



City of Helena

CITY OF HELENA

City Commission Meeting

February 12, 2024 - 6:00 PM

City - County Building Room 330 / Zoom Online Meeting; <https://us06web.zoom.us/j/85490886726>

1. **Call to Order and Roll Call**
2. **Pledge of Allegiance**
3. **Minutes**
 - A. 1-22-24 Commission Meeting
4. **Consent Agenda**
 - A. Claims
5. **Communication/Proposals from Commissioners**
 - A. Consider Acceptance of the Fiscal Year 2023 Financial and Single Audit
6. **Report of the City Attorney**
7. **Report of the City Manager**
8. **Communications from the Helena Citizens Council**
9. **Regular Items**
 - A. Consider a Resolution Calling for an Election on the Question of Conducting a Local Government Review and Establishing a Review Study Commission
 - B. Consider a Resolution distributing Downtown Urban Renewal District Tax Increment Financing funds to YWCA Helena for faade improvements at 501 North Park Avenue.
 - C. Consider the final plat for the Commercial Phase 5 of Crossroads at Mountain View Meadows Major Subdivision creating 7 city lots containing 6.56-acres from Tract 1-A-1 as shown on Certificate of Survey 3305702 in the records of the Clerk and Recorder of Lewis and Clark County, Montana.
10. **Public Hearings**
 - A. Consider first passage of an Ordinance amending and updating the Use of Public Rights of Way, Title 7 - Chapter 13 to comply with current state and federal law and reflect the current telecommunications market environment.
 - B. Consider a resolution granting a Conditional Use Permit to allow a Casino use in a B-2 Zoning District for property located at 1150 Enterprise Drive.
11. **Public Communications**
12. **Adjournment**

It is the policy of the City Commission to take public comment on any action item. For further information on any of the items mentioned above, please contact the City Clerk's Office at 447-8410 or dmclayborn@helenamt.gov.

To read packet information while attending a City Commission Meeting please use the City/County wireless network COMM_MEET during the meeting.

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:

Phone: (406) 447- 8490

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

Email: citycommunitydevelopment@helenamt.gov

Mailing Address & Physical Location: 316 North Park Avenue, Room 445, Helena, MT 59623.



**City of Helena
City Commission Meeting
January 22, 2024 – 6:00 PM
Zoom Online Meeting; <https://us06web.zoom.us/j/89839535741>
City County Building Commission Chambers, Room 330**

Time & Place

A regular City Commission meeting was held on Monday, January 22, 2024 at 6:00 p.m. via Zoom Online Meeting ID: <https://us06web.zoom.us/j/89839535741> and physically in the City County Building Commission Chambers, Room 330.

Call to Order and Roll Call

(00:00:25) The following responded present, either via zoom or in person:

City Attorney Dockter
City Manager Burton
Commissioner Dean
Commissioner Shirtliff
Commissioner Logan
Commissioner Reed
Mayor Collins

Pledge of Allegiance

(00:01:35) Mayor Collins asked attendees to please stand and join in the Pledge of Allegiance.

Minutes

- A.** 1-4-24 Sidewalk Summit
- B.** 1-8-24 Commission Meeting
- C.** 1-17-24 Admin Meeting

(00:02:17) There being no comments or questions from the Commission, Mayor Collins accepted Minutes A, B, and C.

Presentations

- A.** Confirmation of Firefighters Anna Peabody and Eric Dunn, having successfully completed their probationary year



- (00:02:30) Mayor Pro Tem Dean presented Item A.
- (00:02:50) Fire Chief Campbell introduced firefighters Anna Peabody and Eric Dunn.
- (00:04:05) Mayor Pro Tem Dean administered Oaths.
- (00:06:24) Commissioner Shirliff, Commissioner Logan, Commissioner Reed, and Mayor Collins welcomed and thanked the firefighters for their service.

(00:07:49) **Commissioner Logan made a motion to approve confirmation of Firefighters Peabody and Dunn. Commissioner Shirliff seconded the motion.**

(00:08:08) Mayor Pro Tem Dean called for a vote.

Commissioner Shirliff voted: **Aye**

Commissioner Logan voted: **Aye**

Commissioner Reed voted: **Aye**

Mayor Pro Tem Dean voted: **Aye**

Mayor Collins voted: **Aye**

The motion carried 5:0.

B. Consider Confirmation of Officer John Strandberg

- (00:08:42) Police Chief Petty presented Item B.
- (00:10:27) Officer Strandberg addressed the Commission.
- (00:11:06) Commissioner Logan, Commissioner Reed, Mayor Collins, and Commissioner Shirliff thanked and welcomed Officer Stranberg.

(00:12:00) **Commissioner Shirliff made a motion to approve confirmation of Officer John Strandberg. Commissioner Logan seconded the motion.**

(00:12:26) Mayor Pro Tem Dean called for a vote.

Commissioner Shirliff voted: **Aye**

Commissioner Logan voted: **Aye**

Commissioner Reed voted: **Aye**

Mayor Pro Tem Dean voted: **Aye**

Mayor Collins voted: **Aye**

The motion carried 5:0.

Board Appointments

A. Board Appointments: Affordable Housing Trust Fund Advisory Board, Citizens Conservation Board, Helena Public Art Committee, City/County Consolidated Parks Board, City/County Consolidated Planning Board, City Planning Commission, Railroad Urban Renewal District TIF Advisory Board, Tourism Business Improvement District, Zoning Commission

(00:13:04) Mayor Collins presented Item A.

(00:17:04) Commissioner Shirliff asked Mayor Collins for clarification of motion language.

(00:17:34) **Commissioner Shirliff made a motion to approve appointments for the Affordable Housing Trust Fund Advisory Board, Citizens Conservation Board, Helena Public Art Committee, City/County Consolidated Parks Board, City/County Consolidated Planning Board, City Planning Commission, Railroad Urban Renewal District TIF Advisory Board, Tourism Business Improvement District, and Zoning Commission. Commissioner Dean seconded the motion.**

(00:21:46) Mayor Collins called for a vote.

Commissioner Shirliff voted: **Aye**

Commissioner Logan voted: **Aye**

Commissioner Reed voted: **Aye**

Commissioner Dean voted: **Aye**

Mayor Collins voted: **Aye**

The motion carried 5:0.

Consent Agenda

A. Claims

(00:22:41) Finance Director Danielson presented Item A.

(00:23:38) **Commissioner Reed made a motion to approve Consent Agenda Item A. Commissioner Logan seconded the motion.**

(00:23:51) Mayor Collins called for a vote.

Commissioner Shirliff voted: **Aye**

Commissioner Logan voted: **Aye**



Commissioner Reed voted: **Aye**

Commissioner Dean voted: **Aye**

Mayor Collins voted: **Aye**

The motion carried 5:0.

Communications/Proposals from Commissioners

(00:24:14) Commissioner Logan discussed the City Manager's impending annual performance evaluation.

(00:25:11) Commissioner Dean and Commissioner Shirliff explained their reasoning for support.

Report of the City Attorney

(00:26:24) City Attorney Dockter had nothing to report.

Report of the City Manager

(00:26:31) City Manager Burton had nothing to report.

Communications from the Helena Citizens Council

(00:26:48) HCC Representative Ben Kuiper had nothing to report.

Regular Items

A. Hazardous Materials Response Grant and Training Grant Awards from Montana DES to the Regional Hazardous Materials Response Team Helena Fire Department.

(00:27:23) Fire Chief Campbell presented Item A.

(00:28:13) Commissioner Dean asked Chief Campbell about Hazmat Funding from the State, to provide more context about the Hazmat facility in Montana City, and how this impacts training.

(00:30:57) **Commissioner Logan made a motion to approve the Hazardous Materials Response Grant Award and Hazardous Materials Training Symposium Grant Award. Commissioner Shirliff seconded the motion.**

(00:31:22) Mayor Collins called for a vote.



Commissioner Shirliff voted: **Aye**
Commissioner Logan voted: **Aye**
Commissioner Reed voted: **Aye**
Commissioner Dean voted: **Aye**
Mayor Collins voted: **Aye**

The motion carried 5:0.

**B. MOU with Lewis & Clark County re: Montana Opioid Abatement Trust
Metro Region Governance Structure**

(00:32:20) Grants Administrator Opitz presented Item B.

(00:34:55) **Commissioner Dean made a motion to approve Montana
Opioid Abatement Trust Metro Region Governance Structure
MOU with Lewis & Clark County. Commissioner Reed
seconded the motion.**

(00:35:18) Mayor Collins called for a vote.

Commissioner Shirliff voted: **Aye**
Commissioner Logan voted: **Aye**
Commissioner Reed voted: **Aye**
Commissioner Dean voted: **Aye**
Mayor Collins voted: **Aye**

The motion carried 5:0.

Public Communications

(00:35:54) Commissioner Shirliff acknowledged East Helena's Rick Pyfer Day.

Adjournment

(00:36:45) There being no further business before the Commission, the meeting adjourned at 6:37pm.



MAYOR

ATTEST:

CLERK OF THE CITY COMMISSION



Commission Meeting

February 12, 2024

helenamt.gov

Motion: Move to approve claims paid from 1/1/24 through 1/26/24, checks numbered 197848 - 198264 and EFTs numbered 137 - 144 for a grand total of \$3,834,615.88.

Action to be Considered by the Commission

Approval of Claims:

- Claims paid on 1/5/24, checks numbered 197848 - 197899 and EFTs numbered 137 - 139 for \$465,674.59;
- Claims paid on 1/9/24 and 1/11/24, checks numbered 197900 - 198011 and EFTs numbered 140 for \$567,991.46;
- Claims paid on 1/17/24, 1/18/24 and 1/19/24, checks numbered 198012 - 198113 and EFTs numbered 141 - 142 for \$556,564.69;
- Claims paid on 1/23/24, 1/25/24 and 1/26/24, checks numbered 198114 - 198264 and EFTs numbered 143 - 144 for \$2,244,385.14;

For a grand total of claims paid of \$3,834,615.88.

Respectfully submitted,

Sheila Danielson

Finance Director

Attachment Documents

1/5/24 Claims Memo

1/12/24 Claims Memo

1/19/24 Claims Memo

1/26/24 Claims Memo



Finance Dept.
316 North Park Avenue
Helena, MT 59623

: Phone: 406-447-8417
: Fax: 406-447-8434
: Email: jrensmon@helenamt.gov

helenamt.gov

January 8, 2024

To: Tim Burton, City Manager

From: Jamie Rensmon, Accounting Tech III-Accounts Payable

Subject: Claims Paid

The Expenditure Approval List for 1/4/24 has been approved for claims in the amount of \$465,674.59. Checks numbered 197848 – 197899 and EFTs numbered 137 - 139 have been issued for payment.

A list of all claims paid and supporting detail are available in the City Finance Department, Room 320, for anyone who wishes to review them.

VEND NO	SEQ#	VENDOR NAME		BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	EFT, EPAY OR
INVOICE		VOUCHER	P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO		NO	NO						AMOUNT
0000139	00	DOOR SYSTEMS OF MONTANA INC							
0000112228		5915	H64919	00	12/27/2023	541-3141-438.30-66	REPAIR SW SHOP DOOR 1	3,239.25	
0000112228		5916	H64919	00	12/27/2023	542-3140-438.30-66	REPAIR SW SHOP DOOR 1	3,239.25	
0000112219		5918	H64921	00	12/27/2023	546-3150-438.30-66	DOOR JAMB SEAL FOR GARAGE	114.00	
VENDOR TOTAL *								6,592.50	
0000167	00	PRECISION EMBROIDERY							
20231861		5872	H64943	00	12/28/2023	551-3501-432.20-26	SPORT TEK LADIES SHIRTS	85.00	
VENDOR TOTAL *								85.00	
0000174	00	DEPT OF REVENUE							
20-476		5900	H64976	00	12/28/2023	201-3503-432.90-64	2018 WATER SEWER MAIN REP	101.18	
20-476		5899	H64976	00	12/28/2023	521-3126-435.90-60	2018 WATER SEWER MAIN REP	684.33	
20-476		5901	H64976	00	12/28/2023	531-3136-436.90-60	2018 WATER SEWER MAIN REP	102.07	
VENDOR TOTAL *								887.58	
0000312	00	GOVERNMENT FINANCE OFFICERS ASSOC							
00018617		5927	H65070	00	01/04/2024	100-1506-415.30-53	FY23 GFOA COA REVIEW FEE	530.00	
VENDOR TOTAL *								530.00	
0000326	00	AL ROSE TOWING							
002234		5869	H64938	00	12/28/2023	100-2201-421.30-99	HP236442 TOW 12/22/23	165.00	
VENDOR TOTAL *								165.00	
0000359	00	QWIK SIGNS & CLASSIC CREATIONS							
193252		5886	H64961	00	12/28/2023	100-2301-424.20-26	RETIREMENT GIFT , HATS, S	43.00	
VENDOR TOTAL *								43.00	
0000393	00	INFORMATION TECHNOLOGY & SRVCS							
PHN	CHRG	S-1/24	001186	00	06/07/2013	100-1101-411.30-02	JAN24-PHONE CHRG	FY24	138.25
PHN	CHRG	S-1/24	001187	00	06/07/2013	100-1201-412.30-02	JAN24-PHONE CHRG	FY24	158.00
PHN	CHRG	S-1/24	001188	00	06/07/2013	100-1301-412.30-02	JAN24-PHONE CHRG	FY24	355.50
PHN	CHRG	S-1/24	000385	00	01/14/2019	100-1302-412.30-02	JAN24-PHONE CHRG	FY24	39.50
PHN	CHRG	S-1/24	001189	00	06/07/2013	100-1401-413.30-02	JAN24-PHONE CHRG	FY24	316.00
PHN	CHRG	S-1/24	001190	00	06/07/2013	100-1501-414.30-02	JAN24-PHONE CHRG	FY24	118.50
PHN	CHRG	S-1/24	001191	00	06/07/2013	100-1506-415.30-02	JAN24-PHONE CHRG	FY24	237.00
PHN	CHRG	S-1/24	001192	00	06/07/2013	100-1507-415.30-02	JAN24-PHONE CHRG	FY24	237.00
PHN	CHRG	S-1/24	001193	00	06/07/2013	100-1601-418.30-02	JAN24-PHONE CHRG	FY24	276.50
PHN	CHRG	S-1/24	000231	00	11/17/2022	100-1701-411.30-02	JAN24-PHONE CHRG	FY24	39.50
PHN	CHRG	S-1/24	001194	00	06/07/2013	100-1801-417.30-02	JAN24-PHONE CHRG	FY24	197.50
PHN	CHRG	S-1/24	001195	00	06/07/2013	100-2201-421.30-02	JAN24-PHONE CHRG	FY24	1,224.50
PHN	CHRG	S-1/24	000720	00	06/07/2013	100-2209-421.30-02	JAN24-PHONE CHRG	FY24	39.50
PHN	CHRG	S-1/24	001196	00	06/07/2013	100-2301-424.30-02	JAN24-PHONE CHRG	FY24	746.75
PHN	CHRG	S-1/24	001198	00	06/07/2013	100-3084-430.30-02	JAN24-PHONE CHRG	FY24	79.00
PHN	CHRG	S-1/24	001197	00	06/07/2013	100-3101-431.30-02	JAN24-PHONE CHRG	FY24	138.25
PHN	CHRG	S-1/24	001199	00	06/07/2013	100-3102-433.30-02	JAN24-PHONE CHRG	FY24	493.75
PHN	CHRG	S-1/24	001200	00	06/07/2013	100-4101-464.30-02	JAN24-PHONE CHRG	FY24	79.00
PHN	CHRG	S-1/24	000298	00	12/15/2020	100-4102-464.30-02	JAN24-PHONE CHRG	FY24	170.67
PHN	CHRG	S-1/24	000721	00	06/07/2013	100-4103-464.30-02	JAN24-PHONE CHRG	FY24	39.50
PHN	CHRG	S-1/24	001202	00	06/07/2013	100-4104-464.30-02	JAN24-PHONE CHRG	FY24	39.50

VEND NO	SEQ#	VENDOR NAME								EFT, EPAY OR
INVOICE		VOUCHER	P.O.	BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK		HAND-ISSUED
NO		NO	NO		DATE	NO	DESCRIPTION	AMOUNT		AMOUNT
<hr/>										
0000393	00	INFORMATION TECHNOLOGY & SRVCS								
PHN	CHRG	S-1/24	001204	00	06/07/2013	201-3503-432.30-02	JAN24-PHONE CHRG	FY24	237.00	
PHN	CHRG	S-1/24	000722	00	06/07/2013	201-3504-432.30-02	JAN24-PHONE CHRG	FY24	51.42	
PHN	CHRG	S-1/24	001203	00	06/07/2013	201-3510-432.30-02	JAN24-PHONE CHRG	FY24	39.50	
PHN	CHRG	S-1/24	001205	00	06/07/2013	211-4120-464.30-02	JAN24-PHONE CHRG	FY24	231.17	
PHN	CHRG	S-1/24	001208	00	06/07/2013	212-4505-403.30-02	JAN24-PHONE CHRG	FY24	118.50	
PHN	CHRG	S-1/24	001209	00	06/07/2013	218-2206-421.30-02	JAN24-PHONE CHRG	FY24	197.50	
PHN	CHRG	S-1/24	001211	00	06/07/2013	219-2202-421.30-02	JAN24-PHONE CHRG	FY24	592.50	
PHN	CHRG	S-1/24	001212	00	06/07/2013	235-4172-464.30-02	JAN24-PHONE CHRG	FY24	118.50	
PHN	CHRG	S-1/24	000723	00	06/07/2013	503-1602-425.30-02	JAN24-PHONE CHRG	FY24	434.50	
PHN	CHRG	S-1/24	001213	00	06/07/2013	521-3125-435.30-02	JAN24-PHONE CHRG	FY24	632.00	
PHN	CHRG	S-1/24	001214	00	06/07/2013	521-3126-435.30-02	JAN24-PHONE CHRG	FY24	284.42	
PHN	CHRG	S-1/24	001215	00	06/07/2013	531-3135-436.30-02	JAN24-PHONE CHRG	FY24	128.17	
PHN	CHRG	S-1/24	001216	00	06/07/2013	531-3136-436.30-02	JAN24-PHONE CHRG	FY24	189.67	
PHN	CHRG	S-1/24	001217	00	06/07/2013	541-3141-438.30-02	JAN24-PHONE CHRG	FY24	88.50	
PHN	CHRG	S-1/24	001218	00	06/07/2013	542-3140-438.30-02	JAN24-PHONE CHRG	FY24	108.25	
PHN	CHRG	S-1/24	001219	00	06/07/2013	546-3150-438.30-02	JAN24-PHONE CHRG	FY24	148.92	
PHN	CHRG	S-1/24	001220	00	06/07/2013	547-3151-438.30-02	JAN24-PHONE CHRG	FY24	49.42	
PHN	CHRG	S-1/24	001221	00	06/07/2013	563-4111-464.30-02	JAN24-PHONE CHRG	FY24	118.50	
PHN	CHRG	S-1/24	001222	00	06/07/2013	563-4113-464.30-02	JAN24-PHONE CHRG	FY24	39.50	
PHN	CHRG	S-1/24	001224	00	06/07/2013	563-4115-464.30-02	JAN24-PHONE CHRG	FY24	79.00	
PHN	CHRG	S-1/24	001225	00	06/07/2013	570-4510-403.30-02	JAN24-PHONE CHRG	FY24	420.39	
PHN	CHRG	S-1/24	001226	00	06/07/2013	573-4512-403.30-02	JAN24-PHONE CHRG	FY24	237.00	
PHN	CHRG	S-1/24	000724	00	06/07/2013	580-3560-434.30-02	JAN24-PHONE CHRG	FY24	219.25	
PHN	CHRG	S-1/24	000513	00	03/03/2020	610-3570-501.30-02	JAN24-PHONE CHRG	FY24	124.50	
VENDOR TOTAL *									10,051.75	
0000393	00	INFORMATION TECHNOLOGY & SRVCS,CK GRP-A								
JANUARY	2024	001413	00	06/07/2013	100-1101-411.30-01	JAN24-IT&S	CHARGES		2,102.77	
JANUARY	2024	001414	00	06/07/2013	100-1201-412.30-01	JAN24-IT&S	CHARGES		1,133.12	
JANUARY	2024	001415	00	06/07/2013	100-1301-412.30-01	JAN24-IT&S	CHARGES		2,213.64	
JANUARY	2024	000416	00	06/07/2013	100-1302-412.30-01	JAN24-IT&S	CHARGES		273.41	
JANUARY	2024	001416	00	06/07/2013	100-1401-413.30-01	JAN24-IT&S	CHARGES		1,627.33	
JANUARY	2024	001417	00	06/07/2013	100-1501-414.30-01	JAN24-IT&S	CHARGES		815.14	
JANUARY	2024	001418	00	06/07/2013	100-1506-415.30-01	JAN24-IT&S	CHARGES		1,346.71	
JANUARY	2024	001419	00	06/07/2013	100-1507-415.30-01	JAN24-IT&S	CHARGES		1,326.67	
JANUARY	2024	001420	00	06/07/2013	100-1601-418.30-01	JAN24-IT&S	CHARGES		1,798.16	
JANUARY	2024	000924	00	06/07/2013	100-1701-411.30-01	JAN24-IT&S	CHARGES		219.68	
JANUARY	2024	001421	00	06/07/2013	100-1801-417.30-01	JAN24-IT&S	CHARGES		1,073.30	
JANUARY	2024	001422	00	06/07/2013	100-2201-421.30-01	JAN24-IT&S	CHARGES		13,830.59	
JANUARY	2024	001423	00	06/07/2013	100-2203-446.30-01	JAN24-IT&S	CHARGES		472.41	
JANUARY	2024	000411	00	06/07/2013	100-2207-421.30-01	JAN24-IT&S	CHARGES		397.08	
JANUARY	2024	000412	00	06/07/2013	100-2209-421.30-01	JAN24-IT&S	CHARGES		261.03	
JANUARY	2024	001424	00	06/07/2013	100-2301-424.30-01	JAN24-IT&S	CHARGES		10,452.80	
JANUARY	2024	001425	00	06/07/2013	100-3084-430.30-01	JAN24-IT&S	CHARGES		322.34	
JANUARY	2024	001426	00	06/07/2013	100-3101-431.30-01	JAN24-IT&S	CHARGES		1,632.97	
JANUARY	2024	001427	00	06/07/2013	100-3102-433.30-01	JAN24-IT&S	CHARGES		2,554.46	
JANUARY	2024	001428	00	06/07/2013	100-4101-464.30-01	JAN24-IT&S	CHARGES		626.38	
JANUARY	2024	001429	00	06/07/2013	100-4102-464.30-01	JAN24-IT&S	CHARGES		1,990.46	
JANUARY	2024	001430	00	06/07/2013	100-4103-464.30-01	JAN24-IT&S	CHARGES		1,015.05	

