintenance & Operating	-	-	-	-	-	-	
	Internal Charges	-	-	-	-	-	-	
	Transfers Out	-	-	-	-	-	-	
	Internal Transactions	-	-	-	-	-	-	
	Debt Service	347,500	355,600	361,850	361,900	361,900	245,200	
	Capital Outlay	-	-	-	-	-	-	
	Debt & Capital	347,500	355,600	361,850	361,900	361,900	245,200	
	Total Expenditures	347,500	355,600	361,850	361,900	361,900	245,200	
Revenues Over (Under) Expenditures								
		33,554	(39,995)	(127,900)	(127,950)	(116,248)	(245,200)	
Beginning Cash Balance - July 1								
		381,461	415,015	375,020	375,020	375,020	258,772	
	Other Cash Sources / (Uses)	-	-	-	-	-	-	
Ending Cash Balance - June 30								
		415,015	375,020	247,120	247,070	258,772	13,572	
Unreserved Balance								
		-	-	-	-	-	-	
Reserved								
		415,015	375,020	247,120	247,070	258,772	13,572	
Ending Cash Balance - June 30								
		415,015	375,020	247,120	247,070	258,772	13,572	
Reserves Detail:								
	Debt Service Reserve (for next July 1st Payment)	343,200	356,700	244,800	244,800	244,800	-	
	Available Debt Service Cash Reserves	71,815	18,320	2,320	2,270	13,972	13,572	

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:

	Issue Date	Amount Issued	Maturity Date
Name of Issue			
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

SID Revolving							
Fund: 340		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget
				Adopted	Amended	Actual	
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	92,401	82,242	68,089	68,089	69,745	29,861
	Taxes & Assessments	92,401	82,242	68,089	68,089	69,745	29,861
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	194	311	75	75	526	75
	Other Financing Sources / (Uses)	-	-	-	-	-	-
	Other Operating Revenues	194	311	75	75	526	75
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	1,750	1,620	1,691	1,691	1,689	1,030
	Internal Transactions	1,750	1,620	1,691	1,691	1,689	1,030
	Long-Term Debt	-	-	-	-	-	-
Total Revenues		94,345	84,173	69,855	69,855	71,960	30,966
Expenditures							
	Personal Services	-	-	-	-	-	-
	Supplies & Materials	-	-	-	-	-	-
	Purchased Services	-	-	-	-	-	-
	Intra-City Charges	-	-	-	-	-	-
	Fixed Charges	-	-	-	-	-	-
	Maintenance & Operating	-	-	-	-	-	-
	Internal Charges	5,097	4,372	4,422	4,422	4,422	4,706
	Transfers Out	38,000	-	-	-	-	-
	Internal Transactions	43,097	4,372	4,422	4,422	4,422	4,706
	Debt Service	96,823	92,852	67,523	82,523	82,181	60,988
	Capital Outlay	-	-	-	-	-	-
	Debt & Capital	96,823	92,852	67,523	82,523	82,181	60,988
Total Expenditures		139,920	97,224	71,945	86,945	86,603	65,694
Revenues Over (Under) Expenditures							
		(45,575)	(13,051)	(2,090)	(17,090)	(14,643)	(34,728)
Beginning Cash Balance - July 1							
		168,928	123,503	110,452	110,452	110,452	96,048
	Other Cash Sources / (Uses)	150	-	-	-	239	-
Ending Cash Balance - June 30		123,503	110,452	108,362	93,362	96,048	61,320
Unreserved Balance							
		-	-	-	-	-	-
Reserved		123,503	110,452	108,362	93,362	96,048	61,320
Ending Cash Balance - June 30		123,503	110,452	108,362	93,362	96,048	61,320
Reserves Detail:							
	SID Revolving Cash	1,000	1,000	1,000	1,000	1,000	1,000
	Warrants Receivable	59,275	54,726	34,392	34,392	34,392	54,726
	Cash Restricted for Debt Service	63,228	54,726	72,970	57,970	60,656	5,594

TIF Railroad District

Fund: **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

TIF Railroad District									
Fund: 406		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget		
				Adopted	Amended	Actual			

Revenues							
	Taxes	-	-	-	-	101,054	129,250
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	101,054	129,250
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	-	-	-	-	680	350
	Other Financing Sources / (Uses)	-	-	-	-	-	-
	Other Operating Revenues	-	-	-	-	680	350
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
	Long-Term Debt	-	-	-	-	-	-
Total Revenues		-	-	-	-	101,734	129,600

Expenditures							
	Personal Services	-	-	-	-	-	-
	Supplies & Materials	-	-	-	-	-	-
	Purchased Services	-	-	-	-	-	259,441
	Intra-City Charges	-	-	-	-	-	-
	Fixed Charges	-	-	-	-	-	-
	Maintenance & Operating	-	-	-	-	-	259,441
	Internal Charges	-	-	-	-	-	-
	Transfers Out	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Debt & Capital	-	-	-	-	-	-
Total Expenditures		-	-	-	-	-	259,441

Revenues Over (Under) Expenditures		-	-	-	-	101,734	(129,841)
Beginning Cash Balance - July 1		-	-	-	-	-	101,734
	Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30		-	-	-	-	101,734	(28,107)

	Unreserved Balance	-	-	-	-	-	-
	Reserved	-	-	-	-	101,734	(28,107)
	Ending Cash Balance - June 30	-	-	-	-	101,734	(28,107)
	Reserves Detail:						
	Project Reserves	-	-	-	-	101,734	(28,107)

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 2016 Actual	FY 2017 Actual	FY 2018		Adopted FY 2019 Budget
			Adopted	Actual	
General Purpose Support Funding	\$ 2,837,985	\$ 1,452,370	\$ 402,370	\$ 902,370	\$ 504,974
General Capital Surplus	2,435,310	1,000,000	-	-	-
PEG (HCTV) Support Fee	28,645	27,491	30,000	21,271	12,000
Interest/Investment Earnings	12,691	21,071	-	51,108	31,663
Interfund Transfers In - Other Funds	40,000	4,029	-	-	-
Grants / Donations	106,597	569,111	-	-	-
Total Major Sources	\$ 5,461,228	\$ 3,074,072	\$ 432,370	\$ 974,749	\$ 548,637

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	40,529	166,210
Sidewalk 2013 Program (1% loan rate)	07/01/13	10 Yrs	145,976	65,825	80,151
Sidewalk 2014 Program (1% loan rate)	12/01/14	10 Yrs	158,825	57,595	101,230
Sidewalk 2015 Program (1% loan rate)	11/23/15	10 Yrs	187,785	48,378	139,407
Sidewalk 2016 Program (1% loan rate)	11/25/16	10 Yrs	135,216	21,411	113,805
Sidewalk 2017 Program (1% loan rate)	10/03/17	10 Yrs	51,433	3,160	48,273
			885,974	236,898	649,076

Major Capital: (Including Major Maintenance)

Police Department		Parks Department	
65,000	Handheld Radio Replacements (10)	\$ 14,850	West Tennis Courts - Lockey
176,280	Patrol Vehicles + Equipment (3)	8,100	Ventilation System, N Building
58,760	Patrol Vehicles + Equipment (1)	10,590	Batch - Restroom/Concession Roof
\$ 300,040		32,580	Trails - Centennial to Joslyn
		7,270	Trails - Henderson St.
		6,030	Trails - Custer Ave
		5,850	Trails - Skyway
		4,050	Trails - Other
		119,410	Civic Center Tennis Courts Rebuild
		18,010	Walker Turf Mower
		\$ 226,740	
Law & Justice Center		Swimming Pool	
\$ 900,000	Purchase and Improvements	\$ 161,270	50 Meter Pool Liner
Civic Center			
\$ 77,250	Alarm System Phase II		

\$ 1,665,300	Total Major Capital & Maintenance
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Capital Improvements Fund							
Fund: 440		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget
				Adopted	Amended	Actual	

Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	87	110	-	-	41	-
Taxes & Assessments	87	110	-	-	41	-
License & Permits	28,645	27,491	30,000	30,000	21,271	12,000
Intergovernmental Revenues	106,597	569,111	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	12,691	21,071	-	-	51,108	31,663
Other Financing Sources / (Uses)	290,000	-	-	-	7,075	-
Other Operating Revenues	437,933	617,673	30,000	30,000	79,454	43,663
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	2,877,985	1,456,399	402,370	902,370	902,370	504,974
Internal Transactions	2,877,985	1,456,399	402,370	902,370	902,370	504,974
Long-Term Debt	-	-	-	-	-	-
Total Revenues	3,316,005	2,074,182	432,370	932,370	981,865	548,637
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	22,384	-	-	-	-
Purchased Services	4,092	41,014	83,130	87,816	36,310	14,850
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	4,092	63,398	83,130	87,816	36,310	14,850
Internal Charges	-	-	-	-	-	-
Transfers Out	200,000	-	-	25,000	25,000	900,000
Internal Transactions	200,000	-	-	25,000	25,000	900,000
Debt Service	-	-	-	-	-	-
Capital Outlay	2,369,471	1,460,172	730,750	1,532,116	645,208	750,450
Debt & Capital	2,369,471	1,460,172	730,750	1,532,116	645,208	750,450
Total Expenditures	2,573,563	1,523,570	813,880	1,644,932	706,518	1,665,300
Revenues Over (Under) Expenditures	742,442	550,612	(381,510)	(712,562)	275,347	(1,116,663)
Beginning Cash Balance - July 1	2,728,145	3,498,198	3,869,958	3,869,958	3,869,958	4,214,000
Other Cash Sources / (Uses)	27,611	(178,852)	68,695	68,695	68,695	40,935
Ending Cash Balance - June 30	3,498,198	3,869,958	3,557,143	3,226,091	4,214,000	3,138,272
Unreserved Balance	-	-	-	-	-	-
Reserved	3,498,198	3,869,958	3,557,143	3,226,091	4,214,000	3,138,272
Ending Cash Balance - June 30	3,498,198	3,869,958	3,557,143	3,226,091	4,214,000	3,138,272
Reserves Detail:						
General Capital Reserves	2,015,337	2,002,734	1,028,439	1,011,304	1,770,268	976,450
Sidewalk Warrants Receivable	447,507	625,527	625,527	625,527	485,158	570,233
Notes / Loans Receivable	56,052	234,904	166,209	166,209	166,209	125,274
Department Capital Reserves:						
> Police Reserve	275,000	275,000	522,475	672,475	825,652	650,612
> Fire Reserve	294,666	294,666	539,516	239,516	-	-
> Park & Recreation Reserve	232,000	232,000	477,750	477,750	740,660	627,650
> Public Works Reserve	37,900	37,900	-	-	50,000	-
> HCTV Digital Equipment Reserve	129,736	157,227	187,227	23,310	166,053	178,053
Street Lighting Conversion Reserve	10,000	10,000	10,000	10,000	10,000	10,000

Parks Improvement

Fund: **441**

Part of the Park & Recreation Dept.

