

Final Budget

Fiscal Year 2024



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September 5, 2023

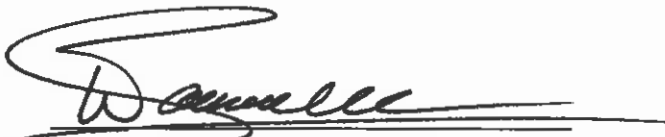
To the residents of Helena:

We are pleased to present the fiscal year 2024 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 the community are implemented.

This document is the result of the cooperative efforts of a dedicated Staff and an engaged Citizenry, which included multiple budget work sessions throughout April and May of 2023. With the assistance of the Helena Citizens Council, community stakeholders and City Staff throughout the process the Commission made informed decisions regarding the public's collective resources. For the upcoming fiscal year, the City is focused on continuing to stabilize City services as the community needs change due to a turbulent economy and extraordinary growth for Helena and its surrounding areas. The subsequent public hearing and adoption of this budget on June 12, 2023 provided the community with an additional opportunity to participate in the budget process.


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 and unforeseen events. Nevertheless, we believe this document will serve the City as a solid foundation for the operational challenges in the year ahead.

Signed:


Wilmot J. Collins, Mayor


Andy Shirtliff, Commissioner


Emily Dean, Commissioner


Sean Logan, Commissioner


Melinda Reed, Commissioner



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Friday, June 2, 2023

Mayor and City Commissioners,

It's my pleasure to present to you the fiscal year 2024 budget for the City of Helena. My goal for this budget was to build on gains made in the last year to help continue to stabilize the organization and reestablish the City of Helena as an employer of choice. As such, you'll find this preliminary budget reflects the following priorities:

1. Support the recruitment and retention of high caliber city employees through the implementation of phase one of the market-based pay study to adjust lagging wages to 88% of the market.
2. Help curb the impacts of inflation on employees and their families by absorbing a 9% increase in healthcare costs.
3. Encourage citywide financial stability through the implementation of policies and procedures based in industry best practices aimed at responsible operational spending and capital replacement.

This document is the result of thoughtful discussions at the department, leadership team and Commission level. The last few years have been challenging with high turnover in key positions and a global pandemic that has altered the needs and expectations of our community and our workforce. I believe this balanced budget is a significant step forward in building a stable foundation for the City's critical services.

Regards,

Tim Burton
City Manager, City of Helena



Helena Citizens Council
FY24 Budget Recommendation

Approved May 24th, 2023

This document represents the Helena Citizens Council fiscal year 2024 budget recommendation for the City Commission's consideration and entry into the public record. Budget requests that are either supported or opposed herein are not an exhaustive expression of the Helena Citizens Council's opinions, but rather a call-out of the proposed expenditures, cuts, and goals discussed during the City Commission's budget process that were identified to be of the utmost importance.

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TO: Helena City Commission
FROM: Helena Citizens' Council

RE: Helena Citizens' Council Review and Recommendations Regarding the Fiscal Year 2024 Preliminary City Budget

===

Summary of Review and Recommendations

Per our mandated responsibility outlined in Article IV of the Helena City Charter, the Helena Citizens' Council (HCC) is providing the Helena City Commission our review and recommendations regarding the fiscal year 2024 preliminary budget for the City of Helena. The Charter reads:

There shall be seven (7) Neighborhood Councils, collectively comprising a Helena Citizens' Council. Operating independently from the city commission or city officials, the Helena Citizens' Council shall review and recommend actions relating to the annual budget, and make recommendations relating to future development of the city.

The review and recommendations that follow were approved by a vote of the HCC on May 24th, 2023.

The HCC commends the City Manager's efforts to present a balanced budget and leading the charge on a six percent budget reduction across all departments by cutting their own budget.

The HCC's recommendations for funding specific department requests and capital fund projects reflect the philosophical priorities for the Council. One budget philosophy that the HCC would recommend the City Commission continue to consider is to ensure funding for emergency services and city infrastructure are prioritized in a budget limited by constraints. Overall, funding requests and capital improvement requests from City departments are supported by the Helena Citizens Council.

The HCC appreciates the City's support for the following community proposals with ARPA funding and would support additional funding for these projects with any remaining ARPA funds:

1. Helena Food Share request for construction of a Community Food Resource Center.
2. Helena Regional Sports Association's request for a feasibility study for its long envisioned multi-sport complex.
3. Rocky Mountain Development Council's request to build affordable housing
4. Family Promise's request for funding to expand its facilities

5. United Way of Lewis and Clark County's request for hygiene supplies and meal preparation units
6. Tri-County Fire Safe Working Group's request for fire safety awareness in Helena

Acknowledged Presented Budgets

The HCC acknowledges the time and effort of the following departments and programs to present well-drafted budget requests to the City Commission, but does not have a position on the following budgets:

- 9-1-1 Emergency Program & Supports Services Division
- City/County Building Fund
- Community Development
- Facilities
- Public Arts Project
- Park & Recreation
- Police & Court: Municipal Court

General Fund

General Fund Overview

- The HCC recognizes the need to recruit and retain quality city employees in order to best serve and support the citizens of Helena. As such, the following actions are supported:
 - Implementation of a permissive levy to fund the increase in the cost of employee health insurance
 - Bringing all employees up to 88% of the market rate for their positions as identified in the market study
 - A 4% cost of living adjustment to the wages of all city employees
- The HCC supports the establishment of an Investment Policy approved by the City Commission in conjunction with the Finance Director and the City Manager.
- The HCC supports funding the Solar Energy Program and the Sidewalk Improvement Program through General Fund cash reserves.

Police & Court – Fund 012

The HCC supports the Police & Court budget request as presented.

Notable line-item expenditures presented in the Police & Court budget:

- Fifty (50) sworn officers employed (\$6.5M in personnel services)
- Staff requests:
 - 1.0 FTE Court Officer
 - 1.0 FTE Evidence Technician (.5 FTE request)
- \$5K for LEADS Online Service to help recover stolen property being pawned.

The HCC praises the efforts of the Helena Police Department to expand services through grant funding and cooperative partnerships with other local offices:

- Missouri River Drug Task Force – officer position partially grant funded (\$133K).
- Violence Against Women Act-funded Detective Expenses (\$115K)

Fire Department – Fund 013

The Helena Citizens Council supports the Fire Department budget request as presented. Helena FD presented a purposeful, needs-based budget that incorporates diversified revenue sources and mission driven expenditures to meet the needs of the Helena community.

Tri-County Fire Safe Working Group/Fire Safe Helena is supported by the HCC.

The HCC commends the fire department's efforts developing partnerships that serve the Greater Helena area and collecting additional revenue providing valuable services for protection, inspection, and effective grant administration.

- Westside Fire Service Area Agreement/Fire Building Code Inspections
- Fire Levy Transfer to assist with staffing costs
- Helena Fire Regional Hazmat Sustainment Grant

The HCC supports the budget priorities outlined during the April 19th City Commission Administrative Hearing for both general fund and grant-funded expenditures:

- Wage Adjustment
- RMS Platform
- Equipment replacement
- Readiness training

Fire Levy Expenditures

- Contribution to the general fund to support six firefighters.
- Type 3 Wildland apparatus to enhance ability to support WUI and possibly deployments.

Transportation – Fund 201

We appreciate the Department of Transportation System's (DoT) plans for doing an inventory of needed sidewalks, as well as slip/trip/fall hazards around all the schools in Helena.

Members of HCC living near Jefferson School appreciate that the DoT installed a flashing light/crosswalk at Jefferson School crossing Broadway. The light has made a noticeable difference in traffic speeds approaching and leaving the school. We are grateful for the security cameras the DoT installed in parking lots and appreciate any additional cameras planned. They allow the public to feel much more secure in using the public parking lots.

The HCC supports the Transportation budget request as presented with the following recommendations:

1. Reallocate the \$650,000 that is proposed for the Benton Turn Lanes Project (near the Transfer Station and the Sunhaven subdivision/Bill Roberts Golf Course) towards non-motorized projects, such as:
 - Crosswalk improvements and bulb outs at Benton on Hauser and Stuart;
 - Cruse Avenue crosswalk improvements and bulb outs at 6th Ave, Cruse/Broadway, and Cruse/Lawrence;
 - Knight Street Safe Routes to School project;
 - Broadwater Safe Routes to School project;
 - Into the general Safe Routes to School Budget (ST2917).
2. HCC supports the \$100,000 for RRFB's for crosswalks, but specifically requests a line item for installation at Benton and Hauser and Benton and Stuart.
3. Finish the Downtown Multimodal Plan and implement the Plan.

Community Facilities – Fund 212 & 213

The HCC supports the Facilities budget request as presented.

HCC supports the on-going efforts of the Facilities Department, in collaboration with the County, regarding its Xeriscape Demonstration Garden at the Law and Justice Center. This is a highly visible area and a wonderful opportunity to raise awareness among members of the public with this demonstration site and signage about waterwise and beautiful landscaping.

Recommendation:

1. The HCC supports the Facilities Department Capital Fund budget requests listed below:

Sustainability:

- LED lighting retrofit of 2nd floor of City-County Building
- Fire Station #2 LED lighting retrofit
- Fire Station #1 boiler replacement with high efficiency boilers
- City Shop boiler replacement with high efficiency boilers
- Law & Justice xeriscape garden

Safety:

- Fire #2 emergency generator replacement
- Update facility emergency actions plans

Construction & Maintenance Projects:

- City shop roof replacement
- Fire station #2 restroom/locker room remodel
- Law & Justice east elevator upgrade
- Law & Justice 1972 roof replacement

Administration:

- New staffing structure implementation
- Develop 30-year CCIP with funding plan
- Full implementation of computerized maintenance software

Public Works Department

HCC supports the PWD goals and priorities:

- Capital Improvement Projects
- Completion of Master Plans for Solid Waste, Water, Wastewater, and Sustainability
- Outreach and Education Programs
- Perfecting Groundwater Rights
- City Sustainability Considered for All Projects
- Environmental Compliance

HCC is encouraged to see the City Budget contain \$100,000 to hire a consultant to conduct a Sustainability Audit of all City Departments and operations. HCC encourages the PWD to continue to work with other City Departments to identify on-going sustainability issues and opportunities for efficiencies and to use the results of the Sustainability Audit to develop a Sustainability and Updated Climate Action Plan for the City.

The HCC body would like to see additional sustainability items included in the PWD FY24 and future Budget proposals.

Public Works Department, Fund #521 (Water)

We support the ongoing efforts of the Water Division to optimize its operations through energy, chemical, and other efficiencies and the realization of significant cost and energy savings. We also support the ongoing development of the Water Master Plan for Helena's future water supplies, sources, and needs as well as the investigation into groundwater supply wells to build increased resilience into Helena's water systems.

Recognizing the critical importance of water in this arid climate, outreach and education is essential to achieving the City's stated goal of reducing per capita water consumption to less than 100 gallons/person/day.

Recommendation(s):

1. The HCC recommends the continued promotion of water conservation at residential and commercial facilities.
2. The HCC recommends the establishment of 'water wise' best practice policies for City-owned properties and operations.
3. The HCC encourages collaboration with the Lewis & Clark County Water Quality Protection District on its plans to promote 'water wise' practices and water conservation.
4. The HCC repeats its 2022 recommendation to allocate funding for a Water Conservation Specialist.

Public Works Department – Wastewater Fund #531

HCC supports the PWD's efforts to optimize its operations and continue to look for energy efficiencies, especially when looking at equipment upgrades and replacement. The PWD will be requesting a 4% rate increase, reflecting expanded service and increased costs of providing wastewater collection and treatment.

Recommendation:

1. HCC recommends that the PWD follow Commissioner Dean's suggestion and provide an explanation of what services the PWD provides and the need for the rate increase.

Public Works Department - Solid Waste-Residential – Fund #541

HCC supports the City's efforts to divert waste and offer recycling services and applauds its efforts to expand its composting program beyond green waste and biosolids to possibly include food waste as well.

Recommendation:

1. HCC recommends the City continue to implement its Strategic Plan for Waste Reduction and look for opportunities from the Integrated Solid Waste Master Plan to identify specific actions to achieve Helena's waste reduction goals of 35% by 2030 and 50% by 2040.

General Government								Proposed FY 2023 Budget	Proposed FY2024 Budget
Fund:	011	FY 2019 Actual	FY 2020 Actual	FY 2021 Unaudited	FY 2022				
					Adopted	Amended	Est Actuals		
Fund	011 General Government								
Dept	1586 Commission & Manager Priorities								
Activity	410 General Government								
Fixed Charges									
Contingency		-	-	-	120,488	-	-	-	-
0.5% of GF Revenue (N/A for FY23)					Allocated to expense lines				
		-	-	-					
Total Fixed Charges		-	-	-	120,488	-	-	-	-
		-	-	-	120,488	-	-	-	-
Total	Commission & Manager Priorities								
Fund Dept	011 General Government								
Activity	1701 Helena Citizens Council (HCC) 411 Legislative Services								
Personnel Services									
Salaries & Wages		9,218	13,260	18,524	19,959	19,959	20,669	20,964	21803 wCOLA 4% 839
F.I.C.A. (Soc.Sec.)		572	822	1,021	1,238	1,238	1,261	1,300	
P.E.R.S. Retirement		790	1,150	1,626	1,771	1,771	1,768	1,881	
Health & Vision Insurance				2,125	3,150	3,150	46	3,243	
Workers Comp. Ins.		142	202	194	134	134	109	151	
Unemployment Ins.		41	33	47	52	52	72	57	
Dental Insurance				258	300	300	291	300	
F.I.C.A. Medicare		134	192	239	290	290	295	304	
Total Personnel Services		10,897	15,659	24,034	26,894	26,894	24,512	28,200	29039
Supplies & Materials									
Office Supplies & Equip		141	196	-	550	550	-	550	550
Furniture & Fixtures-Misc			-	-	100	100	-	100	100
Total Supplies & Materials		141	196	-	650	650	-	650	650
Purchased Services									
IT&S Computer Maint/Sprrt IT&S Telephone Service City-Co Bldg Postage		2,128	1,983	1,956	2,237	2,237	2,237	2,436	
Adm Postage		-	-	-	-	-	-	474	
Cellular Services Printing & Duplicating		72	104	117	128	128	128	128	
250 Printing & Duplicating 250		-	-	-	150	150	-	150	475 New brochures business cards Banner
Advertising Required Training		-	-	-	-	-	-	474	300 Advertising
Other Contracted Services		1,460	239	-	250	250	200	250	350 Neighborhood Outreach \$50 x 7 districts
279 Neighborhood Outreach			-	-			-		
300 Survey Monkey Subscription		421	-	-	100	100	-	100	300 Survey cost
650 Water Bill Insert Internal Charges 1,229		-	-	-	100	100	-	100	650 Water Bill Insert
		673	345	55	1,902	1,902	418	1,229	1300 total contracted services
Total Purchased Services		4,754	2,671	2,128	4,867	4,867	2,983	5,341	
Intra-City Charges									
Copier Revolving Program		-	-	79	83	83	83	83	
Total Intra-City Charges		-	-	79	83	83	83	83	
Internal Charges									
Liability Insurance		368	346	370	529	529	529	600	
Fidelity Insurance		8	8	8	8	8	8	8	
Total Internal Charges		376	354	378	537	537	537	608	
Total	Helena Citizens Council (HCC)	16,168	18,880	26,619	33,031	33,031	28,115	34,882	

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This budget was approved on 4/10/23 at an Ex. Committee Meeting of HCC Members

2023 Budget will be exhausted with the purchase of a laptop for Coordinator purchase will be made before July 1, 2023 - this purchase was also approved by the HCC Ex. Committee



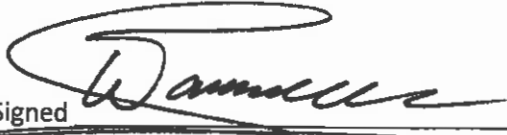
Budget at a Glance

Final Budget Fiscal Year 2024



BUDGET CERTIFICATION

THIS IS TO CERTIFY that the Annual Budget for Fiscal 2024, was prepared according to law and adopted by the City Commission, on September 11, 2023 and that all financial data and other information set forth herein are completed and correct to the best of my knowledge and belief.

Signed  Date 11 Sep 2023
Mayor

Signed  Date 9-11-23
City Manager

City of Helena, Montana

Final Budget Resolution - Exhibit A
Balances and Changes by Fund
For the Fiscal Year Ending June 30, 2024

	Estimated Beginning Cash Balance	(+) Sources			(-) Uses (Appropriations)			Cash Loans / Adjustments In / (Out)	Estimated Ending Cash Balance
		Revenues	Transfers In	Total Sources	Expenditures	Transfers Out	Total Uses		
100 General Fund									
011 General Government	na	22,316,632	26,133	22,342,765	4,102,638	2,396,408	6,499,046	na	na
012 Police & Court	na	1,048,800	12,094	1,060,894	9,246,635	201,500	9,448,135	na	na
013 Fire Department	na	221,781	665,358	887,139	6,239,911	-	6,239,911	na	na
014 Community Development	na	13,000	-	13,000	1,018,601	-	1,018,601	na	na
015 Finance Services	na	1,033,375	-	1,033,375	1,780,938	-	1,780,938	na	na
016 Public Works Administration	na	1,549,437	-	1,549,437	2,151,689	-	2,151,689	na	na
017 Park & Recreation	na	564,067	-	564,067	2,960,689	107,100	3,067,789	na	na
Total General Fund	9,902,565	26,747,092	703,585	27,450,677	27,501,101	2,705,008	30,206,109	-	7,147,133
200 Special Revenue Funds									
201 Street & Traffic	5,223,808	7,517,000	2,948	7,519,948	7,302,712	-	7,302,712	-	5,441,043
204 Civic Center Board	51,385	-	-	-	-	51,385	51,385	-	0
211 Civic Center	659,156	960,571	412,058	1,372,629	1,412,056	351,000	1,763,056	-	268,729
212 Facilities Management	511,224	852,681	128,775	981,456	959,294	-	959,294	-	533,386
213 Facilities Managemnt-HVCC	31,146	75,140	-	75,140	73,443	-	73,443	-	32,843
214 Neighborhood Center	83,073	42,830	-	42,830	32,481	-	32,481	-	93,421
215 Police Projects & Reimb	49,514	45,500	87	45,587	58,391	-	58,391	-	36,710
217 Law Enforcement Block Grant	12,221	19,724	-	19,724	19,724	12,094	31,818	-	127
218 9-1-1 Emergency Program	303,983	1,442,847	-	1,442,847	468,938	-	468,938	-	1,277,892
219 Support Services Division	771,039	1,832,359	2,048	1,834,407	1,950,503	-	1,950,503	-	654,943
226 CDBG/HOME	92,356	1,407,437	-	1,407,437	1,494,593	-	1,494,593	-	5,200
228 Community Renewal	659	-	-	-	-	-	-	-	659
229 Affordable Housing Trust	2,094,647	20,000	100,000	120,000	1,400,000	-	1,400,000	-	814,647
233 Public Art Projects	45,150	8,000	13,000	21,000	13,000	-	13,000	-	53,150
235 Open Space District Maint	700,789	696,988	343	697,331	862,592	-	862,592	-	535,528
237 Urban Forestry	413,735	486,420	461	486,881	556,815	-	556,815	-	343,800
238 Loan Repayment	220,770	14,521	-	14,521	-	-	-	(39,955)	195,336
240 Gas Tax	251,211	1,387,573	-	1,387,573	1,338,145	-	1,338,145	-	300,639
241 Gas Tax HB473	29,048	-	-	-	-	-	-	-	29,048
245 Storm Water Utility	1,834,214	2,406,937	353	2,407,290	2,263,092	7,197	2,270,289	-	1,971,215
246 Watershed Projects	74,846	750	20,032	20,782	27,804	-	27,804	-	67,824
260 Fire Safety Levy	691,406	1,041,000	-	1,041,000	636,261	665,358	1,301,619	-	430,787
290 CARES/ARPA	(0)	-	-	-	-	-	-	-	(0)
029 Lighting Districts - All	683,586	1,061,285	-	1,061,285	1,114,986	-	1,114,986	-	629,885
Total Special Revenue Funds	14,828,965	21,319,563	680,105	21,999,668	21,984,831	1,087,034	23,071,865	(39,955)	13,716,813
300 Debt Service Funds									
308 2017 GO Bond-08 Park Ref	585,828	559,750	-	559,750	560,250	-	560,250	-	585,328
340 S I D Revolving	40,995	-	-	-	56	-	56	-	40,940
Total Debt Service Funds	626,823	559,750	-	559,750	560,306	-	560,306	-	626,267

Final Budget Resolution - Exhibit A
Balances and Changes by Fund
For the Fiscal Year Ending June 30, 2024

		Estimated Beginning Cash Balance	(+) Sources			(-) Uses (Appropriations)			Cash Loans / Adjustments In / (Out)	Estimated Ending Cash Balance
			Revenues	Transfers In	Total Sources	Expenditures	Transfers Out	Total Uses		
400 Capital Project Funds										
406	TIF Railroad District	780,391	344,258	-	344,258	350,000	-	350,000	-	774,649
407	TIF Downtown District	527,125	338,500	-	338,500	350,000	-	350,000	-	515,625
408	TIF Capital Hill URD	349,414	217,550	-	217,550	200,000	-	200,000	-	366,964
440	Capital Improvements Fund	784,750	78,000	1,550,490	1,628,490	1,561,490	-	1,561,490	-	851,750
441	Parks Improvement	416,473	162,850	-	162,850	130,150	-	130,150	-	449,173
450	Sidewalk Improve/Constrct	(0)	-	150,000	150,000	150,000	-	150,000	-	(0)
Total Capital Project Funds		2,858,153	1,141,158	1,700,490	2,841,648	2,741,640	-	2,741,640	-	2,958,161
500 Enterprise Funds										
503	Building	1,950,703	1,518,312	1,316	1,519,628	1,474,791	-	1,474,791	-	1,995,540
521	Water	802,397	22,235,000	2,601	22,237,601	10,785,943	31,650	10,817,593	-	12,222,405
522	Water Service Line	965,976	15,000	-	15,000	-	-	-	(120,000)	860,976
531	Wastewater	4,333,047	9,128,000	1,663	9,129,663	7,208,873	11,878	7,220,751	-	6,241,959
532	Wastewater Service Line	1,788,111	20,000	-	20,000	-	-	-	(120,000)	1,688,111
541	Solid Waste-Residential	1,317,209	3,717,190	852	3,718,042	3,287,653	275,834	3,563,487	-	1,471,763
542	Solid Waste-Commercial	1,490,049	1,362,250	26,337	1,388,587	1,846,069	834	1,846,903	-	1,031,733
543	Landfill Monitoring District	308,327	141,130	-	141,130	138,278	352	138,630	-	310,827
546	Transfer Station	1,662,449	2,783,200	1,149	2,784,349	3,245,357	26,709	3,272,066	-	1,174,731
547	Recycling	406,140	370,500	275,140	645,640	555,612	814	556,426	-	495,354
551	Parking	538,411	2,277,787	871	2,278,658	2,336,288	-	2,336,288	-	480,781
563	Golf Course	30,732	2,543,748	108,484	2,652,232	2,603,730	-	2,603,730	-	79,233
570	City-County Building Fund	661,962	1,001,498	33,301	1,034,799	1,037,430	-	1,037,430	-	659,331
571	City/Cnty Bldg Mail	98,955	246,500	54	246,554	248,201	-	248,201	-	97,308
572	City/Cnty Bldg Telephone	19,235	4,100	22	4,122	19,370	-	19,370	-	3,987
573	CC Law & Justice Building	76,769	1,225,829	201,723	1,427,552	1,070,379	-	1,070,379	-	433,943
580	Capital Transit	491,350	1,418,732	448,376	1,867,108	1,820,551	-	1,820,551	-	537,908
Total Enterprise Funds		16,941,821	50,008,776	1,101,889	51,110,665	37,678,526	348,071	38,026,597	(240,000)	29,785,889
600 Internal Service Funds										
610	Fleet Services	486,441	2,328,637	716	2,329,353	2,393,140	-	2,393,140	-	422,654
643	Copier Revolving	86,728	21,459	-	21,459	44,500	-	44,500	-	63,687
645	Property & Liab Insurance	575,353	1,285,547	-	1,285,547	1,318,739	46,677	1,365,416	-	495,483
650	Health & Safety Program	207,493	7,085,185	-	7,085,185	6,623,000	-	6,623,000	-	669,678
651	Dental Program	151,341	385,042	-	385,042	390,000	-	390,000	-	146,383
652	Vision Program	108,887	80,886	-	80,886	75,000	-	75,000	-	114,773
Total Internal Service Funds		1,616,243	11,186,756	716	11,187,472	10,844,379	46,677	10,891,056	-	1,912,659
Total All Budgeted Funds		46,774,569	110,963,096	4,186,785	115,149,881	101,310,782	4,186,790	105,497,572	(279,955)	56,146,922

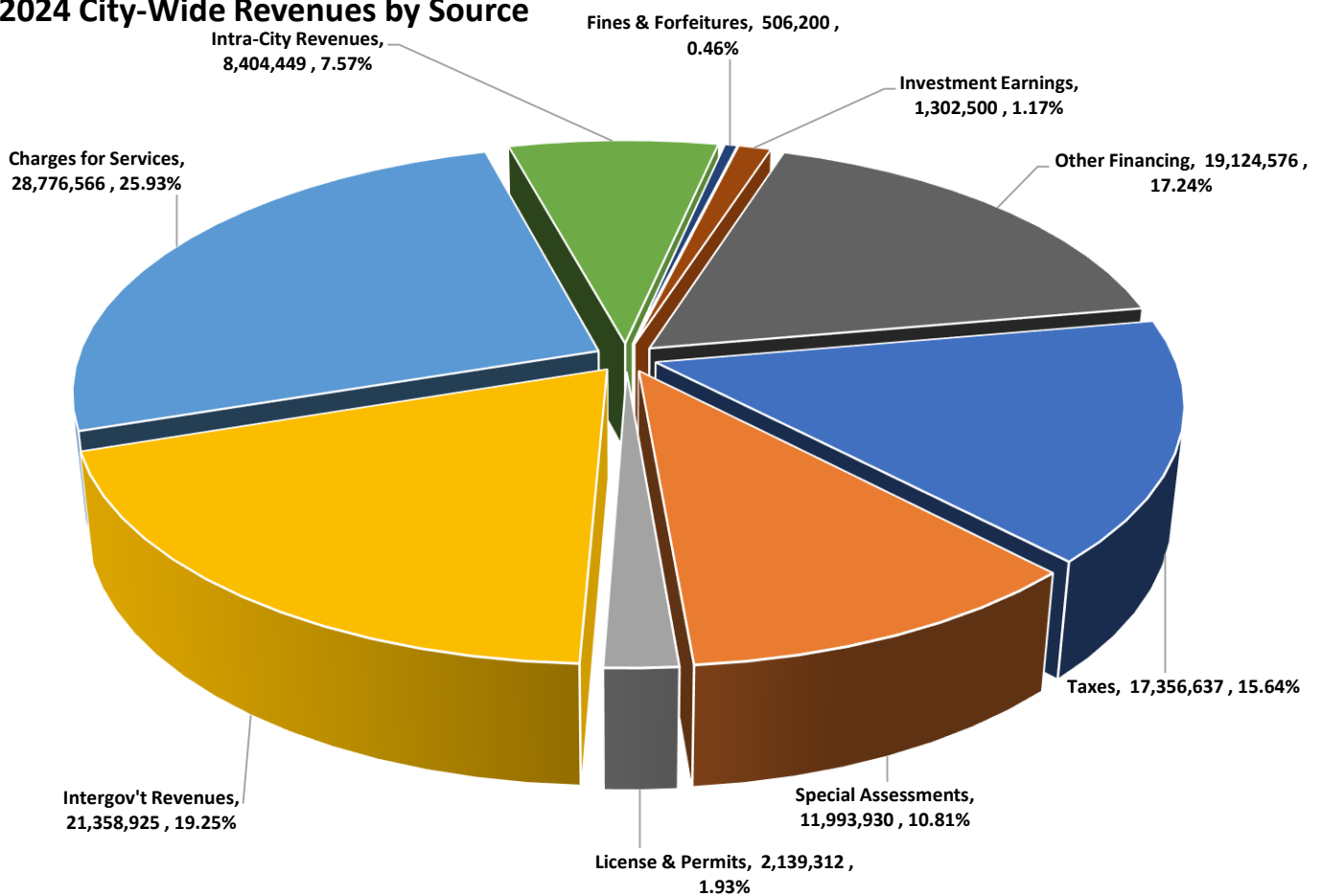
FY24 Budget – At A Glance

ALL REVENUES BY FUNDING SOURCE*

	FY 20 ACT.	FY 21 ACT.	FY 22 ACT.	FY 23 EST. ACT.	FY 24BUDGET
Taxes	13,531,944	14,358,378	14,605,785	15,462,568	17,356,637
Special Assessments	11,146,408	11,183,366	11,890,818	11,640,307	11,993,930
License & Permits	1,929,819	2,118,956	1,868,341	2,132,388	2,139,312
Intergov't Revenues	12,421,376	19,410,245	14,934,338	12,352,263	21,358,925
Charges for Services	25,188,912	26,472,517	28,823,113	28,132,781	28,776,566
Intra-City Revenues	6,617,898	7,053,751	7,061,589	8,552,273	8,404,449
Fines & Forfeitures	606,025	501,146	469,175	563,775	506,200
Investment Earnings	754,253	101,775	216,170	3,102,108	1,302,500
Other Financing	13,554,193	9,908,583	10,961,887	10,620,171	19,124,576
TOTAL	\$ 85,750,827	\$ 91,108,717	\$ 90,831,215	\$ 92,558,633	\$ 110,963,096

*Not including Transfers In

FY2024 City-Wide Revenues by Source



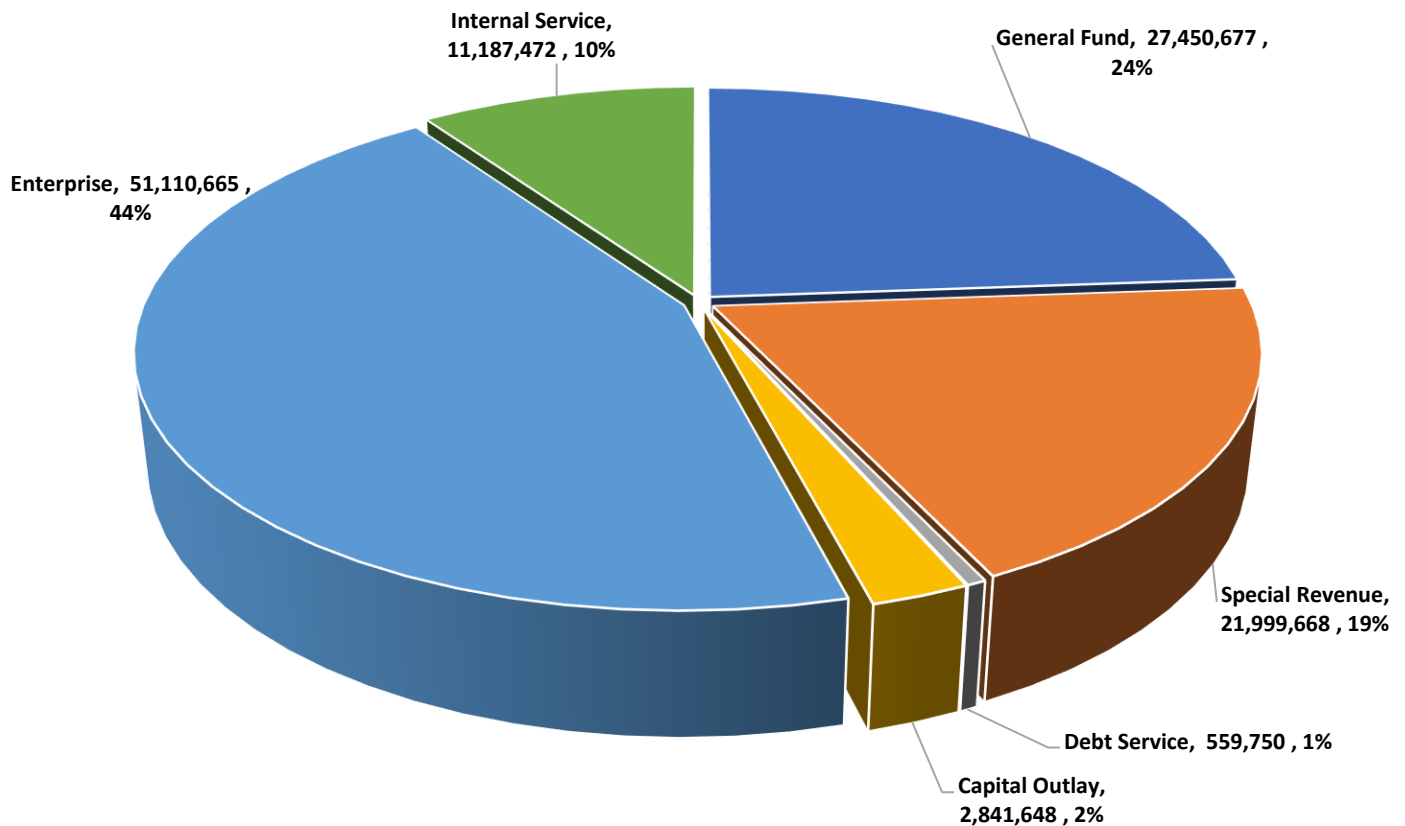
FY24 Budget – At A Glance

ALL REVENUES BY FUND TYPE*

	FY 20 ACT.	FY 21 ACT.	FY 22 ACT.	FY 23 BUDGET	FY 23 EST. ACT.	FY 24 BUDGET
General Fund	23,095,863	24,244,629	32,114,775	25,830,658	26,345,062	27,450,677
Special Revenue	19,878,293	30,223,464	24,719,005	19,598,832	21,768,333	21,999,668
Debt Service	741,593	579,914	562,524	556,750	566,619	559,750
Capital Outlay	545,229	1,305,093	3,549,579	1,473,647	3,194,168	2,841,648
Enterprise	35,733,891	31,923,850	37,038,681	48,459,511	38,662,032	51,110,665
Internal Service	8,124,905	8,341,197	8,466,059	10,211,749	9,688,347	11,187,472
TOTAL	\$ 88,119,774	\$ 96,618,147	\$ 106,450,622	\$ 106,131,147	\$ 100,224,561	\$ 115,149,881

*Revenue includes internal transfers of \$4,186,785

FY2024 City-Wide Revenues by Fund Type

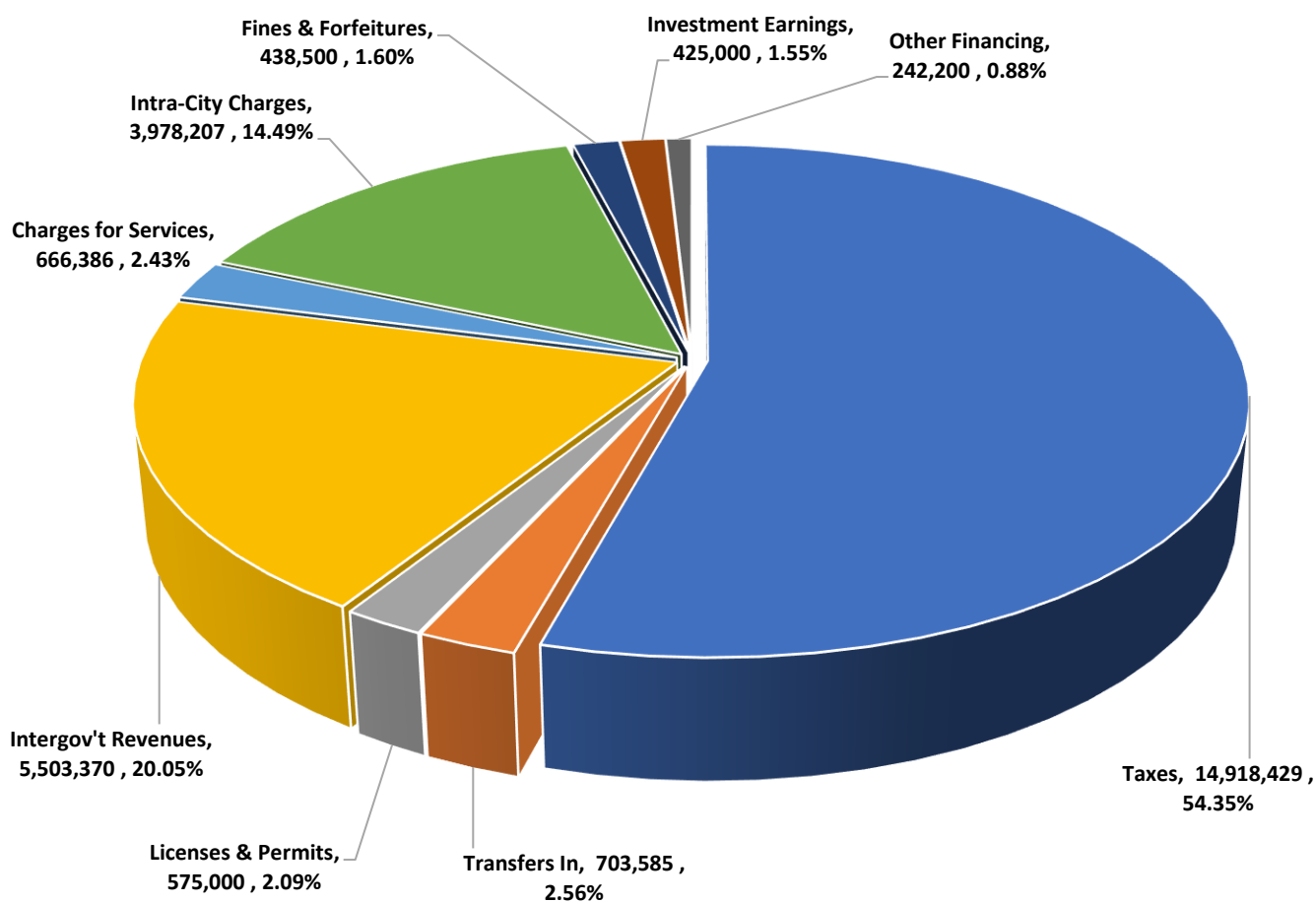


FY24 Budget – At A Glance

GENERAL FUND REVENUE BY SOURCE

	FY 20 ACT.	FY 21 ACT.	FY 22 ACT.	FY 23 EST. ACT.	FY 24 BUDGET
Taxes	11,983,675	12,576,473	12,334,497	13,140,821	14,918,429
Transfers In	749,836	1,135,542	9,323,476	957,351	703,585
Licenses & Permits	562,468	601,913	572,460	548,793	575,000
Intergov't Revenues	5,025,210	5,035,221	5,162,589	5,285,922	5,503,370
Charges for Services	485,419	461,408	597,631	853,686	666,386
Intra-City Charges	3,487,290	3,891,269	3,642,574	4,437,986	3,978,207
Fines & Forfeitures	571,191	444,234	397,311	445,380	438,500
Investment Earnings	112,807	18,200	17,607	442,254	425,000
Other Financing	117,966	80,369	66,631	232,869	242,200
TOTAL	\$ 23,095,863	\$ 24,244,629	\$ 32,114,775	\$ 26,345,062	\$ 27,450,677

FY2024 General Fund Revenues by Source

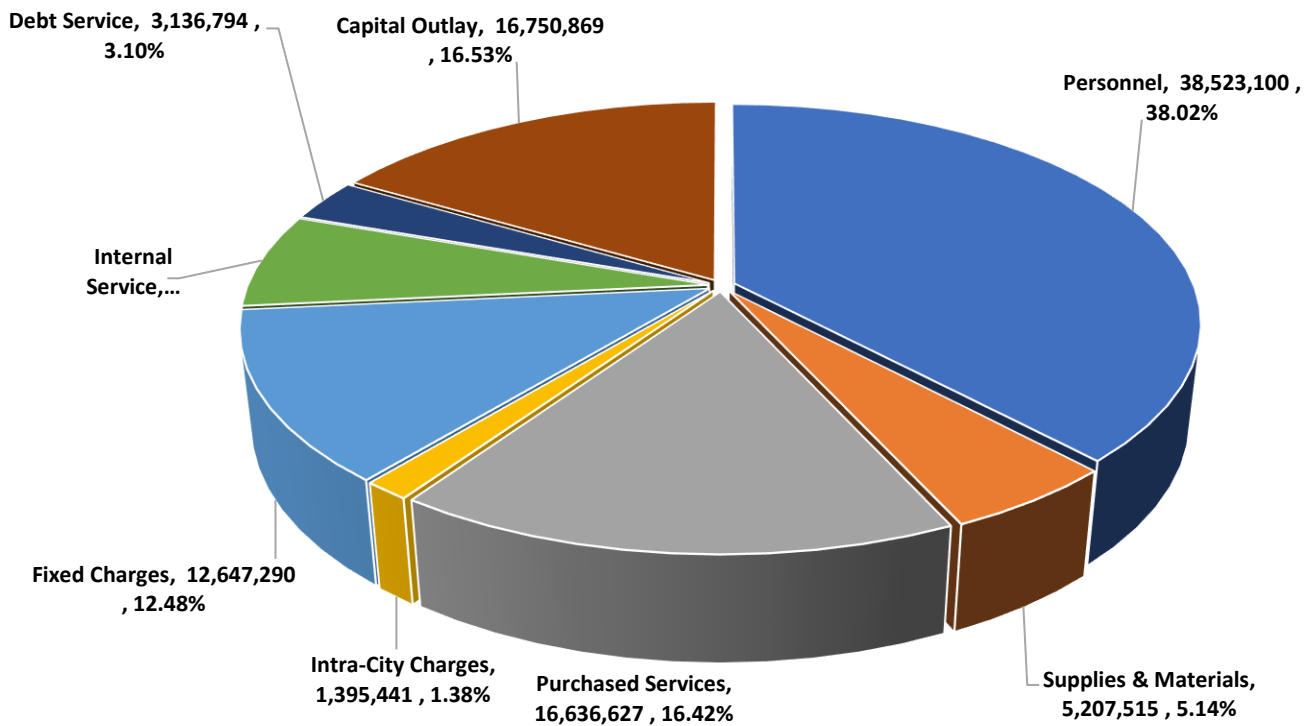


FY24 Budget – At A Glance

ALL EXPENSES BY CATEGORY

	FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL	FY23 EST ACT	FY24 BUDGET
Personnel	28,596,559	29,636,864	31,579,263	34,801,339	38,523,100
Supplies & Materials	3,745,429	3,896,309	4,484,453	4,279,399	5,207,515
Purchased Services	11,769,359	11,677,727	12,854,142	11,906,282	16,636,627
Intra-City Charges	1,037,178	934,998	1,097,996	1,280,555	1,395,441
Fixed Charges	7,699,019	9,028,508	9,026,441	11,186,172	12,647,290
Internal Service	5,584,214	6,121,544	5,963,651	7,269,756	7,013,146
Transfers Out	2,368,947	5,485,236	7,108,407	7,665,926	4,186,790
Debt Service	3,892,688	2,355,851	2,952,872	2,599,441	3,136,794
Capital Outlay	14,704,965	14,212,852	10,012,962	57,493,573	16,750,869
Total	\$ 79,398,358	\$ 83,349,889	\$ 85,080,185	\$ 138,482,444	\$ 105,497,572

FY2024 City-Wide Expenditures by Category



City Wide Debt Service

Types of Debt Instruments issued by the City:

General Obligation Bonds:

This type of debt is typically issued to finance improvements that benefit the community as a whole. These obligations are backed by the full faith and credit and taxing power of the government.

Revenue Bonds:

A revenue bond is issued to finance facilities or other projects that have a definable user or revenue base. The instruments are secured by as specific source of funds, either from operations of the project being financed or a dedicated revenue stream.

Certificates of Participation (COP):

COP's are lease purchase agreements. In a COP transaction, a government enters into an agreement with another party to lease an asset over a specified period of time at a predetermined annual cost. The lease payments are sufficient to pay for principal and interest on the leased asset.

Loans:

The City participates in the State of Montana's Board of Investments INTERCAP Loan program for a variety of projects. These loans are managed by the State and more information can be found by visiting the Montana.Gov website.

The City participates in the Montana State Natural Resources and Conservation Revolving Loan programs. These loans were established by the State for water pollution control and drinking water projects. Both programs provide at or below market interest rate loans to eligible Montana entities. More information on these loans can be found by visiting the Montana.Gov website.

On occasion, the County will issue debt on behalf of the City for common occupied/owned facilities. This will count against the County's debt limits, but the City pays the debt service from rents collected by both entities.

Funds may also be authorized to borrow against each other. Interest is charged based on the market investment rate of return. The City issued one of these loans from the General Fund to the Streets Fund in Fiscal Year 2022 and the Commission forgave that loan in Fiscal Year 2023.

Other Notes:

Debt Management Laws for Local Governments is defined in Montana Code Annotated 7-7 MCA. Debt limits are a calculation of borrowing capacity for the local government and may vary depending on the type of debt issuance.

The City uses certified estimated market value provided by the State of Montana Department of Revenue, to calculate its General Obligation legal debt limit. General Obligation debt should not exceed 2.5% of the total assessed value.

City Wide Debt Service (cont.)

The following is a list of current outstanding debt principal as of the end of FY 2023:

General Obligation (Total \$4,450,000):

- Limited Tax GO Bond, Series 2017: \$1,645,000 (*Golf Course Improvements*) *
- GO Bond, Series 2017: \$2,625,000 – (*Parks and Recreation Improvement Projects*)
- Limited Tax GO Bond, Series 2015: \$270,000 (*Parking Improvements*)

**Effective FY2021, this loan is being subsidized by the General Fund. The debt was achieved as a result of a loan against the General Fund and was not a Revenue Bond against the Golf Course Fund. Revenues at Munis Restaurant have not been able to support this loan, primarily due to the COVID-19 pandemic but operations are improving, and the subsidy is budgeted to decrease by 50% in FY24.*

State of Montana Revolving Loans (\$8,433,000):

- DNRC, Drinking Water Refunding Loan, 2005: \$446,000 (*Water System Project*)
- DNRC, Drinking Water Refunding Loan, 2007: \$218,000 (*Pump Station/Clear Well at Missouri River Treatment Plant*)
- DNRC, Drinking Water Refunding Loan, 2012: \$435,000 (*Missouri River Treatment Plant*)
- DNRC, Drinking Water Refunding Loan, 2016: \$481,000 (*Tenmile Water Treatment Plant*)
- DNRC, Drinking Water Refunding Loan, 2019: \$4,430,000 (*Westside Distribution Line*)
- DNRC, Wastewater Refunding Loan, 2019: \$2,423,000 (*Open Loan for Pollution Control*)

Certificate of Participation (\$6,550,000):

- COP, Series 2016: \$6,230,000 (*15th Street Parking Garage*)

State of Montana Board of Investments INTERCAP Loans (Total \$2,415,269)

- Golf Course, 2014 - \$210,885 (*Irrigation upgrades*)
- Parking, 2020 - \$411,341 (*New Parking Meter System*)
- Fire Services, 2021 - \$694,714 (*New Fire Aerial Ladder Truck*)
- City/County Building (County Issued), 2020 - \$579,335 (*Heating/Cooling Improvements*)
- City/County Law & Justice Center (County Issued – Open Loan), 2021 - \$264,629 (*Building Occupancy Improvements*)

Pending Debt Service (\$7,939,769):

- Water Fund – DNRC SRF Loans \$4,184,000 (*Matching Funds for Water Projects*)
- Wastewater Fund – DNRC SRF Loans \$3,555,769 (*Scum Pump Station, Slip Lining Project, Westside Sewer connections*)
- Golf Fund – INTERCAP Loan \$200,000 (*Golf Rental Cart Fleet Replacement*)

City Wide Debt Service (cont.)

The City's General Fund Debt Limit Calculation is defined by State Law (7-7-4104 MCA) and is calculated below. This demonstrates that as of this publication, the City has a borrowing capacity of up to \$2,431,549 in General Fund obligation debt (*Secured by General Fund revenues*).

Existing Debt - MCA, 7-7-4104

	Issued	Maturity	Years	Borrowed	Outstanding
LTGO Bond 2015	24-Jun-2015	15-Aug-2025	10.00	845,000	270,000
LTGO Bond 2017	30-Nov-2017	30-Jun-2037	20.00	2,100,000	1,645,000
INTERCAP - Golf Course Irrigation	5-Dec-2014	15-Feb-2030	15.00	433,099	210,885
INTERCAP - Fire Truck	18-Jun-2021	15-Aug-1931	10.00	810,000	694,714
INTERCAP - Parking Meters	1-Nov-2019	15-Feb-2030	10.00	560,243	411,341
				<u>\$ 4,748,342</u>	<u>\$ 3,231,940</u>

Fiscal Year 2023 Borrowing Capacity

Maximum Principal Authority - (10% of FY 2023 Budgeted Expenditures)	\$ 2,431,549
General Fund obligation debt issuance in Fiscal Year 2023	-
Remaining Borrowing Authority	<u>\$ 2,431,549</u>
Maximum Annual Debt Service (2% of FY 2023 Estimated Receipts)	\$ 472,375
Current Maximum Annual Debt Service in Current or Future Fiscal Year	(420,303)
Remaining Maximum Principal & Interest Authority	<u>\$ 52,072</u>

The City's General Obligation legal debt margin is calculated from property assessed values. This calculation is defined in the State Law. Based on the most recent assessed values in 2022, the City's legal debt margin is \$108,288,839.

The latest assessed values the city has is for 2022 and is calculated below:

Assessed Values (2022)	\$ 4,513,153,545
	2.50%
Debt Limit (2.5% of assessed value)	<u>\$ 112,828,839</u>
Total Net Debt Applicable to limit	\$ 4,540,000
Legal Debt Margin	<u>\$ 108,288,839</u>

Total Net Debt applicable to the limit as a percentage of debt limit	4.0%
--	------

Revenue obligations are secured by pledged revenue. As of the end of Fiscal Year 2022, water bonds had a 626.3% coverage ratio; wastewater bonds had a 586.3% coverage ratio; and the certificate of participation has a 109.3% coverage ratio. Overall, the City has been very conservative in issuing debt, (4.0% of limit) and has used cash reserves to fund many major capital projects and equipment needs. The long-term debt schedule for the City is the following table noted: "City of Helena: Long Term Debt Schedule".

**CITY OF HELENA
LONG-TERM DEBT SCHEDULE
30-Jun-2024**

ORIGINAL ISSUANCE INFORMATION							BUDGET YEAR ACTIVITY							
Fund	Name of Issue	Type of Debt	Date of Issue	Final Maturity Date	Rate	Total Issue	Beginning Balance 1-Jul-23	Additional Issues	Principal Retired	Ending Balance 30-Jun-2024	Ending Balance Next FY Current	Long Term	Interest Payment/ Expense	Paying Agent Fees
FIRE LEVY FUND:														
260	INTERCAP - Fire Truck	INTERCAP	06/18/21	08/15/31	Variable	810,000	694,714	-	77,056	617,658	78,332	539,326	16,888	-
TOTAL FIRE LEVY FUND							694,714	-	77,056	617,658	78,332	539,326	16,888	-
DEBT SERVICE FUNDS:														
GENERAL OBLIGATION														
308	General Obligation Refunding Bonds, Series 2017 G.O.						2,625,000	-	480,000	2,145,000	500,000	1,645,000	78,750	400
TOTAL DEBT SERVICE FUNDS							2,625,000	-	480,000	2,145,000	500,000	1,645,000	78,750	400
ENTERPRISE FUNDS:														
521 WATER FUND														
	DNRC Drinking Water 2005 Refunding Revenue						446,000	-	175,000	271,000	179,000	92,000	9,057	-
	DNRC Drinking Water 2007 Refunding Revenue						218,000	-	218,000	-	-	-	3,679	-
	DNRC Drinking Water 2012 Refunding Revenue						435,000	-	105,000	330,000	107,000	223,000	9,203	-
	DNRC Drinking Water 2016 Refunding Revenue						481,000	-	30,000	451,000	30,000	421,000	11,838	-
	DNRC Drinking Water 2019 - TENMILE Revenue						4,430,000	-	220,000	4,210,000	226,000	3,984,000	87,500	-
TOTAL WATER FUND							6,010,000	-	748,000	5,262,000	542,000	4,720,000	121,277	-

CITY OF HELENA
LONG-TERM DEBT SCHEDULE
30-Jun-2024

ORIGINAL ISSUANCE INFORMATION							BUDGET YEAR ACTIVITY							
Fund	Name of Issue	Type of Debt	Date of Issue	Final Maturity Date	Rate	Total Issue	Beginning Balance 1-Jul-23	Additional Issues	Principal Retired	Ending Balance 30-Jun-2024	Ending Balance Next FY Current	Long Term	Interest Payment/ Expense	Paying Agent Fees
531	WASTEWATER FUND													
	DNRC Pollution Control - Series 2019 Revenue		12/15/19	01/01/40	2.50%	3,659,769	2,423,000	-	116,000	2,307,000	119,000	2,188,000	30,096	-
	TOTAL WASTEWATER FUND					3,659,769	2,423,000	-	116,000	2,307,000	119,000	2,188,000	30,096	-
551	PARKING FUND													
	Limited Tax General Obligation Bond, Series 2015 G.O.		06/24/15	08/15/25	2.40%	845,000	270,000	-	90,000	180,000	90,000	90,000	5,392	-
	Certificates of Participation, Series 2016 - Parking - USBank Refunding Lease Purchase		07/26/16	04/15/39	2.64%	8,200,000	6,230,000	-	325,000	5,905,000	330,000	5,575,000	164,750	2,200
	INTERCAP - Parking Meters 2020 - USBank INTERCAP		11/01/19	02/15/30	Variable	560,243	411,341	-	53,046	358,295	54,847	303,448	13,149	-
	TOTAL PARKING FUND					9,605,243	6,911,341	-	468,046	6,443,295	474,847	5,968,448	183,291	2,200
563	GOLF COURSE FUND													
	INTERCAP - Irrigation Upgrade 2014 - USBank INTERCAP		12/5/2014	2/15/2030	Variable	433,099	210,885	-	29,234	181,651	29,527	152,124	5,922	-
	Limited Tax General Obligation Bond 2017 G.O.		11/30/17	06/30/37	2.75%	2,100,000	1,645,000	-	100,000	1,545,000	100,000	1,445,000	45,238	-
	TOTAL GOLF COURSE FUND					2,533,099	1,855,885	-	129,234	1,726,651	129,527	1,597,124	51,160	-
570	CITY-COUNTY BUILDINGS													
	INTERCAP - City County Building - HVAC Repairs INTERCAP				Variable	750,000	579,335	-	71,187	508,148	72,976	435,172	14,041	-
	INTERCAP - Law & Justice Center - Building Occupancy Build-out INTERCAP				Variable	650,000	264,629	-	29,352	235,277	29,838	205,439	6,433	-
	TOTAL CITY-COUNTY BUILDINGS					1,400,000	843,964	-	100,539	743,425	102,814	640,611	20,474	-
	TOTAL ENTERPRISE FUNDS					28,708,889	18,044,190	-	1,561,819	16,482,371	1,368,188	15,114,183	406,298	2,200
	TOTAL CITY - WIDE					34,698,889	21,363,904	-	2,118,875	19,245,029	1,946,520	17,298,509	501,936	2,600



Community Profile

Final Budget Fiscal Year 2024



COMMUNITY PROFILE

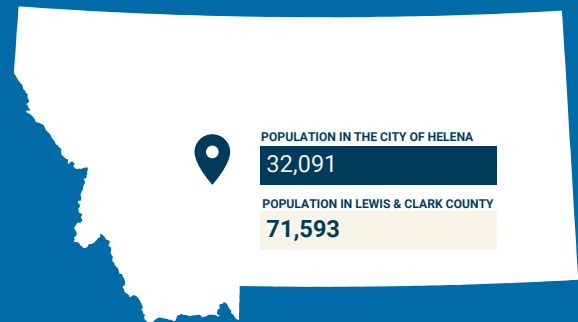
Helena, Montana is the state capital and County seat of Lewis & Clark County. The City is situated near the Missouri River, at the eastern foot of the Continental Divide in a fertile valley surrounded by rolling hills and lofty mountains. Mount Helena and Mount Ascension form scenic backdrops to the south and west of town, which are home to over 70 miles of recreational trails.

In addition to the abundance of recreation opportunities, the city boasts a historic downtown replete with local shops, restaurants, breweries and a pedestrian mall. Dubbed one of the "100 Best Small Art Towns in America" by American's for the Arts, Helena's creativity shines through organizations like the world-renowned Archie Bray Foundation for Ceramic Arts, several local theaters and art museums, the Helena Symphony, and the Montana Historical Society Museum.

While healthcare, education and government-related jobs predominate, Helena is an agricultural and livestock trade center and has light manufactures. The city has a long history of economic stability with relatively low unemployment compared to the rest of the state.



AT A GLANCE



DAYTIME POPULATION WITHIN HELENA:

40,389

...

HOUSING UNITS:

15,902

...

MEDIAN AGE: 39.9

...

EDUCATIONAL ATTAINMENT (AGE 25+):

BACHELOR'S DEGREE OR HIGHER 50.2%

GRADUATE OR PROFESSIONAL DEGREE 20.0%

...

MEAN HOUSEHOLD INCOME:

\$84,410

...

MEAN TRAVEL TIME TO WORK:

13 MIN.

...

COLLEGES AND UNIVERSITIES IN CITY: 2

POPULATION

TOTAL POPULATION: 32,091

SOURCE: U.S. CENSUS BUREAU. ESRI FORECASTS FOR 2022 AND 2027.

PROJECTED ANNUAL GROWTH RATE - 2022-2027



0.26%

POPULATION



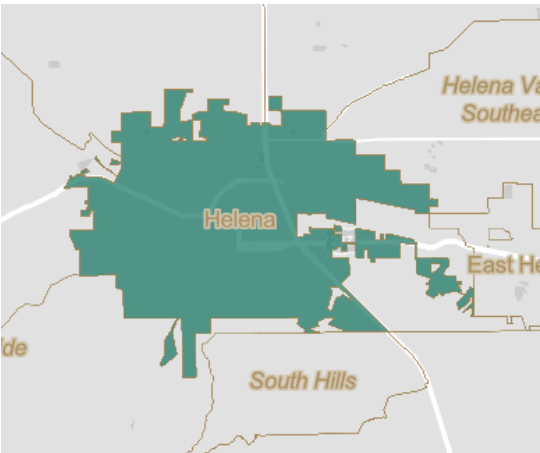
0.33%

HOUSEHOLD



2.13%

HOUSEHOLD
MEDIAN
INCOME



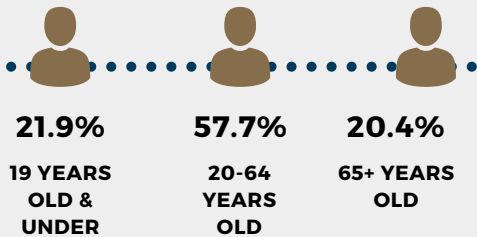
HELENA, MT HAS A TOTAL AREA OF 16.84 SQ. MILES

2020 POPULATION BY RACE

- Caucasian - 88%
- American Indian & Alaska Native - 2%
- Asian - 1.1%
- Black or African American - 0.6%
- Two or More Races - 6.9%
- Other Race - 1.14%

SOURCE: 2020 DECENNIAL CENSUS

2021 POPULATION BY AGE



SOURCE: 2021 AMERICAN COMMUNITY SURVEY 5-YEAR ESTIMATES

EDUCATION

SOURCE: 2021 AMERICAN COMMUNITY SURVEY 5-YEAR ESTIMATES FOR HELENA POP. 25 YEARS AND OLDER



27%

POP. HAS SOME COLLEGE OR
ASSOCIATE DEGREE



50.2%

POP. HAS BACHELOR'S DEGREE
OR HIGHER



20.0%

POP. HAS GRADUATE OR
PROFESSIONAL DEGREE

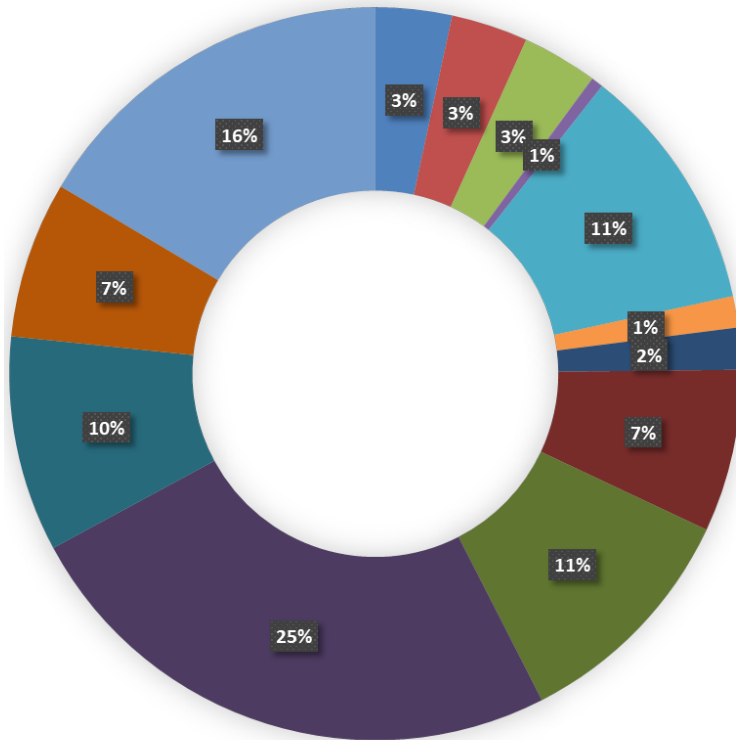
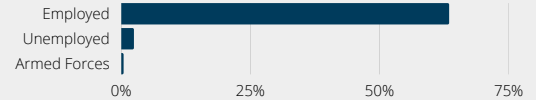
WORKFORCE

CIVILIAN WORKFORCE OVER THE AGE OF 16 BY INDUSTRY

SOURCE: 2017-2021 AMERICAN COMMUNITY SURVEY 5-YEAR ESTIMATES



POP. AGE 16+ IN LABOR FORCE: 16,753; 66.1%
POP. AGE 16+ NOT IN LABOR FORCE: 9,168; 33.9%



- Agriculture, forestry, fishing and hunting, and mining
- Construction
- Manufacturing
- Wholesale trade
- Retail trade
- Transportation and warehousing, and utilities
- Information
- Finance and insurance, and real estate and rental and leasing
- Professional, scientific, and management, and administrative and waste management services
- Educational services, and health care and social assistance
- Arts, entertainment, and recreation, and accommodation and food services
- Other services, except public administration
- Public administration

KEY EMPLOYERS

SOURCE: HELENA AREA CHAMBER OF COMMERCE TRENDS REPORT & STATE OF MONTANA DEPT. OF LABOR AND INDUSTRY LABOR MARKET LOCAL PROFILE

- State of Montana
- Local government (City, County, School Dist.)
- Federal Government
- St. Peter's Hospital
- Blue Cross Blue Shield
- Carroll College
- Shodair Children's hospital
- VA hospital
- SoFi
- Boeing



13

AVG. COMMUTE TO WORK
HELENA (IN MIN.)

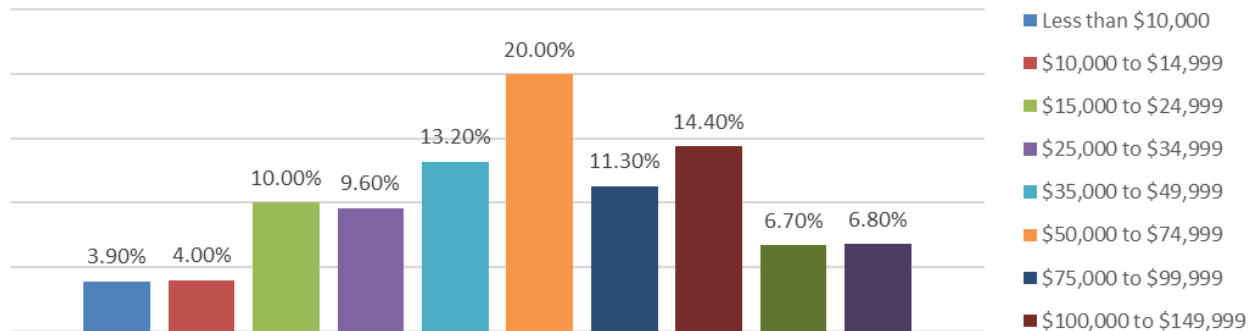
27.6

AVG. COMMUTE TO WORK
UNITED STATES (IN MIN.)

INCOME

HOUSEHOLD INCOME

SOURCE: 2017-2021 AMERICAN COMMUNITY SURVEY 5-YEAR ESTIMATES



Data Note: There are 14,668 total households in Helena. The U.S. Census Bureau defines "household" as consisting of "all the people who occupy a housing unit. A house, an apartment or other group of rooms, or a single room, is regarded as a housing unit when it is occupied or intended for occupancy as separate living quarters; that is, when the occupants do not live with any other persons in the structure and there is direct access from the outside or through a common hall."

MEDIAN HOUSEHOLD INCOME

HELENA: \$59,712
MONTANA: \$56,539

MEAN HOUSEHOLD INCOME

HELENA: \$84,410
MONTANA: \$76,834

POVERTY RATE:

HELENA: 9.4%
MONTANA: 12.8%

LIVING WAGE CALCULATION FOR LEWIS & CLARK COUNTY

GLASMEIER, AMY K. LIVING WAGE CALCULATOR. 2023. MASSACHUSETTS INSTITUTE OF TECHNOLOGY. LIVINGWAGE.MIT.EDU.

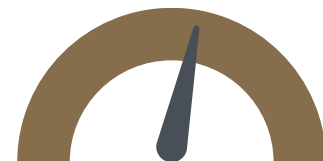
The living wage shown is the hourly rate that an individual in a household must earn to support themselves and their family. The assumption is the sole provider is working full-time (2080 hours per year). The tool provides information for individuals, and households with one or two working adults and zero to three children. In the case of households with two working adults, all values are per working adult, single or in a family unless otherwise noted.

The state minimum wage is the same for all individuals, regardless of how many dependents they may have. Data are updated annually, in the first quarter of the new year. State minimum wages are determined based on the posted value of the minimum wage as of January one of the coming year (National Conference of State Legislatures, 2019). The poverty rate reflects a person's gross annual income converted to an hourly wage for the sake of comparison.

	1 Adult				2 Adults (1 Working)				2 Adults (Both Working)			
	0 Children	1 Child	2 Children	3 Children	0 Children	1 Child	2 Children	3 Children	0 Children	1 Child	2 Children	3 Children
Living Wage	\$15.60	\$34.37	\$44.86	\$59.18	\$26.43	\$32.96	\$38.15	\$42.36	\$13.08	\$19.22	\$24.71	\$29.71
Poverty Wage	\$6.53	\$8.80	\$11.07	\$13.34	\$8.80	\$11.07	\$13.34	\$15.61	\$4.40	\$5.54	\$6.67	\$7.81
Minimum Wage	\$9.95	\$9.95	\$9.95	\$9.95	\$9.95	\$9.95	\$9.95	\$9.95	\$9.95	\$9.95	\$9.95	\$9.95

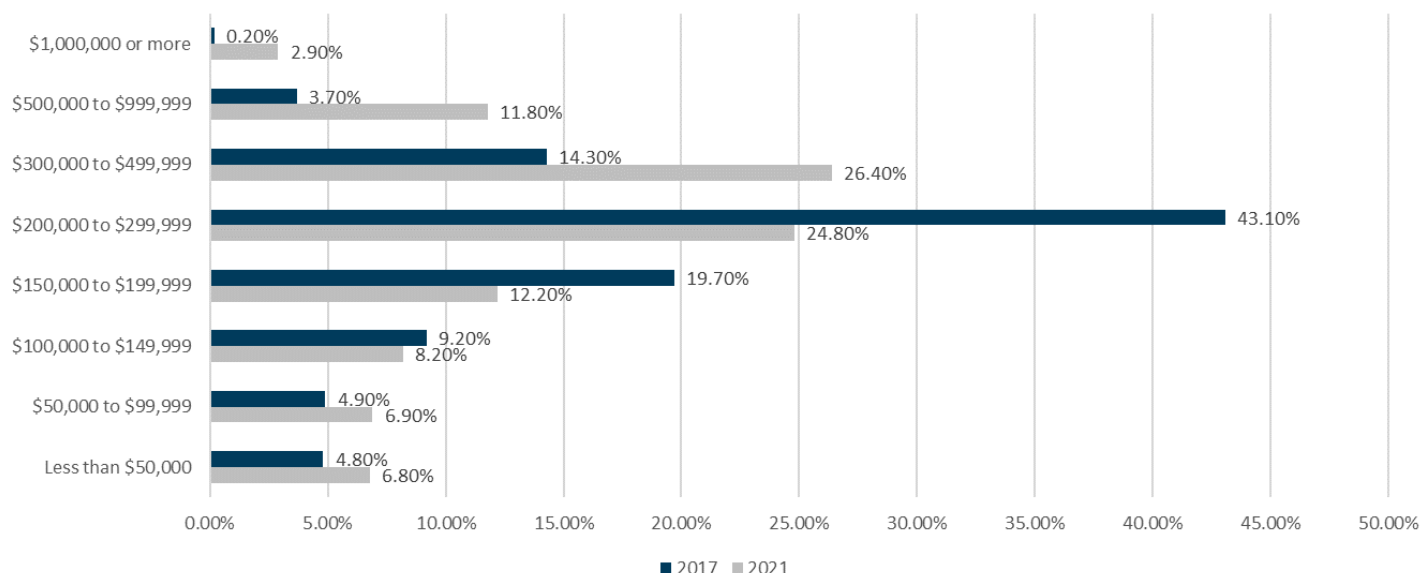
HOUSING

SOURCE: 2017-2021 AMERICAN COMMUNITY SURVEY 5-YEAR ESTIMATES & MONTANA REGIONAL MLS

**AVERAGE HOME SALE PRICE, APRIL 2022: \$453,086****MONTHLY MEDIAN HOUSING COST: \$1,528****MEDIAN GROSS RENT: \$845****OWNED: 55.9%; RENTED: 44.1%
OCCUPIED UNITS**

OWNER-OCCUPIED HOME VALUE

SOURCE: 2017-2021 AMERICAN COMMUNITY SURVEY 5-YEAR ESTIMATES



2020 AFFORDABILITY, MORTGAGE AND WEALTH

SOURCE: U.S. CENSUS BUREAU, CENSUS 2010 SUMMARY FILE 1. ESRI FORECASTS FOR 2020 AND 2025.

2020 Affordability Mortgage and Wealth

Housing Affordability Index	131
Percent of Income for Mortgage	17.6%
Wealth Index	69

Data Note: Housing Affordability Index (HAI) measures the financial ability of a typical household to purchase an existing home in an area. A HAI of 100 represents an area that on average has sufficient household income to qualify for a loan on a home valued at the median home price. An index greater than 100 suggests homes are easily afforded by the average area resident. A HAI less than 100 suggests that homes are less affordable. The housing affordability index is not applicable in areas with no households or in predominantly rental markets. Esri's home value estimates cover owner-occupied homes only.

The % of Income for Mortgage quantifies the percentage of median household income dedicated to mortgage payments on a home priced at the median value (assuming a 30-year mortgage and a 20% down payment)

The Wealth Index is based on a number of indicators of affluence including average household income and average net worth, but it also includes the value of material possessions and resources. It represents the wealth of the area relative to the national level. Values above or below 100 represent above-average wealth or below-average wealth compared to the national level.



Budget Policies

Final Budget Fiscal Year 2024



Development and Administration

Budget Development and Administration:

The Budget will be prepared in such a manner as to facilitate its understanding by residents and elected officials:

The City will present a story of the City government operations and intentions for the year to the residents and elected officials of Helena. Presenting a budget document that is understandable to the residents furthers the goal of effectively communicating local government finance issues to the public.