VEND NO	SEQ#	VENDOR NAME		BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	EFT, EPAY OR
INVOICE		VOUCHER	P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO		NO	NO						AMOUNT
<hr/>									
0000393	00	INFORMATION TECHNOLOGY & SRVCS,CK GRP-A							
JANUARY 2024		001431		00	06/07/2013	100-4104-464.30-01	JAN24-IT&S CHARGES	596.01	
JANUARY 2024		001432		00	06/07/2013	201-3503-432.30-01	JAN24-IT&S CHARGES	3,269.76	
JANUARY 2024		000925		00	06/07/2013	201-3504-432.30-01	JAN24-IT&S CHARGES	759.23	
JANUARY 2024		001434		00	06/07/2013	201-3509-432.30-01	JAN24-IT&S CHARGES	29.70	
JANUARY 2024		001435		00	06/07/2013	201-3510-432.30-01	JAN24-IT&S CHARGES	615.54	
JANUARY 2024		001436		00	06/07/2013	211-4120-464.30-01	JAN24-IT&S CHARGES	1,506.25	
JANUARY 2024		001438		00	06/07/2013	212-4505-403.30-01	JAN24-IT&S CHARGES	737.11	
JANUARY 2024		001439		00	06/07/2013	218-2206-421.30-01	JAN24-IT&S CHARGES	2,938.23	
JANUARY 2024		000928		00	06/07/2013	219-2202-421.30-01	JAN24-IT&S CHARGES	2,882.81	
JANUARY 2024		001440		00	06/07/2013	235-4172-464.30-01	JAN24-IT&S CHARGES	663.37	
JANUARY 2024		001441		00	06/07/2013	237-4171-464.30-01	JAN24-IT&S CHARGES	906.99	
JANUARY 2024		001442		00	06/07/2013	245-3106-432.30-01	JAN24-IT&S CHARGES	357.80	
JANUARY 2024		001443		00	06/07/2013	503-1602-425.30-01	JAN24-IT&S CHARGES	2,855.24	
JANUARY 2024		001444		00	06/07/2013	521-3125-435.30-01	JAN24-IT&S CHARGES	3,247.42	
JANUARY 2024		001445		00	06/07/2013	521-3126-435.30-01	JAN24-IT&S CHARGES	4,482.09	
JANUARY 2024		001446		00	06/07/2013	531-3135-436.30-01	JAN24-IT&S CHARGES	2,322.08	
JANUARY 2024		001447		00	06/07/2013	531-3136-436.30-01	JAN24-IT&S CHARGES	581.29	
JANUARY 2024		001448		00	06/07/2013	531-3137-436.30-01	JAN24-IT&S CHARGES	212.39	
JANUARY 2024		001449		00	06/07/2013	541-3141-438.30-01	JAN24-IT&S CHARGES	906.44	
JANUARY 2024		001450		00	06/07/2013	542-3140-438.30-01	JAN24-IT&S CHARGES	547.57	
JANUARY 2024		001451		00	06/07/2013	546-3150-438.30-01	JAN24-IT&S CHARGES	2,043.82	
JANUARY 2024		001452		00	06/07/2013	547-3151-438.30-01	JAN24-IT&S CHARGES	526.02	
JANUARY 2024		001454		00	06/07/2013	551-3501-432.30-01	JAN24-IT&S CHARGES	1,773.40	
JANUARY 2024		001455		00	06/07/2013	563-4111-464.30-01	JAN24-IT&S CHARGES	1,235.27	
JANUARY 2024		001456		00	06/07/2013	563-4113-464.30-01	JAN24-IT&S CHARGES	1,034.65	
JANUARY 2024		000413		00	06/07/2013	563-4115-464.30-01	JAN24-IT&S CHARGES	1,066.59	
JANUARY 2024		001457		00	06/07/2013	570-4510-403.30-01	JAN24-IT&S CHARGES	1,449.70	
JANUARY 2024		000414		00	06/07/2013	573-4512-403.30-01	JAN24-IT&S CHARGES	735.59	
JANUARY 2024		000415		00	06/07/2013	580-3560-434.30-01	JAN24-IT&S CHARGES	3,062.80	
JANUARY 2024		000274		00	10/25/2019	610-3570-501.30-01	JAN24-IT&S CHARGES	2,645.40	
VENDOR TOTAL *								93,476.06	
0000393	00	INFORMATION TECHNOLOGY & SRVCS,CK GRP-B							
240641-263		PI5926	050643	00	01/04/2024	440-1501-414.90-40	HP TROY MICR PRINTER	1,263.00	
VENDOR TOTAL *								1,263.00	
0000528	00	L N CURTIS AND SONS							
INV772238		5880	H64952	00	12/28/2023	100-2301-424.20-29	TEMPEST FAN REPAIR -B	83.80	
VENDOR TOTAL *								83.80	
0000549	00	FASTENAL COMPANY							
MTHL254627		5902	H64977	00	12/28/2023	211-4120-464.20-41	9V BATTERIES	161.36	
MTHL254499		5862	H64923	00	12/27/2023	531-3135-436.20-29	MAINT	60.27	
VENDOR TOTAL *								221.63	
0000649	00	ROCK HAND HARDWARE							
760911		5871	H64942	00	12/28/2023	551-3501-432.20-98	NUTS & BOLTS, DRILL BITS	130.21	
VENDOR TOTAL *								130.21	
0000747	00	MURDOCH'S RANCH AND HOME SUPPLY							

VEND NO	SEQ#	VENDOR NAME								EFT, EPAY OR
INVOICE		VOUCHER	P.O.	BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK		HAND-ISSUED
NO		NO	NO		DATE	NO	DESCRIPTION	AMOUNT		AMOUNT
0000747	00	MURDOCH'S RANCH AND HOME SUPPLY								
0617036314997855867		H64936	00		12/28/2023	100-2203-446.20-41	DEER BAIT FOR CULLING 12/	57.96		
03-1702939184455882		H64957	00		12/28/2023	100-2301-424.20-22	GAS 2 & 4 STROKE 4 ST 1	42.97		
VENDOR TOTAL *								100.93		
0000819	00	CRESCENT ELECTRIC SUPPLY CO.								
S511877551.002	5892	H64967	00		12/28/2023	212-4505-403.30-66	12CT LIGHT BULBS 12.5W	82.08		
VENDOR TOTAL *								82.08		
0000929	00	HEIMAN FIRE EQUIPMENT								
0926995-IN		5877	H64949	00	12/28/2023	100-2301-424.20-29	150 & 500 SERIES REPLACEM	115.35		
0927110-IN		5878	H64950	00	12/28/2023	100-2301-424.20-29	HOSE 5" X 25'	598.00		
0927262-IN		5879	H64951	00	12/28/2023	100-2301-424.20-29	LDH SERVICE KIT	294.27		
VENDOR TOTAL *								1,007.62		
0001096	00	WEX BANK								
94216587		5925	H64999	00	01/02/2024	610-3571-501.20-31	DECEMBER 2023 FUEL PURCHA	EFT:		36,304.90
VENDOR TOTAL *								.00		36,304.90
0001237	00	ALSCO								
LBIL1911361		5906	H64982	00	12/28/2023	213-4505-403.30-99	1CT 3X10, 1CT 4X6 12/21/2	50.43		
VENDOR TOTAL *								50.43		
0001248	00	HARVEY, BOB								
111-4921141-3285891		H64966	00		12/28/2023	100-2301-424.20-26	FOOTWEAR ALLOWANCE	152.00		
VENDOR TOTAL *								152.00		
0001305	00	ALPINE ANALYTICAL, INC.								
10663		5861	H64922	00	12/27/2023	531-3135-436.30-98	LAB-SAMPLES	45.00		
VENDOR TOTAL *								45.00		
0001495	00	CITY PETTY CASH								
1/3/24-FINANCE		000418		00	01/04/2024	201-3503-432.20-23	Coffee for Meeting	20.00		
1/3/24-FINANCE		000419		00	01/04/2024	201-3503-432.20-19	Office Supply-Journal	20.51		
1/3/24-FINANCE		000417		00	01/04/2024	547-3151-438.20-41	Shipping Costs	11.39		
VENDOR TOTAL *								51.90		
0001548	00	A 1 TOWING								
23-03469		5914	H64998	00	12/29/2023	100-2201-421.30-99	HP236517 TOW 12/29/23	165.00		
VENDOR TOTAL *								165.00		
0001689	00	LINCOLN TELEPHONE CO.								
7700 01/01/24		5885	H64960	00	12/28/2023	218-2206-421.30-43	911 MAINTENANCE LINE 01/0	44.84		
VENDOR TOTAL *								44.84		
0001695	00	LEHRKIND'S								
282983		5905	H64980	00	12/28/2023	211-4120-464.20-53	WATER COOLER RENTAL - GRE	9.00		
VENDOR TOTAL *								9.00		
0002177	00	JANDT SPECIALTIES								

VEND NO	SEQ#	VENDOR NAME								EFT, EPAY OR
INVOICE		VOUCHER	P.O.	BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK		HAND-ISSUED
NO		NO	NO		DATE	NO	DESCRIPTION	AMOUNT		AMOUNT
0002177	00	JANDT SPECIALTIES								
1003		5873	H64944	00	12/28/2023	551-3501-432.30-56	DESIGNA MAINTENCE ON GARA	1,361.50		
							VENDOR TOTAL *	1,361.50		
0002355	00	DEPT OF LABOR & INDUSTRY								
MTN-008708		5907	H64983	00	12/28/2023	212-4505-403.30-99	8235 OPERATING CERTIFICAT	36.00		
MTN-009626		5908	H64984	00	12/28/2023	212-4505-403.30-99	6430 OPERATING CERTIFICAT	36.00		
MTN-008144		5909	H64985	00	12/28/2023	212-4505-403.30-99	14748 OPERATING CERTIFICA	36.00		
MTN-008145		5910	H64986	00	12/28/2023	212-4505-403.30-99	14749 OPERATING CERTIFICA	36.00		
							VENDOR TOTAL *	144.00		
0002366	00	LES SCHWAB								
90800464785		5919	H64924	00	12/27/2023	546-3150-438.20-38	TIRE REPAIRS-UNIT #235	169.94		
							VENDOR TOTAL *	169.94		
0002384	00	LOGISTIC SYSTEMS, INC.								
30380		5868	H64937	00	12/28/2023	218-2206-421.90-40	DATA CONVERSION--CAD/RMS	15,360.00		
							VENDOR TOTAL *	15,360.00		
0002556	00	BIG SKY PLUMBING & HEATING								
REFUND-1/3/24		000416		00	01/03/2024	503-0000-329.03-00	Refund Plumbing Permit	29.50		
							VENDOR TOTAL *	29.50		
0002576	00	J & D TOWING & RECOVERY OF HELENA								
23280		5870	H64939	00	12/28/2023	100-2201-421.30-99	HP236473 TOW 12/25/23	165.00		
							VENDOR TOTAL *	165.00		
0002584	00	BALCO UNIFORM CO., INC.								
77216-2		5912	H64996	00	12/29/2023	100-2201-421.20-26	731/725 SWAT UNIFORM PANT	296.00		
							VENDOR TOTAL *	296.00		
0002687	00	PREMIERE DANCE COMPANY								
2322		000420		00	01/04/2024	211-4120-464.30-59	Settlement-Nutcracker	37,614.45		
							VENDOR TOTAL *	37,614.45		
0003000	00	INDEPENDENT RECORD								
178621		5930	H65080	00	01/04/2024	100-1501-414.30-37	PUB HEARING NOTICE-FY24 B	72.00		
							VENDOR TOTAL *	72.00		
0003025	00	AUTOTRIX SIGNS & GRAPHICS								
5379		5874	H64945	00	12/28/2023	551-3501-432.30-99	MAGENTA SIGNS FOR FREE PA	EFT:	1,342.50	
							VENDOR TOTAL *	.00	1,342.50	
0003186	00	PLATT ELECTRIC SUPPLY								
Y799391		5864	H64927	00	12/27/2023	531-3135-436.90-30	GENERATOR PRJ	8,246.19		
							VENDOR TOTAL *	8,246.19		
0003460	00	ALPINE TECHNOLOGY CORPORATION								
13137		5920	H64925	00	12/27/2023	541-3141-438.30-99	RAMS/ON-ROUTE SUPPORT-DEC	4,912.04		
13137		5921	H64925	00	12/27/2023	542-3140-438.30-99	RAMS/ON-ROUTE SUPPORT-DEC	3,274.68		

VEND NO INVOICE NO	SEQ#	VENDOR NAME VOUCHER P.O. NO NO	BNK	CHECK/DUE DATE	ACCOUNT NO	ITEM DESCRIPTION	CHECK AMOUNT	EFT, EPAY OR HAND-ISSUED AMOUNT
0003460	00	ALPINE TECHNOLOGY CORPORATION						
						VENDOR TOTAL *	8,186.72	
0003632 233013	00	REFCO MANUFACTURING (US) INC. 5922 H64931	00	12/27/2023	547-3151-438.30-92	FREON MACHINE REPAIR	140.00	
						VENDOR TOTAL *	140.00	
0003788 20-476	00	MONTANA UNDERGROUND CONSTRUCTION 5895 H64972	00	12/28/2023	201-3503-432.90-64	2018 WATER SEWER MAIN REP	10,017.26	
20-476		5894 H64972	00	12/28/2023	521-3126-435.90-60	2018 WATER SEWER MAIN REP	67,748.27	
20-476		5896 H64972	00	12/28/2023	531-3136-436.90-60	2019 WATER SEWER MAIN REP	10,105.13	
						VENDOR TOTAL *	87,870.66	
0003821 INV00227249	00	USA BLUE BOOK 5865 H64928	00	12/27/2023	531-3135-436.20-22	LAB SUPPLIES	1,177.82	
INV00227303		5866 H64929	00	12/27/2023	531-3135-436.20-22	LAB SUPPLIES	346.35	
						VENDOR TOTAL *	1,524.17	
0003882 1345472-0	00	360 OFFICE SOLUTIONS 5888 H64963	00	12/28/2023	100-2301-424.20-19	OFFICE SUPPLIES	82.20	
1345472-1		5889 H64964	00	12/28/2023	100-2301-424.20-19	OFFICE SUPPLIES	26.08	
IN297779		5903 H64978	00	12/28/2023	211-4120-464.30-21	COPIER USE FEES	45.63	
1347309-0		5904 H64979	00	12/28/2023	211-4120-464.20-19	OFFICE SUPPLIES	51.11	
						VENDOR TOTAL *	205.02	
0004043 8330261980	00	MOTOROLA SOLUTIONS 5897 H64973	00	12/28/2023	100-2201-421.30-99	BODY CAMERA REPAIR	1,380.00	
1162389401		5898 H64974	00	12/28/2023	100-2201-421.30-99	CREDIT: BODY CAMERA REPAI	1,380.00-	
8281784029		5858 H64890	00	12/21/2023	440-2201-421.90-40	POLICE RADIOS (15)	108,104.10	
						VENDOR TOTAL *	108,104.10	
0004215 5142802	00	XEROX CORPORATION 5887 H64962	00	12/28/2023	100-2201-421.30-99	PROPERTY TAX ADMIN COPY M	10.64	
						VENDOR TOTAL *	10.64	
0004407 47044	00	BROOKS-ALLAN 5924 H64993	00	12/28/2023	100-1506-415.20-11	22 W2 FORMS AND ENVELOPES	221.25	
						VENDOR TOTAL *	221.25	
0004810 600902	00	HUGHES FIRE EQUIPMENT INC. 5881 H64953	00	12/28/2023	100-2301-424.30-61	GROUND LADDER REPAIR	355.79	
						VENDOR TOTAL *	355.79	
0005086 1152156	00	KENETREK BOOTS 5911 H64995	00	12/29/2023	100-2201-421.20-26	#741 UNIFORM BOOTS	184.11	
						VENDOR TOTAL *	184.11	
0005125 23202	00	MR. WISE DRY CLEANERS LLC 5883 H64958	00	12/28/2023	100-2301-424.20-26	COAT REPAIR	12.00	
						VENDOR TOTAL *	12.00	
0005277	00	GOT SNOW?						

VEND NO	SEQ#	VENDOR NAME		BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	EFT, EPAY OR
INVOICE		VOUCHER	P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO		NO	NO						AMOUNT
0005277	00	GOT SNOW?							
0324		5875	H64946	00	12/28/2023	551-3501-432.30-99	SIDEWALK SNOW REMOVAL	275.00	
VENDOR TOTAL *								275.00	
0005347	00	ALL AROUND CONSTRUCTION							
AACLOT3-12/23		5876	H64947	00	12/28/2023	551-3501-432.90-20	REMOVAL OF ASPHALT IN 3 S	15,192.50	
VENDOR TOTAL *								15,192.50	
0005436	00	ST. PETER'S HEALTH-AHA TRAINING							
35		5913	H64997	00	12/29/2023	100-2201-421.30-81	CPR/AED CERTIFICATION CAR	100.00	
VENDOR TOTAL *								100.00	
0005437	00	NAPA - HELENA							
762362		5857	H64831	00	12/21/2023	563-4115-464.20-99	FILTERS FOR FWY MOWER	13.32	
VENDOR TOTAL *								13.32	
0005782	00	NATIONAL LAUNDRY CO.							
4099-36352		5893	H64968	00	12/28/2023	212-4505-403.30-99	1CT 3X10, 8CT 4X6 12/26/2	89.86	
4039-35842		5863	H64926	00	12/27/2023	531-3135-436.20-26	LAUNDRY	94.33	
4043-34324		5859	H64916	00	12/27/2023	580-3560-434.20-24	MAT CLEAN AND SCRAPERS	52.86	
4041-34323		5860	H64917	00	12/27/2023	580-3560-434.20-24	DISH TOWEL AND LAUNDRY BA	12.97	
VENDOR TOTAL *								250.02	
0005876	00	DAIDA							
203266		5923	H64975	00	12/28/2023	503-1602-425.30-99	2/25/204 - 2/24/25 ANNUAL	1,369.50	
VENDOR TOTAL *								1,369.50	
0005884	00	TYLER TECHNOLOGIES, INC.							
045-448511		5928	H65075	00	01/04/2024	440-1501-414.90-40	EERP IMPLEMENTATION DEC23	EFT:	7,041.60
045-449608		5929	H65077	00	01/04/2024	440-1501-414.90-40	EERP IMPLEMENT-PHS 1-3, D	EFT:	17,604.00
VENDOR TOTAL *								.00	24,645.60
0005918	00	BENEFIS							
110823FIRE		5884	H64959	00	12/28/2023	100-2301-424.30-59	PHYSICAL - NEW EMP CARIE	265.00	
VENDOR TOTAL *								265.00	
0005976	00	BATTERIES PLUS OF MONTANA							
P68943808		5917	H64920	00	12/27/2023	546-3150-438.30-99	BATTERIES FOR FIRE ALARM	115.90	
VENDOR TOTAL *								115.90	
0006042	00	CARIE, NICHOLAI							
112523FIRE		5890	H64965	00	12/28/2023	100-2301-424.20-26	FOOTWEAR ALLOWANCE	288.98	
VENDOR TOTAL *								288.98	
EFT/EPAY TOTAL ***									62,293.00
TOTAL EXPENDITURES *****								403,381.59	62,293.00
GRAND TOTAL *****									465,674.59



Finance Dept.
316 North Park Avenue
Helena, MT 59623

: Phone: 406-447-8417
: Fax: 406-447-8434
: Email: jrensmon@helenamt.gov

helenamt.gov

January 16, 2024

To: Tim Burton, City Manager

From: Jamie Rensmon, Accounting Tech III-Accounts Payable

Subject: Claims Paid

The Expenditure Approval Lists for 1/9/24 and 1/11/24 have been approved for claims in the amount of \$567,991.46. Checks numbered 197900 – 198011 and EFT numbered 140 have been issued for payment.

A list of all claims paid and supporting detail are available in the City Finance Department, Room 320, for anyone who wishes to review them.