Description:

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

Major Funding Sources:

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

Active or on-going projects include:

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

Major Capital:

 \$ 75,000 Phase II Park Well Project

Parks Improvement									
Fund: 441		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget		
				Adopted	Amended	Actual			

Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	42,414	-	-	-	-
Charges For Services	21,112	15,744	12,500	12,500	17,930	15,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	600	1,526	-	-	3,091	2,000
Other Financing Sources / (Uses)	18,139	32,609	11,000	11,000	31,041	16,000
Other Operating Revenues	39,851	92,293	23,500	23,500	52,062	33,000
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	39,851	92,293	23,500	23,500	52,062	33,000

Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	60	12,379	28,200	122,321	21,699	62,500
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	60	12,379	28,200	122,321	21,699	62,500
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	59,023	35,436	-	-	-	75,000
Debt & Capital	59,023	35,436	-	-	-	75,000
Total Expenditures	59,083	47,815	28,200	122,321	21,699	137,500

Revenues Over (Under) Expenditures	(19,232)	44,478	(4,700)	(98,821)	30,363	(104,500)
Beginning Cash Balance - July 1	176,848	157,616	202,094	202,094	202,094	232,458
Other Cash Sources / (Uses)	-	-	-	-	1	-
Ending Cash Balance - June 30	157,616	202,094	197,394	103,273	232,458	127,958

Unreserved Balance	-	-	-	-	-	-
Reserved	157,616	202,094	197,394	103,273	232,458	127,958
Ending Cash Balance - June 30	157,616	202,094	197,394	103,273	232,458	127,958
Reserves Detail:						
Unrestricted / Cash In Lieu of Park Lands	46,745	82,965	82,965	82,965	82,965	82,965
Reserved for Projects	110,871	119,129	114,429	20,308	149,493	44,993

Sidewalk Improve/Constrct

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.
- The estimated level of public participation in the Sidewalk Program is \$150,000.

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 programs are currently being funded by the General Fund (G.F.).

CTEP Projects

Fund: 459

Public Works Department

Description:

This fund accounted for the City's share of the Community Transportation Enhancement Program (CTEP).

Significant Changes:

The CTEP program has ceased allocating additional funds to cities and towns. The Joslyn St / Centennial Trail West project represents the final project for CTEP allocations for the City of Helena. That project was completed in FY 2017 and the fund has been closed out. In the future for these types of projects, the City will rely mainly on TA grants from the State. Those grant funds will be administered solely by the Montana Department of Transportation (MDT).

		FY 2016 Actual	FY 2017 Actual	FY 2018		Adopted FY 2019 Budget
				Adopted	Actual	
Revenue Recap by Project						
Project #						
CT1904	Centennial Trail East	469,776	-	-	-	-
CT5901	Joslyn St / Centennial Trail West	50,939	425,300	-	-	-
CT5902	Gallatin/Helena Sidewalks/Bulbouts	47,619	-	-	-	-
Total Revenues - All Projects		\$ 568,334	\$ 425,300	\$ -	\$ -	\$ -
Expenditure Recap by Project						
Project #						
CT1904	Centennial Trail East	3,983	-	-	-	-
CT5901	Joslyn St / Centennial Trail West	83,417	332,883	-	-	-
CT5902	Gallatin/Helena Sidewalks/Bulbouts	55,000	-	-	-	-
Total Expenditures - All Projects		\$ 142,400	\$ 332,883	\$ -	\$ -	\$ -

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.

							Adopted FY 2019 Budget			
	FY 2016 Actual	FY 2017 Actual	FY 2018							
			Adopted	Actual						
Major License & Permit Fee Revenues:										
Building Permits	\$	551,328	\$	643,737	\$	470,899	\$	586,299	\$	494,198
Electrical Permits		92,029		105,755		80,390		86,531		82,027
Plumbing Permits		114,080		117,319		90,813		116,430		96,228
Plan Check Fees		368,721		347,315		275,764		320,951		286,842
Other Licenses / Permits		21,160		20,259		21,160		19,836		20,703
	\$	1,147,318	\$	1,234,385	\$	939,026	\$	1,130,047	\$	979,998

Building							
Fund: 503		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget

Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	1,147,318	1,234,385	939,026	939,026	1,130,047	979,998
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	2,901	6,351	2,500	2,500	12,961	6,000
Other Financing Sources / (Uses)	91	7,077	-	-	5	-
Other Operating Revenues	1,150,310	1,247,813	941,526	941,526	1,143,013	985,998
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	7,433	11,369	11,369	11,369	11,372
Internal Transactions	-	7,433	11,369	11,369	11,369	11,372
Long-Term Debt	-	-	-	-	-	-
Total Revenues	1,150,310	1,255,246	952,895	952,895	1,154,382	997,370

Expenditures

Personal Services	721,330	725,282	807,199	807,199	786,557	815,202
Supplies & Materials	4,697	42,517	22,066	22,066	18,198	24,623
Purchased Services	129,774	103,846	160,111	160,111	100,007	143,269
Intra-City Charges	5,510	4,719	8,963	8,963	4,064	7,165
Fixed Charges	52,366	55,036	59,107	59,107	56,922	60,305
Maintenance & Operating	192,347	206,118	250,247	250,247	179,191	235,362
Internal Charges	78,903	75,281	80,503	80,503	80,503	83,386
Transfers Out	-	-	-	-	-	-
Internal Transactions	78,903	75,281	80,503	80,503	80,503	83,386
Debt Service	-	-	-	-	-	-
Capital Outlay	-	23,375	30,000	30,000	24,622	-
Debt & Capital	-	23,375	30,000	30,000	24,622	-
Total Expenditures	992,580	1,030,056	1,167,949	1,167,949	1,070,873	1,133,950

Revenues Over (Under) Expenditures	157,730	225,190	(215,054)	(215,054)	83,509	(136,580)
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Beginning Cash Balance - July 1	609,552	767,282	992,472	992,472	992,472	1,075,981
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Other Cash Sources / (Uses)	-	-	-	-	-	-
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Ending Cash Balance - June 30	767,282	992,472	777,418	777,418	1,075,981	939,401
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Unreserved Balance	-	-	-	-	-	-
Reserved	767,282	992,472	777,418	777,418	1,075,981	939,401
Ending Cash Balance - June 30	767,282	992,472	777,418	777,418	1,075,981	939,401
Reserves Detail:						
Operating Reserve	767,282	992,472	777,418	777,418	1,075,981	933,130
20% 27th Payday Reserve (for FY2023)						6,271

Water
Fund: 521

Part of the Public Works Department

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

This Fund includes budgets for :

	FY 2016 Actual	FY 2017 Actual	FY 2018		Adopted FY 2019 Budget
			Adopted	Actual	
Water Treatment	\$ 4,275,482	\$ 2,544,385	\$ 4,832,305	\$ 3,107,721	\$ 3,013,571
Water Utility Maintenance	2,140,123	2,223,125	10,493,822	3,054,840	3,672,881
Water Debt Service	522,565	546,271	563,468	563,466	1,157,452
	<u>\$ 6,938,170</u>	<u>\$ 5,313,781</u>	<u>\$ 15,889,595</u>	<u>\$ 6,726,027</u>	<u>\$ 7,843,904</u>

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

Debt Issues:

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

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

Major Capital:				
\$ 15,000	M RTP Office/Locker Room Remodel (Add to #MR8906)	\$ 35,590	Pickup (Replace Unit #424)	
7,000	TMTP - Shop Exhaust Hood	174,550	Backhoe (Replace Unit #445)	
33,270	1/2 ton 4x4 Pickup (Replace Unit #437)	825,000	Clarke St Water Main/Other Prioritized Projects	
150,000	Red Mountain Flume Preliminary Engineering	500,000	Main Replacement Projects	
250,000	M RTP - High Zone Pump	<u>\$ 1,535,140</u>	Water Maintenance	
<u>\$ 455,270</u>	Water Treatment			
		<u>\$ 1,990,410</u>	Total Water Major Capital	

Water Fund: 521		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget
				Adopted	Amended	Actual	
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	86,305	669,993	-	-	-	-
	Charges For Services	7,077,526	7,342,435	7,430,700	7,430,700	8,151,422	7,838,000
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	33,349	83,471	50,000	50,000	197,270	100,000
	Other Financing Sources / (Uses)	4,136	54,877	3,000	3,000	11,586	3,000
	Other Operating Revenues	7,201,316	8,150,776	7,483,700	7,483,700	8,360,278	7,941,000
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	16,794	25,689	25,689	25,689	25,700
	Internal Transactions	-	16,794	25,689	25,689	25,689	25,700
	Long-Term Debt	-	1,160,666	5,013,814	7,013,814	-	-
Total Revenues		7,201,316	9,328,236	12,523,203	14,523,203	8,385,967	7,966,700
Expenditures							
	Personal Services	1,659,980	1,536,131	1,730,227	1,749,785	1,643,350	1,948,309
	Supplies & Materials	709,937	554,727	721,375	718,565	784,723	802,830
	Purchased Services	703,742	766,457	1,057,929	1,070,967	709,454	749,725
	Intra-City Charges	64,467	34,943	62,075	62,075	53,406	59,820
	Fixed Charges	51,517	52,238	55,900	55,900	54,281	56,060
	Maintenance & Operating	1,529,663	1,408,365	1,897,279	1,907,507	1,601,864	1,668,435
	Internal Charges	811,429	888,839	1,009,671	812,980	812,980	1,039,298
	Transfers Out	-	-	40,000	40,000	-	40,000
	Internal Transactions	811,429	888,839	1,049,671	852,980	812,980	1,079,298
	Debt Service	522,565	546,271	563,468	563,468	563,466	1,157,452
	Capital Outlay	2,414,533	934,175	10,648,950	17,461,027	2,104,367	1,990,410
	Debt & Capital	2,937,098	1,480,446	11,212,418	18,024,495	2,667,833	3,147,862
Total Expenditures		6,938,170	5,313,781	15,889,595	22,534,767	6,726,027	7,843,904
Revenues Over (Under) Expenditures		263,146	4,014,455	(3,366,392)	(8,011,564)	1,659,940	122,796
Beginning Cash Balance - July 1		8,002,647	8,265,382	12,203,035	12,203,035	12,203,035	14,133,031
Other Cash Sources / (Uses)		(411)	(76,802)	-	-	270,056	-
Ending Cash Balance - June 30		8,265,382	12,203,035	8,836,643	4,191,471	14,133,031	14,255,827
Unreserved Balance		-	-	-	-	-	-
Reserved		8,265,382	12,203,035	8,836,643	4,191,471	14,133,031	14,255,827
Ending Cash Balance - June 30		8,265,382	12,203,035	8,836,643	4,191,471	14,133,031	14,255,827
Reserves Detail:							
Operating Reserve		333,423	319,445	389,765	375,856	338,183	391,337
Debt Service Fixed Reserve		522,372	522,372	522,372	522,372	522,372	522,372
Revenue Bond Reserve		261,375	261,375	261,375	261,375	261,375	261,375
System Development Fee Reserve		-	-	-	-	-	-
Ten-Mile Watershed Projects Reserve		250,000	200,000	200,000	200,000	200,000	200,000
20% 27th Payday Reserve (for FY2023)							14,987
Capital Reserves		6,898,212	10,899,843	7,463,131	2,831,868	12,811,101	12,865,756