A comprehensive annual budget will be prepared for all operating funds expended by the City:

Montana State law provides that “no money shall be drawn from the treasury of the municipality nor shall any obligation for the expenditure of money be incurred except pursuant to the appropriation made by the commission”. Inclusion of all operating funds in the budget enables the commission, the administration, and the public to understand all financial aspects of city government when preparing, modifying, and monitoring the budget.

The City will avoid budgetary practices that balance current expenditures at the expense of meeting future year's expense:

Budgetary practices such as postponing capital expenditures, accruing future years' revenues, or rolling over short-term debt are budgetary practices which can solve short-term financial problems; however, they can create much larger financial problems for future administrations and commissions. Avoidance of these budgetary practices will assure citizens that current problems are not simply being delayed to a future year.

The city will provide for adequate maintenance of capital, plant and equipment and for their orderly replacement:

Recognition of the need for adequate maintenance and replacement of capital, facilities, and equipment, regardless of economic conditions, will assist in maintaining the government's equipment and infrastructure in good operating condition.

Appropriation and Adjustment Authority

The City Commission adopts the legal level of spending authority in its annual budget at the fund level stated in Appendix A of the Budget Resolution.

Realignment Authority:

Revenues, expenditures, and balances below the fund level are designated management tools. The City Manager is delegated the authority to adjust management level revenue and expenditures (i.e., transfers or revisions within or among line items) within the same fund, as long as there is no increase in total appropriations budgeted by fund.

Realignment in Department Funds:

- a. **Police budgets:** The City Manager is delegated the authority to make transfers or revisions among the line items for all Police Department Budgets within or among the various funds provided there is no increase in the total appropriations budgeted for the Police Department.
- b. **Street & Gas Tax Budgets:** The City Manager is delegated the authority to make transfers or revisions among the line items between the Street & Traffic and Gas Tax funds provided there is no increase in the total appropriations budgeted.
- c. **Fire Budgets:** The City Manager is delegated the authority to make transfers or revisions among the line items for all Fire Department Budgets within or among the various funds provided there is no increase in the total appropriations budgeted for the Fire Department.

Automatic Amendments:

Joint operating agreements approved by the governing body, insurance recoveries, hazardous material recoveries, donations for specific purposes, and refund 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).

Follow-through authority:

Circumstances may arise to adapt to changes, while maintaining goals and objective principles. In order to allow management flexibility, the City Manager is delegated budget appropriation follow-through authority according to 7-6-4006 (3) MCA, for expenditure of funds for any or all of the following:

1. debt service funds for obligations related to debt approved by the governing body,
2. trust funds for obligations authorized by trust covenants,
3. any fund for federal, state, local or private grants and shared revenue accepted and approved by the governing body, (including the authority to appropriate the related city match, if any, with funding from reserves or transfers of available surplus),
4. any fund for special assessments approved by the governing body,
5. the proceeds from the sale of land,
6. any fund for gifts or donations, and
7. money borrowed during the fiscal year.

Appropriation and Adjustment Authority (Cont.)

Fee Based Authority:

As provided in 7-6-402 MCA, the City Manager is delegated authority to adjust volume-related appropriations funded by fees throughout the fiscal year for all of the following:

1. Proprietary funds
2. General fund
3. Street & Traffic fund
4. Urban Forestry and Open Space funds
5. Community Facilities fund
6. Police Projects fund
7. Storm Water Utility fund

Fund Operating Reserves

The budget will establish appropriate operating reserves according to operational best practices:

The City desires to maintain a prudent level of financial resources to guard its stakeholders against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenditures. As an approximate measure of liquidity, fund balance is similar to the working capital of a private sector business. The difference between assets and liabilities in a governmental fund is known as fund balance. The difference between assets and liabilities in proprietary fund is known as net assets. Both governmental and proprietary funds should establish a reserve to ensure stability in operations.

Fund balances for governmental funds will be properly designated into the following categories:

- **Non-spendable:** Amounts that are not in a spendable form (such as inventory) or are required to be maintained intact.
- **Restricted:** Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government) through constitutional provisions or enabling legislation.
- **Committed:** Amounts constrained to specific purposes by the City Commission; to be reported as committed, amounts cannot be used for any other purpose unless the City Commission takes action to remove or change the constraint.
- **Assigned:** Amounts the City intends to use for a specific purpose; intent can be expressed by the Commission or by an official or body to which the Commission delegates authority.
- **Unassigned:** Amounts that are available for any purpose; these amounts are reported only in the General Fund.

Fund Operating Reserves (Cont.)

General Fund Reserve:

The General Fund acts as the main operating fund for the City. Governments are normally advised to maintain a minimum level of unrestricted fund balance in the General Fund equal to two months of operating revenues or expenses depending on which is more predictable. Higher reserves may be warranted if there is excessive risk exposure such as significant volatility in operating revenues or expenses, drains on general fund resources from other funds, natural disasters, rapidly rising operating budgets, or disparities in time between revenue collection and expenditures.

The majority of the City's General Fund revenues are derived from property taxes and special assessments which are relatively stable sources of revenue. The City is currently not experiencing any excessive risk exposure to any of the circumstances noted above. Given that the General Fund has relatively stable revenue and is not facing excessive risk exposure, the City will maintain a minimum level of General Fund unrestricted reserve equal to 60 days operating expenditures or 15.0% of annual operating revenue, whichever is higher.

Should circumstances change exposing the City to a higher amount of risk exposure, the City may determine that a higher level of general fund balance reserve is warranted.

The General Fund reserve is committed to be used for: cash flow purposes, accrued employee payroll benefits which are not shown as a liability, unanticipated equipment acquisition and replacement, and to enable the city to meet unexpected expenditure demands or revenue shortfalls. The minimum reserve should not be available to meet recurring operating expenditures.

If feasible, at the end of each fiscal year, twenty percent (20%) of General Fund reserves above targeted operating reserves, may be earmarked to a designated Contingency account in the General Fund or General Capital Fund. Spending from the Contingency Account will be dedicated only for unforeseen situations as determined by the City Manager and agreed upon by the City Commission.

Fund Operating Reserves (Cont.)

Special Revenue Fund Reserve:

Special revenue funds are designed to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for a specific purpose other than debt service or capital projects. There is no need to establish a cushion for contingencies for special revenue funds whose sole purpose is to demonstrate that dedicated revenues are expended for their intended purpose.

This reserve policy applies to those special revenue operating funds that receive property tax revenue, state shared tax revenue, assess a fee, or include operational expenditures restricted for specific use by local, state and federal laws. Funds not meeting any of these criteria do not have a minimum reserve requirement.

The City's special revenue operating funds depend on revenue that is distributed in quarterly or bi-annual distributions which warrants a higher reserve than the General Fund.

An established minimum reserve of 18.0% or 90 days of operating expenditures, whichever is greater, will be maintained for the following special revenue operating funds:

- Streets Operations (201)
- Civic Center (211)
- Facilities Management (212)
- Open Lands (235)
- Urban Forestry (237)
- Stormwater (245)
- Water Shed (246)

Debt Service Funds Reserve:

General government debt service funds are used to accumulate resources in anticipation of debt service payments, either to fulfill legal or contractual obligations or voluntarily. The City will carry a fund balance in these funds at a level to maintain one year of debt service payments for general obligation debt, or to satisfy bond covenants, whichever is higher.

Fund Operating Reserves (Cont.)

Capital Improvement Fund Reserve:

Capital improvement funds account for and report financial resources that are restricted, committed or assigned to expenditures of capital outlays. Section 7-6-16 of the Montana Code Annotated notes that a municipality may establish a capital improvement fund for the replacement, improvement, and acquisition of property, facilities or equipment costs in excess of \$5,000 and that has a life expectancy of 5 years or more. The City follows this statute. It is expected that resources in a capital project fund will be spent out at the end of the project.

The city maintains general government, parks improvement, and sidewalk improvement capital funds. Money may be accumulated in these funds during any fiscal year to support annual appropriations and carry-overs to future fiscal periods; as such, reserves for these funds should be maintained at a level to meet equipment replacement needs and long-term capital plans.

The City maintains three tax increment capital financing funds of which assessments are collected and spent based on Commission approval. All fund balances in these funds are reserved to specific approval by the commission.

Enterprise Funds Reserve:

Enterprise funds are used to report activity for which a fee is charged for goods and services. Enterprise fund accounting is designed to highlight the extent to which fees and charges are sufficient to cover the cost of providing goods and services or the cost of providing a subsidy.

The enterprise fund(s) should meet the demands of government services including unanticipated reductions in revenue or unplanned expense increases at a level to prevent service interruptions.

The City will maintain a minimum level of unrestricted reserves in its enterprise operating funds equal to 60 days of operating expenditures or 15.0% of annual appropriations, whichever is higher. *

The unrestricted reserve is committed to be used for one-time expenditures, major equipment acquisition and replacement, and to enable the city to meet unexpected future expenditure demands or revenue shortfalls that may impede operations.

**The Building Fund is an Enterprise Fund but excluded by this reserve policy. That fund's reserve requirements are defined by Montana State Law which is enough to support the Building Code Enforcement Program for 12 months.*

Fund Operating Reserves (Cont.)

Internal Service Funds Reserve:

Internal Service funds are proprietary type funds used to report activity that provide goods or services to other government funds, departments or agencies on a cost reimbursement basis. Internal Service funds may also be used to account for a government's risk financing activities.

These funds are designed to break-even over time. Significant and ongoing surpluses may indicate that charges are more than what is needed to reimburse costs. However, rates may be set to accumulate balances for replacement of capital assets, depreciation expense, claims, and debt service payments.

The City maintains internal services funds for Copiers, Health, Dental, Vision and Fleet services. The City will maintain a prudent reserve balance in these funds to recover the ongoing operating, capital, depreciation, and debt service needs.

Compliance with Operating Reserves:

In the event that required operating reserve falls below the minimum level established, the City will define the factors influencing the shortfall and will develop a plan to increase resources or reduce expenditures. The required reserve should be replenished back to the policy level within twenty-four months.

Revenue resources that may be used to replenish reserve requirements may include non-recurring revenues, budget surpluses, or excess resources in other funds (if legally permissible and there is a defensible rationale).

Fund Operating Reserves (Cont.)

Excess Operating Reserves:

In the event reserves exceed the minimum balance requirements, at the end of each fiscal year, any excess reserves may be used in the following ways:

- Fund long-term capital improvement programs
- Fund Accrued Liabilities (priority given to those items that relieve financial operating pressure in future periods).
- Appropriated to lower the amount of outstanding debt principal
- Charges for services fee reductions
- One-time expenses that do not increase operating costs that cannot be funded through current revenues
- Start-up expenses for new programs, provided the Commission has considered in the context of multi-year projections of revenues and expenses
- Replenish fund balances of other funds that fall below policy level (if legally permissible and there is a defensible rationale)

Twenty percent (20%) of General Fund Excess Reserves will be earmarked to be transferred to the Contingency Account in the General Fund or General Capital Fund, if feasible.

General Fund Contingency Account Reserve:

General Fund operating contingency account appropriations are provided by the City Commission as flexible appropriations for general government use. They are intended to provide the City Manager with an effective management tool for adjusting to changing circumstances throughout the budgetary year.

The City Manager is delegated the authority to transfer part or all of any contingency appropriation and related financing within the General Fund or any other fund.

Use of contingency appropriations is restricted to transfers of that appropriation authority specific to operating budgets. Proper classification of expenditures to specific operations is required. Accordingly, charging of expenditures directly to contingency account is prohibited.

Annual City Manager contingency account reserve will be proposed by the City Manager in the annual budget for Commission consideration..

Indirect Cost Allocation of Central Services

Introduction Overview:

The City provides central support services to functional operating units (funds and departments) through its central administrative services hosted in the General Fund. Other functional areas benefiting from these central services should share the costs of activities benefitting them. This is done by allocating those costs from the General Fund to the benefitting funds and departments.

The method of allocating these services vary and are unique to each central service group. Therefore, allocation methods and statistics vary to align with the service group. In all cases, the city uses financial data from department/fund financial statements and statistics gathered that best reflect the service group activities in order to allocate costs.

Allocation methods for each central service group are defined in this policy.

The scope of this policy does not address IT&S, copier revolving, facility rental charges, facility maintenance and operating charges, fleet services, shop, or medical/dental/vision allocations. This policy also does not address functional operating department charges that may occur when one department charges another for actual services provided. When it does occur, the charge is typically based on actual time incurred as documented on a project item sheet, other tracking mechanism or actual equipment or supply use.

General Fund Central Services Subject to Allocations:

The central service functions listed below are accounted for in the General Fund. An indirect allocation formula as defined in this plan is used to account for the following functions supporting those benefitting funds and departments outside the General Fund. Benefitting departments and funds include Special Revenue, Internal Service and Enterprise Funds. Services supporting other General Fund functional areas are not being indirectly allocated to the operating departments but accounted for in the servicing function.

- Legislative (City Commission / City Clerk)
- Executive (City Manager)
- Legal (City Attorney)
- Personnel (Human Resources)
- Finance (Administration, Accounting, Budgeting)
- Finance (Payroll)
- Finance (Utility Customer Services)
- Publics Works Administration
- Engineering
- Parks and Recreation Administration

Indirect Cost Allocation of Central Services (Cont.)

Funds being supported by the General Fund central services listed above and charged through the indirect allocation formulas are listed below*:

Special Revenue Funds:

- City Streets (201)
- Civic Center (211)
- Facilities Management (212)
- Gas Tax (240)
- Open Space District Maintenance (235)
- Urban Forestry (237)
- Storm Water Utility (245)
- Lighting Districts (029)

Internal Service and Debt Service Funds:

- SID Revolving (340)
- Fleet Services (610)

Enterprise Funds:

- Building (503)
- Water (521)
- Wastewater (531)
- Solid Waste – Residential (541)
- Solid Waste – Commercial (542)
- Landfill Monitoring District (543)
- Transfer Station (546)
- Recycling (547)
- Parking (551)
- Golf Course (563)
- Capital Transit (580)

**The City may add Funds to the list of funds benefiting from General Fund Services if that Fund is directly benefited by those services.*

The City captures various levels of accounting and financial detail at the fund level, department, function, and project level. Federal awards can be identified and excluded from receiving cost allocations or unallowed items.

The indirect charge for the current year will be the prior years' adopted budget. It is intended that basing the allocation on the prior year's estimates is a conservative approach since prior year projections do not include any of the cost inflators for the current year. At the end of each fiscal year, after the funds have been audited, if a determination that the actual dollars expended exceed a 15% variance** from the budget in which the costs were allocated, an adjustment will be made to reflect the increase or decrease to reflect actual services provided to allocated funds.

****Budgeted costs allocated to a fund were greater than 15% more than reconciled actual costs.**

Indirect Cost Allocation of Central Services (Cont.)

Methodology for General Fund Central Services Allocations:

Each Central Service Cost center group uses a unique method to allocate its costs to the benefitting departments/functional areas. However, several City services can use the same base, upon which, to allocate its costs (for example agenda item count and function activity). Other cost center groupings may use different methods for certain segments of its cost pool for allocations based on data it accumulates during the year.

The methodology allocation percentages used in formulas will be reviewed annually for material percentage increase or decrease. If the difference is material (more than 2%) the formula shall be adjusted. Methods of allocating costs will also be reviewed annually with the functional areas to determine applicability to operations.

The Central Service Cost Center groups are allocated based on the following methods:

Council Agenda Items: (The count of agenda items is tracked)

- **Legislative (City Commission and City Clerk)** – Clerk's office is responsible for City Council (agendas, minutes, research), maintenance of processing of City Records, and city code codification. The Commission is the legislative and policy setting body enacting laws, resolutions, and policies.

Council Agenda Items/ Full Time equivalents/Operating Costs:

(The costs of the following central service departments are allocated as 33% Agenda Items, 33% FTEs, and 34% Operating Costs)

- **Legal (City Attorney)** – Chief Legal Advisor for Mayor, Commissioners, City Manager and all city departments.
- **Executive (City Manager)** - Strategic Planning, Providing Coordination with all departments on budget and administration of operations.

Full Time Equivalent (FTE) (The budgeted count of employees is tracked)

- **Personnel (Human Resources)** – Responsible for recruitment, policy development, benefits administration, employee relations, labor relations and risk management.
- **Finance (Payroll)** – Processing payroll and payroll taxes according to personnel policies, union agreements, and state and federal laws.

Operating Expenditures* (Operating budgets, exclusive of transfers, capital expenditures and debt service.)

- **Parks & Recreation Administration** – Administrative oversight for parks, recreation, open lands, trails, civic center and golf course.
- **Finance (Budget, Administration, & Accounting – General Services)** (Time spent on budgeting, general finance administration, debt service, assessments, audit, internal control, investments, and financial reporting).
- **Finance (Utility Customer Services)** - Proportional share attributed to utilities (i.e.: water, sewer, solid waste, recycling, etc.)

**Some special revenue funds may be adjusted for the General Fund to absorb partial costs dependent on the equitable distribution of costs in proportion to the assessments charged.*

Indirect Cost Allocation of Central Services (Cont.)

Methodology for General Fund Central Services Allocations (Cont.):

Accounts Payable Transactions (Number of invoices processed)

- **Finance (Accounting - Accounts Payable)** – Responsible for timely payment of all city services, equipment and goods.

Accounts Receivable Transactions (Number of cash receipts transactions by fund)

- **Finance (Accounting - Accounts Receivable)** - Responsible for revenue function.

Public Works Allocations: (Percentage of time directly proportional to fund activities determined by the public works departments.

- **Engineering (Capital)** – Allocated based on time spent in reference to the Capital Improvement Plan and project accounting. Costs for non-capital project related activities are absorbed in the General Fund.
- **Public Works Administration** – Allocated based on time spent proportional to public works departments.
- **Industrial Facilities** – Allocated based on time spent proportional to public works departments.

Methodology for Insurance Liability Allocations:

The Insurance Fund is used to pay liability, property, and boiler insurance and compensation for damages.

- **Liability insurance:** Allocation based on salaries assigned to each department and fund (The cost is determined by Insurance provider).
- **Liability insurance claims:** Costs are allocated to departments based on prior year claims.
- **Property Insurance:** Costs are allocated to departments based on the current premium and allocated to funds/departments based on property values.
- **Fidelity insurance:** Costs are allocated based on the number of budgeted FTEs by department. (The cost per FTE is determined by insurance provider).



Introduction & Overview

Final Budget Fiscal Year 2024



Budget Cycle and Basis

Budget Cycle:

The City of Helena's fiscal cycle runs from July 1st to June 30th each year. The annual budget process begins in December of each year with Departments reviewing personnel proposals and organizational changes with the Budget Office and Human Resources Department. A draft recommendation is sent to the City Manager for review.

In February, the Budget Office prepares budget worksheets containing columns with 3 prior year actuals, the current year's adopted budget, current year's amended (revised) budget, current year's actual projection and next year's request for every budgeted account in every fund. Worksheets are returned to Finance by mid-March where finance staff consolidates the information. Adjustments are made with Department Head approval and Finance works with preparing the department requested budget draft document for the City Manager. The City Manager meets with each department/division to review capital plans, organizational changes and draft operating budgets. Adjustments, if applicable, are incorporated.

In April and May, each department head presents their division(s) proposed operating and capital budgets to the Commission at Administrative Meetings. This provides the Commission the opportunity to ask clarifying questions, recommend appropriations or rates, projects and programs. Final budget decision points are clarified and incorporated into the City Manager's proposed budget.

The City Manager Preliminary Budget is prepared and delivered to the City Commission in June. The Preliminary Budget is prepared and presented to the Commission in two parts: 1) A formal presentation of the City Manager's proposed Preliminary Budget and action to set a public hearing date. 2) A Resolution, with accompanying public hearing, adopting the Preliminary Budget for the next fiscal year, typically by June 30.

In early August, the Department of Revenue delivers certified property values. The City formulates the mill levies and final revenues and a Final Budget is adopted by the Commission by early September.

Notable Dates per Montana Code Annotated (MCA):

"The hearing may be continued from day to day and must be concluded and the budget finally approved and adopted by resolution by the later of the first Thursday after the first Tuesday in September or within 30 calendar days of receiving certified taxable values from the department of revenue." (MCA 7-6-4024)

"A local government shall submit a complete copy of the final budget together with a statement of tax levies to the department of administration by the later of October 1 or 60 days after receipt of taxable values from the department of revenue." (MCA 7-6-4003)

Budget Basis:

Generally Accepted Accounting Principles (GAAP) require expenditures to be recognized in the fiscal year in which the goods or services are received. When it comes to budgeting, this may be difficult to predict how many expenses for the current fiscal year will be invoiced after the fiscal year has ended (June 30th). As such, the annual budget process is performed on a cash basis, with the assumption that all budgets will be spent or earned at 100%, resulting in an estimated ending cash balance for the current fiscal year. That estimate is then used as the beginning cash balance of the next fiscal year and budgets are prepared relative to that number. Prior to final adoption, projections are updated. Finally, previous year actuals are calculated after year end and updated in the budget document that is to be sent to the State per MCA 7-6-4003.

Budget Balance

The Balance:

A balanced budget is not only a healthy practice but also a legally required one. But what makes a budget balanced? It may surprise you to know that there are two right answers to this question:

A. Structurally Balanced:

Being structurally balanced is a two-part equation and a recommended best practice.

Part 1: Total projected revenues equal or exceed total projected expenses. This means that the amount of money being earned in a current fiscal year is at least matching the amount of money being spent.

Part 2: Spending excess fund balance or "cash savings", on one-time, non-routine expenses, provided funding from previous years is available and a plan is in place NOT to build ongoing expenses into this type of funding. This means you can use your "cash savings" to purchase one-time planned expenses such as large capital outlays or special projects.

Using ongoing revenue to cover ongoing expenses, plus expending cash savings on one-time or non-recurring items results in a structurally balanced budget.

B. Legally Balanced:

Per MCA 7-6-4030, the definition of a balance budget is as follows:

"The final budget must be balanced so that appropriations do not exceed the projected beginning cash balance plus the estimated revenue of each fund for the fiscal year."

In other words, the City cannot spend more money than it starts the year with plus the money it is projected to earn in the coming year. Spending more than you have to start with plus earnings would result in a negative cash balance (less than \$0 in the fund balance), which is not allowed.

The City of Helena strives to present both a legally balanced budget but also a structurally balanced budget to the City Commission for consideration.



Required Budget Documents

The State of Montana has a defined Local Government Budget Act in the Montana Code Annotated. Located In MCA Title 7 (Local Government), Chapter 6 (Financial Administration and Taxation), Part 40.

Within MCA 7-6-40, Section 4020 (Preliminary Annual Operating Budget), budgets are required to include, at a minimum, the following information for all funds:

- a. A listing of all revenue and other resources for the prior budget year, current budget year, and proposed budget year;
- b. A listing of all expenditures for the prior budget year, the current budget year, and the proposed budget year. All expenditures must be classified under one of the following categories:
 1. Salaries and wages
 2. Operations and maintenance
 3. Capital outlay
 4. Debt service
 5. Transfers out
- c. A projection of changes in fund balances or cash balances available for governmental fund types and a projection of changes in cash balances and working capital for proprietary fund types. This projection must be supported by a summary for each fund or group of funds listing the estimated beginning balance plus estimated revenue, less proposed expenditures, cash reserves, and estimated balances.
- d. A detailed list of proposed capital expenditures and a list of proposed major capital projects for the budget year;
- e. Financial data on current and future debt obligations;
- f. Schedules or summary tables of personnel services must be supported by a listing of positions, salaries, and benefits for all positions of the local government. The listing of positions, salaries, and benefits is not required to be part of the budget document;
- g. All other estimates that fall under the purview of the budget;
- h. The preliminary annual operating budget for each fund for which the local government will levy an ad valorem property tax must include the estimated amount to be raised by the tax.



Staffing and Compensation

Cost of Living Increase – Wage Adjustments

Cost-of Living wage increases are intended to ensure that wages maintain competitiveness by compensating employees for such items as inflation, economic changes in the labor force, increases in goods and services, and increases in housing costs.

The City of Helena uses a methodology of informing cost-of-living salary adjustment (COLA) calculations by applying Bureau of Business and Economic Research (BBER) Consumer Price Index (CPI) data. It is important to keep in mind that, while CPI measures the cost of goods and services, the labor market and housing costs are also factors in developing wage adjustment calculations. Helena is no exception to the fact that the Mountain region is seeing a higher increase in CPI than the larger Western Region. As seen throughout the nation, the cost of goods and services, and housing have been driven up in our own state and county. Luckily, supply chain disruptions are not as much as an issue as we were seeing last year, however, prices continue to rise. The cumulation of mass-retirements during the COVID-19 pandemic, staff shortages, and increased cost-of-living lends itself to a continuing tight labor market. Overall, the cost of living in Montana ranks as the 23rd highest among states.

It is imperative that the City of Helena attempt to appropriately compensate our employees in order to make their income whole given their relative increase in day-to-day costs. Through BBER, the Bureau of Labor Statistics is now maintaining data for the Mountain Division (a sub-division of the West Region), dating back to 2018. When evaluating this CPI data, the cost- of-living factor percentage change for the Mountain Division from 2021 to 2022 was 9.72%. The City of Helena is recommending a 4.00% COLA increase for Fiscal Year 2023-24 for all eligible City of Helena employees.

The good news is that, according to the Montana Regional Montana Labor Statistics, the cost of homes in Helena has begun to level out from the past two years showing a 1.55% decrease in the cost of homes since this time in 2022. The cost of homes increased by 15.78% from July 2019 – 2020, and 37.47% from July 2020 – 2021.

While a COLA gauges the purchasing power of goods, to be competitive in the labor market to attract and retain valuable employees, it cannot be the only measurement to inform wages. Due to significant changes in the labor market including a notable drop in the labor force, the City of Helena's workforce competitors are making substantial adjustments to wages to attract and retain qualified employees.

The City of Helena is beginning to make significant strides in positioning ourselves as a competitive, attractive employer. In fiscal years 2022 and 2023, the city provided 2.2% and 5.03% cost-of living wage adjustments respectively. Also, in FY23, the City of Helena restructured medical insurance premium structure so that employees with dependents and/or spouses contributed much less to their monthly premiums. These compensation moves position the City to be much more competitive in the public-sector market.

Additionally, the City recently completed a market pay study and learned that the City employees were paid at 88% of market wages. Given the current pay plan structure, this translates to oftentimes job offers made at 75% of market or less.

Staffing and Compensation (cont.)

Staffing Overview

The City employs over 375 full and part time employees and approximately 150 part-time temporary/seasonal workers. The seasonal employees enhance the services the city provides by staffing our recreational activities, maintaining our parks, facility grounds, open lands, and supporting increased volume in various ways as noted below:

Most seasonal workers are employed in Parks, Recreation, Golf Course and Open Lands:

Parks Maintenance, Golf Course Operations, Golf Course Restaurant and Beverage Cart, Swimming Pool, Recreation Programs, Kay's Kids, Open Space/Land Maintenance, Urban Forestry Maintenance and Civic Center events.

Other seasonal workers are employed in the following divisions:

Wastewater Treatment Plant, Water Treatment Plant, Commercial and Residential Solid Waste, Transfer Station, Recycling, Streets Maintenance, Traffic Maintenance, and Parking Control.

In FY22, temporary employee wages were increased to \$15.00/hr. minimum. This created a significant strain on personnel budgets since, not only did wages significantly increase, but also operations and staffing levels returned to pre-pandemic levels.

In the spring of FY23, a market wage analysis was conducted which resulted in city wages being aligned to more accurately reflect market wages but still offering wages to attract quality employees and sustain city operations.

Vacancy Rate

Historically, the City has not budgeted a vacancy rate to personnel costs. An analysis performed in FY23 demonstrated that in the General Fund, on average over five years (taking out COVID years of FY20 and FY21), most departments experienced an average of 3.5% vacancy rate or higher.

Vacancies create savings that remain in cash reserves. In Fiscal Year 2024, a 3.5% vacancy rate was applied to most departments salaries and benefits budgets in the General Fund. This practice of applying a vacancy rate is re-evaluated each year. The vacancy rate does not imply that fewer positions are authorized, only how the department will manage their appropriations.

Staffing and Compensation (cont.)

Salary and Benefits proposed broken down by Fund:

In FY23, the City re-designed its health insurance structure to enhance benefits for employees for recruitment and retention. With a full year of data since the restructure, the city is in a better position to budget for health insurance. In FY23 the city budgeted approximately \$1,073 per employee for health and vision benefits. The actual average was \$1,300 per employee. The permissive health levy for FY24 is proposed to increase by approximately \$453,000 to cover the enhanced benefits for general government employees. The permissive health levy only covers employees that are not supported by rates such as public works employees. The number of mills levied to cover the increase will be relatively unchanged due to increased taxable values. A contingency has also been budgeted for labor negotiations still pending.

As seen in the table below, the overall change from the prior year budget of 8.3% includes a 4.0% cost of living adjustment for eligible employees, enhanced health benefit coverage, and a 9.00% increase in health insurance rates. In addition, there are 3.5 new full-time equivalent requests proposed for Fiscal Year 2024, and one position eliminated in the community facilities department.

Fund Description	FY 2022 Salary & Benefits Budget	FY 2023 Salary & Benefits Budget	FY 2024 Salary & Benefits Budget - FINAL	FY24 vs FY23 Change	Percent Change FY24 vs FY23
General Fund	18,608,932	19,413,168	21,132,904	1,719,736	8.9%
Street & Traffic	2,166,931	2,470,447	2,739,973	269,526	10.9%
Civic Center	475,261	502,220	546,484	44,264	8.8%
Facilities Management	247,717	409,990	381,792	(28,198)	-6.9%
9-1-1 & Support Services	1,613,265	1,694,622	1,765,030	70,408	4.2%
Open Space Dist Maint	228,629	245,774	276,436	30,662	12.5%
Urban Forestry & Water Shed	349,939	357,866	422,019	64,153	17.9%
Storm Water	265,042	283,388	305,818	22,430	7.9%
Comm. Dev. Building	874,457	1,017,176	1,073,106	55,930	5.5%
Water	2,066,560	2,043,664	2,201,451	157,787	7.7%
Wastewater	1,390,597	1,355,725	1,367,869	12,144	0.9%
Solid Waste-Residential	576,602	625,971	722,869	96,898	15.5%
Solid Waste-Commercial	325,897	346,131	375,691	29,560	8.5%
Transfer Station	795,817	852,894	935,270	82,376	9.7%
Recycling	208,232	225,378	108,883	(116,495)	-51.7%
Parking	631,163	643,603	728,559	84,956	13.2%
Golf Course	947,128	1,090,536	1,083,152	(7,384)	-0.7%
City/County Bldg	310,461	254,210	280,745	26,535	10.4%
City/County Mail	42,860	41,797	44,940	3,143	7.5%
City/County Telephone	19,519	16,473	18,998	2,525	15.3%
CC Law & Justice Ctr.	223,722	186,526	192,275	5,749	3.1%
Capital Transit	1,017,983	1,073,710	1,169,955	96,245	9.0%
Fleet Services	540,642	561,024	648,881	87,857	15.7%
	\$33,927,356	\$35,712,293	\$38,523,100	\$2,810,807	8.3%

Staffing and Compensation (cont.)

New Position Requests for Fiscal Year 2024:

Finance:

+ 1.0 FTE – Budget Analyst: This position will assist the Finance Director and all city departments with the preparation, delivery and monitoring of their annual operating and capital budgets. Both budget personnel will be assigned to respective divisions to familiarize themselves with operations and enable them to be in a better position to contribute to rate and cost analysis, and to provide more robust customer service with budgeting and financial analysis.

Facilities Management:

Neutral change: – With the development of the Industrial Facilities department within Public Works in FY23, one staff member transitioned out of Community Facilities Management and over to the Industrial Facilities division. The Community Facility division re-organized to create efficiencies, while still meeting the demands of maintaining the City/County Buildings and other city and community facilities. Part of this re-organization transferred the primary responsibility of maintaining the Water Treatment and Wastewater Treatment Facilities to the Industrial Facilities Superintendent. In addition, the division re-evaluated contracted services and chose to add a full time equivalent and eliminate contracted services for maintenance duties, for a neutral FTE change within the division.

Police Department:

+ 1.0 FTE – Bailiff – This position is a sworn officer and is being requested by the Judge in the Municipal Court. The bailiff oversees procedures and ensures security and order in the courtroom.

+ .50 FTE – Evidence Clerk: Due to the increased workload of managing evidence, police operations requested to increase an existing part-time position to a full-time position. This will assist with recruitment and retention and minimize disruptions to managing workload.

Industrial Facilities:

+ 1.0 FTE – A full-time maintenance technician position is requested to assist the Industrial Facilities Superintendent with the maintenance and operations of city industrial facilities to include the Transfer Station, Water Distribution/Treatment plants, and Wastewater plants. This additional staff person will benefit the implementation of approved industrial facility improvement projects.

Position Transfers between Funds and Departments in Fiscal Year 2024:

Engineering and Transportation Services:

1.0 FTE – A GIS Analyst was transferred to the Transportations Services Division. Engineering still maintains one GIS analyst. This re-organization allows for better focus on Public Works and Transportation services.

.50 FTE - The Development Review Engineer reports to the City Engineer and resides in the Engineering department, however ½ of the FTE is dedicated to Community Development and represented in the Community Development FTE count.

Staffing and Compensation (cont.)

Position Reclassifications

In the course of regular business, departmental and divisional reorganizations are necessary, and positions evolve and change over time. Both result in requests for reclassifications of positions. Requests to reclassify positions typically run concurrent to the budget planning cycle. Most notably in the current, FY24 budget cycle, Community Facilities is reorganizing the staff structure due to the creation of Industrial Facilities division. Other reclassification requests are due to evolution of duties and responsibilities given departmental demands and turnover.

Market Based Pay Study

In August 2022, the City of Helena received proposals to hire a consultant to conduct a market wage study and evaluate the city's pay plan structure. The city hired Communications Management Services, CMS, LLC, for the pay plan work. To collaborate with CMS, the city developed a Pay Plan Committee comprised of the Director of Human Resources, Chair, HR Generalist, Director of Public Works, Director of Transportation, Director of Finance, then Interim Director of Parks, Recreation, and Open Lands, and the Chief Building Official.

Through the consultant's and Pay Plan Committee's work, approximately 70 positions were identified as benchmark positions for which to gather market data. The benchmarked positions represented a cross-section of all jobs in all pay ranges across all departments.

Two methodologies were used to gather market data for the benchmarked positions: 1) wage survey, and 2) market study. Wage survey: wage data was requested from other employers for specific wages in 20+ positions in comparable jurisdictions or in the Helena area. Market study: uses existing wage data (e.g., Occupational Employment and Wage Statistics <https://www.bls.gov/oes>) to estimate market wages.

Study results demonstrated that the City of Helena, on average, paid employees approximately 88% of market wages. It has been recommended to the Commission to move all positions currently paid below 88% of market wages to a pay grade reflecting 88% of market at Step 3 of the pay plan.

By moving positions currently below 88% of market to a pay grade reflecting 88% of market at Step 3, 31 positions and 42 employees would be affected. By doing so, the city will begin to establish a foundation of pay parity for all city employees and begin to address competitive market-based pay for all city employees into the future.

Authorized Positions by Division (cont.)

PERMANENT FULL AND PART TIME

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
GENERAL GOVERNMENT					
City Commission	7.00	7.00	7.00	8.00	8.00
Helena Citizens Council	0.38	0.38	0.50	0.50	0.50
City Manager	3.00	4.00	5.50	4.00	4.00
City Attorney	8.00	8.00	9.00	9.00	9.00
Human Resources	4.00	4.00	4.00	4.00	4.00
General Government Total	22.38	23.38	26.00	25.50	25.50
FINANCE SERVICES					
Administration and Budget	3.00	3.00	3.00	3.00	4.00
Accounting & Payroll	4.00	4.00	5.00	5.00	5.00
Utility Customer Service	4.00	4.00	4.00	4.00	4.00
Finance Services Total	11.00	11.00	12.00	12.00	13.00
COMMUNITY DEVELOPMENT DEPARTMENT					
Planning & Development	5.38	4.63	5.50	5.50	6.00
Housing Coordinator	0.00	1.00	1.00	1.00	1.00
Building Division	9.75	10.00	9.50	10.50	10.50
Community Development Total	15.13	15.63	16.00	17.00	17.50
MUNICIPAL COURT					
Court Administration	6.00	6.00	6.00	6.00	6.00
City Court Total	6.00	6.00	6.00	6.00	6.00
POLICE DEPARTMENT					
Police Administration	5.50	5.50	6.65	6.65	7.15
Police Operations	50.55	51.05	49.00	49.00	50.00
Animal Control	1.00	1.00	1.50	2.00	2.00
Drug Enforcement	1.00	1.00	1.00	1.00	1.00
Violence Against Women	1.00	1.00	1.00	1.00	1.00
Records and Dispatch	20.50	20.50	21.50	21.50	21.50
Urban Wildlife	0.00	0.00	0.50	0.00	0.00
Crash Investigator	0.00	0.00	1.00	1.00	1.00
Volunteer Coordinator	0.00	0.00	1.00	1.00	1.00
Police Department Total	79.55	80.05	83.15	83.15	84.65

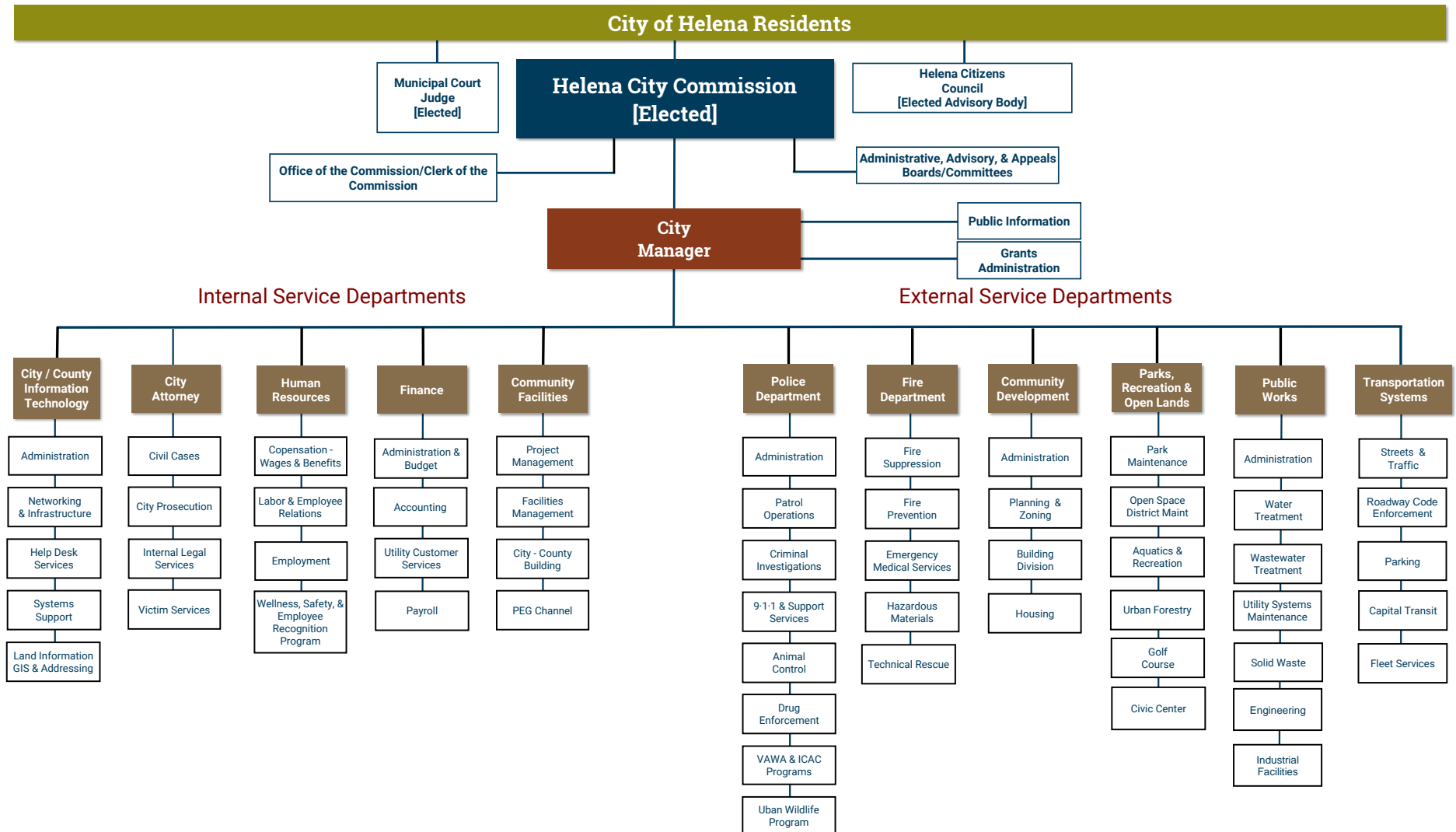
Authorized Positions by Division (cont.)

	PERMANENT FULL AND PART TIME				
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
FIRE DEPARTMENT					
Fire Administration	4.00	4.00	4.00	4.00	4.00
Fire Operations	35.00	36.00	36.00	36.00	36.00
Fire Marshal	2.00	2.00	2.00	2.00	2.00
Fire Inspector	0.00	0.00	1.00	1.00	1.00
Fire Department Total	41.00	42.00	43.00	43.00	43.00
PARKS DEPARTMENT					
Park and Recreation Admin.	2.00	2.00	2.00	2.00	2.00
Park Maintenance	10.00	10.00	8.80	8.80	8.80
Swim Pool	0.65	0.65	0.65	0.65	0.65
Recreation Program	0.60	0.60	0.60	0.60	0.60
Urban Trails	0.50	0.50	0.50	0.50	0.50
Urban Forestry	3.75	3.75	3.75	3.75	3.75
Open Space District	0.80	0.80	1.75	2.75	2.75
Watershed Projects	0.20	0.20	0.20	0.20	0.20
Civic Center	5.93	5.93	6.00	6.00	6.00
Golf Operations	3.00	3.00	3.00	3.00	3.00
Golf Concessions	3.25	3.25	2.00	2.75	2.75
Golf Course Maintenance	3.00	3.00	3.00	3.00	3.00
Parks and Recreation Total	33.68	33.68	32.25	34.00	34.00
COMMUNITY FACILITIES					
Facilities Management	1.33	1.33	2.29	2.61	2.61
Project Management	0.87	0.87	0.84	1.55	1.55
PEG	0.04	0.04	0.03	0.01	0.01
City-County Building	4.45	4.45	4.83	4.24	4.24
CCAB Mail Operations	0.38	0.38	0.38	0.42	0.42
CCAB Mail Delivery	0.31	0.31	0.31	0.34	0.34
CCAB Telephone	0.42	0.42	0.37	0.29	0.29
Law & Justice Center	3.74	3.74	3.42	3.02	3.02
Community Facilities Total	11.54	11.54	12.47	12.48	12.48

Authorized Positions by Division (cont.)

	PERMANENT FULL AND PART TIME				
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
PUBLIC WORKS DEPARTMENT					
Public Works Administration	4.50	4.50	2.50	2.50	2.50
Sustainability Coordinator	0.50	0.50	0.50	1.00	1.00
Engineering	8.50	8.50	11.00	11.00	9.50
Industrial Facilities	0.00	0.00	0.00	3.00	4.00
Water Treatment	12.35	12.35	13.45	12.50	12.50
Wastewater Treatment	10.35	10.35	10.45	9.50	9.50
Wastewater Pretreatment	0.50	0.50	0.50	0.50	0.50
Water Utility Maintenance	13.38	13.38	12.26	12.26	12.26
Wastewater Utility Maintenance	5.99	5.99	5.41	5.41	5.41
Storm Water Utility Maintenance	3.81	3.81	3.33	3.33	3.33
Residential Solid Waste	6.77	6.77	7.17	7.17	7.17
Commercial Solid Waste	3.63	3.63	3.83	3.83	3.83
Transfer Station	9.40	9.40	9.80	9.80	9.80
Recycling	2.20	2.20	2.20	2.20	2.20
Public Works Total	81.88	81.88	82.40	84.00	83.50
TRANSPORATION SERVICES					
Streets	17.75	17.75	18.05	19.25	18.65
Transportation Engineering	0.00	0.00	1.00	2.00	3.00
Roadway Code Enforcement	2.00	2.00	2.50	2.50	2.58
Traffic Maintenance	3.28	3.28	3.30	3.30	3.50
Signal Maintenance	0.28	0.28	0.24	0.14	0.19
Fleet Services	6.80	6.80	6.75	6.48	6.53
Capital Transit (Bus)	11.90	11.90	13.65	15.35	15.40
East Valley Grant	1.20	1.20	1.23	0.00	0.00
Special Charters	0.00	0.00	0.00	0.00	0.00
Parking Services	8.80	8.80	9.14	9.09	9.27
Transportation Services Total	52.01	52.01	55.86	58.10	59.11
CITY TOTALS	354.17	357.17	369.13	375.23	378.74

CITY OF HELENA - ORGANIZATION CHART



City Wide Revenues

Property Taxes and Assessments

How are my taxes determined on my property?

The Montana Department of Revenue establishes the value of all property for tax purposes. The assessed value of property is used by Lewis and Clark County to determine the total of all mill levies. Certified values are available in August each year.

The City is limited in assessing taxes based on an inflation factor outlines in MCA 15-10-420. A local government is authorized to levy mills sufficient to generate the amount of property taxes actually assessed in the prior year plus one-half of the average rate of inflation for the prior three (3) years. This rate is calculated using the consumer price index, U.S. City average, all urban consumers, using the 1982-84 base of 100 as published by the bureau of labor statistics of the U.S. Department of Labor. For the Fiscal Year 2024 Final Budget, the Department of Revenue inflation factor provided is 2.46%.

Examples of how your property tax is calculated can be found on the Montana State Department of Revenue website: mtrevenue.gov

What is a Mill?

A mill is 1/10th of a penny or \$1.00 revenue for each \$1,000 of assessed valuation.

What assessments does the City Charge on my property tax bill?

The city proposes and adopts assessment fees each year during the budget process by Resolution of the City Commission. These resolutions all require a public hearing in order to allow public feedback.

The following is a list of assessments that are collected on resident's tax bills:

- Special Improvement Street Lighting Districts
- Urban Forestry*
- Open Space and Lands
- Streets Maintenance
- Storm Water
- Landfill Monitoring**

*The City Commission recently approved the re-creation of the Urban Forestry Special District. During the public hearing held on August 21st, it was demonstrated that insufficient protest was provided to pause the re-creation. All real property owners had a 60-day opportunity to submit their protest forms.

** The Landfill Monitoring Special District is set to expire at the end of 2023. Public Works staff are currently working on notification to the public regarding the re-creation of the district.

City Wide Revenues

Overview

Fiscal Year 2024 projected budgeted revenues are \$115,149,881. Revenues are conservatively projected and are 14.9% higher than the Estimated Actuals for Fiscal Year 2023. The increase in revenue projections from FY23 estimated actuals represent volume increases in intergovernmental revenues of 72.9%, which represent grants, state shared revenue and contributions from other local governments; a 19.8% increase in other financing revenues which represents internal cost recoveries, reimbursements and contributions, and a 58.0% decrease in investment earnings.

Investment earnings are conservatively budgeted as they are highly dependent on US Treasury rates. Treasury rates are at their highest point in several years, however, this could change going forward. Divisions do not budget ongoing operations on this volatile revenue source.

Below is a table that summarizes revenue categories by year that depicts expected areas of revenue changes in FY24 (*not including interfund transfers*).

	FY 20 ACT.	FY 21 ACT.	FY 22 ACT.	FY 23 EST. ACT.	FY 24 BUDGET
Taxes	13,531,944	14,358,378	14,605,785	15,462,568	17,356,637
Special Assessments	11,146,408	11,183,366	11,890,818	11,640,307	11,993,930
License & Permits	1,929,819	2,118,956	1,868,341	2,132,388	2,139,312
Intergov't Revenues	12,421,376	19,410,245	14,934,338	12,352,263	21,358,925
Charges for Services	25,188,912	26,472,517	28,823,113	28,132,781	28,776,566
Intra-City Revenues	6,617,898	7,053,751	7,061,589	8,552,273	8,404,449
Fines & Forfeitures	606,025	501,146	469,175	563,775	506,200
Investment Earnings	754,253	101,775	216,170	3,102,108	1,302,500
Other Financing	13,554,193	9,908,583	10,961,887	10,620,171	19,124,576
TOTAL	\$ 85,750,827	\$ 91,108,717	\$ 90,831,215	\$ 92,558,633	\$ 110,963,096

A comparison of revenues including internal transfers from FY20 through Budget FY24 is listed in the table below:

	REVENUE	TRANSFERS IN	TOTAL
FY20 ACTUAL	85,750,827	2,368,947	88,119,774
FY21 ACTUAL	91,108,717	5,509,430	96,618,147
FY22 ACTUAL	90,831,215	15,619,408	106,450,622
FY23 PROJECTED	92,558,633	7,665,927	100,224,561
FY24 BUDGET	110,963,096	4,186,785	115,149,881

Internal transfers represent subsidies and contributions from the General Fund to other funds, transfers from internal service insurance funds, special revenue fund transfers to operating funds and capital improvement support. A more comprehensive list of the City's revenues and trend information is in the following two schedules listed as "General Fund Revenue", and "Other Fund Revenue".

CITY OF HELENA
GENERAL FUND REVENUE

ACCOUNT DESCRIPTION		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	ADOPTED BUDGET FY 2023	ESTIMATED ACUTALS FY 2023	FINAL BUDGET FY 2024	FINAL FY24 BUDGET vs FY23 BUDGET	FINAL FY24 BUDGET vs FY23 EST ACTUALS
Current Taxes - General Levy	gov	7,857,937	8,184,141	8,351,207	8,720,492	8,887,681	9,191,800	9,353,780	10,191,139		
Personal Property Taxes - All Years	gov	435,096	406,463	501,886	519,192	106,828	525,000	426,638	435,171		
Current Taxes - Health Ins Levy	gov	1,751,903	1,821,380	2,062,697	2,162,504	2,195,720	2,093,600	2,310,871	2,764,119		
MV - County Option Tax (61-3-537)	gov	883,109	1,019,822	1,053,296	1,144,182	1,127,601	1,239,900	955,659	1,200,000		
Marijuana Local Option Sales Tax	gov	-	-	-	-	-	-	66,831	300,000		
Entitlement - MV - Assessed Taxes	gov	8,544	8,888	1,353	9,011	-	5,000	10,096	10,000		
Penalty & Interest on Del Tax	gov	11,308	14,534	13,236	21,093	16,668	18,000	16,945	18,000		
SUBTOTAL - TAXES		10,947,897	11,455,228	11,883,675	12,576,473	12,334,497	13,073,300	13,140,821	14,918,429	14.11%	13.53%
Liquor Licenses	gov	21,040	19,510	17,500	21,000	20,500	21,000	20,510	21,000		
Beer & Wine Licenses	gov	27,400	24,410	26,200	24,200	29,650	30,000	25,810	30,000		
Catering Permits	gov	3,010	3,395	1,855	630	2,905	3,000	3,570	3,000		
Pawnbrokers & 2nd Hand	gov	950	750	-	-	-	-	-	-		
General Business Licenses	gov	104,572	105,391	103,259	98,768	118,458	118,000	117,182	118,000		
Cable TV Franchise	gov	285,131	413,339	382,431	428,806	374,053	375,000	354,039	375,000		
Amusement Licenses & Permits	gov	2,750	2,500	-	-	25,869	-	-	-		
Animal Licenses	p&c	32,748	31,093	29,724	26,634	-	26,000	25,432	26,000		
Bicycle Licenses	gov	3	4	-	-	-	-	-	-		
Building Permits/Board of Adjustments	cd	1,000	1,000	1,500	1,875	1,025	1,000	2,250	2,000		
SUBTOTAL - LICENSE & PERMITS		478,604	601,392	562,468	601,913	572,460	574,000	548,793	575,000	0.17%	4.78%
Fire Grants	fire	-	-	-	-	-	-	2,512	-		
Homeland Security / Indirect Cost Recovery	p&c	-	-	-	-	11,392	-	-	-		
Police / MRDTF Grant	p&c	27,716	27,676	31,284	26,345	31,365	20,000	35,214	33,000		
Police / Highway Traffic Safety	p&c	2,922	26,859	82,815	29,107	86,080	57,000	47,081	65,000		
Police / ICAC Grant	p&c	1,073	3,485	5,493	-	-	-	-	-		
Police / Dept of Justice Grant (MATIC Grant)	p&c	97,368	95,618	100,356	64,572	103,520	110,000	107,324	125,000		
Police / Violence Agnst Women Grant	p&c	67,882	68,494	70,807	70,750	68,834	50,000	33,268	50,000		
Police / HIDTA Grants	p&c	62,056	67,281	52,373	26,906	8,477	6,000	8,178	5,000		
Police Grants-Misc.	p&c	7,749	12,874	2,939	49,185	50,026	48,000	10,285	25,000		
Parks Federal Grant	p&r	-	-	-	-	-	-	-	-		
Misc. Federal Grants - VOCA Grant	atty	44,290	67,456	59,361	52,038	-	50,000	67,839	53,288		
Indirect Cost Recovery - MISC	p&c	292	-	-	-	13,582	-	-	-		
Indirect Cost Recovery - DUI	p&c	-	6,746	-	16,149	-	-	-	10,000		
Indirect Cost Recovery - HPD MATIC	p&c	9,613	-	-	-	-	-	-	-		
Indirect Cost Recovery -VOCA	atty	4,429	8,595	19,765	-	-	15,000	15,383	12,000		
Live Card Game Lic Dist	gov	4,057	4,252	2,536	2,084	3,083	3,100	1,100	3,100		
Video Gambling Lic Dist	gov	74,450	74,425	71,100	73,350	58,825	70,000	68,075	70,000		
State Entitlement - HB124 / 2001	gov	4,236,658	4,312,139	4,462,845	4,613,117	4,708,994	4,869,181	4,869,178	5,033,662		
State Grants - K9 Grant	-	-	-	-	-	9,500	-	-	-		
State Grants - URD/MBAC	cd	6,000	9,000	-	-	-	-	-	-		
State Grants - Hazmat	fire	22,084	-	963	-	-	-	-	-		
County Contrib - Urban Trails	p&r	-	-	-	-	-	-	-	-		
County Contrib - LCSO Reimb-1/2 Detective-MDT & p&c	gov	533	948	45,673	4,145	-	1,500	-	-		
County Contrib - HCTV Internet Reimbursement	gov	-	-	-	-	-	5,800	6,319	6,320		
Misc Intergovernmental Rev	p&c	5,256	4,546	-	-	332	-	2,240	-		
PILT-Helena Housing Authority	gov	13,691	12,985	16,899	7,475	8,579	9,000	11,927	12,000		
SUBTOTAL - INTERGOVT REV		4,688,119	4,803,379	5,025,210	5,035,221	5,162,589	5,314,581	5,285,922	5,503,370	3.55%	4.11%
Subdivisions	cd	750	1,045	375	4,370	1,000	1,000	6,860	6,500		
Zoning Actions	cd	1,865	2,885	1,306	4,555	4,215	4,000	4,465	4,500		
Alarm Fees (10%)	p&c	670	2,475	1,070	830	165	500	205	300		
Fire Protection Fees	fire	102,592	78,097	36,431	102,826	317,736	394,300	359,285	156,781		
Fire Bldg. Code Inspection	fire	17,758	32,722	40,284	27,216	34,793	34,500	41,947	35,000		
DUI Vehicle Seizures	p&c	-	-	-	125	-	-	-	-		
St Capital Officer	p&c	114,346	140,161	90,670	-	-	-	-	-		
Fees-Other Agencies - Law Enf Academy	p&c	-	-	-	-	-	-	-	-		
Fees-Other Agencies-SRO Reimb & 1/2 City Atty De	p&c	60,989	86,393	127,769	161,295	45,010	211,000	211,000	211,000		
Police Range User Fees	p&c	8,690	7,980	36,345	10,070	22,300	20,000	10,400	20,000		
Helena Housing Auth. Contract	p&c	49,727	-	-	-	-	-	-	-		
Snow Removal Charges	p&r	2,796	345	-	-	-	-	-	-		
Engineering Misc.	pw	250	250	-	618	500	-	40	-		
Animal Control Fees	p&c	4,095	1,770	2,625	-	-	-	-	-		
Swim - Daily Admissions Youth	p&r	33,514	41,535	34,966	151	4,629	7,500	3,143	5,150		
Swim - Daily Admissions Adult	p&r	28,403	31,817	20,704	37,718	53,748	51,000	75,990	75,000		
Swim -Daily Admissions Senior	p&r	129	1,187	968	-	-	-	-	-		
Swim - Daily Admissions Spectator	p&r	1,956	2,620	4,492	408	365	600	474	500		
Swim -Water Activity Youth	p&r	-	-	233	-	3,405	1,650	-	-		
Swim - Water Activity Adult	p&r	1,372	1,304	103	-	-	500	-	-		
Swim - Water Activity Senior	p&r	346	411	-	-	-	-	-	-		
Swim - Punch Card Youth	p&r	7,794	6,871	8,884	2,577	2,393	6,000	2,392	3,000		
Swim - Punch Card Adult	p&r	6,195	5,005	1,229	2,051	2,746	3,000	3,377	3,000		
Swim - Punch Card Senior	p&r	403	607	-	396	760	500	986	1,000		
Swim - PC Residt - Wtr Act-Sr.	p&r	-	-	-	-	-	-	-	-		
Swim - Season Pass Youth	p&r	529	455	-	108	88	120	133	155		
Swim - Season Pass Adult	p&r	2,667	810	171	972	1,802	1,000	1,351	1,500		
Swim - Season Pass Senior	p&r	508	630	-	459	518	300	1,143	1,500		
Swim - Season Pass Family	p&r	4,100	4,878	810	6,792	6,782	7,500	5,321	6,200		

CITY OF HELENA
GENERAL FUND REVENUE

ACCOUNT DESCRIPTION		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	ADOPTED BUDGET FY 2023	ESTIMATED ACUTUALS FY 2023	FINAL BUDGET FY 2024	FINAL FY24 BUDGET vs FY23 BUDGET	FINAL FY24 BUDGET vs FY23 EST ACTUALS
Swim Lessons - Resident 30 min	p&r	27,521	27,841	20,727	30,171	27,098	35,000	32,091	35,000		
Swim Lessons - Non Resident 30 min	p&r	2,908	4,305	1,272	491	710	600	1,285	1,000		
Swim Pool Rental - Swim Team	p&r	1,855	2,505	2,505	3,920	4,320	5,000	2,635	3,000		
Swim Pool Rental - Swim Meets	p&r	1,500	2,880	1,290	-	-	1,500	1,730	1,800		
Swim Pool Rental - Private	p&r	3,600	1,440	400	800	1,030	1,500	1,162	1,500		
Park Use Fees	p&r	48,266	42,666	5,542	17,158	-	13,500	13,423	20,000		
Recreation Fees	p&r	-	-	2,247	4,010	7,235	7,000	6,601	7,500		
Recreation Ice Rink Fees & Revenue	p&r	6,410	3,814	6,373	10,622	12,385	13,000	13,484	15,000		
Recreation Tennis Fees & Revenue	p&r	10,541	11,619	5,124	14,188	2,388	15,000	-	-		
Recreation Pickleball Fees & Revenue	p&r	-	-	-	163	725	500	-	500		
Event Ticket Sales	p&r	-	474	-	-	-	-	-	-		
Concession Merchandise	p&r	30,531	32,127	30,506	16,349	38,786	35,000	52,764	50,000		
SUBTOTAL - CHARGES FOR SVS		585,576	581,924	485,419	461,408	597,631	872,570	853,686	666,386	-23.63%	-21.94%
Walking Mall St Sweep/Plow Chrg/Snow Removal	p&r	15,000	19,000	19,000	-	19,000	19,000	19,000	19,000		
Open Spc Trail Maint Chrg	p&r	44,628	54,969	55,000	-	-	-	-	-		
SUBTOTAL - INTRA CITY CHARGES		59,628	73,969	74,000	-	19,000	19,000	19,000	19,000	0.00%	0.00%
Court Fines - Traffic	p&c	422,256	437,170	479,933	372,107	340,741	370,000	380,917	375,000		
Animal Control Fines	p&c	3,682	3,513	4,022	2,533	1,958	3,000	1,967	2,000		
Court Costs	p&c	17,771	7,161	2,347	1,668	1,312	2,500	1,233	1,500		
Criminal Offense	p&c	35,657	34,814	38,369	25,375	23,724	25,000	31,638	30,000		
Civil Costs	p&c	15,760	27,160	14,900	19,780	8,460	10,000	9,340	10,000		
Victim/Witness Adv Srchrg	p&c	25,600	30,066	31,124	22,618	20,824	25,000	20,195	20,000		
Parking Fines-City Court	p&c	62	-	-	-	-	-	34	-		
Misc Fines / Snow Removal	p&r	2,889	1,016	498	154	293	500	57	-		
SUBTOTAL - FINES & FORFEITURES		523,677	540,900	571,191	444,234	397,311	436,000	445,380	438,500	0.57%	-1.54%
Interest Earnings	gov	89,917	155,486	112,807	18,200	17,607	20,000	442,254	425,000		
Interest Earnings - Streets Interfund Loan	gov	-	-	-	-	-	23,598	-	-		
SUBTOTAL - INTEREST EARNINGS		89,917	155,486	112,807	-	17,607	43,598	442,254	425,000	874.82%	-3.90%
Comm, Mgr, Atty Charges	gov	794,909	833,760	815,023	1,113,322	915,861	1,285,216	1,285,218	956,355		
Park & Rec Charges	p&r	60,539	70,306	77,522	77,132	183,260	167,109	167,110	170,762		
Public Works Charges	pw	321,506	330,701	495,707	277,558	326,616	400,146	400,146	448,577		
Industrial Facilities	pw	-	-	-	-	-	303,593	303,594	418,576		
Human Resource Charges	gov	176,583	182,831	189,621	197,717	190,411	252,371	252,371	254,478		
Budget & Accounting Charges	fin	549,394	583,568	587,201	735,576	540,754	514,732	514,732	552,332		
Utility Customer Service Charges	fin	422,200	443,278	461,498	526,805	496,318	467,070	467,070	475,843		
Engineering Charges	pw	720,480	774,720	786,718	963,159	970,354	1,028,746	1,028,745	682,284		
Internal - Weed Control Charges	p&r	83,000	83,000	-	-	-	-	-	-		
SUBTOTAL - INTERNAL SVS COST RECOVERY		3,128,611	3,302,164	3,413,290	3,891,269	3,623,574	4,418,983	4,418,986	3,959,207	-10.40%	-10.40%
Misc Other Revenue	gov	13,534	27,670	43,456	25,062	12,537	35,000	9,544	25,000		
Audit Fee - BID	fin	-	2,500	2,500	-	2,550	2,500	2,500	2,600		
Audit Fee - TBID	fin	-	2,500	2,500	-	-	2,500	2,500	2,600		
Other Revenues	gov	-	-	-	-	-	-	-	-		
Misc Employee Reimb	gov	-	-	-	-	1,826	-	3,867	-		
Restitution Payments	p&c	-	-	-	-	1,432	-	1,206	-		
Police Workers Comp	p&c	42,939	4,913	-	-	-	-	31,544	30,000		
Fire Workers Comp	fire	33,632	15,360	-	-	-	-	60,113	30,000		
Sale of Unclaimed Evidence	p&c	110	4,150	-	2,694	-	-	-	-		
Restricted Contrib - Gen Gov	gov	3,705	1,340	510	-	3,500	-	3,510	-		
Restricted Contrib - Fire	fire	500	-	-	-	100	-	-	-		
Restricted Contrib - Police	p&c	-	-	-	-	-	-	20	-		
Canine Contributions	p&c	100	-	-	-	-	-	-	-		
Opioid Abatement	p&c	-	-	-	-	-	-	26,174	50,000		
Police-L&C Forfeiture Fnd	p&c	-	-	3,050	-	-	-	-	-		
Kay's Kids-McKenna Fndtn	p&r	35,781	37,080	43,760	15,768	5,760	76,000	64,426	92,000		
Compensation on Loss of Prperty	gov	-	-	-	-	7,326	-	-	-		
Special Warrant Proceeds	gov	-	-	6,032	14,950	-	-	-	-		
Sale of Fixed Assets	gov	19,362	2,850	22,190	30,812	16,650	10,000	27,465	10,000		
SUBTOTAL - MISC OTHER		149,663	98,363	117,966	80,369	66,631	126,000	232,869	242,200	92.22%	4.01%
Transfer In - Law Enf Block Grant (JAG Grant)	p&c	-	27,172	34,989	39,104	29,400	15,000	19,725	12,094		
Transfer In - ARPA Fund	gov	-	-	-	-	8,496,001	-	-	-		
Transfer In - Fire Levy	fire	-	245,849	601,039	984,840	671,477	692,220	692,220	665,358		
Transfer In - CDBG/Home Fund	CD	-	-	-	-	15,000	-	-	-		
Transfer In - Insurance/Safety	gov	225,370	224,598	113,808	111,598	111,598	45,406	45,406	26,133		
Transfer In - Medical Revolving	gov	-	-	-	-	-	200,000	200,000	-		
SUBTOTAL - TRANSFERS IN		225,370	497,619	749,836	1,135,542	9,323,476	952,626	957,351	703,585	-26.14%	-26.51%
TOTAL GENERAL FUND REVENUE		20,877,062	22,110,424	23,095,863	24,244,629	32,114,775	25,830,658	26,345,062	27,450,677	6.27%	4.20%
TOTAL OTHER FUNDS		49,191,101	54,286,791	65,023,911	72,373,518	74,335,847	80,300,489	73,879,499	87,699,203	9.21%	18.71%
TOTAL - ALL FUNDS		70,068,163	76,397,215	88,119,774	96,618,147	106,450,622	106,131,147	100,224,561	115,149,881	8.50%	14.89%

CITY OF HELENA
OTHER FUND REVENUE

ACCOUNT DESCRIPTION	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	ADOPTED BUDGET FY 2023	ESTIMATED ACTUALS FY 2023	FINAL BUDGET FY 2024	FINAL FY24 BUDGET vs FY23 BUDGET	FINAL FY24 BUDGET vs FY23 EST ACTUALS
Curr. - Street Maintenance District #1	4,048,870	4,968,355	7,105,009	7,032,839	7,328,672	7,200,000	7,072,779	7,300,000		
P & I on Del Assments	6,277	7,273	8,562	14,431	12,476	10,000	10,692	10,000		
Street Opening Permits	31,355	56,368	74,968	46,791	57,380	50,000	46,584	60,000		
PILT-Helena Housing Authority	30,494	30,494	30,494	31,090	31,090	31,000	31,000	31,000		
Snow Removal Charges	-	-	-	-	1,668	-	-	-		
Misc Fines / Snow Removal	-	-	690	456	-	500	3,928	1,500		
Misc State Grants	-	-	-	-	-	-	500,000	-		
Interest Earnings	39,569	78,062	56,623	9,605	23,345	15,000	317,982	100,000		
Other Revenues	9,387	4,874	8,562	175,517	1,505	2,500	90,468	1,000		
State Signal Reimbrsmnt	10,741	12,820	394	1,703	1,553	1,000	-	1,500		
Street Sign Reimbursement	6,667	5,848	5,959	40	2,806	5,000	133	2,000		
Street Constr Reimbursement	-	-	-	45,000	25,382	45,000	-	-		
Sale of Fixed Assets	-	-	105,274	7,700	41,200	10,000	-	10,000		
Compensation for Loss	-	-	-	-	-	-	236,206	-		
Interacap Loan Proceeds	-	-	-	-	-	-	-	-		
Transfer In - 645 Ins & Safety/GF/TIF RR	19,695	19,545	9,894	9,755	9,755	4,704	4,704	2,948		
Transfer in - 100 Gen Fund	-	-	-	415,000	1,600,000	-	75,000	-		
Transfer In - 406 TIF Railroad District	-	-	-	100,000	-	-	-	-		
SUBTOTAL - STREETS FUND (201)	4,203,055	5,183,640	7,406,429	7,889,928	9,136,833	7,374,704	8,389,476	7,519,948	1.97%	-10.36%
Gas Tax Apportionment	560,757	564,927	572,169	577,077	580,537	580,537	570,090	1,367,573		
State Grants - Misc.	-	-	109,565	61,873	-	-	-	-		
Interest Earnings	27,734	33,162	19,486	1,797	3,418	1,500	44,895	20,000		
SUBTOTAL - GAS TAX FUND (240)	588,491	598,089	701,220	640,747	583,956	582,037	614,984	1,387,573	138.40%	125.63%
HB473 Gas Tax Apportionment	-	208,657	448,843	1,316,000	-	745,747	745,747	-		
Interest Earnings	-	-	-	-	5,151	-	46,588	-		
SUBTOTAL - HB473 GAS TAX FUND (241)	-	208,657	448,843	1,316,000	5,151	745,747	792,335	-	-100.00%	-100.00%
Special Assessments	1,429,556	1,759,831	1,959,469	2,030,128	2,410,525	2,367,265	2,384,472	2,354,865		
P & I on Del Assments	2,369	2,925	2,435	4,176	4,215	3,500	3,880	3,500		
PILT-Helena Housing Authority	9,455	9,455	9,455	18,572	18,572	18,572	18,572	18,572		
Interest Earnings	41,535	54,001	31,794	3,168	8,511	4,500	158,717	30,000		
Other Revenues	17,138	-	-	-	-	-	8	-		
Sale of Fixed Assets	-	-	-	-	43,450	-	-	-		
Transfer In - 645 Ins & Safety	2,862	3,122	1,562	2,035	2,035	597	597	353		
SUBTOTAL - STORM FUND (245)	1,502,915	1,829,333	2,004,715	2,058,079	2,487,308	2,394,434	2,566,247	2,407,290	0.54%	-6.19%
Federal Grants - CDBG	240,580	1,051,087	41,692	441,000	33,000	-	111,033	1,407,437		
State Grants - CDBG	20,000	15,000	-	40,000	-	-	-	-		
Interest Earnings - CDBG	-	-	-	-	101	-	2,020	-		
SUBTOTAL - CDBG FUND (226)	260,580	1,066,087	41,692	481,000	33,101	-	113,054	1,407,437	-	1144.93%
Interest Earnings	240,580	-	127	573	(42)	-	-	-		
Sale of Fixed Assets	20,000	-	2,500	-	-	-	-	-		
SUBTOTAL - COMMUNITY RENEWAL (228)	260,580	-	2,627	573	(42)	-	-	-	-	-
Interest Earnings	-	-	-	-	5,616	4,500	76,331	20,000		
United Housing Partners	-	-	-	-	-	-	200	-		
Transfer In - 100 Gen Fund	-	-	-	1,687,500	225,000	100,000	100,000	100,000		
SUBTOTAL - AFFORDABLE HOUSING (229)	-	-	-	1,687,500	230,616	104,500	176,531	120,000	14.83%	-32.02%
Interest Earnings	-	-	-	-	278	-	1,829	500		
Donations	507	515	270	32,000	-	15,000	-	7,500		
Transfer in - 100 Gen Fund	12,000	12,000	19,313	11,487	12,000	12,000	12,000	13,000		
SUBTOTAL - PUBLIC ARTS (233)	12,507	12,515	19,583	43,487	12,278	27,000	13,829	21,000	-22.22%	51.85%
Interest Earnings	14,429	24,575	15,292	2,200	2,918	2,500	42,466	10,000		
Community Facilities Charges	599,638	575,024	609,772	585,058	633,939	782,271	782,271	842,681		
Other Revenue	-	29	-	-	-	-	25,000	-		
Transfer In - 100 GF (PEG Support/Capital)	5,103	3,887	4,066	5,047	25,196	1,336	94,000	126,400		
Transfer In - 100 PEG Franchise Fee	168,620	-	-	-	-	-	1,336	1,910		
Transfer In - 645 Ins & Safety	3,205	3,183	1,570	1,266	1,266	927	927	465		
Interest Earnings	100	304	204	27	67	30	586	150		
Chamber Bldg Rent	53,426	53,426	41,203	83,000	62,100	72,076	69,016	74,990		
Interest Earnings	502	882	823	120	193	120	2,801	750		
Building Repair Reimbursements	-	-	278	-	-	5,000	1,881	5,000		
Neighborhood Center Rent	16,760	25,640	26,580	26,580	26,580	34,080	34,080	37,080		
SUBTOTAL - FACILITIES (212) (213) (214)	861,783	686,950	699,788	703,298	752,259	898,340	1,054,365	1,099,426	22.38%	4.27%
Intergov't Rev - Highway Traffic Safety	3,459	-	-	-	-	-	-	-		
Indirect Cost Recovery	346	-	-	-	-	-	-	-		
Reimbursed Overtime - Police	56,639	63,148	69,905	42,638	43,410	59,100	39,616	45,000		
Interest Earnings	-	-	-	-	229	-	1,940	500		
Transfer In - 645 Ins & Safety	1,510	1,780	354	490	490	157	157	87		
Law Enforcement Block Grant	-	64,721	41,511	-	172,023	30,000	19,724	19,724		
LEBG Indirect Cost Recovery	-	5,644	2,915	-	-	-	-	-		
Interest Earnings	-	-	-	-	5	-	601	-		
SUBTOTAL - POLICE PROJ & LEBG (215) (217)	61,954	135,293	114,685	43,128	216,156	89,257	62,038	65,311	-26.83%	5.28%
Intergov't Rev - 911-Lewis & Clark County	234,083	213,188	157,313	147,785	153,063	226,000	175,523	976,000		
Intergov't Rev - 911-City of Helena	198,633	187,492	157,313	147,785	153,063	192,000	175,918	192,000		
Intergov't Rev - 911-East Helena	13,980	53,646	157,313	147,785	153,063	14,000	175,918	175,000		
State Grants - Phone System reimb	-	-	-	322,611	-	469,000	414,337	63,495		
Charges - St. Peter's Hospital Training Reimb.	20,000	10,000	-	30,000	16,000	16,000	17,000	18,000		
Miscellaneous Other Revenues	-	-	-	-	1,275	-	-	-		
Interest Earnings	3,024	5,049	5,550	924	2,245	1,500	56,298	17,000		
Transfer in - General Fund	-	-	-	-	-	-	750,000	-		
Other - LCSO 50% Reimb for T1 Line Dispatch radios	50,230	31,743	1,555	809	-	1,360	957	1,352		
Alarm Appl & Monitor Fees	4,030	11,465	8,680	7,375	1,050	2,500	850	1,000		
False Alarm Fees	10,370	8,850	9,100	8,690	8,720	7,000	8,180	7,000		
County Contributions	1,294,167	1,400,000	1,448,160	1,494,211	1,591,106	1,648,348	1,648,348	1,747,414		
Intergov't Rev - BLM	-	-	6,000	-	3,000	4,750	4,750	4,750		