VEND NO INVOICE NO	SEQ#	VENDOR NAME VOUCHER P.O. NO	BNK	CHECK/DUE DATE	ACCOUNT NO	ITEM DESCRIPTION	CHECK AMOUNT	EFT, EPAY OR HAND-ISSUED AMOUNT
0000485 1169808	00	GEORGE'S DISTRIBUTING, INC. 000422	00	01/09/2024	563-4113-464.20-53	Alcohol	480.25	
						VENDOR TOTAL *	480.25	
0001695 2109295 2109294	00	LEHRKIND'S 000423	00	01/09/2024	563-4113-464.20-53	Alcohol	158.40	
		000424	00	01/09/2024	563-4113-464.20-53	Alcohol	37.44-	
						VENDOR TOTAL *	120.96	
0004929 2322897	00	EAGLE BEVERAGE - HELENA 000425	00	01/09/2024	563-4113-464.20-53	Alcohol	EFT:	542.84
						VENDOR TOTAL *	.00	542.84
0005741 4224385	00	US FOODS, INC. 000421	00	01/09/2024	563-4113-464.20-53	Food	2,072.86	
						VENDOR TOTAL *	2,072.86	
						EFT/EPAY TOTAL ***		542.84
						TOTAL EXPENDITURES *****	2,674.07	542.84
					GRAND TOTAL *****			3,216.91

VEND NO INVOICE NO	SEQ#	VENDOR NAME VOUCHER P.O. NO	BNK	CHECK/DUE DATE	ACCOUNT NO	ITEM DESCRIPTION	CHECK AMOUNT	EFT, EPAY OR HAND-ISSUED AMOUNT
0000064	00	VANS THRIFTWAY						
BRGC-121523-096	6048	H65161	00	01/04/2024	563-4113-464.20-53	RESALE SUPPLIES	15.11	
BRGC-122123-045	6049	H65163	00	01/04/2024	563-4113-464.20-53	RESALE SUPPLIES	16.56	
BRGC-122223-181	6050	H65164	00	01/04/2024	563-4113-464.20-53	RESALE SUPPLIES	5.27	
VENDOR TOTAL *							36.94	
0000150	00	GRAINGER, INC.						
9934085508	6092	H65041	00	01/03/2024	521-3125-435.30-62	TMTF-CARBON FEEDER	143.73	
VENDOR TOTAL *							143.73	
0000154	00	KLJ ENGINEERING LLC						
10200886	6173	H65033	00	01/03/2024	240-3508-432.90-64	PROFESSIONAL ENG ON RODNE	4,214.00	
VENDOR TOTAL *							4,214.00	
0000165	00	ENERGY LABORATORIES, INC.						
603206	6091	H65040	00	01/03/2024	521-3125-435.30-98	LAB-SAMPLES	231.00	
VENDOR TOTAL *							231.00	
0000321	00	HELENA SAND AND GRAVEL						
229194	5971	H65067	00	01/03/2024	240-3508-432.90-64	2.96T ASPHALT 1443.3 GRAD	223.63	
VENDOR TOTAL *							223.63	
0000329	00	CITY UTILITY CUSTOMER SERVICE						
12910-01/24	6117	H65091	00	01/04/2024	100-2301-424.30-45	SOLID WASTE BILL - FIRE D	138.14	
10312023-P&R	6135	H65116	00	01/04/2024	100-4102-464.30-42	WATER	44,056.29	
10312023-P&R	6136	H65116	00	01/04/2024	100-4102-464.30-45	SOLD WASTE	761.94	
12910-01/24	6116	H65091	00	01/04/2024	211-4120-464.30-45	SOLID WASTE BILL - CIVIC	273.28	
24904JAN2024	6123	H65105	00	01/04/2024	213-4505-403.30-42	10/9/23-12/7/23	15.40	
8291410JAN2024	6124	H65106	00	01/04/2024	213-4505-403.30-42	11/8/23-12/7/23	67.20	
8291410JAN2024	6125	H65106	00	01/04/2024	213-4505-403.30-45	4YD X 1WK 11/30/23-12/31/	91.61	
1349517026-1/24	6175	H65087	00	01/04/2024	551-3501-432.30-42	WATERSEWER1/02	25.52	
189913472-1/24	6177	H65093	00	01/04/2024	551-3501-432.30-42	WATERSEWER1/2	6.02	
5778312186-1/24	6178	H65094	00	01/04/2024	551-3501-432.30-42	WATERSEWER1/2	40.92	
1961720980-1/24	6179	H65095	00	01/04/2024	551-3501-432.30-42	WATERSEWER1/2	9.26	
1292JAN2024	6128	H65110	00	01/04/2024	570-4510-403.30-42	11/07/23-12/06/23 49 UNIT	470.16	
18334JAN2024	6129	H65111	00	01/04/2024	570-4510-403.30-45	11/90/23-12/31/23 6YD X 2	228.24	
5770JAN2024	6126	H65107	00	01/04/2024	573-4512-403.30-42	11/7/23 - 12/6/23 21UNITS	243.28	
30074JAN2024	6127	H65109	00	01/04/2024	573-4512-403.30-45	11/30/23-12/31/23 6YD X 2	228.24	
18334JAN2024	6130	H65111	00	01/04/2024	573-4512-403.30-99	LJC FURNITURE DUMP	24.64	
VENDOR TOTAL *							46,680.14	
0000331	00	BUREAU OF RECLAMATION						
1803876774	6102	H65053	00	01/03/2024	521-3125-435.30-99	2024-CONTRACT #049D670131	20,016.41	
VENDOR TOTAL *							20,016.41	
0000344	00	MONTANA LEAGUE OF CITIES & TOWNS						
ML01141	6180	H65191	00	01/05/2024	100-1201-412.30-99	CONTRACT SHARED EXPENSES.	200.00	
VENDOR TOTAL *							200.00	
0000377	00	ACTION PRINT						

VEND NO	SEQ#	VENDOR NAME								EFT, EPAY OR
INVOICE		VOUCHER	P.O.	BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK		HAND-ISSUED
NO		NO	NO		DATE	NO	DESCRIPTION	AMOUNT		AMOUNT
0000377	00	ACTION PRINT								
120004		6181	H65214	00	01/08/2024	100-1401-413.20-19	JUROR BUTTONS FOR JURY TR	42.00		
119402		6131	H65112	00	01/04/2024	100-4104-464.30-37	WATER BILL INSERT-WINTER	270.00		
119922		5978	H65096	00	01/04/2024	551-3501-432.30-21	CHRISTIE BUSINESS CARDS	46.00		
119402		6132	H65112	00	01/04/2024	563-4111-464.30-37	WATER BILL INSERT-XSKI &	270.00		
VENDOR TOTAL *								628.00		
0000393	00	INFORMATION TECHNOLOGY & SRVCS								
240688-265		5980	H65108	00	01/04/2024	100-1401-413.20-45	JUDGE PETERSON'S LAPTOP R	426.00		
240544-269		PI6054	050640	00	01/09/2024	100-1501-414.20-45	ADOBE SOFTWARE LICENSE	119.96		
FY24-259		5983	H65119	00	01/04/2024	100-1801-417.20-45	IT LAPTOP RENTAL FROM 2/1	320.00		
240545-268		PI6053	050638	00	01/09/2024	212-4505-403.30-99	ADOBE SOFTWARE LICENSE	119.96		
FY24-253		6145	H65148	00	01/04/2024	245-3106-432.30-01	MS OFFICE LICENSING UPGRA	352.00		
240109-199		PI5931	050623	00	01/08/2024	521-3125-435.20-45	ADOBE SOFTWARE LICENSE	545.67		
FY24-253		6143	H65148	00	01/04/2024	521-3126-435.30-01	MS OFFICE LICENSING UPGRA	352.00		
FY24-253		6144	H65148	00	01/04/2024	531-3136-436.30-01	MS OFFICE LICENSING UPGRA	352.00		
240640-257		PI5932	050642	00	01/08/2024	570-4510-403.30-99	1 ADOBE PRO SOFTWARE	95.77		
VENDOR TOTAL *								2,683.36		
0000424	00	ROBERT PECCIA & ASSOCIATES								
22720-8		5973	H65071	00	01/04/2024	521-3126-435.90-60	CONSULTANT/CROSS TOWN CON	15,099.57		
VENDOR TOTAL *								15,099.57		
0000576	00	TABBERT CONSTRUCTION, INC.								
14152		6170	H65186	00	01/04/2024	521-3126-435.30-99	ASPHALT PATCHES; DA BLDG,	5,832.25		
14152		6171	H65186	00	01/04/2024	531-3136-436.30-99	ASPHALT PATCH; HARRIS/POP	972.00		
VENDOR TOTAL *								6,804.25		
0000618	00	POWER TOWNSEND								
915643		6052	H65189	00	01/05/2024	201-3503-432.20-79	BARRICADE MATERIALS	210.19		
915416		6056	H65007	00	01/03/2024	201-3503-432.20-79	SHED REPAIR	302.33		
915928		6057	H65008	00	01/03/2024	201-3503-432.20-79	SHED REPAIR	190.41		
916235		6085	H65034	00	01/03/2024	201-3503-432.20-79	BARRICADE MATERIALS	257.14		
VENDOR TOTAL *								960.07		
0000649	00	ROCK HAND HARDWARE								
760914		6037	H65145	00	01/04/2024	100-4102-464.20-41	TOOLS/EQUIP	24.69		
760871		6039	H65147	00	01/04/2024	100-4102-464.20-48	CONSTITUTION FLAG POLE	15.58		
760878		6040	H65149	00	01/04/2024	100-4102-464.20-41	MEMORIAL PLAYGROUND	37.99		
760852		6041	H65150	00	01/04/2024	100-4102-464.20-41	TOOLS/EQUIP	30.96		
760846		6042	H65151	00	01/04/2024	100-4102-464.20-41	TOOLS/EQUIP	7.99		
760866		6038	H65146	00	01/04/2024	100-4107-464.20-48	GRAFFITI REMOVAL-CENT TRA	7.98		
760946		6035	H65142	00	01/04/2024	235-4172-464.20-24	JANITORIAL	14.99		
761082		6036	H65144	00	01/04/2024	235-4172-464.20-24	JANITORIAL	12.58		
761077		5977	H65086	00	01/04/2024	551-3501-432.20-98	TAPE BARCADE CAUTION	13.99		
VENDOR TOTAL *								166.75		
0000677	00	SHERWIN WILLIAMS/COLUMBIA PAINT								
7187-8		6043	H65155	00	01/04/2024	100-4102-464.20-48	FIXTURE	275.55		
VENDOR TOTAL *								275.55		
0000686	00	NORTHSIDE WELDING & FABRICATION INC								

VEND NO	SEQ#	VENDOR NAME							EFT, EPAY OR
INVOICE		VOUCHER	P.O.	BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	HAND-ISSUED
NO		NO	NO		DATE	NO	DESCRIPTION	AMOUNT	AMOUNT
0000686	00	NORTHSIDE WELDING & FABRICATION INC							
7439		6034	H65141	00	01/04/2024	235-4172-464.20-41	TOOLS/EQUIP	315.00	
VENDOR TOTAL *								315.00	
0000747	00	MURDOCH'S RANCH AND HOME SUPPLY							
0217032790088796024			H65137	00	01/04/2024	235-4172-464.20-41	TOOLS/EQUIP	30.02	
0617031753793366025			H65138	00	01/04/2024	235-4172-464.20-41	TOOLS/EQUIP	73.48	
0817031757983446026			H65139	00	01/04/2024	235-4172-464.20-41	TOOLS/EQUIP	48.99	
0817030995327466023			H65136	00	01/04/2024	237-4171-464.20-31	FUEL OUTSIDE VENDOR	159.96	
0417037009350996094			H65044	00	01/03/2024	521-3125-435.20-26	PAYDEN-MUCK BOOTS	139.99	
0417037011887016096			H65047	00	01/03/2024	521-3125-435.20-26	AARON S-CLOTHING	74.99	
0817042136580506097			H65048	00	01/03/2024	521-3125-435.20-29	RADIANT HEATER-BAXENDALE	79.99	
0717025863038686148			H65159	00	01/04/2024	521-3126-435.20-41	RAPID STARTER KIT - LIGH	299.99	
0317043052634646149			H65162	00	01/04/2024	521-3126-435.20-26	TATE - CLOTHING	139.99	
0117031781041206150			H65165	00	01/04/2024	521-3126-435.20-86	COUPLER KIT	9.74	
0117026860557596151			H65166	00	01/04/2024	521-3126-435.20-26	TABBERT - CLOTHING	74.99	
0217029157735236153			H65168	00	01/04/2024	521-3126-435.20-29	MOTO MIX	83.92	
VENDOR TOTAL *								1,216.05	
0000775	00	GENERAL DISTRIBUTING CO							
21148-0013194646146			H65152	00	01/04/2024	521-3126-435.20-29	FREEZE MACHINE GAS	48.12	
21148-0013183456147			H65154	00	01/04/2024	521-3126-435.20-29	C02 FOR RENTAL FREEZE MAC	48.12	
21141-1325229	6106		H65057	00	01/03/2024	531-3135-436.20-29	OXY/ACE	16.03	
2114000013252286077			H65026	00	01/03/2024	610-3570-501.20-29	WELDING/FABRICATING SUPPL	83.55	
VENDOR TOTAL *								195.82	
0000777	00	DRUG INFORMATION SYSTEMS, INC.							
13920		5989	H65120	00	01/04/2024	100-1801-417.30-81	DIS SUPERVISOR TRAINING	1,500.00	
13964		6013	H65121	00	01/04/2024	100-1801-417.30-99	DIS AFTER HOURS DRUG TEST	75.00	
14021		6027	H65140	00	01/04/2024	100-1801-417.30-99	DIS AFTER HOURS DRUG TEST	100.00	
13920		5988	H65120	00	01/04/2024	100-2201-421.30-99	C BAILEY HPD 9-PANEL	69.50	
13920		5990	H65120	00	01/04/2024	100-2201-421.30-99	J GUERRERO HPD 9 PANEL	69.50	
13920		5991	H65120	00	01/04/2024	100-2201-421.30-99	M LEWIS HPD 9-PANEL	69.50	
13920		5992	H65120	00	01/04/2024	100-2201-421.30-99	B HAVEN HPD 9-PANEL	69.50	
13920		5993	H65120	00	01/04/2024	100-2201-421.30-99	A SHANKS HPD 9-PANEL	69.50	
13964		6002	H65121	00	01/04/2024	100-2201-421.30-99	J WIRTZ HPD 9-PANEL	69.50	
13964		6003	H65121	00	01/04/2024	100-2201-421.30-99	G WEAVER HPD 9-PANEL	69.50	
13964		6006	H65121	00	01/04/2024	100-2201-421.30-99	J STRANDBERG HPD 9-PANEL	69.50	
13964		5998	H65121	00	01/04/2024	100-2207-421.30-99	A BARTON HPD 9-PANEL	69.50	
13920		5997	H65120	00	01/04/2024	100-4102-464.30-99	S GUSTAFSON DOT DRUG SCRE	59.50	
13964		6017	H65121	00	01/04/2024	201-3503-432.30-99	R EASON DOT DRUG SCREEN	59.50	
13964		6018	H65121	00	01/04/2024	201-3503-432.30-99	C MERCURIO DOT DRUG SCREE	59.50	
14021		6031	H65140	00	01/04/2024	201-3503-432.30-99	B STEPHENS DOT DRUG SCREE	59.50	
14021		6032	H65140	00	01/04/2024	201-3503-432.30-99	B STEPHENS ALCOHOL SCREEN	35.00	
13920		5987	H65120	00	01/04/2024	219-2202-421.30-99	M GILL PRE EMPLOYMENT DRU	69.50	
13964		6000	H65121	00	01/04/2024	219-2202-421.30-99	C STRANDBERG HPD PRE EMPL	69.50	
13964		6001	H65121	00	01/04/2024	219-2202-421.30-99	C JACKSON HPD 9-PANEL	69.50	
13964		6005	H65121	00	01/04/2024	219-2202-421.30-99	E SCHOLL HPD 9-PANEL	69.50	
13964		6008	H65121	00	01/04/2024	219-2202-421.30-99	S OCONNELL HPD 9-PANEL	69.50	
14021		6028	H65140	00	01/04/2024	219-2202-421.30-99	C CLARKE HPD 9 PANEL	69.50	

VEND NO	SEQ#	VENDOR NAME								EFT, EPAY OR
INVOICE		VOUCHER	P.O.	BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK		HAND-ISSUED
NO		NO	NO		DATE	NO	DESCRIPTION	AMOUNT		AMOUNT
0000777	00	DRUG INFORMATION SYSTEMS, INC.								
13964		6009	H65121	00	01/04/2024	237-4171-464.30-99	E MERRITT DOT COLLECTION	29.50		
13920		5986	H65120	00	01/04/2024	521-3126-435.30-99	H CROSS PRE EMPLOYMENT DR	69.50		
13964		6010	H65121	00	01/04/2024	521-3126-435.30-99	B MCEVERS DOT DRUG SCREEN	59.50		
13964		6011	H65121	00	01/04/2024	521-3126-435.30-99	B MCEVERS ALCOHOL SCREEN	35.00		
13920		5996	H65120	00	01/04/2024	531-3135-436.30-99	C ELMORE DOT DRUG SCREEN	59.50		
13964		6012	H65121	00	01/04/2024	531-3136-436.30-99	S BOGARD DOT DRUG SCREEN	59.50		
13964		5999	H65121	00	01/04/2024	541-3141-438.30-99	T NICHOLS PRE EMPLOYMENT	59.50		
14021		6029	H65140	00	01/04/2024	541-3141-438.30-99	T NICHOLS POST INCIDENT D	59.50		
14021		6030	H65140	00	01/04/2024	541-3141-438.30-99	T NICHOLS POST INCIDENT A	35.00		
14021		6033	H65140	00	01/04/2024	541-3141-438.30-99	K FLEURY PRE EMPLOYMENT D	59.50		
13964		6014	H65121	00	01/04/2024	546-3150-438.30-99	E SINCLAIR DOT DRUG SCREE	59.50		
13964		6015	H65121	00	01/04/2024	546-3150-438.30-99	J SHELDON DOT DRUG SCREEN	59.50		
13964		6016	H65121	00	01/04/2024	546-3150-438.30-99	J SHELDON ALCOHOL SCREEN	35.00		
13920		5984	H65120	00	01/04/2024	580-3560-434.30-99	T HOLDFORTH DOT DRUG SCRE	59.50		
13920		5985	H65120	00	01/04/2024	580-3560-434.30-99	T HOLDFORTH ALCOHOL SCREE	35.00		
13964		6004	H65121	00	01/04/2024	580-3560-434.30-99	S COLVIN DOT DRUG SCREEN	59.50		
13964		6007	H65121	00	01/04/2024	580-3560-434.30-99	J MANION DOT DRUG SCREEN	59.50		
13920		5994	H65120	00	01/04/2024	610-3570-501.30-99	J FOREMAN DOT DRUG SCREEN	59.50		
13920		5995	H65120	00	01/04/2024	610-3570-501.30-99	J FOREMAN ALCOHOL TEST	35.00		
VENDOR TOTAL *								3,978.50		
0000909	00	HELENA CYCLE CENTER								
100093847		5982	H65118	00	01/04/2024	100-4102-464.20-41	TOOLS/EQUIP	169.99		
VENDOR TOTAL *								169.99		
0000980	00	CUMMINS INC.								
38-89760		6075	H65023	00	01/03/2024	610-3570-501.20-45	LAPTOP CABLE	77.95		
40-59034		6076	H65024	00	01/03/2024	610-3570-501.30-99	CUMMINS QUICKSERVE ONLINE	750.00		
VENDOR TOTAL *								827.95		
0000994	00	THATCHER COMPANY OF MONTANA								
2023100125248		6101	H65052	00	01/03/2024	521-3125-435.20-22	TMTP-CHEMICAL	18,197.18		
VENDOR TOTAL *								18,197.18		
0001160	00	CSED WAGE WITHHOLDING UNIT								
20240112		PR0112		00	01/12/2024	100-1301-412.10-10	PAYROLL SUMMARY	138.46		
20240112		PR0112		00	01/12/2024	100-1401-413.10-10	PAYROLL SUMMARY	133.84		
20240112		PR0112		00	01/12/2024	100-2201-421.10-10	PAYROLL SUMMARY	208.61		
20240112		PR0112		00	01/12/2024	100-2207-421.10-10	PAYROLL SUMMARY	44.30		
20240112		PR0112		00	01/12/2024	100-2301-424.10-10	PAYROLL SUMMARY	113.53		
20240112		PR0112		00	01/12/2024	521-3125-435.10-10	PAYROLL SUMMARY	276.92		
VENDOR TOTAL *								915.66		
0001237	00	ALSCO								
LBIL1913771		6133	H65113	00	01/04/2024	563-4113-464.20-24	JANITORIAL	23.40		
VENDOR TOTAL *								23.40		
0001305	00	ALPINE ANALYTICAL, INC.								
10704		6089	H65038	00	01/03/2024	521-3125-435.30-98	LAB-SAMPLES	200.00		

VEND NO INVOICE NO	SEQ#	VENDOR NAME VOUCHER P.O. NO NO	BNK	CHECK/DUE DATE	ACCOUNT NO	ITEM DESCRIPTION	CHECK AMOUNT	EFT, EPAY OR HAND-ISSUED AMOUNT
0001305 10741 10684 10708	00	ALPINE ANALYTICAL, INC. 6090 H65039 6104 H65055 6105 H65056	00	01/03/2024 01/03/2024 01/03/2024	521-3125-435.30-98 531-3135-436.30-98 531-3135-436.30-98	LAB-SAMPLES LAB-SAMPLES LAB-SAMPLES	200.00 35.00 80.00	
VENDOR TOTAL *							515.00	
0001452 31004	00	NORMONT EQUIPMENT 6059 H65010	00	01/03/2024	201-3504-432.21-04	SIGN POSTS 12' U CHANNEL	1,614.00	
VENDOR TOTAL *							1,614.00	
0001458 47741	00	MARKS LUMBER 6021 H65134	00	01/04/2024	440-4102-464.90-40	MEMORIAL PARK MATERIALS	2,100.00	
VENDOR TOTAL *							2,100.00	
0001509 GNTC-ASS1/24	00	GREAT NORTHERN TOWN CENTER 5976 H65085	00	01/04/2024	551-3501-432.50-40	2ND QUARTER ASSESSMENT	12,877.06	
VENDOR TOTAL *							12,877.06	
0001695 282982 2109662	00	LEHRKIND'S 6020 H65124 6113 H65088	00	01/04/2024 01/04/2024	100-4101-464.30-99 211-4120-464.20-53	WATER COOLER RENTAL WATER FOR GREEN ROOM	12.00 30.00	
VENDOR TOTAL *							42.00	
0001835 C&D-DEC23 COMPOST-DEC23	00	L & C COUNTY PUBLIC WORKS 6087 H65036 6086 H65035	00	01/03/2024 01/03/2024	542-3140-438.30-96 547-3151-438.30-95	DIRECT HAUL C&D-96.33T@\$2 COMPOST HAULS-24.25T@\$10/	2,022.93 242.50	
VENDOR TOTAL *							2,265.43	
0001835 2024-TS06	00	L & C COUNTY PUBLIC WORKS,CK 6084 H65032	GRP-A 00	01/03/2024	546-3150-438.30-96	LANDFILL CHARGES-2890.45T	69,370.80	
VENDOR TOTAL *							69,370.80	
0002355 2024-MTB#24536	00	DEPT OF LABOR & INDUSTRY 6093 H65043	00	01/03/2024	521-3125-435.50-60	BOILER FEE-MTB#24536,M RTP	36.00	
VENDOR TOTAL *							36.00	
0002366 90800465722 90800465613	00	LES SCHWAB 6069 H65017 6067 H65015	00	01/03/2024 01/03/2024	541-3141-438.20-38 546-3150-438.20-38	TIRE REPAIRS-UNIT #242 TIRE REPAIRS-UNIT #232	57.98 1,361.42	
VENDOR TOTAL *							1,419.40	
0002477 T22463	00	SPARROW ENTERPRISES, INC 6169 H65185	00	01/04/2024	521-3126-435.20-98	3/4" FINEGRADE ROCK	5,356.65	
VENDOR TOTAL *							5,356.65	
0002484 0721880-3 0721881-1 0721907-4 0722810-9	00	NORTHWESTERN ENERGY 000455 000456 000457 000459	00	01/14/2015 01/14/2015 01/14/2015 01/14/2015	100-1002-410.50-41 100-1002-410.50-41 100-1002-410.50-41 100-1002-410.50-41	JAN24-NW ENERGY-LIGHTS JAN24-NW ENERGY-LIGHTS JAN24-NW ENERGY-LIGHTS JAN24-NW ENERGY-LIGHTS	6.15 6.15 6.31 6.92	