Wastewater
Fund: 531

Part of the Public Works Department

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

This Fund includes budgets for :

	FY 2016 Actual	FY 2017 Actual	FY 2018		Adopted FY 2019 Budget
			Adopted	Actual	
SRF Loan Debt Service	\$ 769,750	\$ 770,100	\$ 770,170	\$ 770,170	\$ 1,070,705
Wastewater Treatment	2,270,415	1,986,505	2,367,378	2,871,316	2,368,913
Wastewater Util. Maint.	1,777,052	1,549,730	4,262,647	1,585,662	2,679,747
Wastewater Pretreatment	124,859	82,857	152,023	75,127	132,932
	<u>\$ 4,942,076</u>	<u>\$ 4,389,192</u>	<u>\$ 7,552,218</u>	<u>\$ 5,302,275</u>	<u>\$ 6,252,297</u>

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

Debt Issues:

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

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

Major Capital:

\$ 15,000	IMP Pipe Work Replacement/Installation (Add to WW8911)	\$ 186,940	Sewer Vac (Replace #460 - Split with Storm)
80,000	Boiler Replacement	775,000	Fort Harrison Gravity Main
100,000	IMP Bldg Standby Generator (Add to WW8914)	425,000	Boulder/Lyndale/Lewis Upsizing Mains
125,000	MLP Pipe Discharge Relocation	100,000	Shared Service Lines/Extensions
20,000	Scum Removal Pump	100,000	Clarke St Wastewater Mains/Other Prioritized Projects
30,000	Digester Liquid Ring Blower/Gas Compressor	<u>\$ 1,586,940</u>	Wastewater Maintenance
<u>\$ 370,000</u>	Wastewater Treatment		
		<u>\$ 1,956,940</u>	Total Wastewater Major Capital

Wastewater							
Fund: 531		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget
				Adopted	Amended	Actual	
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	750,000	-	-
	Charges For Services	4,548,733	4,688,212	4,789,500	4,789,500	4,781,047	4,931,500
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	16,124	34,365	25,000	25,000	60,368	35,000
	Other Financing Sources / (Uses)	21,256	110,318	1,000	6,455	6,468	1,200
	Other Operating Revenues	4,586,113	4,832,895	4,815,500	5,570,955	4,847,883	4,967,700
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	11,829	18,095	18,095	18,095	18,500
	Internal Transactions	-	11,829	18,095	18,095	18,095	18,500
	Long-Term Debt	-	-	2,548,014	3,548,014	-	1,200,000
Total Revenues		4,586,113	4,844,724	7,381,609	9,137,064	4,865,978	6,186,200
Expenditures							
	Personal Services	1,171,904	1,132,181	1,236,604	1,217,046	1,188,001	1,342,301
	Supplies & Materials	192,380	191,610	227,815	225,005	194,753	234,308
	Purchased Services	516,369	566,697	603,085	703,395	556,840	646,104
	Intra-City Charges	45,185	53,422	70,195	60,140	47,582	65,617
	Fixed Charges	44,728	51,355	54,445	54,445	49,165	54,745
	Maintenance & Operating	798,662	863,084	955,540	1,042,985	848,340	1,000,774
	Internal Charges	740,206	719,937	838,804	665,889	665,889	881,577
	Transfers Out	-	-	-	-	-	-
	Internal Transactions	740,206	719,937	838,804	665,889	665,889	881,577
	Debt Service	769,750	770,100	770,170	770,170	770,170	1,070,705
	Capital Outlay	1,461,554	903,890	3,751,100	8,555,292	1,829,875	1,956,940
	Debt & Capital	2,231,304	1,673,990	4,521,270	9,325,462	2,600,045	3,027,645
Total Expenditures		4,942,076	4,389,192	7,552,218	12,251,382	5,302,275	6,252,297
Revenues Over (Under) Expenditures							
		(355,963)	455,532	(170,609)	(3,114,318)	(436,297)	(66,097)
Beginning Cash Balance - July 1							
		4,730,747	4,362,751	4,789,576	4,789,576	4,789,576	4,401,799
	Other Cash Sources / (Uses)	(12,033)	(28,707)	-	-	48,520	-
Ending Cash Balance - June 30							
		4,362,751	4,789,576	4,618,967	1,675,258	4,401,799	4,335,702
Unreserved Balance							
		-	-	-	-	-	-
Reserved							
		4,362,751	4,789,576	4,618,967	1,675,258	4,401,799	4,335,702
Ending Cash Balance - June 30							
		4,362,751	4,789,576	4,618,967	1,675,258	4,401,799	4,335,702
Reserves Detail:							
	Operating Reserve	225,898	226,267	252,579	243,827	225,186	268,721
	Debt Service Fixed Reserve	769,720	769,720	769,720	769,720	769,720	769,720
	Revenue Bond Reserve	384,900	384,900	384,900	384,900	384,900	384,900
	System Development Fee Reserve	-	-	-	-	-	-
	Sewer Surcharge	284,000	284,000	284,000	284,000	284,000	284,000
	20% 27th Payday Reserve (for FY2023)						10,325
	Capital Reserves	2,698,233	3,124,689	2,927,768	(7,189)	2,737,993	2,618,036

Solid Waste-Residential

Fund: **541**

Part of the Public Works Department

Description:

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

Major Funding Sources:

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

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

The Residential Fund also reflects the revenue from the third 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:

\$	80,000	4x4 Mountain Snow Plow (used)
\$	80,000	

Solid Waste-Residential						
Fund: 541		FY 2016 Actual	FY 2017 Actual	FY 2018		
				Adopted	Amended	Actual
						Adopted FY 2019 Budget
Revenues						
	Taxes	-	-	-	-	-
	Special Assessments	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-
	License & Permits	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-
	Charges For Services	2,109,529	2,032,561	2,020,650	2,020,650	2,008,489
	Intra-City Revenues	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-
	Investment Earnings	1,625	17,619	12,000	12,000	37,018
	Other Financing Sources / (Uses)	7,774	3,809	2,500	2,500	4,840
	Other Operating Revenues	2,118,928	2,053,989	2,035,150	2,035,150	2,050,347
	Internal Service Revenues	-	-	-	-	-
	Interfund Transfers In	-	33,611	35,523	35,523	35,523
	Internal Transactions	-	33,611	35,523	35,523	35,523
	Long-Term Debt	-	-	-	-	-
	Total Revenues	2,118,928	2,087,600	2,070,673	2,070,673	2,085,870
Expenditures						
	Personal Services	352,364	343,523	375,051	375,051	365,715
	Supplies & Materials	37,035	20,763	39,800	39,800	38,060
	Purchased Services	947,137	940,644	936,863	936,863	943,903
	Intra-City Charges	44,122	60,319	75,575	75,575	72,543
	Fixed Charges	3,351	3,713	3,825	3,825	3,713
	Maintenance & Operating	1,031,645	1,025,439	1,056,063	1,056,063	1,058,219
	Internal Charges	168,335	157,186	157,367	157,367	157,367
	Transfers Out	315,000	200,000	200,000	200,000	200,000
	Internal Transactions	483,335	357,186	357,367	357,367	357,367
	Debt Service	-	-	-	-	-
	Capital Outlay	-	142,518	18,500	18,500	17,263
	Debt & Capital	-	142,518	18,500	18,500	17,263
	Total Expenditures	1,867,344	1,868,666	1,806,981	1,806,981	1,798,564
	Revenues Over (Under) Expenditures	251,584	218,934	263,692	263,692	287,306
	Beginning Cash Balance - July 1	2,324,055	2,571,399	2,789,562	2,789,562	2,789,562
	Other Cash Sources / (Uses)	(4,240)	(771)	-	-	(1,858)
	Ending Cash Balance - June 30	2,571,399	2,789,562	3,053,254	3,053,254	3,075,010
	Unreserved Balance	-	-	-	-	-
	Reserved	2,571,399	2,789,562	3,053,254	3,053,254	3,075,010
	Ending Cash Balance - June 30	2,571,399	2,789,562	3,053,254	3,053,254	3,075,010
	Reserves Detail:					
	Operating Reserve	5 mo. 778,060	719,228	745,200	745,200	742,209
	Recycling Program Reserves	210,091	173,619	118,819	118,819	126,728
	Intercap Loan Reserves	-	-	-	-	-
	20% 27th Payday Reserve (for FY2023)					2,957
	Capital Reserves	1,583,248	1,896,715	2,189,235	2,189,235	2,206,073

Solid Waste-Commercial

Fund: **542**

Part of the Public Works Department

Description:

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

Major Funding Sources:

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

Major Capital:

\$	8,900	Snow Plow Attachment for Container Truck unit #224
\$	8,900	

Solid Waste-Commercial								
Fund: 542		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget	
				Adopted	Amended	Actual		
Revenues								
	Taxes	-	-	-	-	-	-	
	Special Assessments	-	-	-	-	-	-	
	Taxes & Assessments	-	-	-	-	-	-	
	License & Permits	-	-	-	-	-	-	
	Intergovernmental Revenues	-	-	-	-	-	-	
	Charges For Services	1,131,201	1,045,110	1,065,000	1,065,000	1,079,367	1,075,000	
	Intra-City Revenues	-	-	-	-	-	-	
	Fines & Forfeitures	-	-	-	-	-	-	
	Investment Earnings	5,696	13,690	7,500	7,500	15,282	15,000	
	Other Financing Sources / (Uses)	107,863	70,315	70,295	170,295	81,685	70,295	
	Other Operating Revenues	1,244,760	1,129,115	1,142,795	1,242,795	1,176,334	1,160,295	
	Internal Service Revenues	-	-	-	-	-	-	
	Interfund Transfers In	-	2,777	4,248	4,248	4,248	28,182	
	Internal Transactions	-	2,777	4,248	4,248	4,248	28,182	
	Long-Term Debt	-	-	-	-	-	-	
Total Revenues		1,244,760	1,131,892	1,147,043	1,247,043	1,180,582	1,188,477	
Expenditures								
	Personal Services	273,316	262,830	293,239	293,239	281,187	301,331	
	Supplies & Materials	33,131	33,385	39,230	39,230	37,171	38,825	
	Purchased Services	474,237	428,798	390,452	390,452	385,863	391,619	
	Intra-City Charges	78,041	68,869	96,925	96,925	73,024	89,475	
	Fixed Charges	3,310	3,708	3,825	3,825	3,704	3,825	
	Maintenance & Operating	588,719	534,760	530,432	530,432	499,762	523,744	
	Internal Charges	174,019	168,349	173,998	173,998	173,998	179,296	
	Transfers Out	-	-	-	-	-	-	
	Internal Transactions	174,019	168,349	173,998	173,998	173,998	179,296	
	Debt Service	-	-	-	-	-	-	
	Capital Outlay	-	-	226,140	1,534,640	1,291,404	8,900	
	Debt & Capital	-	-	226,140	1,534,640	1,291,404	8,900	
Total Expenditures		1,036,054	965,939	1,223,809	2,532,309	2,246,351	1,013,271	
Revenues Over (Under) Expenditures								
		208,706	165,953	(76,766)	(1,285,266)	(1,065,769)	175,206	
Beginning Cash Balance - July 1								
		1,487,239	1,720,384	1,891,572	1,891,572	1,891,572	824,190	
	Other Cash Sources / (Uses)	24,439	5,235	-	-	(1,613)	-	
Ending Cash Balance - June 30								
		1,720,384	1,891,572	1,814,806	606,306	824,190	999,396	
Unreserved Balance								
		-	-	-	-	-	-	
Reserved								
		1,720,384	1,891,572	1,814,806	606,306	824,190	999,396	
Ending Cash Balance - June 30								
		1,720,384	1,891,572	1,814,806	606,306	824,190	999,396	
Reserves Detail:								
	Operating Reserve	83,139	80,495	83,139	83,139	79,579	83,698	
	Fixed Bond Reserves	-	-	-	-	-	-	
	Intercap Loan Reserves	-	-	-	-	-	-	
	20% 27th Payday Reserve (for FY2023)						2,318	
	Capital Reserves	1,637,245	1,811,077	1,731,667	523,167	744,611	913,380	