CITY OF HELENA
OTHER FUND REVENUE

ACCOUNT DESCRIPTION	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	ADOPTED BUDGET FY 2023	ESTIMATED ACTUALS 2023	FINAL BUDGET FY 2024	FINAL FY24 BUDGET vs FY23 BUDGET	FINAL FY24 BUDGET vs FY23 EST ACTUALS
Accident Reports	3,508	3,924	3,491	3,575	3,903	3,000	4,063	3,000		
Sex/Violent Offenders Reg	1,591	900	1,230	1,455	935	1,000	630	1,000		
Interest Earnings	(331)	(1,913)	(301)	87	2,203	1,500	23,577	10,000		
Other Revenues	-	-	-	488	-	-	347	58,195		
Transfer In (Fund 218 to 219)	135,735	-	-	-	-	-	-	-		
Transfer In - 645 Ins & Safety	18,614	17,889	9,715	9,216	9,216	3,697	3,697	2,048		
SUBTOTAL - 911/SSD (218) (219)	1,987,634	1,942,233	1,965,120	2,322,796	2,098,841	2,591,695	3,460,394	3,277,254	26.45%	-5.29%
Current Taxes - Fire Safety Levy	-	457,890	406,945	868,253	1,017,419	1,000,000	951,514	1,000,000		
Personal Property Taxes - All Years	-	2,979	22,766	65,295	8,536	8,792	34,228	30,000		
Pnltly & Intrst on Del Tax	-	271	675	1,350	1,286	500	1,359	1,000		
Federal Grants	-	142,501	380,634	235,326	45,796	593,400	-	-		
Fire Protection Fees	-	-	167,277	512,741	413	-	-	-		
Interest Earnings & Misc Other	-	1,590	2,655	685	2,004	1,500	35,412	10,000		
Transfer In - General Fund	-	-	-	-	-	-	47,001	-		
Other Revenues	-	-	-	6,468	-	-	58,488	-		
Debt Issuance	-	-	-	810,000	-	-	-	-		
SUBTOTAL - FIRE LEVY (260)	-	605,231	980,952	2,500,118	1,075,454	1,604,192	1,128,001	1,041,000	-35.11%	-7.71%
Interest Earnings	-	-	-	-	-	-	2,473	-		
Misc Federal Grants	-	-	-	-	351,624	-	-	-		
Civic Center Fees	178,212	165,484	163,925	76,644	172,962	215,000	202,924	260,371		
Event Ticket Sales	96,790	379,490	349,743	303,486	332,433	406,000	422,645	546,000		
Event Ticket Fee	15,676	46,126	36,442	30,601	37,226	40,000	42,887	54,600		
Vendor/Admission Fees	-	-	-	-	436	-	24,435	25,000		
Civic Center Event Reimbursements	4,678	2,895	83	-	-	-	-	-		
Civic Center Board Reimbursements	4,171	-	-	-	-	-	-	-		
Concession Merchandise	-	21,019	19,407	9,416	30,664	40,000	24,133	54,600		
Other Revenues	5,490	42,016	1,098	2	25,310	50	-	-		
Restricted Contribution	-	-	-	-	400	-	-	-		
Interest Earnings	-	-	26	168	3,411	2,500	26,672	20,000		
Misc Federal Grants	-	-	-	-	-	-	-	-		
Transfer In - General Fund (100)/Civ Ctr Board	480,000	470,000	360,000	360,000	450,000	360,000	360,000	411,385		
Transfer In - 645 Ins & Safety	5,854	5,572	2,792	2,750	2,750	1,134	1,134	673		
SUBTOTAL - CIVIC CENTER (204)(211)	790,871	1,132,602	933,516	783,066	1,407,215	1,064,684	1,104,830	1,372,629	28.92%	24.24%
Special Assessments - Open Space	347,051	384,463	546,444	559,866	569,734	550,000	639,999	646,000		
P & I on Del Assments	619	662	608	1,085	1,040	750	963	750		
Federal Grants	108,108	24,795	217,252	406,400	281,523	-	115,827	-		
State Grants - Misc.	1,294	6,944	-	-	-	-	-	-		
PILT-Helena Housing Authority	1,916	1,916	1,916	1,900	3,738	3,738	3,738	3,738		
Park Use Fees	1,583	1,583	2,325	3,950	6,822	4,000	7,397	4,000		
Interest Earnings	4,076	7,993	4,524	420	1,349	1,000	19,665	7,500		
Other Revenues	-	500	3,103	18,765	500	-	-	-		
Restricted Contribution	-	18,000	-	-	29,781	-	37,800	35,000		
Transfer In - 645 Ins & Safety	1,865	1,405	827	844	844	532	532	343		
SUBTOTAL - OPEN SPACE (235)	466,512	448,261	776,999	993,230	895,331	560,020	825,922	697,331	24.52%	-15.57%
State Grants	-	-	-	-	10,000	-	-	-		
Special Assessments - Urban Forestry	258,567	256,313	469,747	479,305	488,682	480,000	479,702	480,000		
P & I on Del Assments	468	452	517	932	852	500	824	750		
PILT-Helena Housing Authority	630	630	630	1,170	1,170	1,170	1,170	1,170		
Interest Earnings	3,380	5,213	4,442	788	1,175	1,000	13,669	4,500		
Other Revenues	795	600	10,000	9,000	-	9,000	-	-		
Transfer In - 645 Ins & Safety	2,255	2,340	1,189	1,102	1,102	793	793	461		
SUBTOTAL - URBAN FORESTRY (237)	266,095	265,548	486,525	492,297	502,981	492,463	496,158	486,881	-1.13%	-1.87%
Federal Grants	-	279,349	-	-	-	-	-	-		
Interest Earnings	403	-	-	-	153	100	2,741	750		
Log Sales	-	12,329	8,687	950	-	-	-	-		
Transfer in from Water Fund (521)	-	17,573	40,000	20,000	20,000	20,000	20,000	20,000		
Transfer In - 645 Ins & Safety	-	531	125	121	121	-	-	32		
SUBTOTAL - WATER SHED PROJ (246)	403	309,782	48,812	21,071	20,274	20,100	22,741	20,782	3.39%	-8.61%
Interest Earnings - Loan Repay Fund	326	744	794	206	594	-	7,401	3,000		
Loan Repayment Interest - Loan Repay Fund	-	27	34	19,228	13,384	-	12,473	11,521		
Transfer in - General Fund (100) - Loan Repay Fund	-	-	-	60,000	60,000	-	-	-		
State & Federal Grants - CARES / ARPA	-	-	2,331,456	7,253,666	4,238,034	-	-	-		
Interest Earnings - CARES / ARPA	-	-	-	-	18,272	15,000	18,000	-		
Special Assessments - Light Districts	872,683	917,963	914,502	914,047	931,010	1,034,700	907,082	1,061,285		
Current Taxes - Debt Service - GO 17	516,063	521,864	709,843	529,198	555,356	530,000	529,718	531,000		
Personal Property Taxes - All Years - GO17	23,135	29,537	24,952	43,317	5,002	25,000	20,066	20,000		
Pnltly & Intrst on Del Tax - GO 17	723	996	667	1,010	781	750	790	750		
Other Revenues - GO 17	-	4,565	-	-	-	-	-	-		
Interest Earnings - GO 17	3,049	7,589	5,071	1,096	1,289	1,000	16,046	8,000		
Special Assments - SID Rev Fund	69,745	21,257	537	5,225	164	-	-	-		
Interest Earnings - SID Rev Fund	526	671	523	68	(68)	-	-	-		
Transfer In - General Fund (100)	-	923	-	-	-	-	-	-		
SUBTOTAL - OTHER SPEC REV & GO DEBT FUNDS	1,486,250	1,506,136	3,988,380	8,827,060	5,823,818	1,606,450	1,511,575	1,635,556	1.81%	8.20%
Current Taxes - General Levy - TIF Railroad	72,301	31,978	95,923	197,433	304,221	313,348	287,678	314,508		
State Entitlement - HB124	-	-	-	-	-	-	8,335	8,500		
Personal Property Taxes - TIF Railroad	28,395	6,820	52,459	8,183	16,882	10,000	11,259	12,000		
Pnltly & Intrst on Del Tax - TIF Railroad	358	253	6,291	810	797	500	788	750		
Interest Earnings - TIF Railroad	680	1,858	1,726	585	1,326	500	22,620	8,500		
Current Taxes - General Levy - TIF Downtown	-	-	226,414	65,057	183,154	180,000	298,280	300,000		
State Entitlement - HB124	-	-	-	-	-	-	29,300	16,000		
Personal Property Taxes - TIF Downtown	-	-	1,171	1,789	29,970	1,000	3,246	18,000		
Pnltly & Intrst on Del Tax - TIF Downtown	-	-	163	211	202	300	415	500		
Interest Earnings - TIF Downtown	-	-	-	-	970	500	13,386	4,000		
Current Taxes - General Levy - TIF Capital Mall	-	-	-	-	137,114	140,000	177,689	200,000		
State Entitlement - HB124	-	-	-	-	-	-	10,078	5,100		

CITY OF HELENA
OTHER FUND REVENUE

ACCOUNT DESCRIPTION	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	ADOPTED BUDGET FY 2023	ESTIMATED ACTUALS 2023	FINAL BUDGET FY 2024	FINAL FY24 BUDGET vs FY23 BUDGET	FINAL FY24 BUDGET vs FY23 EST ACTUALS
Personal Property Taxes - TIF Capital Mall	-	-	-	-	10,479	1,500	4,486	9,500		
Pnltly & Intrst on Del Tax - TIF Capital Mall	-	-	-	-	91	100	234	200		
Interest Earnings - Capital Mall Downtown	-	-	-	-	272	150	8,971	2,750		
SUBTOTAL - TIF DISTRICTS (406) (407) (408)	101,734	40,909	384,147	274,067	685,477	647,898	876,764	900,308	38.96%	2.69%
P & I on Del Assments	41	128	158	159	156	-	147	-		
License & Permits - PEG Support Fee	21,271	10,329	10,080	9,320	8,622	8,622	7,789	8,000		
Interest Earnings - Capt'l Improv Fund	48,759	68,705	33,395	3,153	10,789	5,000	172,011	70,000		
Loan Repayment Interest - Capt'l Improv Fund	2,349	-	1,253	839	422	-	-	-		
Transfer In - Gen Fund - Capt'l Improv Fund	900,000	504,974	-	648,475	2,766,000	744,427	1,844,147	1,165,098		
Transfers In Other Funds - Capt'l Improv Fund	-	-	-	-	-	-	140,000	385,392		
Sale of Fixed Assets - Capt'l Improv Fund	7,075	-	-	-	-	-	-	-		
Other Revenues - Sidewalk Improv Fund	2,370	13,013	7,451	51,586	-	-	-	-		
Special Warrant Proceeds - Sidewalk Improv Fund	-	50,485	57,156	208,704	(32,430)	-	-	-		
INTERCAP Loan Proceeds - Sidewalk Improv Fund	51,433	-	-	-	-	-	-	-		
County Contributions - Parks Improv Fund	-	-	-	80,000	-	-	-	-		
Park Use Fees - Parks Improv Fund	17,930	22,734	12,495	27,504	99,832	66,500	95,958	80,000		
Cash in Lieu of Parkland - Parks Improv Fund	-	-	21,587	-	-	-	40,097	-		
Interest Earnings - Parks Improv Fund	3,091	5,159	3,328	356	1,034	500	17,048	7,500		
Other Revenues - Parks Improv Fund	-	-	7	160	149	-	-	74,650		
Restricted Contribution - Parks Improv Fund	31,041	2,397	11,674	196	8,678	200	207	200		
Memorial Tree Contrib - Parks Improv Fund	-	-	-	575	850	500	-	500		
Sale of Fixed Assets - Parks Improv Fund	-	-	2,500	-	-	-	-	-		
Sidewalk Improvement Construct - Transfers In	-	-	-	-	-	-	-	150,000		
SUBTOTAL - CAPITAL IMPROVEMENT FUNDS	1,085,319	677,924	161,082	1,031,026	2,864,102	825,749	2,317,405	1,941,340	135.10%	-16.23%
Building Permits	586,299	577,440	704,052	800,894	622,157	697,820	806,705	753,646		
Electrical Permits	86,531	103,537	107,135	94,900	111,041	111,376	113,941	120,286		
Plumbing Permits	116,430	108,684	113,933	88,053	120,817	136,257	100,680	147,158		
Plan Check Fees	320,951	304,289	319,500	441,412	347,274	406,221	479,827	438,719		
Water Well Permits	50	150	50	250	100	100	-	100		
Curb Cuts	3,264	1,739	2,041	2,574	2,196	3,150	2,083	6,000		
Street Opening Permits	6,175	7,700	6,510	6,705	7,350	8,808	6,075	9,520		
Encroachment Surveys	-	-	-	-	(2,685)	-	-	-		
Sewer Taps	10,347	10,404	11,301	10,081	11,859	11,929	10,881	12,883		
Sale of Fixed Assets	-	5,250	-	-	-	-	-	-		
Interest Earnings	12,961	27,094	20,435	2,518	5,014	3,500	68,745	30,000		
Transfer In - 645 Ins & Safety	11,369	11,372	5,892	5,629	5,629	2,098	2,098	1,316		
Other Revenues	5	-	-	195	-	-	-	-		
SUBTOTAL - BUILDING FUND (503)	1,154,382	1,157,658	1,290,849	1,453,210	1,230,751	1,381,259	1,591,035	1,519,628	10.02%	-4.49%
State /Federal / Other Grants - Misc.	-	15,000	-	-	-	7,316,000	15,000	7,795,000		
Metered Water Sales	7,881,569	7,638,011	7,865,398	8,394,177	10,477,798	9,000,000	9,490,430	9,750,000		
Fireline Charges	78,396	79,328	81,881	82,285	83,124	85,000	83,710	85,000		
Utility Service Charges	5,584	6,486	7,150	6,996	8,730	9,000	7,139	9,000		
System Development Fees	83,402	65,806	87,903	65,655	70,668	70,000	71,777	70,000		
Sale of Water Mats & Supp	52,556	50,935	61,984	54,416	48,636	50,000	60,186	50,000		
Installation Charge-Taps	22,406	21,750	18,318	15,433	36,906	30,000	8,496	20,000		
Misc. Water Charges	27,509	20,394	20,671	29,573	11,699	20,000	16,365	20,000		
Infrastructure Rebates	-	32,132	-	3,500	-	-	8,335	-		
Interest Earnings - Wtr Fund	197,270	318,621	237,592	30,111	44,757	35,000	664,977	250,000		
Other Revenues	3,134	148,717	2,074	521	37,482	2,000	974	2,000		
Misc Employee Reimb	-	66,402	-	29	2,656	-	-	-		
Restitution Payments	-	-	-	-	100	-	450	-		
Sales of Fixed Assets	8,452	6,000	-	24,386	13,382	-	-	-		
Compensation for Loss on Buildings	-	-	-	-	-	-	1,597	-		
St Rvlng Fnd (SRF) Prcds	-	-	4,420,622	-	790,490	4,184,000	-	4,184,000		
Transfer In - 645 Ins & Safety	25,689	25,700	12,109	12,853	12,853	4,283	4,283	2,601		
Transfer In - General Fund	-	-	-	-	-	-	1,800,000	-		
Water Service Line Charges	-	170,491	257,381	237,740	282,290	260,000	109,743	-		
Interest Earnings - Wtr Service Line	-	1,007	3,318	843	2,278	1,000	35,303	15,000		
SUBTOTAL - WATER FUNDS (521) (522)	8,385,967	8,666,780	13,076,402	8,958,517	11,923,850	21,066,283	12,378,765	22,252,601	5.63%	79.76%
State Grants - TSEP Grant	-	-	-	-	735,000	-	15,000	-		
Utility Service Charges	3,447	4,432	5,049	4,167	5,627	4,500	4,193	4,500		
System Development Fees	98,303	103,035	187,590	94,320	104,175	110,000	113,025	100,000		
Sewer Service Charges	3,793,057	4,194,095	4,907,649	5,637,200	6,189,068	5,650,000	6,101,550	6,100,000		
Sewer Surcharge	793,242	871,751	323,292	3	5	-	-	-		
Infrastructure Rebates	-	32,572	-	26,956	-	-	6,592	-		
Industrial User Permits	87,485	104,254	64,994	35,712	27,900	45,000	122,324	70,000		
Misc. Sewer Revenue	5,513	1,290	-	931	26	2,000	5,742	3,500		
Interest Earnings	60,368	97,880	67,520	5,471	12,533	7,500	265,622	75,000		
Other Revenues	1,576	28	3	315	314	110,000	683	125,000		
Sales of Fixed Assets	4,892	21,200	4,200	950	43,450	-	-	-		
Cmpnstrn for Loss on Bldgs	-	-	-	479,400	379,066	-	38,043	-		
St Rvlng Fnd (SRF) Prcds	-	-	226,297	-	1,621,934	2,400,000	905,769	2,650,000		
Transfer In - 645 Ins & Safety	18,095	18,500	8,749	8,954	8,954	2,919	2,919	1,663		
Waste Water Service Line Charges	-	435,483	658,640	438,340	279,502	300,000	108,627	-		
Interest Earnings - WasteWtr Serv Line	-	2,611	9,855	2,329	4,744	3,000	66,906	20,000		
SUBTOTAL - WASTE WTR FUNDS (531) (532)	4,865,978	5,887,131	6,463,838	6,735,047	9,412,298	8,634,919	7,756,993	9,149,663	5.96%	17.95%
Residential Assessments - SW Res	1,931,256	1,991,794	2,029,209	2,055,653	2,054,119	2,061,515	2,077,500	2,079,650		
Pnltly & Int-Dlqnt Assmts - SW Res	3,039	3,160	2,774	4,010	3,557	3,000	2,980	3,000		
Tipping - PAYT Overages - SW Res	4,582	5,379	5,393	8,569	5,180	5,000	5,814	5,000		
Tipping - Residntl Prorated - SW Res	7,388	11,285	5,283	4,681	6,487	5,500	12,547	6,500		
Curbside Recycling - SW Res	62,224	84,728	96,816	106,176	142,248	140,000	139,136	140,000		

CITY OF HELENA
OTHER FUND REVENUE

ACCOUNT DESCRIPTION	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	ADOPTED BUDGET FY 2023	ESTIMATED ACTUALS FY 2023	FINAL BUDGET FY 2024	FINAL FY24 BUDGET vs FY23 BUDGET	FINAL FY24 BUDGET vs FY23 EST ACTUALS
Interest Earnings - SW Res	37,018	64,708	49,278	4,943	6,095	4,500	75,800	20,000		
Other Revenues - SW Res	4,840	4,549	4,595	3,880	3,915	3,500	4,835	4,000		
Sale of Fixed Assets - SW Res	-	-	9,000	-	-	-	-	-		
Interacap Loan Proceeds - SW Res	-	-	-	-	-	-	-	1,459,040		
Transfer In - Landfill Monitoring	30,000	30,000	30,000	30,000	-	-	-	-		
Transfer In - 645 Ins & Safety - SW Res	5,523	5,383	2,625	2,550	2,550	1,335	1,335	852		
Commercial Billed Charges - SW Comm	913,623	922,303	958,608	982,516	1,013,872	1,000,000	1,027,787	1,025,000		
Roll Off Container Fees - SW Comm	165,744	200,468	191,064	175,443	270,836	225,000	215,610	225,000		
Interest Earnings - SW Comm	15,282	23,333	21,206	2,746	4,763	3,500	69,775	20,000		
Other Revenues	-	-	20	-	-	-	1,332	-		
Internal Rolloff Charges - SW Comm	70,295	70,295	79,865	93,370	88,995	92,250	92,250	92,250		
Sale of Fixed Assets - SW Comm	11,390	122,900	-	-	-	-	-	-		
Transfer In - 546 Transfer Station - SW Comm	-	24,045	24,045	24,045	27,652	25,875	25,875	25,875		
Transfer In - 645 Ins & Safety - SW Comm	4,248	4,137	2,063	2,010	2,010	742	742	462		
Special Assessments - Landfill Monitoring	138,894	138,914	138,185	140,838	142,980	145,000	139,943	136,480		
P & I on Del Assments - Landfill Monitoring	288	289	236	335	311	300	274	300		
PILT-Helena Housing Authority	850	850	850	850	850	850	850	850		
Interest Earnings - Landfill Monitoring	2,305	4,526	3,571	459	811	500	11,300	3,500		
County Contributions - Transfer Station	125,000	125,000	125,000	125,000	125,000	150,000	150,000	150,000		
Tipping Charges - Commercial	234,374	211,552	297,223	327,476	287,591	295,100	301,808	295,100		
Tipping Charges - Residential	785,196	775,548	856,885	984,270	774,121	785,988	812,422	794,500		
Tipping Charges - Scratch Gravel	961,832	967,630	1,023,928	919,538	986,633	1,021,500	1,008,351	1,021,500		
Tipping Charges - Transfer Accts	152,672	142,129	171,194	153,415	286,143	178,763	161,723	164,575		
Tipping Charges - Roll Off Accts	74,358	71,790	86,606	98,128	129,969	96,475	97,609	104,420		
Tipping Charges - Cash Customers	113,082	121,944	166,318	205,470	201,286	187,275	210,040	181,600		
Tipping Charges - PAYT Overages	5,911	8,930	15,503	22,806	18,469	22,500	11,711	15,000		
Tipping Charges - Tire Disposal	-	-	-	2,515	3,605	3,575	2,405	3,575		
Tipping Charges - Mattress Disposal	-	-	-	8,555	10,515	9,250	8,730	9,250		
Interest Earnings - Transfer Station	25,940	30,599	18,648	2,786	5,893	4,000	76,961	25,000		
Other Revenues - Transfer Station	35	1,895	5,113	1,854	314	-	6,474	-		
Internal Rolloff Charges	-	-	-	-	-	18,680	18,680	18,680		
T/in - 100 General Fund; sale of Fixed Assets	-	-	-	12,733	-	-	2,730	-		
Transfer In - 645 Ins & Safety - Trfr Station	10,026	10,491	5,080	5,205	5,205	1,865	1,865	1,149		
County Contributions - Recycling	-	375,000	175,000	225,000	275,000	275,000	275,000	275,000		
Recycling Revenues	27,388	25,275	-	-	(58)	-	-	-		
Household Commodities - Recycling	25,004	22,866	16,280	22,025	26,739	27,500	30,999	27,500		
Glass - Recycling	-	-	-	-	-	-	-	-		
Valuable Scrap Metals - Recycling	272	-	-	-	-	-	-	-		
White Goods - Recycling	48,702	48,271	26,478	44,173	41,542	48,000	27,233	48,000		
Cardboard - Recycling	39,722	16,654	(4,749)	6,736	33,363	35,000	3,434	5,000		
Battery & Waste Oil - Recycling	6,647	6,509	8,740	6,772	5,064	5,000	4,659	6,000		
E-Waste - Recycling	1,397	1,843	1,428	640	426	1,000	6,079	1,000		
Plastics - Recycling	127	32	-	-	-	-	-	-		
Tire Disposal -	1,550	900	1,055	50	-	-	-	-		
Freon Disposal	1,765	1,470	1,950	2,720	4,860	4,000	3,765	4,000		
Mattress Disposal	-	2,815	2,730	-	-	-	-	-		
Interest Earnings - Recycling	1,406	7,799	4,857	398	1,052	500	18,133	4,000		
Other Revenues - Recycling	-	853	-	-	-	-	-	-		
Transfer In from SW Residential	200,000	175,000	175,000	225,000	275,000	275,000	275,000	275,000		
Transfer In - 645 Ins & Safety - Recycling	2,918	2,852	1,410	1,371	1,371	502	502	140		
SUBTOTAL - SW & RECYCL FUNDS (541) (542) (543) (546) (547)	6,254,113	6,868,694	6,836,359	7,047,709	7,276,333	7,164,840	7,421,550	8,677,748	21.12%	16.93%
Special Charters	9,593	690	-	-	225	-	-	-		
BID Trolley Reimbursement	18,750	27,375	20,370	-	-	-	-	-		
Rec-Connect/State Shuttle	2,794	49,100	-	-	-	-	-	-		
Other Revenues - Special Charters	789	-	-	-	-	-	-	-		
Interest Earnings	-	-	-	-	196	-	-	-		
Transfer In - 645 Ins & Safety - Spec Charters	85	83	40	39	39	-	-	-		
Federal Grant - FTA Operating Grant	602,340	522,491	513,688	929,548	516,342	913,739	1,216,844	1,005,112		
Misc. Fed Grants - Capital Transit	-	-	142,563	-	-	-	4,500	-		
Federal Grants - Indirect Cost Recovery	60,234	85,051	50,372	72,324	48,284	101,527	-	111,679		
State Grant - State Aid to Transportation	8,348	5,453	3,417	9,149	5,471	6,500	-	6,000		
State Grant - Transade Grant	51,180	75,417	86,651	81,287	54,191	69,631	69,631	140,941		
Local Grant - County Contributions	37,500	37,500	37,500	37,500	37,500	41,250	41,250	41,250		
Misc Intergovnmntl Rev	13,843	-	-	-	-	63,750	59,250	63,750		
Transit Fares	47,266	45,392	15,107	6,424	9,036	17,500	8,045	25,000		
Advertising - Transit	13,490	12,600	1,561	2,080	320	-	-	-		
Transit Passes-HATS	-	11,566	23,054	9,092	8,902	17,500	24,212	25,000		
Interest Earnings	9,095	9,706	4,406	864	388	500	7,378	-		
Other Revenues - Capital Transit	1,662	331	1,511	53	641	500	127	-		
Sale of Fixed Assets	-	925	3,391	9,647	-	-	12,600	-		
Transfer in From General Fund (100)	337,500	337,500	292,495	287,500	315,000	412,000	412,000	447,000		
Transfer in from Special Charters (561)	50,000	75,000	50,000	-	-	73,320	105,829	-		
Transfer In - 645 Ins & Safety - Capital Transit	8,587	10,819	5,269	4,960	4,960	2,217	2,217	1,376		
Federal Grant - FTA Operating Grant	70,909	51,670	51,981	58,135	62,365	-	-	-		
Federal Grants - Indirect Cost Recovery	7,091	8,972	8,400	6,004	5,348	-	-	-		
Local Grant - County Contributions	53,940	58,000	58,000	78,918	58,000	-	-	-		
Charges for Services	26,208	4,496	3,415	2,515	2,404	-	-	-		
Interest Earnings	-	-	-	-	194	-	-	-		
Transfer In - 645 Ins & Safety - East Valley Transit	800	1,155	563	540	540	-	-	-		
SUBTOTAL - TRANSIT FUNDS (561) (580) (581)	1,432,004	1,431,292	1,373,752	1,596,579	1,130,345	1,719,934	1,963,884	1,867,108	8.56%	-4.93%

CITY OF HELENA
OTHER FUND REVENUE

ACCOUNT DESCRIPTION	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	ADOPTED BUDGET FY 2023	ESTIMATED ACTUALS FY 2023	FINAL BUDGET FY 2024	FINAL FY24 BUDGET vs FY23 BUDGET	FINAL FY24 BUDGET vs FY23 EST ACTUALS
Charges - Garage Revenue	1,212,720	1,333,274	1,486,834	1,483,168	1,508,989	1,773,774	1,553,805	1,837,838		
Charges - Lot Permits	252,658	289,966	266,935	307,509	289,643	347,640	309,149	346,424		
Charges - Lot Coin	72,927	60,142	-	6,160	12,091	88,150	13,285	17,325		
Boot Fines	250	600	50	530	1,721	2,500	251	1,200		
Restricted Violations	51,112	48,680	15,033	18,695	14,282	25,000	42,277	23,000		
Meter/Lot Violations	24,777	27,509	19,061	36,051	39,938	35,000	71,803	42,000		
60% City Court Collections				1,180	15,923		136			
Interest Earnings	11,133	13,987	7,184	1,037	2,015	1,500	25,921	10,000		
Chg in Invest Fair Market		141	(197)	-	-	-	-	-		
Other Revenues	825	4,155	5,917	5,169	3,532	-	2,509	-		
Misc Employee Reimb	-	-	-	-	-	-	-	-		
Compensation for Loss on Property	-	-	-	-	6,573	-	26,551	-		
Sale of Fixed Assets	885	400	-	-	16,722	-	4,125	-		
Intercap Loan Proceeds	-	-	560,243	-	-	-	-	-		
Transfer In - 645 Ins & Safety	8,819	6,808	3,343	3,457	3,457	1,364	1,364	871		
SUBTOTAL - PARKING FUND (551)	1,636,106	1,785,662	2,364,404	1,862,955	1,914,886	2,274,928	2,051,175	2,278,658	0.16%	11.09%
Unstrctsd / Rstrctd	291,428	284,560	278,122	346,878	330,845	425,595	386,897	439,550		
Green Fees	193,837	212,176	198,784	260,056	280,712	258,360	312,322	286,150		
Golf Simulator	36,110	112,350	82,942	60,152	76,484	80,000	82,461	88,000		
Tower Club Fees						5,000				
Punch Cards	90,305	93,757	94,033	120,898	88,458	138,000	108,046	142,000		
Cart Storage / Trail Fees	42,061	38,435	38,611	34,361	38,118	48,250	41,041	42,800		
Annual Lease	30,932	26,022	19,038	27,125	30,080	31,000	35,870	33,000		
Pwr Cart Rentals	91,435	101,618	89,728	141,264	151,144	171,000	177,276	199,000		
Food & Beverage	196,093	463,903	428,072	483,865	332,057	572,500	463,234	605,000		
Gaming Machine Proceeds	3,649	8,164	5,385	4,540	14,869	8,000	(14,097)	10,000		
Pro Shop Merchandise	184,156	233,183	156,785	204,212	194,732	220,000	197,119	230,000		
Driving Range	78,337	80,764	77,199	106,689	113,978	115,000	111,962	131,270		
Club House Rental	-	540	540	1,914	-	1,500	-	2,000		
Tournament Entry		240	-	-	3,656	-	3,817	-		
Bag Storage	2,150	3,700	2,175	2,533	2,288	3,000	3,278	3,500		
Club & Pull Cart Rentals	4,535	5,293	4,065	5,288	5,663	6,000	6,145	6,000		
Handicaps	14,255	13,700	13,638	14,997	13,199	17,000	16,214	17,500		
Golf Lessons	27,278	34,109	24,411	25,780	28,483	30,000	19,825	30,000		
Cart Repairs	3,279	9,578	8,111	7,722	3,197	-	3,026	-		
Advertising	20,955	19,225	5,040	4,625	-	10,000	800	32,000		
Other Golf Revenue - Misc	7,787	5,836	3,015	26,262	5,264	10,000	920	20,000		
Interest Earnings	18,515	5,772	481	(99)	631	250	636	1,000		
Other Revenues	227	(254)	498	1,502	40,038	-	874	24,978		
Bond Proceeds	2,100,000	-	-	-	-	-	-	-		
Intercap Loan Proceeds - Golf Carts	-	-	-	-	-	195,000	-	200,000		
Transfer In - General Fund (100)	-	-	280,000	240,000	235,000	142,850	142,850	107,100		
Transfer In - 645 Ins & Safety	9,494	10,321	4,900	6,409	6,409	2,471	2,471	1,384		
SUBTOTAL - GOLF FUND (563)	3,446,818	1,762,992	1,815,572	2,126,975	1,995,304	2,490,776	2,102,987	2,652,232	6.48%	26.12%
Interest Earnings - Cty / County Bldg	4,657	8,739	147	1,514	3,157	2,500	39,294	15,000		
Other Revenues	38	88	10,056	19,172	289,492	188,000	71,756	30,000		
Reimbursements / Equipment	1,819	6,572	897	2,981	871	10,000	26,491	43,000		
Reimbursements / Parking Permits	20,564	21,828	25,436	21,665	21,312	21,000	21,727	22,000		
Rent Lewis & Clark Co	485,791	485,791	476,760	494,456	513,148	513,143	599,806	531,934		
Rent City of Helena	326,426	326,426	326,426	341,506	346,168	345,735	343,532	359,564		
Federal Grants	-	-	-	-	-	-	32,327	-		
Intercap Loan Proceeds - City/County Building	-	-	750,000	-	-	-	-	-		
Transfer In - Gen Fund - City/County Building	-	-	-	-	-	-	-	33,000		
Transfer In - 645 Ins & Safety - Cty/Cnty Bldg	5,063	4,713	2,314	2,152	2,152	512	512	301		
Interest Earnings - City/Cnty Bldg Mail	545	1,154	841	103	234	150	2,132	500		
Reimbursements / Postage	133,015	135,944	142,956	161,293	136,304	170,000	142,807	180,000		
Office Mail Revenues	44,670	54,435	51,449	58,491	63,723	62,200	64,319	66,000		
Sale of Fixed Assets	-	-	-	-	1,481	-	-	-		
Transfer In - 645 Ins & Safety - City/Cnty Bldg Mail	509	487	224	245	245	89	89	54		
Interest Earnings - Cty / County Telephone	251	397	202	31	32	10	579	100		
IT&S Phone System Support Payment	20,000	20,125	20,000	20,000	20,000	20,000	20,000	4,000		
Transfer In - 645 Ins & Safety - City/Cnty Bldg Telephone	362	341	152	141	141	35	35	22		
County Contrib - Law & Justice Ctr	-	95,951	-	-	12	400,000	401,000	201,500		
Interest Earnings - Law & Justice Ctr	(25)	(213)	255	31	12	500	22,229	5,000		
City/County Reimb Payments - Other	-	43,986	-	48,710	-	563,418	609,327	-		
Reimbursements - Equipment	-	18,810	6,989	-	18,424	5,000	439	5,000		
Reimbursements - Parking Permits	-	-	-	-	600	600	-	-		
Rent - Lewis & Clark Co	-	87,423	270,718	288,470	303,541	396,074	259,991	386,219		
Rent - City of Helena	-	56,306	168,894	200,899	236,160	288,382	267,881	289,257		
Intercap Loan Proceeds - Law & Justice Ctr	-	-	-	308,543	-	338,853	-	338,853		
Transfer In - Capital Improv Fund (440)	25,000	1,330,140	8,000	100,000	-	-	-	-		
Transfer In - 645 Ins & Safety - Law & Justice Ctr	-	-	-	546	546	371	371	223		
Transfer In - General Fund (100)	-	-	250,000	71,910	197,160	400,000	469,000	201,500		
SUBTOTAL - FACILITY FUNDS (570) (571) (572) (573)	1,068,685	2,699,443	2,512,714	2,142,858	2,154,914	3,726,572	3,395,643	2,713,027	-27.20%	-20.10%
Fuel Tax Refund	21,832	30,560	28,114	27,059	27,985	26,000	26,280	27,000		
Gas & Fuel Charges	496,002	574,851	499,528	506,198	650,546	799,915	812,434	881,257		
Veh & Equip Repairs	195,740	133,040	144,404	56,558	88,817	203,660	82,448	126,090		
Tires & Tire Repairs	72,144	71,183	68,009	60,847	53,714	-	14,104	-		
Shop Parts	240,089	313,663	223,104	278,231	252,999	356,379	328,926	344,497		
Interest Earnings	-	-	-	-	2,528	1,500	21,501	12,000		
Fleet Services Charges	619,428	669,218	702,565	716,615	719,261	836,589	836,589	937,793		
Other Revenues	590	-	746	627	13,589	-	1,609	-		
Sale of Fixed Assets	2,325	-	297,100	4,758	-	-	-	-		
Transfer In - 645 Ins & Safety	6,565	6,873	3,431	3,284	3,284	1,195	1,195	716		

CITY OF HELENA
OTHER FUND REVENUE

ACCOUNT DESCRIPTION	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	ADOPTED BUDGET FY 2023	ESTIMATED ACTUALS FY 2023	FINAL BUDGET FY 2024	FINAL FY24 BUDGET vs FY23 BUDGET	FINAL FY24 BUDGET vs FY23 EST ACTUALS
SUBTOTAL - FLEET SERVICES FUND (610)	1,654,715	1,799,388	1,967,001	1,654,177	1,812,723	2,225,238	2,125,086	2,329,353	4.68%	9.61%
Copier Charges	20,342	20,342	24,638	30,374	32,331	25,397	25,400	20,459		
Interest Earnings	-	-	-	-	238	150	3,025	1,000		
Insurance Charges - External	1,461	1,423	-	3,250	1,224	2,082	2,082	2,082		
Other Revenues	-	-	-	-	100	-	-	-		
Interest Earnings	-	-	-	-	2,595	1,500	24,735	10,000		
Bldg/Prop Insur Charges	180,883	176,276	181,276	208,354	222,938	313,194	313,194	363,837		
Veh/Movabl Equip Charges	33,905	34,599	34,599	38,136	41,008	50,397	50,396	52,696		
Liability Insur Charges	559,639	554,795	582,161	608,798	645,467	752,606	752,606	798,671		
Fidelity Insur Charges	4,106	4,227	4,341	4,376	4,233	4,388	4,388	4,437		
Liab Deductible Charges	68,920	52,168	56,210	68,937	73,762	111,530	111,530	53,824		
Other Revenues	-	22	282	-	-	-	-	-		
Cmpnstn for Loss on Bldgs	1,736	-	5,670	25,000	-	-	-	-		
Cmpnstn for Loss on Autos	34,947	21,422	8,481	27,160	-	-	-	-		
Interest Earnings - Health	3,488	4,392	1,827	180	467	300	(3,576)	-		
City Contributions - Health	2,897,002	3,050,025	3,349,616	3,710,752	3,699,795	4,813,958	4,413,783	5,759,185		
Employee Contributions - Health	416,301	417,262	434,377	469,580	473,042	475,000	428,476	426,000		
Retiree Contributions - Health	311,911	353,890	461,544	475,081	412,326	430,000	376,152	300,000		
Other Group Contributions - Health	459,331	498,727	587,801	589,054	623,498	550,000	614,986	600,000		
Interest Earnings - Dental Proj	822	1,481	1,393	279	450	250	5,895	3,000		
Other Revenues	-	-	-	2,780	-	-	-	-		
City Contributions - Dental	171,980	181,991	196,148	197,609	199,229	226,537	195,445	226,042		
Employee Contributions - Dental	59,767	56,164	56,266	58,621	58,812	60,576	75,852	76,000		
Retiree Contributions - Dental	34,474	39,769	67,272	69,866	63,456	65,360	57,500	50,000		
Other Group Contributions - Dental	29,595	32,327	39,926	35,838	31,718	32,669	33,717	30,000		
Interest Earnings - Vision Proj	819	1,691	1,291	166	256	300	3,837	2,000		
City Contributions - Vision	26,931	27,853	28,743	28,748	29,485	29,816	27,416	34,886		
Employee Contributions - Vision	17,000	15,501	15,188	15,440	15,021	17,000	20,071	20,000		
Retiree Contributions - Vision	14,418	21,388	12,096	12,531	16,106	16,500	20,240	18,000		
Other Group Contributions - Vision	5,831	10,827	6,760	6,112	5,776	7,000	6,110	6,000		
SUBTOTAL - INTERNAL SVC FUNDS	5,355,609	5,578,562	6,157,904	6,687,020	6,653,335	7,986,511	7,563,260	8,858,119	10.91%	17.12%
TOTAL - ALL OTHER FUND REVENUE	49,191,101	54,286,791	65,023,911	72,373,518	74,335,847	80,300,489	73,879,499	87,699,203	9.21%	18.71%

CITY-WIDE EXPENSES OVERVIEW

Fiscal Year 2024 projected budget expenses are \$101,310,782, not including transfers. Transfers out are \$4,186,790 bringing the total appropriations in the FY 24 budget to \$105,497,572 for all funds.

The table below outlines expense and trend information by department and year without noted transfers out:

	FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL	FY23 EST ACT	FY24 BUDGET
General Gov't	14,408,825	15,711,802	22,359,475	20,698,004	17,571,541
Community Develop.	1,818,760	2,366,662	2,411,564	2,137,182	6,300,986
Community Facilities	2,334,961	2,615,485	2,870,624	5,634,852	3,440,597
Fire Dept.	4,509,256	5,857,478	6,131,454	6,530,240	6,876,172
Parks & Recreation	6,316,492	6,420,586	6,915,794	7,600,344	8,553,837
Police & Court	7,737,758	7,747,909	9,589,607	12,561,651	11,744,191
Public Works	26,991,029	26,740,978	22,934,909	52,697,959	31,632,622
Transportation Svs	12,912,330	10,403,755	13,263,245	22,956,286	15,190,837
TOTAL	\$ 77,029,411	\$ 77,864,653	\$ 86,476,671	\$ 130,816,518	\$ 101,310,782

A comparison of expenditures including internal transfers out from FY20 to Budget FY24 is listed in the table below:

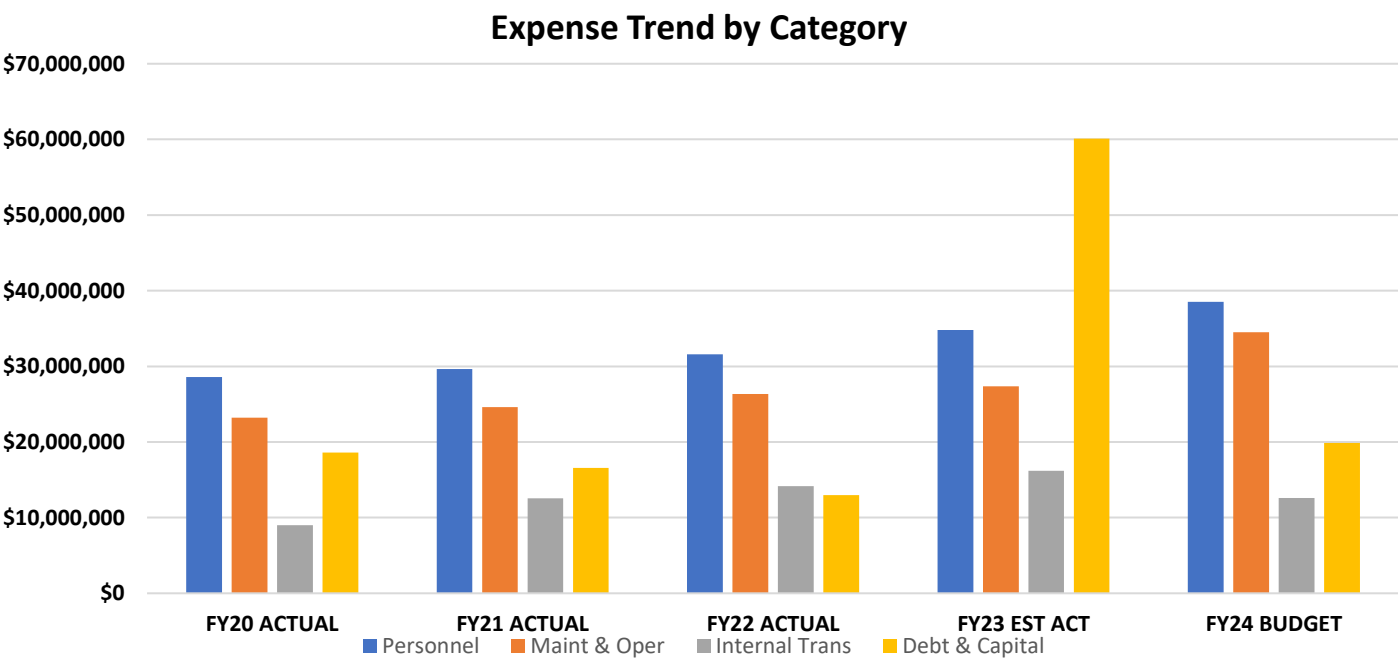
	EXPENSES	TRANSFERS OUT	TOTAL
FY20 ACTUAL	77,029,411	2,368,947	79,398,358
FY21 ACTUAL	77,864,653	5,485,236	83,349,889
FY22 ACTUAL	86,476,671	7,108,407	93,585,078
FY23 EST ACT	130,816,518	7,665,926	138,482,444
FY24 BUDGET	101,310,782	4,186,790	105,497,572

A trend comparison of expenditures by category for FY20 to Budget FY24 is in the following table:

	FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL	FY23 EST ACT	FY24 BUDGET
Personnel	28,596,559	29,636,864	31,579,263	34,801,339	38,523,100
Supplies & Materials	3,745,429	3,896,309	4,484,453	4,279,399	5,207,515
Purchased Services	11,769,359	11,677,727	12,854,142	11,906,282	16,636,627
Intra-City Charges	1,037,178	934,998	1,097,996	1,280,555	1,395,441
Fixed Charges	7,699,019	9,028,508	9,026,441	11,186,172	12,647,290
Internal Service	5,584,214	6,121,544	5,963,651	7,269,756	7,013,146
Transfers Out	2,368,947	5,485,236	7,108,407	7,665,926	4,186,790
Debt Service	3,892,688	2,355,851	2,952,872	2,599,441	3,136,794
Capital Outlay	14,704,965	14,212,852	10,012,962	57,493,573	16,750,869
Total	\$ 79,398,358	\$ 83,349,889	\$ 85,080,185	\$ 138,482,444	\$ 105,497,572

CITY-WIDE EXPENSES OVERVIEW

Proposed budgeted expenses (not including internal transfers) of \$101,310,782 are less than the estimated actuals for FY23 expenses of \$130,816,518 by -22.6% but 17.2% more than FY22. The variance between the years is largely due to investments in capital construction costs and personnel costs, as depicted in the following chart:



Personnel:

Personnel costs are proposed to increase by 10.7% over FY 23 estimated actuals and 22.0% of FY22 actuals. Proposed new staff and cost adjustments in FY24 are outlined in the staffing plan of this budget document. The increase in costs is due to a 9% Health Insurance Premium increase that the City of Helena is not passing off on to the employees. Also, a proposed 4% COLA has been added into the Personnel costs for FY24 and finally the impact of labor negotiations. The restructuring of the health care costs from FY22 has also contributed to a higher proportionate share the city is paying to recruit and retain staff.

Maintenance & Operations:

Maintenance and operating costs are expected to increase compared to FY23 estimated actuals by 25.2% primarily due to inflation. Departments in the General Fund were required to cut back their proposed FY24 Operating Costs by 6% to afford health insurance enhancements and the proposed COLA.

Capital outlay in FY23 estimated actuals includes large water projects for approximately \$13 million primarily funded by ARPA dollars that will carry over into FY24. Many capital items were carried over into FY23 from FY22 due to supply chain delays and will be further delayed into FY24. A more comprehensive list of the City’s expenditures by fund and type is in the following schedule listed as “City Wide Expenditures by Fund and Type.”

Expenditures by Fund and Type
For the Fiscal Year Ending June 30, 2024

		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	2,396,408	4,102,638	2,375,451	105,109	464,775	5,696	1,101,421	50,185	-	-
012	Police & Court	201,500	9,246,635	7,744,864	140,550	600,328	119,350	326,251	315,291	-	-
013	Fire Department	-	6,239,911	5,457,706	131,141	295,048	50,143	2,520	303,353	-	-
014	Community Development	-	1,018,601	673,283	19,883	211,269	3,576	96,598	13,992	-	-
015	Finance Services	-	1,780,938	1,174,188	69,900	286,583	5,516	219,684	25,067	-	-
016	Public Works Administration	-	2,151,689	1,806,958	27,000	156,154	11,096	102,202	48,279	-	-
017	Park & Recreation	107,100	2,960,689	1,843,531	205,141	562,968	61,598	121,087	166,363	-	-
Total General Fund		2,705,008	27,501,101	21,075,981	698,723	2,577,126	256,975	1,969,765	922,530	-	-
200 Special Revenue Funds											
201	Street & Traffic	-	7,302,712	2,739,973	431,025	1,242,106	412,912	978	840,718	-	1,635,000
211	Civic Center	351,000	1,412,056	546,484	30,350	554,212	-	25,337	249,673	-	6,000
212	Facilities Management	-	959,294	381,792	28,280	320,103	3,951	-	98,768	-	126,400
213	Facilities Managemnt-HVCC	-	73,443	-	2,000	47,369	-	1,646	22,429	-	-
214	Neighborhood Center	-	32,481	-	-	5,000	-	-	27,481	-	-
215	Police Projects & Reimb	-	58,391	56,923	-	-	-	-	1,468	-	-
217	Law Enforcement Block Grant	12,094	19,724	-	-	-	-	19,724	-	-	-
218	9-1-1 Emergency Program	-	468,938	-	41,250	327,679	-	-	1,514	-	98,495
219	Support Services Division	-	1,950,503	1,765,030	20,100	92,625	2,400	35,748	34,600	-	-
226	CDBG/HOME	-	1,494,593	-	-	-	-	1,494,593	-	-	-
229	Affordable Housing Trust	-	1,400,000	-	-	1,400,000	-	-	-	-	-
233	Public Art Projects	-	13,000	-	-	13,000	-	-	-	-	-
235	Open Space District Maint	-	862,592	276,436	62,600	277,147	13,994	20,201	53,214	-	159,000
237	Urban Forestry	-	556,815	397,061	29,650	64,888	19,400	200	45,617	-	-
240	Gas Tax	-	1,338,145	-	-	-	-	-	(29,428)	-	1,367,573
245	Storm Water Utility	7,197	2,263,092	305,818	31,400	78,639	-	25,442	248,673	-	1,573,120
246	Watershed Projects	-	27,804	24,958	2,000	-	-	-	846	-	-
260	Fire Safety Levy	665,358	636,261	-	-	-	-	-	-	98,261	538,000
029	Lighting Districts - All	-	1,114,986	-	-	1,067,060	-	-	47,926	-	-
Total Special Revenue Funds		1,087,034	21,984,831	6,494,475	678,655	5,489,827	452,657	1,623,869	1,643,499	98,261	5,503,588
300 Debt Service Funds											
308	2017 GO Bond-08 Park Ref	-	560,250	-	-	-	-	-	-	560,250	-
340	S I D Revolving	-	56	-	-	-	-	-	56	-	-
Total Debt Service Funds		-	560,306	-	-	-	-	-	56	560,250	-

Expenditures by Fund and Type
For the Fiscal Year Ending June 30, 2024

		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	-	350,000	-	-	350,000	-	-	-	-	-
407	TIF Downtown District	-	350,000	-	-	350,000	-	-	-	-	-
408	TIF Capital Hill URD	-	200,000	-	-	200,000	-	-	-	-	-
440	Capital Improvements Fund	-	1,561,490	-	-	-	-	-	-	-	1,561,490
441	Parks Improvement	-	130,150	-	-	2,500	-	-	-	-	127,650
450	Sidewalk Improve/Constrct	-	150,000	-	-	150,000	-	-	-	-	-
Total Capital Project Funds		-	2,741,640	-	-	1,052,500	-	-	-	-	1,689,140
500 Enterprise Funds											
503	Building	-	1,474,791	1,073,106	40,913	144,018	6,040	87,189	123,525	-	-
521	Water	31,650	10,785,943	2,201,451	1,361,000	1,384,297	68,646	83,657	1,187,265	1,138,147	3,361,480
531	Wastewater	11,878	7,208,873	1,367,869	284,090	895,586	82,067	94,178	997,743	341,250	3,146,090
541	Solid Waste-Residential	275,834	3,287,653	722,869	68,275	1,196,095	120,500	8,857	275,657	-	895,400
542	Solid Waste-Commercial	834	1,846,069	375,691	104,645	477,912	105,390	8,832	242,361	-	531,238
543	Landfill Monitoring District	352	138,278	-	-	108,600	-	-	29,678	-	-
546	Transfer Station	26,709	3,245,357	935,270	40,680	1,185,845	149,840	50,823	376,671	-	506,228
547	Recycling	814	555,612	108,883	4,065	281,231	4,247	33,923	98,762	-	24,500
551	Parking	-	2,336,288	728,559	31,000	369,329	13,547	178,911	152,192	654,750	208,000
561	Special Charters	-	-	-	-	-	-	-	-	-	-
563	Golf Course	-	2,603,730	1,083,152	532,439	207,872	-	98,315	305,263	181,690	195,000
570	City-County Building Fund	-	1,037,430	280,745	58,150	266,703	669	13,898	138,333	85,226	193,705
571	City/Cnty Bldg Mail	-	248,201	44,940	4,863	189,580	1,795	500	1,523	-	5,000
572	City/Cnty Bldg Telephone	-	19,370	18,998	-	-	-	-	372	-	-
573	CC Law & Justice Building	-	1,070,379	192,275	45,980	214,171	750	22,287	94,696	77,220	423,000
580	Capital Transit	-	1,820,551	1,169,955	31,500	204,503	128,000	7,510	279,083	-	-
Total Enterprise Funds		348,071	37,678,526	10,303,763	2,607,600	7,125,742	681,491	688,880	4,303,126	2,478,283	9,489,641
600 Internal Service Funds											
610	Fleet Services	-	2,393,140	648,881	1,221,037	310,432	4,318	26,037	143,935	-	38,500
643	Copier Revolving	-	44,500	-	1,500	13,000	-	-	-	-	30,000
645	Property & Liab Insurance	46,677	1,318,739	-	-	-	-	1,318,739	-	-	-
650	Health & Safety Program	-	6,623,000	-	-	13,000	-	6,610,000	-	-	-
651	Dental Program	-	390,000	-	-	40,000	-	350,000	-	-	-
652	Vision Program	-	75,000	-	-	15,000	-	60,000	-	-	-
Total Internal Service Funds		46,677	10,844,379	648,881	1,222,537	391,432	4,318	8,364,776	143,935	-	68,500
Total All Budgeted Funds		4,186,790	101,310,782	38,523,100	5,207,515	16,636,627	1,395,441	12,647,290	7,013,146	3,136,794	16,750,869



Department Overviews

Final Budget Fiscal Year 2024



Office of the Clerk of the Commission

Overview

Dannai Clayborn, Clerk of the Commission

Department Overview

The Office of the Commission/Clerk of the Commission is the staff representative both externally and internally for the City Commission. The office manages the day-to-day affairs of the Mayor and Commission. In addition, the Office of the Clerk is the records keeper and records management department for the City of Helena.

Commission

The Helena City Commission consists of five (5) voting members, including the mayor. Members of the commission are non-partisan and are elected for terms of four (4) years; two positions being filled at each general election. The city commission is the legislative and policy determining body of the city. All powers of the city are vested in the commission, except as otherwise provided by law or the city charter, and the commission provides for the exercise thereof and for the performance of all other duties and obligations imposed on the city by law.

Helena Citizens' Council

The Helena Citizens' Council consists of four representatives from seven (7) Neighborhood Councils, collectively comprising the 28 member Helena Citizens' Council. Operating independently from the city commission or city officials, the Helena Citizens' Council reviews and recommends actions relating to the annual budget and makes recommendations relating to future development of the city.

Office of the Clerk of the Commission

Overview

Department Work Plan & Goals Fiscal Year 2024

The office of the Clerk is the project lead for the digitization for the City records management program. This includes the revision of the City's records management and retention process. The refinement and modernization of the records program will be in conjunction with the City Attorney and City Manager. Execution of the digitization and prioritization of the City records began in FY22 and will continue through FY24. In FY23, the focus was to build essential and basic infrastructure in the digital systems. This infrastructure is the foundation to creating digital processes for the City's records management system and will formulate a new modernized records policy. These efforts will continue as a multi-year project to identify and prioritize the various types of records the City holds and to digitize where necessary with a forward-thinking proactive model. The records management schedule for all city departments and the corresponding processes will be revised with the assistance of the City Attorney and the records management committee. The records management and archiving system moved beyond the internal processes in FY23, with several types of records being made readily available to the public through an online portal. The number and type of documents made available through this public portal is ever growing and these efforts will continue into FY24. This system offers greater access to the public's records than ever before.

The Office will continue working on the revision of the City Boards and Committees system, instituting new administrative policies and governance protocols to create a more efficient and effective advisory board system. The Office of the Commission is working with the City Manager and City Attorney, to identify outdated processes and inefficiencies in communication. The principles of the digitization and online meetings will continue to be applied to the advisory system to meet the demands of a more inclusive, transparent, and active boards system. The project will be entering a second phase where Commission policy priorities will be identified and implemented both internally and externally through the Clerk's office. Training for all stakeholders within the boards system will be a budgetary priority, ensuring consistent practices for the Commission, Staff, and the volunteer board members.

Other goals will be to continue the modernization of meeting processes and public access to the Commission, Public Meetings, and City Records. To continue the implementation of a city-wide digitization project along with a digitalization of internal and external workflows. The modernization and revision of the City's records management program and processes, to include the digital archiving system and a more responsive remote public access system to current and permanent public records.

Also work on the implementation of revised City Boards/Committees management, including more effective recruitment processes, expanded public engagement, and enhanced Commission engagement. Finally, have budget dollars were focused on training Commission, Staff and Volunteers to more effectively implement the work carried over from the previous fiscal year.

Office of the Clerk of the Commission

FY24 Summary of Changes

Personnel

- No changes for FY24

Maintenance & Operations – As compared to Adopted FY23

- Supplies & Materials have decreased due to large equipment purchases for digitization of records in FY23 not carried over to FY24.
- Although Purchased Services have decreased from the prior year by 13%, \$10,000 has been budgeted for a Minute Book Project for scanning historic documents.
- Fixed Charges have increased slightly due to the increased rent set by facilities department to recover the cost of maintenance & operations of the City/County Building.
- Internal charges are increasing due to higher liability insurance costs.

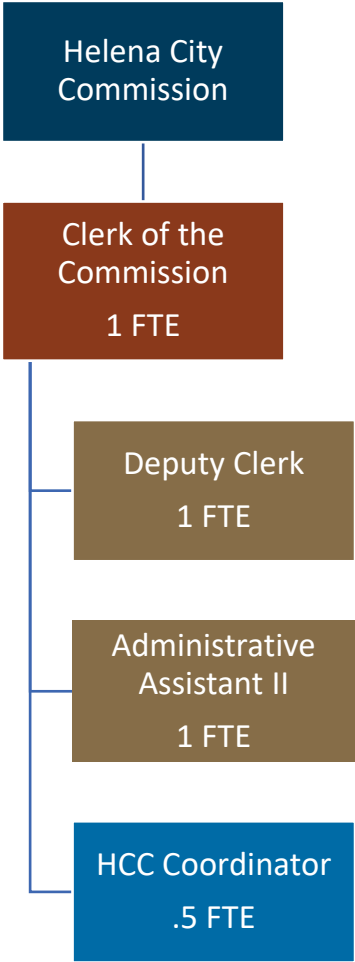
CITY COMMISSION ALL FUNDS							
	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	Est Actuals	Final FY 2024 Budget
Expenditures							
Personnel Services	246,597	217,969	276,618	343,158	343,158	313,371	373,860
Supplies & Materials	10,607	5,216	6,459	44,994	50,531	44,699	39,494
Purchased Services	81,776	45,452	95,807	165,031	238,031	101,420	143,929
Intra-City Charges	1,734	1,655	1,738	1,738	1,738	1,829	1,738
Fixed Charges	18,430	19,114	17,580	15,542	15,542	15,542	16,163
Maintenance & Operating	112,547	71,437	121,584	227,304	305,841	163,489	201,324
Internal Charges	4,310	4,142	4,312	6,112	6,112	6,112	7,354
Transfers Out	-	-	-	-	-	-	-
Internal Transactions	4,310	4,142	4,312	6,112	6,112	6,112	7,354
Debt Service	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-
Total Expenditures	363,454	293,548	402,515	576,574	655,111	482,973	582,538

Funds Included in this Department:

011 General Government
1101 City Commission

Office of the Clerk of the Commission

Organizational Chart



Office of the City Manager

Overview

Tim Burton, Interim City Manager

Department Overview

The City Manager is the chief administrative officer for the City and is appointed by the Helena City Commission. The City Manager implements policy decisions of the City Commission and enforces City ordinances. In addition, the Manager appoints and directly supervises the directors of the City's operating departments and oversees the City's personnel system. The Manager is also responsible for preparing a proposed budget and submitting it to the City Commission for consideration and final approval consistent with State law, along with presenting recommendations and programs to the City Commission.

Public Information

The Office of the City Manager houses public engagement and information coordination for the City, and stakeholder networking.

Citywide Grants Administration

The Office of the City Manager administers citywide grant-funded program coordination and development.

Department Work Plan & Goals Fiscal Year 2024

- Continue work started in FY23 to reestablish the City of Helena as an employer of choice through prioritization of employee healthcare benefits and support for fiscally responsible, phased market-based pay adjustments and pay matrix evaluation
- Support citywide financial stability and responsible capital replacement through the implementation of policies and procedures based in industry best practices
- Build a high-performing organization through continued recruitment and development of city staff
- Maximize the benefit of available federal COVID relief and infrastructure funding through support of the new citywide grant program
- Promote greater resident engagement in city processes and decision-making by continuing to improve the integration of the City's communication platforms.
- Prioritize clear, accessible, and consistent communication with the public through the continued implementation of the City's 2021 Communication Plan's goals and objectives.

Office of the City Manager

FY24 Summary of Changes

Personnel

- No changes for FY24

Maintenance & Operations – As compared to Adopted FY23

- Supplies & Materials and Purchased Services have decreased to support wage increases and enhanced health insurance benefits.
- Fixed Charges have increased slightly due to the increased rent set by facilities department to recover the cost of maintenance & operations of the City/County Building.
- Internal charges have decreased. There was reimbursement for a liability deductible realized in FY22 paid in FY23. These charges are retroactive from the prior year.

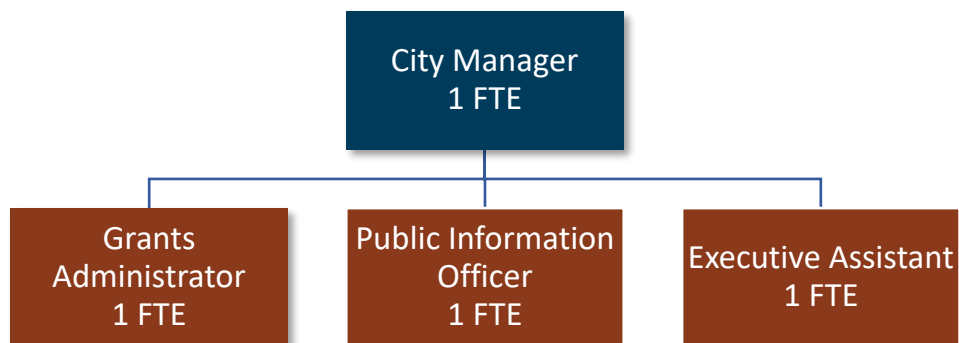
CITY MANAGER ALL FUNDS							
	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY2023			FINAL FY 2024 Budget
				Adopted	Amended	Est Actuals	
Expenditures							
Personnel Services	462,564	402,263	494,381	482,545	482,545	509,954	571,520
Supplies & Materials	11,101	25,323	51,189	30,287	30,287	35,698	26,262
Purchased Services	149,448	204,914	160,193	137,567	167,567	67,356	69,119
Intra-City Charges	578	578	607	607	607	607	607
Fixed Charges	31,968	38,722	34,028	34,028	34,028	34,028	35,389
Maintenance & Operating	193,095	269,537	246,017	202,488	232,488	137,688	131,377
Internal Charges	7,090	10,570	11,901	22,098	22,098	22,098	11,877
Transfers Out	-	-	-	-	-	-	-
Internal Transactions	7,090	10,570	11,901	22,098	22,098	22,098	11,877
Debt Service	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-
Total Expenditures	662,749	682,370	752,299	707,131	737,131	669,740	714,774

Funds Included in this Department:

- 011 General Government
- 1201 City Manager's Office

Office of the City Manager

Organizational Chart



Office of the City Attorney

Overview

Rebecca J. Dockter, City Attorney

Department Overview

The City Attorney's Office is composed of three units: Civil, Misdemeanor and Victim Services.

Civil

The City Attorney's Office serves as legal counsel to the City of Helena and as a legal adviser to the Helena City Commission, city departments, and advisory boards appointed by the City Commission.

Represents the City in litigation, arbitration, and administrative proceedings, prepares and reviews ordinances, resolutions, agreements, deeds, easements, and other legal documents; and renders legal interpretations and opinions as requested by the Helena City Commission and City Manager.

Misdemeanor Prosecution

Prosecutes misdemeanors and City Code violations committed within the city limits including initiation of prosecutions; preparing cases for prosecution; requesting warrants; reviewing reports and conducting legal research; preparing court orders, petitions, affidavits, and briefs; trying cases; determining and recommending appropriate sentences.

Pursues civil driver's license suspension attendant to driving under the influence testing refusals.

Victim Services

Provides outreach, support, information, and advocacy services to victims of violent crime; guides victims through the legal justice system by providing initial communication, information, support, and advocacy services to victims, family members and witnesses. Assess victims' needs and prepares victims and witnesses for court proceedings.

Provides appropriate support for victims and witnesses including community resources.

Department Work Plan & Goals Fiscal Year 2024

- Implement goal of digital workflow through M-Files and Frevvo to improve digital workflow and records storage;
- Fully implement digital process including provision of discovery to defense counsel via digital means.
- Implementation of Karpel case management software.
- Initiate records retention project and file reviews for disposal and archival needs.
- Building capacity, succession planning, and training for all CAO employees.

Office of the City Attorney

FY24 Summary of Changes

Personnel

- No FTE changes in FY24

Maintenance & Operations – As compared to Adopted FY23

- Purchased Services has increased slightly due to the increase in costs for professional subscriptions, IT&S charges and legal services.
- Fixed Charges have increased slightly due to the increased rent set by facilities department to recover the cost of maintenance & operations of the City/County Building.
- Internal charges have increased from FY23 due to the increase charge in Liability Insurance.

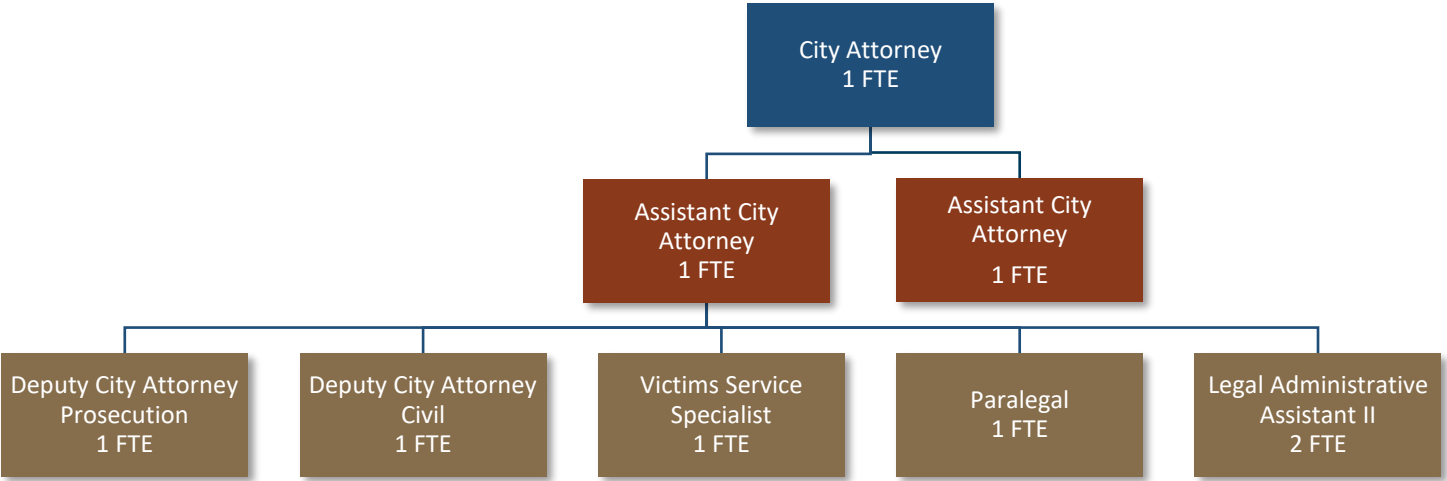
CITY ATTORNEY ALL FUNDS							
	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY2023 Adopted	FY2023 Amended	Est Actuals	Final FY2024 Budget
Expenditures							
Personnel Services	709,572	752,768	831,129	915,939	915,939	850,664	987,288
Supplies & Materials	24,465	6,089	31,275	28,692	75,087	47,067	27,312
Purchased Services	35,871	72,631	147,323	93,343	108,343	105,307	96,154
Intra-City Charges	4,807	8,734	6,795	7,022	7,022	7,022	7,261
Fixed Charges	32,562	31,642	32,949	33,495	33,495	33,495	34,879
Maintenance & Operating	97,705	119,096	218,342	162,552	223,947	192,891	165,606
Internal Charges	21,327	21,418	25,195	18,513	18,513	18,513	19,309
Transfers Out	-	-	-	-	-	-	-
Internal Transactions	21,327	21,418	25,195	18,513	18,513	18,513	19,309
Debt Service	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-
Total Expenditures	828,605	893,282	1,074,666	1,097,004	1,158,399	1,062,068	1,172,203

Funds Included in this Department:

- 011 General Government
 - 1301 City Attorney
 - 1302 Victim Services

Office of the City Attorney

Organizational Chart



Human Resources Department Overview

Renee McMahon, Director

Department Overview

The City of Helena's Human Resources department is responsible for executing human resources strategic initiatives to champion a positive, supportive, friendly workplace culture and hire and retain excellent employees. The Human Resources department strives to support stability of operations with the goal of all employees providing efficient, optimal, competent service to the citizens of the City of Helena.