VEND NO	SEQ#	VENDOR NAME		BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	EFT, EPAY OR
INVOICE		VOUCHER	P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND- ISSUED
NO		NO	NO						AMOUNT
0002484	00	NORTHWESTERN ENERGY							
0722811-7		000460		00	01/14/2015	100-1002-410.50-41	JAN24-NW ENERGY-LIGHTS	7.07	
0721978-5		000461		00	01/14/2015	100-1002-410.50-41	JAN24-NW ENERGY-LIGHTS	12.30	
0721982-7		000462		00	01/14/2015	100-1002-410.50-41	JAN24-NW ENERGY-LIGHTS	80.34	
0721984-3		000463		00	01/14/2015	100-1002-410.50-41	JAN24-NW ENERGY-LIGHTS	6.46	
0721988-4		000464		00	01/14/2015	100-1002-410.50-41	JAN24-NW ENERGY-LIGHTS	65.31	
0722057-7		000465		00	01/14/2015	100-1002-410.50-41	JAN24-NW ENERGY-LIGHTS	6.00	
0722058-5		000466		00	01/14/2015	100-1002-410.50-41	JAN24-NW ENERGY-LIGHTS	29.42	
0722783-8		000467		00	01/14/2015	100-1002-410.50-41	JAN24-NW ENERGY-LIGHTS	109.17	
1014983-9		000468		00	01/14/2015	100-1002-410.50-41	JAN24-NW ENERGY-LIGHTS	6.60	
3125271-1		000541		00	01/14/2015	100-1002-410.50-41	JAN24-NW ENERGY-LIGHTS	41.12	
3140628-3		000542		00	01/14/2015	100-1002-410.50-41	JAN24-NW ENERGY-LIGHTS	33.73	
0723007-1		000225		00	12/12/2017	100-1002-410.50-41	JAN24-NW ENERGY-LIGHTS	6.31	
0721936-3		000226		00	12/12/2017	100-1002-410.50-41	JAN24-NW ENERGY-LIGHTS	74.95	
0721886-0		000227		00	12/12/2017	100-1002-410.50-41	JAN24-NW ENERGY-LIGHTS	97.81	
0721971-0		000228		00	12/12/2017	100-1002-410.50-41	JAN24-NW ENERGY-LIGHTS	42.05	
0721972-8		000229		00	12/12/2017	100-1002-410.50-41	JAN24-NW ENERGY-LIGHTS	42.05	
0721973-6		000230		00	12/12/2017	100-1002-410.50-41	JAN24-NW ENERGY-LIGHTS	59.28	
1200538-5		000231		00	12/12/2017	100-1002-410.50-41	JAN24-NW ENERGY-LIGHTS	101.03	
0721974-4		000232		00	12/12/2017	100-1002-410.50-41	JAN24-NW ENERGY-LIGHTS	23.78	
0721975-1		000469		00	01/14/2015	100-1002-410.50-41	JAN24-NW ENERGY-LIGHTS	74.46	
0721934-8		000470		00	01/14/2015	100-1002-410.50-41	JAN24-NW ENERGY-LIGHTS	142.66	
3487625-0		000540		00	01/14/2015	100-1002-410.50-41	JAN24-NW ENERGY-LIGHTS	18.00	
3487629-2		000109		00	01/14/2015	100-1002-410.50-41	JAN24-NW ENERGY-LIGHTS	23.34	
3487798-5		001159		00	01/14/2015	100-1002-410.50-41	JAN24-NW ENERGY-LIGHTS	40.80	
3487799-3		001160		00	01/14/2015	100-1002-410.50-41	JAN24-NW ENERGY-LIGHTS	4.34	
3487802-5		000260		00	01/14/2015	100-1002-410.50-41	JAN24-NW ENERGY-LIGHTS	14.82	
3487800-9		000701		00	01/14/2015	100-1002-410.50-41	JAN24-NW ENERGY-LIGHTS	14.97	
3487890-0		000041		00	01/14/2015	100-1002-410.50-41	JAN24-NW ENERGY-LIGHTS	14.82	
3487894-2		000401		00	01/14/2015	100-1002-410.50-41	JAN24-NW ENERGY-LIGHTS	20.30	
3855568-6		000333		00	12/20/2021	100-1002-410.50-41	JAN24-NW ENERGY-LIGHTS	48.93	
3971413-4		000545		00	06/09/2022	100-1002-410.50-41	JAN24-NW ENERGY-LIGHTS	14.67	
4106965-9		000284		00	10/18/2023	100-1002-410.50-41	JAN24-NW ENERGY-LIGHTS	33.36	
1671831-4		000877		00	04/20/2011	100-2201-421.30-41	JAN24-NW ENERGY-VAR DEPT	138.12	
PARKS-POOL-GC		000042		00	04/20/2011	100-4102-464.30-41	JAN24-NW ENERGY-PARKS	1,491.27	
PARKS-POOL-GC		000520		00	04/20/2011	100-4102-464.30-44	JAN24-NW ENERGY-PARKS	290.36	
PARKS-POOL-GC		000737		00	04/20/2011	100-4103-464.30-41	JAN24-NW ENERGY-PARKS	78.14	
0100420-9		000335		00	04/20/2011	212-4505-403.30-41	JAN24-NW ENERGY-COM FACIL	1,969.51	
0724685-3		000336		00	04/20/2011	212-4505-403.30-41	JAN24-NW ENERGY-COM FACIL	83.35	
0724685-3		000337		00	04/20/2011	212-4505-403.30-44	JAN24-NW ENERGY-COM FACIL	1,702.49	
1955668-7		000175		00	04/20/2011	212-4505-403.30-41	JAN24-NW ENERGY-COM FACIL	169.00	
1955670-3		000176		00	04/20/2011	212-4505-403.30-41	JAN24-NW ENERGY-COM FACIL	6.31	
1352245-3		000338		00	04/20/2011	212-4505-403.30-41	JAN24-NW ENERGY-COM FACIL	821.97	
1352245-3		000339		00	04/20/2011	212-4505-403.30-44	JAN24-NW ENERGY-COM FACIL	848.36	
3808268-1		000208		00	10/21/2020	212-4505-403.30-44	JAN24-NW ENERGY-COM FACIL	259.34	
0724851-1		000342		00	04/20/2011	212-4505-403.30-41	JAN24-NW ENERGY-COM FACIL	83.84	
0724852-9		000343		00	04/20/2011	212-4505-403.30-41	JAN24-NW ENERGY-COM FACIL	48.15	
0100417-5		000344		00	04/20/2011	212-4505-403.30-41	JAN24-NW ENERGY-COM FACIL	3,417.41	
0100417-5		000345		00	04/20/2011	212-4505-403.30-41	JAN24-NW ENERGY-COM FACIL	1,139.14	
0724846-1		000347		00	04/20/2011	212-4505-403.30-41	JAN24-NW ENERGY-COM FACIL	22.22	

VEND NO	SEQ#	VENDOR NAME								EFT, EPAY OR
INVOICE		VOUCHER	P.O.	BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK		HAND-ISSUED
NO		NO	NO		DATE	NO	DESCRIPTION	AMOUNT		AMOUNT
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0724846-1		000348		00	04/20/2011	212-4505-403.30-41	JAN24-NW ENERGY-COM FACIL	7.41		
0100427-4		000350		00	04/20/2011	212-4505-403.30-41	JAN24-NW ENERGY-COM FACIL	541.97		
0725004-6		000351		00	04/20/2011	212-4505-403.30-44	JAN24-NW ENERGY-COM FACIL	450.70		
3270412-4		000516		00	04/20/2011	212-4505-403.30-41	JAN24-NW ENERGY-COM FACIL	510.99		
3270412-4		000517		00	04/20/2011	212-4505-403.30-44	JAN24-NW ENERGY-COM FACIL	612.40		
3270413-2		000518		00	04/20/2011	212-4505-403.30-41	JAN24-NW ENERGY-COM FACIL	216.57		
3270413-2		000519		00	04/20/2011	212-4505-403.30-44	JAN24-NW ENERGY-COM FACIL	280.47		
0654711-1		000407		00	04/20/2011	212-4505-403.30-41	JAN24-NW ENERGY-COM FACIL	6.00		
0725534-2		000251		00	04/20/2011	212-4505-403.30-44	JAN24-NW ENERGY-VAR DEPT	153.11		
0100424-1		000441		00	04/20/2011	212-4505-403.30-41	JAN24-NW ENERGY-VAR DEPT	346.40		
1794875-3		000328		00	04/20/2011	212-4505-403.30-41	JAN24-NW ENERGY-VAR DEPT	326.65		
1794875-3		000454		00	04/20/2011	212-4505-403.30-44	JAN24-NW ENERGY-VAR DEPT	110.65		
1268080-7		000340		00	04/20/2011	213-4505-403.30-41	JAN24-NW ENERGY-COM FACIL	547.85		
1268080-7		000341		00	04/20/2011	213-4505-403.30-44	JAN24-NW ENERGY-COM FACIL	287.65		
0725193-7		000433		00	04/20/2011	218-2206-421.30-41	JAN24-NW ENERGY-VAR DEPT	107.87		
3556712-2		000402		00	04/20/2011	218-2206-421.30-41	JAN24-NW ENERGY-VAR DEPT	855.33		
3556712-2		000403		00	04/20/2011	218-2206-421.30-44	JAN24-NW ENERGY-VAR DEPT	79.48		
PARKS-POOL-GC		000008		00	07/10/2019	235-4172-464.30-41	JAN24-NW ENERGY-PARKS	6.60		
0724433-8		000514		00	04/17/2019	521-3125-435.30-41	JAN24-NW ENERGY-VAR DEPT	1,965.22		
1341905-6		000406		00	04/20/2011	521-3125-435.30-44	JAN24-NW ENERGY-VAR DEPT	2,498.90		
0724432-0		000413		00	04/20/2011	521-3125-435.30-41	JAN24-NW ENERGY-VAR DEPT	91.30		
0100514-9		000414		00	04/20/2011	521-3125-435.30-41	JAN24-NW ENERGY-VAR DEPT	348.58		
0100509-9		000415		00	04/20/2011	521-3125-435.30-41	JAN24-NW ENERGY-VAR DEPT	2,852.36		
0100509-9		001320		00	04/20/2011	521-3125-435.30-44	JAN24-NW ENERGY-VAR DEPT	30.65		
0100491-0		000416		00	04/20/2011	521-3125-435.30-41	JAN24-NW ENERGY-VAR DEPT	310.50		
0724605-1		000417		00	04/20/2011	521-3125-435.30-41	JAN24-NW ENERGY-VAR DEPT	7.67		
0724442-9		000703		00	04/20/2011	521-3125-435.30-41	JAN24-NW ENERGY-VAR DEPT	28.20		
0100397-9		000078		00	08/12/2020	521-3125-435.30-41	JAN24-NW ENERGY-VAR DEPT	1,113.18		
0724443-7		000420		00	04/20/2011	521-3125-435.30-41	JAN24-NW ENERGY-VAR DEPT	16.65		
0100487-8		000421		00	04/20/2011	521-3125-435.30-41	JAN24-NW ENERGY-VAR DEPT	448.24		
0724603-6		000422		00	04/20/2011	521-3125-435.30-44	JAN24-NW ENERGY-VAR DEPT	88.94		
0724441-1		000423		00	04/20/2011	521-3125-435.30-41	JAN24-NW ENERGY-VAR DEPT	9.34		
0982741-1		000464		00	03/12/2019	521-3125-435.30-41	JAN24-NW ENERGY-VAR DEPT	1,708.49		
0724557-4		000522		00	03/10/2020	521-3125-435.30-41	JAN24-NW ENERGY-VAR DEPT	9.51		
3729089-7		000426		00	01/16/2020	521-3125-435.30-41	JAN24-NW ENERGY-VAR DEPT	8.70		
0100510-7		000426		00	04/20/2011	521-3125-435.30-41	JAN24-NW ENERGY-VAR DEPT	10,650.13		
0724439-5		000427		00	04/20/2011	521-3125-435.30-41	JAN24-NW ENERGY-VAR DEPT	272.21		
0724571-5		000428		00	04/20/2011	521-3125-435.30-41	JAN24-NW ENERGY-VAR DEPT	61.37		
1283723-3		000429		00	04/20/2011	521-3125-435.30-41	JAN24-NW ENERGY-VAR DEPT	4.80		
1283737-3		000430		00	04/20/2011	521-3125-435.30-41	JAN24-NW ENERGY-VAR DEPT	4.95		
1283764-7		000431		00	04/20/2011	521-3125-435.30-41	JAN24-NW ENERGY-VAR DEPT	4.80		
1283782-9		000432		00	04/20/2011	521-3125-435.30-41	JAN24-NW ENERGY-VAR DEPT	5.26		
1756022-8		001246		00	04/20/2011	521-3125-435.30-41	JAN24-NW ENERGY-VAR DEPT	106.80		
1688421-5		000454		00	04/20/2011	521-3125-435.30-41	JAN24-NW ENERGY-VAR DEPT	195.29		
4052661-8		000182		00	09/13/2023	521-3126-435.30-41	JAN24-NW ENERGY-VAR DEPT	6.00		
4072560-8		000285		00	10/18/2023	521-3126-435.30-41	JAN24-NW ENERGY-VAR DEPT	11.31		
4108083-9		000327		00	11/10/2023	521-3126-435.30-41	JAN24-NW ENERGY-VAR DEPT	6.00		
4112934-7		000328		00	11/10/2023	521-3126-435.30-41	JAN24-NW ENERGY-VAR DEPT	6.00		
0100504-0		000402		00	04/20/2011	531-3135-436.30-41	JAN24-NW ENERGY-VAR DEPT	10,837.06		

VEND NO	SEQ#	VENDOR NAME		BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	EFT, EPAY OR
INVOICE		VOUCHER	P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
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0858116-7		000403		00	04/20/2011	531-3135-436.30-41	JAN24-NW ENERGY-VAR DEPT	20,824.50	
0724011-2		000452		00	04/20/2011	531-3135-436.30-44	JAN24-NW ENERGY-VAR DEPT	7,034.54	
1994533-6		000422		00	04/20/2011	531-3136-436.30-41	JAN24-NW ENERGY-VAR DEPT	197.44	
1994533-6		000423		00	04/20/2011	531-3136-436.30-44	JAN24-NW ENERGY-VAR DEPT	64.56	
1939980-7		000688		00	04/20/2011	531-3136-436.30-41	JAN24-NW ENERGY-VAR DEPT	636.73	
1891857-3		000406		00	04/20/2011	531-3136-436.30-41	JAN24-NW ENERGY-VAR DEPT	7.67	
1139565-4		000416		00	02/12/2019	531-3136-436.30-41	JAN24-NW ENERGY-VAR DEPT	174.77	
1139565-4		000417		00	02/12/2019	531-3136-436.30-44	JAN24-NW ENERGY-VAR DEPT	70.30	
1648363-8		000418		00	02/12/2019	531-3136-436.30-41	JAN24-NW ENERGY-VAR DEPT	522.52	
1648363-8		000419		00	02/12/2019	531-3136-436.30-44	JAN24-NW ENERGY-VAR DEPT	71.11	
1746127-8		000164		00	04/20/2011	531-3136-436.30-41	JAN24-NW ENERGY-VAR DEPT	585.31	
1746127-8		000165		00	04/20/2011	531-3136-436.30-44	JAN24-NW ENERGY-VAR DEPT	110.42	
1895161-6		000223		00	04/20/2011	531-3136-436.30-44	JAN24-NW ENERGY-VAR DEPT	70.16	
1895161-6		000099		00	08/23/2022	531-3136-436.30-44	JAN24-NW ENERGY-VAR DEPT	49.52	
3171902-4		000790		00	04/20/2011	531-3136-436.30-41	JAN24-NW ENERGY-VAR DEPT	125.20	
3171902-4		000791		00	04/20/2011	531-3136-436.30-44	JAN24-NW ENERGY-VAR DEPT	39.03	
3620081-4		000422		00	02/12/2019	531-3136-436.30-41	JAN24-NW ENERGY-VAR DEPT	218.35	
3620081-4		000423		00	02/12/2019	531-3136-436.30-44	JAN24-NW ENERGY-VAR DEPT	52.36	
0724388-4		000434		00	04/20/2011	543-3140-438.30-41	JAN24-NW ENERGY-VAR DEPT	166.70	
0841534-1		000634		00	06/13/2019	543-3140-438.30-41	JAN24-NW ENERGY-VAR DEPT	18.00	
0100536-2		000442		00	04/20/2011	546-3150-438.30-41	JAN24-NW ENERGY-VAR DEPT	1,919.95	
0725535-9		000443		00	04/20/2011	546-3150-438.30-41	JAN24-NW ENERGY-VAR DEPT	29.35	
3851475-8		000335		00	12/20/2021	546-3150-438.30-41	JAN24-NW ENERGY-VAR DEPT	28.67	
3456312-2		000195		00	04/20/2011	547-3151-438.30-41	JAN24-NW ENERGY-VAR DEPT	141.92	
1033119-7		000446		00	04/20/2011	551-3501-432.30-41	JAN24-NW ENERGY-VAR DEPT	107.82	
1903728-2		000328		00	04/20/2011	551-3501-432.30-41	JAN24-NW ENERGY-VAR DEPT	891.52	
0100512-3		000340		00	04/20/2011	551-3501-432.30-41	JAN24-NW ENERGY-VAR DEPT	1,538.79	
0100511-5		000322		00	11/13/2019	551-3501-432.30-41	JAN24-NW ENERGY-VAR DEPT	78.81	
0909559-7		000449		00	04/20/2011	551-3501-432.30-41	JAN24-NW ENERGY-VAR DEPT	1,355.94	
0909559-7		000157		00	04/20/2011	551-3501-432.30-44	JAN24-NW ENERGY-VAR DEPT	99.49	
1462381-3		000339		00	04/20/2011	551-3501-432.30-41	JAN24-NW ENERGY-VAR DEPT	1,038.00	
0725573-0		000452		00	04/20/2011	551-3501-432.30-41	JAN24-NW ENERGY-VAR DEPT	22.28	
0725726-4		000453		00	04/20/2011	551-3501-432.30-41	JAN24-NW ENERGY-VAR DEPT	6.46	
3245958-8		000379		00	04/20/2011	551-3501-432.30-41	JAN24-NW ENERGY-VAR DEPT	6.31	
4118534-9		000447		00	01/10/2024	551-3501-432.30-41		13.01	
PARKS-POOL-GC		000393		00	04/20/2011	563-4111-464.30-41	JAN24-NW ENERGY-PARKS	986.42	
PARKS-POOL-GC		000394		00	02/16/2022	563-4113-464.30-41	JAN24-NW ENERGY-PARKS	7.22	
PARKS-POOL-GC		000396		00	04/20/2011	563-4113-464.30-44	JAN24-NW ENERGY-PARKS	633.18	
PARKS-POOL-GC		000397		00	04/20/2011	563-4115-464.30-41	JAN24-NW ENERGY-PARKS	486.57	
PARKS-POOL-GC		000513		00	04/17/2019	563-4115-464.30-44	JAN24-NW ENERGY-PARKS	176.03	
0144578-2		000660		00	04/20/2011	570-4510-403.30-41	JAN24-NW ENERGY-COM FACIL	11.78	
0133466-3		000359		00	04/20/2011	570-4510-403.30-41	JAN24-NW ENERGY-COM FACIL	5,359.63	
0133466-3		000360		00	04/20/2011	570-4510-403.30-44	JAN24-NW ENERGY-COM FACIL	4,955.83	
3556106-7		000087		00	08/14/2018	573-4512-403.30-41	JAN24-NW ENERGY-COM FACIL	2,931.63	
3556106-7		000088		00	08/14/2018	573-4512-403.30-44	JAN24-NW ENERGY-COM FACIL	2,627.49	
3556107-5		000089		00	08/14/2018	573-4512-403.30-41	JAN24-NW ENERGY-COM FACIL	4,455.92	
0725311-5		000089		00	04/20/2011	580-3560-434.30-41	JAN24-NW ENERGY-VAR DEPT	10.55	
0723306-7		000090		00	04/20/2011	580-3560-434.30-41	JAN24-NW ENERGY-VAR DEPT	15.42	
1958455-6		000420		00	02/12/2019	580-3560-434.30-41	JAN24-NW ENERGY-VAR DEPT	1,154.95	