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 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget
				Adopted	Amended	Actual	
Revenues							
	Taxes	-	-	-	-	-	
	Special Assessments	135,626	137,571	137,800	137,800	138,920	
	Taxes & Assessments	135,626	137,571	137,800	137,800	138,920	
	License & Permits	-	-	-	-	-	
	Intergovernmental Revenues	696	839	840	840	850	
	Charges For Services	-	-	-	-	-	
	Intra-City Revenues	-	-	-	-	-	
	Fines & Forfeitures	-	-	-	-	-	
	Investment Earnings	195	954	650	650	1,500	
	Other Financing Sources / (Uses)	-	-	-	-	-	
	Other Operating Revenues	891	1,793	1,490	1,490	2,350	
	Internal Service Revenues	-	-	-	-	-	
	Interfund Transfers In	150,000	-	-	-	-	
	Internal Transactions	150,000	-	-	-	-	
	Long-Term Debt	-	-	-	-	-	
Total Revenues		286,517	139,364	139,290	139,290	142,337	
Expenditures							
	Personal Services	-	-	-	-	-	
	Supplies & Materials	-	-	-	-	-	
	Purchased Services	89,091	70,799	108,500	108,500	108,500	
	Intra-City Charges	-	-	-	-	-	
	Fixed Charges	-	-	-	-	-	
	Maintenance & Operating	89,091	70,799	108,500	108,500	108,500	
	Internal Charges	-	-	48	48	46	
	Transfers Out	-	30,000	30,000	30,000	30,000	
	Internal Transactions	-	30,000	30,048	30,048	30,046	
	Debt Service	-	-	-	-	-	
	Capital Outlay	140,965	11,316	-	-	-	
	Debt & Capital	140,965	11,316	-	-	-	
Total Expenditures		230,056	112,115	138,548	138,548	106,453	
Revenues Over (Under) Expenditures		56,461	27,249	742	742	2,724	
Beginning Cash Balance - July 1		98,075	154,536	181,785	181,785	217,669	
Other Cash Sources / (Uses)		-	-	-	-	-	
Ending Cash Balance - June 30		154,536	181,785	182,527	182,527	220,393	
Unreserved Balance		-	-	-	-	-	
Reserved		154,536	181,785	182,527	182,527	220,393	
Ending Cash Balance - June 30		154,536	181,785	182,527	182,527	220,393	
Reserves Detail:							
Operating Reserve (5 month)		37,121	42,000	57,728	57,728	57,728	
20% 27th Payday Reserve (for FY2023)						-	
Capital / Equipment Replacement Reserve		117,415	139,785	124,799	124,799	162,665	

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:

\$	328,000	Pit Floor Extension (Add to #TS8905)
	190,000	Transfer Trailers (2)
	12,500	Forklift Rotator (50% - Split w/Recycling)
\$	530,500	

Transfer Station									
Fund: 546		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget		
				Adopted	Amended	Actual			

Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	24,325	73,650	125,000	125,000	133,129	125,000
Charges For Services	2,558,036	2,440,555	2,255,094	2,255,094	2,327,425	2,285,657
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	6,193	14,333	10,000	10,000	25,940	20,000
Other Financing Sources / (Uses)	80	60	-	-	35	-
Other Operating Revenues	2,588,634	2,528,598	2,390,094	2,390,094	2,486,529	2,430,657
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	6,554	10,026	10,026	10,026	10,491
Internal Transactions	-	6,554	10,026	10,026	10,026	10,491
Long-Term Debt	-	-	-	-	-	-
Total Revenues	2,588,634	2,535,152	2,400,120	2,400,120	2,496,555	2,441,148

Expenditures						
Personal Services	665,266	688,980	734,397	734,397	726,471	788,207
Supplies & Materials	12,304	11,283	15,160	15,160	15,266	16,200
Purchased Services	1,268,244	1,216,617	1,220,438	1,235,330	1,110,467	1,211,444
Intra-City Charges	89,598	75,553	107,530	107,530	105,462	109,878
Fixed Charges	15,387	17,668	21,540	21,540	18,770	21,790
Maintenance & Operating	1,385,533	1,321,121	1,364,668	1,379,560	1,249,965	1,359,312
Internal Charges	220,690	208,418	216,033	216,033	216,033	219,588
Transfers Out	30,000	-	-	-	-	24,045
Internal Transactions	250,690	208,418	216,033	216,033	216,033	243,633
Debt Service	-	-	-	-	-	-
Capital Outlay	82,919	87,164	869,580	1,013,771	442,066	530,500
Debt & Capital	82,919	87,164	869,580	1,013,771	442,066	530,500
Total Expenditures	2,384,408	2,305,683	3,184,678	3,343,761	2,634,535	2,921,652

Revenues Over (Under) Expenditures	204,226	229,469	(784,558)	(943,641)	(137,980)	(480,504)
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Beginning Cash Balance - July 1	1,491,371	1,736,546	1,971,365	1,971,365	1,971,365	1,830,425
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Other Cash Sources / (Uses)	40,949	5,350	-	-	(2,960)	-
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Ending Cash Balance - June 30	1,736,546	1,971,365	1,186,807	1,027,724	1,830,425	1,349,921
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Unreserved Balance	-	-	-	-	-	-
Reserved	1,736,546	1,971,365	1,186,807	1,027,724	1,830,425	1,349,921
Ending Cash Balance - June 30	1,736,546	1,971,365	1,186,807	1,027,724	1,830,425	1,349,921
Reserves Detail:						
Operating Reserve	191,791	184,877	192,925	194,166	182,706	199,263
Fixed Bond Reserves	-	-	-	-	-	-
Revenue Bond Reserves	-	-	-	-	-	-
20% 27th Payday Reserve (for FY2023)						6,063
Capital Reserves	1,544,755	1,786,488	993,882	833,558	1,647,719	1,144,595

Recycling
Fund: 547

Part of the Public Works Department

Description:

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

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

Major Funding Sources:

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

	FY 2016		FY 2017		FY 2018		Adopted
	Actual		Actual		Adopted	Actual	FY 2019
							Budget
Recycling / Commodities	\$	78,628	\$	127,750	\$	110,050	\$ 132,700
Transfer Station Operational Support		30,000		-		-	-
Residential Solid Waste Support		165,000		200,000		200,000	175,000
Lewis & Clark County Support		165,000		200,000		200,000	175,000
	\$	438,628	\$	527,750	\$	510,050	\$ 482,700

Major Capital:

\$ 12,500	Forklift Rotator (50% - Split w/Transfer Station)
\$ 12,500	

Recycling									
Fund: 547		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget		
				Adopted	Amended	Actual			

Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	165,000	200,000	200,000	200,000	-	175,000
Charges For Services	78,628	127,750	110,050	110,050	152,574	132,700
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	339	1,021	500	500	1,406	1,500
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	243,967	328,771	310,550	310,550	153,980	309,200
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	195,000	201,907	202,918	202,918	202,918	177,852
Internal Transactions	195,000	201,907	202,918	202,918	202,918	177,852
Long-Term Debt	-	-	-	-	-	-
Total Revenues	438,967	530,678	513,468	513,468	356,898	487,052

Expenditures						
Personal Services	174,184	181,036	193,700	193,700	187,748	198,659
Supplies & Materials	2,416	2,604	3,915	3,815	1,629	6,315
Purchased Services	186,259	122,922	151,863	171,059	129,718	141,139
Intra-City Charges	1,250	974	3,380	3,380	929	2,625
Fixed Charges	14,526	15,741	17,515	17,515	15,616	17,515
Maintenance & Operating	204,451	142,241	176,673	195,769	147,892	167,594
Internal Charges	72,913	73,502	75,457	75,457	75,457	75,087
Transfers Out	-	-	-	-	-	-
Internal Transactions	72,913	73,502	75,457	75,457	75,457	75,087
Debt Service	-	-	-	-	-	-
Capital Outlay	66,400	-	44,250	97,150	90,985	12,500
Debt & Capital	66,400	-	44,250	97,150	90,985	12,500
Total Expenditures	517,948	396,779	490,080	562,076	502,082	453,840

Revenues Over (Under) Expenditures	(78,981)	133,899	23,388	(48,608)	(145,184)	33,212
Beginning Cash Balance - July 1	165,100	86,125	220,026	220,026	220,026	74,833
Other Cash Sources / (Uses)	6	2	-	-	(9)	-
Ending Cash Balance - June 30	86,125	220,026	243,414	171,418	74,833	108,045

Unreserved Balance	-	-	-	-	-	-
Reserved	86,125	220,026	243,414	171,418	74,833	108,045
Ending Cash Balance - June 30	86,125	220,026	243,414	171,418	74,833	108,045
Reserves Detail:						
Operating Reserve (1 month)	37,629	33,065	37,153	38,744	34,258	36,778
20% 27th Payday Reserve (for FY2023)						1,528
Capital Reserves	48,496	186,961	206,261	132,674	40,575	69,739

Parking
Fund: **551**

Part of the General Government Group

Description:
The Helena Parking Commission's mission is to effectively manage, maintain, and meet the parking needs of customers, business, employees, visitors, and residents while providing safe and convenient parking options. Through FY 2013, this fund accounted for the parking operations as administered by the Helena Parking Commission. Beginning in FY 2014, operational administration was transferred to the City of Helena. The Helena Parking Commission continues to function 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

Major Capital:

\$ 140,000	Smart meter project
318,500	Kiosks
<u>\$ 458,500</u>	

Parking						
Fund: 551		FY 2016 Actual	FY 2017 Actual	FY 2018		
				Adopted	Amended	Actual
						Adopted FY 2019 Budget
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	1,681,065	1,661,817	1,662,280	1,662,280	1,538,305	2,121,775
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	75,487	76,047	80,900	80,900	76,139	90,000
Investment Earnings	3,497	6,048	1,532	1,532	11,133	3,000
Other Financing Sources / (Uses)	6,494	381	1,500	1,500	1,710	1,000
Other Operating Revenues	1,766,543	1,744,293	1,746,212	1,746,212	1,627,287	2,215,775
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	5,765	8,819	8,819	8,819	6,808
Internal Transactions	-	5,765	8,819	8,819	8,819	6,808
Long-Term Debt	-	-	-	-	-	-
Total Revenues	1,766,543	1,750,058	1,755,031	1,755,031	1,636,106	2,222,583
Expenditures						
Personal Services	439,858	451,166	486,349	486,349	483,249	537,393
Supplies & Materials	33,992	18,960	31,530	31,530	18,258	28,600
Purchased Services	292,152	272,252	406,184	580,590	575,523	406,094
Intra-City Charges	6,671	6,637	7,350	7,350	11,548	11,600
Fixed Charges	101,065	96,355	110,064	110,064	100,402	100,625
Maintenance & Operating	433,880	394,204	555,128	729,534	705,731	546,919
Internal Charges	117,889	108,275	107,460	107,460	107,460	115,109
Transfers Out	-	-	-	-	-	-
Internal Transactions	117,889	108,275	107,460	107,460	107,460	115,109
Debt Service	1,488,115	749,218	586,273	586,273	586,817	589,703
Capital Outlay	21,917	-	-	403,250	398,000	458,500
Debt & Capital	1,510,032	749,218	586,273	989,523	984,817	1,048,203
Total Expenditures	2,501,659	1,702,863	1,735,210	2,312,866	2,281,257	2,247,624
Revenues Over (Under) Expenditures	(735,116)	47,195	19,821	(557,835)	(645,151)	(25,041)
Beginning Cash Balance - July 1	239,033	1,523,916	1,154,466	1,154,466	1,154,466	509,315
Other Cash Sources / (Uses)	2,019,999	(416,645)	3,678	3,678	-	-
Ending Cash Balance - June 30	1,523,916	1,154,466	1,177,965	600,309	509,315	484,274
Unreserved Balance	-	-	-	-	-	-
Reserved	1,523,916	1,154,466	1,177,965	600,309	509,315	484,274
Ending Cash Balance - June 30	1,523,916	1,154,466	1,177,965	600,309	509,315	484,274
Reserves Detail:						
Parking Improvements / Capital Reserves	256,829	968,339	1,082,165	490,009	401,215	380,140
Operational Reserve (1 month)	82,700	79,500	95,800	110,300	108,100	100,000
Debt Service Reserves (Held with Fiscal Agent)	1,184,387	106,627	-	-	-	-
20% 27th Payday Reserve (for FY2023)						4,134

Special Charters

Fund: 561

Part of the Public Works 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:

Sources:

	FY 2016	FY 2017	FY 2018		Adopted FY 2019 Budget
	Actual	Actual	Adopted	Actual	
Special Charters	\$ 245	\$ 3,681	\$ 5,000	\$ 9,593	\$ 5,000
BID Trolley Reimbursement	10,507	24,225	15,000	18,750	15,500
Rec-Connect/State Shuttle	-	58,508	-	2,794	-
Other Financing Sources	301	1,473	500	789	1,000
	\$ 11,053	\$ 87,887	\$ 20,500	\$ 31,926	\$ 21,500

Special Charters							
Fund: 561		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget
				Adopted	Amended	Actual	
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-
	Charges For Services	10,752	86,414	20,000	22,800	31,137	20,500
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	-	-	-	-	-	-
	Other Financing Sources / (Uses)	301	1,473	500	500	789	1,000
	Other Operating Revenues	11,053	87,887	20,500	23,300	31,926	21,500
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	56	85	85	85	83
	Internal Transactions	-	56	85	85	85	83
	Long-Term Debt	-	-	-	-	-	-
Total Revenues		11,053	87,943	20,585	23,385	32,011	21,583
Expenditures							
	Personal Services	6,445	14,914	5,048	6,869	6,863	5,159
	Supplies & Materials	-	3,360	3,600	3,600	-	100
	Purchased Services	-	-	-	-	-	-
	Intra-City Charges	493	3,718	2,700	10,425	692	2,355
	Fixed Charges	-	1,128	-	-	-	1,000
	Maintenance & Operating	493	8,206	6,300	14,025	692	3,455
	Internal Charges	1,934	1,898	1,808	1,808	1,808	1,790
	Transfers Out	-	-	50,000	50,000	50,000	50,000
	Internal Transactions	1,934	1,898	51,808	51,808	51,808	51,790
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Debt & Capital	-	-	-	-	-	-
Total Expenditures		8,872	25,018	63,156	72,702	59,363	60,404
Revenues Over (Under) Expenditures							
		2,181	62,925	(42,571)	(49,317)	(27,352)	(38,821)
Beginning Cash Balance - July 1							
		74,637	76,818	139,743	139,743	139,743	112,391
	Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30							
		76,818	139,743	97,172	90,426	112,391	73,570
Unreserved Balance							
		-	-	-	-	-	-
Reserved							
		76,818	139,743	97,172	90,426	112,391	73,570
Ending Cash Balance - June 30							
		76,818	139,743	97,172	90,426	112,391	73,570
Reserves Detail:							
	Operating Reserve	76,818	139,743	97,172	90,426	112,391	73,530
	20% 27th Payday Reserve (for FY2023)						40

Golf Course
Fund: 563

Part of the Park & Recreation Department

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

This Fund includes budgets for :

						Adopted FY 2019 Budget
	FY 2016 Actual	FY 2017 Actual	FY 2018			
			Adopted	Actual		
Golf Operations	\$ 532,656	\$ 520,335	\$ 550,167	\$ 548,542	\$ 621,533	
Golf Concessions	165,731	177,239	186,509	206,207	587,593	
Golf Maintenance	530,766	517,642	594,617	548,982	632,001	
Golf Capital/Debt Service	179,892	338,196	1,957,893	1,490,093	313,834	
	\$ 1,409,045	\$ 1,553,412	\$ 3,289,186	\$ 2,793,824	\$ 2,154,961	

Major Funding Sources:
Golf maintenance, operation, debt service and capital programs are fully funded through user fees.

Debt Issues:

Name of Issue	Issue Date	Amount Issued	Maturity Date
INTERCAP - Driving Range & Patio Improvements	09/25/09	\$ 207,000	08/15/19
INTERCAP - Irrigation & Landscape Improvements	12/05/14	\$ 433,099	02/15/29
440 Loan - Golf Improvements (5 yrs)	12/01/16	\$ 206,739	07/01/21

Major Capital:

\$ 8,000	Crack Seal Parking Lot
25,750	Chip Seal Parking Lot
23,800	Bedknife Grinder
6,580	Irrigation Utility Cart
\$ 64,130	

Golf Course								
Fund: 563		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget	
				Adopted	Amended	Actual		
Revenues								
	Taxes	-	-	-	-	-	-	
	Special Assessments	-	-	-	-	-	-	
	Taxes & Assessments	-	-	-	-	-	-	
	License & Permits	-	-	-	-	-	-	
	Intergovernmental Revenues	-	-	-	-	-	-	
	Charges For Services	1,378,998	1,308,174	1,423,549	1,423,549	1,318,582	1,950,302	
	Intra-City Revenues	-	-	-	-	-	-	
	Fines & Forfeitures	-	-	-	-	-	-	
	Investment Earnings	1,605	3,294	-	-	18,515	3,500	
	Other Financing Sources / (Uses)	110	190	-	-	227	-	
	Other Operating Revenues	1,380,713	1,311,658	1,423,549	1,423,549	1,337,324	1,953,802	
	Internal Service Revenues	-	-	-	-	-	-	
	Interfund Transfers In	-	6,207	9,494	9,494	9,494	10,321	
	Internal Transactions	-	6,207	9,494	9,494	9,494	10,321	
	Long-Term Debt	38,744	-	1,800,000	2,100,000	2,100,000	-	
Total Revenues		1,419,457	1,317,865	3,233,043	3,533,043	3,446,818	1,964,123	
Expenditures								
	Personal Services	581,913	595,551	667,649	667,649	660,982	937,544	
	Supplies & Materials	333,549	309,467	343,409	347,059	343,131	539,876	
	Purchased Services	150,569	154,436	160,448	156,798	142,295	181,599	
	Intra-City Charges	23	-	150	150	-	100	
	Fixed Charges	39,648	43,598	47,505	47,505	45,191	53,960	
	Maintenance & Operating	523,789	507,501	551,512	551,512	530,617	775,535	
	Internal Charges	123,451	112,164	112,132	112,132	112,132	128,048	
	Transfers Out	-	-	-	-	-	-	
	Internal Transactions	123,451	112,164	112,132	112,132	112,132	128,048	
	Debt Service	81,766	85,022	131,893	175,393	187,571	249,704	
	Capital Outlay	98,126	253,174	1,826,000	2,086,066	1,302,522	64,130	
	Debt & Capital	179,892	338,196	1,957,893	2,261,459	1,490,093	313,834	
Total Expenditures		1,409,045	1,553,412	3,289,186	3,592,752	2,793,824	2,154,961	
Revenues Over (Under) Expenditures		10,412	(235,547)	(56,143)	(59,709)	652,994	(190,838)	
Beginning Cash Balance - July 1		576,639	585,527	559,787	559,787	559,787	1,217,174	
Other Cash Sources / (Uses)		(1,524)	209,807	-	-	4,393	-	
Ending Cash Balance - June 30		585,527	559,787	503,644	500,078	1,217,174	1,026,336	
Unreserved Balance		-	-	-	-	-	-	
Reserved		585,527	559,787	503,644	500,078	1,217,174	1,026,336	
Ending Cash Balance - June 30		585,527	559,787	503,644	500,078	1,217,174	1,026,336	
Reserves Detail:								
	Capital Reserve	323,343	299,739	211,007	198,741	918,914	608,170	
	Operations (Non-Capital) Reserve	20% 262,184	260,048	292,637	301,337	298,260	410,954	
	20% 27th Payday Reserve (for FY2023)						7,212	

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:

\$ 750,000 Installation Cooling Project Phase 5

City-County Building Fund							
Fund: 570		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget
				Adopted	Amended	Actual	
Revenues							
	Taxes	-	-	-	-	-	
	Special Assessments	-	-	-	-	-	
	Taxes & Assessments	-	-	-	-	-	
	License & Permits	-	-	-	-	-	
	Intergovernmental Revenues	-	-	-	-	-	
	Charges For Services	-	-	-	-	-	
	Intra-City Revenues	-	-	-	-	-	
	Fines & Forfeitures	-	-	-	-	-	
	Investment Earnings	975	2,455	1,000	1,000	2,000	
	Other Financing Sources / (Uses)	836,052	838,659	836,513	836,513	821,908	
	Other Operating Revenues	837,027	841,114	837,513	837,513	823,908	
	Internal Service Revenues	-	-	-	-	-	
	Interfund Transfers In	-	3,310	5,063	5,063	4,713	
	Internal Transactions	-	3,310	5,063	5,063	4,713	
	Long-Term Debt	-	-	-	-	750,000	
Total Revenues		837,027	844,424	842,576	842,576	1,578,621	
Expenditures							
	Personal Services	311,388	317,922	336,767	336,767	333,630	
	Supplies & Materials	35,703	39,038	51,800	51,800	51,800	
	Purchased Services	191,666	204,972	197,530	205,271	224,792	
	Intra-City Charges	-	-	-	-	-	
	Fixed Charges	35,980	38,836	42,308	42,308	47,000	
	Maintenance & Operating	263,349	282,846	291,638	299,379	323,592	
	Internal Charges	17,762	17,213	17,623	17,623	17,250	
	Transfers Out	-	-	-	-	-	
	Internal Transactions	17,762	17,213	17,623	17,623	17,250	
	Debt Service	173,499	178,483	179,484	179,484	141,995	
	Capital Outlay	8,400	93,164	60,000	67,156	750,000	
	Debt & Capital	181,899	271,647	239,484	246,640	891,995	
Total Expenditures		774,398	889,628	885,512	900,409	1,566,467	
Revenues Over (Under) Expenditures							
		62,629	(45,204)	(42,936)	(57,833)	12,154	
Beginning Cash Balance - July 1							
		276,058	338,687	293,627	293,627	331,012	
	Other Cash Sources / (Uses)	-	144	-	-	-	
Ending Cash Balance - June 30							
		338,687	293,627	250,691	235,794	343,166	
	Unreserved Balance	-	-	-	-	-	
	Reserved	338,687	293,627	250,691	235,794	343,166	
	Ending Cash Balance - June 30	338,687	293,627	250,691	235,794	343,166	
	Reserves Detail:						
	Operating Reserve	338,687	293,627	250,691	235,794	340,600	
	20% 27th Payday Reserve (for FY2023)					2,566	

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 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget
				Adopted	Amended	Actual	
Revenues							
	Taxes	-	-	-	-	-	
	Special Assessments	-	-	-	-	-	
	Taxes & Assessments	-	-	-	-	-	
	License & Permits	-	-	-	-	-	
	Intergovernmental Revenues	-	-	-	-	-	
	Charges For Services	-	-	-	-	-	
	Intra-City Revenues	-	-	-	-	-	
	Fines & Forfeitures	-	-	-	-	-	
	Investment Earnings	1,312	248	160	160	545	
	Other Financing Sources / (Uses)	180,723	182,218	204,685	204,685	177,685	
	Other Operating Revenues	182,035	182,466	204,845	204,845	178,230	
	Internal Service Revenues	-	-	-	-	-	
	Interfund Transfers In	-	333	509	509	509	
	Internal Transactions	-	333	509	509	509	
	Long-Term Debt	-	-	-	-	-	
Total Revenues		182,035	182,799	205,354	205,354	178,739	
Expenditures							
	Personal Services	25,432	25,983	30,969	30,969	30,010	
	Supplies & Materials	2,596	2,546	3,500	3,500	672	
	Purchased Services	151,744	139,329	169,020	169,020	136,020	
	Intra-City Charges	-	-	-	-	-	
	Fixed Charges	549	587	500	500	2	
	Maintenance & Operating	154,889	142,462	173,020	173,020	136,694	
	Internal Charges	689	655	635	635	635	
	Transfers Out	-	-	-	-	-	
	Internal Transactions	689	655	635	635	635	
	Debt Service	-	-	-	-	-	
	Capital Outlay	-	-	-	-	-	
	Debt & Capital	-	-	-	-	-	
Total Expenditures		181,010	169,100	204,624	204,624	167,339	
Revenues Over (Under) Expenditures		1,025	13,699	730	730	11,400	
Beginning Cash Balance - July 1		35,654	36,679	50,378	50,378	50,378	
Other Cash Sources / (Uses)		-	-	-	-	-	
Ending Cash Balance - June 30		36,679	50,378	51,108	51,108	61,778	
Unreserved Balance		-	-	-	-	-	
Reserved		36,679	50,378	51,108	51,108	61,778	
Ending Cash Balance - June 30		36,679	50,378	51,108	51,108	61,778	
Reserves Detail:							
Operating Reserve		34,079	47,778	48,508	48,508	59,178	
Equipment Reserve		2,600	2,600	2,600	2,600	2,600	
20% 27th Payday Reserve (for FY2023)						275	

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 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget
				Adopted	Amended	Actual	

Revenues						
	Taxes	-	-	-	-	-
	Special Assessments	-	-	-	-	-
Taxes & Assessments		-	-	-	-	-
	License & Permits	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-
	Charges For Services	-	-	-	-	-
	Intra-City Revenues	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-
	Investment Earnings	10	77	22	22	251
	Other Financing Sources / (Uses)	23,480	22,842	20,000	20,000	20,000
Other Operating Revenues		23,490	22,919	20,022	20,022	20,251
	Internal Service Revenues	-	-	-	-	-
	Interfund Transfers In	-	236	362	362	341
Internal Transactions		-	236	362	362	341
	Long-Term Debt	-	-	-	-	-
Total Revenues		23,490	23,155	20,384	20,384	20,613

Expenditures						
Personal Services	17,392	17,608	21,398	21,398	21,001	20,817
Supplies & Materials	-	-	-	-	-	-
Purchased Services	4,421	1,108	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	4,421	1,108	-	-	-	-
Internal Charges	488	457	430	430	430	396
Transfers Out	-	-	-	-	-	-
Internal Transactions	488	457	430	430	430	396
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	22,301	19,173	21,828	21,828	21,431	21,213

Revenues Over (Under) Expenditures	1,189	3,982	(1,444)	(1,444)	(818)	(772)
Beginning Cash Balance - July 1	6,041	7,230	11,212	11,212	11,212	10,394
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	7,230	11,212	9,768	9,768	10,394	9,622

Unreserved Balance	-	-	-	-	-	-
Reserved	7,230	11,212	9,768	9,768	10,394	9,622
Ending Cash Balance - June 30	7,230	11,212	9,768	9,768	10,394	9,622
Reserves Detail:						
Operating Reserve	7,230	11,212	9,768	9,768	10,394	9,462
20% 27th Payday Reserve (for FY2023)						160

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.

Major Capital:

\$ 750,000 Building purchase and remodel

CC Law & Justice Building							
Fund: 573		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget
				Adopted	Amended	Actual	

Revenues						
	Taxes	-	-	-	-	-
	Special Assessments	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-
	License & Permits	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-
	Charges For Services	-	-	-	-	-
	Intra-City Revenues	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-
	Investment Earnings	-	-	-	(25)	-
	Other Financing Sources / (Uses)	-	-	-	-	500,000
	Other Operating Revenues	-	-	-	(25)	500,000
	Internal Service Revenues	-	-	-	-	-
	Interfund Transfers In	-	-	-	25,000	25,000
	Internal Transactions	-	-	-	25,000	25,000
	Long-Term Debt	-	-	-	-	-
	Total Revenues	-	-	-	25,000	24,975
						1,400,000

Expenditures						
	Personal Services	-	-	-	-	223,470
	Supplies & Materials	-	-	-	-	100,000
	Purchased Services	-	-	-	-	275,000
	Intra-City Charges	-	-	-	-	-
	Fixed Charges	-	-	-	-	-
	Maintenance & Operating	-	-	-	-	375,000
	Internal Charges	-	-	-	-	1,530
	Transfers Out	-	-	-	-	-
	Internal Transactions	-	-	-	-	1,530
	Debt Service	-	-	-	-	-
	Capital Outlay	-	-	-	25,000	16,806
	Debt & Capital	-	-	-	25,000	16,806
	Total Expenditures	-	-	-	25,000	16,806
						1,350,000

Revenues Over (Under) Expenditures	-	-	-	-	8,169	50,000
Beginning Cash Balance - July 1	-	-	-	-	-	8,169
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	-	-	-	-	8,169	58,169

Unreserved Balance	-	-	-	-	-	-
Reserved	-	-	-	-	8,169	58,169
Ending Cash Balance - June 30	-	-	-	-	8,169	58,169
Reserves Detail:						
Operating Reserve	-	-	-	-	8,169	56,450
20% 27th Payday Reserve (for FY2023)						1,719

Capital Transit
Fund: 580

Part of the Public Works 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:

							Adopted FY 2019 Budget
	FY 2016 Actual	FY 2017 Actual	FY 2018				
			Adopted	Actual			
F.T.A. Grant-Operating	\$ 550,964	\$ 696,243	\$ 652,392	\$ 602,340	\$ 707,016		
General Fund Operational/Capital Support	375,000	337,500	337,500	337,500	337,500		
Transade Grant	46,322	50,513	51,180	51,180	63,779		
County Contributions	37,500	37,500	37,500	37,500	37,500		
Transit Fares	56,873	45,232	75,000	47,266	51,086		
Advertising - Transit	6,155	15,893	13,000	13,490	13,500		
Other	19,772	87,637	87,637	77,692	72,319		
	\$ 1,092,586	\$ 1,270,518	\$ 1,254,209	\$ 1,166,968	\$ 1,282,700		

Major Capital:

\$	15,000	Bus Shelter
	18,820	Security camera system for 2 passenger buses
	19,800	Bus to replace unit #612/613
	10,800	Paint for 2 passenger buses
\$	64,420	

Capital Transit									
Fund: 580		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget		
				Adopted	Amended	Actual			

Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	670,872	903,184	746,122	714,065	773,445	814,295
Charges For Services	63,028	61,125	88,000	88,000	60,756	64,586
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	2,021	4,947	3,500	3,500	9,095	5,000
Other Financing Sources / (Uses)	4,924	1,538	20,500	20,500	1,662	500
Other Operating Revenues	740,845	970,794	858,122	826,065	844,958	884,381
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	375,000	343,114	396,087	396,087	396,087	398,319
Internal Transactions	375,000	343,114	396,087	396,087	396,087	398,319
Long-Term Debt	-	-	-	-	-	-
Total Revenues	1,115,845	1,313,908	1,254,209	1,222,152	1,241,045	1,282,700

Expenditures

Personal Services	586,333	696,277	727,365	727,365	720,769	766,935
Supplies & Materials	10,591	14,455	13,500	13,500	14,679	13,650
Purchased Services	124,464	135,953	165,369	178,819	175,931	159,234
Intra-City Charges	98,709	120,436	144,240	170,943	163,654	158,950
Fixed Charges	3,145	3,473	3,590	3,590	3,473	3,590
Maintenance & Operating	236,909	274,317	326,699	366,852	357,737	335,424
Internal Charges	168,920	163,939	168,966	168,966	168,966	181,960
Transfers Out	-	-	-	-	-	-
Internal Transactions	168,920	163,939	168,966	168,966	168,966	181,960
Debt Service	-	-	-	-	-	-
Capital Outlay	19,508	194,320	119,195	150,995	42,928	64,420
Debt & Capital	19,508	194,320	119,195	150,995	42,928	64,420
Total Expenditures	1,011,670	1,328,853	1,342,225	1,414,178	1,290,400	1,348,739