The Human Resources department is committed to demonstrating value to each employee through offering sustainable competitive wages and benefits, providing safe workplaces, providing work/life balance, providing professional development opportunities, and providing pathways for employees to share and offer employment-related feedback.

Administration and Compliance

- Pay competitive market wages.
- Offer and administer competitive benefit package.
- Promote a healthy workplace.
- Develop and administer processes for attracting and retaining excellent employees.
- Assure compliance with employment-related laws.
- Assure compliance with personnel policies and Union contract provisions.
- Assure accurate and compliant personnel records management.
- Continuously evaluate and improve service HR delivery methods and procedures.

Personnel Management

- Develop and administer employee professional development, incentive, and performance improvement plans.
- Manage employee relations, disciplinary and grievance procedures.
- Lead labor relations and union contract bargaining.
- Develop, implement, and administer personnel policies.
- Develop succession, promotion, and service continuity plans.
- Implement employee recognition and awards programs.
- Partner with department personnel, MMIA, and Allegiance in administering benefits.
- Implement drug testing and safety programs and protocols.
- Manager workers' compensation and provide return-to-work programs.
- Administer and manage employee leave (sick, vacation, workers' compensation, FMLA) policies.

Human Resources Department

Overview

Department Work Plan & Goals Fiscal Year 2024

Become the Employer of Choice locally and among all cities in the State of Montana. This will occur through:

- Welcoming and celebrating an inclusive workplace.
- Attracting and retaining excellent employees.
- Continuing market-based pay plan efforts that:
 - Defines and determines the competitive market position of the City of Helena.
 - Motivates employees to perform to the best of their competencies, abilities, and skill sets.
 - Is fiscally responsible, demonstrates sound stewardship of community resources, and is financially and operationally sustainable over time.
 - Is fair, complies with the City of Helena's Equal Opportunity in Employment policy, and assures equal pay for equal work.
- Supporting a common vision and purpose for all City employees.
- Cultivating positive employee morale.
- Supporting employees to feel valued and be the most efficient and effective as possible in their work.
- Promoting a culture to encourage employees to safely offer and contribute ideas and develop solutions.
- Provide human resources subject-matter expertise to all City of Helena employees.
- Implement competitive market-based wages and benefits.
- Support workforce stability.
- Support work/life balance.
- Develop programs to support a safe workplace.
- Reward, award, and recognize employees.

Human Resources Department

FY24 Summary of Changes

Personnel

- No FTE changes in FY24.

Maintenance & Operations – As compared to Adopted FY23

- Supplies and equipment increased for the HR Director to transition to a laptop.
- Purchased Services increased for the continuation of market-based pay studies agreement and other legal contracted services.
- Fixed charges have increased from the prior year due to increased rent set by the facilities department. Fixed charges include Employee Awards/Incentive Program funding for \$4,000.
- Internal charges have decreased. The liability deductible charge from FY22 was paid in FY23. These payments are retroactive to the departments.

HUMAN RESOURCES ALL FUNDS

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY2023 Adopted	FY2023 Amended	Est Actuals	Final FY 2024 Budget
Expenditures							
Personnel Services	326,377	339,632	389,939	398,500	398,500	413,312	416,203
Supplies & Materials	9,244	5,569	5,983	9,760	9,760	5,473	11,491
Purchased Services	37,084	116,753	60,918	89,041	126,641	114,983	99,893
Intra-City Charges	2,115	2,250	2,221	2,221	2,221	2,221	2,221
Fixed Charges	30,445	30,901	33,687	32,178	32,178	30,855	33,305
Maintenance & Operating	78,887	155,473	102,809	133,199	170,799	153,532	146,909
Internal Charges	7,895	7,558	7,622	31,537	31,537	31,537	9,221
Transfers Out	-	-	-	-	-	-	-
Internal Transactions	7,895	7,558	7,622	31,537	31,537	31,537	9,221
Debt Service	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-
Total Expenditures	413,159	502,663	500,370	563,236	600,836	598,380	572,333

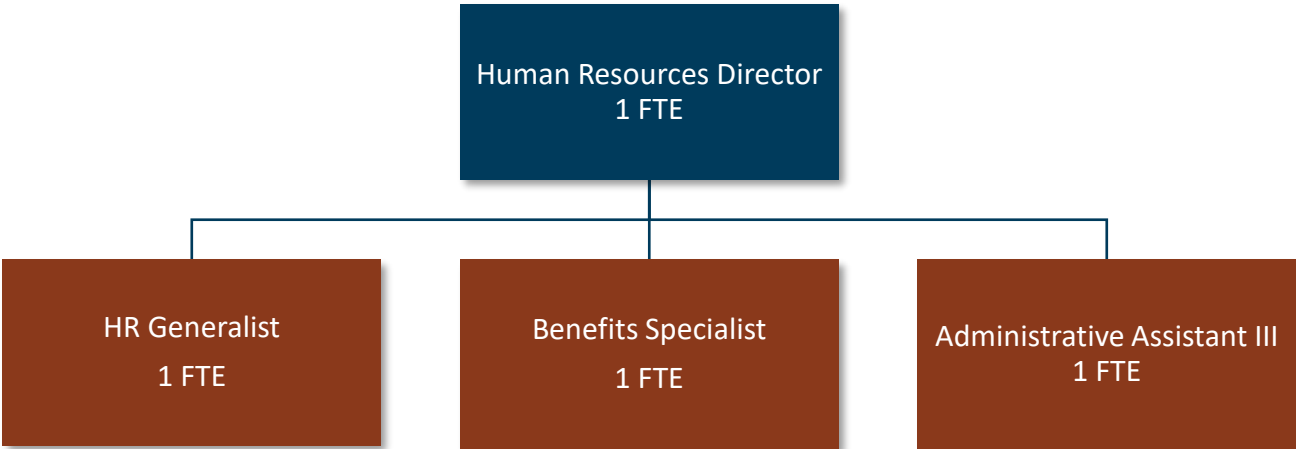
Funds Included in this Department

011 General Government

1801 Human resources

Human Resources Department

Organizational Chart



Police Department

Overview

Brett Petty, Chief of Police

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 Department Composition

The Helena Police Department is comprised of two major units:

1. Police
2. Support Services Division (SSD).

Police

The Police Department is made up of several subunits to include but not limited to: Patrol, Criminal Investigations (CID), Evidence, School Resource Officers (SRO), DUI Officer, Volunteer Coordinator, Animal Control/Urban Wildlife Program (UWP), Montana Analysis and Technical Information Center (MATIC), Violence Against Women (VAWA), and Drug Enforcement (MRDTF). MATIC, VAWA and MRDTF are partially funded through annual grants.

Support Services Division (SSD)

The Support Services Division is made up of two separate units-Records and the 9-1-1 Center. The funding for records, as well as the funding for the 9-1-1 Center personnel costs are funded through the public safety mill levy. The 9-1-1 equipment costs are funded through the fee placed on most phones in the county.

The 911 Center provides emergency communications to three (3) local law enforcement agencies, three (3) ambulance services, fifteen (15) rural fire departments, one (1) city fire department and a half dozen state / federal agencies on an infrequent basis. The records section provides record keeping for the Helena Police Department and Lewis and Clark County Sheriff's Office. It is also responsible for entering court documents for four (4) district court, (2) Justice of Peace, and Municipal Court. Also, it is tasked with sexual and violent offender registry for Lewis and Clark County and all alarms permits for Helena.

Police Department

Overview

Department Work Plan & Goals Fiscal Year 2024

The Helena Police Department strives to provide the highest quality Police service through collaborative efforts and community partnerships to ensure a safe and secure community. We believe that Policing needs to be innovative and forward thinking with the purpose of enhancing the quality of life for the Helena community.

Objective #1: Staffing

- PD is made up of 53 (FTE) sworn Officers with a proposal to increase to 54 (FTE) sworn officers in FY24. Goal is to get back to 53 by 3rd quarter of FY24.
 - Adding a sworn Officer for Municipal Court as Municipal Court Officer (FY24).
 - Start Reserve Officer program to assist with extra work duties (FY24).
 - Explore funding sources for additional sworn Officers (SRO, BID, etc.).
- Complete Staffing Study of Police Department and present to Commission.
- 9-1-1 Center is made up of 15 Dispatchers. Need to be at full staff by end of FY24.
 - Currently down 4 Dispatchers

Objective #2: Innovation through Technology Updates

- New Computer Aided Dispatch/Records Management System (CAD/RMS) to the Police Department, Sheriff's Office and 9-1-1 Center.
 - Select vendor and begin implementation Q1 of FY24.
 - With new system, accurately reflect the crime stats, reduce Officer report writing time, increase searchable/usable data, interface with current technology.
 - Be able to provide data/statistics for LE partners along with the community.
- Develop 5–10-year CCIP to properly reflect where we are at and where we need to be with technology and equipment.
- Explore grant assistance for new body/car camera system.

Objective #3: Community Partnerships

- Be proactive, solution-based and community driven, and collaborate with the Helena Community to identify and solve community problems.
- Continuously work on community outreach and engagement (Coffee w/ Cop, Citizen's Academy, National Night Out, Public Safety Open House, Explorers, etc.).
- Dependent on staffing, deploy a Quality-of-Life/Community Officer that will work closely with the community to identify concerns and implement solutions relating to issues within the community (carryover objective from FY23)

Police Department

FY24 Summary of Changes

Personnel

- Requested 1 FTE Sworn Officer as a Court Officer bringing Sworn Officer total to 54 FTEs.
- The Dispatch Center received wage increases (supported by the county as all wages are covered under the Public Safety Wage Levy) in early Spring 2022 to assist with the retention and recruitment of dispatchers.
- Contracted Police employee wages are outlined in the bargaining agreement and are the higher of 2.0% or Commission approved COLA for non-contract city staff. In FY24, the COLA is proposed at 4%. Contract negotiations are not complete and may impact wages and benefits.
- Requested to increase a part-time evidence clerk to full-time for recruitment and retention.

Maintenance & Operations – As compared to Adopted FY23

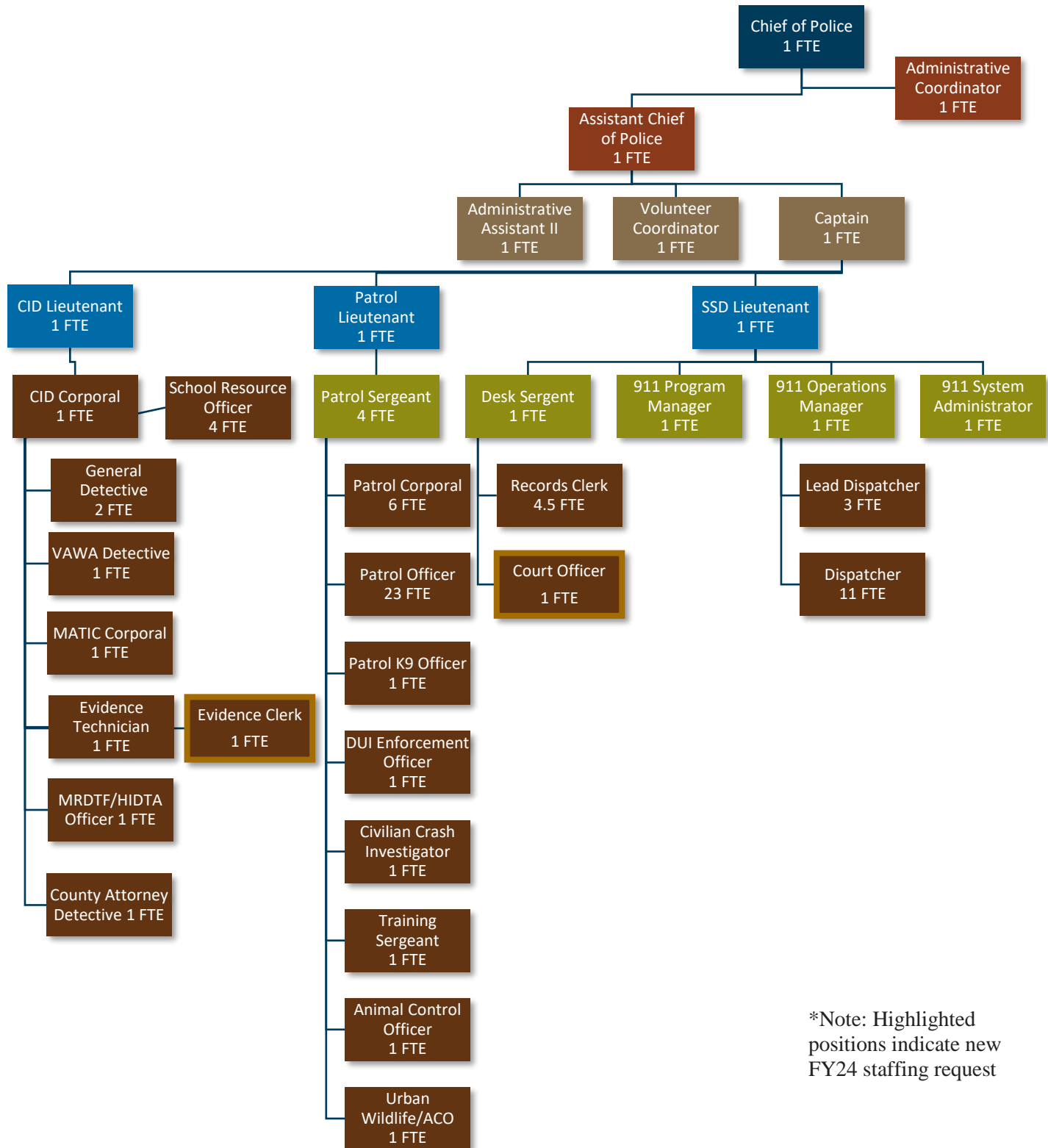
- Supplies & Materials increased in the areas of office supplies for patrol room mailboxes, surveillance cameras at the 9-1-1 center, computer equipment, clothing allowance, cost increases in ammunition for training, and \$10,000 in tire expense for patrol cars.
- Purchased services includes \$6,000 for 9-1-1 promotional items.
- Intra-City Charges have increased due to rising fuel costs.
- Fixed Charges increased due to higher rent rates and expanded space in the Law & Justice Building.
- Internal Charges increased due to Liability Insurance premiums and increased fleet service charges.

POLICE DEPARTMENT ALL FUNDS							
	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY2023 Adopted	FY2023 Amended	Est Actuals	Final FY 2024 Budget
Expenditures							
Personnel Services	5,696,207	5,259,400	7,242,811	8,222,939	8,222,939	8,190,695	8,968,173
Supplies & Materials	143,843	206,526	226,844	139,190	164,190	150,112	197,400
Purchased Services	696,006	725,284	840,613	967,247	1,166,984	829,519	972,088
Intra-City Charges	84,676	81,391	91,442	117,062	117,062	103,926	121,750
Fixed Charges	313,069	302,962	265,458	316,729	316,729	281,467	323,965
Maintenance & Operating	1,237,594	1,316,164	1,424,357	1,540,227	1,764,964	1,365,025	1,615,203
Internal Charges	256,919	260,612	270,720	319,438	319,438	319,438	339,972
Transfers Out	284,989	109,104	226,560	415,000	1,234,000	1,238,724	213,594
Internal Transactions	541,908	369,716	497,280	734,438	1,553,438	1,558,162	553,566
Debt Service	-	-	-	-	-	-	-
Capital Outlay	-	321,826	-	469,000	1,664,000	1,969,000	98,495
Debt & Capital	-	321,826	-	469,000	1,664,000	1,969,000	98,495
Total Expenditures	7,475,709	7,267,106	9,164,449	10,966,604	13,205,341	13,082,883	11,235,437

Funds Included in this Department:

012 Police	215 Police Projects & Reimb
2201 Police Operations	217 Law Enforcement Block Grant
2203 Animal Control/Urban Wildlife	218 9-1-1 Emergency Program
2207 Drug Enforcement	219 Support Services Division
2209 Violence Against Women	

Police Department Organizational Chart



*Note: Highlighted positions indicate new FY24 staffing request

Municipal Court

Overview

The Honorable Anne Peterson, Judge

Department Overview

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

Administration

Court “customers” are people who have been cited with a misdemeanor offense. The defendants in Helena Municipal Court have the right to contest the charges. They can call witnesses, testify, and introduce evidence. They have the right to request a Judge or Jury trial. At conclusion of a Judge trial, the city judge rules by stating whether she finds the accused guilty or innocent of charges. The Judge assigns fines based on the Montana Supreme Court statutes. City judges also have the authority to require guilty parties to participate in community service or educational programs designed to reinforce in them positive values and to deter them from committing subsequent illegal acts.

The Clerks of the court are responsible for educating the defendant on their charge, fines, restitution, educational programs, jail time and community service requirements depending on the charge and sentence. Clerks of court maintain all documents and files regarding Municipal Court case.

Proceedings

Municipal courts have jurisdiction over cases involving municipal ordinances and all offenses that occur within the municipality if the offenses are not subject to a fine of more than \$1500 and/or imprisonment of more 1 year.

The Judge and court clerks are responsible for:

- Due Process – Protection of individual rights.
- Crime Control – Punishment and removal of criminals
- Rehabilitation – Treatment for offenders
- Bureaucratic Function – Speed and efficiency

Municipal Court Overview

Department Work Plan & Goals Fiscal Year 2024

The mission of the Helena Municipal Courts is to provide an accessible legal forum for individuals to have their court matters heard in a fair and efficient manner. while holding to a high standard of integrity, professionalism, and customer service.

- Adjudication of cases in a fair and judicial manner
- To properly maintain the court and assist defendants in the process of the court to ensure the cases are resolved and do not become repeat offenders
- Provide fairest process of justice
- Treat defendants with fairness, dignity, and respect
- Assist the defendants to become contributing citizens

VALUES STATEMENT:

Integrity - Doing what we say we are going to do

Communication - Being professional, keeping promises, follow-up, timeliness

Encouragement - Building rapport and confidence, point out the things they are doing well

Teamwork - Support and cover for your team

Municipal Court

FY24 Summary of Changes

Personnel

- No FTE changes in FY24

Maintenance & Operations – As compared to Adopted FY23

- Supplies & Materials have decreased as there was office furniture purchased in FY23 and not planned for FY24.
- Purchased Services have decreased for a reduction in continued education in order to support healthcare enhancements and a proposed COLA of 4%.
- Fixed Charges have increased due to the increased rent set by facilities department to recover the cost of maintenance & operations of the Law and Justice Center Building.
- Internal Charges have increased due to increased rates in liability insurance.

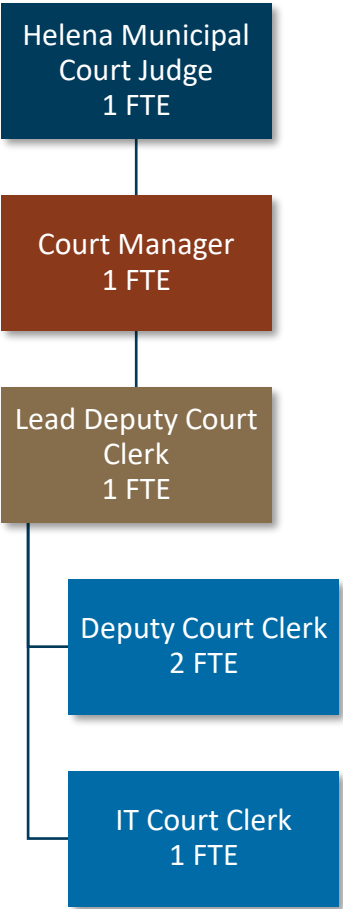
MUNICIPAL COURT ALL FUNDS							
	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY2023 Adopted	FY2023 Amended	Est Actuals	Final FY 2024 Budget
Expenditures							
Personnel Services	463,084	480,222	528,777	569,042	569,042	596,607	598,644
Supplies & Materials	3,965	4,631	4,532	6,500	6,500	5,593	4,500
Purchased Services	36,206	58,273	60,071	51,764	51,764	47,688	48,544
Intra-City Charges	-	-	-	-	-	-	-
Fixed Charges	34,596	37,407	48,961	55,537	55,537	55,537	57,758
Maintenance & Operating	74,767	100,311	113,563	113,801	113,801	108,818	110,802
Internal Charges	9,187	9,374	9,378	12,068	12,068	12,068	12,902
Transfers Out	-	-	-	-	-	-	-
Internal Transactions	9,187	9,374	9,378	12,068	12,068	12,068	12,902
Debt Service	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-
Total Expenditures	547,038	589,907	651,719	694,911	694,911	717,493	722,348

Funds Included in this Department:

012 Municipal Court
1401 Court

Municipal Court

Organizational Chart



Fire Department

Overview

Jon Campbell, Chief

Department Overview

The mission of the Helena Fire Department:

"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."

The Fire Dept. mission supports the Strategic Outcomes of the City of Helena primarily in the areas of *Promoting a Safe Community*. The Strategic Outcomes of *Promote Healthy and Sustainable Growth* and *Improve Neighborhood Livability* are supported through Prevention Division functions and Suppression incident response and severity reduction.

Administration

The Fire Department consists of the offices of Administration, Operations, Training, and the Fire Marshal. We have three primary divisions: Suppression, Training, and Fire Prevention which includes fire investigation and fire safety education.

Fire Suppression main functions are:

- Utilize risk management strategy to protect life and property in an emergency response environment.
- Structural firefighting
- Wildland firefighting
- Emergency medical services response (non-transport)
- Hazardous materials emergency management (Regional Hazmat Team)
- Vehicle rescue and extrication
- Specialty Rescues: high angle rope and confined space rescue, ice rescue, and surface water rescue
- Public assistance through fire prevention, investigation, and education activities

Fire Prevention, Investigation, and Education main functions are:

- Fire code enforcement
- Licensing inspections
- Public education
- Life safety commercial occupancy inspections
- Plan review for new construction
- Inspection and acceptance testing of fire protection systems.

Fire Department

Overview

Department Work Plan & Goals Fiscal Year 2024

Strategic Planning:

#1 - Suppression

Utilize the Fire Department Master Plan, National Fire Protection Association, and Insurance Services Organization references to drive strategic planning to enhance the department's safety and capacity to provide services to the citizens of Helena and mutual aid partners.

#2 - Fire Prevention and Investigation Bureau

Improve inspection, system testing, public education, fire investigation services, plan review, and urban interface risk reduction services through international fire code application. Provide for enhanced training, community outreach, and increased inspection frequency.

#3 – Training

Continued development of career progression plans through accredited and internal performance metrics. Enhance wildland fire response capacity through training and experience-based mechanisms.

Goals:

Suppression Division

- Utilize Fire Dept. Master Plan to set priorities, objectives, and work plan items.
- Explore alternate funding sources to create Fire Dept. dedicated revenue.
- Create a strategic plan to address long term priorities of additional station, training facility, and staffing.
- Implement new Records Management System to enhance data collection and analysis improving organizational efficiency.

Prevention Division

- Develop a training plan for FPIB personnel to address individual professional development and overall division improvement.
- Increase regularity of commercial occupancy inspections
- Create workspace to accommodate FPIB staff.
- Promote City of Helena adoption of 2021 International Fire Code

Training Division

- Develop strategic plan for funding and constructing training facility.
- Create individualized training plans for all members to provide direction and enhancement of professional outcomes.
- Onboard Assistant Chief - Training

Fire Department

FY24 Summary of Changes

Personnel

- No FTE changes for FY24 however, requested three (3) new firefighters.

Maintenance & Operation – As compared to Adopted FY23

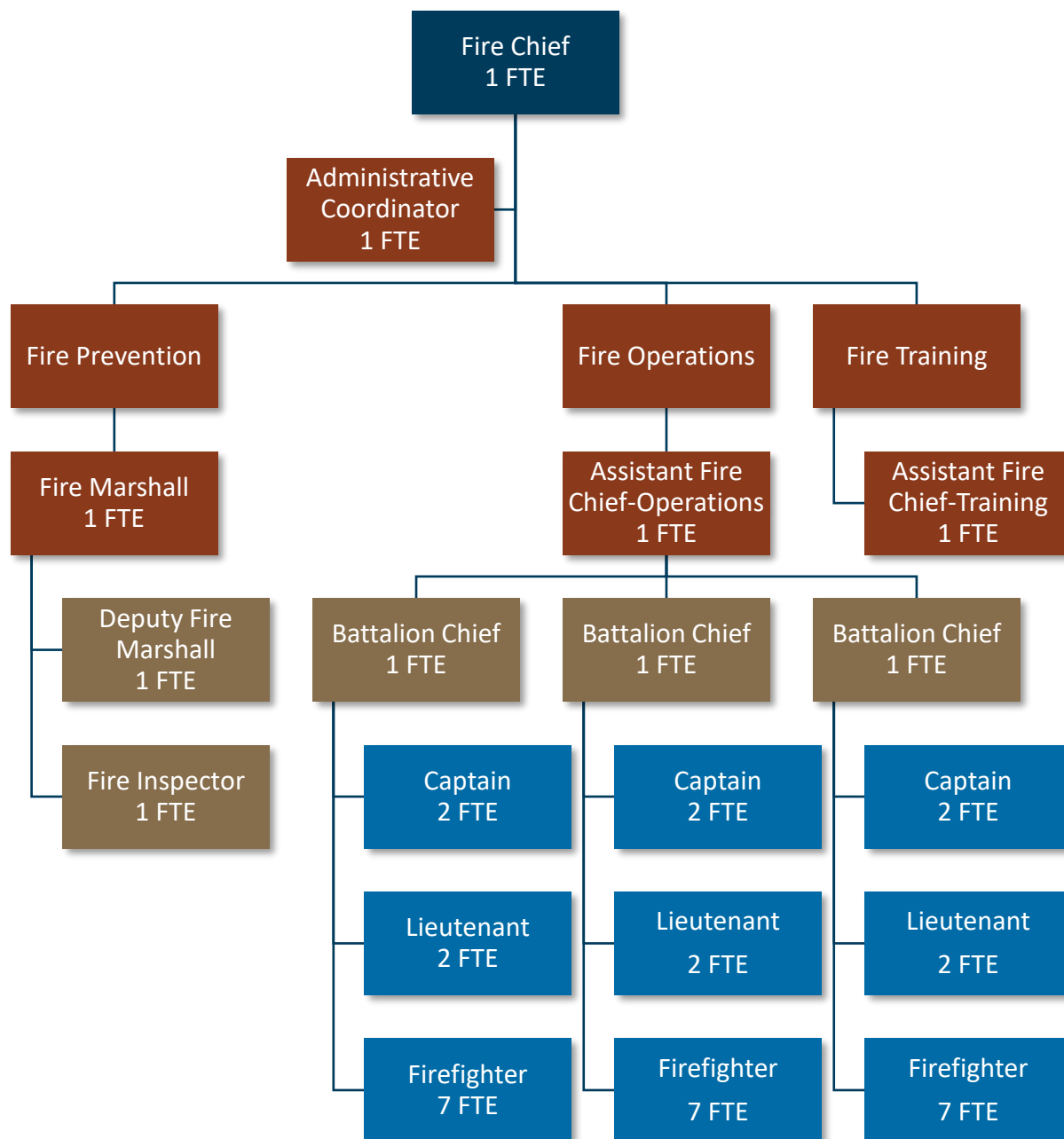
- Supplies & Materials have increased in areas such as chemical & lab supplies (foam cache payment), janitorial and medical supplies, clothing allowance, and increased tire costs primarily due to inflation.
- Purchased Services have increased promoting continued education, miscellaneous training, other contracted services, and travel and meeting expenses.
- The Fire Levy fund is transferring \$657,358 to the General Fund to support Fire Services in FY24.
- Internal charges are increasing slightly due to higher rates for liability insurance coverage.
- Capital outlay can be viewed in Section 7 of this budget book.

FIRE DEPARTMENT ALL FUNDS		FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY2023			Final FY 2024 Budget
					Adopted	Amended	Est Actuals	
Expenditures								
Personnel Services		3,455,400	3,779,116	5,282,157	5,291,828	5,291,828	5,505,518	5,457,706
	Supplies & Materials	97,339	130,510	106,240	90,996	90,996	86,107	131,141
	Purchased Services	200,674	225,207	283,895	255,827	301,251	255,538	295,048
	Intra-City Charges	35,195	24,285	38,414	51,275	51,275	45,496	50,143
	Fixed Charges	2,220	2,814	2,567	2,615	2,615	2,400	2,520
Maintenance & Operating		335,429	382,817	431,116	400,713	446,137	389,541	478,852
	Internal Charges	257,648	264,675	272,487	301,419	301,419	301,419	303,353
	Transfers Out	601,039	884,700	671,477	692,220	692,220	692,220	665,358
Internal Transactions		858,687	1,149,375	943,964	993,639	993,639	993,639	968,711
	Debt Service	-	-	48,347	98,261	98,261	87,448	98,261
	Capital Outlay	460,779	1,430,870	97,347	731,020	941,920	246,314	538,000
Debt & Capital		460,779	1,430,870	145,694	829,281	1,040,181	333,761	636,261
Total Expenditures		5,110,295	6,742,178	6,802,931	7,515,461	7,771,785	7,222,460	7,541,530

Funds Included in this Department:

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

Fire Department Organizational Chart



Community Development Department Overview

Chris Brink, Director

Department Overview

Working in partnership with Helena's 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, play, and learn.

Administration

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, housing, and development matter.

Building

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 compliance with adopted code and safeguard the public's health, safety, and welfare.

Housing

The City of Helena is committed to being part of a collaborative effort to address housing issues in our community. As part of that commitment, the City has developed several programs and partnerships to provide support. This area of the Community Development Department was created to further the efforts that the City is currently engaged in to provide or support housing for those in need.

Community Development Department Overview

Department Work Plan & Goals Fiscal Year 2024

The Community Development Department, in collaboration with other City departments will be participating in the configuration and implementation of Tyler Technology's Enterprise Permitting and Licensing system, including standard permitting as well as a Citizen Self Service portal, and electronic plan review. The EPL system provides online access to our staff, other City Departments, contractors, licensed professionals, and the public.

Building Division will move forward to revise existing handouts and create new handout documents to assist applicants on changes in the proposed adoption of the next edition of the International Codes and provide training for contractors, licensed professionals, and the public.

Planning Division will begin a 5-year update to the 2019 Growth Policy while continuing to implement the existing Growth Policy goals and objectives.

Planning division will wrap up our 1st Neighborhood Plan (the 6th Ward/Midtown Plan) which will lay the framework for the selection of our next neighborhood planning effort.

Planning Division will conclude a year review of the City's development process and begin to implement changes to those process that are efficient, transparent, and predictable for both our citizens and development community.

Planning Division will continue working to update City Code Title 11 - Zoning by reviewing all regulations and ordinances to identify any barriers for development while ensuring the City residents' health, safety, and welfare and begin work with Zoning Commission related to an ordinance update.

Planning Division will continue working with neighboring jurisdictions, Lewis & Clark County, East Helena, and Jefferson County, to facilitate sustainable and coordinated growth.

Housing area will begin looking at other housing strategies and work toward specific strategies and funding goals for our housing efforts.

Community Development Department

FY24 Summary of Changes

Personnel

- Allocation increased by .50 FTE from FY23 – Development Engineer split with Engineering Department.

Maintenance & Operation – As compared to Adopted FY23

- Supplies & Material are increasing primarily to support computer software licensing and a newly added clothing allowance expense of \$2,400 for FY24 for building inspectors.
- Purchased Services have increased considerably with the expected \$1,400,000 distribution from the Affordable Housing Trust for the Twin Peaks Apartments project.
- Fixed Charges have increased slightly due to the increased rent set by facilities department to recover the cost of maintenance & operations of the City/County Building.
- Non-operating expenses reflect expected Community Development Block Grants passed through to the benefiting agencies (Helena Food Share, YWCA, and Rocky Mountain Development Council).
- Internal charges are increasing due to general cost allocations increasing. Cost allocations are volume and activity based.

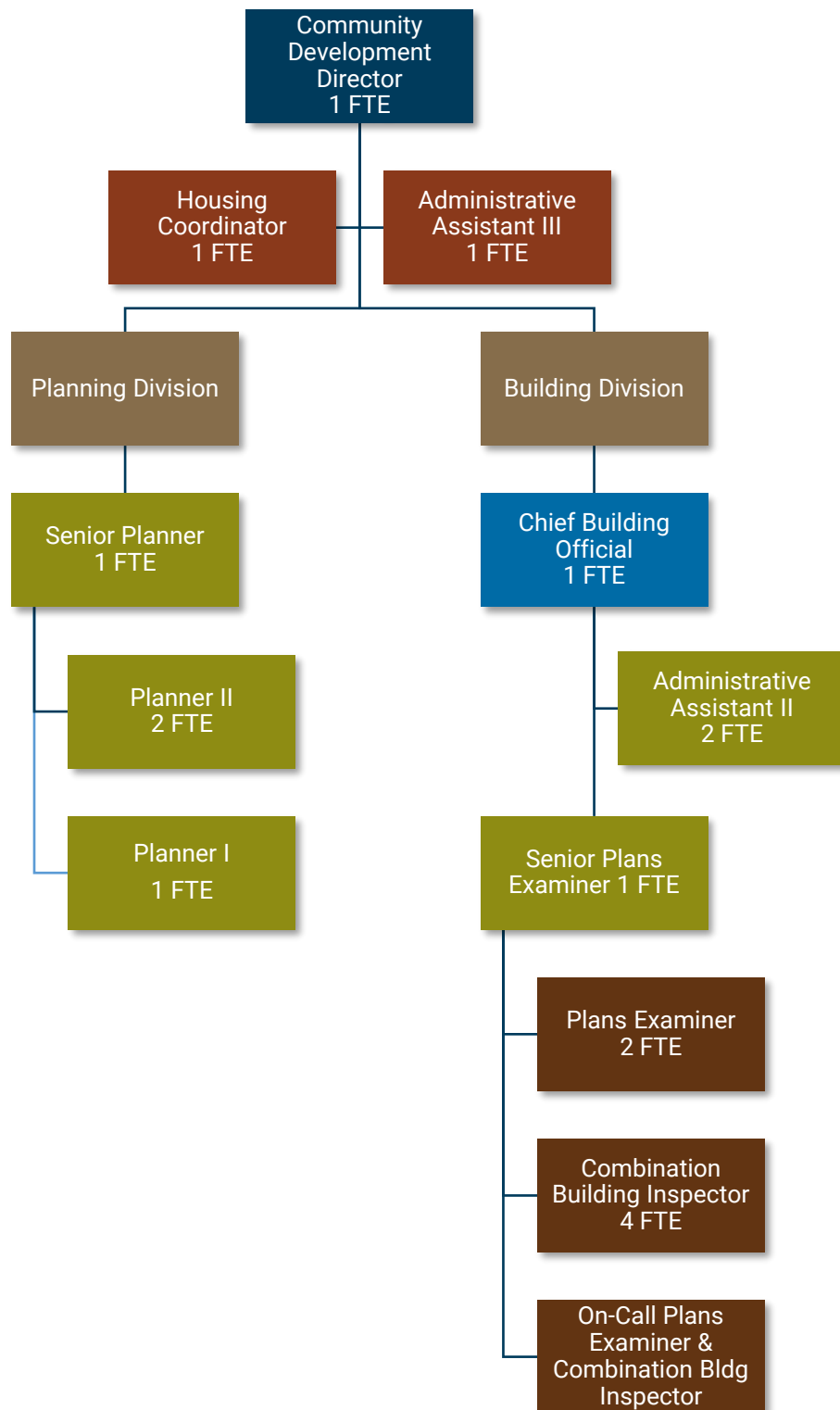
COMMUNITY DEVELOPMENT ALL FUNDS							Final FY 2024 Budget
	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY2023 Adopted	FY2023 Amended	FY2023 Est Actuals	
Expenditures							
Personnel Services	1,189,335	1,317,272	1,367,003	1,593,939	1,593,939	1,450,634	1,746,389
Supplies & Materials	55,460	34,883	33,542	54,727	63,727	52,585	60,796
Purchased Services	259,532	194,091	274,591	387,530	380,991	227,169	1,755,287
Intra-City Charges	7,126	7,145	8,331	10,356	10,356	8,299	9,616
Fixed Charges	123,310	135,873	134,065	140,730	140,730	134,198	183,787
Non-Operating Expenses	41,692	466,000	24,000	24,000	24,000	49,897	1,494,593
Maintenance & Operating	445,428	371,992	450,529	593,343	595,804	422,251	2,009,486
Internal Charges	91,442	107,088	71,887	118,328	118,328	118,328	137,517
Transfers Out	-	2,500	-	-	-	-	-
Internal Transactions	91,442	109,588	71,887	118,328	118,328	118,328	137,517
Debt Service	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	36,000	35,740	-
Debt & Capital	-	-	-	-	36,000	35,740	-
Total Expenditures	1,767,898	2,264,852	1,913,419	2,329,610	2,368,071	2,076,851	5,387,986

Funds Included in this Department:

- 014 Community Development
- 1601 Community Development
- 226 CDBG/HOME
- 228 Community Renewal
- 229 Affordable Housing Trust
- 503 Building

Community Development Department

Organizational Chart



Finance Department

Overview

Sheila Danielson, Director

Department Overview

The Finance Department is composed of three different units: Administration and Budget, Accounting, and Utility Customer Service. Each division collaborates with each other to provide customer service to external stakeholders, internal staff, the City Manager, and the City Commission.

The division strives to improve efficiencies, challenge the status quo and seek improvements in the way we do business in order to meet our customer demands for accurate and timely financial information, timely billing, timely payments, accountability and transparency.

Administration & Budget

This division is responsible for the administration of all financial affairs for the City in accordance with applicable laws and regulations and focuses on policy development, establishment of goals and monitoring compliance and performance, respectively.

The division is responsible for the coordination, preparation, strategic planning, multi-level review, adoption and execution of the City of Helena's annual budget. This includes revenue projections (such as taxes, assessments, and charges for services), personnel cost reviews, operating cost planning, capital planning, cash flow projections and fiscal analysis for strategic debt planning, culminating in the completion of the annual budget document. Post-adoption responsibilities include monitoring budget vs. actual performance throughout the fiscal year to address any adjustments needed and updating accounting systems to include amendments approved by the City Commission.

Additional attention is given to revenue analysis, long-term forecasting, administration of the procurement of goods and services, disposition of surplus assets, and other city-wide special projects coordination.

Accounting

The Accounting Division coordinates, processes, and reports the City's daily, monthly, quarterly and annual accounting and financial reporting responsibilities that uphold to professional accounting standards in accordance with Generally Accepted Accounting Principles, Government Accounting Standards Board and State legislative requirements.

Accounting staff administer banking, payments, receivables, payroll, fixed assets, tax and other special assessments, debt service and liability insurance activities.

This division recommends and monitors fiscal controls, policies, and procedures to ensure accurate records and financial reporting.

Utility Customer Service

The utility services division provides one central area for customer service dedicated to city services including water, wastewater, commercial solid waste, curbside recycling, fire lines, intrusion alarms and various loan programs. This division is responsible for accurately collecting and applying payments, scheduling monthly meter reads for over 12,000 meters in the city and processing monthly billing statements. This division is also responsible for preparing and collecting City of Helena business, animal, and liquor licenses.

Finance Department

Overview

Department Work Plan & Goals Fiscal Year 2024

Staff Retention and Training

The Finance Department's top priority in the next year is to retain staff, continue building our team, focus on training, and developing and recording standard operating procedures. With several new staff, training will be critical for our divisions to enhance our knowledge to carry out daily operations in a timely and accurate manner.

Enterprise Resource Planning Software

- Implementation began in January 2023 and go-live with the core financial phase is scheduled for January 2024.
- The budget development platform will assist with creating efficiencies, consolidating information, and bring real-time data and reporting for our stakeholders.
- Concurrently we will be implementing the Permitting/Licensing phase and Human Capital Management/Payroll phases with Human Resources and Community Development.
- Our final phase will be to implement the utility billing platform starting in Spring of 2024.

Financial Reporting and Audit

- Finance Department will strive to successfully complete our audit and file our annual financial report by established deadlines. Staff turnover and vacancies in the last three years has presented challenges, but we are in a great position now moving forward.
- Continue to maintain our annual esteemed award for the GFOA Certificate of Achievement in financial reporting.

Business Licensing and Utility Customer Service

- The utility customer service team will play a key role in implementing our new licensing and permitting software, making it a much more streamlined and customer friendly experience to apply for and maintain various licenses in an electronic fashion.
- Begin implementing the new utility billing software that boasts on-line account management and bill pay. This is in line with sustainability efforts to reduce paper and move to a dynamic electronic interface for superior customer services.

Budget Administration

We will continue our efforts in developing and implementing structure in our budget development and monitoring efforts that provides predictable outcomes and transparency to the public and the Commission. We have achieved great strides in this direction with the support of the City Manager.

Policy Development

Continue our efforts in bringing Debt Service Management, Investment Management, Utility Billing and Procurement policies to the Commission for consideration and adoption.

Finance Department

Summary of Changes

Personnel

- Finance is requesting 1 new FTE in FY24: Budget Analyst. This position will be instrumental in assisting our service divisions with developing and monitoring their budgets. With a second person assigned to budget responsibilities, Finance will be in position to implement and monitor better budget controls, streamline procedures, and have the ability to get to know the operations of the city better. We will be able to better serve the divisions with year-round customer service regarding rate analysis, budget adjustments, position control, and cost of service analysis and forecasting.
- As of the writing of this summary, Finance is now fully staffed for the first time in two years. With the enhancement of wages and benefits, we are now able to recruit and retain quality employees to carryout the complex and various duties of the Finance Department. We look forward to adding another person to our team.

Maintenance & Operations – As compared to Adopted FY23

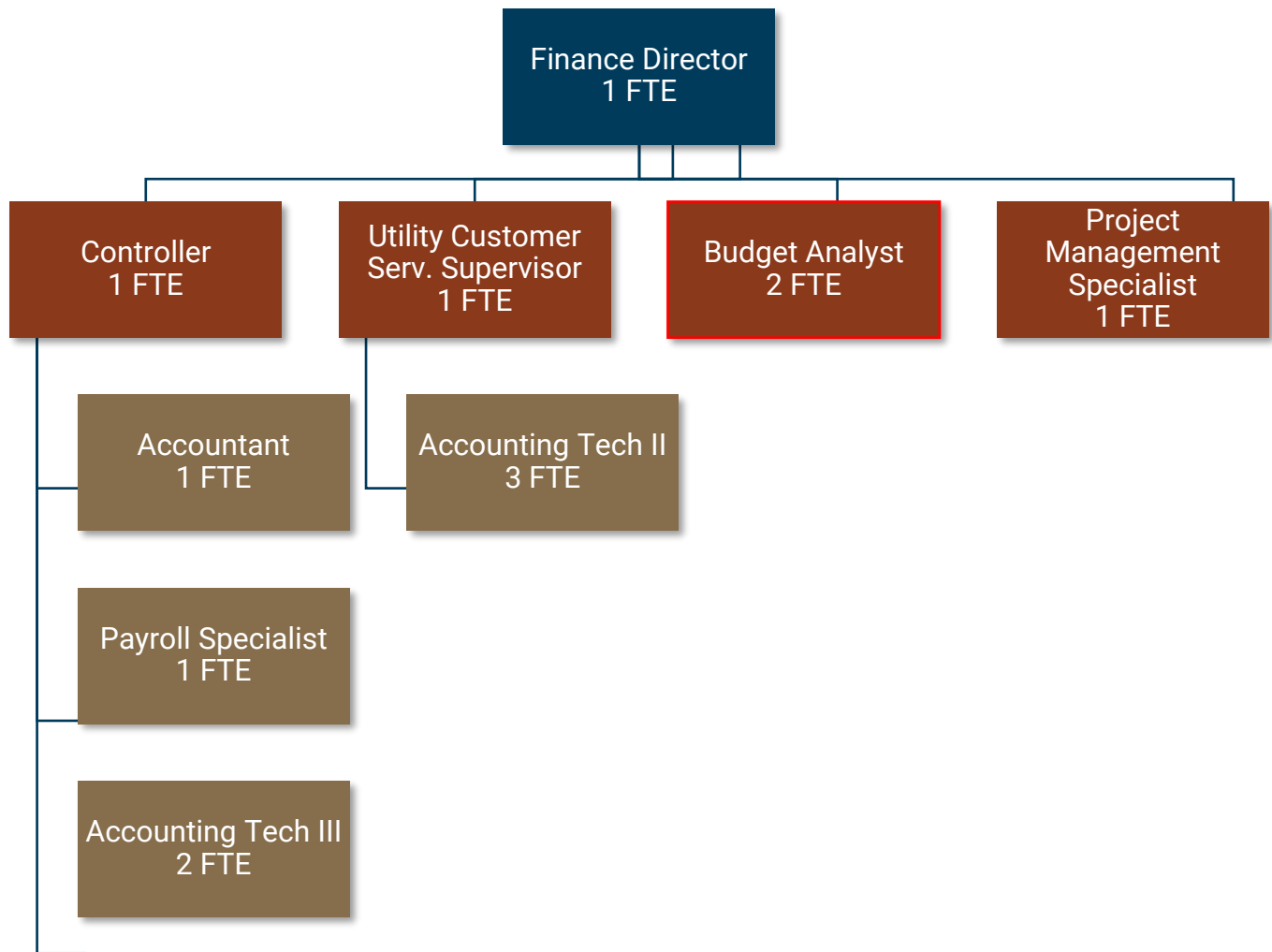
- Partial training costs were restored in the operating budget.
- Audit Services have increased from prior years. The City recently awarded a three-year contract for fiscal years 2023 - 2025.

FINANCE DEPARTMENT ALL FUNDS							
	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY2023			Final FY 2024 Budget
				Adopted	Amended	Est Actuals	
Expenditures							
Personnel Services	779,924	761,556	966,771	1,034,349	1,034,349	1,090,012	1,174,188
Supplies & Materials	48,930	46,500	57,478	58,860	58,110	39,739	69,900
Purchased Services	214,687	224,155	269,481	274,001	274,751	255,762	286,583
Intra-City Charges	5,254	5,367	5,516	5,516	5,516	5,516	5,516
Fixed Charges	117,020	151,777	185,546	187,772	212,772	181,470	219,684
Maintenance & Operating	385,890	427,798	518,021	526,149	551,149	482,486	581,683
Internal Charges	18,136	19,660	20,106	22,316	22,316	22,316	25,067
Transfers Out	-	-	-	-	-	-	-
Internal Transactions	18,136	19,660	20,106	22,316	22,316	22,316	25,067
Debt Service	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-
Total Expenditures	1,183,950	1,209,015	1,504,898	1,582,814	1,607,814	1,594,815	1,780,938

Funds Included in this Department:

- 015 Finance Services
 - 1501 Finance & Budget
 - 1506 Accounting
 - 1507 Utility Customer Service

Finance Department Organizational Chart



*Highlighted Note:
New FTE –
1 Budget Analyst

Parks, Recreation & Open Lands Department Overview

Doug Smith, Director

Department Overview

The Helena Parks, Recreation and Open Lands Department is a vibrant system that includes more than 2,500 acres of developed and undeveloped parkland which are home to more than 70 miles of recreation trails, 30 parks, a 50- meter outdoor swimming pool with a splash pad, lazy river and waterslides, a public golf course, the community Civic Center, a frisbee golf course, community gardens, three tennis and pickleball sites, sports fields, a skateboard park, a bike park and four outdoor skating rinks. All our parks and trails are maintained by Parks Maintenance staff and our Open Space Division. These features are designed and developed so that people of all ages, abilities and incomes can participate in recreation activities.

Administration / Planning

The Parks office administers permitting and reservations for all parks and open lands events and uses including special events on the walking mall and all sports field permitting. Parks administration also handles the financial for the Civic Center and Bill Roberts Golf Course, and handles billing, fiscal and contract management for our many contracts, organizations, and user group agreements.

Facilities / Parks / Open Space

The Parks Department maintains our developed parks and sports fields including playgrounds and all structures; urban and open lands trails and trailheads; parks facilities like the bandshell and Kindrick Baseball Field; Ten-mile watershed fuels management; urban forestry including all parks and boulevard trees; open lands fuels reduction and forestry management; and maintenance of the walking mall, the Helena Civic Center, and the Golf Course.

Department Work Plan & Goals Fiscal Year 2024

Continue to explore a Regional Parks District in partnership with stakeholders to create a regional sports complex and needed parks infrastructure to better serve the greater community of Helena.

- Work with community on support and partnership
- City Commission involvement and strategic planning
- Utilize scheduling software to create operational efficiencies
- Evaluate processes in all Parks divisions to improve efficiencies
- Stive to maintain facilities, parks, fields and trails at a high level
- Continue supporting staff to ensure they have the tools needed to succeed

Parks, Recreation & Open Lands Department

FY24 Summary of Changes

Personnel

- No changes for FY24, however requested an FTE in recreation services

Maintenance & Operations – As compared to Adopted FY23

- Intra-City Charges are increasing primarily due to higher fuel charges.
- Fixed Charges have increased to cover increased credit card fees at the Civic Center, rental rates, and special assessments.
- The transfer out represents a transfer from the General Fund to Golf Course fund for debt service and to the Civic Center to support operations. There is an additional transfer from the Civic Center fund to the General Capital Improvement Fund to support the HVAC/AC Project.
- A detail of capital can be found in the Capital Outlay Section of the budget document.

PARKS & RECREATION DEPARTMENT ALL FUNDS

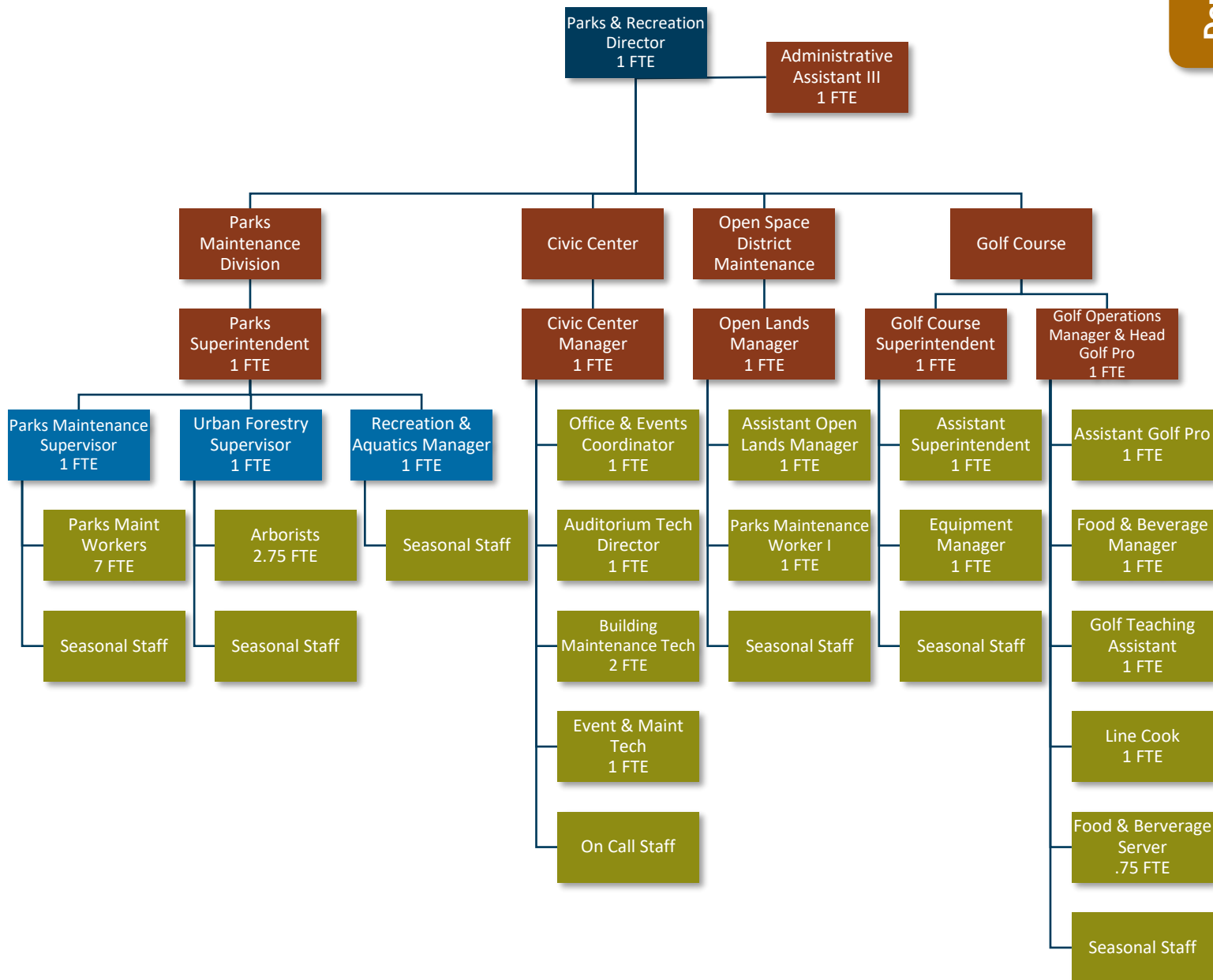
	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY2023 Adopted	FY2023 Amended	FY2023 Est Actuals	Final FY 2024 Budget
Expenditures							
Personnel Services	2,901,220	2,927,971	2,995,910	3,838,812	3,844,033	3,743,940	4,171,622
Supplies & Materials	700,213	825,710	873,809	869,104	869,104	826,519	862,180
Purchased Services	1,438,766	1,387,060	1,548,642	1,417,326	1,480,676	1,471,689	1,669,588
Intra-City Charges	103,665	67,850	75,564	88,395	88,395	95,601	94,992
Fixed Charges	229,263	243,043	257,399	258,965	258,965	246,326	265,140
Maintenance & Operating	2,471,908	2,523,664	2,755,413	2,633,790	2,697,140	2,640,135	2,891,899
Internal Charges	512,213	532,395	809,950	787,412	787,412	787,411	820,976
Transfers Out	280,000	240,000	235,000	142,850	142,850	142,850	509,485
Internal Transactions	792,213	772,395	1,044,950	930,262	930,262	930,261	1,330,461
Debt Service	233,022	218,875	221,010	175,399	175,399	175,398	181,690
Capital Outlay	639,566	139,211	258,805	1,094,490	2,732,313	2,528,961	1,265,150
Debt & Capital	872,588	358,086	479,815	1,269,889	2,907,712	2,704,359	1,446,840
Total Expenditures	7,037,929	6,582,116	7,276,089	8,672,753	10,379,147	10,018,694	9,840,822

Funds Included in this Department:

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

Parks, Recreation & Open Lands Department

Organizational Chart



Community Facilities Overview

Troy Sampson, Director

Department Overview

The Community Facilities Department is responsible for the maintenance and repair of City facilities and the jointly owned City-County facilities, as well as the project management of facility related construction projects. The department manages the City and County central mail division as well as both entities' main phone lines. This department also serves as the liaison for the Public Art Committee and Public Education and Government channel.

Facility Management

The facilities management division has many functions. It manages preventative maintenance, inspection and repairs of City and City-County jointly owned buildings and the equipment associated with those buildings that is necessary to operate the facility. This division also provides contracted and in-house services to maintain a clean and safe working environment for City and County employees and manages operations at the City-County Building and the Law & Justice Center. Community Facilities Department also manages the lease agreements for the Chamber Building, Neighborhood Center, and Grandstreet Theatre.

Project Management

The project management division's main function is to plan and execute construction projects related to facilities. The division staff works with project stakeholders and ensures that government procurement policies are followed.

Capital Improvements

The Facilities Department has implemented a new computerized maintenance management software which will allow staff to track the condition and maintenance of facility assets and equipment. In fiscal 2022, a third-party assessment was performed on all City facilities and the City-County jointly owned facilities. The information provided by this assessment is utilized by staff to develop short term and long-term capital plans.

Community Facilities

Overview

Department Work Plan & Goals Fiscal Year 2024

Goal #1 - Minimize unanticipated failures of equipment or facility infrastructure which are costly and typically not budgeted.

Key Element: Utilize our new Computerized Maintenance Management Software (CMMS).

Action Items:

- Track asset condition for capital replacement schedule.
- Track asset preventative maintenance schedule to optimize the lifespan of assets.

Key Element: Engineering study of domestic water supply system at Law & Justice Center

Action Items:

- Hire engineering firm to perform assessment of domestic water supply system.
- If determined necessary, design replacement of water supply pipes.

Goal #2 – Lead the way to identify activities and strategies supporting successful accomplishment of making all facilities 50% energy efficient by 2026.

Key Element: Assessment and identification of energy needs and usage of all facilities

Action Items:

- Tour facilities with engineering firm to identify deficiencies
- Complete a study on the current efficiency
- Prepare a prioritized list of projects

Key Element: Funding

Action Items:

- Identify funding sources
- Determine the appropriate fund source
- Budget for those projects

Key Element: Project Implementation Plan

Action Items:

- Discuss the Return on Investment (ROI) with the project team
- Identify the process to complete the projects

Community Facilities

Overview

Department Work Plan & Goals (cont.) Fiscal Year 2024

In cooperation with the Sustainability Coordinator's office, we will engage with consulting engineers to tour all facilities and identify energy deficiencies. In FY2024 we will complete a study of the current efficiency and prepare a prioritized list of projects. By the end of FY2024 we will have identified the costs associated with the energy improvement projects and will identify their funding sources.

Sustainability:

- LED lighting retrofit of 2nd floor of City-County Building
- Fire Station #2 LED lighting retrofit
- Fire Station #1 boiler replacement with high efficiency boilers
- City Shop boiler replacement with high efficiency boilers
- Law & Justice xeriscape garden

Safety:

- Fire #2 emergency generator replacement
- Update facility emergency action plans

Construction & Maintenance Projects:

- City shop roof replacement
- Fire station #2 restroom/locker room remodel
- Law & Justice east elevator upgrade
- Law & Justice 1972 roof replacement
- Fire #2 apparatus floor heaters replacement (4)
- Fire station #2 dayroom flooring replacement

Administration:

- New staffing structure implementation
- Develop 30-year CCIP with funding plan
- Full implementation of computerized maintenance software

Community Facilities

FY24 Summary of Changes

Personnel – As compared to Adopted FY23

- Neutral FTE Change – with the separation of Industrial Facilities from General Facilities, there was a re-organization of staffing to align with the needs of both City and County facility maintenance. Proposed to transfer contracted services to hire a full-time FTE in lieu of the rising costs outsourcing maintenance services. This will provide more consistency in delivering services to our city facilities.
- Reclassification of Superintendent to Director; Administrative Assistant III to Facilities Manager; Receptionist/Accounting Tech to Administrative Assistant III.

Maintenance and Operations – As compared to Adopted FY23

- Operating costs remained relatively stable as compared to FY23 adopted budget. Some costs increased to reflect inflation while others decreased with the re-evaluation of budgeting operating charges to each facility. Any major repairs will be handled on a reimbursement basis in FY24 on an as needed basis.

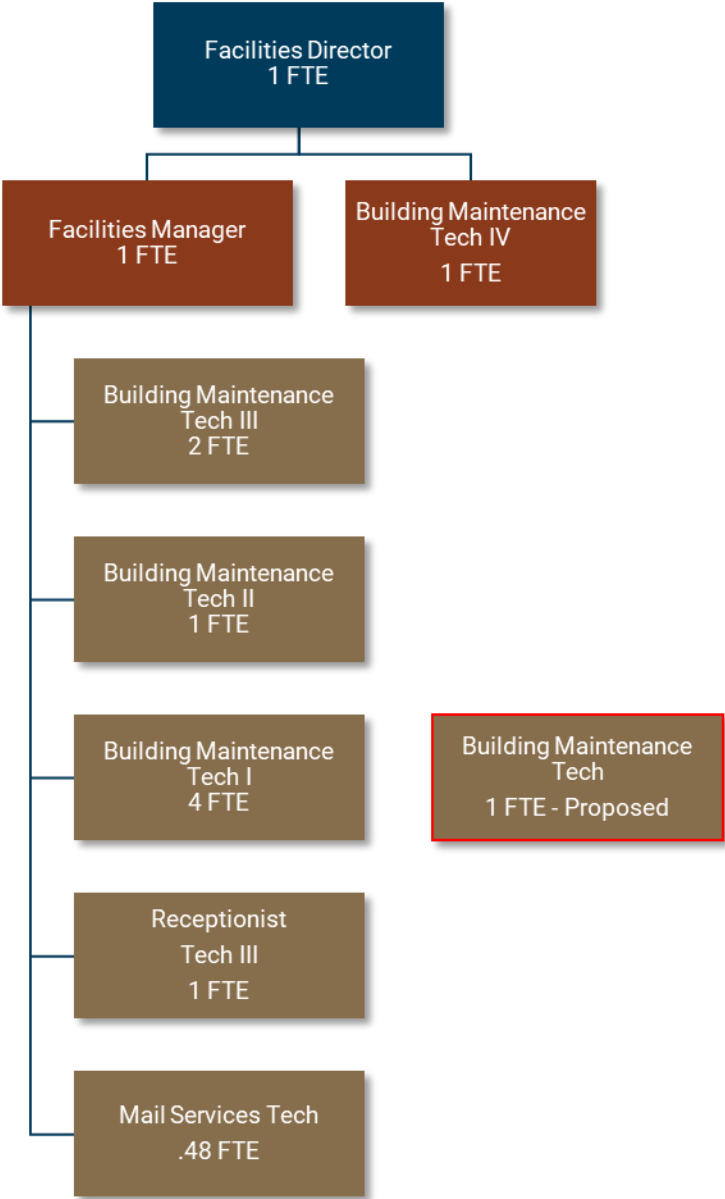
COMMUNITY FACILITIES ALL FUNDS							
	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY2023			Final FY 2024 Budget
				Adopted	Amended	Est Actuals	
Expenditures							
Personnel Services	681,414	718,114	779,448	908,996	908,996	805,725	918,750
Supplies & Materials	57,555	48,966	65,437	179,820	190,820	95,381	139,273
Purchased Services	864,607	874,910	1,041,688	1,100,677	1,105,677	925,001	1,055,926
Intra-City Charges	2,553	3,025	5,264	6,837	6,837	3,311	7,165
Fixed Charges	24,379	35,176	34,537	34,969	34,969	32,179	38,331
Maintenance & Operating	949,093	962,077	1,146,926	1,322,303	1,338,303	1,055,873	1,240,695
Internal Charges	130,267	168,238	223,977	376,402	376,380	380,090	383,601
Transfers Out	-	-	-	-	-	-	-
Internal Transactions	130,267	168,238	223,977	376,402	376,380	380,090	383,601
Debt Service	56,778	70,374	97,701	162,447	162,447	112,310	162,446
Capital Outlay	525,097	706,782	660,326	2,497,247	3,260,083	3,293,619	748,105
Debt & Capital	581,875	777,156	758,027	2,659,694	3,422,530	3,405,929	910,551
Total Expenditures	2,342,650	2,625,584	2,908,378	5,267,394	6,046,208	5,647,616	3,453,597

Funds Included in this Department:

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

Community Facilities

Organizational Chart



Public Works Department

Overview

Ryan Leland, Director

Public Works Administration

The Public Works Department is responsible for providing administrative direction and coordination for all Public Works activities in the following divisions: Engineering, Industrial Facilities, Stormwater Utility Maintenance, Water Treatment, Water Utility Maintenance, Wastewater Treatment, Wastewater Utility Maintenance, Residential Solid Waste, Commercial Solid Waste, Landfill Monitoring District, Transfer Station, and Recycling.

Engineering

The Engineering Division is responsible for implementing approved capital projects either internally or by managing consultants. Engineering also participates in the development review process, assists other divisions with environmental permits/regulations, maintains the historical infrastructure archives, and assists the public with a multitude of inquiries.

Industrial Facilities

The Industrial Facilities division was created in FY23 and is responsible for managing and maintaining all public works facilities. This division is made up of a Superintendent and two technicians. A third technician is proposed for FY24. This division will assist in capital planning for all facilities and the implementation of approved facility projects.

Water Treatment

The Water Treatment Division is responsible for producing quality water in an adequate amount that meets all Federal and State water quality standards. Water Treatment manages two water plants (Tenmile and Missouri River), six pump stations, nine reservoirs and the Eureka well to meet these goals. The Tenmile watershed is over 50 square miles and consists of Scott Reservoir, Chessman Reservoir, the 5-mile long Red Mountain Flume, six water diversions and two well pump stations. The watershed is monitored by Water Treatment Staff daily. To ensure public safety and provide the highest quality water, staff performs daily, weekly, monthly, and yearly samples of the distribution system.

Wastewater Services

The Wastewater Treatment Division is responsible for treating wastewater and ensuring that effluent meets all Federal and State wastewater quality standards. Wastewater Treatment manages one Plant that serves customers within the City of Helena wastewater service area.

Public Works Department

Overview

Utility Maintenance

Water Utility Maintenance is responsible for maintaining the distribution system that delivers water to customers within the City of Helena service area. The distribution system includes approximately 251 miles of mains, 1,812 fire hydrants, 6 pump stations, 5,903 system, air relief, and pressure reducing valves, and 12,071 meters. Wastewater Utility Maintenance is responsible for maintaining the wastewater collection system. The collection system includes approximately 185 miles of mains, 3,855 manholes, and 9 lift stations. Stormwater Utility Maintenance division is responsible for the City's stormwater infrastructure which consists of approximately 72 miles of pipe, 47 miles of open channel ditches, and 3,206 manholes and inlets.

Residential Solid Waste

The Residential Solid Waste Division is responsible for the weekly collection and proper disposal of all residential generated waste within the City of Helena. This fund annually contributes to support the Recycling Fund (currently \$275,000) and supports private curbside recycling efforts.

Commercial Solid Waste

The Commercial Solid Waste Division is responsible for the weekly collection and proper disposal of waste from commercial customers within the City of Helena. Commercial Solid Waste also provides roll-off service when requested and services all Transfer Station and remote recycling containers.

Landfill Monitoring District

The Landfill Monitoring District was created in FY15 and is responsible for the on-going monitoring requirements of a closed landfill and for ensuring that all environmental requirements are met.

Transfer Station

The Transfer Station Division is responsible for the proper disposal of solid waste and for hosting a recycling site for all customers within the City of Helena and Lewis and Clark County. Transfer Station customers include: City of Helena Residential and Commercial Solid Waste Divisions, Scratchgravel Landfill District customers, direct haul commercial accounts, roll-off customers, and out-of-area cash customers. The Transfer Station currently processes approximately 185,000 customer transactions per year.

Recycling

Since 1992, the Recycling Division has provided a recycling site at the Transfer Station and has provided remote sites (currently seven) for all Helena area customers. Commodities currently diverted, recycled or re-used include: Cardboard, Plastic, Scrap Metal, Newspaper, Magazines, Office Paper, Aluminum Cans, Tin Cans, Glass, Tires, Anti-Freezer, Automotive Batteries, Oil, Grass, Leaves, Wood Chips, Christmas trees, and E-waste.

Public Works Department

Overview

Department Work Plan & Goals Fiscal Year 2024

The Public Works Department will work to finalize the following multi-year master plans and capital projects during Fiscal Year 2024:

Master Plans

- Water and Sewer Rate and System Development Fee Study
- Wastewater Treatment and Collection Master Plan
- Integrated Solid Waste Master Plan
- Water Facility Master Plan

ARPA and Grant Projects

- Water Treatment – Red Mountain Flume (ARPA)
- Water Treatment – Headgates (ARPA)
- Water Treatment – Ten-Mile Filter Improvements (ARPA)
- Water Utilities – Upper Hale/West Main (ARPA)
- Water Utilities – Crosstown Connector Valves (ARPA)
- Wastewater Treatment – Bioreactor Basin Blowers (Northwestern Energy Grant)

For Fiscal Year 2024, the Public Works has requested the following major projects:

- Stormwater – Placer to Neill Avenue Liner
- Engineering – Sustainability Study/Audit
- Water Treatment – Ten Mile Treatment Plant Security Gate/Property Fencing
- Wastewater Treatment – Property Gas Line Replacement
- Wastewater Treatment – Digester Building Boiler
- Wastewater Treatment – Primary Scum Pump Station
- Water/Wastewater Utilities – Main/Manhole Replacements
- Residential/Commercial Solid Waste – Rate Study

Public Works Department

FY24 Summary of Changes

Personnel

- + 1.0 FTE – Industrial Facilities Maintenance Tech IV – Maintenance, capital improvement and construction of industrial facilities.
- Wage grade adjustment for Solid Waste Operators.

Maintenance & Operations – As compared to Adopted FY23

- Supplies and Materials & Fixed Charges are increasing primarily due to inflation.
- Intra-City charges have been increased to cover the rising cost of fuel and repairs.
- Internal charges (cost allocations) are decreasing as a result of a liability deductible charge being paid off in FY23 and a decrease in allocated engineering fees. The allocation for engineering was adjusted to reflect vacancy savings in that department.
- Capital Outlay can be viewed in Section 7 of this Budget Document.

PUBLIC WORKS ALL FUNDS							
	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY2023 Adopted	FY2023 Amended	Est Actuals	Final FY 2024 Budget
Expenditures							
Personnel Services	5,969,865	6,220,847	6,290,738	7,503,549	7,531,819	6,812,173	7,824,809
Supplies & Materials	1,140,456	928,691	1,341,042	1,578,010	1,588,460	1,036,214	1,921,155
Purchased Services	4,679,562	4,772,895	4,909,594	5,169,375	5,348,755	4,935,551	5,764,359
Intra-City Charges	410,419	405,297	446,229	527,012	531,512	592,630	541,786
Fixed Charges	380,859	356,572	382,784	403,952	403,952	352,651	407,914
Maintenance & Operating	6,611,296	6,463,456	7,079,649	7,678,349	7,872,679	6,917,047	8,635,215
Internal Charges	3,027,436	3,438,735	2,811,509	3,620,871	3,622,051	3,620,869	3,505,090
Transfers Out	269,045	299,045	322,652	320,875	2,120,875	2,120,875	355,268
Internal Transactions	3,296,481	3,737,780	3,134,161	3,941,746	5,742,926	5,741,744	3,860,358
Debt Service	2,406,122	889,536	1,391,381	1,108,457	1,108,457	1,036,485	1,479,397
Capital Outlay	8,947,428	9,522,793	5,361,457	15,705,990	34,342,556	34,311,397	10,038,056
Debt & Capital	11,353,550	10,412,330	6,752,838	16,814,447	35,451,013	35,347,883	11,517,453
Total Expenditures	27,231,192	26,834,412	23,257,386	35,938,092	56,598,438	54,818,847	31,837,835

Funds included in this department

16 Public Works Administration
3084 Industrial Facilities
3101 Public Works Admin.
3102 Engineering

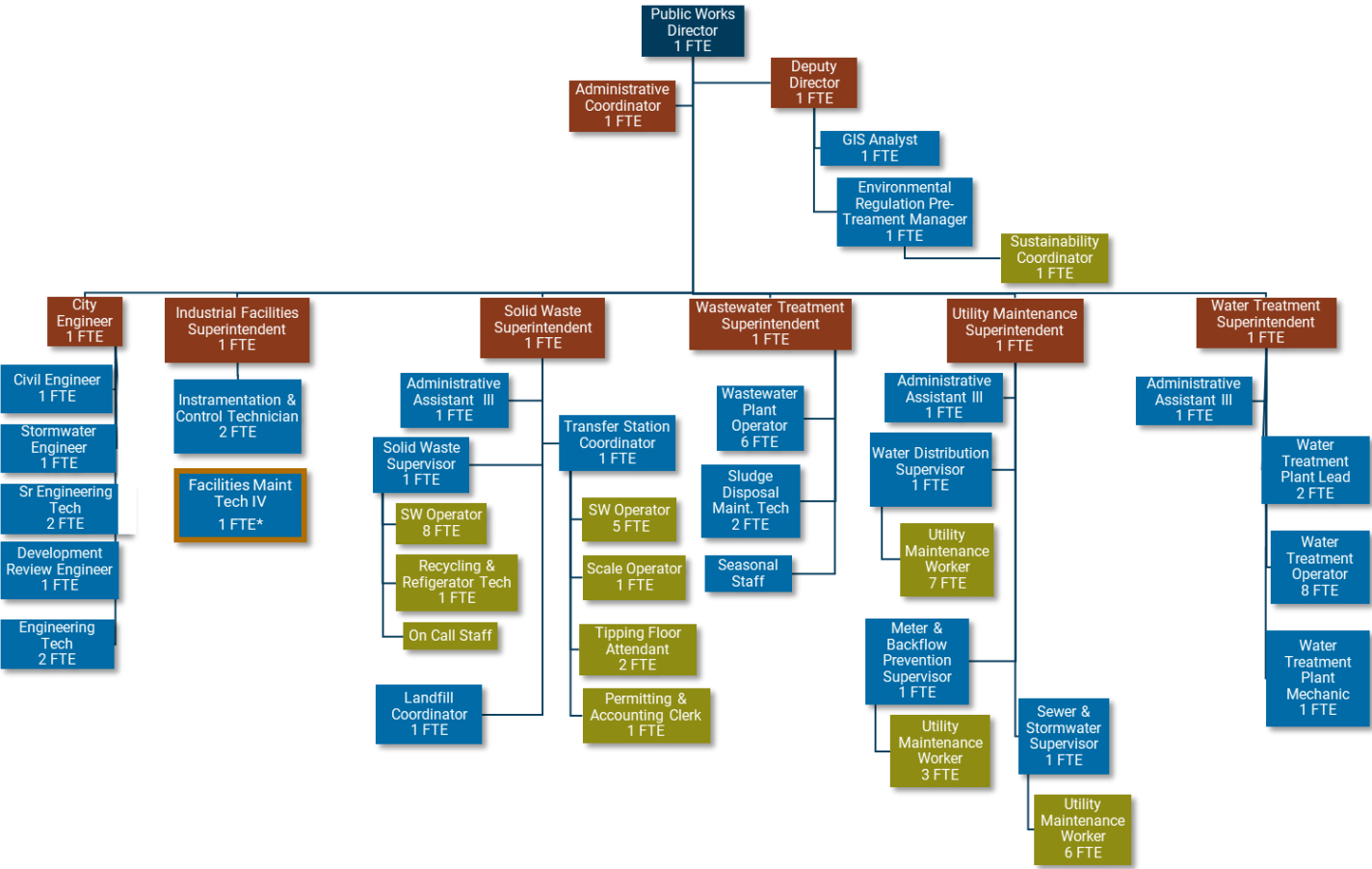
245 Storm Water Treatment
521 Water
3125 Water Treatment
3126 Water Utility Maint.