VEND NO	SEQ#	VENDOR NAME							EFT, EPAY OR
INVOICE		VOUCHER	P.O.	BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	HAND-ISSUED
NO		NO	NO		DATE	NO	DESCRIPTION	AMOUNT	AMOUNT
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0722960-2		000515		00	01/14/2015	800-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	800.29	
0723070-9		000516		00	01/14/2015	801-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	810.00	
0723083-2		000517		00	01/14/2015	802-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	265.19	
0723088-1		000518		00	01/14/2015	803-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	288.91	
0723158-2		000519		00	01/14/2015	804-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	1,946.50	
1328681-0		000923		00	01/14/2015	805-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	1,298.91	
1184065-9		000520		00	01/14/2015	806-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	265.19	
1230771-6		000521		00	01/14/2015	807-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	567.50	
1652057-9		000522		00	01/14/2015	808-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	106.08	
1229131-6		000523		00	01/14/2015	809-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	2,284.48	
1867946-4		000924		00	01/14/2015	810-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	159.12	
1470147-8		000526		00	01/14/2015	811-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	808.92	
1440511-2		000525		00	01/14/2015	812-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	467.56	
1542353-6		000527		00	01/14/2015	813-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	696.95	
1543261-0		000528		00	01/14/2015	814-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	764.99	
1629839-0		000771		00	01/14/2015	815-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	309.77	
1652019-9		000530		00	01/14/2015	816-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	435.88	
1652350-8		000531		00	01/14/2015	817-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	1,239.04	
1867974-6		000534		00	01/14/2015	818-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	519.49	
1868050-4		000533		00	01/14/2015	819-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	1,326.96	
1868043-9		000536		00	01/14/2015	820-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	2,181.90	
1788752-2		000532		00	01/14/2015	821-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	1,610.66	
1975027-2		000537		00	01/14/2015	822-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	5,396.78	
2092589-7		000538		00	01/14/2015	823-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	885.95	
2127127-5		000539		00	01/14/2015	824-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	1,483.56	
3492894-5		000702		00	01/14/2015	825-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	1,329.92	
0721960-3		000503		00	01/14/2015	826-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	732.65	
0721969-4		000512		00	01/14/2015	851-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	1,511.64	
0721928-0		000474		00	01/14/2015	857-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	1,443.73	
0721931-4		000477		00	01/14/2015	857-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	1,210.18	
0721935-5		000480		00	01/14/2015	857-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	248.90	
0721943-9		000487		00	01/14/2015	857-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	915.63	
0721942-1		000486		00	01/14/2015	858-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	37.46	
0721948-8		000492		00	01/14/2015	858-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	79.37	
0721953-8		000481		00	05/16/2018	858-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	360.43	
0722059-3		000471		00	01/14/2015	859-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	69.85	
0722060-1		000472		00	01/14/2015	859-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	65.30	
0100513-1		000473		00	01/14/2015	859-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	125.19	
0721954-6		000497		00	01/14/2015	859-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	4,578.89	
0721955-3		000498		00	01/14/2015	859-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	608.59	
0721945-4		000489		00	01/14/2015	860-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	957.12	
0721946-2		000490		00	01/14/2015	860-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	1,182.47	
0721949-6		000493		00	01/14/2015	860-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	485.74	
0721951-2		000495		00	01/14/2015	860-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	1,267.22	
0721959-5		000502		00	01/14/2015	861-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	2,908.95	
0721929-8		000475		00	01/14/2015	862-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	274.86	
0721944-7		000488		00	01/14/2015	862-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	208.39	
0721956-1		000499		00	01/14/2015	862-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	908.42	

VEND NO	SEQ#	VENDOR NAME		BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	EFT, EPAY OR
INVOICE		VOUCHER	P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
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0721957-9		000500		00	01/14/2015	862-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	3,388.08	
0721937-1		000342		00	01/14/2015	863-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	112.66	
0721965-2		000508		00	01/14/2015	863-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	439.69	
0721964-5		000507		00	01/14/2015	864-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	3,488.19	
0721932-2		000478		00	01/14/2015	865-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	3,100.33	
0721962-9		000505		00	01/14/2015	865-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	591.11	
0721958-7		000501		00	01/14/2015	866-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	1,141.45	
0721967-8		000510		00	01/14/2015	867-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	753.84	
0721966-0		000509		00	01/14/2015	869-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	1,923.73	
0721940-5		000484		00	01/14/2015	873-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	1,318.08	
0721947-0		000491		00	01/14/2015	879-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	347.89	
0721939-7		000483		00	01/14/2015	883-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	167.73	
0721961-1		000504		00	01/14/2015	885-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	224.40	
0721941-3		000485		00	01/14/2015	889-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	203.56	
0722818-2		000513		00	01/14/2015	890-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	346.67	
0721950-4		000494		00	01/14/2015	892-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	482.99	
0721952-0		000496		00	01/14/2015	893-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	196.67	
0721930-6		000476		00	01/14/2015	894-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	379.17	
0721968-6		000511		00	01/14/2015	895-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	732.98	
0721933-0		000479		00	01/14/2015	896-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	6,208.53	
0721963-7		000506		00	01/14/2015	897-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	1,328.25	
0722959-4		000514		00	01/14/2015	898-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	397.81	
3912202-3		000334		00	12/20/2021	899-1511-432.30-41	JAN24-NW ENERGY-LIGHTS	1,935.99	
VENDOR TOTAL *								194,717.23	
0002584	00	BALCO UNIFORM CO., INC.							
77680-1		6161	H65176	00	01/04/2024	100-2201-421.20-26	MAG POUCHES (6)	174.00	
VENDOR TOTAL *								174.00	
0002645	00	THE UPS STORE 4489							
MMX3DFAXK75JN		5975	H65081	00	01/04/2024	551-3501-432.30-12	SHIPPING	17.84	
VENDOR TOTAL *								17.84	
0002717	00	HOME DEPOT CREDIT SERVICES							
8020781		5937	H64500	00	12/07/2023	100-3084-430.20-41	CANVAS DROP CLOTH	59.96	
6611052		5961	H64970	00	12/28/2023	100-3084-430.20-19	OFFICE SUPPLIES - CLEANER	37.76	
7522461		5962	H64971	00	12/28/2023	100-3084-430.20-19	HANGING MATERIALS FOR OFF	11.47	
7520680		5934	H64278	00	12/05/2023	201-3503-432.20-41	10" MITER SAW	269.00	
5022558		5943	H64607	00	12/13/2023	201-3503-432.20-79	STORAGE SHED PANELS	279.00	
3022787		5947	H64730	00	12/18/2023	201-3503-432.20-79	STORAGE SHED	991.25	
9023254		5948	H64743	00	12/20/2023	201-3503-432.20-79	MATERIALS FOR STORAGE SHE	49.48	
3622314		5936	H64489	00	12/07/2023	212-4505-403.20-33	450 PACK WIRE NUTS	26.48	
0512634B		5946	H64693	00	12/15/2023	212-4505-403.30-66	3CT MOUSETRAPS	7.41	
6623967		5965	H64989	00	12/28/2023	212-4505-403.20-33	WORK GLOVES	10.37	
8140548		5935	H64398	00	12/06/2023	235-4172-464.20-24	JANITORIAL	11.48	
1513266		5944	H64658	00	12/14/2023	235-4172-464.20-24	JANITORIAL	105.00	
8514128		5953	H64835	00	12/21/2023	235-4172-464.20-26	CLOTHING ALLOWANCE	22.98	
8022147		5939	H64592	00	12/13/2023	521-3125-435.30-62	DRAIN CLEARING	73.92	
7521644		5941	H64595	00	12/13/2023	521-3125-435.30-66	REPAIR-REEDERS VILLAGE	6.61	

VEND NO	SEQ#	VENDOR NAME								EFT, EPAY OR
INVOICE		VOUCHER	P.O.	BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK		HAND-ISSUED
NO		NO	NO		DATE	NO	DESCRIPTION	AMOUNT		AMOUNT
0002717	00	HOME DEPOT CREDIT SERVICES								
4022688		5950	H64799	00	12/21/2023	521-3125-435.20-26	SAFETY GLASSES	25.97		
4022688		5951	H64799	00	12/21/2023	521-3125-435.20-24	JANITORIAL	19.97		
9023264		5952	H64800	00	12/21/2023	521-3125-435.20-29	MISC	33.40		
1624279		5968	H65058	00	01/03/2024	531-3135-436.20-22	GLASS CUTTER	9.48		
9520489		5933	H64148	00	11/30/2023	551-3501-432.20-24	PAPER TOWELS / GRAFITI CL	64.03		
4513751		5945	H64691	00	12/14/2023	551-3501-432.20-24	PINE SOL / HEPA FILTER	48.35		
8023392		5956	H64940	00	12/28/2023	551-3501-432.20-98	PLYWOOD AND FRAMING ANCHO	93.05		
6623949		5957	H64941	00	12/28/2023	551-3501-432.20-24	GLASS CLEANER AND COMPRES	71.24		
8514142		5955	H64884	00	12/21/2023	570-4510-403.20-98	SUPPLY LINE, TURN ANGLE V	17.68		
3521949		5954	H64882	00	12/21/2023	573-4512-403.20-41	40PC IMPACT DRILL BIT SET	22.97		
7623897		5963	H64988	00	12/28/2023	573-4512-403.20-98	BALL VALVE, COUPLING, ADA	21.12		
6623967		5964	H64989	00	12/28/2023	573-4512-403.20-98	PLUMBING STRAP FOR CHEM D	7.48		
VENDOR TOTAL *								2,396.91		
0002731	00	CITY OF HELENA								
2479526292-1/24		6176	H65092	00	01/04/2024	551-3501-432.30-42	WATERSEWER1/2	25.52		
VENDOR TOTAL *								25.52		
0002985	00	WILLIAMS INVESTIGATIONS								
20240112		PR0112		00	01/12/2024	201-3503-432.10-10	PAYROLL SUMMARY	428.79		
VENDOR TOTAL *								428.79		
0002996	00	TITLEIST								
917018413		6045	H65157	00	01/04/2024	563-4111-464.20-53	RESALE SUPPLIES	479.67		
VENDOR TOTAL *								479.67		
0002997	00	SUN MOUNTAIN SPORTS								
1173361		6044	H65156	00	01/04/2024	563-4111-464.20-53	RESALE SUPPLIES	174.00		
VENDOR TOTAL *								174.00		
0003000	00	INDEPENDENT RECORD								
179780		6019	H65123	00	01/04/2024	100-4101-464.30-37	PUBLIC NOTICE-PARK SALE	39.00		
178358		6119	H65100	00	01/04/2024	573-4512-403.90-20	PUBLISHED 11/21/23 & 11/2	96.00		
VENDOR TOTAL *								135.00		
0003008	00	CALLAWAY GOLF								
937388628		6134	H65115	00	01/04/2024	563-4111-464.20-53	RESALE SUPPLIES	440.44		
VENDOR TOTAL *								440.44		
0003181	00	S.J. PERRY CO., INC.								
X00369		6109	H65062	00	01/03/2024	531-3135-436.20-29	MAINT	48.00		
X00602		6110	H65063	00	01/03/2024	531-3135-436.30-66	LAB TOILET REPAIR	12.05		
X00839		6122	H65104	00	01/04/2024	573-4512-403.20-98	PLUMBING PARTS	128.12		
VENDOR TOTAL *								188.17		
0003186	00	PLATT ELECTRIC SUPPLY								
4R98869		6098	H65049	00	01/03/2024	521-3125-435.90-30	TMTF GATE	153.97		
4S34959		6099	H65050	00	01/03/2024	521-3125-435.30-66	DALHAUSEN	36.15		
4R98886		6100	H65051	00	01/03/2024	521-3125-435.30-62	CHESSMAN	19.20		

VEND NO	SEQ#	VENDOR NAME								EFT, EPAY OR
INVOICE		VOUCHER	P.O.	BNK	CHECK/DUE	ACCOUNT	ITEM		CHECK	HAND-ISSUED
NO		NO	NO		DATE	NO	DESCRIPTION		AMOUNT	AMOUNT
0003186	00	PLATT ELECTRIC SUPPLY								
VENDOR TOTAL *									209.32	
0003304	00	CLEAR CHOICE AUTO GLASS, INC.								
37615		6068	H65016	00	01/03/2024	610-3571-501.30-61	WINDSHIELD UNIT 328		440.00	
37087		6070	H65018	00	01/03/2024	610-3571-501.30-61	WINDSHIELD UNIT 244		200.00	
37771		6072	H65020	00	01/03/2024	610-3571-501.30-61	WINDSHIELD UNIT 430		425.34	
37597		6073	H65021	00	01/03/2024	610-3571-501.30-61	WINDSHIELD UNIT 544		385.00	
37768		6074	H65022	00	01/03/2024	610-3571-501.30-61	WINDSHIELD UNIT 30		568.60	
VENDOR TOTAL *									2,018.94	
0003329	00	NORTHERN COMMUNICATIONS								
70058-01012024		6168	H65184	00	01/04/2024	100-2201-421.30-43	CRIMESTOPPERS JANUARY 202		352.34	
VENDOR TOTAL *									352.34	
0003399	00	MIZUNO USA, INC.								
858404RM		4513	H63661	00	11/08/2023	563-4111-464.20-53	CREDIT		500.00-	
RI-8296860-0001		6022	H65135	00	01/04/2024	563-4111-464.20-53	RESALE SUPPLIES		715.37	
VENDOR TOTAL *									215.37	
0003405	00	AMERICAN SOLUTIONS FOR BUSINESS								
INV07134854		6183	H65234	00	01/10/2024	100-1506-415.20-11	DIRECT DEPOSIT FORMS		374.40	
VENDOR TOTAL *									374.40	
0003811	00	A & I DISTRIBUTORS								
4012342		5784	H64722	00	12/18/2023	610-3571-501.20-31	CREDIT FOR DRUM DEPOSITS		210.00-	
4017536		6060	H65011	00	01/03/2024	610-3571-501.20-31	55'S DEF, PURVIS 15W40 &		1,366.90	
VENDOR TOTAL *									1,156.90	
0003845	00	FENCECRAFTERS HELENA INC								
23-251		5981	H65117	00	01/04/2024	100-4102-464.20-48	HOME RUN FENCE-CENTENNIAL		1,200.00	
VENDOR TOTAL *									1,200.00	
0003882	00	360 OFFICE SOLUTIONS								
1347900-0		5966	H65001	00	01/02/2024	100-1601-418.20-19	LETTER SIZE HANGING FOLDE		10.59	
IN306635		6139	H65122	00	01/04/2024	245-3106-432.30-99	B/W COPIES		88.87	
IN306635		6137	H65122	00	01/04/2024	521-3126-435.30-99	B/W COPIES		88.88	
1347874-0		6111	H65064	00	01/03/2024	531-3135-436.20-19	OFFICE SUPPLIES		4.69	
1347874-1		6112	H65065	00	01/03/2024	531-3135-436.20-19	OFFICE SUPPLIES		6.38	
IN306635		6138	H65122	00	01/04/2024	531-3136-436.30-99	B/W COPIES		88.88	
VENDOR TOTAL *									288.29	
0003937	00	VERIZON WIRELESS								
9952678632		000034		00	01/02/2020	100-1101-411.30-16	JAN24-VERIZON WIRELESS		41.59	
9952678632		000403		00	01/02/2020	100-1201-412.30-16	JAN24-VERIZON WIRELESS		166.36	
9952678632		000544		00	06/08/2022	100-1401-413.30-99	JAN24-VERIZON WIRELESS		41.59	
9952678632		000279		00	11/10/2021	100-1501-414.30-16	JAN24-VERIZON WIRELESS		41.59	
9952678632		000160		00	09/15/2020	100-1601-418.30-16	JAN24-VERIZON WIRELESS		123.19	
9952678632		000123		00	09/07/2022	100-1701-411.30-16	JAN24-VERIZON WIRELESS		24.46	
9952678632		000237		00	01/02/2020	100-1801-417.30-16	JAN24-VERIZON WIRELESS		41.59	

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VEND NO	SEQ#	VENDOR NAME							
INVOICE		VOUCHER	P.O.	BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	EFT, EPAY OR
NO		NO	NO		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
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0003937	00	VERIZON WIRELESS							
9952678632		000176		00	09/07/2023	100-3084-430.30-16	JAN24-VERIZON WIRELESS	40.01	
9952678632		000122		00	09/07/2022	100-3101-431.30-16	JAN24-VERIZON WIRELESS	41.59	
9952678632		000625		00	01/02/2020	100-3102-433.30-16	JAN24-VERIZON WIRELESS	170.10	
9952678632		000088		00	01/02/2020	100-4101-464.30-16	JAN24-VERIZON WIRELESS	123.19	
9952678632		000363		00	01/02/2020	100-4102-464.30-16	JAN24-VERIZON WIRELESS	30.02	
9952678632		000361		00	01/02/2020	212-4505-403.30-16	JAN24-VERIZON WIRELESS	143.21	
9952678632		000624		00	01/02/2020	212-4506-403.30-16	JAN24-VERIZON WIRELESS	61.58	
9952678632		000364		00	01/02/2020	237-4171-464.30-16	JAN24-VERIZON WIRELESS	160.04	
9952678632		000402		00	12/19/2023	245-3106-432.30-16	JAN24-VERIZON WIRELESS	3.11-	
9952678632		000361		00	01/02/2020	503-1602-425.30-16	JAN24-VERIZON WIRELESS	449.59	
9952678632		000281		00	11/10/2021	521-3125-435.30-16	JAN24-VERIZON WIRELESS	50.03	
9952678632		000400		00	12/19/2023	521-3126-435.30-16	JAN24-VERIZON WIRELESS	3.11-	
9952678632		000280		00	11/10/2021	531-3135-436.30-16	JAN24-VERIZON WIRELESS	117.04	
9952678632		000401		00	12/19/2023	531-3136-436.30-16	JAN24-VERIZON WIRELESS	3.11-	
9952678632		000185		00	01/02/2020	541-3141-438.30-99	JAN24-VERIZON WIRELESS	24.01	
9952678632		000185		00	01/02/2020	541-3141-438.30-99	JAN24-VERIZON WIRELESS	240.06	
9952678632		000902		00	01/02/2020	542-3140-438.30-99	JAN24-VERIZON WIRELESS	16.00	
9952678632		000020		00	07/12/2023	570-4510-403.30-16	JAN24-VERIZON WIRELESS	41.59	
							VENDOR TOTAL *	2,179.10	
0003953	00	MT SHERIFFS & PEACE OFFICERS ASSOC							
742		6163	H65178	00	01/04/2024	100-2201-421.30-81	HONOR GUARD TRAINING #729	435.00	
							VENDOR TOTAL *	435.00	
0004017	00	CENTURYLINK							
4064578712	12236152	H65167	00	01/04/2024	218-2206-421.30-43	ROUTER CHARGES 12/10/23		.08	
4064426801	12236154	H65169	00	01/04/2024	218-2206-421.30-43	SUPPORT LINE @ 911 CENTER		63.34	
4064478419-1/24	6174	H65069	00	01/04/2024	551-3501-432.30-43	PHONE BILL		296.16	
							VENDOR TOTAL *	359.58	
0004160	00	HELENA MUNICIPAL COURT							
010524	6051	H65188	00	01/05/2024	100-1401-413.20-11	BANK DEPOSIT SLIP BOOKS F		85.17	
							VENDOR TOTAL *	85.17	
0004288	00	INTERNATIONAL ASSOCIATION FOR							
M24-C184156	6166	H65181	00	01/04/2024	100-2201-421.30-35	IAPE MEMBERSHIP RENEWAL 2		65.00	
							VENDOR TOTAL *	65.00	
0004301	00	TAYLORMADE GOLF COMPANY							
37046197	6046	H65158	00	01/04/2024	563-4111-464.20-53	RESALE SUPPLIES		1,166.04	
37042745	6047	H65160	00	01/04/2024	563-4111-464.20-53	RESALE SUPPLIES		103.58	
							VENDOR TOTAL *	1,269.62	
0004519	00	WESTERN STATES AUTOMATION, LLC							
17457	6103	H65054	00	01/03/2024	521-3125-435.90-40	ADAPTION KIT		1,057.64	
							VENDOR TOTAL *	1,057.64	
0004546	00	CURB MASTERS MAINTENANCE							
PK-01042024	6118	H65099	00	01/04/2024	212-4505-403.30-99	DECEMBER CLEANING		550.00	

VEND NO	SEQ#	VENDOR NAME		BNK		CHECK/DUE	ACCOUNT	ITEM	CHECK	EFT, EPAY OR
INVOICE		VOUCHER	P.O.			DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO		NO	NO							AMOUNT
0004546	00	CURB MASTERS MAINTENANCE								
VENDOR TOTAL *									550.00	
0004625	00	FIREPAC								
20240112		PR0112		00	01/12/2024		100-2301-424.10-10	PAYROLL SUMMARY	40.84	
VENDOR TOTAL *									40.84	
0004635	00	RDO EQUIPMENT CO.								
P8338213		6167	H65182	00	01/04/2024		521-3126-435.20-82	TOOTH, PIN FASTENER, LOCK	215.85	
W0059992		6155	H65170	00	01/04/2024		531-3136-436.30-99	NORTHSIDE LS LOAD BANK -	450.80	
W0059892		6156	H65171	00	01/04/2024		531-3136-436.30-99	BURNHAM LS LOAD BANK - GE	429.10	
W0057992		6158	H65173	00	01/04/2024		531-3136-436.30-99	STONE MEADOWS PM SERVICE	547.28	
W0057692		6160	H65175	00	01/04/2024		531-3136-436.30-99	BURNHAM LS PM SERVICE - G	521.55	
W0060192		6162	H65177	00	01/04/2024		531-3136-436.30-99	STONE MEADOWS LS LOAD BAN	607.35	
W0060292		6164	H65179	00	01/04/2024		531-3136-436.30-99	NOB HILL LS LOAD BANK - G	429.10	
W0058092		6165	H65180	00	01/04/2024		531-3136-436.30-99	NOT HILL LS PM SERVICE -	520.89	
VENDOR TOTAL *									3,721.92	
0004685	00	HELENA RECYCLING, LLC								
13000		6083	H65031	00	01/03/2024		541-3141-438.30-71	1511 CUSTOMERS/0 BINS-DEC	24,526.80	
8585		6095	H65045	00	01/03/2024		547-3151-438.30-87	PLASTIC BALING FEES-15.13	2,647.75	
VENDOR TOTAL *									27,174.55	
0004875	00	ROCKY MOUNTAIN SUPPLY, INC.								
4651		6081	H65029	00	01/03/2024		610-3571-501.20-31	275 G #2 DYED DIESEL	910.25	
4661		6082	H65030	00	01/03/2024		610-3571-501.20-31	100 G #1 DYED DIESEL/100	688.00	
VENDOR TOTAL *									1,598.25	
0004927	00	WIRED ELECTRICAL SERVICES								
1357		5979	H65097	00	01/04/2024		551-3501-432.30-68	OVERHEAD LIGHT 6TH AVE GA	413.00	
VENDOR TOTAL *									413.00	
0005109	00	WWC ENGINEERING								
224520014		5974	H65072	00	01/04/2024		521-3125-435.90-63	CONSULTANT/TEN MILE DIVER	1,134.00	
VENDOR TOTAL *									1,134.00	
0005125	00	MR. WISE DRY CLEANERS LLC								
DECEMBER 2023		6172	H65187	00	01/04/2024		100-2201-421.30-69	DECEMBER 2023 UNIFORM CLE	300.35	
VENDOR TOTAL *									300.35	
0005127	00	PAPER SHREDDERS LLC								
9591		5972	H65068	00	01/04/2024		100-1401-413.30-99	SHRED SERVICE FEE	70.00	
VENDOR TOTAL *									70.00	
0005173	00	406 RECYCLING LLC								
406REC_755642		6115	H65090	00	01/04/2024		211-4120-464.30-99	RECYCLING SERVICE	100.00	
VENDOR TOTAL *									100.00	
0005288	00	TRAFFIC SAFETY SUPPLY CO., INC.								
INV066168		6058	H65009	00	01/03/2024		201-3504-432.21-04	SCHOOL SPEED LIMIT SIGNS	4,743.08	