Revenues Over (Under) Expenditures	104,175	(14,945)	(88,016)	(192,026)	(49,355)	(66,039)
Beginning Cash Balance - July 1	450,051	554,277	539,399	539,399	539,399	489,859
Other Cash Sources / (Uses)	51	67	-	-	(185)	-
Ending Cash Balance - June 30	554,277	539,399	451,383	347,373	489,859	423,820

Unreserved Balance	-	-	-	-	-	-
Reserved	554,277	539,399	451,383	347,373	489,859	423,820
Ending Cash Balance - June 30	554,277	539,399	451,383	347,373	489,859	423,820
Reserves Detail:						
Operating Reserves (1 month)	82,680	94,544	101,919	105,265	103,956	107,027
Capital Reserves	471,597	444,855	349,464	242,108	385,903	310,894
20% 27th Payday Reserve (for FY2023)						5,900

CT - East Valley
Fund: 581

Part of the Public Works 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 2016		FY 2017		FY 2018		Adopted
	Actual		Actual		Adopted	Actual	FY 2019
							Budget
F.T.A. Grant-Operating	\$	71,327	\$	67,785	\$	67,459	\$ 77,846
Misc Intergovnmntl Rev		46,700		57,000		58,000	58,000
Transit Fares-Valley		7,688		6,843		7,250	5,500
Advertising-Valley		1,695		1,920		1,920	1,500
Transportatn Srvs-Capital		-		-		20,000	-
Other		523		800		800	1,155
	\$	127,933	\$	134,348	\$	155,429	\$ 144,001

CT - East Valley								
Fund: 581		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget	
				Adopted	Amended	Actual		
Revenues								
Taxes	-	-	-	-	-	-		
Special Assessments	-	-	-	-	-	-		
Taxes & Assessments	-	-	-	-	-	-		
License & Permits	-	-	-	-	-	-		
Intergovernmental Revenues	118,027	129,136	125,459	125,459	136,000	135,846		
Charges For Services	9,383	8,763	29,170	29,170	26,208	7,000		
Intra-City Revenues	-	-	-	-	-	-		
Fines & Forfeitures	-	-	-	-	-	-		
Investment Earnings	-	-	-	-	-	-		
Other Financing Sources / (Uses)	-	-	-	-	-	-		
Other Operating Revenues	127,410	137,899	154,629	154,629	162,208	142,846		
Internal Service Revenues	-	-	-	-	-	-		
Interfund Transfers In	-	523	800	800	800	1,155		
Internal Transactions	-	523	800	800	800	1,155		
Long-Term Debt	-	-	-	-	-	-		
Total Revenues	127,410	138,422	155,429	155,429	163,008	144,001		
Expenditures								
Personal Services	76,961	78,279	82,503	82,503	75,205	83,788		
Supplies & Materials	450	594	450	450	299	450		
Purchased Services	5,357	5,434	8,939	8,939	8,452	6,839		
Intra-City Charges	20,473	17,599	24,925	24,925	25,565	26,065		
Fixed Charges	-	-	-	-	-	-		
Maintenance & Operating	26,280	23,627	34,314	34,314	34,316	33,354		
Internal Charges	20,108	19,416	20,173	20,173	20,173	22,596		
Transfers Out	-	-	-	-	-	-		
Internal Transactions	20,108	19,416	20,173	20,173	20,173	22,596		
Debt Service	-	-	-	-	-	-		
Capital Outlay	-	-	20,000	20,000	-	-		
Debt & Capital	-	-	20,000	20,000	-	-		
Total Expenditures	123,349	121,322	156,990	156,990	129,694	139,738		
Revenues Over (Under) Expenditures								
	4,061	17,100	(1,561)	(1,561)	33,314	4,263		
Beginning Cash Balance - July 1								
	3,749	7,810	24,910	24,910	24,910	58,224		
Other Cash Sources / (Uses)								
	-	-	-	-	-	-		
Ending Cash Balance - June 30								
	7,810	24,910	23,349	23,349	58,224	62,487		
Unreserved Balance								
	-	-	-	-	-	-		
Reserved	7,810	24,910	23,349	23,349	58,224	62,487		
Ending Cash Balance - June 30	7,810	24,910	23,349	23,349	58,224	62,487		
Reserves Detail:								
Operating Reserves	7,810	24,910	23,349	23,349	58,224	61,842		
20% 27th Payday Reserve (for FY2023)						645		

CT - Head Start
Fund: 582

Part of the Public Works Department

Description:

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

Significant Changes:

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

Fleet Services
Fund: 610

Part of the Public Works 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 :

						Adopted FY 2019 Budget
	FY 2016 Actual	FY 2017 Actual	FY 2018			
			Adopted	Actual		
Shop (Operations)	\$ 613,846	\$ 628,247	\$ 717,907	\$ 696,661	\$ 733,015	
Shop - Gas, Oil & Parts	810,207	822,419	1,126,516	986,331	1,086,741	
	<u>\$ 1,424,053</u>	<u>\$ 1,450,666</u>	<u>\$ 1,844,423</u>	<u>\$ 1,682,992</u>	<u>\$ 1,819,756</u>	

Major Funding Sources:

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

					Adopted FY 2019 Budget
	FY 2016 Actual	FY 2017 Actual	FY 2018		
			Adopted	Actual	
Fuel Tax Refund	\$ 25,895	\$ 26,895	\$ 26,000	\$ 21,832	\$ 26,000
City Department Charges:					
Gas & Fuel Charges	408,696	434,808	663,416	496,002	609,866
Veh & Equip Repairs	135,288	125,623	132,100	195,740	152,325
Tires & Tire Repairs	67,231	77,301	97,300	72,144	98,850
Shop Parts	198,903	189,441	233,200	240,089	225,175
Shop Service Chg	597,939	618,967	619,428	619,428	669,218
	\$ 1,433,952	\$ 1,473,035	\$ 1,771,444	\$ 1,645,235	\$ 1,781,434

Major Capital:

\$ 15,000 Vehicle Lift (add to project FL7915)

Fleet Services							
Fund: 610		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget
				Adopted	Amended	Actual	
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
Taxes & Assessments		-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	25,895	26,895	26,000	26,000	21,832	26,000
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	810,118	827,173	1,126,016	1,126,016	1,003,975	1,086,216
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	-	-	-	-	-	-
	Other Financing Sources / (Uses)	1,421	819	1,000	1,000	2,915	1,000
Other Operating Revenues		837,434	854,887	1,153,016	1,153,016	1,028,722	1,113,216
	Internal Service Revenues	597,939	618,967	619,428	619,428	619,428	669,218
	Interfund Transfers In	-	4,292	6,565	6,565	6,565	6,873
Internal Transactions		597,939	623,259	625,993	625,993	625,993	676,091
Long-Term Debt		-	-	-	-	-	-
Total Revenues		1,435,373	1,478,146	1,779,009	1,779,009	1,654,715	1,789,307
Expenditures							
	Personal Services	444,109	452,341	494,297	494,297	485,305	500,211
	Supplies & Materials	694,200	729,922	1,023,676	1,019,176	816,089	961,961
	Purchased Services	172,110	149,884	166,342	166,342	218,991	226,234
	Intra-City Charges	4,612	3,313	5,027	5,027	3,096	5,252
	Fixed Charges	9,682	10,859	11,200	11,200	11,238	11,225
Maintenance & Operating		880,604	893,978	1,206,245	1,201,745	1,049,414	1,204,672
	Internal Charges	99,340	97,422	98,881	98,881	98,881	99,873
	Transfers Out	-	-	-	-	-	-
Internal Transactions		99,340	97,422	98,881	98,881	98,881	99,873
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	6,925	45,000	64,500	49,392	15,000
Debt & Capital		-	6,925	45,000	64,500	49,392	15,000
Total Expenditures		1,424,053	1,450,666	1,844,423	1,859,423	1,682,992	1,819,756
Revenues Over (Under) Expenditures							
		11,320	27,480	(65,414)	(80,414)	(28,277)	(30,449)
Beginning Cash Balance - July 1							
		275,861	286,774	315,380	315,380	315,380	287,103
	Other Cash Sources / (Uses)	(407)	1,126	-	-	-	-
Ending Cash Balance - June 30							
		286,774	315,380	249,966	234,966	287,103	256,654
Unreserved Balance							
		-	-	-	-	-	-
Reserved							
		286,774	315,380	249,966	234,966	287,103	256,654
Ending Cash Balance - June 30							
		286,774	315,380	249,966	234,966	287,103	256,654
Reserves Detail:							
	Operating Reserve (1 month)	118,671	120,312	149,952	149,577	136,133	150,396
	Capital Reserve	168,103	195,068	100,014	85,389	150,970	102,410
	20% 27th Payday Reserve (for FY2023)						3,848

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)
- Fire Station #1
- City Shop Facility

Major Funding Sources:

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

Major Capital:

\$ 6,000 Multifunction for City Attorney

Copier Revolving									
Fund: 643		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget		
				Adopted	Amended	Actual			

Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	19,151	19,715	20,340	20,340	20,342	22,048
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	19,151	19,715	20,340	20,340	20,342	22,048
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	19,151	19,715	20,340	20,340	20,342	22,048

Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	5,048	1,083	1,625	1,625	1,252	1,625
Purchased Services	5,888	7,045	7,624	7,624	6,271	6,994
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	4,543	4,543	4,545	4,545	4,543	4,591
Maintenance & Operating	15,479	12,671	13,794	13,794	12,066	13,210
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	9,199	-	8,330	8,330	-	6,000
Debt & Capital	9,199	-	8,330	8,330	-	6,000
Total Expenditures	24,678	12,671	22,124	22,124	12,066	19,210

Revenues Over (Under) Expenditures	(5,527)	7,044	(1,784)	(1,784)	8,276	2,838
Beginning Cash Balance - July 1	44,329	38,802	45,846	45,846	45,846	54,122
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	38,802	45,846	44,062	44,062	54,122	56,960

Unreserved Balance	-	-	-	-	-	-
Reserved	38,802	45,846	44,062	44,062	54,122	56,960
Ending Cash Balance - June 30	38,802	45,846	44,062	44,062	54,122	56,960
Reserves Detail:						
Copier Revolving/Capital Reserve	38,802	45,846	44,062	44,062	54,122	56,960

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:

					Adopted FY 2019 Budget
	FY 2016 Actual	FY 2017 Actual	FY 2018		
			Adopted	Actual	
Insur Prem: Bldgs/Prop	\$ 183,311	\$ 186,995	\$ 182,400	\$ 179,673	\$ 176,276
Insur Prem: Veh/Movabl Eq	29,375	32,359	34,000	32,468	34,599
Insur Prem: Liability	255,845	69,009	559,639	266,043	541,418
Insur Prem: Fidelity	3,945	3,945	4,106	3,945	4,203
Insurance Deductibles	47,951	105,776	110,000	60,647	110,000
Vehicle/Equipment Replacements.	27,659	31,694	35,000	33,826	32,000
	\$ 548,086	\$ 429,778	\$ 925,145	\$ 576,602	\$ 898,496

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.