531 Wastewater
3135 Wastewater Treatment
3136 Wastewater Utility Maint.
3137 Wastewater Pretreatment

541 Solid Waste-Residential
542 Solid Waste-Commercial
543 Landfill Monitoring District
546 Transfer Station
547 Recycling

Public Works Department

Organizational Chart



*Note: Highlighted positions indicate new FY24 staffing request.

Transportation Systems

Overview

David Knoepke, Director

Department Overview

The primary responsibility of this Department is to operate and maintain the transportation network in Helena. This includes streets, traffic, transit, parking, fleet maintenance and associated infrastructure for the public's health, safety and commerce. The Department is staffed with 60 full time employees who are responsible for the maintenance of this infrastructure.

Transportation Engineering/GIS

The Engineering and GIS are responsible for the regulation of streets related construction work performed in the public right-of-way and evaluates all planned public and private development impacts. Provides design and construction support for city streets/traffic divisions, assists with special event permit review, recommends operational changes within streets/traffic and manages the sidewalk program.

Street Maintenance

Primary functions include pavement preservation, pothole patching, street repairs (chip sealing, seal coating, overlaying), paving, street sweeping, dirt street grading, street sweeping, winter storm response operations (snow plowing, limited snow removal, deicing), and minor sidewalk grinding and replacement of not more than 6 feet of sidewalk in any 100-foot portion of sidewalk.

Traffic Maintenance

Repair, fabrication and installation of street signs and regulatory signs, as per MUTCD. The placement and maintenance of pavement markings. Operation, maintenance, and repair of traffic signal systems of City owned signals and related infrastructure.

Roadway Code Enforcement

The prevention, detection, investigation and enforcement of violations of City Code resolutions or ordinances within the City Rights-of-Ways regulating public health, safety, and welfare.

Helena Parking

Operates and maintains surface lots, parking garages, permit parking and on-street pay to park (primarily in the Downtown Area) to the citizens of Helena and to those who visit our City. Parking also includes special event permitting, some private parking lot enforcement as well as residential parking districts.

Capital Transit

Provides transportation for city patrons with limited service to East Helena. Our current service model within the city is curb to curb. This model has been received very well by our ridership which has doubled over the past year. Our limited service between Helena and East Helena is through cooperative funding with the Lewis & Clark County and East Helena.

Fleet Services

Facilitates the acquisition, disposal, maintenance, repair, fuel consumption needs, and historical data collection for all the City's vehicles and equipment, which is mission critical for delivering essential services to the citizens of the Helena community.

Transportation Systems Overview

FY2023 Accomplishments

Transportation Admin/Engineering/GIS

- Continue to work on a new street assessment methodology.
- Metropolitan Planning Organization (MPO) designation and implementation.
- 130 Development Reviews
- Completed Rodney Street Reconstruction Phase II
 - 38 ADA ramps installed/replaced and 5,777 feet of sidewalk replaced
- Updated Engineering Standards
- RRFB's installed at three locations
- Continue with Custer Reconstruction Agreements
- 58 ADA ramps installed and 555 feet of new/replacement sidewalk installed
- Started ADA infrastructure inventory study

Streets/Traffic

- Purchased/received/implemented use of 100% electric sweeper
- 47,732 SY of Mill and Overlay 5,741 tons of asphalt used
- 153,387 SY of Chip Seal
- Maintenance of dirt streets and alleys
- 464 signs replaced (298 vandalized or stolen)
- 23 miles of centerline and edge lines painted

Safety

- Certified staff in First Aid and CPR
- Purchased three mobile radar speed limit signs and two message boards for street projects

Roadway Code Enforcement

Sidewalks

- 65 Trip Hazard Requests; 28 Have been repaired; 37 Awaiting Resolution
- 102 Sidewalk Obstruction Requests; 98 resolved; 4 Awaiting Resolution
- 44 Sight Distance Triangle Requests; 42 Resolved; 2 Awaiting Resolution

Snow Removal

- 220 Snow Removal Requests; 176 Cleared by Owner
- 44 Cleared by Staff and Invoiced; 31 Have Paid Invoice; 12 Invoices Outstanding; 1 Invoice Waived
- Total Compliance Rate All Requests: 80%

Parking

- Parking Enforcement equipment upgrades
- Special Events Permitting process on-line
- 2268 Active Permits
- Hourly Parking Revenues up an average of 20%
- 83 Special Events Permitted

Capital Transit

- Doubled our Average Quarterly Ridership from approx. 6,000 to 12,000
 - Estimated fiscal year ridership 55,000 to 60,000
- Introduced virtual passes to make Bus passes easier to use and harder to lose
- Maintained ridership numbers while short staffed
- Continue to build a nimble more versatile fleet of transit vehicles.
- Implemented Spare Labs software fully

Fleet Services

- NAPA/IBS shop fully operational for parts, looking to expand to other areas.
- Implemented 50kW solar panel array

- **Customer Service**

- Department wide we processed 1007 service requests (as of May 4, 2023)

Transportation Systems

Overview

Department Work Plan & Goals Fiscal Year 2024

Goals

The City of Helena Transportation Systems Department wants to improve the quality of life for all our citizens and the Helena experience for those passing through by providing safe facilities for pedestrians, bicyclists and the traveling public. Utilizing transparency, public outreach, stewardship of public funds, accountability, reliability and looking into the future for providing the best transportation network for Helena.

Transportation Admin/Engineering/GIS

- Develop balanced City budget for FY24 without raising assessments
- Complete streets implementation on all proposed public and private projects
- Continue to infill and construct sidewalks to connect our community
- Support Centennial Trail Implementation
- Evaluate street assessment methodology.
- Metropolitan Planning Organization (MPO) designation
- Continue sidewalk alternative funding discussions
- Explore Safe Routes to School inventory and plan implementation
- Identify and prioritize crossing/pedestrian safety concerns
- Administer the Sidewalk Replacement Program

Streets/Traffic

- Review and Revise Snow and Ice Control Plan
- Clearly lay out programs within streets and traffic on webpage
- Continue evaluation of the city street network
- Continuing to support improving ADA access across the City

Safety

- Evaluate a pedestrian safety program.
- Evaluate and adopt a crash reduction program.

Roadway Code Enforcement

- Voluntary compliance through education

Parking

- Improve public perceptions of pay to park
- Identify a clear vision for the future of Helena Parking

Capital Transit

- Exploring new funding under the MPO designation
- Maintain, explore potential expansion and enhance service on the existing transit network where possible

Fleet Services

- Maintain and improve our existing fleet

Transportation Systems Overview

Department Work Plan & Goals (cont.) Fiscal Year 2024

Objectives

In Support of the City Commission Strategic Outcomes and the Departments Goals

Transportation Admin/Engineering/GIS

- Execute BSNF – Centennial Trail Easement
- Centennial Trail – Henderson Crossing Feasibility Study
- Modify and implement a new street assessment methodology.
- Implement MPO bi-laws, TAC and PCC
- Update the Greater Helena Area Long Range Transportation Plan under the MPO
- Roundabout Feasibility Study
- Continue sidewalk alternative funding discussions
- Implement ADA infrastructure inventory study, dashboard and proposed funding levels
- Lawrence & Last Chance Gulch Redesign
- Custer Reconstruction
- Identify new RRFB locations
 - Install new RRFB's as budget allows
- Concurrency Transportation Model
- Administer the Sidewalk Replacement Program

Streets/Traffic

- Complete Rodney Street Reconstruction Phase II
- 11th Avenue Mill and Overlay
- Mill & Overlay 50,408 SY of roadway
- Chip Seal 200,000 SY of roadway
- 100 Proposed ADA ramps installation - estimate

Safety

- AED's in every building and some vehicles
- Explore and implement/modify existing pre/post trip inspection program

Roadway Code Enforcement

- Work on abandoned vehicle ordinance/policy/procedure
- Assist in special events and construction traffic/pedestrian control plan inspections

Parking

- Online payments
- ADA audit progress
- Regular tickets/fine collection notices

Capital Transit

- Online/Touchless payments
- Expand Service Hours
- Explore Electric Options

Fleet Services

- Create a vehicle replacement program.
- Procure equipment and training to facilitate repairs of alternative energy vehicles and equipment.

Transportation Services Department

FY24 Summary of Changes

Personnel

- No FTE changes for FY24

Maintenance & Operations – As compared to Adopted FY23

- Supplies & Materials have a proposed decrease of about \$380,000 due to the Mill and Overlay expenses moved to capital outlay expense.
- Purchased Services budget have a proposed decrease of about \$538,000 due to the chip seal expenses moving to capital outlay expense.
- Intra-City charges have been decreased as in-house vehicle repairs have gone down. The savings from those costs are used to cover the rising cost of fuel.
- Fixed Charges have increased and represent Special Assessment payments and expected increase in credit card fees with online payment volume increasing.

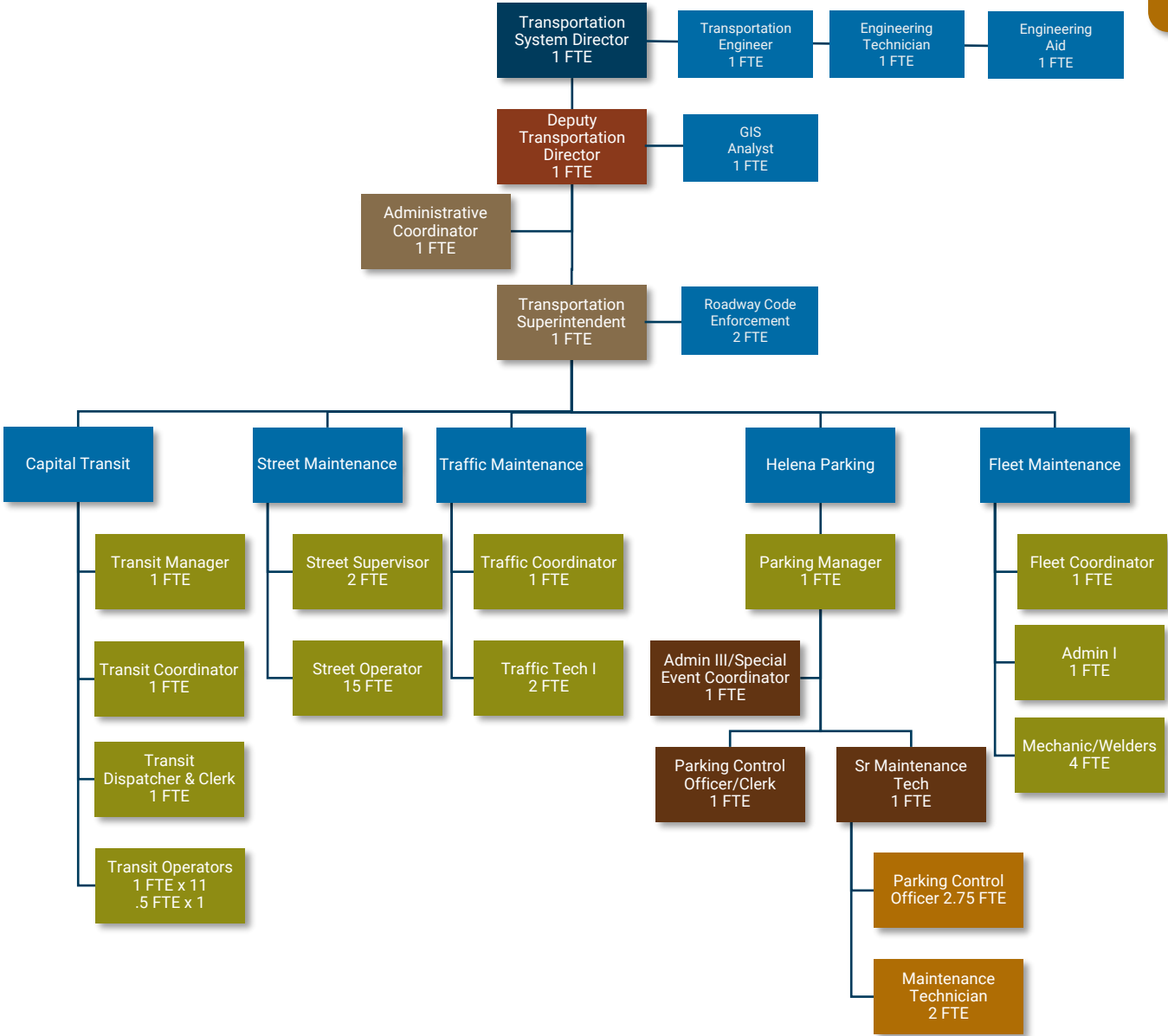
TRANSPORTATION ALL FUNDS							
	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY2023			Final FY 2024 Budget
				Adopted	Amended	Est Actuals	
Expenditures							
Personnel Services	3,394,933	3,570,262	4,109,069	4,748,784	4,748,784	4,500,320	5,287,368
Supplies & Materials	1,434,153	1,577,786	1,678,942	2,098,555	2,343,555	1,852,498	1,714,562
Purchased Services	2,027,182	1,453,742	1,646,007	2,757,390	3,294,329	1,468,359	2,126,369
Intra-City Charges	382,866	335,079	421,540	592,202	592,202	419,988	558,777
Fixed Charges	183,898	279,201	272,474	207,966	207,966	208,525	213,437
Maintenance & Operating	4,028,099	3,645,809	4,018,963	5,656,114	6,438,053	3,949,370	4,613,145
Internal Charges	1,184,095	1,202,411	1,348,140	1,555,797	1,555,797	1,552,019	1,386,501
Transfers Out	50,000	-	-	73,320	213,320	245,829	-
Internal Transactions	1,234,095	1,202,411	1,348,140	1,629,117	1,769,117	1,797,848	1,386,501
Debt Service	590,990	639,441	642,432	985,877	985,877	634,850	654,750
Capital Outlay	3,714,213	1,345,832	3,144,641	2,490,774	12,329,445	12,319,727	3,249,073
Debt & Capital	4,305,203	1,985,273	3,787,073	3,476,651	13,315,322	12,954,577	3,903,823
Total Expenditures	12,962,330	10,403,755	13,263,245	15,510,665	26,271,275	23,202,116	15,190,837

Funds Included in this Department:

201 Street & Traffic	450 Sidewalk Improve/Construct	580 Capital Transit
240 Gas Tax	551 Parking	581 CT - East Valley
241 Gas Tax HB473	561 Special Charters	610 Fleet Services

Transportation Services Department

Organizational Chart





Schedule of Capital Outlays

Final Budget Fiscal Year 2024



Schedule of Capital Outlays

General Government Services

Major Capital Projects (\$80,000 and Up)

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
Civic Center HVAC (Carryover from FY23)	351,000	351,000				
Police Radios (15)	115,000	115,000	-	-	-	-
Police Tasers: Taser10 model (53)	250,000	50,000	50,000	50,000	50,000	50,000
Kay McKenna Tennis Court Rebuild (\$100,000 split with 441 Fund)	300,000	-	300,000	-	-	-
Pioneer Park Playground Replacement	165,000	-	-	165,000	-	-
Benton Ave Park Development	105,000	-	-	-	105,000	-
Batch Softball Complex - LED Lighting Upgrade	200,000	-	-	-	200,000	-
Downtown Public Restroom (BID)	98,000	98,000				
City Facility Solar Project	240,000	240,000				
	\$ 1,584,000	\$ 854,000	\$ 350,000	\$ 215,000	\$ 355,000	\$ 50,000

Minor Capital Projects (\$5,000 - \$79,999)

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
Firetower Historical Rebuild (Total Project Cost = TBD)	50,000	50,000	-	-	-	-
Office Rebuild - Human Resources	30,000	30,000	-	-	-	-
PEG & Government Access Channel	11,000	11,000				
Centennial Park Signs	7,500	7,500	-	-	-	-
Northwest Park Playground (replacement)	78,000	-	78,000	-	-	-
Watchguard Server - Police	75,000	-	75,000	-	-	-
Batch Softball Complex Playground Replacement	50,600	-	50,600	-	-	-
Patrol Rifles - Police	50,000	-	50,000	-	-	-
Mt View Tennis and Basketbal Ct Resurface	20,000	-	20,000	-	-	-
K9's (1) - Police	18,500	-	18,500	-	-	-
Beattie Locomotive Paint Restoration	15,000	-	15,000	-	-	-
Last Chance Gulch Trolley Paint and Repair - Walkingmall	15,000	-	15,000	-	-	-
Dart Simluation Training - Police	15,000	-	15,000	-	-	-
Lane Line Reels	14,250	-	14,250	-	-	-
Constitution Park Pavillion Renovation	10,000	-	10,000	-	-	-
Kindrick Legion Carpet replacement in Visitor's Clubhouse	5,000	-	5,000	-	-	-
Beattie Locomotive Fencing Replacement	10,000	-	-	10,000	-	-
Cunningham Playground Replacement	44,000	-	-	-	44,000	-
Wesleyan Playground Replacement	60,000	-	-	-	-	60,000
	\$ 578,850	\$ 98,500	\$ 366,350	\$ 10,000	\$ 44,000	\$ 60,000

Schedule of Capital Outlays

General Government Services (Cont.)

Vehicles and Equipment

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
Patrol Vehicles (4/Year)	1,615,000	295,000	310,000	325,000	335,000	350,000
Toro 4010 Turf Mower (replacement524)	88,000	88,000	-	-	-	-
ToolCat 5600 (replacement for ToolCat 538)	\$ 76,000	76,000	-	-	-	-
4x4 3/4 ton Pickup (Replacement for 512)	50,000	50,000	-	-	-	-
4x4 1/2 ton Pickup (Replacement for 547)	45,000	45,000	-	-	-	-
Ford F250	42,990	42,990	-	-	-	-
Trailer (replacement for unit 546)	12,000	12,000	-	-	-	-
Ford Escape Hybrid 4X4	41,530	-	41,530	-	-	-
Dodge Durango	47,930	-	-	47,930	-	-
Walker Mower H-27i (replacement for 530)	18,000	-	-	18,000	-	-
CanAm ATV 570 with plow (replacement for 542)	11,600	-	-	11,600	-	-
ToolCat 5600 (Replacement for 540)	80,000	-	-	-	80,000	-
Toro Turf Mower (Replacement for 521)	89,000	-	-	-	-	89,000
4x4 1/2 ton Pickup (Replacement for 553)	52,000	-	-	-	-	52,000
Ford Escape	45,380	-	-	-	-	45,380
200 CFM Air Compressor (Replacement for 523)	24,000	-	-	-	-	24,000
Format Copier/Printer/Scanner	13,440	-	-	-	-	13,440
	\$ 2,351,870	\$ 608,990	\$ 351,530	\$ 402,530	\$ 415,000	\$ 573,820

Schedule of Capital Outlays

Parks and Recreation (Non – General Fund)

Major Capital Projects (\$80,000 and Up)

Golf Course

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
Irrigation System	\$ 2,575,000	-	-	75,000	2,500,000	-
	\$ 2,575,000	\$ -	\$ -	\$ 75,000	\$ 2,500,000	\$ -

Vehicles & Equipment

Open Space

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
CAT 301 Excavator	\$ 62,250	62,250	-	-	-	-
Snow Plow	16,750	16,750	-	-	-	-
Ford F550 Standard Cab 4 x 4	80,000	80,000	-	-	-	-
Box Sander	20,000	-	20,000	-	-	-
Dump Trailer	20,000	-	20,000	-	-	-
Tracked Chipper	120,000	-	120,000	-	-	-
Bobcat Skid Steer	50,000	-	-	50,000	-	-
CAT 305 E Excavator	125,000	-	-	-	125,000	-
16 Foot Turf Trailer	15,000	-	-	-	15,000	-
Polaris Ranger Crew	24,000	-	-	-	24,000	-
Ford F250 Supercab	65,000	-	-	-	-	65,000
	\$ 598,000	\$ 159,000	\$ 160,000	\$ 50,000	\$ 164,000	\$ 65,000

Golf Course

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
55 Rental Golf Carts	\$ 195,000	195,000	-	-	-	-
ADA Cart	15,000	-	15,000	-	-	-
Reels for Greens Mowers (verticutter and regular)	23,000	-	23,000	-	-	-
Surrounds Mower	50,000	-	50,000	-	-	-
Sand Pro Bunker Rake	28,000	-	28,000	-	-	-
Sprayer	68,000	-	68,000	-	-	-
Utility Cart	11,000	-	11,000	-	-	-
Greens Roller	18,000	-	-	18,000	-	-
Rough Mower	84,000	-	-	84,000	-	-
Tractor with Loader	65,000	-	-	-	-	65,000
2 Fairway Mowers	134,000	-	-	-	-	134,000
3 Utility Carts	33,000	-	-	-	-	33,000
	\$ 724,000	\$ 195,000	\$ 195,000	\$ 102,000	\$ -	\$ 232,000

Urban Forestry

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
Dumping Chip Box Truck (replace 541) overdue 2017	\$ 130,000	-	130,000	-	-	-
1 ton dumping flatbed pickup (replace 507) overdue 2013	80,000	-	80,000	-	-	-
Bandit Chipper Replacement 545	75,000	-	-	-	75,000	-
	\$ 285,000	\$ -	\$ 210,000	\$ -	\$ 75,000	\$ -

Schedule of Capital Outlays

Fire

Major Capital Projects (\$80,000 and Up)

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
Station 3	\$ 6,000,000	-	-	6,000,000	-	-
Phoenix G2 Automated Dispatch System	150,000	-	-	-	-	150,000
	\$ 6,150,000	\$ -	\$ -	\$ 6,000,000	\$ -	\$ 150,000

Minor Capital Projects (\$5,000 - \$79,999)

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
Station 1 compressor	\$ 80,000	80,000	-	-	-	-
Handheld Radio - 1 per year for replacement and rotation	40,000	8,000	8,000	8,000	8,000	8,000
Extrication Equip for T1 - AFG Grant Request	50,000	-	50,000	-	-	-
Station 2 compressor - AFG Grant request	75,000	-	75,000	-	-	-
Fire Prevention: Public Education Program - FP&S grant	15,000	-	15,000	-	-	-
Replacement copier for St 1 - Konica Minolta	7,000	-	7,000	-	-	-
Gear Storage - St 2	40,000	-	-	40,000	-	-
Trench Rescue Equipment and Training	25,000	-	-	25,000	-	-
Knox Upgrade - physical portion (SW would be additional)	30,000	-	-	-	30,000	-
SCBA bottle replacements	150,000	-	-	-	-	150,000
	\$ 512,000	\$ 88,000	\$ 155,000	\$ 73,000	\$ 38,000	\$ 158,000

Vehicles and Equipment Detail

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
Replace Reserve Engine (1999)	\$ 1,000,000	-	-	-	1,000,000	-
Replace Type 6 Wildland 2 w/ Type 3	450,000	450,000	-	-	-	-
	\$ 1,450,000	\$ 450,000	\$ -	\$ -	\$ 1,000,000	\$ -

Schedule of Capital Outlays

Community Facilities

Major Capital Projects (\$80,000 and Up)

Community Facilities

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
Fire Station #2 - Restroom/Lockerroom Renovation*	\$ 410,000	60,000	350,000	-	-	-
Fire Station #1 - Boiler Replacement (Engineering completed in FY23, ready for bid process)*	362,000	-	362,000	-	-	-
Fire #1 - Pad Heat Supply Reconfiguration (add alternate for boiler bid)	19,500	-	19,500	-	-	-
City Shop - Boiler Replacement (Engineering completed in FY23, ready for bid process)*	200,000	-	200,000	-	-	-
City Shop - Roof Replacement*	525,000	-	525,000	-	-	-
Civic Center - Ballroom Floor Replacement*	120,000	-	120,000	-	-	-
Civic Center - North Parking Lot Replacement*	140,000	-	140,000	-	-	-
*These items will be funded through an intercap loan in either FY24 or FY25						
	\$ 1,776,500	\$ 60,000	\$ 1,716,500	\$ -	\$ -	\$ -

City - County Building

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
LED Lighting Upgrades	\$ 156,000	56,000	50,000	50,000	-	-
1st floor & 330 AHU efficiency upgrades	100,800		100,800	-	-	-
South Parking Lot Mill & Overlay	88,000	-	88,000	-	-	-
East Entry Cornice Replacement	357,000	-	-	357,000	-	-
West Hypalon Roof Replacement	98,000	-	-	-	98,000	-
West Parkinglot Mill & Overlay	130,300	-	-	-	130,300	-
Exterior Grout Pointing	141,000	-	-	-	-	141,000
East Entry Door Replacement	80,000	-	80,000	-	-	-
	\$ 1,151,100	\$ 56,000	\$ 318,800	\$ 407,000	\$ 228,300	\$ 141,000

Law & Justice Center

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
Elevator Upgrades - Center	\$ 130,000	130,000	-	-	-	-
BAS/HVAC Controls, Extensive/Robust BMS or Smart Building System, Upgrade/Install	156,000	156,000	-	-	-	-
Center Roof on 1972 Addition (Ballasted EPDM) Replacement	94,000	94,000	-	-	-	-
Elevator Upgrades - North building	82,000	-	82,000	-	-	-
HVAC Upgrades	181,620	-	-	181,620	-	-
Elevator Upgrades - South building	98,540	-	-	98,540	-	-
Chillers	123,240	-	-	-	-	123,240
	\$ 865,400	\$ 380,000	\$ 82,000	\$ 280,160	\$ -	\$ 123,240

Schedule of Capital Outlays

Community Facilities (Cont.)

Minor Capital Projects (\$5,000 - \$79,999)

Community Facilities

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
Fire Station #2 - LED Lighting Upgrade	\$ 25,000	25,000	-	-	-	-
Fire Station #2 - Emergency Generator Replacement	25,000	25,000	-	-	-	-
Parks Maintenance Bldg - Commercial Ceiling Fans in Shop	6,400	6,400	-	-	-	-
Fire Station #2 - Apparatus Floor Heaters Replacements	22,000	-	-	22,000	-	-
Civic Center - Benton Hall Carpet Replacement	5,000	5,000	-	-	-	-
BRGC Clubhouse - West Entry Windbreak	5,000	5,000	-	-	-	-
Fire #2 - Dayroom Flooring Replacement*	16,390	-	16,390	-	-	-
*These items will be funded through an intercap loan in either FY24 or FY25						
	\$ 104,790	\$ 66,400	\$ 16,390	\$ 22,000	\$ -	\$ -

City - County Building

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
Wayfinding Signage 1st Floor	\$ 12,000	12,000	-	-	-	-
Engineering Study, Mechanical, HVAC Controls/Rebalance, Evaluate/Report	10,000	10,000	-	-	-	-
Seal and Stripe South Parking Lot	7,000	7,000	-	-	-	-
Freight Elevator Controls replacement	7,000	-	-	7,000	-	-
West Elevator Controls Replacement	10,000	-	-	-	10,000	-
Fire Extinguisher Replacement (39)	7,000	-	-	-	7,000	-
Defibrillator (AED) Replacement (4)	9,500	-	-	-	9,500	-
326,309 Split System Replacement	19,000	-	-	-	19,000	-
Water Heater Replacement (200GL)	10,000	-	-	-	-	10,000
Renovate County Treasurers Office Rm 101	30,000	30,000	-	-	-	-
	\$ 121,500	\$ 59,000	\$ -	\$ 7,000	\$ 45,500	\$ 10,000

Law & Justice Center

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
Parking Lot #2 Repairs, Seal Cracks, Stripe and Seal	\$ 11,800	6,000	-	-	-	5,800
Engineering Study, Plumbing, Domestic Water Supply System, Evaluate/Report	10,000	10,000	-	-	-	-
Exhaust Fan, Centrifugal, 36"Damper, Replace	7,000	7,000	-	-	-	-
Xeriscape Garden	20,000	20,000	-	-	-	-
Packaged Terminal Air Conditioner, PTAC, Replace	12,610	-	12,610	-	-	-
Split System, Air Cleaner, Replace	8,220	-	8,220	-	-	-
North Parking Lot, Pavement, Asphalt Repairs, Seal & Stripe	15,450	-	15,450	-	-	-
Uninterruptible Power Supply, Individual Battery, Replace	22,260	-	-	22,260	-	-
Exterior Fixture w/ Lamp, any type, w/ LED Replacement, Replace	8,350	-	-	8,350	-	-
Flooring, Vinyl Tile (VCT), Replace	23,190	-	-	23,190	-	-
Flooring, Carpet, Commercial Standard, Replace	30,000	-	-	10,000	10,000	10,000
North Roof on 1980 Addition (white TPO or Hypalon)	62,810	-	-	-	-	62,810
	\$ 231,690	\$ 43,000	\$ 36,280	\$ 63,800	\$ 10,000	\$ 78,610

Schedule of Capital Outlays

Community Facilities (Cont.)

Vehicles and Equipment

City – County Building

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
Conference Room 426 Audio/Visual Upgrade	\$ 56,205	56,205	-	-	-	-
Floor Scrubber	10,000	10,000	-	-	-	-
Info Desk Work Station (split w/Mail fund \$5,000 each)	10,000	10,000	-	-	-	-
Fire Alarm Panel - City/County Bldg	7,500	7,500				
	\$ 83,705	\$ 83,705	\$ -	\$ -	\$ -	\$ -

Schedule of Capital Outlays

Public Works

Major Capital Projects (\$80,000 and Up)

Storm Water

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
CIPP Liner - Placer Avenue to Neill Avenue	\$ 879,420	879,420	-	-	-	-
Engineering - Centennial Park Capacity	500,000	500,000	-	-	-	-
Stormwater Utility Rate Study	100,000	100,000	-	-	-	-
Harris Street - Phase I (Railroad Pipe Lining Inlets)	1,296,340	-	1,296,340	-	-	-
Montana Ave RR Crossing Pipe Lining	313,620	-	313,620	-	-	-
Davis Street Lining & Inlets - Phase I	646,870	-	646,870	-	-	-
Centennial Park Capacity Improvements	2,652,250	-	-	2,652,250	-	-
Davis Street Lining & Inlets - Phase II	644,190	-	-	644,190	-	-
Kmart Pond Inlet - Pipe Upsize	2,172,860	-	-	-	2,172,860	-
Malfunction Junction Reroute - Phase I	1,052,300	-	-	-	1,052,300	-
Nature Park Storage and Treatment	1,310,320	-	-	-	-	1,310,320
Lamborn Street Lining	665,240	-	-	-	-	665,240
Phoenix Avenue Conveyance Channels	114,230	-	-	-	-	114,230
Harris Street Pond - Bypass Pipe	137,000	-	-	-	-	137,000
Harris Street Pond Improvements	1,931,060	-	-	-	-	1,931,060
Sewer Jet	118,010	-	-	-	-	118,010
	\$ 14,533,710	\$ 1,479,420	\$ 2,256,830	\$ 3,296,440	\$ 3,225,160	\$ 4,275,860

Solid Waste: Commercial

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
T.S. Entrance (Shared Cost)	89,238	89,238	-	-	-	-
	\$ 89,238	\$ 89,238	\$ -	\$ -	\$ -	\$ -

Transfer Station

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
Transfer Station Scale - Outbound	\$ 257,500	-	257,500	-	-	-
Transfer Station Scale - Inbound	257,500	-	257,500	-	-	-
Transfer Station Scale - Outbound (New)	257,500	-	257,500	-	-	-
	\$ 772,500	\$ -	\$ 772,500	\$ -	\$ -	\$ -

Schedule of Capital Outlays

Public Works (Cont.)

Major Capital Projects (\$80,000 and Up)

Water

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
Groundwater Wells Property Purchase	\$ 500,000	500,000	-	-	-	-
MRTP - Security Gate/Property Fencing	200,000	200,000	-	-	-	-
Compliance Software (OPS)	150,000	150,000	-	-	-	-
Fire Hydrant Replacement Program	1,500,000	300,000	300,000	300,000	300,000	300,000
Main Replacement Program	15,727,180	1,331,760	4,690,850	3,139,130	3,230,940	3,334,500
CAC Actuators (12)	96,000	96,000	-	-	-	-
Utility Building Lift Station - Shared with WW/Storm	80,000	80,000	-	-	-	-
FY24 Shared Water Lines	100,000	100,000	-	-	-	-
MRTP - Chemical Feed Building	281,380	-	281,380	-	-	-
MRTP - Groundwater Wells (Additional Cost)	2,500,000	-	2,500,000	-	-	-
TMTP - CAC Tanks (1-4)	285,160	-	285,160	-	-	-
Eureka Pump Station Generator	168,830	-	168,830	-	-	-
Winnie Reservoir #1 (Interior Sealant Coating)	184,480	-	184,480	-	-	-
Winnie Reservoir #2 (Interior Sealant Coating)	184,480	-	184,480	-	-	-
Scott Reservoir Spillway Improvements	117,260	-	117,260	-	-	-
FY25 Shared Water Lines	100,000	-	100,000	-	-	-
MRTP - Filter Media	1,916,100	-	-	1,916,100	-	-
TMTP - Pre-sedimentation Basin	4,502,040	-	-	4,502,040	-	-
Tenmile Transmission Main (Phase II)	8,195,450	-	-	8,195,450	-	-
FY26 Shared Water Lines	100,000	-	-	100,000	-	-
Malben Reservoir (Interior Seal Coating)	776,130	-	-	-	776,130	-
Airport Interconnection (Airport to MRTP)	2,388,100	-	-	-	2,388,100	-
MRTP - Main Roof Replacement	163,910	-	-	-	163,910	-
Red Mountain Flume (Engineering)	157,960	-	-	-	157,960	-
TMTP - Lagoon Cleaning (3)	133,320	-	-	-	133,320	-
FY27 Shared Water Lines	100,000	-	-	-	100,000	-
MRTP - PLC's, SCADA (Clearwell Pump Station)	302,520	-	-	-	-	302,520
Red Mountain Flume (Phase II)	5,216,730	-	-	-	-	5,216,730
Rimini Raw Water Line	3,689,620	-	-	-	-	3,689,620
Chessman Dam Solar Aerators	403,170	-	-	-	-	403,170
Forest Estates Pump Station Reconstruction	434,650	-	-	-	-	434,650
FY28 Shared Water Lines	100,000	-	-	-	-	100,000
	\$ 50,754,470	\$ 2,757,760	\$ 8,812,440	\$ 18,152,720	\$ 7,250,360	\$ 13,781,190

Schedule of Capital Outlays

Public Works (Cont.)

Major Capital Projects (\$80,000 and Up)

Wastewater

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
Property Gas Lines/Replacement	\$ 300,000	300,000	-	-	-	-
Digester Building Natural Gas Boiler	200,000	200,000	-	-	-	-
Secondary Digester #1 Cover/Tank Rehab	500,000	500,000	-	-	-	-
Primary Scum Pump Station (Additional Cost)	700,000	700,000	-	-	-	-
Utility Building Lift Station - Shared with Water/Storm	80,000	80,000	-	-	-	-
FY24 Shared Sewer Lines	100,000	100,000	-	-	-	-
FY24 Main Replacements/Lining	750,000	750,000	-	-	-	-
SCADA Hardware/Software	86,090	86,090	-	-	-	-
Beltpress Polymer System (#1 & #2)	80,000	80,000	-	-	-	-
Airport Gravity Main	2,209,000	-	2,209,000	-	-	-
FY25 Shared Sewer Lines	100,000	-	100,000	-	-	-
FY25 Main Replacements/Lining	750,000	-	750,000	-	-	-
Primary Anaerobic Digester #1	3,115,930	-	-	3,115,930	-	-
Plant Improvements (Permit Dependent)	12,000,000	-	-	12,000,000	-	-
Secondary Clarifier #2 Gear Unit	93,480	-	-	93,480	-	-
FY26 Shared Sewer Lines	100,000	-	-	100,000	-	-
FY26 Main Replacements/Lining	750,000	-	-	750,000	-	-
Backhoe/Loader - Shared with Water/Storm (#445)	85,870	-	-	85,870	-	-
Primary Anaerobic Digester #2	3,209,410	-	-	-	3,209,410	-
SCADA Hardware	590,470	-	-	-	590,470	-
Primary Clarifier #2 Cover	802,350	-	-	-	802,350	-
Intermediate Pump Station Equip/Wet Well	138,420	-	-	-	138,420	-
Plant Improvements (Permit Dependent)	12,000,000	-	-	-	12,000,000	-
Secondary Sludge Pump Station Equipment	802,350	-	-	-	802,350	-
Secondary Clairifier #3 Gear Unit	128,380	-	-	-	128,380	-
Bioreactor Basin #1 Equipment	80,240	-	-	-	80,240	-
Bioreactor Basin #2 Equipment	80,240	-	-	-	80,240	-
Bioreactor Basin #3 Equipment	80,240	-	-	-	80,240	-
Secondary Blower Building Equipment	1,604,710	-	-	-	1,604,710	-
Beltpress Building/Equipment	561,650	-	-	-	561,650	-
FY27 Shared Sewer Lines	100,000	-	-	-	100,000	-
FY27 Main Replacements/Lining	750,000	-	-	-	750,000	-
Airport Lift Station Rehab	397,780	-	-	-	397,780	-
Digester & Gravity Belt Thickener Equipment	1,404,920	-	-	-	-	1,404,920
FY28 Shared Sewer Lines	100,000	-	-	-	-	100,000
FY28 Main Replacements/Lining	750,000	-	-	-	-	750,000
Sewer Jet - Shared with Storm (Replace #448)	213,750	-	-	-	-	213,750
	\$ 45,795,280	\$ 2,796,090	\$ 3,059,000	\$ 16,145,280	\$ 21,326,240	\$ 2,468,670

Schedule of Capital Outlays

Public Works (Cont.)

Minor Capital Projects (\$5,000 – \$79,999)

Storm Water

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
Utility Maintenance Building Lift Station (Shared)	\$ 41,200	41,200	-	-	-	-
GPS Portable Base	6,180	6,180	-	-	-	-
GPS Handheld Unit	6,840	-	6,840	-	-	-
Air Compressor	7,670	-	-	7,670	-	-
GPS Handheld Unit	7,260	-	-	-	7,260	-
Jet Set Commander Root Foamer	21,150	-	-	-	-	21,150
	\$ 90,300	\$ 47,380	\$ 6,840	\$ 7,670	\$ 7,260	\$ 21,150

Solid Waste: Residential

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
Rate Study (Shared - Solid Waste: Commercial)	\$ 75,000	75,000	-	-	-	-
T.S. Entrance (34% Allocation)	68,000	68,000	-	-	-	-
	\$ 143,000	\$ 143,000	\$ -	\$ -	\$ -	\$ -

Solid Waste: Commercial

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
Rate Study (Shared - Solid Waste: Residential)	\$ 75,000	75,000	-	-	-	-
	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -

Transfer Station

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
T.S. Entrance (38% Allocation)	\$ 76,000	76,000	-	-	-	-
Pit Floor Resurfacing	44,340	-	-	44,340	-	-
	\$ 120,340	\$ 76,000	\$ -	\$ 44,340	\$ -	\$ -

Recycling

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
T.S. Entrance (10% Allocation)	\$ 20,000	20,000	-	-	-	-
	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -

Schedule of Capital Outlays

Public Works (Cont.)

Minor Capital Projects (\$5,000 – \$79,999)

Water

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
Back Wash Recycle - Irrigation Shed Replacement	\$ 75,000	75,000	-	-	-	-
MRTP - CL2 Analyzers	14,000	14,000	-	-	-	-
MRTP Irrigation Improvement Project	20,000	20,000	-	-	-	-
TMTP Security System	40,000	40,000	-	-	-	-
TMTP Irrigation Improvements	20,000	20,000	-	-	-	-
TMTP Well House #1 Replacement	75,000	75,000	-	-	-	-
Flume Cabin Rehabilitation	10,000	10,000	-	-	-	-
Well House #2 Replacement	75,000	75,000	-	-	-	-
Forest Estates Pump Station Replacement	75,000	75,000	-	-	-	-
Pump Stations - CL2 Analyzers (6)	36,900	36,900	-	-	-	-
GPS Portable Base	12,360	12,360	-	-	-	-
Water Quality Calibration Analyzer	15,000	15,000	-	-	-	-
MRTP - Lagoon Cleaning	79,570	-	79,570	-	-	-
MRTP - Back Wash Pump	32,090	-	32,090	-	-	-
MRTP - Air Scour Blowers	16,050	-	16,050	-	-	-
MRTP - Filter to Waste Pumps	8,770	-	8,770	-	-	-
MRTP - Security Gate	36,120	-	36,120	-	-	-
MRTP - Security System	34,940	-	34,940	-	-	-
TMTP - Heat Envelope Actuators (4)	32,960	-	32,960	-	-	-
GPS Handheld Unit	13,680	-	13,680	-	-	-
Air Compressor - Shared with WW/Storm	8,740	-	8,740	-	-	-
Air Compressor - Shared with WW/Storm	15,340	-	-	15,340	-	-
MRTP - Lagoon Cleaning	79,570	-	-	-	79,570	-
GPS Handheld Unit	14,510	-	-	-	14,510	-
Nob Hill Pump Station Refurbish	30,250	-	-	-	-	30,250
Pipe Saw - Shared with WW/Storm	5,840	-	-	-	-	5,840
	\$ 876,690	\$ 468,260	\$ 262,920	\$ 15,340	\$ 94,080	\$ 36,090

Schedule of Capital Outlays

Public Works (Cont.)

Minor Capital Projects (\$5,000 – \$79,999)

Wastewater

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
Cold Storage Insulation	\$ 50,000	50,000	-	-	-	-
Non-Potable Water Station Pumps (3)	45,000	45,000	-	-	-	-
Digester Gas Pipe Rehab	50,000	50,000	-	-	-	-
Digester Liquid Ring Blower	50,000	50,000	-	-	-	-
FY24 Manhole Replacements/Rehab	50,000	50,000	-	-	-	-
GPS Portable Base	12,360	12,360	-	-	-	-
Septic Dump Station Odor Control	35,070	-	35,070	-	-	-
Bioreactor Basin #1 MLR Piping	41,790	-	41,790	-	-	-
Bioreactor Basin #2 MLR Piping	41,790	-	41,790	-	-	-
Bioreactor Basin #3 MLR Piping	41,790	-	41,790	-	-	-
Bioreactor Basin #2 MLR Pump	30,750	-	30,750	-	-	-
Bioreactor Basin #3 MLR Pump	30,750	-	30,750	-	-	-
Secondary Aeration Blower #1 Actuator	7,160	-	7,160	-	-	-
Secondary Aeration Blower #2 Actuator	7,160	-	7,160	-	-	-
FY25 Manhole Replacements/Rehab	50,000	-	50,000	-	-	-
GPS Handheld Unit	13,680	-	13,680	-	-	-
Air Compressor - Shared with Water/Storm (Unit #421)	8,740	-	8,740	-	-	-
Administrative Building HVAC	13,220	-	-	13,220	-	-
Lighting Efficiency Project	11,370	-	-	11,370	-	-
Primary Clarifier #1 Gear Drive	62,320	-	-	62,320	-	-
Primary Clarifier #2 Gear Drive	62,320	-	-	62,320	-	-
FY26 Manhole Replacements/Rehab	50,000	-	-	50,000	-	-
Air Compressor (Unit #401)	15,340	-	-	15,340	-	-
Refrigerator	3,030	-	-	-	3,030	-
Septic Dump Station Camera/Security	28,980	-	-	-	28,980	-
U.V. Cover	7,790	-	-	-	7,790	-
Beltpress Building Rollup Door - South	13,050	-	-	-	13,050	-
FY27 Manhole Replacements/Rehab	50,000	-	-	-	50,000	-
GPS Handheld Unit	14,510	-	-	-	14,510	-
Digester Liquid Ring Blowers	40,320	-	-	-	-	40,320
Methane Meters	32,250	-	-	-	-	32,250
Bioreactor Diffusers	38,510	-	-	-	-	38,510
FY28 Manhole Replacements/Rehab	50,000	-	-	-	-	50,000
Pipe Saw - Shared with Water/Storm	5,840	-	-	-	-	5,840
	\$ 1,064,890	\$ 257,360	\$ 308,680	\$ 214,570	\$ 117,360	\$ 166,920

Schedule of Capital Outlays

Public Works (Cont.)

Vehicles & Equipment

Storm Water

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
Ford F-150 1/2 Ton Supercab Pickup (Shared)	\$ 10,660	10,660	-	-	-	-
6YD Dump Truck (Replace with 12YD) (Shared)	35,660	35,660	-	-	-	-
Pick Up - 1 Ton 4x4 (Shared)	8,780	-	8,780	-	-	-
Pick Up - 3/4 Ton 4x4 (Shared)	16,110	-	16,110	-	-	-
Backhoe/loader (Shared)	42,310	-	-	42,310	-	-
3 yd Dump Truck 4X4 (Shared)	12,630	-	-	12,630	-	-
Backhoe / Loader (Shared)	32,860	-	-	-	32,860	-
F150 Flatbed Crewcab (Shared)	9,700	-	-	-	-	9,700
F250 Flatbed Crewcab (Shared)	12,100	-	-	-	-	12,100
	\$ 180,810	\$ 46,320	\$ 24,890	\$ 54,940	\$ 32,860	\$ 21,800

Solid Waste: Residential

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
Side-Loader/Accessories (Replace #242)	376,200	376,200	-	-	-	-
Side-Loader/Accessories (Replace #243)	376,200	376,200	-	-	-	-
Truck - Small Roll Off (Replace #206)	126,120	-	126,120	-	-	-
PU 3/4T 4X4 (Shared - Replace #154)	11,370	-	11,370	-	-	-
Pressure Washer	5,800	-	5,800	-	-	-
Hosfelt Campbell Air Compressor	6,560	-	-	6,560	-	-
PU 1/4T 4 X4 Crew cab (Shared - Replace #155)	11,890	-	-	-	11,890	-
Pressure Washer Trailer (Shared)	1,420	-	-	-	1,420	-
Pressure Washer (Shared)	5,670	-	-	-	5,670	-
PU 1/2T 4X4 (Shared - Replace #153)	11,640	-	-	-	-	11,640
PU 1/2T 4X4 (Shared - Replace #161)	12,130	-	-	-	-	12,130
	\$ 945,000	\$ 752,400	\$ 143,290	\$ 6,560	\$ 18,980	\$ 23,770

Solid Waste: Commercial

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
Roll-off Truck/Accessories (Replace #220)	332,000	332,000	-	-	-	-
Pressure Washer	5,800	-	5,800	-	-	-
Pickup 3/4T 4X4 (Replace #154 - Shared)	11,370	-	11,370	-	-	-
Roll-off Truck/Accessories (Replace #219)	303,630	-	-	303,630	-	-
Pressure Washer/Trailer	7,090	-	-	-	7,090	-
Pickup 3/4T 4X4 (Replace #155 - Shared)	11,890	-	-	-	11,890	-
Pickup 1/2T 4X4 (Replace #153 - Shared)	11,640	-	-	-	-	11,640
Pickup 1/2T 4X4 (Replace #161 - Shared)	11,640	-	-	-	-	11,640
	\$ 695,060	\$ 332,000	\$ 17,170	\$ 303,630	\$ 18,980	\$ 23,280

Schedule of Capital Outlays

Public Works (Cont.)

Vehicles & Equipment

Transfer Station

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
Semi-Tractor	266,160	266,160	-	-	-	-
Semi-Tractor Accessories	13,448	13,448	-	-	-	-
Riding Mower-Husqvarna	4,500	4,500	-	-	-	-
Transfer Trailer	146,120	146,120	-	-	-	-
Front Loader - Solid Tires	43,050	-	43,050	-	-	-
Skid-steer Loader/Accessories	98,030	-	98,030	-	-	-
Pickup 3/4T 4X4 (Replace Unit #154 - Shared)	11,370	-	11,370	-	-	-
Skid-steer Loader/Accessories (Replace #216)	104,000	-	-	-	104,000	-
PU 1/4T 4 X4 Crew cab (Replace #155 - Shared)	11,890	-	-	-	11,890	-
PU 1/2T 4X4 (Replace #153 - Shared)	11,640	-	-	-	-	11,640
PU 1/2T 4X4 (Replace #161 - Shared)	12,130	-	-	-	-	12,130
Forklift with Attachments	54,770	-	-	-	-	54,770
	\$ 777,108	\$ 430,228	\$ 152,450	\$ -	\$ 115,890	\$ 78,540

Recycling

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
Riding Mower-Husqvarna	4,500	4,500	-	-	-	-
Roll-Off Containers	13,510	-	13,510	-	-	-
Roll-Off Containers	13,510	-	13,510	-	-	-
Pickup 3/4T 4X4 (Replace Unit #154 - Shared)	11,370	-	11,370	-	-	-
Pressure Washer/Trailer	7,090	-	-	-	7,090	-
PU 1/4T 4 X4 Crew cab (Replace #155 - Shared)	11,890	-	-	-	11,890	-
PU 1/2T 4X4 (Replace #153 - Shared)	11,640	-	-	-	-	11,640
PU 1/2T 4X4 (Replace #161 - Shared)	12,130	-	-	-	-	12,130
Forklift with Rotator Attachment	54,770	-	-	-	-	54,770
	\$ 140,410	\$ 4,500	\$ 38,390	\$ -	\$ 18,980	\$ 78,540

Schedule of Capital Outlays

Public Works (Cont.)

Vehicles & Equipment

Water

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
Pickup - Shared with WW/Storm (Replace #400)	\$ 21,320	21,320	-	-	-	-
Dump Truck - Shared with WW/Storm (Replace #441)	71,320	71,320	-	-	-	-
Pick up Replacement (Replace #436)	42,820	42,820	-	-	-	-
Vehicle (Replace #430)	39,390	-	39,390	-	-	-
Pickup - Shared with WW/Storm (Replace #413)	21,920	-	21,920	-	-	-
Pickup - (Replace #419)	59,390	-	59,390	-	-	-
Boat/Trailer (Replace #426, #427)	4,790	-	-	4,790	-	-
Riding Lawn Mower (Replace #483A)	5,810	-	-	5,810	-	-
Dump Truck - Shared with WW/Storm (Replace #449)	28,020	-	-	28,020	-	-
Backhoe/Loader - Shared with WW/Storm (Replace #445)	85,870	-	-	85,870	-	-
Skidsteer (Replace #425)	71,730	-	-	-	71,730	-
Pickup (Replace #431)	44,740	-	-	-	44,740	-
Pickup (Replace #451)	37,760	-	-	-	37,760	-
Backhoe/Loader - Shared with WW/Storm (Replace #440)	67,010	-	-	-	67,010	-
Pickup - Shared with WW/Storm (Replace #415)	20,590	-	-	-	-	20,590
Pickup - Shared with WW/Storm (Replace #416)	30,750	-	-	-	-	30,750
Light Tower Trailer - Shared with WW/Storm	5,150	-	-	-	-	5,150
	\$ 658,380	\$ 135,460	\$ 120,700	\$ 124,490	\$ 221,240	\$ 56,490

Wastewater

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
Pickup - Shared with Water/Storm (Replace #400)	21,320	21,320	-	-	-	-
Dump Truck - Shared with Water/Storm (Replace #441)	71,320	71,320	-	-	-	-
Forklift (Replace #454)	37,210	-	37,210	-	-	-
Skidsteer (Replace #463)	32,510	-	32,510	-	-	-
Pickup - Shared with Water/Storm (Replace #413)	21,920	-	21,920	-	-	-
Pickup - Shared with Storm (Replace #446)	37,010	-	37,010	-	-	-
Deck Mower (Replace #466)	24,550	-	-	24,550	-	-
Pickup (Replace #476)	70,020	-	-	70,020	-	-
Dump Truck - Shared with Water/Storm (#449)	28,020	-	-	28,020	-	-
ATV (Replace #433)	19,570	-	-	-	19,570	-
Backhoe/Loader - Shared with Water/Storm (Unit #440)	67,010	-	-	-	67,010	-
	\$ 430,460	\$ 92,640	\$ 128,650	\$ 122,590	\$ 86,580	\$ -

Schedule of Capital Outlays

Transportation

Major Capital Projects (\$80,000 and Up)

Streets & Traffic

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
Equipment Storage Design	\$ 100,000	-	100,000	-	-	-
Equipment Storage Building	1,500,000	-	-	1,500,000	-	-
Mini Malfunction roundabout Eng/Design	200,000	-	-	-	-	200,000
	\$ 1,800,000	\$ -	\$ 100,000	\$ 1,500,000	\$ -	\$ 200,000

Gas Tax

The 2023 Legislature brought some significant changes to the Gas Tax and BaRSSA programs. Beginning in July 2023, the two programs have been combined into one monthly disbursement, based on the prior month's revenues, much like the current Gas Tax program. Previously, BaRSSA was allocated based on calendar year revenues, available for request during April - Nov of the following calendar year. There will be a one-time close-out disbursement from BaRSSA on Sept 1, 2023, for revenues collected from Jan 2022 - June 2023. In prior years, these two funding sources were tracked separately as required under funds 240 and 241. Starting in FY24, the single funding source will be tracked in fund 240 and used for the City's Pavement Preservation Program including mill & overlay, pothole repair and chip seal.

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
Pavement Preservation - Mill & Overlay/Pothole Repair	\$ 3,410,000	560,000	700,000	600,000	800,000	750,000
Pavement Preservation - Chip Seal	3,707,573	807,573	850,000	800,000	600,000	650,000
	\$ 7,117,573	\$ 1,367,573	\$ 1,550,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000

Parking

The Getchell Top Sealant for \$200,000 is a priority for FY24, however, the funding is not secured for this project. It is postponed to FY25 or until funding is identified.

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
Getchell Top Sealant	\$ 200,000	-	200,000	-	-	-
Lot Re- Surfacing	500,000	-	250,000	-	250,000	-
Garage Repairs from Consult Eval	450,000	-	150,000	150,000	150,000	-
KIOSK Expansion N. Last Chance	130,000	-	-	130,000	-	-
	\$ 1,280,000	\$ -	\$ 600,000	\$ 280,000	\$ 400,000	\$ -

Schedule of Capital Outlays

Transportation (Cont.)

Minor Capital Projects (\$5,000 – \$79,999)

Streets & Traffic

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
Equipment Storage Prelim Plan	\$ 40,000	40,000	-	-	-	-
Traffic Office Remodel Ph 1	60,000	60,000	-	-	-	-
Traffic Office Remodel Ph 2	50,000	-	50,000	-	-	-
Wash Clean Out Refurbish	30,000	-	-	-	30,000	-
	\$ 180,000	\$ 100,000	\$ 50,000	\$ -	\$ 30,000	\$ -

Parking

PROJECT DESCRIPTION	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
5 Garages Repair Consultant	\$ 20,000	20,000	-	-	-	-
Surface Lot ADA Space Installs	30,000	30,000	-	-	-	-
All Garage Striping	42,000	20,000	-	-	22,000	-
Jackson South Stair Replace	10,000	10,000	-	-	-	-
Getchell Garage Sidewalk/ Stairs	75,000	75,000	-	-	-	-
6th Ave 3 Camera Add - On	12,000	12,000	-	-	-	-
Getchell 3 Camera Add - On	6,000	6,000	-	-	-	-
15th Street Garage Gates	70,000	-	70,000	-	-	-
Getchell Expansion Joint	17,000	-	17,000	-	-	-
Surface Lot Seal Coat	65,000	-	-	65,000	-	-
Surface Lot Striping	20,000	-	-	20,000	-	-
15th Street Garage Lights LED	58,000	-	-	58,000	-	-
	\$ 425,000	\$ 173,000	\$ 87,000	\$ 143,000	\$ 22,000	\$ -

Schedule of Capital Outlays

Transportation (Cont.)

Vehicles & Equipment

Streets & Traffic

	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
Replace unit 309 with Pass/Light PU for Eng	\$ 40,000	40,000	-	-	-	-
Replace unit 310 with 5yd, SS dump, SS sander, plow	315,000	315,000	-	-	-	-
Replace unit 314 with 5yd, SS dump, SS sander, plow	315,000	315,000	-	-	-	-
Replace unit 328 with 12yd, SS dump, SS sander, plow	350,000	350,000	-	-	-	-
Replace unit 393 Elgin Eagle with Road Wizard	375,000	375,000	-	-	-	-
Add to fleet code enf. Ranger/highlander	40,000	40,000	-	-	-	-
RRFB's for Crosswalks	100,000	100,000				
Vehicle Lift Station	30,000	30,000				
TIG Welder for stainless	8,500	8,500				
Replace unit 321 & 338 with large paver	400,000	-	400,000	-	-	-
Replace unit 350 SS dump, SS sander, plow, 4x4	350,000	-	350,000	-	-	-
Replace unit 313 de-icer with plow	240,000	-	240,000	-	-	-
Replace unit 396 Elgin Pelican with Road Wizard	375,000	-	375,000	-	-	-
Replace unit 398 Broom Bear with Road Wizard	375,000	-	-	375,000	-	-
Replace unit 349 SS dump, SS sander, plow, 4x4	350,000	-	-	-	350,000	-
Replace unit 334 CAT Grader	400,000	-	-	-	400,000	-
Replace unit 332 Komatsu	300,000	-	-	-	300,000	-
Replace unit 336 Sakai	160,000	-	-	-	160,000	-
Replace unit 316 F550 with 550 or 1 ton with plow and utility	70,000	-	-	-	-	70,000
Replace unit 329 SS dump, SS sander, plow, 4x4	365,000	-	-	-	-	365,000
Replace unit 330 SS dump, SS sander, plow, 4x4	365,000	-	-	-	-	365,000
Replace unit 302 GMC Sierra 2500 SS sander, plow	65,000	-	-	-	-	65,000
Replace unit 301 GMC Sierra 3500 4x4 SS sander, plow	70,000	-	-	-	-	70,000
Replace unit 112 Chevy 2500 4x4 truck only	55,000	-	-	-	-	55,000
	\$ 5,513,500	\$ 1,573,500	\$ 1,365,000	\$ 375,000	\$ 1,210,000	\$ 990,000

Parking

	Estimated Cost	FY2024	FY2025	FY2026	FY2027	FY2028
Replace Unit 140 small pickup/suv	\$ 35,000	35,000	-	-	-	-
Replace Unit 141 mid size pickup	45,000	-	45,000	-	-	-
Replace Unit 143	35,000	-	-	35,000	-	-
	\$ 115,000	\$ 35,000	\$ 45,000	\$ 35,000	\$ -	\$ -



Fund Details

Final Budget Fiscal Year 2024



General Fund							
Fund: 100							
	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
				Adopted	Amended	Projected	
Revenues							
Taxes	11,983,675	12,576,473	12,334,496	13,073,300	13,073,300	13,140,821	14,918,429
Taxes & Assessments	11,983,675	12,576,473	12,334,496	13,073,300	13,073,300	13,140,821	14,918,429
License & Permits	562,468	601,913	572,460	574,000	574,000	548,793	575,000
Intergovernmental Revenues	5,025,210	5,035,221	5,162,589	5,314,581	5,314,581	5,285,922	5,503,370
Charges For Services	485,419	461,408	597,631	872,570	872,570	853,686	666,386
Intra-City Revenues	74,000	-	19,000	19,000	19,000	19,000	19,000
Fines & Forfeitures	571,191	444,234	397,311	436,000	436,000	445,380	438,500
Investment Earnings	112,807	18,200	17,607	43,598	68,598	442,254	425,000
Other Financing Sources / (Uses)	117,966	80,369	66,631	126,000	126,000	232,869	242,200
Other Operating Revenues	6,949,062	6,641,345	6,833,229	7,385,749	7,410,749	7,827,905	7,869,456
Internal Service Revenues	3,413,290	3,891,269	3,623,574	4,418,983	4,418,983	4,418,986	3,959,207
Interfund Transfers In	749,836	1,135,542	9,323,476	952,626	952,626	957,351	703,585
Internal Transactions	4,163,126	5,026,811	12,947,050	5,371,609	5,371,609	5,376,337	4,662,792
Long-Term Debt	-	-	-	-	-	-	-
Total Revenues	23,095,863	24,244,629	32,114,774	25,830,658	25,855,658	26,345,063	27,450,677
Expenditures							
Personnel Services	13,858,392	13,795,718	17,543,885	19,461,601	19,444,871	19,136,247	21,075,981
Supplies & Materials	524,206	587,054	644,848	599,088	685,720	622,560	698,723
Purchased Services	1,801,387	2,011,727	2,334,788	2,482,618	2,737,453	2,124,285	2,577,126
Intra-City Charges	173,728	168,878	198,429	247,593	252,093	232,105	256,975
Fixed Charges	972,619	1,255,646	1,529,109	1,200,640	3,198,640	3,119,607	1,969,765
Maintenance & Operating	3,471,941	4,023,305	4,707,174	4,529,939	6,873,906	6,098,557	5,502,590
Internal Charges	718,577	734,108	763,718	917,625	918,805	917,623	922,530
Transfers Out	1,205,874	3,834,746	5,885,356	2,172,613	6,107,333	6,107,333	2,705,008
Internal Transactions	1,924,451	4,568,854	6,649,074	3,090,238	7,026,138	7,024,956	3,627,538
Total Expenditures	19,254,784	22,387,878	28,900,134	27,081,778	33,344,915	32,259,760	30,206,109
Revenues Over (Under) Expenditures	3,841,078	1,856,751	3,214,640	(1,251,120)	(7,489,257)	(5,914,697)	(2,755,431)
Beginning Cash Balance - July 1	6,977,960	10,894,481	12,708,305	15,798,276	15,798,276	15,798,276	9,902,565
Other Cash Sources / (Uses)	75,443	(42,927)	(124,669)	-	-	18,986	-
Ending Cash Balance - June 30	10,894,481	12,708,305	15,798,276	14,547,156	8,309,019	9,902,565	7,147,133
Reserve Target - 15% of Operating Revenues:	2,839,910	2,882,673	2,875,159	3,068,857	3,072,607	3,145,309	3,418,183
Reserve Target - 60 Days of Operating Expenses:	2,848,822	2,929,155	3,657,708	3,943,815	4,326,374	4,148,187	4,369,080
Operating Reserve Policy Target: (Greater of 60 Days Operating Expenses or 15% of Operating Revenues)	2,848,822	2,929,155	3,657,708	3,943,815	4,326,374	4,148,187	4,369,080
Budgeted Reserve:	8,045,659	9,779,150	12,140,568	10,603,341	3,982,645	5,754,378	2,778,053
Reserve transferred to Contingency: (20% of Budgeted Reserve Budget Policy)				2,120,668	796,529	1,150,876	555,611
Amount Remaining in General Fund Cash Reserves			12,140,568	8,482,673	1,065,448	4,603,502	2,222,443

General Fund

Fund: 100

		FY 2020	FY 2021	FY 2022	FY 2023			FY 2024
		Actual	Actual	Actual	Adopted	Amended	Projected	Budget
Revenues								
Taxes								
Current Taxes - General Levy	gov	8,351,207	8,720,492	8,887,681	9,191,800	9,191,800	9,353,780	10,191,139
Personal Property Taxes - All Years	gov	501,886	519,192	106,827	525,000	525,000	426,638	435,171
Subtotal		8,853,093	9,239,684	8,994,508	9,716,800	9,716,800	9,780,419	10,626,310
Current Taxes - Health Ins Levy	gov	2,062,697	2,162,504	2,195,720	2,093,600	2,093,600	2,310,871	2,764,119
MV - County Option Tax (61-3-537)	gov	1,053,296	1,144,182	1,127,601	1,239,900	1,239,900	955,659	1,200,000
Entitlement -- MV - Assessed Taxes	gov	1,353	9,011	-	5,000	5,000	10,096	10,000
Prnlty & Intrst on Del Tax	gov	13,236	21,093	16,668	18,000	18,000	16,945	18,000
Marijuana Excise Tax	gov	-	-	-	-	-	66,831	300,000
Total Taxes		11,983,675	12,576,473	12,334,496	13,073,300	13,073,300	13,140,821	14,918,429
License & Permits								
Liquor Licenses	gov	17,500	21,000	20,500	21,000	21,000	20,510	21,000
Beer & Wine Licenses	gov	26,200	24,200	29,650	30,000	30,000	25,810	30,000
Catering Permits	gov	1,855	630	2,905	3,000	3,000	3,570	3,000
General Business Licenses	gov	103,259	98,768	118,458	118,000	118,000	117,182	118,000
Cable TV Franchise	gov	382,431	428,806	374,053	375,000	375,000	354,039	375,000
Animal Licenses	p&c	29,724	26,634	25,869	26,000	26,000	25,432	26,000
Board of Adjustments	cd	1,500	1,875	1,025	1,000	1,000	2,250	2,000
Total License & Permits		562,468	601,913	572,460	574,000	574,000	548,793	575,000
Intergovernmental Revenues								
Fire Grants	fire	-	-	-	-	-	2,512	-
MRDTF Grant	p&c	31,284	26,345	31,365	20,000	20,000	35,214	33,000
Highway Traffic Safety	p&c	82,815	29,107	86,080	57,000	57,000	47,081	65,000
ICAC Grant	p&c	5,493	-	-	-	-	-	-
Dept of Justice Grant	p&c	100,356	64,572	103,520	110,000	110,000	107,324	125,000
Violence Agnst Women Grnt	p&c	70,807	70,750	-	50,000	50,000	33,268	50,000
HIDTA Grants	p&c	52,373	26,906	8,477	6,000	6,000	8,178	5,000
Police Grants-Misc	p&c	2,939	49,185	50,026	48,000	48,000	10,285	25,000
Misc Federal Grants		-	-	-	-	-	-	-
Homeland Security Grant	p&c	-	-	11,392	-	-	-	-
VOCA Grant (2 yr)	atty	59,361	52,038	63,834	50,000	50,000	67,839	53,288
Indirect Cost Recovery	gov	-	-	-	-	-	-	-
Highway Traffic Safety Grant-DUI Officer	p&c	-	16,149	18,914	-	-	-	10,000
VOCA Grant	atty	19,765	-	-	15,000	15,000	15,383	12,000
Live Card Game Lic Dist	gov	2,536	2,084	3,083	3,100	3,100	1,100	3,100
Video Gambling Lic Dist	gov	71,100	73,350	58,825	70,000	70,000	68,075	70,000
State Entitlement - HB124 / 2001	gov	4,462,845	4,613,117	4,708,994	4,869,181	4,869,181	4,869,178	5,033,662
State Grants - Misc.		-	-	-	-	-	-	-
K9 Grant	p&c	-	-	9,500	-	-	-	-
Hazmat	fire	963	-	-	-	-	-	-
County Contributions		-	-	-	-	-	-	-
LCSO Reimb-1/2 Ded-MDT & Crimestoppers	p&c	45,673	4,145	-	1,500	1,500	-	-
HCTV Internet Reimbursement	gov	-	-	-	5,800	5,800	6,319	6,320
Misc Intergovernmental Revenue	p&c	-	-	-	-	-	2,240	-
PILT-Helena Housing Authority	gov	16,899	7,475	8,579	9,000	9,000	11,927	12,000
Total Intergovernmental Revenues		5,025,210	5,035,221	5,162,589	5,314,581	5,314,581	5,285,922	5,503,370

General Fund

Fund: 100

Fund: 100		FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
					Adopted	Amended	Projected	
Charges For Services								
Subdivisions	cd	375	4,370	1,000	1,000	1,000	6,860	6,500
Zoning Actions	cd	1,306	4,555	4,215	4,000	4,000	4,465	4,500
Alarm Fees (10%)	p&c	1,070	830	165	500	500	205	300
Fire Protection Fees	fire	36,431	102,826	317,736	394,300	394,300	359,285	156,781
77,000 Westside Fire Service Area Agreement + misc.	fire							
79,781 Fort Harrison Contract for services (1 Qtr)	fire							
Fire Bldg Code Inspection	fire	40,284	27,216	34,793	34,500	34,500	41,947	35,000
DUI Vehicle Seizures	p&c	-	125	-	-	-	-	-
St Capital Officer	p&c	90,670	-	-	-	-	-	-
Fees - Other Agencies								
County Attorney Liaison Detective	p&c	127,769	-	45,000	45,000	45,000	45,000	45,000
SRO Reimbursement	p&c	-	161,295	-	166,000	166,000	166,000	166,000
Police Range User Fees	p&c	36,345	10,070	22,300	20,000	20,000	10,400	20,000
Engineering Misc.	pw	-	618	500	-	-	40	
Animal Control Fees	p&c	2,625	-	-	-	-	-	
Swim Tickets & Passes								
Daily Admissions Youth	p&r	34,966	151	4,629	7,500	7,500	3,143	5,150
Daily Admissions Adult	p&r	20,704	37,718	53,748	51,000	51,000	75,990	75,000
Daily Admissions Senior	p&r	968	-	-	-	-	-	-
Daily Admissions Spectator	p&r	4,492	408	365	600	600	474	500
Water Activity Youth	p&r	233	-	3,405	1,650	1,650	-	-
Water Activity Adult	p&r	103	-	-	500	500	-	-
Punch Card Youth	p&r	8,884	2,577	2,393	6,000	6,000	2,392	3,000
Punch Card Adult	p&r	1,229	2,051	2,746	3,000	3,000	3,377	3,000
Punch Card Senior	p&r	-	396	760	500	500	986	1,000
Season Pass Youth	p&r	-	108	88	120	120	133	155
Season Pass Adult	p&r	171	972	1,802	1,000	1,000	1,351	1,500
Season Pass Senior	p&r	-	459	518	300	300	1,143	1,500
Season Pass Family	p&r	810	6,792	6,782	7,500	7,500	5,321	6,200
Swim Lessons								
Resident 30 minutes	p&r	20,727	30,171	27,098	35,000	35,000	32,091	35,000
Non-Resident 30 minutes	p&r	1,272	491	710	600	600	1,285	1,000
Swim Pool Rent								
Swim Team Practice	p&r	2,505	3,920	4,320	5,000	5,000	2,635	3,000
Swim Team Meets	p&r	1,290	-	-	1,500	1,500	1,730	1,800
Pool Rental Private Events	p&r	400	800	1,030	1,500	1,500	1,162	1,500
Park Use Fees	p&r	5,542	17,158	-	13,500	13,500	13,423	20,000
Recreation Fees	p&r	2,247	4,010	7,235	7,000	7,000	6,601	7,500
Recreation Ice Rink Fees & Revenue	p&r	6,373	10,622	12,385	13,000	13,000	13,484	15,000
Recreation Tennis Fees & Revenue	p&r	5,124	14,188	2,388	15,000	15,000	-	-
Recreation Pickleball Fees & Revenue	p&r	-	163	725	500	500	-	500
Concession Merchandise	p&r	30,506	16,349	38,796	35,000	35,000	52,764	50,000
Total	Charges For Services	485,419	461,408	597,631	872,570	872,570	853,686	666,386