VEND NO	SEQ#	VENDOR NAME									EFT, EPAY OR	
INVOICE		VOUCHER	P.O.	BNK	CHECK/DUE	ACCOUNT	ITEM		CHECK		HAND-ISSUED	
NO		NO	NO		DATE	NO	DESCRIPTION		AMOUNT		AMOUNT	
0005288	00	TRAFFIC SAFETY SUPPLY CO., INC.										
VENDOR TOTAL *									4,743.08			
0005314	00	LANGUAGE LINE SERVICES, INC.										
11170803		6157	H65172	00	01/04/2024	100-2201-421.30-99	NOVEMBER 2023 LANGUAGE LI		3.92			
11190716		6159	H65174	00	01/04/2024	100-2201-421.30-99	DECEMBER 2023 LANGUAGE LI		18.53			
VENDOR TOTAL *									22.45			
0005384	00	RAY KUNTZ DEVELOPMENT, LLC										
20240103		5970	H65066	00	01/03/2024	406-1515-415.30-99	RR TIF FUND DISTRIBUTION		14,362.50			
VENDOR TOTAL *									14,362.50			
0005432	00	LITT'L JOHN'S PORTABLES										
12335		6071	H65019	00	01/03/2024	546-3150-438.30-99	ADA TOILET FOR TS-DEC23		110.00			
VENDOR TOTAL *									110.00			
0005437	00	NAPA - HELENA										
763004		5940	H64594	00	12/13/2023	100-2301-424.30-61	PARTS FOR SM REPAIRS		122.76			
766983		5958	H64954	00	12/28/2023	100-2301-424.30-61	WINDSHIELD WASH/PAINT MAR		43.50			
764521		5959	H64955	00	12/28/2023	100-2301-424.30-61	ELEC TAPE/SHRINK TUBING		23.30			
764474		5960	H64956	00	12/28/2023	100-2301-424.30-61	BLUE DEF/SLIDE TERM/ACID		90.06			
768724		6114	H65089	00	01/04/2024	211-4120-464.20-41	BATTERY TERMINAL FOR LIFT		6.43			
761797		5942	H64600	00	12/13/2023	521-3125-435.20-29	BATTERY		144.99			
761339		5938	H64552	00	12/12/2023	531-3135-436.20-29	MAINT-GRIT BLOWERS		35.61			
764202		5949	H64776	00	12/20/2023	531-3135-436.20-29	BFP		25.98			
768258		5969	H65059	00	01/03/2024	531-3135-436.20-29	MAINT		17.28			
VENDOR TOTAL *									509.91			
0005601	00	MOMENTUM RECYCLING LLC										
82121		6066	H65014	00	01/03/2024	547-3151-438.30-94	GLASS RECYCLE-38.66T@\$50/		1,933.00			
VENDOR TOTAL *									1,933.00			
0005782	00	NATIONAL LAUNDRY CO.										
4039-37788		6107	H65061	00	01/03/2024	531-3135-436.20-24	JANITORIAL		28.35			
4039-37788		6108	H65061	00	01/03/2024	531-3135-436.20-26	CLOTHING		98.71			
4730-DEC23		6061	H65012	00	01/03/2024	541-3141-438.20-26	RESD UNIFORMS+ENERGY		217.61			
4730-DEC23		6062	H65012	00	01/03/2024	542-3140-438.20-26	COMM UNIFORMS		60.90			
4730-DEC23		6063	H65012	00	01/03/2024	546-3150-438.20-26	TS UNIFORMS		190.80			
4730-DEC23		6064	H65012	00	01/03/2024	546-3150-438.20-24	TS RUGS		81.39			
4192-DEC23		6065	H65013	00	01/03/2024	546-3150-438.20-24	TS RUGS		348.39			
4089-36351		6079	H65028	00	01/03/2024	610-3570-501.20-26	COVERALLS/UNIS		46.82			
4089-36351		6080	H65028	00	01/03/2024	610-3570-501.20-29	GREASE RAGS		47.51			
VENDOR TOTAL *									1,120.48			
0005888	00	DEPT OF CORRECTIONS										
20240112		PR0112		00	01/12/2024	245-3106-432.10-10	PAYROLL SUMMARY		7.50			
20240112		PR0112		00	01/12/2024	521-3126-435.10-10	PAYROLL SUMMARY		30.00			
20240112		PR0112		00	01/12/2024	531-3136-436.10-10	PAYROLL SUMMARY		12.50			
VENDOR TOTAL *									50.00			
0005916	00	AMERICAN LEGAL PUBLISHING										

VEND NO	SEQ#	VENDOR NAME								EFT, EPAY OR
INVOICE		VOUCHER	P.O.	BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK		HAND-ISSUED
NO		NO	NO		DATE	NO	DESCRIPTION	AMOUNT		AMOUNT
0005916	00	AMERICAN LEGAL PUBLISHING								
29887		5967	H65003	00	01/02/2024	100-1101-411.30-99	ANNUAL WEB HOSTING FEE	500.00		
VENDOR TOTAL *								500.00		
0005998	00	CITIAN, INC.								
20015-APT-01		6055	H65005	00	01/03/2024	201-3503-432.30-99	ANNUAL ADAPT SOFTWARE LIC	69,500.00		
VENDOR TOTAL *								69,500.00		
0006007	00	REPUBLIC SERVICES								
4871-000006322		6088	H65037	00	01/03/2024	546-3150-438.30-93	REPUBLIC-TIRE DISPOSAL-20	1,611.42		
VENDOR TOTAL *								1,611.42		
0006008	00	AXIM GEOSPATIAL								
14346		6142	H65133	00	01/04/2024	245-3106-432.30-99	GIS CONSULTATION	500.68		
14346		6140	H65133	00	01/04/2024	521-3126-435.30-99	GIS CONSULTATION	500.69		
14346		6141	H65133	00	01/04/2024	531-3136-436.30-99	GIS CONSULTATION	500.68		
VENDOR TOTAL *								1,502.05		
0006055	00	AMAZON CAPITAL SERVICES								
1QG3-776K-1PFX		6120	H65102	00	01/04/2024	212-4505-403.20-19	INK CARTRIDGES - ALL COLO	438.78		
1YTV-NKHH-NJ3Q		6121	H65103	00	01/04/2024	573-4512-403.20-51	OWL CONFERENCE CAMERA, E	1,048.00		
VENDOR TOTAL *								1,486.78		
0006079	00	HATTEN, MIKE								
REF-01/10/24		6182		00	01/10/2024	809-0000-363.10-00	LD 209 TY22 REFUND FOR 37	1,646.44		
VENDOR TOTAL *								1,646.44		
9999100	00	JONATHAN DAVID BENEDICT								
BENEDICT, J.		000427		00	01/10/2024	100-1401-413.30-06	JAN24-Jury Duty	12.00		
VENDOR TOTAL *								12.00		
9999100	00	CORCORAN, MARGARET M.								
CORCORAN, M.		000433		00	01/10/2024	100-1401-413.30-06	JAN24-Jury Duty	25.00		
VENDOR TOTAL *								25.00		
9999100	00	BLUM, SCOTT A.								
BLUM, S.		000429		00	01/10/2024	100-1401-413.30-06	JAN24-Jury Duty	12.00		
VENDOR TOTAL *								12.00		
9999100	00	ADAMS, JOHN S.								
ADAMS, J.		000426		00	01/10/2024	100-1401-413.30-06	JAN24-Jury Duty	12.00		
VENDOR TOTAL *								12.00		
9999100	00	BETZ, NATHAN A.								
BETZ, N.		000428		00	01/10/2024	100-1401-413.30-06	JAN24-Jury Duty	25.00		
VENDOR TOTAL *								25.00		
9999100	00	BONNER, DANYA A.								
BONNER, D.		000430		00	01/10/2024	100-1401-413.30-06	JAN24-Jury Duty	12.00		
VENDOR TOTAL *								12.00		
9999100	00	CLAWSON, WILLIAM E.								

VEND NO	SEQ#	VENDOR NAME		BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	EFT, EPAY OR
INVOICE		VOUCHER	P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO		NO	NO						AMOUNT
9999100	00	CLAWSON, WILLIAM E.							
CLAWSON, W.		000431		00	01/10/2024	100-1401-413.30-06	JAN24-Jury Duty	25.00	
VENDOR TOTAL *								25.00	
9999100	00	COLLINS, WILMOT J.							
COLLINS, W.		000432		00	01/10/2024	100-1401-413.30-06	JAN24-Jury Duty	25.00	
VENDOR TOTAL *								25.00	
9999100	00	DELLWO, DOUG							
DELLWO, D.		000434		00	01/10/2024	100-1401-413.30-06	JAN24-Jury Duty	25.00	
VENDOR TOTAL *								25.00	
9999100	00	FORD, SCOT G.							
FORD, S.		000435		00	01/10/2024	100-1401-413.30-06	JAN24-Jury Duty	12.00	
VENDOR TOTAL *								12.00	
9999100	00	HALFERTY, DIANE K.							
HALFERTY, D.		000436		00	01/10/2024	100-1401-413.30-06	JAN24-Jury Duty	12.00	
VENDOR TOTAL *								12.00	
9999100	00	HANSON, LARRY							
HANSON, L.		000437		00	01/10/2024	100-1401-413.30-06	JAN24-Jury Duty	12.00	
VENDOR TOTAL *								12.00	
9999100	00	HARMON, CHAS R.							
HARMON, C.		000438		00	01/10/2024	100-1401-413.30-06	JAN24-Jury Duty	12.00	
VENDOR TOTAL *								12.00	
9999100	00	HORAN, JANIS K.							
HORAN, J.		000439		00	01/10/2024	100-1401-413.30-06	JAN24-Jury Duty	12.00	
VENDOR TOTAL *								12.00	
9999100	00	KOVICH, LOREN E.							
KOVICH, L.		000440		00	01/10/2024	100-1401-413.30-06	JAN24-Jury Duty	12.00	
VENDOR TOTAL *								12.00	
9999100	00	MARTINEZ, MARY E.							
MARTINEZ, M.		000441		00	01/10/2024	100-1401-413.30-06	JAN24-Jury Duty	12.00	
VENDOR TOTAL *								12.00	
9999100	00	MORGENROTH, MICHELE R.							
MORGENROTH, M.		000442		00	01/10/2024	100-1401-413.30-06	JAN24-Jury Duty	12.00	
VENDOR TOTAL *								12.00	
9999100	00	OGLE, BONNIE K.							
OGLE, B.		000443		00	01/10/2024	100-1401-413.30-06	JAN24-Jury Duty	25.00	
VENDOR TOTAL *								25.00	
9999100	00	SHARP, ALEEA K.							
SHARP, A.		000444		00	01/10/2024	100-1401-413.30-06	JAN24-Jury Duty	12.00	

VEND NO	SEQ#	VENDOR NAME							EFT, EPAY OR
INVOICE		VOUCHER	P.O.	BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	HAND-ISSUED
NO		NO	NO		DATE	NO	DESCRIPTION	AMOUNT	AMOUNT
9999100	00	SHARP, ALEEA K.							
VENDOR TOTAL *								12.00	
9999100	00	THOMPSON, BROOKE K.							
THOMPSON, B.		000445		00	01/10/2024	100-1401-413.30-06	JAN24-Jury Duty	12.00	
VENDOR TOTAL *								12.00	
9999100	00	WALKER, BRIDGET P.							
WALKER, B.		000446		00	01/10/2024	100-1401-413.30-06	JAN24-Jury Duty	12.00	
VENDOR TOTAL *								12.00	
TOTAL EXPENDITURES ****								564,774.55	
GRAND TOTAL *****									564,774.55



Finance Dept.
316 North Park Avenue
Helena, MT 59623

: Phone: 406-447-8417
: Fax: 406-447-8434
: Email: jrensmon@helenamt.gov

helenamt.gov

January 22, 2024

To: Tim Burton, City Manager

From: Jamie Rensmon, Accounting Tech III-Accounts Payable

Subject: Claims Paid

The Expenditure Approval Lists for 1/17/24, 1/18/24 and 1/19/24 have been approved for claims in the amount of \$556,564.69. Checks numbered 198012 – 198113 and EFTs numbered 141 - 142 have been issued for payment.

A list of all claims paid and supporting detail are available in the City Finance Department, Room 320, for anyone who wishes to review them.

VEND NO INVOICE NO	SEQ#	VENDOR NAME VOUCHER P.O. NO	BNK	CHECK/DUE DATE	ACCOUNT NO	ITEM DESCRIPTION	CHECK AMOUNT	EFT, EPAY OR HAND-ISSUED AMOUNT
0000485 1170762	00	GEORGE'S DISTRIBUTING, INC. 000449	00	01/17/2024	563-4113-464.20-53	Alcohol	120.50	
						VENDOR TOTAL *	120.50	
0001695 2113208	00	LEHRKIND'S 000450	00	01/17/2024	563-4113-464.20-53	Alcohol	164.90	
						VENDOR TOTAL *	164.90	
0003038 1686902	00	GUSTO BEVERAGE COMPANY 000451	00	01/17/2024	563-4113-464.20-53	Alcohol	461.17	
						VENDOR TOTAL *	461.17	
0004929 2323688	00	EAGLE BEVERAGE - HELENA 000452	00	01/17/2024	563-4113-464.20-53	Alcohol	EFT:	256.84
						VENDOR TOTAL *	.00	256.84
0005741 4508980	00	US FOODS, INC. 000453	00	01/17/2024	563-4113-464.20-53	Food	1,377.07	
4368052		000454	00	01/17/2024	563-4113-464.20-53	Food	2,171.78	
4279940		000455	00	01/17/2024	563-4113-464.20-53	Food	36.22	
						VENDOR TOTAL *	3,585.07	
						EFT/EPAY TOTAL ***		256.84
						TOTAL EXPENDITURES ****	4,331.64	256.84
					GRAND TOTAL *****			4,588.48

VEND NO	SEQ#	VENDOR NAME								EFT, EPAY OR
INVOICE		VOUCHER	P.O.	BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK		HAND-ISSUED
NO		NO	NO		DATE	NO	DESCRIPTION	AMOUNT		AMOUNT
0000011	00	BURDICKS LOCKSMITH SERVICES, INC.								
CS25908		6245	H65250	00	01/10/2024	100-4102-464.20-41	TOOLS/EQUIP	102.50		
CS25945		6233	H65242	00	01/10/2024	440-2201-421.90-50	KEYS FOR UNITS #31,32,33,	6.00		
CS25868		6290	H65301	00	01/11/2024	521-3125-435.30-66	DOOR REPAIR-DALHAUSEN	185.00		
CS25896		6329	H65348	00	01/11/2024	573-4512-403.20-98	2CT COMMERCIAL LEVERS	320.00		
CS25949		6338	H65366	00	01/11/2024	573-4512-403.20-98	1CT REKEY	25.00		
VENDOR TOTAL *								638.50		
0000041	00	POWER SERVICE INC.								
PSI000025978		6320	H65339	00	01/11/2024	531-3135-436.90-40	DIG GAS COMP	34,960.52		
VENDOR TOTAL *								34,960.52		
0000064	00	VANS THRIFTWAY								
0213		6244	H65249	00	01/10/2024	211-4120-464.30-59	HOSPITALITY - 10/7 FAB FO	37.34		
BRGC-010324-0806272			H65278	00	01/10/2024	563-4113-464.20-53	RESALE SUPPLIES	17.97		
BRGC-010924-0736273			H65279	00	01/10/2024	563-4113-464.20-53	RESALE SUPPLIES	5.00		
BRGC-092923-0996274			H65281	00	01/10/2024	563-4113-464.20-53	RESALE SUPPLIES	9.52		
VENDOR TOTAL *								69.83		
0000090	00	DAKOTA SUPPLY GROUP INC								
S103345893.001		6295	H65306	00	01/11/2024	521-3125-435.20-29	CAC MODEL	101.72		
S103385185.001		6296	H65307	00	01/11/2024	521-3125-435.20-29	MALBEN	3.71		
S103339435.002		6341	H65369	00	01/11/2024	521-3126-435.20-82	CORPS, REPAIR SLEEVES	7,119.94		
S103339435.001		6343	H65372	00	01/11/2024	521-3126-435.20-82	SADDLES, COUPLINGS, PIPE,	3,042.75		
S103236861.002		6344	H65373	00	01/11/2024	521-3126-435.20-82	FREIGHT	107.02		
S103345755.001		6345	H65374	00	01/11/2024	521-3126-435.20-82	TAPPING SLEEVE	834.20		
VENDOR TOTAL *								11,209.34		
0000095	00	CAPITAL COMMUNICATIONS								
43532B		6291	H65302	00	01/11/2024	521-3125-435.30-62	CORRECTION	60.00		
VENDOR TOTAL *								60.00		
0000101	00	HELENA BODY AND PAINT								
23243		6363	H65231	00	01/10/2024	610-3571-501.30-61	REPAIR UNIT 387	4,681.87		
VENDOR TOTAL *								4,681.87		
0000139	00	DOOR SYSTEMS OF MONTANA INC								
0000112372		6332	H65351	00	01/11/2024	212-4505-403.30-66	EMERGENCY LABOR, RESET CA	200.00		
VENDOR TOTAL *								200.00		
0000174	00	DEPT OF REVENUE								
FLOWEREE HD#1		6287	H65298	00	01/11/2024	531-3136-436.90-60	FLOWEREE SEWER MAIN EXTEN	780.19		
VENDOR TOTAL *								780.19		
0000267	00	HYDROMETRICS, INC								
32664		6281	H65292	00	01/11/2024	543-3140-438.30-48	OLD LANDFILL MONITORING-D	7,627.40		
VENDOR TOTAL *								7,627.40		
0000319	00	HELENA STAMP WORKS & ENGRAVING								
24-29		6391	H65422	00	01/16/2024	100-1507-415.20-19	DATE STAMP	54.50		

VEND NO	SEQ#	VENDOR NAME		BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	EFT, EPAY OR
INVOICE		VOUCHER	P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO		NO	NO						AMOUNT
<hr/>									
0000319	00	HELENA STAMP WORKS & ENGRAVING							
VENDOR TOTAL *								54.50	
0000329	00	CITY UTILITY CUSTOMER SERVICE							
11162 - 1/24		6304	H65322	00	01/11/2024	100-2301-424.30-42	30% OF WATER BILL	427.58	
13386 1/2/24		6197	H65205	00	01/08/2024	201-3503-432.30-42	STREETS	9.15	
12640 1/2/2024		6200	H65206	00	01/08/2024	201-3503-432.30-45	STREETS	123.10	
12000 1/2/2024		6203	H65207	00	01/08/2024	201-3503-432.30-42	STREETS	149.73	
13386 1/2/24		6198	H65205	00	01/08/2024	201-3504-432.30-42	TRAFFIC	1.54	
12640 1/2/2024		6201	H65206	00	01/08/2024	201-3504-432.30-45	TRAFFIC	20.72	
12000 1/2/2024		6204	H65207	00	01/08/2024	201-3504-432.30-42	TRAFFIC	25.20	
11162 - 1/24		6303	H65322	00	01/11/2024	211-4120-464.30-42	70% OF WATER BILL	997.70	
39395-JAN2024		6292	H65303	00	01/11/2024	521-3125-435.90-30	LAGOON CLEANING-PRJ	4,328.10	
8101-JAN2024		6293	H65304	00	01/11/2024	521-3125-435.30-42	WTR-NOB HILL 8101-16204	15.40	
401-JAN2024		6294	H65305	00	01/11/2024	521-3125-435.30-42	WTR-REEDERS VILLAGE 401-1	9.26	
8333-JAN2024		6310	H65329	00	01/11/2024	531-3135-436.30-42	WTR/WW-BREAK RM 8333-1628	121.88	
8331-JAN2024		6311	H65330	00	01/11/2024	531-3135-436.30-42	WTR-WARM STORAGE 8331-162	9.26	
8329-JAN2024		6312	H65331	00	01/11/2024	531-3135-436.30-42	WTR/WW-OLD ADMIN 8329-162	19.38	
8327-JAN2024		6314	H65333	00	01/11/2024	531-3135-436.30-42	WTR-IMP BLDG 8327-16274	9.26	
8325-JAN2024		6315	H65334	00	01/11/2024	531-3135-436.30-42	WTR-DIGESER BLDG 8325-162	15.40	
64807-JAN2024		6316	H65335	00	01/11/2024	531-3135-436.30-42	WTR/WW	28.64	
64807-JAN2024		6317	H65335	00	01/11/2024	531-3135-436.30-45	SA	99.82	
SHOP-11/8-12/7		6284	H65295	00	01/11/2024	541-3141-438.30-42	SHOP WATER BILL-11/8-12/7	87.47	
SHOP-11/8-12/7		6285	H65295	00	01/11/2024	542-3140-438.30-42	SHOP WATER BILL-11/8-12/7	87.47	
2479526292-1/24		6176		00	01/11/2024	551-3501-432.30-42	WATERSEWER1/2	25.52	
13386 1/2/24		6199	H65205	00	01/08/2024	610-3570-501.30-42	FLEET	4.71	
12640 1/2/2024		6202	H65206	00	01/08/2024	610-3570-501.30-45	FLEET	63.39	
12000 1/2/2024		6205	H65207	00	01/08/2024	610-3570-501.30-42	FLEET	77.11	
VENDOR TOTAL *								6,756.79	
0000377	00	ACTION PRINT							
119746		6392	H65423	00	01/16/2024	100-1507-415.30-29	DEC 2023 UTILITY BILL INS	540.00	
120007		6393	H65424	00	01/16/2024	100-1507-415.30-99	JAN 2025 DELQ NOTICES(424	405.61	
119926		6397	H65425	00	01/16/2024	100-1507-415.30-99	DEC 2023 PRINT INSERT & P	9,122.58	
119926		6398	H65425	00	01/16/2024	100-1507-415.30-99	DEC 2023 ADDITIONAL INSER	63.90	
119926		6394	H65425	00	01/16/2024	219-2202-421.30-12	DEC 2023 PRINT INSERT & P	3.97	
119926		6396	H65425	00	01/16/2024	542-3140-438.30-12	DEC 2023 PRINT INSERT & P	282.00	
119926		6395	H65425	00	01/16/2024	546-3150-438.30-12	DEC 2023 PRINT INSERT & P	54.02	
119942		6382	H65362	00	01/11/2024	551-3501-432.30-21	CARBONLESS PARKING WARNIN	360.00	
VENDOR TOTAL *								10,832.08	
0000393	00	INFORMATION TECHNOLOGY & SRVCS							
FY24-170 A		6288	H65299	00	01/11/2024	100-3102-433.20-45	IT MAINTENANCE FOR GIS CO	358.92	
FY24-266		6193	H65198	00	01/08/2024	503-1602-425.30-01	FY24-LIC COST ALLOCATION-	1,777.16	
VENDOR TOTAL *								2,136.08	
0000518	00	MONTANA PROPANE, INC.							
03302		6257	H65263	00	01/10/2024	235-4172-464.20-31	PROPANE	9.33	
VENDOR TOTAL *								9.33	
0000520	00	MONTANA BROOM AND BRUSH							