					Adopted FY 2019 Budget
	FY 2016 Actual	FY 2017 Actual	FY 2018		
			Adopted	Actual	
Bldg/Prop Insur Charges	\$ 182,934	\$ 184,839	\$ 180,883	\$ 180,883	\$ 176,276
Veh/Movabl Equip Charges	29,397	32,406	33,905	33,905	34,599
Liability Insur Charges	551,504	531,367	559,639	559,639	554,795
Fidelity Insur Charges	3,972	4,033	4,106	4,106	4,227
Liab Deductible Charges	55,103	41,015	68,920	68,920	52,168
	<u>\$ 822,910</u>	<u>\$ 793,660</u>	<u>\$ 847,453</u>	<u>\$ 847,453</u>	<u>\$ 822,065</u>

Property & Liab Insurance							
Fund: 645		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget
				Adopted	Amended	Actual	
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-
	Charges For Services	1,480	1,480	1,480	1,480	1,461	1,442
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	-	-	-	-	-	-
	Other Financing Sources / (Uses)	62,115	8,932	-	-	36,683	-
	Other Operating Revenues	63,595	10,412	1,480	1,480	38,144	1,442
	Internal Service Revenues	822,910	793,660	847,453	847,453	847,453	822,065
	Interfund Transfers In	-	-	-	-	-	-
	Internal Transactions	822,910	793,660	847,453	847,453	847,453	822,065
	Long-Term Debt	-	-	-	-	-	-
Total Revenues		886,505	804,072	848,933	848,933	885,597	823,507
Expenditures							
	Personal Services	-	-	-	-	-	-
	Supplies & Materials	-	-	-	-	-	-
	Purchased Services	-	-	-	-	-	-
	Intra-City Charges	-	-	-	-	-	-
	Fixed Charges	548,086	429,778	925,145	925,145	576,602	898,496
	Maintenance & Operating	548,086	429,778	925,145	925,145	576,602	898,496
	Internal Charges	-	-	-	-	-	-
	Transfers Out	-	261,498	400,001	400,001	400,001	400,000
	Internal Transactions	-	261,498	400,001	400,001	400,001	400,000
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Debt & Capital	-	-	-	-	-	-
Total Expenditures		548,086	691,276	1,325,146	1,325,146	976,603	1,298,496
Revenues Over (Under) Expenditures		338,419	112,796	(476,213)	(476,213)	(91,006)	(474,989)
Beginning Cash Balance - July 1		887,167	1,225,586	1,338,382	1,338,382	1,338,382	1,247,376
Other Cash Sources / (Uses)		-	-	-	-	-	-
Ending Cash Balance - June 30		1,225,586	1,338,382	862,169	862,169	1,247,376	772,387
Unreserved Balance		1,024,586	1,137,382	661,169	661,169	1,046,376	571,387
Reserved		201,000	201,000	201,000	201,000	201,000	201,000
Ending Cash Balance - June 30		1,225,586	1,338,382	862,169	862,169	1,247,376	772,387
Reserves Detail:							
Operating Reserve		1,000	1,000	1,000	1,000	1,000	1,000
Deductibles/Premiums Reserve		200,000	200,000	200,000	200,000	200,000	200,000
20% 27th Payday Reserve (for FY2023)							

Health & Safety Program
Fund: 650

Part of the General Government Group

Description:

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

Major Funding Sources:

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

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

City Contributions (for all current City employees)	\$ 3,512,851	75.9%
Employee Contributions (for spouses & dependents of employees)	351,842	7.6%
Retiree Contributions	276,516	6.0%
Other Group Contributions (Airport / Library / Business Improvement District)	487,968	10.5%
	\$ 4,629,177	100.0%

Significant Changes:

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

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

Health & Safety Program							
Fund: 650		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget
				Adopted	Amended	Actual	

Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	1,205	2,162	500	500	3,488	1,500
Other Financing Sources / (Uses)	3,699,260	3,922,273	4,566,520	4,566,520	4,084,545	4,629,177
Other Operating Revenues	3,700,465	3,924,435	4,567,020	4,567,020	4,088,033	4,630,677
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	3,700,465	3,924,435	4,567,020	4,567,020	4,088,033	4,630,677

Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	6,951	7,683	18,300	18,300	11,072	18,300
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	3,701,751	3,966,719	4,600,000	4,600,000	4,104,035	4,429,440
Maintenance & Operating	3,708,702	3,974,402	4,618,300	4,618,300	4,115,107	4,447,740
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	3,708,702	3,974,402	4,618,300	4,618,300	4,115,107	4,447,740

Revenues Over (Under) Expenditures	(8,237)	(49,967)	(51,280)	(51,280)	(27,074)	182,937
Beginning Cash Balance - July 1	497,653	489,416	439,449	439,449	439,449	412,375
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	489,416	439,449	388,169	388,169	412,375	595,312

Unreserved Balance	-	-	-	-	-	-
Reserved	489,416	439,449	388,169	388,169	412,375	595,312
Ending Cash Balance - June 30	489,416	439,449	388,169	388,169	412,375	595,312
Reserves Detail:						
Health & Safety Programs Reserve	489,416	439,449	388,169	388,169	412,375	595,312

Dental Program

Fund: 651

Part of the General Government Group

Description:

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

Major Funding Sources:

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

City Contributions (for all current City employees)	\$ 188,257	56.3%
Employee Contributions (for the dependents of employees)	70,245	21.0%
Retiree Contributions	44,468	13.3%
Other Group Contributions	31,658	9.5%
	\$ 334,628	100.0%

Significant Changes:

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

Dental Program									
Fund: 651		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget		
				Adopted	Amended	Actual			

Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	240	468	400	400	822	400
Other Financing Sources / (Uses)	279,750	288,458	316,349	316,349	295,816	334,628
Other Operating Revenues	279,990	288,926	316,749	316,749	296,638	335,028
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	279,990	288,926	316,749	316,749	296,638	335,028

Expenditures

Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	40,142	40,604	45,000	45,000	40,972	45,000
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	230,633	259,568	265,000	265,000	272,535	278,250
Maintenance & Operating	270,775	300,172	310,000	310,000	313,507	323,250
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	270,775	300,172	310,000	310,000	313,507	323,250

Revenues Over (Under) Expenditures	9,215	(11,246)	6,749	6,749	(16,869)	11,778
Beginning Cash Balance - July 1	64,533	73,748	62,502	62,502	62,502	45,633
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	73,748	62,502	69,251	69,251	45,633	57,411

Unreserved Balance	-	-	-	-	-	-
Reserved	73,748	62,502	69,251	69,251	45,633	57,411
Ending Cash Balance - June 30	73,748	62,502	69,251	69,251	45,633	57,411
Reserves Detail:						
Claims Reserve	73,748	62,502	69,251	69,251	45,633	57,411

Vision Program

Fund: **652**

Part of the General Government Group

Description:

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

Major Funding Sources:

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

City Contributions (for all current City employees)	\$	25,798	43.4%
Employee Contributions (for the dependents of employees)		19,500	32.8%
Retiree Contributions		8,140	13.7%
Other Group Contributions		6,000	10.1%
	\$	59,438	100.0%

Significant Changes:

The City's vision plan has experienced no increases in costs and charges since FY 2005. FY 2019 again reflects no estimated increase in rates and no other changes to the program.

Vision Program									
Fund: 652		FY 2016 Actual	FY 2017 Actual	FY 2018			Adopted FY 2019 Budget		
				Adopted	Amended	Actual			

Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	197	405	375	375	819	375
Other Financing Sources / (Uses)	56,976	58,799	59,457	59,457	64,180	59,438
Other Operating Revenues	57,173	59,204	59,832	59,832	64,999	59,813
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	57,173	59,204	59,832	59,832	64,999	59,813

Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	10,395	10,460	10,750	10,750	10,634	10,750
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	48,091	47,900	49,500	54,872	51,258	50,985
Maintenance & Operating	58,486	58,360	60,250	65,622	61,892	61,735
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	58,486	58,360	60,250	65,622	61,892	61,735

Revenues Over (Under) Expenditures	(1,313)	844	(418)	(5,790)	3,107	(1,922)
Beginning Cash Balance - July 1	57,710	56,397	57,241	57,241	57,241	60,348
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	56,397	57,241	56,823	51,451	60,348	58,426

Unreserved Balance	-	-	-	-	-	-
Reserved	56,397	57,241	56,823	51,451	60,348	58,426
Ending Cash Balance - June 30	56,397	57,241	56,823	51,451	60,348	58,426
Reserves Detail:						
Claims Reserve	56,397	57,241	56,823	51,451	60,348	58,426

LIST OF COMMON ACRONYMS

ACRONYM	DESCRIPTION
ACO	Animal Control Officer
AICPA	American Institute of Certified Public Accountants
APWA	American Public Works Association
ARRA	American Recovery and Reinvestment Act
AWWA	American Water Works Association
BAC	Blood Alcohol Content
CCAB	City-County Administration Building
CCIP	Comprehensive Capital Inventory Program
CDBG	Community Development Block Grant
CDL	Commercial Driver License
CID	Criminal Investigation Division
CIP	Capital Improvement Program)
CJIN	Criminal Justice Information Network
COLA	Cost Of Living Adjustment
CPA	Certified Public Accountant
CSR	Confined Space Rescue
CTAA	Community Transportation Association of America
CTEP	Community Transportation Enhancement Program
CY	Current Year
DEQ	Department of Environmental Quality
DOT	Department of Transportation
EAP	Employee Assistance Program
EMT	Emergency Medical Technician
EUDL	Enforcing the Underage Drinking Laws
FEMA	Federal Emergency Management Agency
FLSA	Fair Labor Standards Act
FTA	Federal Transit Administration
FTO	Field Training Officer
FY	Fiscal Year
G.O.	General Obligation
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GCSAA	Golf Course Superintendents Association of America
GFOA	Government Finance Officers Association
GOSMA	Greater Open Spaces Managers Association
HATS	Helena Area Transit System
HCC	Helena Citizens Council
HCTV	Helena Civic Television
HHA	Helena Housing Authority
HIAC	Helena International Affairs Council
HIDTA	High Intensity Drug Trafficking Areas
HPC	Helena Parking Commission
HPD	Helena Police Department
HVAC	Heating, Ventilation & Air Conditioning
HVCC	Helena Visitor and Commerce Center
ICAC	Internet Crimes Against Children
ICLEI	International Council for Local Environmental Initiatives
ICMA	International City/County Management Association
IT&S	Information Technology and Services
JARC	Job Access & Reverse Comute (Federal Transportation Grant)
LCSO	Lewis & Clark Sheriff's Office
LEC	Law Enforcement Center
LEF	Law Enforcement Facility
LID	Low-Impact Development
M&O	Maintenance & Operations
MACOP	Montana Association of Chiefs Of Police

LIST OF COMMON ACRONYMS

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



City of Helena