General Fund									
Fund: 100			FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
						Adopted	Amended	Projected	
Intra-City Revenues									
Mall St Sweep/Plow Chrg		p&r	19,000	-	19,000	19,000	19,000	19,000	19,000
Open Spc Trail Maint Chrg		p&r	55,000	-	-	-	-	-	-
Total	Intra-City Revenues		74,000	-	19,000	19,000	19,000	19,000	19,000
Fines & Forfeitures									
Court Fines - Traffic		p&c	479,933	372,107	340,741	370,000	370,000	380,917	375,000
Animal Control Fines		p&c	4,022	2,533	1,958	3,000	3,000	1,967	2,000
Court Costs		p&c	2,347	1,668	1,312	2,500	2,500	1,233	1,500
Criminal Offense		p&c	38,369	25,375	23,724	25,000	25,000	31,638	30,000
Civil Costs		p&c	14,900	19,780	8,460	10,000	10,000	9,340	10,000
Victim/Witness Adv Srchrg		p&c	31,124	22,618	20,824	25,000	25,000	20,195	20,000
Parking Fines-City Court		p&c	-	-	-	-	-	34	-
Misc Fines / Snow Removal		p&r	498	154	293	500	500	57	-
Total	Fines & Forfeitures		571,191	444,234	397,311	436,000	436,000	445,380	438,500
Investment Earnings									
Interest Earnings			112,807	18,200	17,607	20,000	45,000	442,254	425,000
Interest Earnings		Streets Interfund Loan	-	-	-	23,598	23,598	-	-
Total	Interest Earnings		112,807	18,200	17,607	43,598	68,598	442,254	425,000
Internal Service Revenues									
Comm, Mgr, Atty Charges		gov	815,023	1,113,322	915,861	1,285,216	1,285,216	1,285,218	956,355
Park & Rec Charges		p&r	77,522	77,132	183,260	167,109	167,109	167,110	170,762
Public Works Charges		pw	495,707	277,558	326,616	400,146	400,146	400,146	448,577
Industrial Facilities		pw	-	-	-	303,593	303,593	303,594	418,576
Human Resource Charges		gov	189,621	197,717	190,411	252,371	252,371	252,371	254,478
Budget & Accounting Charges		as	587,201	735,576	540,754	514,732	514,732	514,732	552,332
Utility Customer Service Charges		as	461,498	526,805	496,318	467,070	467,070	467,070	475,843
Engineering Charges		pw	786,718	963,159	970,354	1,028,746	1,028,746	1,028,745	682,284
Total	Internal Service Revenues		3,413,290	3,891,269	3,623,574	4,418,983	4,418,983	4,418,986	3,959,207
Miscellaneous Revenues									
Other Revenues		gov	43,456	25,062	15,087	35,000	35,000	9,544	25,000
5,000 Audit Fees - BID		as	2,500	-	-	2,500	2,500	2,500	2,600
5,000 Audit Fees - TBID		as	2,500	-	-	2,500	2,500	2,500	2,600
Misc Employee Reimb		gov	-	-	1,826	-	-	3,867	-
Restitution Payments		p&c	-	-	1,432	-	-	1,206	-
Police Workers Comp		p&c	-	-	-	-	-	31,544	30,000
Fire Workers Comp		fire	-	-	-	-	-	60,113	30,000
Sale of Unclaimed Evidence		p&c	-	2,694	-	-	-	-	-
Restricted Contribution								-	-
General Government		gov	510	-	-	-	-	3,510	-
Fire Department - Restricted Contribution		fire	-	-	3,600	-	-	-	-
Police Department - Private Misc		p&c	-	-	-	-	-	20	-
Police-L&C Forfeiture Fnd		p&c	3,050	-	-	-	-	-	-
Kay's Kids-McKenna Fndtn		p&r	43,760	15,768	5,760	76,000	76,000	64,426	92,000
Opiod Abatement (Restricted)		p&r	-	-	-	-	-	26,174	50,000
Special Warrant Proceeds		gov	-	6,032	14,950	-	-	-	-
Sale of Fixed Assets		p&c	22,190	30,812	23,976	10,000	10,000	27,465	10,000
Total	Other Financing Sources / (Uses)		117,966	80,369	66,631	126,000	126,000	232,869	242,200
SUBTOTAL - OPERATING REVENUE			22,346,026	23,109,087	22,791,299	24,878,032	24,903,032	25,387,712	26,747,092

General Fund									
Fund: 100			FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
						Adopted	Amended	Projected	
Interfund Transfers In									
T/in - 217 Law Enforcement Block Grant	p&c		34,989	39,104	29,400	15,000	15,000	19,725	12,094
T/in - ARPA Fund	gov				8,496,001	-	-	-	-
T/in - 260 Fire Supplemental Levy	fire		601,039	984,840	671,477	692,220	692,220	692,220	665,358
T/in - CDBG / HOME Fund	cd		-	-	15,000	-	-	-	-
T/in - 645 Insurance & Safety	gov		113,808	111,598	111,598	45,406	45,406	45,406	26,133
T/in - 650 Medical Revolving	gov		-	-	-	200,000	200,000	200,000	-
Total	Interfund Transfers In		749,836	1,135,542	9,323,476	952,626	952,626	957,351	703,585
TOTAL REVENUE			23,095,863	24,244,629	32,114,774	25,830,658	25,855,658	26,345,063	27,450,677
Other Sources / (Uses) - Non-Budgeted									
Chng in Vouchers Pybl (A/P)	gov		(47)	-	-	-	-	-	-
Chng in Util Cust Srvc Vouchers Pybl (A/P)	gov		(806)	-	-	-	-	-	-
Chng in Cust Deposits/Unidentifid	gov		(1,161)	-	-	-	-	-	-
Chng in Vouchers Pybl-Financial Guarantees	gov		77,457	(42,927)	-	-	-	18,986	-
Cash Transfer to Contingency Account	gov		-	-	(966,597)	-	-	-	-
Total	Other Sources / (Uses) - Non-Budgeted		75,443	(42,927)	(966,597)	-	-	18,986	-
Revenue by Sub-Fund									
General Government			18,422,650	19,363,839	27,483,160	20,503,972	20,528,972	20,943,922	22,342,765
Police & Court			1,310,866	1,002,802	853,042	1,010,500	1,010,500	1,015,909	1,060,894
Fire Department			678,717	1,114,882	1,027,606	1,121,020	1,121,020	1,156,077	887,139
Community Development			3,181	10,800	21,240	6,000	6,000	13,575	13,000
Finance Services			1,053,699	1,262,381	1,037,072	986,802	986,802	986,802	1,033,375
Public Works Administration			1,282,425	1,241,335	1,297,470	1,732,485	1,732,485	1,732,525	1,549,437
Park & Recreation			344,324	248,589	395,184	469,879	469,879	496,252	564,067
Total Revenue Allocated to Sub-Funds			23,095,863	24,244,629	32,114,774	25,830,658	25,855,658	26,345,063	27,450,677
General Fund Internal Charge Cost Recovery									
Internal Costs									
Comm, Mgr, Atty Costs			1,776,558	1,780,731	2,138,433	2,277,944	2,447,876	2,109,098	2,360,123
Park & Rec Costs			250,886	274,036	293,113	288,496	288,496	250,989	306,244
Public Works Costs			266,428	325,631	381,582	478,577	478,577	478,054	510,206
Industrial Facilities			-	-	-	293,399	310,129	248,484	416,174
Human Resource Costs			411,095	500,765	500,370	549,846	591,446	588,990	572,333
Budget & Accounting Costs			686,469	700,801	962,451	1,021,348	1,046,348	1,054,444	1,152,296
Utility Customer Service Costs			497,480	508,214	542,446	561,466	561,466	540,370	628,642
Engineering Costs			988,886	983,585	889,884	1,308,614	1,291,884	799,613	1,225,309
Total Internal Costs			4,877,803	5,073,763	5,708,281	6,779,691	7,016,223	6,070,043	7,171,328
G.F. Internal Charges Recovered									
Comm, Mgr, Atty Charges			815,023	1,113,322	915,861	1,285,216	1,285,216	1,285,218	956,355
Park & Rec Charges			77,522	77,132	183,260	167,109	167,109	167,110	170,762
Public Works Charges			495,707	277,558	326,616	400,146	400,146	400,146	448,577
Industrial Facilities			-	-	-	303,593	303,593	303,594	418,576
Human Resource Charges			189,621	197,717	190,411	252,371	252,371	252,371	254,478
Budget & Accounting Charges			587,201	735,576	540,754	514,732	514,732	514,732	552,332
Utility Customer Service Charges			461,498	526,805	496,318	467,070	467,070	467,070	475,843
Engineering Charges			786,718	963,159	970,354	1,028,746	1,028,746	1,028,745	682,284
Total G.F. Internal Charges Recovered			3,413,290	3,891,269	3,623,574	4,418,983	4,418,983	4,418,986	3,959,207
Net G.F. Internal Revenues / (Costs)									
Comm, Mgr, Atty Costs			(961,535)	(667,409)	(1,222,572)	(992,728)	(1,162,660)	(823,880)	(1,403,768)
Park & Rec Costs			(173,364)	(196,904)	(109,853)	(121,387)	(121,387)	(83,879)	(135,482)
Public Works Costs			229,279	(48,073)	(54,966)	(78,431)	(78,431)	(77,908)	(61,629)
Industrial Facilities			-	-	-	10,194	(6,536)	55,110	2,402
Human Resource Costs			(221,474)	(303,048)	(309,959)	(297,475)	(339,075)	(336,619)	(317,855)
Budget & Accounting Costs			(99,268)	34,775	(421,697)	(506,616)	(531,616)	(539,712)	(599,964)
Utility Customer Service Costs			(35,983)	18,591	(46,128)	(94,396)	(94,396)	(73,300)	(152,799)
Engineering Costs			(202,168)	(20,426)	80,470	(279,868)	(263,138)	229,132	(543,025)
Total Net G.F. Internal Revenues / (Costs)			(1,464,513)	(1,182,495)	(2,084,707)	(2,360,708)	(2,597,240)	(1,651,057)	(3,212,120)

General Fund									
Fund: 100			FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
						Adopted	Amended	Projected	
Fund	100 General Fund								
Dept	1001 Interfund Transactions								
Activity	410 General Government								
Transfers Out									
T/out - 211 Civic Center			gov	360,000	360,000	450,000	360,000	360,000	360,000
T/out - 212 Facilities Management			gov						
Grandstreet Support				-	-	21,545	-	-	500
PEG Op Support-City staff/support			gov	4,066	5,047	3,651	1,336	1,336	1,410
T/out - 212 Facilities Management			gov	-	-	-	-	94,000	126,400
T/out <> T/in			subtotal - facilities	4,066	5,047	25,196	1,336	95,336	128,310
T/out - 229 Affordable Housing Trust			gov	-	1,685,000	225,000	100,000	100,000	100,000
T/out - 233 Public Art Projects			gov	19,313	11,487	12,000	12,000	12,000	13,000
T/out - 238 Loan Repayment			gov	-	60,000	60,000	-	-	-
T/out - 201 Street & Traffic			gov	-	-	1,600,000	-	75,000	-
T/out - 521 GF Savings for Water Project			gov	-	-	-	-	1,800,000	1,800,000
T/out - 260 Fire Safety Levy			gov	-	-	-	-	47,000	-
T/out - 218 9-1-1 Emergency Program			p&c	-	-	-	-	750,000	750,000
T/out - Sidewalk Program			gov	-	-	-	-	-	150,000
subtotal - program funding				-	-	-	-	-	150,000
T/out - 440 Capital Improvements Fund			gov	-	1,115,712	2,766,000	744,427	1,844,147	827,098
General Capital									
T/out - 440 Capital Improvements Fund			gov	-	-	-	-	-	98,000
Public Restroom Project - FY24									
T/out - 440 Capital Improvements Fund			gov	-	-	-	-	-	240,000
City Facility Solar Project - FY24									
subtotal - 440 Capital Improvement Transfers				-	1,115,712	2,766,000	744,427	1,844,147	1,165,098
T/out - 201 Street & Traffic			pw	-	415,000				-
Subtotal - Transportation Services				-	415,000	-	-	-	-
T/out - 570 City-County Building Fund			gov						
LED Lighting Upgrades				-	-	-	-	-	28,000
Engineering Study - HVAC				-	-	-	-	-	5,000
subtotal - City County Building Capital				-	-	-	-	-	33,000
T/out - 563 Golf Course			p&r	280,000	240,000	235,000	142,850	142,850	107,100
subtotal - Golf Course				280,000	240,000	235,000	142,850	142,850	107,100
T/out - 573 CC Law & Justice Building			p&c	250,000	70,000	197,160	400,000	469,000	201,500
subtotal - Law & Justice Center				250,000	70,000	197,160	400,000	469,000	201,500
T/out - 580 Capital Transit			gov						
Capital Transit Srvc Operations Support				250,000	250,000	275,000	380,000	380,000	397,000
Capital Transit Srvc Operational Change				37,500	37,500	40,000	32,000	32,000	50,000
FMV transfer for bus sale				4,995					
subtotal - Capital Transit Support				292,495	287,500	315,000	412,000	412,000	447,000
Total	Transfers Out			1,205,874	4,249,746	5,885,356	2,172,613	6,107,333	2,705,008
Total	Interfund Transactions			1,205,874	4,249,746	5,885,356	2,172,613	6,107,333	2,705,008
Interfund Transactions by Groups									
General Government			gov	675,874	3,524,746	5,453,196	1,629,763	2,945,483	2,396,408
Police & Court			p&c	250,000	70,000	197,160	400,000	1,219,000	201,500
Public Works Administration			pw	-	415,000	-	-	1,800,000	-
Park & Recreation			p&r	280,000	240,000	235,000	142,850	142,850	107,100
Total Interfund Transactions by Groups				1,205,874	4,249,746	5,885,356	2,172,613	6,107,333	2,705,008

General Fund									
Fund: 100			FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
						Adopted	Amended	Projected	
Fund	100 General Fund								
Dept	1002 Support/Assistance Paymts								
Activity	410 General Government								
Purchased Services									
	IT&S Special Projects	gov	67,599	18,997	1	-	-	-	-
	Other Contracted Services	gov	-	-	58,769	-	-	-	50,000
	Potential Opioid Abatement Distribution								
	Total	Purchased Services	67,599	18,997	58,770	-	-	-	50,000
Fixed Charges									
	City Lights Assessment	gov	35,042	35,635	30,033	37,600	37,600	32,833	34,115
	15,750	Arterial Lights & Misc Lights - City Share							
	12,600	City Street/Traffic lights							
	5,765	Assmts-misc prop (St Mnt/Strm Wtr/Tree/etc.)							
	34,115								
	Comm Srvc Prgm Support	p&c	7,000	7,000	7,000	7,000	7,000	7,000	7,000
	Humane Society Support	p&c	75,495	60,396	62,812	65,953	65,953	66,000	69,910
	HACF Non-Profit Agreement	gov	-	-	422,000	20,000	20,000	20,000	20,000
	Grants, Subsidies, Awards-Misc								
	Historic Preservation Program-City contribution	cd	20,000	20,000	20,000	20,000	20,000	20,000	60,000
	PEG (Public, Ed & Gov Cablecast)	gov	176,297	201,916	213,294	222,321	222,321	218,841	228,541
	Grants, Contribtns, Other / Misc								
	Commissioner Funding	gov	-	-	1,200	-	-	-	-
	Our Reedemers Housing Project (RMDC)	gov					1,580,000	1,580,000	-
	Tri-County Fire Safe Program	gov	-	-	-	-	143,000	143,000	-
	Friendship Center Support Contribution	gov	-	3,000	-	-	-	-	-
	Helena Food Share	gov	-	-	-	-	250,000	250,000	-
	Helena Regional Airport - Route grant matching support	gov	-	-	-	-	-	-	-
	The Myrna Loy	gov	-	2,000	-	-	-	-	-
	Lewis & Clark Humane Society	gov	-	2,000	-	-	-	-	-
	American Jobs for America's Youth Montana (AJAY MT)	gov	-	4,450	-	-	-	-	-
	General Federation of Woman's Clubs	gov	-	2,000	-	-	-	-	-
	Plymouth Congregational Church	gov	-	1,200	-	-	-	-	-
	Lewis & Clark Literacy Council	gov	-	850	-	-	-	-	-
	Family Promise of Greater Helena	gov	-	-	-	-	-	-	250,000
	Helena Regional Sports Center Assoc.	gov	-	-	-	-	-	-	-
	Big Sky Pride Event	gov			1,000	1,000	1,000	-	1,000
	Helena-Area Friends of Pets - Spay / Neuter Program	gov	4,500	2,000	-	-	-	-	-
	MT Bus. Assist. Connection (MBAC) Operational Support	gov	5,000	205,000	-	5,000	5,000	5,000	5,000
	Grant to Kay's Kids	gov	-	-	-	-	-	-	50,000
	Grant to Exploration Works	gov							26,000
	Grant to Last Chance Pow Wow	gov							2,000
	Grant to Good Samaratin	gov							134,600
	Sun Run support contribution	gov	1,000	-	1,000	1,000	1,000	1,000	1,000
	Symphony Under the Stars Contribution	gov	5,000	5,000	5,000	5,000	5,000	5,000	5,000
	Comprehensive Recreational Plan	gov							120,000
	Wild About Cats Rescue & Sanctuary	gov	4,000	-	-	-	-	-	-
	Contingency - Homeless Solutions	gov	-						100,000
	Subtotal Grants, Contribtns, Other / Misc		19,500	227,500	8,200	12,000	1,985,000	1,984,000	694,600
	Total	Fixed Charges	333,334	552,446	763,339	384,874	2,357,874	2,348,674	1,114,165
Total	Support/Assistance Paymts		400,934	571,443	822,109	384,874	2,357,874	2,348,674	1,164,165
Support / Subsidies by Group									
	General Government		298,439	484,047	732,297	291,921	2,264,921	2,255,674	1,027,256
	Police & Court		82,495	67,396	69,812	72,953	72,953	73,000	76,910
	Community Development		20,000	20,000	20,000	20,000	20,000	20,000	60,000
Total Support / Subsidies			400,934	571,443	822,109	384,874	2,357,874	2,348,674	1,164,165

General Government							
Fund: 011							
		FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023		
					Adopted	Amended	Projected
							Final FY 2024 Budget
General Government Revenues							
Taxes		11,983,675	12,576,473	12,334,496	13,073,300	13,073,300	13,140,821
Taxes & Assessments		11,983,675	12,576,473	12,334,496	13,073,300	13,073,300	13,140,821
License & Permits		531,244	573,404	545,566	547,000	547,000	521,111
Intergovernmental Revenues		4,632,506	4,748,063	4,854,707	5,022,081	5,022,081	5,039,821
Investment Earnings		112,807	18,200	17,607	43,598	68,598	442,254
Other Financing Sources / (Uses)		43,966	25,062	16,913	35,000	35,000	16,921
Other Operating Revenues		5,320,523	5,364,729	5,434,793	5,647,679	5,672,679	6,020,107
Internal Service Revenues		1,004,644	1,311,039	1,106,272	1,537,587	1,537,587	1,537,589
Interfund Transfers In		113,808	111,598	8,607,599	245,406	245,406	245,406
Internal Transactions		1,118,452	1,422,637	9,713,871	1,782,993	1,782,993	1,782,995
Total General Government Revenues		18,422,650	19,363,839	27,483,160	20,503,972	20,528,972	20,943,922
Expenditures							
Personnel Services		1,760,769	1,736,667	2,016,580	2,168,341	2,168,341	2,105,714
Supplies & Materials		55,613	42,198	94,906	114,383	166,315	133,536
Purchased Services		374,501	460,996	525,994	490,322	645,922	393,890
Intra-City Charges		5,424	5,559	5,696	5,696	5,696	5,787
Fixed Charges		346,824	591,799	796,123	411,466	2,384,466	2,373,895
Maintenance & Operating		782,361	1,100,552	1,422,718	1,021,866	3,202,398	2,907,109
Internal Charges		42,207	45,433	50,963	80,540	80,540	80,540
Transfers Out		675,874	3,524,746	5,453,196	1,629,763	2,945,483	2,945,483
Internal Transactions		718,081	3,570,179	5,504,159	1,710,303	3,026,023	3,026,023
Total Expenditures		3,261,211	6,407,397	8,943,457	4,900,511	8,396,763	8,038,846
Expenditures by Division							
1001	410 Interfund Transactions	675,874	3,524,746	5,453,196	1,629,763	2,945,483	2,945,483
1002	410 Support/Assistance Paymts	298,439	484,047	732,297	291,921	2,264,921	2,255,674
1101	411 Commission	363,454	293,548	402,515	576,574	655,111	482,973
1201	412 City Manager	662,749	682,370	752,299	707,131	737,131	669,740
1301	412 City Attorney	750,356	804,813	983,620	994,239	1,055,634	956,385
1302	412 Victim Services	78,248	88,469	91,046	102,765	102,765	105,683
1701	411 Helena Citizens Council (HCC)	18,880	26,619	28,115	34,882	34,882	32,512
1702	401 Public Arts Preservation	52	122	-	-	-	-
1801	417 Human Resources	411,095	500,765	500,370	549,846	591,446	588,990
1808	417 Public Service Consortium	2,064	1,898	-	13,390	9,390	1,406
Total Expenditures		3,261,211	6,407,397	8,943,457	4,900,511	8,396,763	8,038,846

Police & Court								
Fund: 012		FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
					Adopted	Amended	Projected	
Dedicated Revenues								
	License & Permits	29,724	26,634	25,869	26,000	26,000	25,432	26,000
	Intergovernmental Revenues	391,741	287,158	307,882	292,500	292,500	243,589	313,000
	Charges For Services	258,478	172,320	67,465	231,500	231,500	221,605	231,300
	Fines & Forfeitures	570,693	444,080	397,018	435,500	435,500	445,323	438,500
	Other Financing Sources / (Uses)	25,240	33,506	25,408	10,000	10,000	60,235	40,000
	Other Operating Revenues	1,275,877	963,698	823,642	995,500	995,500	996,184	1,048,800
	Interfund Transfers In	34,989	39,104	29,400	15,000	15,000	19,725	12,094
	Internal Transactions	34,989	39,104	29,400	15,000	15,000	19,725	12,094
Total Dedicated Revenues		1,310,866	1,002,802	853,042	1,010,500	1,010,500	1,015,909	1,060,894
Expenditures								
	Personnel Services	5,050,995	4,729,474	6,373,108	7,002,124	7,002,124	7,064,560	7,744,864
	Supplies & Materials	129,975	157,760	157,521	105,000	130,000	133,420	140,550
	Purchased Services	380,563	467,275	510,839	552,358	602,358	488,983	600,328
	Intra-City Charges	84,676	81,391	91,442	117,062	117,062	103,926	119,350
	Fixed Charges	258,550	255,538	272,136	322,955	322,955	302,506	326,251
	Maintenance & Operating	853,764	961,965	1,031,938	1,097,374	1,172,374	1,028,834	1,186,480
	Internal Charges	238,676	241,293	248,650	293,104	293,104	293,104	315,291
	Transfers Out	250,000	70,000	197,160	400,000	1,219,000	1,219,000	201,500
	Internal Transactions	488,676	311,293	445,810	693,104	1,512,104	1,512,104	516,791
Total Expenditures		6,393,434	6,002,731	7,850,857	8,792,602	9,686,602	9,605,498	9,448,135
Expenditures by Division								
1001	410 Interfund Transactions	250,000	70,000	197,160	400,000	1,219,000	1,219,000	201,500
1002	410 Support/Assistance Paymts	82,495	67,396	69,812	72,953	72,953	73,000	76,910
1401	413 Court Administration	547,038	589,907	651,719	694,911	694,911	717,492	722,348
2201	421 Police Operations	5,217,164	4,975,238	6,560,185	7,212,060	7,287,060	7,191,327	7,996,505
2203	446 Animal Control	83,243	83,318	96,883	171,878	171,878	157,390	191,422
2207	421 Drug Enforcement	108,539	107,456	119,388	129,903	129,903	126,203	139,155
2209	421 Violence Against Women	102,482	107,167	109,690	110,898	110,898	121,085	120,296
2211	446 Urban Wildlife	-	-	44,678	-	-	-	-
2212	421 Intrnt Crimes Agnst Child	2,474	2,249	1,341	-	-	-	-
Total Expenditures		6,393,434	6,002,731	7,850,857	8,792,602	9,686,602	9,605,498	9,448,135

Fire Department										
Fund: 013				FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023		Final FY 2024 Budget	
				Adopted	Amended	Projected				
Dedicated Revenues										
Intergovernmental Revenues				963	-	-	-	-	2,512	-
Charges For Services				76,715	130,042	352,530	428,800	428,800	401,232	191,781
Other Financing Sources / (Uses)				-	-	3,600	-	-	60,113	30,000
Other Operating Revenues				77,678	130,042	356,130	428,800	428,800	463,857	221,781
Internal Service Revenues				-	-	-	-	-	-	-
Interfund Transfers In				601,039	984,840	671,477	692,220	692,220	692,220	665,358
Internal Transactions				601,039	984,840	671,477	692,220	692,220	692,220	665,358
Total Dedicated Revenue				678,717	1,114,882	1,027,606	1,121,020	1,121,020	1,156,077	887,139
Expenditures										
Personnel Services				3,455,400	3,779,116	5,282,157	5,291,828	5,291,828	5,505,518	5,457,706
Supplies & Materials				97,339	130,510	106,240	90,996	90,996	86,107	131,141
Purchased Services				200,674	225,207	283,895	255,827	301,251	255,538	295,048
Intra-City Charges				35,195	24,285	38,414	51,275	51,275	45,496	50,143
Fixed Charges				2,220	2,814	2,567	2,615	2,615	2,400	2,520
Maintenance & Operating				335,429	382,817	431,116	400,713	446,137	389,541	478,852
Internal Charges				257,648	264,675	272,487	301,419	301,419	301,419	303,353
Transfers Out				-	-	-	-	-	-	-
Internal Transactions				257,648	264,675	272,487	301,419	301,419	301,419	303,353
Total Expenditures				4,048,477	4,426,608	5,985,760	5,993,961	6,039,385	6,196,478	6,239,911
Expenditures by Division										
2301	424	Fire	4,029,166	4,398,818	5,975,251	5,993,961	6,029,128	6,165,567	6,228,264	
2305	424	Fire Grants	19,311	27,790	10,509	-	10,257	30,911	11,647	
2306	424	Fire Special Projects	-	-	-	-	-	-	-	
Total Expenditures			4,048,477	4,426,608	5,985,760	5,993,961	6,039,385	6,196,478	6,239,911	

Community Development							
Fund: 014		FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023		Final FY 2024 Budget
					Adopted	Amended	Projected
Dedicated Revenues							
Taxes		-	-	15,000	-	-	-
Taxes & Assessments		-	-	15,000	-	-	-
License & Permits		1,500	1,875	1,025	1,000	1,000	2,250
Charges For Services		1,681	8,925	5,215	5,000	5,000	11,325
Other Operating Revenues		3,181	10,800	6,240	6,000	6,000	13,575
Total Dedicated Revenue		3,181	10,800	21,240	6,000	6,000	13,575
Expenditures							
Personnel Services		415,491	464,565	501,642	576,763	576,763	493,058
Supplies & Materials		17,965	13,001	12,381	18,309	18,309	16,186
Purchased Services		148,066	102,127	143,788	213,162	215,623	105,129
Intra-City Charges		3,342	3,342	3,576	3,576	3,576	3,649
Fixed Charges		52,110	53,466	54,358	55,185	55,185	55,112
Maintenance & Operating		221,483	171,937	214,103	290,232	292,693	180,075
Internal Charges		8,804	9,401	10,871	12,450	12,450	12,450
Transfers Out		-	-	-	-	-	-
Internal Transactions		8,804	9,401	10,871	12,450	12,450	12,450
Total Expenditures		645,778	645,903	726,616	879,445	881,906	685,583
Expenditures by Division							
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	625,778	625,903	706,616	859,445	861,906	665,583
Total Expenditures		645,778	645,903	726,616	879,445	881,906	1,018,601

Finance Services								
Fund: 015		FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
					Adopted	Amended	Projected	
Dedicated Revenues								
Other Financing Sources / (Uses)		5,000	-	-	5,000	5,000	5,000	5,200
Other Operating Revenues		5,000	-	-	5,000	5,000	5,000	5,200
Internal Service Revenues		1,048,699	1,262,381	1,037,072	981,802	981,802	981,802	1,028,175
Interfund Transfers In		-	-	-	-	-	-	-
Internal Transactions		1,048,699	1,262,381	1,037,072	981,802	981,802	981,802	1,028,175
Total Dedicated Revenue		1,053,699	1,262,381	1,037,072	986,802	986,802	986,802	1,033,375
Expenditures								
Personnel Services		779,924	761,556	966,771	1,034,349	1,034,349	1,090,012	1,174,188
Supplies & Materials		48,930	46,500	57,478	58,860	58,110	39,739	69,900
Purchased Services		214,687	224,155	269,481	274,001	274,751	255,761	286,583
Intra-City Charges		5,254	5,367	5,516	5,516	5,516	5,516	5,516
Fixed Charges		117,020	151,777	185,546	187,772	212,772	181,470	219,684
Maintenance & Operating		385,890	427,798	518,021	526,149	551,149	482,486	581,683
Internal Charges		18,136	19,660	20,106	22,316	22,316	22,316	25,067
Transfers Out		-	-	-	-	-	-	-
Internal Transactions		18,136	19,660	20,106	22,316	22,316	22,316	25,067
Total Expenditures		1,183,950	1,209,015	1,504,898	1,582,814	1,607,814	1,594,815	1,780,938
Expenditures by Division								
1501	414 Finance & Budget	254,061	278,083	378,087	401,689	401,689	448,757	497,657
1506	415 Accounting	432,408	422,717	584,364	619,659	644,659	605,687	654,639
1507	415 Utility Customer Service	497,480	508,214	542,446	561,466	561,466	540,370	628,642
Total Expenditures		1,183,950	1,209,015	1,504,898	1,582,814	1,607,814	1,594,815	1,780,938

Public Works Administration

Fund: 016

Fund: 016		FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
					Adopted	Amended	Projected	
Dedicated Revenues								
	Charges For Services	-	618	500	-	-	40	-
	Other Financing Sources / (Uses)	-	-	-	-	-	-	-
	Other Operating Revenues	-	618	500	-	-	40	-
	Internal Service Revenues	1,282,425	1,240,717	1,296,970	1,732,485	1,732,485	1,732,485	1,549,437
	Interfund Transfers In	-	-	-	-	-	-	-
	Internal Transactions	1,282,425	1,240,717	1,296,970	1,732,485	1,732,485	1,732,485	1,549,437
Total Dedicated Revenue		1,282,425	1,241,335	1,297,470	1,732,485	1,732,485	1,732,525	1,549,437
Expenditures								
	Personnel Services	1,044,384	1,117,161	1,048,701	1,770,398	1,753,668	1,250,191	1,806,958
	Supplies & Materials	15,123	3,612	5,785	16,400	26,850	23,756	27,000
	Purchased Services	77,353	69,155	77,860	131,070	131,670	97,636	156,154
	Intra-City Charges	6,304	5,506	7,448	8,092	12,592	5,755	11,096
	Fixed Charges	80,966	82,771	98,123	95,421	95,421	89,605	102,202
	Maintenance & Operating	179,747	161,044	189,216	250,983	266,533	216,751	296,453
	Internal Charges	31,184	31,011	33,550	59,209	60,389	59,209	48,279
	Transfers Out	-	-	-	-	1,800,000	1,800,000	-
	Internal Transactions	31,184	31,011	33,550	59,209	1,860,389	1,859,209	48,279
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-	-
	Debt & Capital	-	-	-	-	-	-	-
Total Expenditures		1,255,314	1,309,216	1,271,467	2,080,590	3,880,590	3,326,151	2,151,689
Expenditures by Division								
3084	430 Industrial Facilities	-	-	-	293,399	310,129	248,484	416,174
3101	431 Public Works Admin	266,428	325,631	381,582	478,577	478,577	478,054	510,206
3102	433 Engineering	988,886	983,585	889,884	1,308,614	1,291,884	799,613	1,225,309
Total Expenditures		1,255,314	1,309,216	1,271,467	2,080,590	2,080,590	1,526,151	2,151,689

Park & Recreation							
Fund: 017				FY 2023			Final FY 2024 Budget
				FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	
				FY 2023			
				Adopted	Amended	Projected	
Dedicated Revenues							
	Charges For Services			148,545	149,503	171,921	232,305
	Intra-City Revenues			74,000	-	19,000	19,000
	Fines & Forfeitures			498	154	293	-
	Other Financing Sources / (Uses)			43,760	21,800	20,710	142,000
	Other Operating Revenues			266,802	171,457	211,924	393,305
	Internal Service Revenues			77,522	77,132	183,260	170,762
	Internal Transactions			77,522	77,132	183,260	170,762
Total Dedicated Revenue				344,324	248,589	395,184	564,067
Expenditures							
	Personnel Services			1,351,430	1,207,179	1,354,927	1,843,531
	Supplies & Materials			159,263	193,472	210,537	205,141
	Purchased Services			405,542	462,813	522,932	562,968
	Intra-City Charges			33,533	43,427	46,336	61,598
	Fixed Charges			114,930	117,481	120,257	121,087
	Maintenance & Operating			713,267	817,194	900,062	950,794
	Internal Charges			121,922	122,635	127,091	166,363
	Transfers Out			280,000	240,000	235,000	107,100
	Internal Transactions			401,922	362,635	362,091	273,463
Total Expenditures				2,466,620	2,387,008	2,617,080	3,067,789
Expenditures by Division							
1001	410	Interfund Transactions		280,000	240,000	235,000	107,100
4101	464	Parks Administration		250,886	274,036	293,113	306,244
4102	464	Parks Maintenance		1,442,773	1,407,061	1,543,003	1,737,945
4103	464	Swimming Pool		345,283	316,064	391,660	622,574
4104	464	Recreation		66,863	90,876	89,549	144,518
4106	464	Kay's Kids		38,215	12,884	17,234	92,313
4107	464	Urban Trails		42,601	46,087	47,520	57,094
4109	464	Code Enforcement-Weed Mgmt		-	-	-	-
Total Expenditures				2,466,620	2,387,008	2,617,080	3,067,789

Street & Traffic										
Fund: 201		FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget		
					Adopted	Amended	Projected			
Revenues										
Special Assessments		7,113,570	7,047,270	7,341,149	7,210,000	7,210,000	7,083,471	7,310,000		
Taxes & Assessments		7,113,570	7,047,270	7,341,149	7,210,000	7,210,000	7,083,471	7,310,000		
License & Permits		74,968	46,791	57,380	50,000	50,000	46,584	60,000		
Intergovernmental Revenues		30,494	31,090	31,090	31,000	531,000	531,000	31,000		
Charges For Services		-	-	-	-	-	-	-		
Fines & Forfeitures		690	456	1,668	500	500	3,928	1,500		
Investment Earnings		56,623	9,605	23,345	15,000	15,000	317,982	100,000		
Other Financing Sources / (Uses)		120,189	229,961	71,980	63,500	139,250	326,807	14,500		
Other Operating Revenues		282,964	317,903	185,462	160,000	735,750	1,226,301	207,000		
Interfund Transfers In		9,894	524,755	9,755	4,704	79,704	79,704	2,948		
Internal Transactions		9,894	524,755	9,755	4,704	79,704	79,704	2,948		
Long-Term Debt		-	-	1,600,000	-	-	-	-		
Total Revenues		7,406,429	7,889,928	9,136,366	7,374,704	8,025,454	8,389,476	7,519,948		
Expenditures										
Personnel Services		1,542,382	1,750,867	2,132,467	2,470,447	2,470,447	2,294,312	2,739,973		
Supplies & Materials		555,509	750,561	600,927	882,650	1,017,650	711,638	431,025		
Purchased Services		1,248,934	764,838	1,049,148	1,760,767	2,267,706	803,114	1,242,106		
Intra-City Charges		258,987	229,526	308,564	415,154	415,154	319,282	412,912		
Fixed Charges		851	65,861	67,631	800	800	932	978		
Maintenance & Operating		2,064,281	1,810,787	2,026,270	3,059,371	3,701,310	1,834,966	2,087,021		
Internal Charges		637,995	650,399	766,288	847,496	847,496	847,496	840,718		
Transfers Out		-	-	-	-	140,000	140,000	-		
Internal Transactions		637,995	650,399	766,288	847,496	987,496	987,496	840,718		
Debt Service		-	-	-	335,034	335,034	(8,996)	-		
Capital Outlay		2,385,173	1,019,459	1,947,536	814,490	8,521,367	8,514,456	1,635,000		
Debt & Capital		2,385,173	1,019,459	1,947,536	1,149,524	8,856,401	8,505,460	1,635,000		
Total Expenditures		6,629,831	5,231,513	6,872,561	7,526,838	16,015,654	13,622,234	7,302,712		
Revenues Over (Under) Expenditures		776,598	2,658,415	2,263,805	(152,134)	(7,990,200)	(5,232,758)	217,236		
Beginning Cash Balance - July 1		4,767,984	5,492,211	8,139,018	10,380,968	10,380,968	10,380,968	5,223,808		
Other Cash Sources / (Uses)		(52,371)	(11,608)	(21,855)	-	-	75,597	-		
Ending Cash Balance - June 30		5,492,211	8,139,018	10,380,968	10,228,834	2,390,768	5,223,808	5,441,043		
Reserve Target - 18% of Operating Expenses:		764,038	758,170	886,504	1,208,223	1,348,972	919,400	1,020,188		
Reserve Target - 90 Days of Operating Expenses:		1,046,628	1,038,588	1,214,390	1,655,100	1,847,906	1,259,452	1,397,518		
Reserve Policy Target: (Greater of 90 Days Operating Expenses or 18% of Operating Expenses)		1,046,628	1,038,588	1,214,390	1,655,100	1,847,906	1,259,452	1,397,518		
Budgeted Reserve: (Budgeted Reserve for Capital Projects Funding)		4,445,583	7,100,430	9,166,579	8,573,735	542,862	3,964,355	4,043,525		

Civic Center Board
Fund: 204

Fund: 204		FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
					Adopted	Amended	Projected	
Revenues								
	Charges For Services	32,842	-	-	-	-	-	-
	Investment Earnings	26	168	224	-	-	2,473	-
	Other Financing Sources / (Uses)	900	-	-	-	-	-	-
	Other Operating Revenues	33,768	168	224	-	-	2,473	-
Total Revenues		33,768	168	224	-	-	2,473	-
Expenditures								
	Supplies & Materials	316	9,444	-	9,474	9,474	4,134	-
	Purchased Services	2,702	-	-	31,036	31,036	7,885	-
	Maintenance & Operating	3,018	9,444	-	40,510	40,510	12,018	-
	Transfers Out	-	-	-	-	-	-	51,385
	Internal Transactions	-	-	-	-	-	-	51,385
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	-	2,258	-	40,500	40,500	20,080	-
	Debt & Capital	-	2,258	-	40,500	40,500	20,080	-
Total Expenditures		3,018	11,703	-	81,010	81,010	32,098	51,385
Revenues Over (Under) Expenditures								
		30,750	(11,535)	224	(81,010)	(81,010)	(29,625)	(51,385)
Beginning Cash Balance - July 1								
		-	92,321	80,786	81,010	81,010	81,010	51,385
Other Cash Sources / (Uses)		61,571	-	-	-	-	-	-
Ending Cash Balance - June 30								
		92,321	80,786	81,010	0	0	51,385	0

Civic Center Fund: 211										
				FY 2020 Actual	FY 2021 Actual	FY 2022 Actual			Final FY 2024 Budget	
				FY 2023						
				Adopted	Amended	Projected				
Revenues										
Charges For Services				536,758	420,147	573,720	701,000	701,000	717,024	940,571
Investment Earnings				-	-	-	2,500	2,500	26,672	20,000
Other Financing Sources / (Uses)				198	2	380,520	50	50	-	-
Other Operating Revenues				536,956	420,149	954,240	703,550	703,550	743,696	960,571
Internal Service Revenues				-	-	-	-	-	-	-
Interfund Transfers In				362,792	362,750	452,750	361,134	361,134	361,134	412,058
Internal Transactions				362,792	362,750	452,750	361,134	361,134	361,134	412,058
Total Revenues				899,748	782,899	1,406,990	1,064,684	1,064,684	1,104,830	1,372,629
Expenditures										
Personnel Services				410,096	329,322	371,495	502,220	502,220	498,797	546,484
Supplies & Materials				26,685	21,395	32,689	35,950	35,950	32,894	30,350
Purchased Services				397,804	191,627	440,183	359,836	359,836	543,899	554,212
Intra-City Charges				-	-	-	-	-	-	-
Fixed Charges				11,232	11,776	21,077	19,679	19,679	21,580	25,337
Maintenance & Operating				435,721	224,798	493,949	415,464	415,464	598,373	609,899
Internal Charges				173,559	163,458	202,686	202,735	202,735	202,735	249,673
Transfers Out				-	-	-	-	-	-	351,000
Internal Transactions				173,559	163,458	202,686	202,735	202,735	202,735	600,673
Capital Outlay				68,679	-	-	-	-	-	6,000
Debt & Capital				68,679	-	-	-	-	-	6,000
Total Expenditures				1,088,055	717,577	1,068,130	1,120,419	1,120,419	1,299,905	1,763,056
Revenues Over (Under) Expenditures				(188,307)	65,321	338,860	(55,735)	(55,735)	(195,075)	(390,427)
Beginning Cash Balance - July 1				670,618	444,263	509,585	854,581	854,581	854,581	659,156
Other Cash Sources / (Uses)				(38,048)	-	6,136	-	-	(350)	-
Ending Cash Balance - June 30				444,263	509,585	854,581	798,845	798,845	659,156	268,729
Reserve Target - 18% of Operating Expenses:				183,488	129,164	192,263	201,675	201,675	233,983	316,270
Reserve Target - 90 Days of Operating Expenses:				251,353	176,937	263,374	276,268	276,268	320,524	433,247
Reserve Policy Target:				251,353	176,937	263,374	276,268	276,268	320,524	433,247
(Greater of 90 Days Operating Expenses or 18% of Operating Expenses)										
Budgeted Reserve:				192,910	332,648	591,206	522,578	522,578	338,632	(164,518)

Facilities Management											
Fund: 212			FY 2020 Actual	FY 2021 Actual	FY 2022 Actual			Final FY 2024 Budget			
						FY 2023					
						Adopted	Amended		Projected		
Revenues											
Investment Earnings			15,292	2,200	2,918	2,500	2,500	42,466	10,000		
Other Financing Sources / (Uses)			-	-	-	-	-	25,000	-		
Other Operating Revenues			15,292	2,200	2,918	2,500	2,500	67,466	10,000		
Internal Service Revenues			609,772	585,058	633,939	782,271	782,271	782,271	842,681		
Interfund Transfers In			5,636	6,313	26,462	2,263	96,263	96,263	128,775		
Internal Transactions			615,408	591,371	660,401	784,534	878,534	878,534	971,456		
Total Revenues			630,700	593,571	663,319	787,034	881,034	946,001	981,456		
Expenditures											
Personnel Services			201,541	216,179	251,751	409,990	409,990	326,862	381,792		
Supplies & Materials			2,162	1,898	3,831	37,060	37,060	36,459	28,280		
Purchased Services			349,623	304,867	414,326	340,717	340,717	292,079	320,103		
Intra-City Charges			2,553	2,304	3,170	4,300	4,300	1,380	3,951		
Fixed Charges			-	-	-	-	-	-	-		
Maintenance & Operating			354,338	309,069	421,328	382,077	382,077	329,918	352,334		
Internal Charges			35,565	47,333	86,450	117,802	117,802	115,324	98,768		
Transfers Out			-	-	-	-	-	-	-		
Internal Transactions			35,565	47,333	86,450	117,802	117,802	115,324	98,768		
Capital Outlay			-	2,795	18,750	633,400	727,400	727,400	126,400		
Debt & Capital			-	2,795	18,750	633,400	727,400	727,400	126,400		
Total Expenditures			591,444	575,376	778,279	1,543,269	1,637,269	1,499,504	959,294		
Revenues Over (Under) Expenditures			39,256	18,195	(114,960)	(756,235)	(756,235)	(553,503)	22,162		
Beginning Cash Balance - July 1			1,104,860	1,144,116	1,179,042	1,064,845	1,064,845	1,064,845	511,224		
Other Cash Sources / (Uses)			-	16,731	764	-	-	(119)	-		
Ending Cash Balance - June 30			1,144,116	1,179,042	1,064,845	308,610	308,610	511,224	533,386		
Reserve Target - 18% of Operating Expenses:			106,460	103,065	136,715	163,776	163,776	138,979	149,921		
Reserve Target - 90 Days of Operating Expenses:			145,835	141,184	187,281	224,351	224,351	190,382	205,371		
Reserve Policy Target: (Greater of 90 Days Operating Expenses or 18% of Operating Expenses)			145,835	141,184	187,281	224,351	224,351	190,382	205,371		
Budgeted Reserve: (Budgeted Reserve for Capital Projects Funding)			998,280	1,037,858	877,564	84,259	84,259	320,842	328,015		

Facilities Managemnt-HVCC								
Fund: 213		FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
					Adopted	Amended	Projected	

Revenues

Investment Earnings	204	27	67	30	30	586	150
Other Financing Sources / (Uses)	41,203	83,000	62,100	72,076	72,076	69,016	74,990
Other Operating Revenues	41,407	83,027	62,167	72,106	72,106	69,602	75,140
Total Revenues	41,407	83,027	62,167	72,106	72,106	69,602	75,140

Expenditures

Supplies & Materials	1,601	1,480	2,269	2,000	2,000	1,218	2,000
Purchased Services	10,759	12,779	12,037	45,600	45,600	35,595	47,369
Fixed Charges	1,582	1,612	1,742	1,870	1,870	1,992	1,646
Maintenance & Operating	13,941	15,871	16,049	49,470	49,470	38,806	51,014
Internal Charges	41,472	41,879	43,778	19,229	19,229	21,707	22,429
Transfers Out	-	-	-	-	-	-	-
Internal Transactions	41,472	41,879	43,778	19,229	19,229	21,707	22,429
Total Expenditures	55,413	57,750	59,827	68,699	68,699	60,513	73,443

Revenues Over (Under) Expenditures	(14,006)	25,277	2,340	3,407	3,407	9,089	1,697
Beginning Cash Balance - July 1	8,869	(5,561)	19,716	22,056	22,056	22,056	31,146
Other Cash Sources / (Uses)	(424)	-	-	-	-	-	-
Ending Cash Balance - June 30	(5,561)	19,716	22,056	25,463	25,463	31,146	32,843

Neighborhood Center										
Fund: 214			FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023		Final FY 2024 Budget		
						Adopted				
						Amended				
Revenues										
Investment Earnings			823	120	193	120	120	2,801	750	
Other Financing Sources / (Uses)			26,858	26,580	26,580	39,080	39,080	35,961	42,080	
Other Operating Revenues			27,681	26,700	26,773	39,200	39,200	38,762	42,830	
Total Revenues			27,681	26,700	26,773	39,200	39,200	38,762	42,830	
Expenditures										
Purchased Services			342	-	580	5,000	5,000	1,881	5,000	
Maintenance & Operating			342	-	580	5,000	5,000	1,881	5,000	
Internal Charges			17,619	18,310	19,476	23,487	23,487	23,487	27,481	
Transfers Out			-	-	-	-	-	-	-	
Internal Transactions			17,619	18,310	19,476	23,487	23,487	23,487	27,481	
Total Expenditures			17,961	18,310	20,056	28,487	28,487	25,368	32,481	
Revenues Over (Under) Expenditures										
			9,720	8,391	6,717	10,713	10,713	13,394	10,349	
Beginning Cash Balance - July 1										
			44,852	54,572	62,962	69,679	69,679	69,679	83,073	
Ending Cash Balance - June 30										
			54,572	62,962	69,679	80,392	80,392	83,073	93,421	

Police Projects & Reimb Fund: 215				FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
							Adopted	Amended	Projected	
Revenues										
Intergovernmental Revenues				-	-	-	-	-	-	-
Charges For Services				69,905	42,638	43,410	59,100	59,100	39,616	45,000
Other Operating Revenues				69,905	42,638	43,639	59,100	59,100	41,556	45,500
Interfund Transfers In				354	490	490	157	157	157	87
Internal Transactions				354	490	490	157	157	157	87
Total Revenues				70,259	43,128	44,129	59,257	59,257	41,713	45,587
Expenditures										
Personnel Services				71,863	27,689	45,462	57,153	57,153	38,933	56,923
Internal Charges				1,360	1,360	1,360	1,468	1,468	1,468	1,468
Transfers Out				-	-	-	-	-	-	-
Internal Transactions				1,360	1,360	1,360	1,468	1,468	1,468	1,468
Total Expenditures				73,223	29,049	46,822	58,621	58,621	40,401	58,391
Revenues Over (Under) Expenditures				(2,964)	14,079	(2,693)	636	636	1,312	(12,804)
Beginning Cash Balance - July 1				39,780	36,816	50,895	48,202	48,202	48,202	49,514
Other Cash Sources / (Uses)				-	-	-	-	-	-	-
Ending Cash Balance - June 30				36,816	50,895	48,202	48,838	48,838	49,514	36,710

Law Enforcement Block Grant										
Fund: 217				FY 2020 Actual	FY 2021 Actual	FY 2022 Actual			Final FY 2024 Budget	
				FY 2023						
				Adopted	Amended	Projected				
Revenues										
Intergovernmental Revenues				44,426	-	172,023	30,000	30,000	19,724	19,724
Investment Earnings				-	-	5	-	-	601	-
Other Operating Revenues				44,426	-	172,027	30,000	30,000	20,325	19,724
Total Revenues				44,426	-	172,027	30,000	30,000	20,325	19,724
Expenditures										
Personnel Services				-	-	-	-	-	-	-
Supplies & Materials				-	44,879	45,988	-	-	-	-
Fixed Charges				15,280	12,446	12,021	15,000	15,000	-	19,724
Maintenance & Operating				15,280	57,325	58,009	15,000	15,000	-	19,724
Transfers Out				34,989	39,104	29,400	15,000	15,000	19,724	12,094
Internal Transactions				34,989	39,104	29,400	15,000	15,000	19,724	12,094
Total Expenditures				50,269	96,429	87,409	30,000	30,000	19,724	31,818
Revenues Over (Under) Expenditures				(5,843)	(96,429)	84,618	-	-	601	(12,094)
Beginning Cash Balance - July 1				29,274	23,431	(72,998)	11,620	11,620	11,620	12,221
Ending Cash Balance - June 30				23,431	(72,998)	11,620	11,620	11,620	12,221	127

9-1-1 Emergency Program
Fund: 218

Fund: 218		FY 2020	FY 2021	FY 2022	FY 2023			Final FY 2024 Budget
		Actual	Actual	Actual	Adopted	Amended	Projected	
Revenues								
	Intergovernmental Revenues	471,939	765,965	459,188	901,000	901,000	941,697	1,406,495
	Charges For Services	-	30,000	16,000	16,000	16,000	17,000	18,000
	Investment Earnings	5,550	924	2,245	1,500	1,500	56,298	17,000
	Other Financing Sources / (Uses)	1,555	809	1,275	1,360	1,360	957	1,352
	Other Operating Revenues	479,044	797,698	478,708	919,860	919,860	1,015,951	1,442,847
	Interfund Transfers In	-	-	-	-	750,000	750,000	-
	Internal Transactions	-	-	-	-	750,000	750,000	-
Total Revenues		479,044	797,698	478,708	919,860	1,669,860	1,765,951	1,442,847
Expenditures								
	Supplies & Materials	11,341	6,238	13,433	26,840	26,840	16,945	41,250
	Purchased Services	275,611	236,436	314,707	382,463	433,663	300,931	327,679
	Fixed Charges	46,286	43,022	-	-	-	-	-
	Maintenance & Operating	333,239	285,696	328,139	409,303	460,503	317,876	368,929
	Internal Charges	832	923	988	1,353	1,353	1,353	1,514
	Transfers Out	-	-	-	-	-	-	-
	Internal Transactions	832	923	988	1,353	1,353	1,353	1,514
	Capital Outlay	-	321,826	-	469,000	1,969,000	1,969,000	98,495
	Debt & Capital	-	321,826	-	469,000	1,969,000	1,969,000	98,495
Total Expenditures		334,071	608,444	329,127	879,656	2,430,856	2,288,229	468,938
Revenues Over (Under) Expenditures								
		144,974	189,254	149,581	40,204	(760,996)	(522,277)	973,909
Beginning Cash Balance - July 1								
		342,454	487,428	676,682	826,263	826,263	826,263	303,983
	Other Cash Sources / (Uses)	-	-	-	-	-	(3)	-
Ending Cash Balance - June 30								
		487,428	676,682	826,263	866,467	65,267	303,983	1,277,892

Support Services Division									
Fund: 219			FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
						Adopted	Amended	Projected	
Revenues									
	License & Permits		17,780	16,065	9,770	9,500	9,500	9,030	8,000
	Intergovernmental Revenues		1,454,160	1,494,211	1,594,106	1,653,098	1,653,098	1,653,098	1,752,164
	Charges For Services		4,721	5,030	4,838	4,000	4,000	4,693	4,000
	Investment Earnings		(301)	87	2,203	1,500	1,500	23,577	10,000
	Other Operating Revenues		1,476,360	1,515,881	1,610,917	1,668,098	1,668,098	1,690,746	1,832,359
	Interfund Transfers In		9,715	9,216	9,216	3,697	3,697	3,697	2,048
	Internal Transactions		9,715	9,216	9,216	3,697	3,697	3,697	2,048
Total Revenues			1,486,075	1,525,097	1,620,133	1,671,795	1,671,795	1,694,443	1,834,407
Expenditures									
	Personnel Services		1,036,433	982,459	1,353,018	1,732,704	1,732,704	1,683,809	1,765,030
	Supplies & Materials		6,492	2,280	14,435	13,850	13,850	5,341	20,100
	Purchased Services		76,038	79,846	75,138	84,191	182,728	87,293	92,625
	Intra-City Charges		-	-	-	-	-	-	2,400
	Fixed Charges		27,549	29,364	30,262	34,311	34,311	34,499	35,748
	Maintenance & Operating		110,079	111,490	119,834	132,352	230,889	127,133	150,873
	Internal Charges		25,238	26,410	29,100	35,581	35,581	35,581	34,600
	Transfers Out		-	-	-	-	-	-	-
	Internal Transactions		25,238	26,410	29,100	35,581	35,581	35,581	34,600
Total Expenditures			1,171,750	1,120,359	1,501,952	1,900,637	1,999,174	1,846,523	1,950,503
Revenues Over (Under) Expenditures			314,325	404,739	118,181	(228,842)	(327,379)	(152,081)	(116,096)
Beginning Cash Balance - July 1			83,277	400,218	804,957	923,138	923,138	923,138	771,039
Other Cash Sources / (Uses)			2,616	-	-	-	-	(18)	-
Ending Cash Balance - June 30			400,218	804,957	923,138	694,296	595,759	771,039	654,943

CDBG/HOME
Fund: 226

Fund: 226									Final FY 2024 Budget
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			
						Adopted	Amended	Projected	
Revenues									
Intergovernmental Revenues	260,580	1,066,087	41,692	481,000	33,000	-	-	111,033	1,407,437
Other Operating Revenues	260,580	1,066,087	41,692	481,000	33,101	-	-	113,054	1,407,437
Total Revenues	260,580	1,066,087	41,692	481,000	33,101	-	-	113,054	1,407,437
Expenditures									
Fixed Charges	249,951	1,066,087	41,692	466,000	24,000	24,000	24,000	49,897	1,494,593
Maintenance & Operating	249,951	1,066,087	41,692	466,000	24,000	24,000	24,000	49,897	1,494,593
Total Expenditures	249,951	1,066,087	41,692	466,000	24,000	24,000	24,000	49,897	1,494,593
Revenues Over (Under) Expenditures	10,629	-	-	15,000	9,101	(24,000)	(24,000)	63,156	(87,156)
Beginning Cash Balance - July 1	(5,530)	5,099	5,099	5,099	20,099	29,200	29,200	29,200	92,356
Other Cash Sources / (Uses)	-	-	-	-	-	-	-	-	-
Ending Cash Balance - June 30	5,099	5,099	5,099	20,099	29,200	5,200	5,200	92,356	5,200

Affordable Housing Trust
Fund: 229

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual				Final FY 2024 Budget
			FY 2023			
			Adopted	Amended	Projected	

Revenues

Investment Earnings	-	-	5,616	4,500	4,500	76,331	20,000
Other Operating Revenues	-	-	5,616	4,500	4,500	76,331	20,000
Internal Service Revenues	-	-	-	-	-	-	-
Interfund Transfers In	-	1,687,500	225,000	100,000	100,000	100,000	100,000
Internal Transactions	-	1,687,500	225,000	100,000	100,000	100,000	100,000
Long-Term Debt	-	-	-	-	-	200	-
Total Revenues	-	1,687,500	230,616	104,500	104,500	176,531	120,000

Expenditures

Purchased Services	-	-	-	-	-	-	1,400,000
Maintenance & Operating	-	-	-	-	-	-	1,400,000
Total Expenditures	-	-	-	-	-	-	1,400,000

Revenues Over (Under) Expenditures	-	1,687,500	230,616	104,500	104,500	176,531	(1,280,000)
Beginning Cash Balance - July 1	-	-	1,687,500	1,918,116	1,918,116	1,918,116	2,094,647
Ending Cash Balance - June 30	-	1,687,500	1,918,116	2,022,616	2,022,616	2,094,647	814,647

Public Art Projects
Fund: 233

Fund: 233		FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
					Adopted	Amended	Projected	
Revenues								
Investment Earnings		-	-	278	-	-	1,829	500
Other Financing Sources / (Uses)		270	32,000	-	15,000	15,000	-	7,500
Other Operating Revenues		270	32,000	278	15,000	15,000	1,829	8,000
Interfund Transfers In		19,313	11,487	12,000	12,000	12,000	12,000	13,000
Internal Transactions		19,313	11,487	12,000	12,000	12,000	12,000	13,000
Total Revenues		19,583	43,487	12,278	27,000	27,000	13,829	21,000
Expenditures								
Supplies & Materials		35	-	-	-	-	-	-
Purchased Services		7,654	10,099	37,754	37,000	42,000	12,765	13,000
Intra-City Charges		-	-	-	-	-	-	-
Fixed Charges		-	-	-	-	-	-	-
Maintenance & Operating		7,689	10,099	37,754	37,000	42,000	12,765	13,000
Total Expenditures		7,689	10,099	37,754	37,000	42,000	12,765	13,000
Revenues Over (Under) Expenditures		11,894	33,388	(25,475)	(10,000)	(15,000)	1,065	8,000
Beginning Cash Balance - July 1		24,279	36,173	69,561	44,086	44,086	44,086	45,150
Other Cash Sources / (Uses)		-	-	0	-	-	-	-
Ending Cash Balance - June 30		36,173	69,561	44,086	34,086	29,086	45,150	53,150

Open Space District Maint										
Fund: 235				FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
							Adopted	Amended	Projected	
Revenues										
Special Assessments				547,052	560,951	570,774	550,750	550,750	640,962	646,750
Taxes & Assessments				547,052	560,951	570,774	550,750	550,750	640,962	646,750
Intergovernmental Revenues				219,167	408,300	285,261	3,738	77,088	119,565	3,738
Charges For Services				2,325	3,950	6,822	4,000	4,000	7,397	4,000
Investment Earnings				4,524	420	1,349	1,000	1,000	19,665	7,500
Other Financing Sources / (Uses)				3,103	18,765	30,281	-	-	37,800	35,000
Other Operating Revenues				229,120	431,435	323,713	8,738	82,088	184,427	50,238
Interfund Transfers In				827	844	844	532	532	532	343
Internal Transactions				827	844	844	532	532	532	343
Total Revenues				776,999	993,230	895,331	560,020	633,370	825,922	697,331
Expenditures										
Personnel Services				142,908	217,718	220,480	245,774	255,774	263,006	276,436
Supplies & Materials				39,458	44,285	68,156	57,700	57,700	35,751	62,600
Purchased Services				391,729	443,474	376,533	164,133	227,483	156,693	277,147
Intra-City Charges				62,062	10,338	11,711	15,349	15,349	17,260	13,994
Fixed Charges				19,712	18,789	19,209	19,435	19,435	18,916	20,201
Maintenance & Operating				512,960	516,886	475,610	256,616	319,966	228,621	373,942
Internal Charges				40,979	52,042	191,380	95,823	95,823	95,823	53,214
Internal Transactions				40,979	52,042	191,380	95,823	95,823	95,823	53,214
Capital Outlay				74,589	139,211	16,900	-	40,000	39,500	159,000
Debt & Capital				74,589	139,211	16,900	-	40,000	39,500	159,000
Total Expenditures				771,436	925,858	904,370	598,213	711,563	626,950	862,592
Revenues Over (Under) Expenditures				5,563	67,372	(9,039)	(38,193)	(78,193)	198,972	(165,261)
Beginning Cash Balance - July 1				432,816	441,742	511,137	501,936	501,936	501,936	700,789
Other Cash Sources / (Uses)				3,363	2,023	(162)	-	-	(118)	-
Ending Cash Balance - June 30				441,742	511,137	501,936	463,743	423,743	700,789	535,528
Reserve Target - 18% of Operating Expenses: 125,433 141,596 159,745 107,678 120,881 105,741 126,647										
Reserve Target - 90 Days of Operating Expenses: 171,825 193,968 218,828 147,505 165,591 144,851 173,488										
Reserve Policy Target:				171,825	193,968	218,828	147,505	165,591	144,851	173,488
Budgeted Reserve: (Budgeted Reserve for Capital Projects Funding)				269,916	317,169	283,107	316,238	258,152	555,939	362,040

Urban Forestry							
Fund: 237							
	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
				Adopted	Amended	Projected	
Revenues							
Special Assessments	470,265	480,237	489,534	480,500	480,500	480,526	480,750
Taxes & Assessments	470,265	480,237	489,534	480,500	480,500	480,526	480,750
Intergovernmental Revenues	630	1,170	1,170	1,170	1,170	1,170	1,170
Investment Earnings	4,442	788	1,175	1,000	1,000	13,669	4,500
Other Financing Sources / (Uses)	10,000	9,000	10,000	9,000	9,000	-	-
Other Operating Revenues	15,072	10,958	12,345	11,170	11,170	14,839	5,670
Interfund Transfers In	1,189	1,102	1,102	793	793	793	461
Internal Transactions	1,189	1,102	1,102	793	793	793	461
Total Revenues	486,525	492,297	502,981	492,463	492,463	496,158	486,881
Expenditures							
Personnel Services	183,232	287,110	309,705	357,866	353,087	359,370	397,061
Supplies & Materials	23,405	27,465	31,005	29,650	29,650	22,029	29,650
Purchased Services	16,094	42,667	51,445	53,658	53,658	52,964	64,888
Intra-City Charges	8,070	14,084	17,517	16,670	16,670	16,364	19,400
Fixed Charges	-	220	167	200	200	-	200
Maintenance & Operating	47,569	84,436	100,135	100,178	100,178	91,358	114,138
Internal Charges	34,015	40,461	55,088	52,694	52,694	52,694	45,617
Transfers Out	-	-	-	-	-	-	-
Internal Transactions	34,015	40,461	55,088	52,694	52,694	52,694	45,617
Capital Outlay	-	59,895	69,112	50,000	54,779	53,970	-
Debt & Capital	-	59,895	69,112	50,000	54,779	53,970	-
Total Expenditures	264,816	471,902	534,040	560,739	560,739	557,391	556,815
Revenues Over (Under) Expenditures	221,710	20,395	(31,059)	(68,276)	(68,276)	(61,233)	(69,934)
Beginning Cash Balance - July 1	262,014	486,555	506,949	474,968	474,968	474,968	413,735
Other Cash Sources / (Uses)	2,831	-	(923)	-	-	-	-
Ending Cash Balance - June 30	486,555	506,949	474,968	406,692	406,692	413,735	343,800
Reserve Target - 18% of Operating Expenses:	47,667	74,161	83,687	91,933	91,073	90,616	100,227
Reserve Target - 90 Days of Operating Expenses:	65,297	101,591	114,640	125,936	124,757	124,131	137,297
Reserve Policy Target:	65,297	101,591	114,640	125,936	124,757	124,131	137,297
Budgeted Reserve: (Budgeted Reserve for Capital Projects Funding)	421,258	405,359	360,328	280,756	281,935	289,603	206,503

Loan Repayment									
Fund: 238			FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
							Adopted	Amended	Projected
Revenues									
Investment Earnings			794	206	594	-	-	7,401	3,000
Other Financing Sources / (Uses)			34	19,228	13,384	-	-	12,473	11,521
Other Operating Revenues			828	19,434	13,978	-	-	19,874	14,521
Interfund Transfers In			-	60,000	60,000	-	-	-	-
Internal Transactions			-	60,000	60,000	-	-	-	-
Total Revenues			828	79,434	73,978	-	-	19,874	14,521
Revenues Over (Under) Expenditures									
			828	79,434	73,978	-	-	19,874	14,521
Beginning Cash Balance - July 1			37,889	78,391	144,266	210,775	210,775	210,775	220,770
Other Cash Sources / (Uses)			39,674	(13,559)	(7,469)	(60,000)	(60,000)	(9,879)	(39,955)
Ending Cash Balance - June 30			78,391	144,266	210,775	150,775	150,775	220,770	195,336
Revenues									
Investment Earnings									
Interest Earnings			794	206	594	-	-	7,401	3,000
Total	Interest Earnings		794	206	594	-	-	7,401	3,000
Other Financing Sources / (Uses)									
Loan Repayment Interest			34	19,228	13,384	-	-	12,473	11,521
Artisan, LLP (deferred until 4/1/2020)									
Total	Other Financing Sources / (Uses)		34	19,228	13,384	-	-	12,473	11,521
SUBTOTAL - OPERATING REVENUE									
			828	19,434	13,978	-	-	19,874	14,521
Interfund Transfers In									
T/in - 100 General Fund			-	60,000	60,000	-	-	-	-
Total	Interfund Transfers In		-	60,000	60,000	-	-	-	-
TOTAL REVENUE			828	79,434	73,978	-	-	19,874	14,521
Other Sources / (Uses) - Non-Budgeted									
Alternative Energy/Conservation Loans - A/R			39,674	(51,818)	(37,651)	(60,000)	(60,000)	(40,978)	(72,000)
Loan payments (to) / from participants									
Artisan, LLP/Great Northern			-	38,860	30,181	-	-	31,099	32,045
Principal Artisan, LLP (deferred until 4/1/2020)				-	-			-	-
\$ 3,631 Annual P&I Payment 4/1/2020 - 3/1/2034									
Total	Other Sources / (Uses) - Non-Budgeted		39,674	(12,958)	(7,469)	(60,000)	(60,000)	(9,879)	(39,955)

Gas Tax Fund: 240							
	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
				Adopted	Amended	Projected	
Revenues							
Intergovernmental Revenues	681,734	638,950	580,537	580,537	580,537	570,090	1,367,573
Investment Earnings	19,486	1,797	3,418	1,500	1,500	44,895	20,000
Other Financing Sources / (Uses)	-	-	-	-	-	-	-
Other Operating Revenues	701,220	640,747	583,956	582,037	582,037	614,984	1,387,573
Total Revenues	701,220	640,747	583,956	582,037	582,037	614,984	1,387,573
Expenditures							
Supplies & Materials	-	-	-	-	-	-	-
Purchased Services	71,005	79,752	-	-	-	-	-
Maintenance & Operating	71,005	79,752	-	-	-	-	-
Internal Charges	85,150	104,805	94,993	100,936	100,936	100,936	(29,428)
Transfers Out	-	-	-	-	-	-	-
Internal Transactions	85,150	104,805	94,993	100,936	100,936	100,936	(29,428)
Capital Outlay	1,023,118	163,456	299,364	580,537	1,418,342	1,418,342	1,367,573
Debt & Capital	1,023,118	163,456	299,364	580,537	1,418,342	1,418,342	1,367,573
Total Expenditures	1,179,273	348,012	394,357	681,473	1,519,278	1,519,278	1,338,145
Revenues Over (Under) Expenditures	(478,053)	292,735	189,598	(99,436)	(937,241)	(904,293)	49,428
Beginning Cash Balance - July 1	1,152,904	673,171	965,906	1,155,504	1,155,504	1,155,504	251,211
Other Cash Sources / (Uses)	(1,679)	-	-	-	-	-	-
Ending Cash Balance - June 30	673,171	965,906	1,155,504	1,056,069	218,264	251,211	300,639

Gas Tax HB473										
Fund: 241				FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023		Final FY 2024 Budget	
							Adopted	Amended	Projected	
Revenues										
Intergovernmental Revenues				448,843	1,316,000	-	745,747	745,747	745,747	-
Other Financing Sources / (Uses)				-	-	-	-	-	-	-
Other Operating Revenues				448,843	1,316,000	5,151	745,747	745,747	792,335	-
Total Revenues				448,843	1,316,000	5,151	745,747	745,747	792,335	-
Expenditures										
Capital Outlay				119,786	29,950	747,693	745,747	1,794,086	1,794,086	-
Debt & Capital				119,786	29,950	747,693	745,747	1,794,086	1,794,086	-
Total Expenditures				119,786	29,950	747,693	745,747	1,794,086	1,794,086	-
Revenues Over (Under) Expenditures				329,057	1,286,050	(742,543)	-	(1,048,339)	(1,001,751)	-
Beginning Cash Balance - July 1				158,145	487,202	1,773,252	1,030,799	1,030,799	1,030,799	29,048
Other Cash Sources / (Uses)				-	-	90	-	-	-	-
Ending Cash Balance - June 30				487,202	1,773,252	1,030,799	1,030,799	(17,540)	29,048	29,048