VEND NO	SEQ#	VENDOR NAME		BNK	CHECK/DUE DATE	ACCOUNT NO	ITEM DESCRIPTION	CHECK AMOUNT	EFT, EPAY OR HAND-ISSUED AMOUNT
INVOICE NO		VOUCHER NO	P.O. NO						
0000520	00	MONTANA BROOM AND BRUSH							
334851 00 00		6256	H65262	00	01/10/2024	235-4172-464.20-24	JANITORIAL	32.08	
333863 00		6347	H65377	00	01/11/2024	521-3126-435.20-24	CUSTODIAL SUPPLIES	92.72	
333863 00		6348	H65377	00	01/11/2024	531-3136-436.20-24	CUSTODIAL SUPPLIES	92.71	
3343952 00 00		6254	H65260	00	01/10/2024	563-4111-464.20-29	OPERATING SUPPLIES	61.91	
333414 00 00		6255	H65261	00	01/10/2024	563-4111-464.20-24	JANITORIAL	52.28	
333671 00 00		6331	H65350	00	01/11/2024	570-4510-403.20-24	STIX, FASTDRAW, FRESHWAVE	1,039.04	
331553 00 01		6330	H65349	00	01/11/2024	573-4512-403.20-98	1CT 3X5, 2CT 4X8	516.08	
334530-00		6364	H65232	00	01/10/2024	610-3570-501.20-24	ROLL TOWEL, MULTI FOLD &	240.96	
VENDOR TOTAL *								2,127.78	
0000547	00	DIAMOND PRODUCTS INC							
3610		6280	H65291	00	01/11/2024	546-3150-438.20-24	NITRILE GLOVES	37.50	
VENDOR TOTAL *								37.50	
0000549	00	FASTENAL COMPANY							
MTHL254299		6313	H65332	00	01/11/2024	211-4120-464.20-41	RIGGING SUPPLIES	251.79	
MTHL254527		6346	H65375	00	01/11/2024	521-3126-435.20-46	SAFETY GLASSES	20.73	
VENDOR TOTAL *								272.52	
0000618	00	POWER TOWNSEND							
916855		6262	H65268	00	01/10/2024	235-4172-464.20-24	JANITORIAL	16.99	
VENDOR TOTAL *								16.99	
0000649	00	ROCK HAND HARDWARE							
761183		6265	H65271	00	01/10/2024	100-4102-464.20-41	TOOLS/EQUIP	67.54	
761230		6266	H65272	00	01/10/2024	100-4102-464.20-41	TOOLS/EQUIP	10.77	
761251		6267	H65273	00	01/10/2024	100-4102-464.20-65	SURFACING MATERIALS	19.98	
761308		6268	H65274	00	01/10/2024	235-4172-464.20-24	JANITORIAL	26.38	
761368		6269	H65275	00	01/10/2024	235-4172-464.20-31	FUEL	22.98	
761266		6190	H65193	00	01/08/2024	503-1602-425.20-41	FLASHLIGHTS AND 16' TAPE	51.97	
760950		6350	H65380	00	01/11/2024	521-3126-435.20-86	NUMBERS FOR FIRE HYDRANTS	11.97	
760881		6351	H65381	00	01/11/2024	521-3126-435.20-29	GLOVES,BRUSHES,TOWELS,GRI	157.74	
761054		6385	H65379	00	01/11/2024	521-3126-435.20-82	PIPE	26.40	
761215		6377	H65357	00	01/11/2024	551-3501-432.20-98	NUT AND BOLTS	21.71	
761240		6378	H65358	00	01/11/2024	551-3501-432.20-41	3/8IN SOCKET ADAPTER BOOT	12.98	
VENDOR TOTAL *								430.42	
0000686	00	NORTHSIDE WELDING & FABRICATION INC							
7463		6258	H65264	00	01/10/2024	100-4102-464.30-62	EQUIP REPAIR	1,551.76	
7462		6259	H65265	00	01/10/2024	100-4102-464.30-62	EQUIP REPAIRS	619.75	
VENDOR TOTAL *								2,171.51	
0000747	00	MURDOCH'S RANCH AND HOME SUPPLY							
0317047304775516328			H65347	00	01/11/2024	570-4510-403.20-31	1GAL PREMIX FUEL	26.99	
0317047304775516327			H65347	00	01/11/2024	573-4512-403.20-31	1GAL PREMIX FUEL	26.99	
VENDOR TOTAL *								53.98	
0000980	00	CUMMINS INC.							
40-59780		6214	H65218	00	01/08/2024	610-3570-501.30-99	INSITE PRO	770.00	

VEND NO INVOICE NO	SEQ#	VENDOR NAME VOUCHER P.O. NO	BNK	CHECK/DUE DATE	ACCOUNT NO	ITEM DESCRIPTION	CHECK AMOUNT	EFT, EPAY OR HAND-ISSUED AMOUNT
0000980	00	CUMMINS INC.						
						VENDOR TOTAL *	770.00	
0001022 RCH1124	00	ROTARY CLUB OF HELENA 6403 H65487	00	01/17/2024	100-1101-411.30-35	MAYOR COLLINS ROTARY DUES	229.00	
						VENDOR TOTAL *	229.00	
0001030 3125087 3125086	00	UTILITIES UNDERGROUND LOCATION CNTR 6195 H65202	00	01/08/2024	201-3509-432.21-03	NOTIFICATIONS ADJ TO CITY	14.13	
		6189 H65192	00	01/08/2024	503-1602-425.30-99	DECEMBER LOCATES 144 X 1.	226.08	
						VENDOR TOTAL *	240.21	
0001113 8589773 8592352	00	PACIFIC STEEL AND RECYCLING 6261 H65267	00	01/10/2024	100-4102-464.20-98	MAINTENANCE MATERIALS	23.47	
		6283 H65294	00	01/11/2024	547-3151-438.30-84	OCC BALING-76.76T@\$20/TON	1,535.80	
						VENDOR TOTAL *	1,559.27	
0001237 LBIL1914898	00	ALSCO 6379 H65359	00	01/11/2024	551-3501-432.20-24	3X10 MAT WALNUT	40.52	
						VENDOR TOTAL *	40.52	
0001305 10778 10734	00	ALPINE ANALYTICAL, INC. 6289 H65300	00	01/11/2024	521-3125-435.30-98	LAB-SAMPLES	200.00	
		6308 H65327	00	01/11/2024	531-3135-436.30-98	LAB-SAMPLES	45.00	
						VENDOR TOTAL *	245.00	
0001483 39153	00	MONTANA LEGISLATIVE SERVICE 6355 H65199	00	01/08/2024	100-1301-412.30-32	MCA DIGITAL ACCESS 2-YR S	10.00	
						VENDOR TOTAL *	10.00	
0001533 11723ELECT	00	L & C COUNTY CLERK AND RECORDER 6402 H65484	00	01/17/2024	100-1101-411.30-08	2023 ELECTION COSTS	14,429.27	
						VENDOR TOTAL *	14,429.27	
0001695 2109898 2109893	00	LEHRKIND'S 6275 H65286	00	01/10/2024	100-1101-411.20-19	COMMISSION CHAMBERS WATER	20.90	
		6334 H65353	00	01/11/2024	570-4510-403.20-19	3CT 5GAL WATER BOTTLES 1/	30.00	
						VENDOR TOTAL *	50.90	
0001756 562-3845	00 0101246	3 RIVERS COMMUNICATIONS 231 H65240	00	01/10/2024	218-2206-421.30-43	ENHANCED 911 SYSTEMS 01/0	18.03	
						VENDOR TOTAL *	18.03	
0001783 REIMB-01122024	00	BURTON, TIM 6388 H65418	00	01/12/2024	100-1201-412.30-79	1-ON-1 MONTHLY MTG W/ COM	38.00	
						VENDOR TOTAL *	38.00	
0001835 DEC2023 ACCT3-JAN2024	00	L & C COUNTY PUBLIC WORKS 6297 H65314	00	01/11/2024	521-3125-435.90-30	LAGOON PRJ	3,899.85	
		6318 H65336	00	01/11/2024	531-3135-436.30-45	CITY SCREENINGS	314.50	

VEND NO	SEQ#	VENDOR NAME		BNK	CHECK/DUE DATE	ACCOUNT NO	ITEM DESCRIPTION	CHECK AMOUNT	EFT, EPAY OR HAND-ISSUED AMOUNT				
INVOICE NO		VOUCHER NO	P.O. NO										
0001835	00	L & C COUNTY PUBLIC WORKS											
VENDOR TOTAL *								4,214.35					
0002366	00	LES SCHWAB											
90800466302		6282	H65293	00	01/11/2024	541-3141-438.20-38	TIRE REPAIRS-UNIT #251	1,973.44					
VENDOR TOTAL *								1,973.44					
0002511	00	HARRINGTON BOTTLING COMPANY											
14052863		6251	H65256	00	01/10/2024	563-4113-464.20-53	RESALE SUPPLIES	613.07					
VENDOR TOTAL *								613.07					
0002584	00	BALCO UNIFORM CO., INC.											
76347		6224	H65236	00	01/10/2024	100-2201-421.30-12	SHIPPIING - 715/726 VESTS	42.87					
76347		6225	H65236	00	01/10/2024	100-2201-421.20-26	715/726 VESTS	2,356.60					
76450		6226	H65237	00	01/10/2024	100-2201-421.30-12	SHIPPING - 719/724/770 E	24.90					
76450		6227	H65237	00	01/10/2024	100-2201-421.20-26	719/724/770 EXTERNAL CARR	992.40					
77001-1		6228	H65238	00	01/10/2024	100-2201-421.20-26	746 VEST	1,373.00					
76600		6229	H65239	00	01/10/2024	100-2201-421.30-12	SHIPPING - BP VESTS	68.60					
76600		6230	H65239	00	01/10/2024	100-2201-421.20-26	BP VESTS	9,426.40					
VENDOR TOTAL *								14,284.77					
0002645	00	THE UPS STORE 4489											
MMX3DFA85VWVJ		6376	H65356	00	01/11/2024	551-3501-432.30-12	GROUND COMMERCIAL	34.19					
MMX3DFAQ4YF9S		6271	H65277	00	01/10/2024	563-4111-464.30-13	SHIPPING	230.65					
VENDOR TOTAL *								264.84					
0002652	00	AMERICAN WATER WORKS ASSOCIATION											
SO136230		6339	H65368	00	01/11/2024	521-3126-435.30-35	AWWA MEMBERSHIP	37.50					
SO136230		6340	H65368	00	01/11/2024	531-3136-436.30-35	AWWA MEMBERSHIP	37.50					
VENDOR TOTAL *								75.00					
0002671	00	HARD ROCK ROAD BUILDING & UTILITIES											
FLOWEREE HR#1		6286	H65297	00	01/11/2024	531-3136-436.90-60	FLOWEREE SEWER MAIN EXTEN	77,238.56					
VENDOR TOTAL *								77,238.56					
0002673	00	PICHETTE, ANNE											
PLANNER2024		6342	H65370	00	01/11/2024	100-1601-418.20-19	2024 PLANNER	24.00					
VENDOR TOTAL *								24.00					
0002731	00	CITY OF HELENA											
2479526292-1/246176				00	01/12/2024	551-3501-432.30-42	WATERSEWER1/2	CHECK #: 197945	25.52-				
VENDOR TOTAL *								.00	25.52-				
0002743	00	AQITY, INC.											
12232833		6384	H65364	00	01/11/2024	551-3501-432.20-41	MITI IMMOBILIZERS 2 1SEC	1,135.21					
VENDOR TOTAL *								1,135.21					
0002923	00	EMERALD SERVICES INC.											
93444093		6279	H65290	00	01/11/2024	547-3151-438.30-99	ANTIFREEZE RECYCLING-110G	174.90					
VENDOR TOTAL *								174.90					
0002943	00	CARDINAL TRACKING, INC.											

VEND NO INVOICE NO	SEQ#	VENDOR NAME VOUCHER P.O. NO NO	BNK	CHECK/DUE DATE	ACCOUNT NO	ITEM DESCRIPTION	CHECK AMOUNT	EFT, EPAY OR HAND-ISSUED AMOUNT
0002943 134678	00	CARDINAL TRACKING, INC. 6380 H65360	00	01/11/2024	551-3501-432.30-21	YELLOW TICKET ENVELOPES	2,918.55	
VENDOR TOTAL *							2,918.55	
0003000 179639	00	INDEPENDENT RECORD 6206 H65208	00	01/08/2024	100-1601-418.30-37	PUBLIC NOTICE FOR JAN 8 C	52.00	
178197		6207 H65209	00	01/08/2024	100-1601-418.30-37	PUBLIC NOTICE FOR DEC 18	52.00	
180872		6208 H65210	00	01/08/2024	100-1601-418.30-37	PUBLIC NOTICE JAN 9 ZONIN	65.00	
VENDOR TOTAL *							169.00	
0003008 937448228	00	CALLAWAY GOLF 6246 H65251	00	01/10/2024	563-4111-464.20-53	RESALE SUPPLIES	231.16	
937426675		6247 H65252	00	01/10/2024	563-4111-464.20-53	RESALE SUPPLIES	443.19	
937402477		6248 H65253	00	01/10/2024	563-4111-464.20-53	RESALE SUPPLIES	931.76	
VENDOR TOTAL *							1,606.11	
0003181 X00846	00	S.J. PERRY CO., INC. 6352 H65382	00	01/11/2024	521-3126-435.20-81	WWTP BF REBUILD KITS	658.28	
VENDOR TOTAL *							658.28	
0003186 4S71123	00	PLATT ELECTRIC SUPPLY 6299 H65317	00	01/11/2024	521-3125-435.30-62	CL2-MALBEN	66.95	
4S70943		6300 H65318	00	01/11/2024	521-3125-435.20-29	BAXENDALE	17.74	
VENDOR TOTAL *							84.69	
0003304 35722	00	CLEAR CHOICE AUTO GLASS, INC. 6212 H65216	00	01/08/2024	610-3571-501.30-61	OUTSIDE REPAIR UNIT 58	1,014.64	
37787		6213 H65217	00	01/08/2024	610-3571-501.30-61	OUTSIDE REPAIR UNIT 302	400.00	
VENDOR TOTAL *							1,414.64	
0003383 3524794	00	MT.GOV-MONTANA INTERACTIVE 6361 H65222	00	01/09/2024	100-1507-415.50-64	DEC23-CR CRD NSF CKS	110.81	
3524794		6362 H65222	00	01/09/2024	100-1507-415.50-64	DEC23-CREDIT CRD FEES	7,998.45	
3524794		6359 H65222	00	01/09/2024	100-2201-421.50-64	DEC23-CREDIT CRD FEES	7.04	
3524794		6360 H65222	00	01/09/2024	219-2202-421.50-64	DEC23-CREDIT CRD FEES	61.25	
3524794		6358 H65222	00	01/09/2024	521-3126-435.50-64	DEC23-CREDIT CRD FEES	16.38	
VENDOR TOTAL *							8,193.93	
0003601 FLIGHT REIMB	00	O'CONNELL, SCOTT 6260 H65266	00	01/10/2024	218-2206-421.30-86	FLIGHT REIMB CONF TX 05/0	716.40	
VENDOR TOTAL *							716.40	
0003734 28618	00	K.R. OFFICE INTERIORS INC. 6216 H65225	00	01/10/2024	503-1602-425.20-49	3 CHAIRS FOR INSPECTORS	1,602.00	
VENDOR TOTAL *							1,602.00	
0003811 4020886	00	A & I DISTRIBUTORS 6209 H65211	00	01/08/2024	610-3571-501.20-31	DRUM DEP REFUND	35.00-	
4020890		6210 H65212	00	01/08/2024	610-3571-501.20-31	DRUM DEP REFUND	35.00-	
4017522		6211 H65215	00	01/08/2024	610-3571-501.20-31	55G DEF	215.45	

VEND NO	SEQ#	VENDOR NAME							EFT, EPAY OR
INVOICE		VOUCHER	P.O.	BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	HAND-ISSUED
NO		NO	NO		DATE	NO	DESCRIPTION	AMOUNT	AMOUNT
0003811	00	A & I DISTRIBUTORS							
VENDOR TOTAL *								145.45	
0003821	00	USA BLUE BOOK							
INV00028052		6322	H65341	00	01/11/2024	531-3135-436.20-22	LAB SUPPLIES	76.05	
VENDOR TOTAL *								76.05	
0003855	00	3-V DISTRIBUTING INC							
24223		6218	H65227	00	01/10/2024	201-3503-432.90-50	DUMP BODY, SANDER & PREWE	58,432.00	
24223		6219	H65227	00	01/10/2024	201-3503-432.90-50	DUMP BODY, SANDER & PREWE	58,432.00	
24225		6220	H65229	00	01/10/2024	201-3503-432.90-50	HYDRAULICS PACKAGE	31,750.00	
24225		6221	H65229	00	01/10/2024	201-3503-432.90-50	HYDRAULICS PACKAGE	31,750.00	
VENDOR TOTAL *								180,364.00	
0003882	00	360 OFFICE SOLUTIONS							
1349733-0		6215	H65223	00	01/09/2024	100-1701-411.20-19	HCC SWEARING IN CEREMONY	62.48	
1349574-0		6196	H65204	00	01/08/2024	201-3503-432.20-19	CALENDAR	13.17	
1351029-0		6305	H65323	00	01/11/2024	211-4120-464.20-19	OFFICE SUPPLIES	60.90	
1351029-2		6306	H65324	00	01/11/2024	211-4120-464.20-19	OFFICE SUPPLIES	23.69	
1351029-1		6307	H65325	00	01/11/2024	211-4120-464.20-19	OFFICE SUPPLIES	36.88	
1350510-0		6321	H65340	00	01/11/2024	531-3135-436.20-19	OFFICE SUPPLIES	40.06	
VENDOR TOTAL *								237.18	
0003937	00	VERIZON WIRELESS							
9953021923		6238	H65245	00	01/10/2024	100-1301-412.30-16	CITY ATTY CELL CHARGES 12	52.39	
9953021923		6237	H65245	00	01/10/2024	100-1302-412.30-16	VICTIM SVCS CELL CHARGE 1	52.39	
9953021923		6236	H65245	00	01/10/2024	100-2201-421.30-16	POLICE CELL CHARGES 12/01	3,839.34	
9953021923		6242	H65245	00	01/10/2024	100-2203-446.30-16	ACO CELL CHARGES 12/01/23	83.18	
9953021923		6239	H65245	00	01/10/2024	100-2207-421.30-16	MRDTF CELL CHARGES 12/01/	41.59	
9953021923		6240	H65245	00	01/10/2024	100-2209-421.30-16	VAWA CELL CHARGES 12/01/2	46.59	
9953021923		6241	H65245	00	01/10/2024	219-2202-421.30-16	DISPATCH CELL CHARGES 12/	264.54	
VENDOR TOTAL *								4,380.02	
0003947	00	P-PODS							
147616		6263	H65269	00	01/10/2024	235-4172-464.30-99	PORTABLES-DONALDSON	70.00	
VENDOR TOTAL *								70.00	
0004007	00	SHELL ENERGY NORTH AMERICA							
3742072		6335	H65354	00	01/11/2024	212-4505-403.30-44	DECEMBER DELIVERY	1,551.10	
3742072		6336	H65354	00	01/11/2024	212-4505-403.30-44	DECEMBER DELIVERY	2,893.30	
VENDOR TOTAL *								4,444.40	
0004017	00	CENTURYLINK							
4064429111	12236223	H65235	00	01/10/2024	218-2206-421.30-43	SEVEN DIGIT NON-EMERGENCY		230.48	
4064471578-1/246185		H65073	00	01/04/2024	551-3501-432.30-43	PHONE BILL		58.00	
4064471597-1/246186		H65076	00	01/04/2024	551-3501-432.30-43	PHONE BILL 4064471597270B		51.21	
4064471599-1/246187		H65078	00	01/04/2024	551-3501-432.30-43	PHONE BILL 4064471599192B		154.22	
4064471579-1/246188		H65079	00	01/04/2024	551-3501-432.30-43	PHONE BILL 4064471579018B		112.33	
VENDOR TOTAL *								606.24	
0004187	00	KOLAR TIRE & AUTO							