Storm Water Utility										
Fund: 245				FY 2020 Actual	FY 2021 Actual	FY 2022 Actual			Final FY 2024 Budget	
				FY 2023						
				Adopted	Amended	Projected				
Revenues										
Special Assessments				1,961,904	2,034,304	2,414,740	2,370,765	2,370,765	2,388,352	2,358,365
Taxes & Assessments				1,961,904	2,034,304	2,414,740	2,370,765	2,370,765	2,388,352	2,358,365
License & Permits				-	-	-	-	-	-	-
Intergovernmental Revenues				9,455	18,572	18,572	18,572	18,572	18,572	18,572
Investment Earnings				31,794	3,168	8,511	4,500	60,000	158,717	30,000
Other Financing Sources / (Uses)				-	-	43,450	-	-	8	-
Other Operating Revenues				41,250	21,740	70,533	23,072	78,572	177,297	48,572
Interfund Transfers In				1,562	2,035	2,035	597	597	597	353
Internal Transactions				1,562	2,035	2,035	597	597	597	353
Total Revenues				2,004,715	2,058,079	2,487,308	2,394,434	2,449,934	2,566,247	2,407,290
Expenditures										
Personnel Services				242,868	241,436	249,497	283,388	283,388	274,871	305,818
Supplies & Materials				8,477	22,390	19,642	29,800	29,800	19,827	31,400
Purchased Services				24,882	52,434	31,381	98,784	98,784	22,448	78,639
Intra-City Charges				-	-	-	-	-	-	-
Fixed Charges				29,384	21,836	26,744	25,074	25,074	18,005	25,442
Maintenance & Operating				62,743	96,659	77,767	153,658	153,658	60,279	135,481
Internal Charges				279,312	328,844	273,572	307,707	307,707	307,707	248,673
Transfers Out				-	-	-	-	-	-	7,197
Internal Transactions				279,312	328,844	273,572	307,707	307,707	307,707	255,870
Capital Outlay				2,383,125	1,342,375	199,251	1,475,410	3,773,081	3,771,820	1,573,120
Debt & Capital				2,383,125	1,342,375	199,251	1,475,410	3,773,081	3,771,820	1,573,120
Total Expenditures				2,968,048	2,009,314	800,087	2,220,163	4,517,834	4,414,677	2,270,289
Revenues Over (Under) Expenditures										
				(963,333)	48,765	1,687,221	174,271	(2,067,900)	(1,848,430)	137,001
Beginning Cash Balance - July 1										
				2,906,524	1,943,191	1,991,956	3,679,251	3,679,251	3,679,251	1,834,214
Other Cash Sources / (Uses)				-		74	-	-	3,393	-
Ending Cash Balance - June 30										
				1,943,191	1,991,956	3,679,251	3,853,521	1,611,350	1,834,214	1,971,215
Reserve Target - 18% of Operating Expenses:				105,286	120,049	108,150	134,056	134,056	115,714	125,490
Reserve Target - 90 Days of Operating Expenses:				144,228	164,451	148,151	183,638	183,638	158,513	171,905
Reserve Policy Target: (Greater of 90 Days Operating Expenses or 18% of Operating Expenses)				144,228	164,451	148,151	183,638	183,638	158,513	171,905
Budgeted Reserve: (Budgeted Reserve for Capital Projects Funding)				1,798,964	1,827,505	3,531,099	3,669,884	1,427,713	1,675,701	1,799,310

Watershed Projects								
Fund: 246		FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
					Adopted	Amended	Projected	
Revenues								
	Investment Earnings	-	-	153	100	100	2,741	750
	Other Financing Sources / (Uses)	8,687	950	-	-	-	-	-
	Other Operating Revenues	8,687	950	153	100	100	2,741	750
	Interfund Transfers In	40,125	20,121	20,121	20,000	20,000	20,000	20,032
	Internal Transactions	40,125	20,121	20,121	20,000	20,000	20,000	20,032
	Total Revenues	48,812	21,071	20,274	20,100	20,100	22,741	20,782
Expenditures								
	Personnel Services	3,583	-	19,646	24,618	24,618	6,315	24,958
	Supplies & Materials	308	576	1,419	2,000	2,000	-	2,000
	Purchased Services	12,000	5,485	-	-	-	-	-
	Maintenance & Operating	12,308	6,061	1,419	2,000	2,000	-	2,000
	Internal Charges	365	373	824	780	780	780	846
	Internal Transactions	365	373	824	780	780	780	846
	Total Expenditures	16,256	6,434	21,889	27,398	27,398	7,095	27,804
Revenues Over (Under) Expenditures		32,557	14,637	(1,614)	(7,298)	(7,298)	15,646	(7,022)
Beginning Cash Balance - July 1		13,614	46,171	60,814	59,200	59,200	59,200	74,846
Other Cash Sources / (Uses)		-	6	1	-	-	-	-
Ending Cash Balance - June 30		46,171	60,814	59,200	51,902	51,902	74,846	67,824
Reserve Target - 18% of Operating Expenses: 2,926 1,158 3,940 4,932 4,932 1,277 5,005								
Reserve Target - 90 Days of Operating Expenses: 4,008 1,586 5,397 6,756 6,756 1,749 6,856								
Reserve Policy Target:		4,008	1,586	5,397	6,756	6,756	1,749	6,856
Budgeted Reserve: (Budgeted Reserve for Capital Projects Funding)		42,162	59,227	53,803	45,147	45,147	73,096	60,968

Fire Safety Levy
Fund: 260

Fund: 260		FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
					Adopted	Amended	Projected	
Revenues								
	Taxes	430,387	934,898	1,027,240	1,009,292	1,009,292	987,101	1,031,000
	Taxes & Assessments	430,387	934,898	1,027,240	1,009,292	1,009,292	987,101	1,031,000
	Intergovernmental Revenues	380,634	235,326	45,796	593,400	593,400	-	-
	Charges For Services	167,277	512,741	413	-	-	-	-
	Investment Earnings	2,655	685	2,004	1,500	1,500	35,412	10,000
	Other Financing Sources / (Uses)	-	6,468	-	-	-	58,488	-
	Other Operating Revenues	550,566	755,220	48,213	594,900	594,900	93,900	10,000
	Internal Service Revenues	-	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	47,000	47,000	-
	Internal Transactions	-	-	-	-	47,000	47,000	-
	Long-Term Debt	-	810,000	-	-	-	-	-
Total Revenues		980,952	2,500,118	1,075,454	1,604,192	1,651,192	1,128,000	1,041,000
Expenditures								
	Transfers Out	601,039	884,700	671,477	692,220	692,220	692,220	665,358
	Internal Transactions	601,039	884,700	671,477	692,220	692,220	692,220	665,358
	Debt Service	-	-	48,347	98,261	98,261	87,448	98,261
	Capital Outlay	460,779	1,430,870	97,347	731,020	941,920	246,314	538,000
	Debt & Capital	460,779	1,430,870	145,694	829,281	1,040,181	333,761	636,261
Total Expenditures		1,061,818	2,315,570	817,171	1,521,501	1,732,401	1,025,981	1,301,619
Revenues Over (Under) Expenditures								
		(80,866)	184,548	258,283	82,691	(81,209)	102,019	(260,619)
Beginning Cash Balance - July 1		227,422	146,556	331,104	589,387	589,387	589,387	691,406
Other Cash Sources / (Uses)		-	-	-	-	-	-	-
Ending Cash Balance - June 30		146,556	331,104	589,387	672,078	508,178	691,406	430,787

2017 GO Bond-08 Park Ref
Fund: 308

Fund: 308		FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
					FY 2023			
					Adopted	Amended	Projected	
Revenues								
Taxes		735,462	573,524	561,139	555,750	555,750	550,573	551,750
Taxes & Assessments		735,462	573,524	561,139	555,750	555,750	550,573	551,750
Investment Earnings		5,071	1,096	1,289	1,000	1,000	16,046	8,000
Other Financing Sources / (Uses)		-	-	-	-	-	-	-
Other Operating Revenues		5,071	1,096	1,289	1,000	1,000	16,046	8,000
Total Revenues		740,533	574,620	562,428	556,750	556,750	566,619	559,750
Expenditures								
Debt Service		605,775	537,625	552,000	552,900	552,900	552,950	560,250
Capital Outlay		-	-	-	-	-	-	-
Debt & Capital		605,775	537,625	552,000	552,900	552,900	552,950	560,250
Total Expenditures		605,775	537,625	552,000	552,900	552,900	552,950	560,250
Revenues Over (Under) Expenditures								
		134,758	36,995	10,428	3,850	3,850	13,669	(500)
Beginning Cash Balance - July 1		389,976	524,735	561,731	572,158	572,158	572,158	585,828
Other Cash Sources / (Uses)		1	-	-	-	-	-	-
Ending Cash Balance - June 30		524,735	561,731	572,158	576,008	576,008	585,828	585,328

SID Revolving Fund: 340			FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
						Adopted	Amended	Projected	
Revenues									
	Special Assessments		537	5,225	164	-	-	-	-
	Taxes & Assessments		537	5,225	164	-	-	-	-
	Investment Earnings		523	68	-	-	-	-	-
	Other Operating Revenues		523	68	-	-	-	-	-
	Interfund Transfers In		-	-	-	-	-	-	-
	Internal Transactions		-	-	-	-	-	-	-
Total Revenues			1,060	5,293	164	-	-	-	-
Expenditures									
	Internal Charges		4,707	6,276	175	102	102	(13)	56
	Transfers Out		-	-	-	-	-	-	-
	Internal Transactions		4,707	6,276	175	102	102	(13)	56
	Debt Service		-	-	-	-	-	-	-
	Capital Outlay		-	-	-	-	-	-	-
	Debt & Capital		-	-	-	-	-	-	-
Total Expenditures			4,707	6,276	175	102	102	(13)	56
Revenues Over (Under) Expenditures									
			(3,647)	(983)	(11)	(102)	(102)	13	(56)
Beginning Cash Balance - July 1									
			28,962	33,393	40,994	40,982	40,982	40,982	40,995
Other Cash Sources / (Uses)			8,078	8,583	-	-	-	-	-
Ending Cash Balance - June 30									
			33,393	40,994	40,982	40,880	40,880	40,995	40,940

Capital Improvements Fund
Fund: 440

Fund: 440		FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
					Adopted	Amended	Projected	
Revenues								
	Special Assessments	158	159	156	-	-	147	-
	Taxes & Assessments	158	159	156	-	-	147	-
	License & Permits	10,080	9,320	8,622	8,622	8,622	7,789	8,000
	Investment Earnings	34,648	3,992	11,211	5,000	5,000	172,011	70,000
	Other Operating Revenues	44,728	13,312	19,833	13,622	13,622	179,800	78,000
	Interfund Transfers In	-	648,475	2,766,000	744,427	1,844,147	1,984,147	1,550,490
	Internal Transactions	-	648,475	2,766,000	744,427	1,844,147	1,984,147	1,550,490
Total Revenues		44,885	661,946	2,785,989	758,049	1,857,769	2,164,094	1,628,490
Expenditures								
	Purchased Services	4,180	21,860	31,740	60,880	86,380	86,380	-
	Maintenance & Operating	4,180	21,860	31,740	60,880	86,380	86,380	-
	Transfers Out	8,000	100,000	-	-	-	-	-
	Internal Transactions	8,000	100,000	-	-	-	-	-
	Capital Outlay	788,538	571,960	615,681	1,244,393	5,073,751	5,064,314	1,561,490
	Debt & Capital	788,538	571,960	615,681	1,244,393	5,073,751	5,064,314	1,561,490
Total Expenditures		800,718	693,820	647,422	1,305,273	5,160,131	5,150,694	1,561,490
Revenues Over (Under) Expenditures		(755,833)	(31,875)	2,138,567	(547,224)	(3,302,362)	(2,986,601)	67,000
Beginning Cash Balance - July 1		2,403,145	1,708,211	1,593,410	3,734,976	3,734,976	3,734,976	784,750
Other Cash Sources / (Uses)		60,899	(82,927)	3,000	-	-	36,374	-
Ending Cash Balance - June 30		1,708,211	1,593,410	3,734,976	3,187,752	432,614	784,750	851,750

Parks Improvement												
Fund: 441			FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023		Final FY 2024 Budget				
						Adopted	Amended		Projected			
Revenues												
	Charges For Services		34,082	27,504	99,832	66,500	66,500	136,055	80,000			
	Investment Earnings		3,328	356	1,034	500	500	17,048	7,500			
	Other Financing Sources / (Uses)		14,180	930	9,677	700	700	207	75,350			
	Other Operating Revenues		51,590	108,791	110,543	67,700	67,700	153,311	162,850			
Total Revenues			51,590	108,791	110,543	67,700	67,700	153,311	162,850			
Expenditures												
	Purchased Services		35,066	1,457	850	40,000	40,000	41,587	2,500			
	Maintenance & Operating		35,066	1,457	850	40,000	40,000	41,587	2,500			
	Capital Outlay		46,725	16,316	3,325	75,000	75,000	75,000	127,650			
	Debt & Capital		46,725	16,316	3,325	75,000	75,000	75,000	127,650			
Total Expenditures			81,792	17,773	4,175	115,000	115,000	116,587	130,150			
Revenues Over (Under) Expenditures			(30,202)	91,018	106,368	(47,300)	(47,300)	36,723	32,700			
Beginning Cash Balance - July 1			212,566	182,364	273,382	379,750	379,750	379,750	416,473			
	Other Cash Sources / (Uses)		-	-	-	-	-	-	-			
Ending Cash Balance - June 30			182,364	273,382	379,750	332,450	332,450	416,473	449,173			

Sidewalk Improve/Constrct							
Fund: 450	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
				Adopted	Amended	Projected	
Revenues							
Other Financing Sources / (Uses)	7,451	51,586	-	-	-	-	-
Other Operating Revenues	7,451	51,586	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	150,000
Internal Transactions	-	-	-	-	-	-	150,000
Long-Term Debt	57,156	208,704	(32,430)	-	-	-	-
Total Revenues	64,607	260,290	(32,430)	-	-	-	150,000
Expenditures							
Purchased Services	24,175	199,335	-	-	-	-	150,000
Maintenance & Operating	24,175	199,335	-	-	-	-	150,000
Total Expenditures	24,175	199,335	-	-	-	-	150,000
Revenues Over (Under) Expenditures							
	40,432	60,955	(32,430)	-	-	-	-
Beginning Cash Balance - July 1							
	(68,957)	(28,525)	32,430	(0)	(0)	(0)	(0)
Other Cash Sources / (Uses)	-	-	-	-	-	-	-
Ending Cash Balance - June 30							
	(28,525)	32,430	(0)	(0)	(0)	(0)	(0)

Building Fund: 503							
	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
				Adopted	Amended	Projected	
Revenues							
License & Permits	1,264,523	1,444,868	1,220,108	1,375,661	1,375,661	1,520,192	1,488,312
Investment Earnings	20,435	2,518	5,014	3,500	3,500	68,745	30,000
Other Financing Sources / (Uses)	-	195	-	-	-	-	-
Other Operating Revenues	1,284,957	1,447,581	1,225,122	1,379,161	1,379,161	1,588,937	1,518,312
Interfund Transfers In	5,892	5,629	5,629	2,098	2,098	2,098	1,316
Internal Transactions	5,892	5,629	5,629	2,098	2,098	2,098	1,316
Total Revenues	1,290,849	1,453,210	1,230,751	1,381,259	1,381,259	1,591,035	1,519,628
Expenditures							
Personnel Services	773,844	852,707	865,361	1,017,176	1,017,176	957,576	1,073,106
Supplies & Materials	37,496	21,882	21,161	36,418	45,418	36,399	40,913
Purchased Services	111,466	91,963	130,803	174,368	165,368	122,040	144,018
Intra-City Charges	3,784	3,803	4,755	6,780	6,780	4,651	6,040
Fixed Charges	71,200	82,407	79,707	85,545	85,545	79,086	87,189
Maintenance & Operating	223,945	200,056	236,426	303,111	303,111	242,176	278,160
Internal Charges	82,638	97,687	61,016	105,878	105,878	105,878	123,525
Transfers Out	-	-	-	-	-	-	-
Internal Transactions	82,638	97,687	61,016	105,878	105,878	105,878	123,525
Capital Outlay	43,174	-	-	-	36,000	35,740	-
Debt & Capital	43,174	-	-	-	36,000	35,740	-
Total Expenditures	1,123,601	1,150,450	1,162,803	1,426,165	1,462,165	1,341,370	1,474,791
Revenues Over (Under) Expenditures							
	167,248	302,760	67,949	(44,906)	(80,906)	249,666	44,837
Beginning Cash Balance - July 1							
	1,163,516	1,330,764	1,633,524	1,701,473	1,701,473	1,701,473	1,950,703
Other Cash Sources / (Uses) - Accrual Entries	-	-	-	-	-	(435)	-
Ending Cash Balance - June 30							
	1,330,764	1,633,524	1,701,473	1,656,567	1,620,567	1,950,703	1,995,540
Operating Reserve Target - 15% of Operating Expenses:							
MCA 50-60-106 g(ii) Reserve Limit	162,064	172,567	174,420	213,925	213,925	195,844	221,219
	1,123,601	1,150,450	1,162,803	1,426,165	1,462,165	1,341,370	2,949,583

Water Fund: 521									
			FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
						Adopted	Amended	Projected	
Revenues									
	Intergovernmental Revenues		-	-	-	7,316,000	7,331,000	15,000	7,795,000
	Charges For Services		8,143,305	8,652,035	10,737,561	9,264,000	9,264,000	9,746,438	10,004,000
	Investment Earnings		237,592	30,111	44,757	35,000	35,000	664,977	250,000
	Other Financing Sources / (Uses)		2,074	24,936	53,673	2,000	31,000	3,021	2,000
	Other Operating Revenues		8,382,972	8,707,081	10,835,991	16,617,000	16,661,000	10,429,436	18,051,000
	Interfund Transfers In		12,109	12,853	12,853	4,283	1,804,283	1,804,283	2,601
	Internal Transactions		12,109	12,853	12,853	4,283	1,804,283	1,804,283	2,601
	Long-Term Debt		4,420,622	-	790,490	4,184,000	4,184,000	-	4,184,000
	Total Revenues		12,815,703	8,719,934	11,639,334	20,805,283	22,649,283	12,233,719	22,237,601
Expenditures									
	Personnel Services		1,711,639	1,804,037	1,886,535	2,043,664	2,043,664	1,995,846	2,201,451
	Supplies & Materials		795,075	626,479	1,048,077	1,140,500	1,140,500	700,366	1,361,000
	Purchased Services		973,746	853,907	1,084,982	978,852	978,852	942,723	1,384,297
	Intra-City Charges		56,508	55,314	51,518	75,290	75,290	64,921	68,646
	Fixed Charges		85,280	74,181	72,215	80,450	80,450	69,529	83,657
	Maintenance & Operating		1,910,609	1,609,880	2,256,792	2,275,092	2,275,092	1,777,540	2,897,600
	Internal Charges		1,118,236	1,289,329	949,785	1,229,731	1,229,731	1,229,731	1,187,265
	Transfers Out		40,000	20,000	20,000	20,000	20,000	20,000	31,650
	Internal Transactions		1,158,236	1,309,329	969,785	1,249,731	1,249,731	1,249,731	1,218,915
	Debt Service		1,177,773	448,020	887,756	1,033,260	1,033,260	887,635	1,138,147
	Capital Outlay		3,309,751	3,966,154	2,789,602	11,813,770	23,043,366	23,023,936	3,361,480
	Debt & Capital		4,487,524	4,414,174	3,677,358	12,847,030	24,076,626	23,911,571	4,499,627
	Total Expenditures		9,268,008	9,137,421	8,790,469	18,415,517	29,645,113	28,934,688	10,817,593
	Revenues Over (Under) Expenditures		3,547,695	(417,486)	2,848,865	2,389,766	(6,995,830)	(16,700,970)	11,420,008
	Beginning Cash Balance - July 1		11,581,726	15,114,073	14,607,228	17,373,658	17,373,658	17,373,658	802,397
	Other Cash Sources / (Uses)		(15,348)	(89,359)	(82,435)	-	-	129,709	-
	Ending Cash Balance - June 30		15,114,073	14,607,228	17,373,658	19,763,423	10,377,827	802,397	12,222,405
	Reserve Target - 15% of Operating Expenses:		893,739	775,690	900,130	990,262	990,262	886,613	1,118,417
	Reserve Target - 60 Days of Operating Expenses:		979,440	850,071	986,444	1,085,219	1,085,219	971,631	1,225,662
	Ten-Mile Watershed Projects Reserve		200,000	200,000	200,000	200,000	200,000	200,000	200,000
	Revenue Bond Restricted Reserves		-	-	1,107,669	1,107,669	1,107,669	1,107,669	1,107,669
	Reserve Policy Target:		1,179,440	1,050,071	2,294,113	2,392,888	2,392,888	2,279,300	2,533,331
	(Greater of 60 Days Operating Expenses or 15% of Operating Expenses + Restricted Reserve)								
	Budgeted Reserve:		13,934,634	13,557,157	15,079,545	17,370,536	7,984,940	(1,476,903)	9,689,074
	(Budgeted Reserve for Capital Projects Funding)								

Water Service Line										
Fund: 522				FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023		Final FY 2024 Budget	
							Adopted	Amended		Projected
Revenues										
Charges For Services				257,381	237,740	282,290	260,000	260,000	109,743	-
Investment Earnings				3,318	843	2,279	1,000	1,000	35,303	15,000
Other Operating Revenues				260,700	238,583	284,569	261,000	261,000	145,046	15,000
Total Revenues				260,700	238,583	284,569	261,000	261,000	145,046	15,000
Expenditures										
Total Expenditures				-	-	-	-	-	-	-
Revenues Over (Under) Expenditures				260,700	238,583	284,569	261,000	261,000	145,046	15,000
Beginning Cash Balance - July 1				132,890	348,417	615,639	847,778	847,778	847,778	965,976
Other Cash Sources / (Uses)				(45,173)	28,640	(52,430)	(120,000)	(120,000)	(26,848)	(120,000)
Ending Cash Balance - June 30				348,417	615,639	847,778	988,778	988,778	965,976	860,976

Wastewater								
Fund: 531		FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
					Adopted	Amended	Projected	
Revenues								
	Intergovernmental Revenues	-	-	735,000	-	-	15,000	-
	Charges For Services	5,488,574	5,799,288	6,326,801	5,811,500	5,811,500	6,353,425	6,278,000
	Investment Earnings	67,520	5,471	12,538	7,500	7,500	265,622	75,000
	Other Financing Sources / (Uses)	4,203	480,665	422,826	110,000	110,000	38,726	125,000
	Other Operating Revenues	5,560,298	6,285,425	7,497,164	5,929,000	5,929,000	6,672,773	6,478,000
	Interfund Transfers In	8,749	8,954	8,954	2,919	2,919	2,919	1,663
	Internal Transactions	8,749	8,954	8,954	2,919	2,919	2,919	1,663
	Long-Term Debt	226,297	-	1,621,934	2,400,000	2,855,769	905,769	2,650,000
	Total Revenues	5,795,344	6,294,379	9,128,052	8,331,919	8,787,688	7,581,461	9,129,663
Expenditures								
	Personnel Services	1,238,302	1,270,494	1,295,879	1,355,725	1,400,725	1,302,845	1,367,869
	Supplies & Materials	192,812	197,890	199,761	243,240	243,240	182,013	284,090
	Purchased Services	703,084	649,474	767,285	831,208	954,988	800,502	895,586
	Intra-City Charges	63,780	46,819	63,385	81,355	81,355	77,023	82,067
	Fixed Charges	100,157	86,468	90,819	102,285	102,285	81,046	94,178
	Maintenance & Operating	1,059,832	980,650	1,121,250	1,258,088	1,381,868	1,140,584	1,355,921
	Internal Charges	865,806	1,002,818	817,953	1,039,246	1,039,246	1,039,246	997,743
	Transfers Out	-	-	-	-	-	-	11,878
	Internal Transactions	865,806	1,002,818	817,953	1,039,246	1,039,246	1,039,246	1,009,621
	Debt Service	1,228,349	441,516	503,625	75,197	75,197	148,850	341,250
	Capital Outlay	2,970,179	3,226,039	2,294,248	1,208,820	5,215,927	5,206,263	3,146,090
	Debt & Capital	4,198,528	3,667,555	2,797,873	1,284,017	5,291,124	5,355,113	3,487,340
	Total Expenditures	7,362,468	6,921,517	6,032,955	4,937,076	9,112,963	8,837,788	7,220,751
Revenues Over (Under) Expenditures		(1,567,124)	(627,139)	3,095,097	3,394,843	(325,275)	(1,256,327)	1,908,912
Beginning Cash Balance - July 1		4,476,036	3,006,675	2,465,329	5,596,993	5,596,993	5,596,993	4,333,047
Other Cash Sources / (Uses)		97,763	85,793	36,568	-	-	(7,619)	-
Ending Cash Balance - June 30		3,006,675	2,465,329	5,596,993	8,991,836	5,271,718	4,333,047	6,241,959
	Reserve Target - 15% of Operating Expenses:	658,843	554,322	560,019	559,238	584,555	544,729	611,199
	Reserve Target - 60 Days of Operating Expenses:	722,020	607,476	613,719	612,864	640,609	596,963	669,807
	Debt Service Fixed Reserve	769,720	769,720	769,720	769,720	769,720	769,720	769,720
	Revenue Bond Reserve	55,439	56,094	185,398	185,398	185,398	185,398	185,398
	Reserve Policy Target:	1,547,179	1,433,290	1,568,837	1,567,982	1,595,727	1,552,081	1,624,925
(Greater of 60 Days Operating Expenses or 15% of Operating Expenses + Restricted Reserve)								
	Budgeted Reserve:	1,459,495	1,032,039	(58,070)	7,423,854	3,675,992	2,780,966	4,617,034
(Budgeted Reserve for Capital Projects Funding)								

Wastewater Service Line								
Fund: 532		FY 2020 Actual	FY 2021 Actual	FY 2022 Actual				Final FY 2024 Budget
					FY 2023			
					Adopted	Amended	Projected	
Revenues								
Charges For Services		658,640	438,340	279,502	300,000	300,000	108,627	-
Investment Earnings		9,855	2,329	4,744	3,000	3,000	66,906	20,000
Other Operating Revenues		668,494	440,668	284,246	303,000	303,000	175,532	20,000
Total Revenues		668,494	440,668	284,246	303,000	303,000	175,532	20,000
Expenditures								
Total Expenditures		-	-	-	-	-	-	-
Revenues Over (Under) Expenditures		668,494	440,668	284,246	303,000	303,000	175,532	20,000
Beginning Cash Balance - July 1		375,306	1,002,154	1,481,099	1,720,338	1,720,338	1,720,338	1,788,111
Other Cash Sources / (Uses)		(41,646)	38,276	(45,007)	(120,000)	(120,000)	(107,759)	(120,000)
Ending Cash Balance - June 30		1,002,154	1,481,099	1,720,338	1,903,338	1,903,338	1,788,111	1,688,111

Solid Waste-Residential									
Fund: 541			FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
						Adopted	Amended	Projected	
Revenues									
	Charges For Services		2,139,474	2,179,089	2,211,590	2,215,015	2,215,015	2,237,977	2,234,150
	Investment Earnings		49,278	4,943	6,095	4,500	4,500	75,800	20,000
	Other Financing Sources / (Uses)		13,595	3,880	3,915	3,500	3,500	4,835	1,463,040
	Other Operating Revenues		2,202,348	2,187,912	2,221,600	2,223,015	2,223,015	2,318,612	3,717,190
	Interfund Transfers In		32,625	32,550	2,550	1,335	1,335	1,335	852
	Internal Transactions		32,625	32,550	2,550	1,335	1,335	1,335	852
Total Revenues			2,234,973	2,220,462	2,224,150	2,224,350	2,224,350	2,319,947	3,718,042
Expenditures									
	Personnel Services		485,525	537,529	524,356	625,971	625,971	618,396	722,869
	Supplies & Materials		67,834	29,761	40,318	54,180	54,180	44,348	68,275
	Purchased Services		1,060,753	1,215,883	1,100,758	1,180,229	1,185,229	1,113,209	1,196,095
	Intra-City Charges		91,539	110,679	104,069	113,000	113,000	157,574	120,500
	Fixed Charges		8,390	8,380	9,092	9,100	9,100	8,411	8,857
	Maintenance & Operating		1,228,516	1,364,703	1,254,237	1,356,508	1,361,508	1,323,542	1,393,727
	Internal Charges		237,977	266,028	224,574	267,529	267,529	267,528	275,657
	Transfers Out		175,000	225,000	275,000	275,000	275,000	275,000	275,834
	Internal Transactions		412,977	491,028	499,574	542,529	542,529	542,528	551,491
	Capital Outlay		104,177	714,853	5,907	741,640	942,137	941,680	895,400
	Debt & Capital		104,177	714,853	5,907	741,640	942,137	941,680	895,400
Total Expenditures			2,231,195	3,108,112	2,284,073	3,266,648	3,472,145	3,426,146	3,563,487
Revenues Over (Under) Expenditures									
			3,778	(887,650)	(59,923)	(1,042,298)	(1,247,795)	(1,106,199)	154,555
Beginning Cash Balance - July 1									
			3,368,051	3,371,273	2,483,623	2,424,389	2,424,389	2,424,389	1,317,209
	Other Cash Sources / (Uses)		(556)	-	690	-	-	(982)	-
Ending Cash Balance - June 30									
			3,371,273	2,483,623	2,424,389	1,382,091	1,176,594	1,317,209	1,471,763
	Reserve Target - 15% of Operating Expenses:		319,053	358,989	341,725	378,751	379,501	372,670	400,213
	Reserve Target - 60 Days of Operating Expenses:		349,647	393,413	374,493	415,070	415,892	408,405	438,590
	Reserve Policy Target:		349,647	393,413	374,493	415,070	415,892	408,405	438,590
	Budgeted Reserve: (Budgeted Reserve for Capital Projects Funding)		3,021,626	2,090,210	1,848,776	967,021	760,702	908,803	1,033,174

Solid Waste-Commercial								
Fund: 542		FY 2020 Actual	FY 2021 Actual	FY 2022 Actual				Final FY 2024 Budget
					FY 2023			
					Adopted	Amended	Projected	
Revenues								
	Charges For Services	1,149,671	1,157,959	1,284,708	1,225,000	1,225,000	1,243,398	1,250,000
	Investment Earnings	21,206	2,746	4,763	3,500	3,500	69,775	20,000
	Other Financing Sources / (Uses)	79,885	93,370	88,995	92,250	92,250	93,582	92,250
	Other Operating Revenues	1,250,762	1,254,075	1,378,467	1,320,750	1,320,750	1,406,755	1,362,250
	Interfund Transfers In	26,108	26,055	29,662	26,617	26,617	26,617	26,337
	Internal Transactions	26,108	26,055	29,662	26,617	26,617	26,617	26,337
Total Revenues		1,276,870	1,280,130	1,408,128	1,347,367	1,347,367	1,433,372	1,388,587
Expenditures								
	Personnel Services	289,800	296,882	275,184	346,131	346,131	346,061	375,691
	Supplies & Materials	45,802	27,876	4,372	55,895	55,895	32,351	104,645
	Purchased Services	432,108	488,352	468,495	448,874	448,874	457,529	477,912
	Intra-City Charges	72,735	94,177	104,962	93,950	93,950	136,350	105,390
	Fixed Charges	8,501	8,375	9,076	9,075	9,075	8,331	8,832
	Maintenance & Operating	559,147	618,780	586,905	607,794	607,794	634,561	696,779
	Internal Charges	182,944	194,202	176,522	242,824	242,824	242,824	242,361
	Transfers Out	-	-	-	-	-	-	834
	Internal Transactions	182,944	194,202	176,522	242,824	242,824	242,824	243,195
	Capital Outlay	62,131	206,676	3,785	269,220	453,711	453,254	531,238
	Debt & Capital	62,131	206,676	3,785	269,220	453,711	453,254	531,238
Total Expenditures		1,094,022	1,316,539	1,042,396	1,465,968	1,650,459	1,676,700	1,846,903
Revenues Over (Under) Expenditures								
		182,848	(36,409)	365,733	(118,601)	(303,092)	(243,328)	(458,316)
Beginning Cash Balance - July 1								
		1,214,843	1,411,236	1,374,836	1,740,933	1,740,933	1,740,933	1,490,049
	Other Cash Sources / (Uses)	13,545	10	364	-	-	(7,557)	-
Ending Cash Balance - June 30								
		1,411,236	1,374,836	1,740,933	1,622,332	1,437,841	1,490,049	1,031,733
	Reserve Target - 15% of Operating Expenses:	154,784	166,480	155,792	179,512	179,512	183,517	197,350
	Reserve Target - 60 Days of Operating Expenses:	169,626	182,443	170,731	196,726	196,726	201,114	216,274
	Reserve Policy Target:	169,626	182,443	170,731	196,726	196,726	201,114	216,274
	Budgeted Reserve: (Budgeted Reserve for Capital Projects Funding)	1,241,610	1,192,393	1,570,203	1,425,606	1,241,115	1,288,934	815,459

Landfill Monitoring District										
Fund: 543				FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
							Adopted	Amended	Projected	
Revenues										
Special Assessments				138,420	141,173	143,291	145,300	145,300	139,767	136,780
Taxes & Assessments				138,420	141,173	143,291	145,300	145,300	139,767	136,780
Intergovernmental Revenues				850	850	850	850	850	850	850
Investment Earnings				3,571	459	811	500	500	11,300	3,500
Other Operating Revenues				4,421	1,309	1,661	1,350	1,350	12,150	4,350
Total Revenues				142,841	142,482	144,952	146,650	146,650	151,917	141,130
Expenditures										
Purchased Services				89,728	94,958	82,884	108,600	108,600	95,958	108,600
Maintenance & Operating				89,728	94,958	82,884	108,600	108,600	95,958	108,600
Internal Charges				46	50	28,563	37,399	37,399	37,399	29,678
Transfers Out				30,000	30,000	-	-	-	-	352
Internal Transactions				30,046	30,050	28,563	37,399	37,399	37,399	30,030
Capital Outlay				-	-	-	26,880	26,880	26,880	-
Debt & Capital				-	-	-	26,880	26,880	26,880	-
Total Expenditures				119,774	125,008	111,447	172,879	172,879	160,237	138,630
Revenues Over (Under) Expenditures				23,067	17,475	33,505	(26,229)	(26,229)	(8,320)	2,500
Beginning Cash Balance - July 1				242,600	265,667	283,142	316,647	316,647	316,647	308,327
Other Cash Sources / (Uses)				-	-	-	-	-	-	-
Ending Cash Balance - June 30				265,667	283,142	316,647	290,418	290,418	308,327	310,827

Transfer Station									
Fund: 546			FY 2020 Actual	FY 2021 Actual	FY 2022 Actual				Final FY 2024 Budget
						FY 2023			
						Adopted	Amended	Projected	
Revenues									
	Intergovernmental Revenues		125,000	125,000	125,000	150,000	257,500	150,000	150,000
	Charges For Services		2,617,657	2,722,172	2,698,331	2,600,426	2,600,426	2,614,800	2,589,520
	Investment Earnings		18,648	2,786	5,893	4,000	4,000	76,961	25,000
	Other Financing Sources / (Uses)		5,113	14,586	314	18,680	18,680	27,884	18,680
	Other Operating Revenues		2,766,417	2,864,545	2,829,538	2,773,106	2,880,606	2,869,645	2,783,200
	Interfund Transfers In		5,080	5,205	5,205	1,865	1,865	1,865	1,149
	Internal Transactions		5,080	5,205	5,205	1,865	1,865	1,865	1,149
Total Revenues			2,771,497	2,869,750	2,834,743	2,774,971	2,882,471	2,871,510	2,784,349
Expenditures									
	Personnel Services		758,168	745,755	795,238	852,894	852,894	886,573	935,270
	Supplies & Materials		13,034	18,842	21,907	33,930	33,930	31,293	40,680
	Purchased Services		1,153,565	1,161,397	1,102,526	1,153,115	1,153,115	1,138,108	1,185,845
	Intra-City Charges		117,699	91,656	113,414	150,050	150,050	147,787	149,840
	Fixed Charges		37,620	43,009	44,035	48,188	48,188	46,336	50,823
	Maintenance & Operating		1,321,918	1,314,904	1,281,882	1,385,282	1,385,282	1,363,524	1,427,188
	Internal Charges		233,787	247,601	243,576	339,529	339,529	339,528	376,671
	Transfers Out		24,045	24,045	27,652	25,875	25,875	25,875	26,709
	Internal Transactions		257,832	271,646	271,228	365,404	365,404	365,403	403,380
	Capital Outlay		83,474	46,029	66,981	144,790	766,087	766,087	506,228
	Debt & Capital		83,474	46,029	66,981	144,790	766,087	766,087	506,228
Total Expenditures			2,421,392	2,378,334	2,415,328	2,748,371	3,369,668	3,381,587	3,272,066
Revenues Over (Under) Expenditures			350,106	491,416	419,414	26,600	(487,197)	(510,077)	(487,717)
Beginning Cash Balance - July 1			828,354	1,259,266	1,784,940	2,179,471	2,179,471	2,179,471	1,662,449
	Other Cash Sources / (Uses)		80,807	34,258	(24,883)	-	-	(6,946)	-
Ending Cash Balance - June 30			1,259,266	1,784,940	2,179,471	2,206,072	1,692,275	1,662,449	1,174,731
	Reserve Target - 15% of Operating Expenses:		350,688	349,846	352,252	390,537	390,537	392,325	414,876
	Reserve Target - 60 Days of Operating Expenses:		384,315	383,393	386,030	427,986	427,986	429,945	454,658
	Reserve Policy Target:		384,315	383,393	386,030	427,986	427,986	429,945	454,658
	Budgeted Reserve: (Budgeted Reserve for Capital Projects Funding)		874,951	1,401,547	1,793,442	1,778,086	1,264,289	1,232,503	720,073

Recycling
Fund: 547

Fund: 547		FY 2020	FY 2021	FY 2022	FY 2023			Final FY 2024 Budget
		Actual	Actual	Actual	FY 2023			
					Adopted	Amended	Projected	
Revenues								
	Intergovernmental Revenues	175,000	225,000	275,000	275,000	275,000	275,000	275,000
	Charges For Services	53,911	83,116	111,937	120,500	120,500	76,169	91,500
	Investment Earnings	4,857	398	1,052	500	500	18,133	4,000
	Other Financing Sources / (Uses)	-	-	-	-	-	-	-
	Other Operating Revenues	233,768	308,514	387,989	396,000	396,000	369,302	370,500
	Interfund Transfers In	176,410	226,371	276,371	275,502	275,502	275,502	275,140
	Internal Transactions	176,410	226,371	276,371	275,502	275,502	275,502	275,140
Total Revenues		410,178	534,885	664,360	671,502	671,502	644,804	645,640
Expenditures								
	Personnel Services	199,179	207,552	215,348	225,378	225,378	137,390	108,883
	Supplies & Materials	2,299	1,843	1,181	4,065	4,065	2,261	4,065
	Purchased Services	164,343	187,337	193,423	238,644	288,644	267,437	281,231
	Intra-City Charges	1,855	1,146	1,433	5,275	5,275	3,222	4,247
	Fixed Charges	30,561	31,553	32,680	34,360	34,360	31,388	33,923
	Maintenance & Operating	199,057	221,879	228,717	282,344	332,344	304,308	323,466
	Internal Charges	78,144	78,852	63,414	97,697	97,697	97,697	98,762
	Transfers Out	-	-	-	-	-	-	814
	Internal Transactions	78,144	78,852	63,414	97,697	97,697	97,697	99,576
	Capital Outlay	34,591	20,668	1,684	25,460	122,367	121,477	24,500
	Debt & Capital	34,591	20,668	1,684	25,460	122,367	121,477	24,500
Total Expenditures		510,971	528,950	509,163	630,879	777,786	660,872	556,426
Revenues Over (Under) Expenditures								
		(100,794)	5,934	155,197	40,623	(106,284)	(16,067)	89,214
Beginning Cash Balance - July 1								
		331,366	231,883	255,219	422,265	422,265	422,265	406,140
	Other Cash Sources / (Uses)	1,311	17,401	11,849	-	-	(58)	-
Ending Cash Balance - June 30								
		231,883	255,219	422,265	462,888	315,981	406,140	495,354
Reserve Target - 15% of Operating Expenses:								
	Reserve Target - 60 Days of Operating Expenses:	71,457	76,242	76,122	90,813	98,313	80,909	79,789
		78,309	83,553	83,421	99,521	107,740	88,668	87,440
	Reserve Policy Target:	78,309	83,553	83,421	99,521	107,740	88,668	87,440
	Budgeted Reserve:	153,574	171,665	338,844	363,367	208,240	317,472	407,914
	(Budgeted Reserve for Capital Projects Funding)							

Parking Fund: 551				FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
							Adopted	Amended	Projected	
Revenues										
	Charges For Services			1,753,770	1,796,836	1,810,591	2,209,564	2,209,564	1,876,238	2,201,587
	Fines & Forfeitures			34,144	56,456	71,864	62,500	62,500	114,466	66,200
	Investment Earnings			6,987	1,037	2,015	1,500	1,500	25,921	10,000
	Other Financing Sources / (Uses)			5,917	5,169	26,959	-	26,551	33,185	-
	Other Operating Revenues			1,800,818	1,859,498	1,911,429	2,273,564	2,300,115	2,049,811	2,277,787
	Interfund Transfers In			3,343	3,457	3,457	1,364	1,364	1,364	871
	Internal Transactions			3,343	3,457	3,457	1,364	1,364	1,364	871
	Long-Term Debt			560,243	-	-	-	-	-	-
Total Revenues				2,364,404	1,862,955	1,914,886	2,274,928	2,301,479	2,051,175	2,278,658
Expenditures										
	Personnel Services			505,120	476,572	510,613	643,603	643,603	593,209	728,559
	Supplies & Materials			39,440	18,425	24,053	32,900	32,900	20,122	31,000
	Purchased Services			402,272	353,846	251,210	407,027	407,027	271,253	369,329
	Intra-City Charges			6,099	7,536	12,131	12,960	12,960	13,114	13,547
	Fixed Charges			152,207	181,674	171,084	171,746	171,746	175,487	178,911
	Maintenance & Operating			600,018	561,481	458,479	624,633	624,633	479,977	592,787
	Internal Charges			118,868	142,506	133,664	162,319	162,319	162,320	152,192
	Transfers Out			-	-	-	-	-	-	-
	Internal Transactions			118,868	142,506	133,664	162,319	162,319	162,320	152,192
	Debt Service			590,990	639,441	642,432	650,843	650,843	643,847	654,750
	Capital Outlay			163,697	25,383	107,142	224,000	311,168	311,168	208,000
	Debt & Capital			754,687	664,824	749,574	874,843	962,011	955,015	862,750
Total Expenditures				1,978,694	1,845,382	1,852,330	2,305,398	2,392,566	2,190,520	2,336,288
Revenues Over (Under) Expenditures										
				385,710	17,572	62,556	(30,470)	(91,087)	(139,345)	(57,630)
Beginning Cash Balance - July 1										
				182,629	610,324	624,991	677,756	677,756	677,756	538,411
	Other Cash Sources / (Uses)			41,985	(2,905)	(9,791)	-	-	-	-
Ending Cash Balance - June 30										
				610,324	624,991	677,756	647,286	586,669	538,411	480,781
Reserve Target - 15% of Operating Expenses:										
				272,249	273,000	261,778	312,210	312,210	281,903	319,243
Reserve Target - 60 Days of Operating Expenses:										
				298,356	299,178	286,880	342,148	342,148	308,935	349,856
	Reserve Policy Target:			298,356	299,178	286,880	342,148	342,148	308,935	349,856
	(Greater of 60 Days Operating Expenses or 15% of Operating Expenses)									
Budgeted Reserve:										
				311,968	325,813	390,876	305,138	244,521	229,476	130,925
	(Budgeted Reserve for Capital Projects Funding)									

Golf Course							
Fund: 563							
	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
				Adopted	Amended	Projected	
Revenues							
Charges For Services	1,529,693	1,879,163	1,713,184	2,150,205	2,150,205	1,956,155	2,317,770
Investment Earnings	481	(99)	631	250	250	636	1,000
Other Financing Sources / (Uses)	498	1,502	40,080	-	24,978	874	24,978
Other Operating Revenues	1,530,672	1,880,566	1,753,895	2,150,455	2,175,433	1,957,665	2,343,748
Internal Service Revenues	-	-	-	-	-	-	-
Interfund Transfers In	284,900	246,409	241,409	145,321	145,321	145,321	108,484
Internal Transactions	284,900	246,409	241,409	145,321	145,321	145,321	108,484
Long-Term Debt	-	-	-	195,000	195,000	-	200,000
Total Revenues	1,815,572	2,126,975	1,995,304	2,490,776	2,515,754	2,102,986	2,652,232
Expenditures							
Personnel Services	809,971	886,643	719,657	1,090,536	1,090,536	989,259	1,083,152
Supplies & Materials	450,780	529,072	530,002	539,190	539,190	541,893	532,439
Purchased Services	177,829	239,537	156,698	202,785	202,785	141,313	207,872
Intra-City Charges	-	-	-	-	-	-	-
Fixed Charges	83,390	94,778	96,689	94,425	94,425	91,211	98,315
Maintenance & Operating	711,999	863,387	783,389	836,400	836,400	774,417	838,626
Internal Charges	141,373	153,426	232,881	286,794	286,794	286,794	305,263
Transfers Out	-	-	-	-	-	-	-
Internal Transactions	141,373	153,426	232,881	286,794	286,794	286,794	305,263
Debt Service	233,022	218,875	221,010	175,399	175,399	175,398	181,690
Capital Outlay	8,136	-	44,173	195,000	266,955	64,912	195,000
Debt & Capital	241,158	218,875	265,183	370,399	442,354	240,309	376,690
Total Expenditures	1,904,500	2,122,331	2,001,111	2,584,129	2,656,084	2,290,779	2,603,730
Revenues Over (Under) Expenditures	(88,929)	4,644	(5,807)	(93,353)	(140,330)	(187,793)	48,502
Beginning Cash Balance - July 1	238,840	172,239	180,323	185,397	185,397	185,397	30,732
Other Cash Sources / (Uses)	22,328	3,439	10,881	-	-	33,128	-
Ending Cash Balance - June 30	172,239	180,323	185,397	92,044	45,067	30,732	79,233
Reserve Target - 15% of Operating Expenses:	284,455	318,350	293,541	358,369	358,369	333,880	361,310
Reserve Target - 60 Days of Operating Expenses:	311,731	348,876	321,688	392,734	392,734	365,896	395,956
Reserve Policy Target:	311,731	348,876	321,688	392,734	392,734	365,896	395,956
Budgeted Reserve:							
(Budgeted Reserve for Capital Projects)	(139,492)	(168,553)	(136,292)	(300,690)	(347,667)	(335,164)	(316,723)

City-County Building Fund								
Fund: 570		FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
					Adopted	Amended	Projected	

Revenues							
Investment Earnings	147	1,514	3,157	2,500	2,500	39,294	15,000
Other Financing Sources / (Uses)	839,574	879,780	1,170,990	1,077,878	1,121,067	1,063,311	986,498
Other Operating Revenues	839,721	881,294	1,174,147	1,080,378	1,123,567	1,134,932	1,001,498
Internal Service Revenues	-	-	-	-	-	-	-
Interfund Transfers In	2,314	2,152	2,152	512	512	512	33,301
Internal Transactions	2,314	2,152	2,152	512	512	512	33,301
Long-Term Debt	750,000	-	-	-	-	-	-
Total Revenues	1,592,035	883,446	1,176,299	1,080,890	1,124,079	1,135,444	1,034,799

Expenditures							
Personnel Services	230,593	231,994	275,239	254,210	254,210	252,645	280,745
Supplies & Materials	30,562	24,142	39,621	69,720	64,208	36,249	58,150
Purchased Services	191,200	205,422	236,721	281,067	281,067	242,396	266,703
Intra-City Charges	-	279	495	767	767	195	669
Fixed Charges	11,899	11,924	12,299	12,521	12,521	11,838	13,898
Maintenance & Operating	233,661	241,768	289,136	364,075	358,563	290,679	339,421
Internal Charges	15,333	31,977	38,789	127,565	127,543	127,565	138,333
Transfers Out	-	-	-	-	-	-	-
Internal Transactions	15,333	31,977	38,789	127,565	127,543	127,565	138,333
Debt Service	56,778	70,374	79,285	85,227	85,227	79,072	85,226
Capital Outlay	469,531	17,625	366,830	323,500	938,848	938,848	193,705
Debt & Capital	526,309	87,999	446,115	408,727	1,024,075	1,017,920	278,931
Total Expenditures	1,005,897	593,738	1,049,278	1,154,577	1,764,391	1,688,809	1,037,430

Revenues Over (Under) Expenditures	586,138	289,708	127,021	(73,687)	(640,312)	(553,365)	(2,631)
Beginning Cash Balance - July 1	221,851	807,989	1,091,699	1,215,748	1,215,748	1,215,748	661,962
Other Cash Sources / (Uses)	-	(5,999)	(2,971)	-	-	(421)	-
Ending Cash Balance - June 30	807,989	1,091,699	1,215,748	1,142,061	575,436	661,962	659,331

Reserve Target - 15% of Operating Expenses:	80,455	86,417	102,367	124,662	123,831	112,494	126,559
Reserve Target - 60 Days of Operating Expenses:	88,170	94,703	112,183	136,615	135,706	123,281	138,694
Reserve Policy Target:	88,170	94,703	112,183	136,615	135,706	123,281	138,694
Budgeted Reserve: (Budgeted Reserve for Capital Projects Funding)	719,819	996,995	1,103,565	1,005,446	439,731	538,680	520,637

City/Cnty Bldg Mail							
Fund: 571							

Revenues

Investment Earnings	841	103	234	150	150	2,132	500
Other Financing Sources / (Uses)	194,405	219,784	201,509	232,200	232,200	207,126	246,000
Other Operating Revenues	195,246	219,887	201,742	232,350	232,350	209,258	246,500
Internal Service Revenues	-	-	-	-	-	-	-
Interfund Transfers In	224	245	245	89	89	89	54
Internal Transactions	224	245	245	89	89	89	54
Total Revenues	195,470	220,132	201,987	232,439	232,439	209,347	246,554

Expenditures

Personnel Services	31,587	35,206	33,399	41,797	41,797	39,973	44,940
Supplies & Materials	2,112	2,111	1,094	2,990	2,990	2,683	4,863
Purchased Services	160,180	162,893	152,152	175,780	175,780	153,244	189,580
Intra-City Charges	-	149	200	915	915	1,172	1,795
Fixed Charges	-	2,518	290	500	500	57	500
Maintenance & Operating	162,292	167,670	153,735	180,185	180,185	157,157	196,738
Internal Charges	689	772	1,140	1,276	1,276	1,276	1,523
Transfers Out	-	-	-	-	-	-	-
Internal Transactions	689	772	1,140	1,276	1,276	1,276	1,523
Capital Outlay	-	-	25,824	-	-	297	5,000
Debt & Capital	-	-	25,824	-	-	297	5,000
Total Expenditures	194,568	203,649	214,098	223,258	223,258	198,702	248,201

Revenues Over (Under) Expenditures	902	16,483	(12,111)	9,181	9,181	10,645	(1,647)
Beginning Cash Balance - July 1	82,642	83,791	100,426	88,310	88,310	88,310	98,955
Year end Audit Adjustments to Cash	247	152	(5)	-	-	-	-
Ending Cash Balance - June 30	83,791	100,426	88,310	97,491	97,491	98,955	97,308

Reserve Target - 15% of Operating Expenses:	29,185	30,547	28,241	33,489	33,489	29,761	36,480
Reserve Target - 60 Days of Operating Expenses:	31,984	33,476	30,949	36,700	36,700	32,615	39,978
Reserve Policy Target:	31,984	33,476	30,949	36,700	36,700	32,615	39,978
<i>Budgeted Reserve:</i> <i>(Budgeted Reserve for Capital Projects Funding)</i>	51,807	66,950	57,361	60,791	60,791	66,341	57,330

<div> City/Cnty Bldg Telephone Fund: 572 </div>							
	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
				Adopted	Amended	Projected	

Revenues

Investment Earnings	202	31	32	10	10	579	100
Other Financing Sources / (Uses)	20,000	20,000	20,000	20,000	20,000	20,000	4,000
Other Operating Revenues	20,202	20,031	20,032	20,010	20,010	20,579	4,100
Interfund Transfers In	152	141	141	35	35	35	22
Internal Transactions	152	141	141	35	35	35	22
Total Revenues	20,354	20,172	20,173	20,045	20,045	20,614	4,122

Expenditures

Personnel Services	19,469	18,885	12,073	16,473	16,473	16,528	18,998
Purchased Services	24	2,820	-	-	-	-	-
Maintenance & Operating	24	2,820	-	-	-	-	-
Internal Charges	420	407	369	319	319	319	372
Internal Transactions	420	407	369	319	319	319	372
Total Expenditures	19,913	22,112	12,442	16,792	16,792	16,847	19,370

Revenues Over (Under) Expenditures	442	(1,940)	7,730	3,253	3,253	3,767	(15,248)
Beginning Cash Balance - July 1	9,198	9,776	7,738	15,468	15,468	15,468	19,235
Year End Audit Adjustments	136	(98)	-	-	-	-	-
Ending Cash Balance - June 30	9,776	7,738	15,468	18,721	18,721	19,235	3,987

Reserve Target - 15% of Operating Expenses:	2,987	3,317	1,866	2,519	2,519	2,527	2,906
Reserve Target - 60 Days of Operating Expenses:	3,273	3,635	2,045	2,760	2,760	2,769	3,184
Reserve Policy Target:	3,273	3,635	2,045	2,760	2,760	2,769	3,184
Budgeted Reserve: (Budget Reserve for Capital Projects Funding)	6,502	4,103	13,423	15,961	15,961	16,466	803

CC Law & Justice Building								
Fund: 573		FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
					Adopted	Amended	Projected	

Revenues								
	Intergovernmental Revenues	-	-	12	400,000	401,000	401,000	201,500
	Investment Earnings	255	31	12	500	500	22,229	5,000
	Other Financing Sources / (Uses)	446,600	538,079	558,724	1,253,474	1,253,474	1,137,639	680,476
	Other Operating Revenues	446,855	538,110	558,748	1,653,974	1,654,974	1,560,867	886,976
	Interfund Transfers In	258,000	172,456	197,706	400,371	469,371	469,371	201,723
	Internal Transactions	258,000	172,456	197,706	400,371	469,371	469,371	201,723
	Long-Term Debt	-	308,543	-	338,853	338,853	-	338,853
	Total Revenues	704,855	1,019,109	756,454	2,393,198	2,463,198	2,030,238	1,427,552

Expenditures							
Personnel Services	198,225	215,850	206,986	186,526	186,526	169,718	192,275
Supplies & Materials	21,083	19,334	18,623	68,050	51,322	18,772	45,980
Purchased Services	144,825	176,030	188,117	215,513	215,513	187,041	214,171
Intra-City Charges	-	293	1,399	855	855	564	750
Fixed Charges	10,897	19,122	20,206	20,078	20,078	18,291	22,287
Maintenance & Operating	176,806	214,780	228,344	304,496	287,768	224,667	283,188
Internal Charges	19,169	27,560	33,975	86,724	86,724	90,412	94,696
Internal Transactions	19,169	27,560	33,975	86,724	86,724	90,412	94,696
Debt Service	-	-	18,416	77,220	77,220	33,238	77,220
Capital Outlay	55,566	686,362	248,921	1,540,347	1,627,075	1,627,075	423,000
Debt & Capital	55,566	686,362	267,338	1,617,567	1,704,295	1,660,313	500,220
Total Expenditures	449,765	1,144,552	736,643	2,195,312	2,265,312	2,145,109	1,070,379

	Revenues Over (Under) Expenditures	255,090	(125,443)	19,811	197,886	197,886	(114,871)	357,173
	Beginning Cash Balance - July 1	41,659	298,537	171,290	191,968	191,968	191,968	76,769
	Audit Adjustments to Cash Balances	1,788	(1,804)	867	-	-	(327)	-
	Ending Cash Balance - June 30	298,537	171,290	191,968	389,853	389,853	76,769	433,943

	Reserve Target - 15% of Operating Expenses:	59,130	68,729	73,158	98,245	95,736	77,705	97,107
	Reserve Target - 60 Days of Operating Expenses:	64,800	75,319	80,173	107,666	104,916	85,156	106,418
	Reserve Policy Target:	64,800	75,319	80,173	107,666	104,916	85,156	106,418
	<i>Budgeted Reserve:</i> <i>(Budgeted Reserve for Capital Projects Funding)</i>	233,737	95,971	111,794	282,188	284,937	(8,387)	327,524

Capital Transit Fund: 580		FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
					Adopted	Amended	Projected	
Revenues								
	Intergovernmental Revenues	834,190	1,129,808	661,788	1,196,397	1,196,397	1,391,475	1,368,732
	Charges For Services	39,721	17,595	18,258	35,000	35,000	32,257	50,000
	Investment Earnings	4,406	864	388	500	500	7,378	-
	Other Financing Sources / (Uses)	4,902	9,700	641	500	500	12,727	-
	Other Operating Revenues	883,219	1,157,968	681,075	1,232,397	1,232,397	1,443,838	1,418,732
	Internal Service Revenues	-	-	-	-	-	-	-
	Interfund Transfers In	347,764	292,460	319,960	487,537	487,537	520,046	448,376
	Internal Transactions	347,764	292,460	319,960	487,537	487,537	520,046	448,376
Total Revenues		1,230,983	1,450,428	1,001,035	1,719,934	1,719,934	1,963,884	1,867,108
Expenditures								
	Personnel Services	754,666	742,375	810,591	1,073,710	1,073,710	992,337	1,169,955
	Supplies & Materials	8,570	10,928	15,705	26,900	26,900	24,378	31,500
	Purchased Services	145,126	169,152	183,137	216,679	216,679	172,736	204,503
	Intra-City Charges	100,798	84,160	84,040	155,778	155,778	81,623	128,000
	Fixed Charges	6,915	7,133	7,670	7,670	7,670	7,152	7,510
	Maintenance & Operating	261,410	271,373	290,552	407,027	407,027	285,890	371,513
	Internal Charges	213,661	199,712	221,331	297,598	297,598	297,598	279,083
	Transfers Out	-	-	-	-	-	-	-
	Internal Transactions	213,661	199,712	221,331	297,598	297,598	297,598	279,083
	Capital Outlay	-	33,973	37,279	34,000	42,482	42,482	-
	Debt & Capital	-	33,973	37,279	34,000	42,482	42,482	-
Total Expenditures		1,229,737	1,247,433	1,359,753	1,812,335	1,820,817	1,618,308	1,820,551
Revenues Over (Under) Expenditures								
		1,247	202,994	(358,718)	(92,401)	(100,883)	345,576	46,557
Beginning Cash Balance - July 1								
		318,143	315,007	523,702	145,774	145,774	145,774	491,350
		-	-	-	-	-	-	-
	Other Cash Sources / (Uses)	(4,383)	5,701	(19,210)	-	-	-	-
Ending Cash Balance - June 30								
		315,007	523,702	145,774	53,373	44,891	491,350	537,908
Reserve Target - 15% of Operating Expenses:								
	Reserve Target - 60 Days of Operating Expenses:	184,460	182,019	198,371	266,750	266,750	236,374	273,083
		202,148	199,473	217,393	292,329	292,329	259,040	299,269
	Reserve Policy Target:	202,148	199,473	217,393	292,329	292,329	259,040	299,269
	Budgeted Reserve:	112,858	324,229	(71,619)	(238,956)	(247,438)	232,311	238,639
	(Budgeted Reserve for Capital Projects Funding)							

Fleet Services												
Fund: 610			FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023		Final FY 2024 Budget				
						Adopted	Amended		Projected			
Revenues												
	Intergovernmental Revenues		28,114	27,059	27,985	26,000	26,000	26,280	27,000			
	Intra-City Revenues		935,045	901,834	1,046,076	1,359,954	1,359,954	1,237,912	1,351,844			
	Investment Earnings		-	-	2,528	1,500	1,500	21,501	12,000			
	Other Financing Sources / (Uses)		297,846	5,385	13,589	-	-	1,609	-			
	Other Operating Revenues		1,261,005	934,278	1,090,178	1,387,454	1,387,454	1,287,302	1,390,844			
	Internal Service Revenues		702,565	716,615	719,261	836,589	836,589	836,589	937,793			
	Interfund Transfers In		3,431	3,284	3,284	1,195	1,195	1,195	716			
	Internal Transactions		705,996	719,899	722,545	837,784	837,784	837,784	938,509			
Total Revenues			1,967,001	1,654,177	1,812,723	2,225,238	2,225,238	2,125,086	2,329,353			
Expenditures												
	Personnel Services		505,032	529,818	542,020	561,024	561,024	620,462	648,881			
	Supplies & Materials		830,611	797,872	1,038,258	1,156,105	1,266,105	1,096,359	1,221,037			
	Purchased Services		157,236	80,296	158,426	372,917	402,917	221,256	310,432			
	Intra-City Charges		2,955	5,226	5,862	8,310	8,310	5,968	4,318			
	Fixed Charges		23,925	24,533	26,088	27,750	27,750	24,954	26,037			
	Maintenance & Operating		1,014,727	907,926	1,228,634	1,565,082	1,705,082	1,348,537	1,561,824			
	Internal Charges		99,780	77,554	112,289	147,448	147,448	143,670	143,935			
	Transfers Out		-	-	-	-	-	-	-			
	Internal Transactions		99,780	77,554	112,289	147,448	147,448	143,670	143,935			
	Capital Outlay		22,439	73,612	5,627	92,000	242,000	239,193	38,500			
	Debt & Capital		22,439	73,612	5,627	92,000	242,000	239,193	38,500			
Total Expenditures			1,641,978	1,588,910	1,888,569	2,365,554	2,655,554	2,351,861	2,393,140			
Revenues Over (Under) Expenditures												
			325,023	65,267	(75,846)	(140,316)	(430,316)	(226,775)	(63,787)			
Beginning Cash Balance - July 1												
			397,030	728,344	787,320	713,463	713,463	713,463	486,441			
	Other Cash Sources / (Uses)		6,291	(6,291)	1,989	-	-	(247)	-			
Ending Cash Balance - June 30												
			728,344	787,320	713,463	573,147	283,147	486,441	422,654			

Copier Revolving
Fund: 643

Fund: 643		FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
					Adopted	Amended	Projected	
Revenues								
	Intra-City Revenues	24,638	30,374	32,331	25,397	25,397	25,400	20,459
	Investment Earnings	-	-	238	150	150	3,025	1,000
	Other Operating Revenues	24,638	30,374	32,569	25,547	25,547	28,425	21,459
Total Revenues		24,638	30,374	32,569	25,547	25,547	28,425	21,459
Expenditures								
	Supplies & Materials	1,038	1,646	1,680	1,800	1,800	1,115	1,500
	Purchased Services	8,932	10,866	6,031	6,000	11,000	11,498	13,000
	Intra-City Charges	-	-	-	-	-	-	-
	Fixed Charges	4,543	4,712	4,837	5,079	5,079	-	-
	Maintenance & Operating	14,513	17,225	12,548	12,879	17,879	12,614	14,500
	Capital Outlay	27,608	-	-	30,000	25,000	-	30,000
	Debt & Capital	27,608	-	-	30,000	25,000	-	30,000
Total Expenditures		42,121	17,225	12,548	42,879	42,879	12,614	44,500
Revenues Over (Under) Expenditures		(17,483)	13,150	20,021	(17,332)	(17,332)	15,811	(23,041)
Beginning Cash Balance - July 1		55,229	37,746	51,060	70,917	70,917	70,917	86,728
Other Cash Sources / (Uses)		-	165	(165)	-	-	-	-
Ending Cash Balance - June 30		37,746	51,060	70,917	53,585	53,585	86,728	63,687

Property & Liab Insurance									
Fund: 645			FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
						Adopted	Amended	Projected	
Revenues									
	Charges For Services	-	3,250	1,224	2,082	2,082	2,082	2,082	
	Intra-City Revenues	-	-	100	-	-	-	-	
	Investment Earnings	-	-	2,595	1,500	1,500	24,735	10,000	
	Other Financing Sources / (Uses)	14,433	52,160	-	-	-	-	-	
	Other Operating Revenues	14,433	55,410	3,919	3,582	3,582	26,817	12,082	
	Internal Service Revenues	858,587	928,601	987,408	1,232,116	1,232,116	1,232,114	1,273,465	
	Interfund Transfers In	-	-	-	-	-	-	-	
	Internal Transactions	858,587	928,601	987,408	1,232,116	1,232,116	1,232,114	1,273,465	
Total Revenues		873,020	984,011	991,327	1,235,698	1,235,698	1,258,931	1,285,547	
Expenditures									
	Fixed Charges	798,001	936,498	1,053,401	1,244,362	1,244,362	1,003,915	1,318,739	
	Maintenance & Operating	798,001	936,498	1,053,401	1,244,362	1,244,362	1,003,915	1,318,739	
	Transfers Out	200,000	225,141	199,522	79,945	79,945	79,945	46,677	
	Internal Transactions	200,000	225,141	199,522	79,945	79,945	79,945	46,677	
Total Expenditures		998,001	1,161,639	1,252,923	1,324,307	1,324,307	1,083,860	1,365,416	
Revenues Over (Under) Expenditures									
		(124,981)	(177,628)	(261,596)	(88,609)	(88,609)	175,072	(79,869)	
Beginning Cash Balance - July 1									
		964,486	839,505	661,877	400,281	400,281	400,281	575,353	
Other Cash Sources / (Uses)		-	-	-	-	-	-	-	
Ending Cash Balance - June 30									
		839,505	661,877	400,281	311,672	311,672	575,353	495,483	

Health & Safety Program									
Fund: 650			FY 2020 Actual	FY 2021 Actual	FY 2022 Actual				Final FY 2024 Budget
						FY 2023			
						Adopted	Amended	Projected	
Revenues									
Investment Earnings			1,827	180	467	300	300	(3,576)	-
Other Financing Sources / (Uses)			4,833,338	5,244,466	5,209,011	6,268,958	6,268,958	5,833,397	7,085,185
Other Operating Revenues			4,835,165	5,244,646	5,209,479	6,269,258	6,269,258	5,829,821	7,085,185
Total Revenues			4,835,165	5,244,646	5,209,479	6,269,258	6,269,258	5,829,821	7,085,185
Expenditures									
Purchased Services			8,111	11,665	6,676	12,200	12,200	8,555	13,000
Fixed Charges			4,785,452	5,132,621	5,221,431	6,105,000	6,105,000	5,867,772	6,610,000
Maintenance & Operating			4,793,563	5,144,285	5,228,107	6,117,200	6,117,200	5,876,327	6,623,000
Transfers Out			-	-	-	200,000	200,000	200,000	-
Internal Transactions			-	-	-	200,000	200,000	200,000	-
Total Expenditures			4,793,563	5,144,285	5,228,107	6,317,200	6,317,200	6,076,327	6,623,000
Revenues Over (Under) Expenditures									
			41,602	100,360	(18,628)	(47,942)	(47,942)	(246,506)	462,185
Beginning Cash Balance - July 1			330,665	372,267	472,627	453,999	453,999	453,999	207,493
Ending Cash Balance - June 30			372,267	472,627	453,999	406,057	406,057	207,493	669,678

Dental Program										
Fund: 651				FY 2020 Actual	FY 2021 Actual	FY 2022 Actual				Final FY 2024 Budget
							FY 2023			
							Adopted	Amended	Projected	
Revenues										
Investment Earnings				1,393	279	450	250	250	5,895	3,000
Other Financing Sources / (Uses)				359,611	364,713	353,215	385,142	385,142	362,514	382,042
Other Operating Revenues				361,004	364,993	353,665	385,392	385,392	368,409	385,042
Total Revenues				361,004	364,993	353,665	385,392	385,392	368,409	385,042
Expenditures										
Purchased Services				36,530	37,552	39,004	42,000	42,000	39,402	40,000
Fixed Charges				268,885	296,034	301,259	355,000	355,000	346,528	350,000
Maintenance & Operating				305,415	333,585	340,263	397,000	397,000	385,929	390,000
Total Expenditures				305,415	333,585	340,263	397,000	397,000	385,929	390,000
Revenues Over (Under) Expenditures				55,589	31,407	13,402	(11,608)	(11,608)	(17,520)	(4,958)
Beginning Cash Balance - July 1				68,459	124,048	155,459	168,861	168,861	168,861	151,341
Other Cash Sources / (Uses)				-	4	-	-	-	-	-
Ending Cash Balance - June 30				124,048	155,459	168,861	157,253	157,253	151,341	146,383

Vision Program Fund: 652				FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
							Adopted	Amended	Projected	
Revenues										
Investment Earnings				1,291	166	256	300	300	3,837	2,000
Other Financing Sources / (Uses)				62,786	62,830	66,389	70,316	70,316	73,837	78,886
Other Operating Revenues				64,077	62,996	66,645	70,616	70,616	77,674	80,886
Total Revenues				64,077	62,996	66,645	70,616	70,616	77,674	80,886
Expenditures										
Purchased Services				11,592	11,777	12,960	12,500	12,500	13,499	15,000
Fixed Charges				45,007	55,993	41,601	57,000	57,000	49,411	60,000
Maintenance & Operating				56,599	67,770	54,561	69,500	69,500	62,910	75,000
Total Expenditures				56,599	67,770	54,561	69,500	69,500	62,910	75,000
Revenues Over (Under) Expenditures				7,478	(4,774)	12,084	1,116	1,116	14,764	5,886
Beginning Cash Balance - July 1				79,335	86,812	82,039	94,123	94,123	94,123	108,887
Other Cash Sources / (Uses)				(1)	-	-	-	-	-	-
Ending Cash Balance - June 30				86,812	82,039	94,123	95,239	95,239	108,887	114,773

Lighting Districts - All										
Fund: 029				FY 2020 Actual	FY 2021 Actual	FY 2022 Actual			Final FY 2024 Budget	
				FY 2023						
				Adopted	Amended	Projected				
Revenues										
Special Assessments				908,974	914,277	949,266	1,034,700	1,034,700	907,082	1,061,285
Taxes & Assessments				908,974	914,277	949,266	1,034,700	1,034,700	907,082	1,061,285
Total Revenues				908,974	914,277	949,266	1,034,700	1,034,700	907,082	1,061,285
Expenditures										
Purchased Services				888,385	843,505	727,155	941,602	941,602	889,216	1,067,060
Maintenance & Operating				888,385	843,505	727,155	941,602	941,602	889,216	1,067,060
Internal Charges				49,957	66,648	74,358	75,271	75,271	75,271	47,926
Transfers Out				-	-	-	-	-	-	-
Internal Transactions				49,957	66,648	74,358	75,271	75,271	75,271	47,926
Total Expenditures				938,342	910,152	801,513	1,016,873	1,016,873	964,487	1,114,986
Revenues Over (Under) Expenditures				(29,368)	4,125	147,754	17,827	17,827	(57,406)	(53,700)
Beginning Cash Balance - July 1				613,656	599,214	642,354	740,992	740,992	740,992	683,586
Other Cash Sources / (Uses)				14,926	39,016	(49,116)	-	-	-	-
Ending Cash Balance - June 30				599,214	642,354	740,992	758,819	758,819	683,586	629,885



Adopting Resolutions

Final Budget Fiscal Year 2024



RESOLUTIONS OF THE CITY OF HELENA, MONTANA

RESOLUTION NO.

A RESOLUTION ADOPTING FINAL BUDGETS, BUDGET AUTHORITIES, AND APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024, AND SETTING THE SALARY FOR MUNICIPAL COURT JUDGE

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

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

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

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

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

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

- (1) In its final budget resolution, the governing body

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Resol.

may authorize adjustments to appropriations funded by fees throughout the budget period. Adjustable appropriations are:

- (a) proprietary fund appropriations; or
 - (b) other appropriations specifically identified in the local government's final budget resolution as fee-based appropriations.
- (2) Adjustments of fee-based appropriations must be:
- (a) based upon the cost of providing the services supported by the fee; and
 - (b) fully funded by the related fees for services, fund reserves, or non-fee revenue such as interest.

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

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

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

WHEREAS, a public hearing on this resolution was held by the City Commission on September 11, 2023, in the Commission Chambers at 316 North Park Avenue in Helena, Montana, at 6:00 P.M. and via Zoom Meeting at webinar ID: <https://us06web.zoom.us/j/87841040011>.

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Resol.

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 City of Helena's budget based upon the preliminary budget previously proposed, as subsequently amended, and after concluding a public hearing on the same. As part of the budget, the City Commission hereby sets the City's budget level for the fiscal year 2022 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

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Resol.

tax levy as allowed by law exceeds the budgeted property tax revenues, the additional property tax revenue will be placed in the General Fund's Reserve for Emergency Contingencies, Capital, and Major Maintenance and is available for appropriation therefrom.

Section 3. Budget Implementation Authority: Management plans in the budget document and in the City's accounting records which detail revenues, expenditures and balances below the fund level are designated management tools. It is declared necessary for management to be able to adjust to changing circumstances while adhering to goals and objective principles. Budget and Reserve Policies are defined in the budget document and allow the City Manager certain management tools that retain budgetary control but provide effective operational flexibility and are adopted with this Resolution. The budget policies include:

- A. Follow-through Authority. As provided in Section 7-6-4006(3), MCA;
- B. Fee Based Authority. As provided in section 7-6-4012, MCA;
- C. Realignment Authority consistent with Sections 7-6-4030 and 7-6-4033, MCA, legal spending limit; and
- D. Automatic Amendments.

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Resol.

Section 4. Appropriated Reserves: Reserve policies for each fund type are defined in the budget document and are adopted with this Resolution.

Section 5. Contingency Accounts: Contingency account reserves and policies are defined in the budget document.

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

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

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

B. Outstanding purchase orders and other obligations,

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Resol.

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

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

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

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Resol.

may be made under the following conditions:

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

Section 8. Municipal Judge Salary and Compensation: The annual salary for the Municipal Judge is \$111,432 and total salary and benefits are approximately \$151,119.

**PASSED AND EFFECTIVE BY THE COMMISSION OF THE CITY OF
HELENA, MONTANA, THIS 11th DAY OF SEPTEMBER, 2023.**

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Resol.

MAYOR

ATTEST:

CLERK OF THE COMMISSION

Final Budget Resolution - Exhibit A
Balances and Changes by Fund
For the Fiscal Year Ending June 30, 2024

		Estimated Beginning Cash Balance	(+) Sources			(-) Uses (Appropriations)			Cash Loans / Adjustments In / (Out)	Estimated Ending Cash Balance
			Revenues	Transfers In	Total Sources	Expenditures	Transfers Out	Total Uses		
100 General Fund										
011	General Government	na	22,316,632	26,133	22,342,765	4,102,638	2,396,408	6,499,046	na	na
012	Police & Court	na	1,048,800	12,094	1,060,894	9,246,635	201,500	9,448,135	na	na
013	Fire Department	na	221,781	665,358	887,139	6,239,911	-	6,239,911	na	na
014	Community Development	na	13,000	-	13,000	1,018,601	-	1,018,601	na	na
015	Finance Services	na	1,033,375	-	1,033,375	1,780,938	-	1,780,938	na	na
016	Public Works Administration	na	1,549,437	-	1,549,437	2,151,689	-	2,151,689	na	na
017	Park & Recreation	na	564,067	-	564,067	2,960,689	107,100	3,067,789	na	na
Total General Fund		9,902,565	26,747,092	703,585	27,450,677	27,501,101	2,705,008	30,206,109	-	7,147,133
200 Special Revenue Funds										
201	Street & Traffic	5,223,808	7,517,000	2,948	7,519,948	7,302,712	-	7,302,712	-	5,441,043
204	Civic Center Board	51,385	-	-	-	-	51,385	51,385	-	0
211	Civic Center	659,156	960,571	412,058	1,372,629	1,412,056	351,000	1,763,056	-	268,729
212	Facilities Management	511,224	852,681	128,775	981,456	959,294	-	959,294	-	533,386
213	Facilities Managemnt-HVCC	31,146	75,140	-	75,140	73,443	-	73,443	-	32,843
214	Neighborhood Center	83,073	42,830	-	42,830	32,481	-	32,481	-	93,421
215	Police Projects & Reimb	49,514	45,500	87	45,587	58,391	-	58,391	-	36,710
217	Law Enforcement Block Grant	12,221	19,724	-	19,724	19,724	12,094	31,818	-	127
218	9-1-1 Emergency Program	303,983	1,442,847	-	1,442,847	468,938	-	468,938	-	1,277,892
219	Support Services Division	771,039	1,832,359	2,048	1,834,407	1,950,503	-	1,950,503	-	654,943
226	CDBG/HOME	92,356	1,407,437	-	1,407,437	1,494,593	-	1,494,593	-	5,200
228	Community Renewal	659	-	-	-	-	-	-	-	659
229	Affordable Housing Trust	2,094,647	20,000	100,000	120,000	1,400,000	-	1,400,000	-	814,647
233	Public Art Projects	45,150	8,000	13,000	21,000	13,000	-	13,000	-	53,150
235	Open Space District Maint	700,789	696,988	343	697,331	862,592	-	862,592	-	535,528
237	Urban Forestry	413,735	486,420	461	486,881	556,815	-	556,815	-	343,800
238	Loan Repayment	220,770	14,521	-	14,521	-	-	-	(39,955)	195,336
240	Gas Tax	251,211	1,387,573	-	1,387,573	1,338,145	-	1,338,145	-	300,639
241	Gas Tax HB473	29,048	-	-	-	-	-	-	-	29,048
245	Storm Water Utility	1,834,214	2,406,937	353	2,407,290	2,263,092	7,197	2,270,289	-	1,971,215
246	Watershed Projects	74,846	750	20,032	20,782	27,804	-	27,804	-	67,824
260	Fire Safety Levy	691,406	1,041,000	-	1,041,000	636,261	665,358	1,301,619	-	430,787
290	CARES/ARPA	(0)	-	-	-	-	-	-	-	(0)
029	Lighting Districts - All	683,586	1,061,285	-	1,061,285	1,114,986	-	1,114,986	-	629,885
Total Special Revenue Funds		14,828,965	21,319,563	680,105	21,999,668	21,984,831	1,087,034	23,071,865	(39,955)	13,716,813
300 Debt Service Funds										
308	2017 GO Bond-08 Park Ref	585,828	559,750	-	559,750	560,250	-	560,250	-	585,328
340	S I D Revolving	40,995	-	-	-	56	-	56	-	40,940
Total Debt Service Funds		626,823	559,750	-	559,750	560,306	-	560,306	-	626,267

Final Budget Resolution - Exhibit A
Balances and Changes by Fund
For the Fiscal Year Ending June 30, 2024

		Estimated Beginning Cash Balance	(+) Sources			(-) Uses (Appropriations)			Cash Loans / Adjustments In / (Out)	Estimated Ending Cash Balance
			Revenues	Transfers In	Total Sources	Expenditures	Transfers Out	Total Uses		
400 Capital Project Funds										
406	TIF Railroad District	780,391	344,258	-	344,258	350,000	-	350,000	-	774,649
407	TIF Downtown District	527,125	338,500	-	338,500	350,000	-	350,000	-	515,625
408	TIF Capital Hill URD	349,414	217,550	-	217,550	200,000	-	200,000	-	366,964
440	Capital Improvements Fund	784,750	78,000	1,550,490	1,628,490	1,561,490	-	1,561,490	-	851,750
441	Parks Improvement	416,473	162,850	-	162,850	130,150	-	130,150	-	449,173
450	Sidewalk Improve/Constrct	(0)	-	150,000	150,000	150,000	-	150,000	-	(0)
Total Capital Project Funds		2,858,153	1,141,158	1,700,490	2,841,648	2,741,640	-	2,741,640	-	2,958,161
500 Enterprise Funds										
503	Building	1,950,703	1,518,312	1,316	1,519,628	1,474,791	-	1,474,791	-	1,995,540
521	Water	802,397	22,235,000	2,601	22,237,601	10,785,943	31,650	10,817,593	-	12,222,405
522	Water Service Line	965,976	15,000	-	15,000	-	-	-	(120,000)	860,976
531	Wastewater	4,333,047	9,128,000	1,663	9,129,663	7,208,873	11,878	7,220,751	-	6,241,959
532	Wastewater Service Line	1,788,111	20,000	-	20,000	-	-	-	(120,000)	1,688,111
541	Solid Waste-Residential	1,317,209	3,717,190	852	3,718,042	3,287,653	275,834	3,563,487	-	1,471,763
542	Solid Waste-Commercial	1,490,049	1,362,250	26,337	1,388,587	1,846,069	834	1,846,903	-	1,031,733
543	Landfill Monitoring District	308,327	141,130	-	141,130	138,278	352	138,630	-	310,827
546	Transfer Station	1,662,449	2,783,200	1,149	2,784,349	3,245,357	26,709	3,272,066	-	1,174,731
547	Recycling	406,140	370,500	275,140	645,640	555,612	814	556,426	-	495,354
551	Parking	538,411	2,277,787	871	2,278,658	2,336,288	-	2,336,288	-	480,781
563	Golf Course	30,732	2,543,748	108,484	2,652,232	2,603,730	-	2,603,730	-	79,233
570	City-County Building Fund	661,962	1,001,498	33,301	1,034,799	1,037,430	-	1,037,430	-	659,331
571	City/Cnty Bldg Mail	98,955	246,500	54	246,554	248,201	-	248,201	-	97,308
572	City/Cnty Bldg Telephone	19,235	4,100	22	4,122	19,370	-	19,370	-	3,987
573	CC Law & Justice Building	76,769	1,225,829	201,723	1,427,552	1,070,379	-	1,070,379	-	433,943
580	Capital Transit	491,350	1,418,732	448,376	1,867,108	1,820,551	-	1,820,551	-	537,908
Total Enterprise Funds		16,941,821	50,008,776	1,101,889	51,110,665	37,678,526	348,071	38,026,597	(240,000)	29,785,889
600 Internal Service Funds										
610	Fleet Services	486,441	2,328,637	716	2,329,353	2,393,140	-	2,393,140	-	422,654
643	Copier Revolving	86,728	21,459	-	21,459	44,500	-	44,500	-	63,687
645	Property & Liab Insurance	575,353	1,285,547	-	1,285,547	1,318,739	46,677	1,365,416	-	495,483
650	Health & Safety Program	207,493	7,085,185	-	7,085,185	6,623,000	-	6,623,000	-	669,678
651	Dental Program	151,341	385,042	-	385,042	390,000	-	390,000	-	146,383
652	Vision Program	108,887	80,886	-	80,886	75,000	-	75,000	-	114,773
Total Internal Service Funds		1,616,243	11,186,756	716	11,187,472	10,844,379	46,677	10,891,056	-	1,912,659
Total All Budgeted Funds		46,774,569	110,963,096	4,186,785	115,149,881	101,310,782	4,186,790	105,497,572	(279,955)	56,146,922

Customer Ad Proof

Order Nbr 164610

Publication	Helena Independent Record		
Contact	CITY OF HELENA	PO Number	
Address 1	316 N PARK AVE RM 320	Rate	HEL Legal Folio
Address 2		Order Price	72.00
City St Zip	HELENA MT 59601	Amount Paid	0.00
Phone	4064478417	Amount Due	72.00
Fax			
Section	Legal	Start/End Dates	08/26/2023 - 09/07/2023
SubSection		Insertions	2
Category	0701 Legals Helena	Size	74
Ad Key	164610-1	Salesperson(s)	HEL Legals
Keywords	24 Public Hearing Notice Adopting FINAL Budgets	Taken By	Kami Terrell
Notes			

Ad Proof

**CITY OF HELENA
PUBLIC HEARING NOTICE**

The Helena City Commission will hold a public hearing at 6:00 p.m. on September 11th, 2023, in the City of Helena Commission Chambers at 316 N. Park Avenue, Helena, MT 59623, and via ZOOM Meeting at ID: <https://us06web.zoom.us/j/87841040011> to find your local number please go to <https://us02web.zoom.us/j/kb4P12xtaA>, to consider the following:

A RESOLUTION ADOPTING FINAL BUDGETS, BUDGET AUTHORITIES, AND APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024 FOR THE CITY OF HELENA, MONTANA, AND SETTING THE SALARY FOR THE MUNICIPAL COURT JUDGE.

A DRAFT version of the Resolution may be viewed in City County Administration Building, 316 North Park, Avenue, Room 302, Helena, MT 59623. Additionally, a digital version of the draft is available as part of the public meeting materials found at the following link: <https://helena.novusagenda.com/agendapublic/>. All residents and taxpayers may attend the meeting and be heard for or against any part of the Resolution. For further information, please call Sheila Danielson, City Finance, at 447-8390.

The City of Helena is committed to providing access to persons with disabilities for its meetings, in compliance with Title II of the Americans with Disabilities Act and the Montana Human Rights Act. The City will not exclude persons with disabilities from participation at its meetings or otherwise deny them the City's services, programs, or activities.

Persons with disabilities requiring accommodations to participate in the City's meetings, services, programs, or activities should contact the City's ADA Coordinator, Ellie Ray, as soon as possible to allow sufficient time to arrange for the requested accommodation, at any of the following:

(406) 447- 8490

TTY Relay Service 1-800-253-4091 or 711

citycommunitydevelopment@helenamt.gov

316 North Park, Avenue, Room 440, Helena, MT 59623

August 26 September 7, 2023 164610 **MNAXLP**

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

RESOLUTION NO. _____

A RESOLUTION PROVIDING FOR THE ANNUAL TAX LEVY IN MILLS FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024

WHEREAS, §7-6-4036, MCA, requires the City Commission to fix the tax levy by the later of the 1st Thursday after the 1st Tuesday in September or within 30 calendar days after received 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.

WHEREAS, the Fiscal Year (FY) 2024 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, in tax year 2023 for FY 2024 and this authority is not subject to the mill levy limitation imposed by §15-10-420, MCA; and

WHEREAS, the FY 2024 budget provides for \$2,714,119 or 27.51 mills, to be levied for group health insurance premiums in tax year 2023 for FY 2024, as allowed under §2-9-212, MCA.

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

Section 1. As required by §15-10-201, MCA, the Helena City Commission hereby sets the 2023 tax levy for FY 2024 in mills in tenths and hundredths of mills as follows:

CITY OF HELENA
MILL LEVY BREAKDOWN
FISCAL YEAR 2024

Group Health Insurance	27.51	mills	(§2-9-121, MCA)
General Obligation Debt			
('08 GO Parks & Rec)	5.58	mills	(§7-7-4265, MCA)
Limited General Levy	105.70	mills	(§15-10-420, MCA)
Fire Department Supplemental	9.98	mills	
<u>Total All Levies</u>	<u>148.77</u>	<u>mills</u>	

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Resol.

Section 2. The 2023 tax levy for FY 2024 does not have any amounts, or mills, which are less than the maximum tax levy authorized under §15-10-4020, MCA. In accordance with §15-10-4020 (1) (b), MCA, the full-authorized tax levy has been levied.

**PASSED AND EFFECTIVE BY THE COMMISSION OF THE CITY OF
HELENA, MONTANA, THIS 11th DAY OF SEPTEMBER, 2023.**

MAYOR

ATTEST:

CLERK OF THE COMMISSION



2023 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. 2023 Total Market Value ¹	\$	6,098,033,385
2. 2023 Total Taxable Value ²	\$	102,223,173
3. 2023 Taxable Value of Newly Taxable Property	\$	1,560,199
4. 2023 Taxable Value less Incremental Taxable Value ³	\$	98,664,045
5. 2023 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2)	\$	-

6. TIF Districts

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
RAILROAD URD	3,363,065	2,334,837	1,028,228
CAPITAL HILL	2,899,282	1,988,913	910,369
HELENA URD	7,720,793	6,100,262	1,620,531

Total Incremental Value \$ 3,559,128

Preparer Katie Kakalecik

Date 8/3/2023

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

2023 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	\$	-

Note

Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/07/2023, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.

The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/11/2023, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.

Section 7-6-4020 & Section 7-6-4030, MCA
Aggregate of GENERAL & GO Debt Funds
FYE June 30, 2024

Current Market Value	\$ 100,000.00	\$ 300,000.00	\$ 600,000.00
Taxable Rate: 1.35% of Current Market Value	\$ 1,350.00	\$ 4,050.00	\$ 8,100.00
Taxable Value Per Mill (1/1000th)	\$ 1.35	\$ 4.05	\$ 8.10
Total Levy in Mills(Line 11 on the Mill levy Calculation Form)	173.87	\$ 173.87	\$ 173.87
Calculated Total Property Tax	\$ 234.72	\$ 704.17	\$ 1,408.35

Customer Ad Proof

102-60120441

CITY OF HELENA

Order Nbr 164613

Publication

Helena Independent Record

Contact	CITY OF HELENA	PO Number	
Address 1	316 N PARK AVE RM 320	Rate	HEL Legal Folio
Address 2		Order Price	72.00
City St Zip	HELENA MT 59601	Amount Paid	0.00
Phone	4064478417	Amount Due	72.00
Fax			
Section	Legal	Start/End Dates	08/26/2023 - 09/07/2023
SubSection		Insertions	2
Category	0701 Legals Helena	Size	70
Ad Key	164613-1	Salesperson(s)	HEL Legals
Keywords	24 Public Hearing Notice - Annual Tax Levy	Taken By	Kami Terrell
Notes			

Ad Proof

CITY OF HELENA PUBLIC HEARING NOTICE

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citycommunitydevelopment@helenamt.gov

316 North Park, Avenue, Room 440, Helena, MT 59623

August 26 September 7, 2023 164613 **MNAXLP**



TIF District Information

Final Budget Fiscal Year 2024



TIF Railroad District									
Fund: 406			FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
						Adopted	Amended	Projected	
Revenues									
Taxes			154,673	206,425	321,900	323,848	323,848	299,724	327,258
Taxes & Assessments			154,673	206,425	321,900	323,848	323,848	299,724	327,258
Intergovernmental Revenues			-	-	-	-	-	8,335	8,500
Investment Earnings			1,726	585	1,326	500	500	22,620	8,500
Other Operating Revenues			1,726	585	1,326	500	500	30,956	17,000
Total Revenues			156,399	207,010	323,226	324,348	324,348	330,680	344,258
Expenditures									
Purchased Services			-	75,568	170,000	227,000	227,000	30,000	350,000
Maintenance & Operating			-	75,568	170,000	227,000	227,000	30,000	350,000
Transfers Out			-	100,000	-	-	-	-	-
Internal Transactions			-	100,000	-	-	-	-	-
Total Expenditures			-	175,568	170,000	227,000	227,000	30,000	350,000
Revenues Over (Under) Expenditures			156,399	31,442	153,226	97,348	97,348	300,680	(5,742)
Beginning Cash Balance - July 1			138,643	295,042	326,485	479,711	479,711	479,711	780,391
Ending Cash Balance - June 30			295,042	326,485	479,711	577,059	577,059	780,391	774,649
Revenues									
Taxes									
Current Taxes - General Levy			95,923	197,433	304,221	313,348	313,348	287,678	314,508
Personal Property Taxes - All Years			52,459	8,183	16,882	10,000	10,000	11,259	12,000
Pnlty & Intrst on Del Tax			6,291	810	797	500	500	788	750
Total Taxes			154,673	206,425	321,900	323,848	323,848	299,724	327,258
State Entitlement - HB124 / 2001								8,335	8,500
Total Intergovernmental Revenues			-	-	-	-	-	8,335	8,500
Investment Earnings									
Interest Earnings			1,726	585	1,326	500	500	22,620	8,500
Total Interest Earnings			1,726	585	1,326	500	500	22,620	8,500
SUBTOTAL - OPERATING REVENUE			156,399	207,010	323,226	324,348	324,348	330,680	344,258
TOTAL REVENUE			156,399	207,010	323,226	324,348	324,348	330,680	344,258
Fund 406 TIF Railroad District									
Dept 1515 TIF Development Projects									
Activity 415 Financial Services									
Purchased Services									
Other Contracted Services			-	75,568	170,000	227,000	227,000	30,000	350,000
17,773 Family Outreach									
2,125 Mae & June Vintage Market LLC									
330,103 Other - Pending Commission Approval									
Total Purchased Services			-	75,568	170,000	227,000	227,000	30,000	350,000
Transfers Out									
T/out - Other Funds				100,000	-	-	-	-	
100,000 Transportation Systems ADA improvements									
Total Transfers Out			-	100,000	-	-	-	-	-
Total TIF Development Projects			-	175,568	170,000	227,000	227,000	30,000	350,000



RAILROAD URBAN RENEWAL DISTRICT WORK PLAN, AUGUST 2022

Approved by City Commission 9/26/2022

Funding Accruals

Approximately \$300,000 is currently available for projects in the Railroad Urban Renewal TIF District as of August 2022.

Prioritized Projects

The Railroad Urban Renewal District TIF Advisory Board recommends that applicants may request up to fifty percent match (50%) funding for all projects. The board further recommends the following development program prioritizations for FY2023, and seeks to solicit applications based on these priorities:

- RURD Housing Program → Grant awards may be made for projects that create or retain affordable housing opportunities in the district.
- Infrastructure Improvement Program → Grants awards may be made for projects that identify and prioritize upgrades to water, sewer, stormwater drainage infrastructure, and vehicular, parking, and pedestrian/bike transportation improvements.
- Transportation Planning Study Program → Grant awards may be made for transportation planning studies within the Railroad Urban Renewal District to address vehicular and pedestrian/bike transportation planning needs.
- Demolition Program → Grant awards may be made for the demolition and removal of blighted structures.
- Historic Façade & Site Improvement Program → Grant awards may be made for projects that restore/rehabilitate historic buildings and other historic site features, such as brick paving, fencing, and lighting.
- Marketing/Branding Project Program → Grant awards may be made to establish a marketing and/or branding plan and an implementation strategy for the Railroad Urban Renewal District.
- RURD Planning Study Program → Grant awards may be made for planning efforts that identify regulatory roadblocks to redevelopment and promote sound urban design through zoning reform for the Railroad Urban Renewal District.



Additionally Recognized Eligible Project Priorities

The RURD TIF Advisory Board, having ranked all Railroad Urban Renewal Plan projects and programs, recommends additional project and program activities as being eligible urban renewal projects for tax increment financing ("Additional Projects"). Although Additional Projects are eligible as urban renewal projects, such Additional Projects expressly are not recommended at this time for funding amounts and prioritization. The Additional Projects and Programs that may be eligible for funding in the event additional tax increment funds become available are listed within the Project and Program Prioritization Table once the Work Plan is formally amended and solicitations are made for projects of that type and recommended for funding.

TIF Downtown District									
Fund: 407			FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023			Final FY 2024 Budget
						Adopted	Amended	Projected	
Revenues									
Taxes			227,748	67,057	213,325	181,300	181,300	301,940	318,500
Taxes & Assessments			227,748	67,057	213,325	181,300	181,300	301,940	318,500
Investment Earnings			-	-	970	500	500	13,386	4,000
Other Operating Revenues			-	-	970	500	500	42,685	20,000
Total Revenues			227,748	67,057	214,295	181,800	181,800	344,626	338,500
Expenditures									
Purchased Services			-	18,642	290,391	180,000	180,000	17,567	350,000
Maintenance & Operating			-	18,642	290,391	180,000	180,000	17,567	350,000
Total Expenditures			-	18,642	290,391	180,000	180,000	17,567	350,000
Revenues Over (Under) Expenditures			227,748	48,414	(76,096)	1,800	1,800	327,059	(11,500)
Beginning Cash Balance - July 1			-	227,748	276,162	200,066	200,066	200,066	527,125
Other Cash Sources / (Uses)			-	-	-	-	-	-	-
Ending Cash Balance - June 30			227,748	276,162	200,066	201,866	201,866	527,125	515,625
Revenues									
Taxes									
Current Taxes - General Levy			226,414	65,057	183,154	180,000	180,000	298,280	300,000
Personal Property Taxes - All Years			1,171	1,789	29,970	1,000	1,000	3,246	18,000
Pnlty & Intrst on Del Tax			163	211	202	300	300	415	500
Total Taxes			227,748	67,057	213,325	181,300	181,300	301,940	318,500
State Entitlement - HB124 / 2001									
Total Intergovernmental Revenues			-	-	-	-	-	29,300	16,000
Investment Earnings									
Interest Earnings			-	-	970	500	500	13,386	4,000
Total Interest Earnings			-	-	970	500	500	13,386	4,000
SUBTOTAL - OPERATING REVENUE									
			227,748	67,057	214,295	181,800	181,800	344,626	338,500
TOTAL REVENUE									
			227,748	67,057	214,295	181,800	181,800	344,626	338,500
Fund	407 TIF Downtown District								
Dept	1515 TIF Development Projects								
Activity	415 Financial Services								
Purchased Services									
Other Contracted Services				18,642	290,391	180,000	180,000	17,567	350,000
TF4902	9,000	L&C County - ADA Sidewalks adjacent to Myrna Loy							
TF4901	47,900	Altas Rentals, LLC - Repair Vaulted sidewalks near Atlas Bldg							
	293,100	Other Distributions to be determined by Commission							
Total Purchased Services			-	18,642	290,391	180,000	180,000	17,567	350,000
Total TIF Development Projects			-	18,642	290,391	180,000	180,000	17,567	350,000

DOWNTOWN URBAN RENEWAL DISTRICT WORK PLAN, MAY 2022

Funding Accruals

Limited funding is currently available for projects in the Downtown Urban Renewal TIF District, not inclusive of any outstanding taxes that remain to be paid for May 2022

Prioritized Projects

The Downtown Urban Renewal District TIF Advisory Board recommends that applicants may request up to fifty percent match (50%) funding for projects exceeding \$10,000 or up to twenty-five percent match (25%) for projects equal to or less than \$10,000. Additionally, the board recommends the following development program prioritizations for FY2023, and seeks to solicit applications based on these priorities:

- **Infrastructure Improvement Program** → Grants awards may be made for projects that identify and prioritize upgrades to water, sewer, stormwater drainage infrastructure, and vehicular and pedestrian/bike transportation improvements as well as increasing fiber optic capability.
- **Site Redevelopment & Public Space Activation Program** → Grant awards may be made for redevelopment of underutilized or underperforming properties, adaptive reuse of existing structures, demolition activities, or improvements to property aesthetics through enhanced lighting, landscaping, public art, or other creative means to better activates public-facing spaces.
- **DURD Housing Program** → Grant awards may be made for projects that create or retain affordable housing opportunities.
- **Façade Improvement Program** → Approved applications would receive match funding toward the cost of the façade improvement projects that promote historic preservation and/or promote designs in keeping with the character of the district.
- **Marketing/Branding Project Program** → Grant awards may be made to establish a marketing and/or branding plan with a wayfinding component and an implementation strategy for the Downtown Urban Renewal District.
- **Cruse Avenue Redevelopment Program** → Grant awards may be made to study and implement activities addressing parcel surveying, the future surplus of city-owned property, and infrastructure planning for the Cruse Avenue right-of-way to pave the way for redevelopment activities.
- **Rodney Street Commercial Center Program** → Grant awards may be made to reinvigorate the Rodney Street Commercial Center through gateway signage, infrastructural connectivity, and public art improvements.



Additionally Recognized Eligible Project Priorities

The DURD TIF Advisory Board, having ranked all Downtown Urban Renewal Plan projects and programs, recommends additional project and program activities as being eligible urban renewal projects for tax increment financing (“Additional Projects”). Although Additional Projects are eligible as urban renewal projects, such Additional Projects expressly are not recommended at this time for funding amounts and prioritization. The Additional Projects and Programs that may eligible for funding in the event additional tax increment funds become available are listed within the Project and Program Prioritization Table once the Work Plan is formally amended and solicitations are made for projects of that type and recommended for funding.

TIF Capital Hill URD

Fund: 408

Fund: 408		FY 2020	FY 2021	FY 2022	FY 2023			Final FY 2024 Budget
		Actual	Actual	Actual	Adopted	Amended	Projected	
Revenues								
	Taxes	-	-	147,684	141,600	141,600	182,409	209,700
	Taxes & Assessments	-	-	147,684	141,600	141,600	182,409	209,700
	Intergovernmental Revenues	-	-	-	-	-	10,078	5,100
	Investment Earnings	-	-	272	150	150	8,971	2,750
	Other Financing Sources / (Uses)	-	-	-	-	-	-	-
	Other Operating Revenues	-	-	272	150	150	19,049	7,850
Total Revenues		-	-	147,956	141,750	141,750	201,458	217,550
Expenditures								
	Purchased Services	-	-	-	200,000	200,000	-	200,000
	Maintenance & Operating	-	-	-	200,000	200,000	-	200,000
Total Expenditures		-	-	-	200,000	200,000	-	200,000
Revenues Over (Under) Expenditures		-	-	147,956	(58,250)	(58,250)	201,458	17,550
Beginning Cash Balance - July 1		-	-	-	147,956	147,956	147,956	349,414
	Other Cash Sources / (Uses)	-	-	-	-	-	-	-
Ending Cash Balance - June 30		-	-	147,956	89,706	89,706	349,414	366,964
Revenues								
Taxes								
	Current Taxes - General Levy	-	-	137,114	140,000	140,000	177,689	200,000
	Personal Property Taxes - All Years	-	-	10,479	1,500	1,500	4,486	9,500
	Pnlty & Intrst on Del Tax	-	-	91	100	100	234	200
	Total Taxes	-	-	147,684	141,600	141,600	182,409	209,700
State Entitlement - HB124 / 2001		-	-	-	-	-	10,078	5,100
	Total Intergovernmental Revenues	-	-	-	-	-	10,078	5,100
Investment Earnings								
	Interest Earnings	-	-	272	150	150	8,971	2,750
	Total Interest Earnings	-	-	272	150	150	8,971	2,750
SUBTOTAL - OPERATING REVENUE		-	-	147,956	141,750	141,750	201,458	217,550
TOTAL REVENUE		-	-	147,956	141,750	141,750	201,458	217,550
Fund 408 TIF Capital Hill URD								
Dept 1515 TIF Development Projects								
Activity 415 Financial Services								
Purchased Services				-	200,000	200,000	-	200,000
	Total Purchased Services	-	-	-	200,000	200,000	-	200,000
Total TIF Development Projects		-	-	-	200,000	200,000	-	200,000

RESOLUTION NO. 20618

A RESOLUTION FINDING THAT THE CAPITAL HILL MALL AREA WITHIN THE CITY OF HELENA, MONTANA IS A BLIGHTED AREA AND THAT REHABILITATION AND REDEVELOPMENT, OR A COMBINATION THEREOF, OF SUCH AREA IS NECESSARY IN THE INTERESTS OF PUBLIC HEALTH, SAFETY, MORALS, OR WELFARE OF THE RESIDENTS OF HELENA

WHEREAS, the State of Montana has provided for the rehabilitation and redevelopment of those portions of its municipalities that are blighted and constitute a menace to public health and safety, an economic and social liability, impair the sound growth of municipalities, and aggravate traffic problems;

WHEREAS, Montana Code Annotated (MCA), in Title 7, Chapter 15, Parts 42 and 43, authorizes municipalities to exercise statutory urban renewal powers for redevelopment and rehabilitation after the municipality has made a finding that a blighted area exists;

WHEREAS, the City of Helena directed Better City, to evaluate the "Capital Hill Mall Area" generally described as one block north of Prospect Avenue, extending one block south of 11th Street, bounded to the west by North Dakota Street and to the east by I-15, including a number of hotel parcels around the highway interchange and the Samuel V. Stewart Homes development managed by the Helena Housing Authority, located on a block bounded by

Billings Avenue, Butte Avenue, Montana

Avenue, and Roberts Street, as shown on the attached Exhibit "A" and more particularly describe on the attached Exhibit "B;"

WHEREAS, Better City conducted a study and prepared a Statement of Blight as shown on attached Exhibit "C" hereto which documents the existence of blight in the "Capital Hill Mall Area" and, in its opinion, has found blight (as defined by § 7-15-4206(2), MCA) exists in the area, and in particular found:

- substantial physical dilapidation, deterioration, age obsolescence, or defective construction, material, and arrangement of buildings or improvements, both residential and nonresidential;
- defective or inadequate street layout;
- faulty lot layout in relation to size, adequacy, accessibility, or usefulness;
- defective arrangement of buildings or improvements;
- excessive land coverage; and
- unsanitary or unsafe conditions;

NOW, THEREFORE, BE IT RESOLVED BY THE COMMISSION OF THE CITY

OF HELENA, MONTANA, AS FOLLOWS:

Section 1. The Capital Hill Mall Area within the City of Helena is a blighted area, and its rehabilitation and redevelopment is necessary in the interests of the public health, safety, morals, or welfare of the residents of the City of Helena, Montana.

Section 2. An Urban Renewal Plan will be created for the Capital Hill Mall Urban Renewal Area.

PASSED AND EFFECTIVE BY THE COMMISSION OF THE CITY OF HELENA, MONTANA, THIS 24th DAY of AUGUST, 2020.

/S/ WILMOT COLLINS
MAYOR

ATTEST:

/S/ DANNAI CLAYBORN
CLERK OF THE COMMISSION



Glossary

Final Budget Fiscal Year 2024



Glossary of Terms

Accrual Basis of Accounting

Accrual Basis of Accounting is the method of accounting under which revenues are recorded when earned and expenses that are recorded when goods and services are received (regardless of the timing of related cash flows).

Actual

Actual, as used in the fund summaries and department and division summaries within the budget document, represents the FYXX actual results of operations.

Appropriation

An Appropriation is expenditure authority with specific limitations as to the amount, purpose, and time established by formal action of a governing body such as the City Council for a specific use.

Assessed Market Valuation

The Assessed Market Valuation is the value set upon real estate or other property by a government as a basis for levying taxes.

Balanced Budget (MCA 7-6-4030)

Final appropriations (expenses) may not exceed the projected beginning balance plus the estimated revenue of each fund for the fiscal year.

Bonds

Bonds are debt instruments that require repayment of a specified principal amount on a certain date (maturity date) together with interest at a stated rate or according to a formula for determining the interest rate.

Budget

A Budget is a financial plan for the control of government operations. A budget primarily focuses on available reserve, revenue, and expenditure estimates as the means of control.

Budget Document

The Budget Document is the official written statement/document which presents the approved budget to the legislative body.

Budget Message

The Budget Message is the opening section of the budget document which provides the City Commission and the public with a general summary of the most important aspects of the current budget, changes from previous year and recommendations regarding the financial policy for the coming period.

Annual Audit Report

The Annual Financial Audit Report is the official annual financial report of the City encompassing all funds of the City. It includes an introductory section, management's discussion and analysis (MD&A), basic financial statements, required supplementary information other than MD&A, combining and individual fund statements, schedules, and a statistical section.

Capital Assets

Capital Assets are assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

CARES Act/ARPA (Coronavirus Aid, Relief, and Economic Security Act/American Rescue Plan)

The Coronavirus Aid, Relief, and Economic Security (CARES) Act (2020) and the Coronavirus Response and Consolidated Appropriations Act (2021) provided economic assistance for American workers, families, small businesses, and industries.

The CARES Act implemented a variety of programs to address issues related to the onset of the COVID-19 pandemic. The Consolidated Appropriations Act continued many of these programs by adding new phases, new allocations, and new guidance to address issues related to the continuation of the COVID-19 pandemic.

The CARES Act was passed by Congress on March 25, 2020 and signed into law on March 27, 2020. The Consolidated Appropriations Act (2021) was passed by Congress on December 21, 2020 and signed into law on December 27, 2020.

The American Rescue Plan continues many of the programs started by the CARES Act (2020) and Consolidated Appropriations Act (2021) by adding new phases, new allocations, and new guidance to address issues related to the continuation of the COVID-19 pandemic. The American Rescue Plan also creates a variety of new programs to address continuing pandemic-related crises, and fund recovery efforts as the United States begins to emerge from the COVID-19 pandemic.

The American Rescue Plan was passed by Congress on March 10, 2021 and signed into law on March 11, 2021.

Cash Reserves

Cash Reserves are unobligated, excess cash in each of the funds.

CDBG (Community Development Block Grant)

The Community Development Block Grant (CDBG) Program is a federally funded program designed to develop viable urban communities by providing decent housing and a suitable living environment and by expanding economic opportunities primarily for persons of low and moderate incomes. Eligible projects must fall within the three focus areas of Public Facilities, Housing and Economic Development. Projects typically funded include Housing Rehabilitation, Business Loans, Public Service Activities, and Neighborhood Improvement Projects carried out in the City's lower income neighborhoods. All projects must meet at least one of the program's three national objectives: benefit low to moderate income persons; aid in the prevention or elimination of blight; or meet an urgent need that must be addressed because conditions pose a serious and immediate threat to health or welfare of the community and other financial resources are not available to meet such needs.

Contingency

A Contingency is an appropriation of funds to cover unforeseen expenditures that may occur during the budget year. An Emergency Contingency Fund will be dedicated only for unforeseen emergency situations as determined by the City Manager and the City Commission.

Cost Center

A cost center is a function within an organization that does not directly add to profit, but still costs the organization money to operate.

HBID (Helena Business Improvement District - Downtown)

The Helena Business Improvement District (HBID) is an organization that represents property owners within Helena's legally constituted city district. The mission of the HBID is to serve as a facilitator, provider and advocate for a planned, creative program that aims for the continual improvement of property values and properties in Downtown Helena. Revenues to fund HBID services are derived from a special assessment on the district's property owners' tax bill.

Debt Service Funds

The Debt Service Funds account for revenues and transfers for related principal and interest expenditures.

DHI (Downtown Helena Inc.)

The Downtown Helena Inc. (DHI) is a non-profit organization working to encourage cooperation among members; establish and develop cooperative advertising and promotional campaigns activities; and foster favorable public relations for Downtown Helena.

EMS

EMS refers to Emergency Medical Services.

Encumbrance

An Encumbrance is a commitment of funds against an appropriation until such time as goods or services (related to an unperformed contract) are received by the City.

Enterprise Funds

Enterprise Funds account for businesslike activities supported primarily by user charges. Examples are the City Water and Wastewater Utilities, Parking garages, and Transit systems.

Expenditures

The term, Expenditures, refers to the outflow of funds paid for an asset obtained or goods and services rendered.

Fiscal Year (FY)

Fiscal Year (FY) is a twelve-month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations. The City of Helena's fiscal year runs from July 1 through June 30.

Franchise Fees

Franchise Fees are paid by utility companies as rent for using public rights-of way.

FTE

Full-time equivalent (FTE) of one position is 2080 hours per year.

Fund

A Fund is a fiscal and accounting entity with a self-balancing set of accounts.

Fund Balance

Fund Balance is the difference between revenues and expenditures. The beginning fund balance represents the residual funds brought forward from the previous year (ending balance).

GAAP (General Accepted Accounting Principles)

Uniform minimum standards for financial accounting and recording, encompassing the rules and procedures that define accepted accounting principles. The financial statements of the City of Helena have been prepared in conformity with General Accepted Accounting Principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial principles.

GASB (Governmental Accounting Standards Board) Statement 34

GASB 34 changes the presentation of governments' external financial statements to insure inclusion of all assets like infrastructure assets in the statement of net assets. The objective of GASB 34 is to enhance the clarity and usefulness of government financial statements to the citizenry, oversight bodies, investors and creditors. Key aspects are: analysis of the government's financial performance for the year and its financial position at year-end. The City is required to report financial operations, net assets and prepare statements at the government-wide level. Governments will now be required to use a "net program cost" format for the government-wide statements instead of a traditional operating statement. The City will also be required to record certain infrastructure assets.

General Fund

The General Fund accounts for all resources not devoted to specific activities and include many City services such as Legal, Administration, Municipal Court, Finance and Parks and Recreation. Major revenue sources are real property taxes, business licenses, charges for services, and miscellaneous.

General Obligation Bonds (G.O. Bonds)

General Obligation Bonds (G.O. Bonds) are bonds which are secured by the full faith and credit of the issuer.

GIS (Global Information System)

Global Information System (GIS) – the City of Helena/Lewis and Clark Information Technology Systems Department is actively working on the development of a citywide GIS. The GIS will contain data layers that will consist of city infrastructure data, tax data, and various other pertinent city data. This information will be used for inventory purposes, compliance of GASB 34, and many other uses.

Grant

A Grant is a contribution by the State or Federal government or other organization for a specific purpose, activity, or facility.

Interfund Transfers

Interfund Transfers are amounts transferred from one fund to another within the City.

Internal Service Funds

Internal Service Funds account for the financing of services provided by one department to other departments of the City.

Intrafund Transfers

Intrafund Transfers are amounts transferred within the same fund.

Levy

Levy – (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, and/or service charges imposed by a government.

Mill

A Mill is the traditional unit of expressing property tax rates. One Mill equals one thousandth (1/1000) of a dollar, or \$1 tax per \$1,000 of taxable valuation.

MLCT

MLCT is the Montana League of Cities and Towns.

MMIA

The Montana Municipal Insurance Authority (MMIA) is a self-insured pool made up of the participating cities and towns within the State of Montana. The MMIA makes available two coverages to each of the municipalities: the Workers Compensation Program and the General Liability Program. The City of Helena is a member of both programs.

Modified Accrual Basis of Accounting

Modified Accrual Basis of Accounting is an accounting method by which revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences, claims, and judgments, are recorded only when payment is due.

Non-departmental/City-wide Expenditures

General Fund expenditures that are not specifically allocable to an individual general fund department are termed Non-departmental. The largest such expenditures include transfers to the Public Safety Fund and property/liability insurance payments.

Ordinance

A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Park Maintenance Districts (PMD)

Park Maintenance Districts (PMD) are districts established in certain areas for the collection of assessments to cover the costs to complete operations and maintenance of parks.

Personal Services

Personal Services are those costs related to employee compensation, including salaries, wages, and benefit costs.

Refunding

Refunding is the redemption of a bond with proceeds received from issuing lower-cost debt obligations ranking equal to, or superior to, the debt to be redeemed.

Resolution

Resolution is a formal expression of opinion or intent voted by an official body such as the City Commission.

Revenue

Revenue is the total income produced by a given source, such as business taxes, permits, fines and forfeitures, etc.

Risk Management

Risk Management is an organized attempt to protect a government's assets against accidental loss in the most economical method.

SDF

System Development Fees (SDF) are one-time fees assessed against new water or wastewater customers as a way to recover a part of the cost of additional system capacity constructed for their use. The amount of the fees is based upon the size of the customer's water meter.

SID

Special Improvement Districts (SID) are districts established for specific improvements such as lighting, water, sanitary sewer, storm drain, and/or streets. These improvements are paid for by special assessments.

Special Assessment

A Special Assessment is a levy made against certain properties to defray part or all of the cost of a specific improvement or service primarily benefiting those properties.

Special Revenue Funds

Special Revenue Funds are funds earmarked for special activities as required by law or administrative regulation. Examples are City-County Library, Street/Gas tax, Tax Increment District, and the Community Development Grants.

Structurally Balanced Budget

Government Finance Officers Association: 1. ongoing expenses should be covered by ongoing revenues. Ongoing revenues are revenues that can be expected to continue year to year. 2. One-time or short-term revenues are used to fund one-time or short-term expenses.

SVRO Coordinator

Sexual or Violent Offender Registry Coordinator is a newly requested position within the Police Dept. for fiscal year 2022.

Tax Increment Bond

Tax Increment Bond is a specially limited obligation bond payable from anticipated incremental increases in tax revenues, resulting from the redevelopment of an area. Tax revenue from construction and improvements in the Tax Increment District provides funding for new construction and improvements.

Tax Increment District(s)

Tax Increment Districts are areas within the City which allows for special property tax treatment. Boundaries of the District are set, and tax revenue (based upon taxable value) is determined. This taxable value amount becomes the BASE value. Tax collections from the BASE continue to be distributed to the taxing entities. The taxable value in excess of the BASE (tax increment) is used to pay for incentives established to create tax value growth. After a period of time, the District sunsets and all tax collections are distributed to the taxing entities.

Taxable Valuation

The Taxable Valuation is the portion of the assessed value of a property that is taxable.

TBID (Tourism Business Improvement District)

The Tourism Business Improvement District's (TBID) purpose is to market the Helena region as a preferred travel destination.

Transfers

Transfers are authorized exchanges of cash or other resources between funds.

Transmittal Letter

Transmittal Letter is a general discussion of the proposed budget as presented in writing by the City Manager to the City Commission. The message contains an explanation of the principal budget items and recommendations regarding the financial policy for the upcoming year. Separately, the Commission creates the Budget Message which is a letter to the Community summarizing their priorities for the City from which the City Manager will address within the budget.

Working Capital

Working Capital is net current assets. The balance can be identified as available for commitment on the short term (usually one year). Formula:

1. Add cash:
2. Add other current assets (known as receivables which can be expected to be available for expenditure in the short term): and,
3. Deduct current liabilities (payables which are expected to be paid in the short term).



Improvement Districts

Final Budget Fiscal Year 2024





Work Plan and Budget Proposal

Fiscal Year 2024

History

Helena created Montana's first Business Improvement District in 1986 when a group of business and property owners collaborated with the goal of promoting economic growth in downtown Helena. The Helena BID is a 501 (C)(6) created by state statute through a resolution of the City of Helena. The BID's most recent creation was approved by the City Commission on January 13, 2020, [Resolution No. 20589](#).

Helena Business Improvement District (BID) represents property owners within Helena's legally constituted city district. Revenues to fund the BID programs and services are derived from a special assessment on the property owners' tax bills.

Goal

The goal of the BID is to ensure the long-term preservation and vitality of the city's economic, cultural, social, human, and natural assets. Through our programs and services, the BID works to keep the downtown a beautiful, vibrant, and safe place to work, shop, invest, explore, dine, and play.

Mission

The mission of the BID is to serve as a facilitator, provider, and advocate for planned, creative programs that continually improve property values and properties in downtown Helena.

Governance

The BID is operated by a volunteer Board of Trustees who are property owners or designated representatives from within the district. Trustees are appointed by the City Commission. The Board of Trustees meets monthly on the second Tuesday at 3:30 p.m. at our office, 330 Jackson St. All meetings are open to the public.

PROGRAMS AND SERVICES

The BID proposes to continue our existing projects in FY24, with some modifications. We propose to spend slightly more than our projected revenue, using some carryover funds from FY23.

Flowers and Landscaping

This year, the BID will purchase, install, and maintain 125 flower baskets and 20 flower barrels. This is a 25% increase over FY23. The BID buys the flowers from High Country Growers and pays our Maintenance Ambassadors to water them. The flowers are displayed throughout downtown, including the Great Northern Town Center, from June through September on historic lamp posts and cobra lights.

In addition to summer flowers, the BID maintains 11 landscaped beds along the 300 and 400 blocks of Last Chance Gulch. We previously contracted that maintenance service, but we are bringing it in-house for FY24.

Holiday Decorations

The BID installs holiday decorations downtown. These include lighted and unlighted garlands, bows and wreaths on the historic lamp post along Last Chance Gulch and the cobra poles elsewhere in the district. Additional lighting throughout the Pedestrian Mall includes decorating the trolley, gazebo, and entrance to Performance Square. The BID contracts the work for installation and removal and maintains the decorations from November to January.

This year, we have budgeted to add two holiday banner displays stretching across Last Chance Gulch.

Sanitation

The BID owns and maintains 23 trash cans in the district. We pay BID Maintenance Ambassadors to empty the garbage and clean the cans.

We recently rented a portable toilet for Constitution Park, and it receives significant use. We monitor that toilet for cleanliness. Our budget includes the possibility of adding another portable toilet, should the City and BID agree on the need and location, or to increase cleaning of the existing one if necessary.

Graffiti Removal and Prevention

The BID contracts with professional graffiti removers to prevent or remove unwanted vandalism while guaranteeing the integrity of the buildings. Last year our contractor removed 115 tags. This year's budget includes an additional month of graffiti removal compared to FY23.

Banners

The BID purchases, installs, and maintains 144 downtown banners. We contract the work to do seasonal banner changes in November and April. This year's budget includes full replacement of one set of seasonal banners.

We also offer a program for other organizations to buy their own banners and pay the BID for installation. So far this year, Prickly Pear Land Trust and Governor's Cup have participated in the program, and we have interest from other organizations for fiscal year 2024.

Façade and Parklet Grants

The BID offers a one-to-one match of up to \$5000 per project for façade improvements. In FY23, we awarded two façade grants. Several businesses are interested in pursuing façade grants in FY24. The BID also awarded two parklet grants in FY23 to offset parking fees charged for taking up parking spaces. This year's budget includes up to \$20,000 in façade and parklet grants.

Business Development

The BID sets aside funds to help with business development and incubation. We are seeking partnerships and the right projects to assist new business startups that serve downtown.

Marketing

The BID promotes downtown Helena. This marketing includes radio ads, billboards, wayfinding, direct mail, outreach, social media, website maintenance, parking buydowns, and publications. The Marketing Committee helps direct these funds. Sponsorship of Downtown Helena, Inc. is included in the marketing budget.

Advocacy

The BID acts as a liaison between downtown property/business owners and the City and other entities. We answer questions, address concerns, coordinate efforts, and advise downtown business and property owners when they face challenges. There is no expenditure line item associated with this work because there is no capital outlay. Advocacy work is reflected in payroll.

Capital/Large Projects

The BID maintains a reserve for large expenditures that cannot be accurately forecast at this time. This provides the opportunity to make a significant impact on the right project at the right time. Last year, we funded half of the Multimodal/Capital Improvements Plan for \$61,250. This plan will guide infrastructure and travel improvements downtown. Large one-time expenditures such as these are not reflected in this budget and must be approved by the Board of Trustees.

BUDGET

FY2024 BID Budget	
Income	
BID Assessment	\$297,000
Program Sponsorship	\$8,000
Programs/Office Rent/Interest	\$4,100
Total Income	\$309,100
Expenses	
Program and Services	
Flowers	\$10,500
Landscaping	\$2,000
Holiday Lighting	\$10,000
Sanitation	\$3,000
Graffiti	\$8,000
Banners/Banner Services	\$19,200
Façade Grants	\$15,000
Parklet Grants	\$5,000
Business Development	\$5,000
Marketing	\$52,500
Total Program and Services Expenses	\$130,200
Payroll	
Salaries/Wages	\$97,900
Payroll Taxes/Benefits	\$18,750
Total Payroll Expenses	\$116,650
Administrative Expenses	
Facilitates and Equipment	\$35,240
Administrative	\$37,750
Total Adminsitrative Expenses	\$72,990
Total Expenses	\$319,840
Income/Loss	-\$10,740

METHOD OF LEVYING ASSESSMENT

Montana Code Annotated 7-12-1133 states that when the board submits the annual budget and work plan to the governing body (City of Helena), the board shall also recommend a method of levying an assessment within the district that will best ensure the assessment of each lot or parcel is equitable in proportion to the benefits to be received.

Background: During the creation process in 2019-2020, several property owners suggested a review of the assessment. An ad hoc committee was formed in October 2020 to address this request. The Board of Trustees approved an assessment methodology change for fiscal year 2023, but the change was not implemented. The committee met again during winter and spring of 2023 and brought a new proposal to the BID Board of Trustees. That proposal was approved by the Board of Trustees on May 9.

We believe the new methodology is simpler and more consistently applied than the current one.

FY24 Assessment Methodology Recommendation (MCA 7-12-1133 2(g))

- Every assessment code will be assessed a flat fee, except vacant or non-valued properties, city parks, and city rights of way.
- Every private property assessment code will be assessed the flat fee plus a taxable valuation fee.
- Every non-taxed property assessment code will be assessed the flat fee plus a square foot fee for area.
- Every vacant or “non-valued with specials” (NVS) assessment code is exempt from all assessments.

Assessment Matrix

Property Type	Flat Fee	SF rate	TV rate
All other property not referred to below	\$300	\$0.00	4.0%
City except parks	\$300	\$0.00	0.0%
City parks	\$0	\$0.00	0.0%
City right of way	\$0	\$0.00	0.0%
Vacant or NVS per DOR	\$0	\$0.00	0.0%
Residential	\$100	\$0.00	1.0%
Other property without tax value	\$300	\$0.030	0.0%

Methodology Changes/Features

- Relies solely on Department of Revenue property classifications.
- Treats every property with a tax code as an independent entity.
- Eliminates the area portion of the calculation for all properties besides non-taxed, for which the area portion is retained in lieu of the taxable value portion.

- Eliminates “aggregation” of residential and commercial condo units and “accessory parking,” which had been inconsistently applied.
- Reduces the City’s assessment by \$800, from \$6800 to \$6000.
- Reduces total assessment revenue by approximately \$15,000 from FY23.

OPERATING AND PARTNERSHIP AGREEMENTS

Downtown Helena Inc. (DHI)

DHI is a 501(C)(6) funded by annual memberships, sponsorships, and events. The boards of the BID and DHI meet together each April and October. BID and DHI share an office, phone, web site, and certain administrative expenses. In FY23 and FY24, the BID is sponsoring DHI events and work as part of our marketing budget. Both organizations understand our mutual benefit and partnership.

City of Helena

The City of Helena and the BID have always worked together as partners on certain projects. The BID and City have drafted a Memorandum of Understanding to better define our shared work, specifically on flower maintenance, sanitation, and landscaping. The MOU describes work that had been agreed verbally but was previously undocumented. As part of this effort and MOU, the City would sponsor some of our sanitation and beautification efforts.

Main Street Program

The Montana Main Street Program is a collaborative effort between the Community Development Division and the Montana Office of Tourism at the Montana Department of Commerce. The program helps communities strengthen and preserve their historic downtown commercial districts by focusing on economic development, urban revitalization, and historic preservation through long-range planning, organization, design, and promotion. The coordinator for the Helena community is the BID. Through the BID, Helena achieved top tier member status under the Montana and National programs in 2020 and maintains that status by achieving organizational and revitalization benchmarks each year.

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

RESOLUTION NO. 20830

A RESOLUTION APPROVING THE WORK PLAN AND BUDGET FOR THE BUSINESS IMPROVEMENT DISTRICT AND LEVYING AN ASSESSMENT ON ALL PROPERTIES WITHIN THE DISTRICT FOR FISCAL YEAR 2024

WHEREAS, Resolution No. 19766, passed August 9, 2010, created a Business Improvement District ("District") to promote the health, safety, prosperity, security, and general welfare of the inhabitants of the City of Helena and the proposed district;

WHEREAS, Resolution No. 20589, passed January 13, 2020, re-created the District for another ten (10) year period;

WHEREAS, pursuant to § 7-12-1132, MCA, the Board of Trustees for the District must present to the City Commission a work plan and budget for the ensuing fiscal year;

WHEREAS, a work plan and budget for the fiscal year 2024 was submitted to the City Commission by the Board of Trustees for the District on May 7, 2023;

WHEREAS, in order to defray the costs of the work plan and budget, it is necessary for the City of Helena to levy an assessment on all property within the District; and

WHEREAS, a public hearing on this resolution was held by the City Commission on June 26, 2023, in the Commission Chambers at 316 North Park Avenue in Helena, Montana, at 6:00 P.M.

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Resol. 20830

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

Section 1. The Helena City Commission approves the work plan and budget, as submitted by the District and attached hereto as Exhibit "A," and levy an assessment upon all properties within the District for the fiscal year 2024 to defray the costs of said work plan and budget. The City Commission finds that the benefits derived by each lot or parcel are disproportional, and therefore pursuant to § 7-12-1133(1)(f), MCA, intends to set rates for each classification based on the criteria below.

A. Residential Private Property. For each lot, tract or parcel, or group of lots, tracts or parcels aggregated for a single residential use, including accessory parking, and owned privately under one assessment code ("assessed property"):

1. \$100 per assessed property, plus;
2. 1.00% of the taxable value of assessed property.

Excluded from the assessment are lots, tracts, or parcels that are vacant with no habitable improvements and not used for commercial purposes.

B. Commercial Private Property. For each lot, tract or parcel, or group of lots, tracts or parcels aggregated for a single

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Resol. 20830

use, including accessory parking, and owned privately under one assessment code ("assessed property"):

1. \$300 per assessed property, plus;
2. 4.00% of the taxable value of assessed property.

Excluded from the assessment are public properties that are vacant with no habitable improvements and public parks, public rights-of-way, and squares.

C. City of Helena owned Public Property. For each lot, tract or parcel, or group of lots, tracts or parcels aggregated for a single use, including accessory parking, and owned by the City of Helena under one assessment code ("assessed property"):

1. \$300 per assessed property.

Excluded from the assessment are public properties that are vacant with no habitable improvements and public parks, public rights-of-way, and squares.

D. Tax Exempt Public and Private Property. For each lot, tract or parcel, or group of lots, tracts or parcels aggregated for a single use, including accessory parking, and owned by Public or Private Properties under one assessment code ("assessed property"):

1. \$300 per assessed property, plus;
2. \$0.03 cents per square foot.

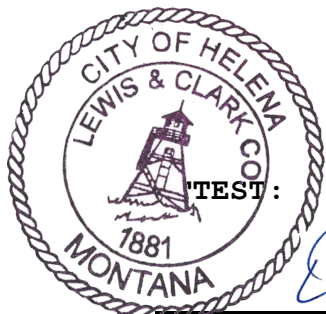
RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Resol. 20830

Excluded from the assessment are properties that are vacant with no habitable improvements and public parks, public rights-of-way, public squares and property owned by the City of Helena.

Section 2. If a property is not chargeable for the assessment described above by reason of state or federal law, said property shall be exempt from the assessment.

PASSED AND EFFECTIVE BY THE COMMISSION OF THE CITY OF HELENA, MONTANA, THIS 26th DAY OF JUNE, 2023.



CLERK OF THE COMMISSION


MAYOR



Helena Tourism Business Improvement District Fiscal Year 2023-2024 Work Plan

1 ORGANIZATION SUMMARY

The Helena Tourism Business Improvement District (TBID) continues to base our marketing and product development strategies on our mission.

The TBID is funded by a room assessment that the hoteliers voted into action to help market Helena. The TBID operates under the direction of the TBID Board of Directors and reports to the City of Helena.

The Helena Tourism Alliance (HTA) is the administrative organization of the TBID. The TBID Board meets monthly on the second Wednesday of every month at 1:30 pm in the Reeder's Alley Conference Center, 120 Reeder's Alley.

Helena TBID Organizational Mission

To promote and preserve Helena as a unique destination in order to increase occupancy for lodging facilities thereby creating vibrant growth in the local economy.

Helena TBID Organizational Vision

The Helena TBID is the premier partner and leading advocate for Helena's quintessential experiences and profound opportunities.

Helena TBID Organizational Values

- Integrity
- Innovation
- Communication
- Participation
- Effective Teamwork

Helena TBID Organizational Goals

1. Community Partnerships: Build relationships with the community and make a coordinated effort to communicate effectively.
2. Market Helena: Develop a marketing plan that builds awareness, educates, and utilizes extension partnerships.
3. Big Picture: Explore additional partnership opportunities by identifying unique travel experiences utilizing unconventional ideas.
4. **Organizational Development: Create training to develop innovative board members, staff, and stakeholders to enhance participation.**

2 INTRODUCTION

The role of the typical Destination Marketing Organization (DMO), like Visit Helena, is evolving to fulfill a new role in communities. DMOs are no longer meant to just develop clever advertising campaigns. Organizations like Visit Helena are expanding from DMOs (Destination Marketing Organizations) to DMMOs (Destination Management and Marketing Organizations). DMMOs still advertise and market their destination, but now they also foster the entire visitor experience from beginning to end. It's not just about bringing people to Helena; it's about elevating the customer experience once they get here.

In addition to traditional marketing channels, Visit Helena will also step into the destination management role by working more closely with community organizations, such as the Helena Area Chamber of Commerce and Convention and Visitors Bureau; Helena Business Improvement District & Downtown Helena, Inc.; Montana Business Assistance Connection; and many more.

One of the ultimate goals of tourism is to increase quality of life for residents of a destination. When Visit Helena brings in visitors, it boosts economic impact. When the Helena area economy thrives, the resident experience also thrives. But it is a delicate balance. Visit Helena will also focus on supporting sustainability and stewardship of the destination.

Visit Helena will work to identify & support destination product development opportunities.

3 LEISURE RECRUITMENT

The TBID's overall leisure marketing strategy is to increase year-round visitation targeting regional, national, and international visitors. Strategies and goals will continue to be assessed and expanded and will focus on creative marketing to reach new and existing travelers.

The TBID will closely monitor opportunities for consumer trade shows including the Denver Travel and Adventure [Show](#), [Dallas Travel and Adventure Show](#), and The Outdoor Adventure & Travel Show in Calgary, among others.

The TBID will work with regional and state partners to monitor the international landscape, while continuing to foster partnerships with domestic and international tour operators. In addition, we will weigh the option to participate in international travel recruitment shows like IPW, the travel industry's premier international marketplace and the largest generator of travel to the U.S and Rocky Mountain International (RMI)/The Real America) which markets to travel agents from western European nations such as the UK, France, Italy, Germany, etc.

4 YELLOWSTONE & GLACIER NATIONAL PARKS

For people exploring Montana's National Parks, Helena offers the perfect half-way destination. Helena is 178 miles from the west entrance of Yellowstone National Park and 187 miles from the eastern portion of Going to the Sun Road in Glacier National Park, making us the perfect location to overnight and/or spend several days.

Helena will continue to position the community as the half-way destination between the parks and highlight that traveling this route offers fabulous scenery; some of Montana's most special heritage places; and an opportunity to relax and take a break.

In addition, our social media, SEO, and web content will also focus on Helena as a great place for starting a Montana vacation, redesigning the Between the Parks message as Montana's Destination. Helena is centrally located and should be the launching point for visitors to explore Montana's true heritage.

5 THE VISITOR EXPERIENCE

Designing a quality visitor experience has been a high priority of Visit Helena. The TBID will continue to work to align our destination's stakeholders, businesses, and front-line employees to support tourism and assist in facilitating and meeting visitor expectations. Ensuring visitors have positive experiences will directly impact the future of tourism in Helena, Montana.

The goal is to successfully align the following sectors because we all benefit from a positive visitor experience:

- Hotel / Lodging
- Attractions
- Downtown Merchants
- Restaurants
- Shopping / Retail
- Realtors
- Citizens / Volunteers

Making sure travelers feel welcomed and enjoy their stay is a major priority. Visit Helena is collaborating with our regional partners in Southwest Montana to determine streamlined ways to offer Front-Line Training to help those working with visitors every day be informed about what Helena has to offer. Front-line employees are given the resources and the knowledge that they need to positively impact the visitor experience as well as increase the length of their stay.

Visit Helena understands that the visitor experience plays one of the most important roles in maintaining and growing visitation at a destination. Exceptional service leads to repeat visitation and extended stays. Employees drive the customer experience. By developing and providing this resource for the hospitality industry and business community it will shine a light on the importance of visitor orientation and facilitation which will help elevate the city and champion visitation.

As Visit Helena approaches the 2023 warm season, we are working to offer several ways to orient and facilitate the visitor through additional channels of communication.

With the new Events page on www.helenamt.com, we will continually lean into utilizing this platform to ensure visitors are aware and can take advantage of the local opportunities and hopefully even extend their stay.

6 GROUP TRAVEL & MEETINGS

The TBID works to monitor and evaluate our efforts on developing the group travel market. If appropriate, we will be members of the American Bus Association (ABA) and the National Tour Association (NTA) and will continue to assess whether to attend NTA Travel Exchange or ABA's Marketplace.

TBID will continue to encourage our local community to bring meetings to Helena and will collaborate with the Helena Convention and Visitors Bureau. **Efforts will focus on small market meetings.** Growth in this segment will help support seasonality in hotel occupancy, and impact the local economy by filling restaurants, retailers, and attractions.

7 TBID GRANT PROGRAM

The TBID Grant Program was revamped in FY22 to build upon the vibrancy of the community and inspire innovative and creative ideas for events or signature experiences; provide funding in the early planning stages; and maximize regional and national exposure by promoting the events early enough for visitors to include in their itinerary. The grant program has provided financial assistance in supporting sports and tournaments, music festivals, outdoor recreation events and a variety of other events.

The TBID is committed to developing a more year-round tourism base and contributing to a healthy local economy by supporting local activities, spending, tax generation and jobs through increased visitation to the area. Therefore, we will actively promote and market this program and invite local organizations and businesses to apply for grant monies with the purpose to grow the local tourism economy through increased visitor spending in Helena's lodging establishments, retail, restaurant, transportation, and attractions.

8 SPORT EVENTS & TOURNAMENTS

The TBID is extremely pleased that **Special Olympics of Montana (SOMT) has selected Helena as the site for the State Basketball Tournament which will take place each November from 2023-2025.** We will work to support SOMT as well as connect them with local resources.

The TBID will continue to work with the Helena School District-**TIM McMahon is retiring so we will need to navigate that transition and build rapport with the new Athletic Director** on bids for Montana High School Association Events. Even though Helena is limited with indoor facilities, we are keeping Helena actively involved in the bid process and are on the rotation cycle for tournaments. The TBID stays in close contact with the athletic director.

The TBID will continue to build relationships and support local sports organizations and be a valuable resource to tournament directors and associations in efforts to host and grow

competitions that draw athletes and fans from across the region generating room nights for lodging partners.

We are centrally located and a community-based town and are in full support of our youth programs. Positioning Helena as a sports event destination remains a priority for Visit Helena with staff looking at new opportunities such as robotics, e-sports competition, etc. and partnerships to help shape the future of sports events and sports tourism in Helena.

9 ARTS & CULTURE

The TBID will promote arts and culture in Helena. We will emphasize that Helena has a great deal to offer those who appreciate the fine arts: The Archie Bray Foundation for Ceramic Arts, Holter Museum of Art, Montana Historical Society Museum, Grand Street Theatre, Myrna Loy Center for the Performing and Visual Arts, and Helena Symphony. Numerous fine art galleries showing all types of art from traditional to contemporary and more, provide Helena with a solid mix of culture that will be highlighted.

10 HERITAGE TOURISM & OUTDOOR RECREATION

Visit Helena is working with the Montana History Foundation to promote a program called Helena History Hikes. This program is designed to promote heritage tourism and outdoor recreation by showcasing Helena's regional history through exploration of its surrounding environment.

Direct beneficiaries include Helena residents and tourists, with the broader economy of Helena serving as a secondary beneficiary. While Helena is surrounded by hundreds of miles of trails and marketed as offering "day hikes, mountain bikes, and Old West history", no combination of these subjects is offered as a guided or interpreted experience. Helena History Hikes is filling this void, offering visitors the opportunity to day hike and explore history. These guided hikes investigate the interrelationships between human activity and the environment, bridging the divide between the urban and the wild, the human and non-human, and the sciences and the humanities.

The summer of 2023 will include the following tours:

- Adventure on the Ambrose Trail
- Breweries and Brothels
- Miners to Millionaires

Zach-Community Outreach Manager has informed us 32 bus tours. This proves this program is working for us.

Tours are offered at regularly scheduled afternoon and evening times. All tours will be available for private group tour bookings as well as a “History Triple Play” offer so that visitors will be encouraged to stay additional nights to participate in all three guided experiences.

11 MARKETING METHODS

Aspects of the tourism industry are forever shifting, so we continue to look for ways to provide offerings that make Helena attractive for in-state, regional, national, and international travelers. Building off the Montana Brand Pillars and the Helena Marketing Plan we will continue to follow the three phases of the travel decision process – inspiration, orientation, and facilitation and highlight strong imagery and stories of people and activities in and around Helena.

There were great strides that have been made with the City of Helena and other community partners working cohesively on a unified brand and messaging and a strategic roadmap. We will continue to work to strengthen community vitality; competitive positioning; and ensure the long-term viability of Helena.

The benefits of technology provide people the opportunity to have a greater choice in deciding where they want to visit and live. Helena’s mix of natural resources and recreational opportunities provides the resources necessary to be a premier destination. To establish Helena as a destination in the minds of both consumers and businesses, it is critical to lean into our new brand and utilize a strong, unified brand voice along with messaging and positioning that will raise overall awareness.

Supporting a strong destination brand will help build a sense of community that will support business and economic stability. The new branding and marketing initiative are the first step in a larger vision to strengthen collaboration between the City of Helena, county, community business leaders and organizations into an integrated approach to preserve Helena as well as take advantage of opportunities for future growth.

The TBID understands the critical need for effective content in today’s ultra-competitive marketplace and will continue to work closely with the local creative marketing agency SOVRN.

The TBID continues to give Helena a strong presence in social media and grow our audience. Digital marketing continues to be important for our destination marketing organization as we vie against competing markets. The Media Plan will be primarily digital allowing the plan to stay flexible with recurrent changes in creative and messaging. Search engine optimization (SEO), social media marketing, website optimization, and email

marketing are a variety of elements we will utilize to help us grow our tourism & destination business.

12 MEDIA RELATION AND OUTREACH

Highlighting Helena in a positive way and ensuring our story is heard is something we value, which is why we want to increase earned media.

Throughout the year, Visit Helena will continue to build relationships with influencers and journalists that will help grow the brand and inspire travel. Visit Helena will proactively reach out as well as respond to appropriate media and influencers with original, relevant, and timely stories. We will also work with other tourism partners and our SW Montana region to uncover opportunities for collaborating.

Attending events such as Public Relations Society of America Travel and Tourism Conference can increase contacts and exposure.

TBID Staff & Board of Directors

TBID STAFF

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FY2023-2024 HELENA TBID BUDGET

Current TBID Assets	\$305,000.00
Outstanding Projects	\$40,000.00
Outstanding Payments	\$87,957.00
	\$177,043.00

June 2023 TBID Receivables	\$264,000.00
Estimated January 2024 TBID Receivables	\$ 262,000.00
Total Receivables	\$526,000.00
Total FY 2023-2024 Assets	\$703,043.00

Expense	
Administrative Staff + Taxes + Benefits	\$187,500.00
Operational Expenses	\$72,543.00
Tourism Education & Advocacy	\$8,000.00
Marketing	
Contract Management, Content Creation, Paid Digital, Print, etc.	\$170,000.00
Publicity	
Travel media; FAMS, PR, Branded Merchandise	\$65,000.00
Opportunities & Grants	\$75,000.00
Sponsored Events	\$10,000.00
Conventions/Tradeshows	\$30,000.00
Professional Development Training	\$15,000.00
Reserves	\$70,000.00

TOTAL FY 2023-2024 Expenses	\$703,043.00
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RESOLUTIONS OF THE CITY OF HELENA, MONTANA

RESOLUTION NO. 20831

A RESOLUTION APPROVING THE WORK PLAN AND BUDGET FOR THE TOURISM BUSINESS IMPROVEMENT DISTRICT AND LEVYING AN ASSESSMENT ON ALL PROPERTIES WITHIN THE DISTRICT FOR FISCAL YEAR 2024

WHEREAS, Resolution No. 19644, passed April 20, 2009, created a Tourism Business Improvement District ("District") to promote tourism, conventions, trade shows, and travel to the City;

WHEREAS, the City Commission expanded the District on August 22, 2011, by Resolution No. 19871;

WHEREAS, Resolution No. 20473, passed August 27, 2018, re-created the District for another ten (10) year period;

WHEREAS, pursuant to § 7-12-1132, MCA, the Board of Trustees for the District must present to the City Commission a work plan and budget for the ensuing fiscal year;

WHEREAS, a work plan and budget for fiscal year 2024 was submitted to the Helena City Commission by the Board of Trustees for the District on June 7, 2023;

WHEREAS, in order to defray the costs of the work plan and budget, it is necessary for the City of Helena to levy an assessment on all property within the District; and

WHEREAS, a public hearing on this resolution was held by the City Commission on June 26, 2023, in the Commission Chambers at

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Resol. 20831

316 North Park Avenue in Helena, Montana, at 6:00 P.M.

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

Section 1. The City Commission approves the work plan and budget, as submitted by the District and attached hereto as Exhibit "A," and levies an assessment upon all property within the District for the fiscal year 2024 to defray the costs of said work plan and budget. The assessment for fiscal year 2024 on all lodging facilities used for providing overnight stays within the District is proposed to be computed by multiplying the number of rooms occupied from July 1, 2022, through June 30, 2023, for each lodging facility within the District, as reported by the District, by two dollars (\$2.00).

Section 4. If a property is not chargeable for the assessment above by reason of state or federal law, said property shall be exempt from the assessment.

PASSED AND EFFECTIVE BY THE COMMISSION OF THE CITY OF HELENA, MONTANA, THIS 26th DAY OF JUNE, 2023.


MAYOR

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Resol. 20831



TEST:

A handwritten signature in blue ink, appearing to read "Dennis J. Smith", is written over a horizontal line.

CLERK OF THE COMMISSION