VEND NO	SEQ#	VENDOR NAME							EFT, EPAY OR
INVOICE		VOUCHER	P.O.	BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	HAND-ISSUED
NO		NO	NO		DATE	NO	DESCRIPTION	AMOUNT	AMOUNT
0004187	00	KOLAR TIRE & AUTO							
23532		6232	H65241	00	01/10/2024	100-2207-421.30-99	MRDTF -MOUNT SNOW TIRES	80.00	
17809B		6253	H65258	00	01/10/2024	100-4102-464.20-38	UNIT 512 FLAT REPAIR	20.00	
17809		6184	H65006	00	01/03/2024	201-3503-432.20-38	TIRE REPAIR UNIT 301	20.00	
VENDOR TOTAL *								120.00	
0004218	00	QUIK PIK FOODS							
29628		6264	H65270	00	01/10/2024	563-4113-464.20-53	RESALE SUPPLIES	65.00	
VENDOR TOTAL *								65.00	
0004254	00	BIG SKY PRINTWEAR LLC							
2504		6324	H65344	00	01/11/2024	570-4510-403.20-26	TIM SHIRTS, EMBROIDERY ON	160.00	
2504		6323	H65344	00	01/11/2024	573-4512-403.20-26	TIM SHIRTS	90.00	
VENDOR TOTAL *								250.00	
0004519	00	WESTERN STATES AUTOMATION, LLC							
17516		6302	H65320	00	01/11/2024	521-3125-435.90-40	ACTUATORS	35,772.12	
VENDOR TOTAL *								35,772.12	
0004637	00	KELLEY CONNECT							
IN1355000-2		0149		00	07/14/2023	100-1201-412.20-45	\$1,471.54 OF THE BILL PAI	CHECK #: 195155	6,600.00-
IN1355000-2		0149		00	01/16/2024	100-1201-412.20-45	\$1,471.54 OF THE BILL PAI	6,600.00	
IN1522323		6277	H65289	00	01/11/2024	100-2201-421.30-99	ADMIN COPY CHARGES 12/01/	52.13	
IN1522323		6278	H65289	00	01/11/2024	219-2202-421.30-99	SSD COPY CHARGES 12/01/23	27.85	
VENDOR TOTAL *								6,679.98	6,600.00-
0004679	00	CIVIC PLUS							
290084		6249	H65254	00	01/10/2024	100-4101-464.30-35	RESERVATION SOFTWARE DUES	100.00	
VENDOR TOTAL *								100.00	
0004839	00	SUSAN DAY, PH.D.							
HPD 01/10/24		6252	H65257	00	01/10/2024	100-2201-421.30-51	SAFETY EMPLOYMENT YEARLY	300.00	
VENDOR TOTAL *								300.00	
0004873	00	MONTANA STATE UNIVERSITY							
2447		6390	H65402	00	01/12/2024	100-1101-411.30-81	STRATEGIC PLANNING FACILI	6,598.00	
VENDOR TOTAL *								6,598.00	
0004924	00	ARMSTRONG, VAL							
011024		6217	H65226	00	01/10/2024	100-1401-413.20-19	PURCHASE OF WATER FOR JUR	3.99	
VENDOR TOTAL *								3.99	
0004940	00	ROCKY MOUNTAIN RADIATOR							
2916		6375	H65284	00	01/10/2024	610-3571-501.30-61	RADIATOR REPAIR UNIT 220	720.00	
VENDOR TOTAL *								720.00	
0004968	00	AMERIGAS PROPANE LP							
3159120030		6309	H65328	00	01/11/2024	531-3135-436.50-33	TANK RENTAL	89.07	
VENDOR TOTAL *								89.07	
0005055	00	FISHER'S TECHNOLOGY							

VEND NO	SEQ#	VENDOR NAME		BNK		CHECK/DUE	ACCOUNT	ITEM	CHECK	EFT, EPAY OR
INVOICE		VOUCHER	P.O.			DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO		NO	NO							AMOUNT
0005055	00	FISHER'S TECHNOLOGY								
1266525		6356	H65221	00	01/09/2024		643-1553-415.30-62	MAINT CNTRCT AGRMNT-12/23	54.56	
1266525		6357	H65221	00	01/09/2024		643-1553-415.30-62	MAINT CNTRCT OVRG-9/23/23	143.15	
1268823		6386	H65383	00	01/11/2024		643-1553-415.30-62	MAINT CNTRCT BASE RATE-12	66.00	
1268823		6387	H65383	00	01/11/2024		643-1553-415.30-62	MAINT CNTRCT OVRG - 11/28	177.60	
VENDOR TOTAL *									441.31	
0005056	00	SIGN SOLUTIONS USA								
409375		6194	H65201	00	01/08/2024		201-3504-432.21-04	SIGN STANDS: 48' WHITE/36	1,155.81	
VENDOR TOTAL *									1,155.81	
0005127	00	PAPER SHREDDERS LLC								
9592		6354	H65197	00	01/08/2024		100-1301-412.20-19	SHRED BIN TIP FEE	70.00	
9608		6235	H65244	00	01/10/2024		100-2201-421.30-99	POLICE PAPER SHREDDING 01	130.00	
9609		6234	H65243	00	01/10/2024		218-2206-421.30-99	911 PAPER SHREDDING 01/03	32.50	
VENDOR TOTAL *									232.50	
0005262	00	PASSPORT LABS, INC.								
INV-1043257		6383	H65363	00	01/11/2024		551-3501-432.30-99	DECEMBER 2023 MOBILE PAY	1,176.75	
VENDOR TOTAL *									1,176.75	
0005277	00	GOT SNOW?								
0326		6381	H65361	00	01/11/2024		551-3501-432.30-99	REMOVE SNOW SIDEWALKS	275.00	
VENDOR TOTAL *									275.00	
0005287	00	SPECTRUM BUSINESS								
0618005010924		6298	H65315	00	01/11/2024		610-3570-501.30-99	SHOP WIFI JANUARY 2024	122.97	
VENDOR TOTAL *									122.97	
0005398	00	SKYWEST COMMERCIAL CLEANING LLC								
2624		6325	H65345	00	01/11/2024		212-4505-403.30-99	DECEMBER CLEANING	695.00	
2623		6326	H65346	00	01/11/2024		212-4505-403.30-99	DECEMBER CLEANING	300.00	
VENDOR TOTAL *									995.00	
0005636	00	HELENA AREA COMMUNITY FOUNDATION								
50		6401	H65472	00	01/17/2024		100-1002-410.50-76	PASS THROUGH FUNDING FOR	20,000.00	
VENDOR TOTAL *									20,000.00	
0005649	00	ROWSEY, ROBIN								
9522770		6191	H65194	00	01/08/2024		503-1602-425.20-26	REIMBURSEMENT FOR JACKET	67.06	
VENDOR TOTAL *									67.06	
0005742	00	POMP'S TIRE SERVICE, INC.								
1820012205		6349	H65378	00	01/11/2024		521-3126-435.20-38	UNIT 416 REPLACED TIRE SE	260.00	
VENDOR TOTAL *									260.00	
0005782	00	NATIONAL LAUNDRY CO.								
4099-40220		6333	H65352	00	01/11/2024		212-4505-403.30-99	1CT 3X10, 8CT 4X6 1/9/202	89.86	
4039-39750		6319	H65338	00	01/11/2024		531-3135-436.20-26	LAUNDRY	96.73	
4089-40219		6373	H65283	00	01/10/2024		610-3570-501.20-26	COVERALLS & UNIS	47.98	

VEND NO	SEQ#	VENDOR NAME			CHECK/DUE	ACCOUNT	ITEM	CHECK	EFT, EPAY OR
INVOICE		VOUCHER	P.O.	BNK	DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO		NO	NO						AMOUNT
0005782	00	NATIONAL LAUNDRY CO.							
4089-40219		6374	H65283	00	01/10/2024	610-3570-501.20-29	GREASE RAGS	46.20	
VENDOR TOTAL *								280.77	
0005798	00	FORD OF HELENA							
2504678	1 W	6250	H65255	00	01/10/2024	100-4102-464.30-62	EQUIP REPAIRS	229.78	
VENDOR TOTAL *								229.78	
0005800	00	DEFENSE TECHNOLOGY, LLC							
I016-000018393		6276	H65288	00	01/11/2024	100-2201-421.20-27	40MM EQUIPMENT	2,961.50	
VENDOR TOTAL *								2,961.50	
0005875	00	NAPA-IBS							
202311		6365	H65233	00	01/10/2024	201-3503-432.20-73	STREETS-SNOW & ICE	1,918.10	
202311		6366	H65233	00	01/10/2024	201-3503-432.20-74	STREETS-SWEEPING	1,874.40	
202311		6367	H65233	00	01/10/2024	201-3503-432.20-79	STREETS-MISC SUPPLIES	258.47	
202311		6368	H65233	00	01/10/2024	610-3570-501.20-29	FLEET-MISC SUPPLIES	118.83	
202311		6369	H65233	00	01/10/2024	610-3570-501.20-41	FLEET-SMALL TOOLS	172.56	
202311		6370	H65233	00	01/10/2024	610-3570-501.20-45	FLEET-COMPUTER SUPPLIES	167.15	
202311		6371	H65233	00	01/10/2024	610-3570-501.30-99	FLEET-CONTRACT SVC	7,127.00	
202311		6372	H65233	00	01/10/2024	610-3571-501.20-39	FLEET-PARTS	26,356.62	
VENDOR TOTAL *								37,993.13	
0005878	00	BRANDT, TIM							
624 002370		6404	H64150	00	11/30/2023	551-3501-432.20-26	BOOT ALLOWANCE	144.97	
VENDOR TOTAL *								144.97	
0005884	00	TYLER TECHNOLOGIES, INC.							
045-450147		6399	H65457	00	01/17/2024	440-1501-414.90-40	ERP IMPLMT-PHASES 2&3,DEC	EFT:	8,802.00
045-451006		6400	H65463	00	01/17/2024	440-1501-414.90-40	ERP IMPLMNT-PHASE 1 DEC23	EFT:	586.80
VENDOR TOTAL *								.00	9,388.80
0006032	00	WOODY'S CAR WASH							
1072		6192	H65195	00	01/08/2024	503-1602-425.20-19	CAR WASH 5-74450A	15.00	
1078		6337	H65355	00	01/11/2024	571-4511-403.30-61	UNIT 94 CARWASH 12/6/23	15.00	
VENDOR TOTAL *								30.00	
0006069	00	SMARTSIGHTS, LLC							
2311961763		6301	H65319	00	01/11/2024	521-3125-435.90-40	FEE-SET UP MOBILE SMARTPH	1,200.00	
VENDOR TOTAL *								1,200.00	
0006073	00	SJS MUSIC BINGO							
000002		6270	H65276	00	01/10/2024	563-4113-464.30-99	1/8/24 MUSIC BINGO	200.00	
VENDOR TOTAL *								200.00	
0006078	00	406 CUSTOM UPHOLSTERY							
1321		6222	H65230	00	01/10/2024	610-3571-501.30-61	OUTSIDE REPAIR UNITS 244	310.00	
VENDOR TOTAL *								310.00	
0006080	00	WEEMS, NATHAN							

VEND NO	SEQ#	VENDOR NAME			CHECK/DUE	ACCOUNT	ITEM		CHECK	EFT, EPAY OR
INVOICE		VOUCHER	P.O.	BNK	DATE	NO	DESCRIPTION		AMOUNT	HAND-ISSUED
NO		NO	NO							AMOUNT
0006080	00	WEEMS, NATHAN								
BOOT REIMB		6243	H65246	00	01/10/2024	100-2201-421.20-26	UNIFORM BOOT REIMBURSEMEN		125.00	
VENDOR TOTAL *									125.00	
0006081	00	CARROLL, CODY								
015059		6389	H65426	00	01/16/2024	212-4505-403.20-41	SUMP PUMP & HOSE FROM HAR		269.98	
VENDOR TOTAL *									269.98	
0006082	00	INTEGRATED IMAGING SYSTEMS								
34143		6353	H65196	00	01/08/2024	100-1301-412.20-19	COPIER CONTRACT BILLING 1		43.48	
VENDOR TOTAL *									43.48	
0006084	00	BRENNEMAN, ELIZABETH								
LOAN-1/18/24		000456		00	01/18/2024	532-0000-125.20-03	SRVC Line Replcmnt Loan		12,111.00	
VENDOR TOTAL *									12,111.00	
9999120	00	LEAH KINDSCHY TRUST								
000055335		UT		00	12/21/2023	521-0000-208.00-00	UTILITY CREDIT REFUND	CHECK #:	197744	12.97-
VENDOR TOTAL *									.00	12.97-
9999120	00	MONTROSE ENVIRONMENTAL GROUP								
000020113		UT		00	01/02/2024	521-0000-208.00-00	UTILITY CREDIT REFUND		496.80	
VENDOR TOTAL *									496.80	
9999120	00	MURPHY, JAMES								
000038137		UT		00	01/18/2024	521-0000-208.00-00	UTILITY CREDIT REFUND		36.18	
VENDOR TOTAL *									36.18	
9999120	00	NANCY NYS								
000055335		UT		00	01/17/2024	521-0000-208.00-00	UTILITY CREDIT REFUND		12.97	
VENDOR TOTAL *									12.97	
HAND ISSUED TOTAL ***										6,638.49-
EFT/EPAY TOTAL ***										9,388.80
TOTAL EXPENDITURES *****									542,312.53	2,750.31
GRAND TOTAL *****										545,062.84

VEND NO	SEQ#	VENDOR NAME		BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	EFT, EPAY OR
INVOICE		VOUCHER	P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO		NO	NO						AMOUNT
0000485	00	GEORGE'S DISTRIBUTING, INC.							
1173413		000457		00	01/19/2024	563-4113-464.20-53	Alcohol	68.92	
							VENDOR TOTAL *	68.92	
0003038	00	GUSTO BEVERAGE COMPANY							
1686960		000458		00	01/19/2024	563-4113-464.20-53	Alcohol	205.96	
							VENDOR TOTAL *	205.96	
							TOTAL EXPENDITURES ****	274.88	
						GRAND TOTAL *****			274.88



Finance Dept.
316 North Park Avenue
Helena, MT 59623

: Phone: 406-447-8417
: Fax: 406-447-8434
: Email: jrensmon@helenamt.gov

helenamt.gov

January 26, 2024

To: Tim Burton, City Manager

From: Jamie Rensmon, Accounting Tech III-Accounts Payable

Subject: Claims Paid

The Expenditure Approval Lists for 1/23/24, 1/25/24 and 1/26/24 have been approved for claims in the amount of \$2,244,385.14. Checks numbered 198114 – 198264 and EFTs numbered 143 - 144 have been issued for payment.

A list of all claims paid and supporting detail are available in the City Finance Department, Room 320, for anyone who wishes to review them.

VEND NO	SEQ#	VENDOR NAME		BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	EFT, EPAY OR
INVOICE		VOUCHER	P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO		NO	NO						AMOUNT

0003615	00	MT BUSINESS ASSISTANCE CONNECTION							
REIMB-1/23/24		000463		00	01/23/2024	226-1604-471.70-50	JAN24-Reimb Feasblty Stdy	7,000.00	
VENDOR TOTAL *								7,000.00	
0006083	00	ARTSPACE PROJECTS							
STUDY-1/23/24		000464		00	01/23/2024	226-1604-471.70-50	JAN24-Reimb Feasblty Stdy	17,000.00	
VENDOR TOTAL *								17,000.00	
0006089	00	STEVENS, KYM							
REFUND-1/23/24		000465		00	01/23/2024	211-4120-464.20-19	JAN24-Vndr Gft Show Refnd	200.00	
VENDOR TOTAL *								200.00	
TOTAL EXPENDITURES ****								24,200.00	
GRAND TOTAL *****									24,200.00

VEND NO INVOICE NO	SEQ#	VENDOR NAME VOUCHER P.O. NO	BNK	CHECK/DUE DATE	ACCOUNT NO	ITEM DESCRIPTION	CHECK AMOUNT	EFT, EPAY OR HAND-ISSUED AMOUNT
0000006 8-373-41905	00	FEDEX 6713 H65476	00	01/17/2024	100-1501-414.30-12	FED EX CHECK COPIES TO US	81.97	
VENDOR TOTAL *							81.97	
0000011 CS25983	00	BURDICKS LOCKSMITH SERVICES, INC. 6488 H65458	00	01/17/2024	531-3135-436.30-66	DOOR LEVER	160.00	
VENDOR TOTAL *							160.00	
0000064 BRGC-011724-1996576	00	VANS THRIFTWAY H65555	00	01/18/2024	563-4113-464.20-53	RESALE SUPPLIES	16.19	
BRGC-011624-0306577		H65556	00	01/18/2024	563-4113-464.20-53	RESALE SUPPLIES	42.49	
BRGC-011824-0616700		H65684	00	01/23/2024	563-4113-464.20-53	RESALE SUPPLIES	11.35	
VENDOR TOTAL *							70.03	
0000090 S103345624.001	00	DAKOTA SUPPLY GROUP INC 6557 H65535	00	01/18/2024	100-4103-464.30-62	EQUIP REPAIRS	303.88	
S103396051.001		6534 H65509	00	01/18/2024	521-3125-435.20-29	EUREKA	31.27	
S103236861.001		6521 H65493	00	01/17/2024	521-3126-435.20-86	FH REPAIR KIT	1,625.00	
S103337701.001		6663 H65643	00	01/23/2024	521-3126-435.90-60	VALVES,PVC, FIRE HYDRANT	4,331.05	
S103345783.001		6667 H65647	00	01/23/2024	521-3126-435.20-98	10" REPAIR CLAMP	301.62	
VENDOR TOTAL *							6,592.82	
0000093 339182	00	CAPITAL SPORTS 6578 H65558	00	01/18/2024	100-2301-424.20-26	FOOTWEAR ALLOWANCE	155.00	
339181		6581 H65560	00	01/18/2024	100-2301-424.20-46	ICE CLEATS X 2	56.00	
VENDOR TOTAL *							211.00	
0000165 606985	00	ENERGY LABORATORIES, INC. 6535 H65510	00	01/18/2024	521-3125-435.30-98	LAB-SAMPLES	108.00	
605943		6480 H65449	00	01/17/2024	531-3137-436.30-98	PRETREATMENT	86.00	
VENDOR TOTAL *							194.00	
0000191 000347823	00	WEF MEMBERSHIP RENEWALS 6543 H65520	00	01/18/2024	521-3125-435.30-35	MEMBERSHIP DUES-BEN RIGBY	64.00	
000349268		6498 H65471	00	01/17/2024	531-3135-436.30-35	MEMBERSHIP DUES-J BROWN,#	105.00	
VENDOR TOTAL *							169.00	
0000276 24-03279	00	MONTANA CITY TOWING LLC 6476 H65445	00	01/17/2024	100-2201-421.30-99	HP240090 TOW PER J.GUERRE	165.00	
VENDOR TOTAL *							165.00	
0000295 14312	00	SURPLUS PROPERTY PROGRAM 6579 H65559	00	01/18/2024	521-3126-435.20-49	TABLES/CHAIRS FOR SHOP	145.00	
14317		6677 H65655	00	01/23/2024	521-3126-435.20-41	LEATHERMAN - TATE, TOOL	25.00	
14312		6580 H65559	00	01/18/2024	531-3136-436.20-49	TABLES/CHAIRS FOR SHOP	145.00	
14313		6676 H65654	00	01/23/2024	531-3136-436.20-49	LUNCHROOM CABINETS	25.00	
VENDOR TOTAL *							340.00	
0000319 24-66	00	HELENA STAMP WORKS & ENGRAVING 6609 H65588	00	01/22/2024	219-2202-421.20-19	2ND PARTY CHECK STAMP	42.00	

VEND NO	SEQ#	VENDOR NAME		BNK		CHECK/DUE	ACCOUNT	ITEM	CHECK	EFT, EPAY OR
INVOICE		VOUCHER	P.O.			DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO		NO	NO							AMOUNT
0000319	00	HELENA STAMP WORKS & ENGRAVING								
VENDOR TOTAL *									42.00	
0000324	00	MONTANA STATE UNIVERSITY								
85-115		6454	H65416	00	01/12/2024		100-2301-424.30-89	FOI BANHAM & O'NEIL	190.00	
VENDOR TOTAL *									190.00	
0000329	00	CITY UTILITY CUSTOMER SERVICE								
12312023-P&R		6555	H65534	00	01/18/2024		100-4102-464.30-42	WATER/SEWER	218.80	
12312023-P&R		6556	H65534	00	01/18/2024		100-4102-464.30-45	SOLID WASTE	2,152.21	
15808JAN2024		6584	H65562	00	01/18/2024		245-3106-432.30-42	UMD W/WW/IRR	39.51	
15808JAN2024		6588	H65562	00	01/18/2024		245-3106-432.30-45	UMD SOLID WASTE	46.05	
15808JAN2024		6585	H65562	00	01/18/2024		521-3126-435.30-42	UMD W/WW/IRR	39.50	
15808JAN2024		6587	H65562	00	01/18/2024		521-3126-435.30-45	UMD SOLID WASTE	46.05	
15808JAN2024		6583	H65562	00	01/18/2024		531-3136-436.30-42	UMD W/WW/IRR	39.51	
15808JAN2024		6586	H65562	00	01/18/2024		531-3136-436.30-45	UMD SOLID WASTE	46.05	
20900JAN2024		6590	H65564	00	01/18/2024		531-3136-436.30-42	ANDESITE	9.26	
18644JAN2024		6591	H65565	00	01/18/2024		531-3136-436.30-42	WOLF RD	9.26	
29994JAN2024		6592	H65566	00	01/18/2024		531-3136-436.30-42	SKYWAY DR	9.26	
18402JAN2024		6593	H65567	00	01/18/2024		531-3136-436.30-42	COLONIAL DR	15.40	
22482JAN2024		6594	H65568	00	01/18/2024		531-3136-436.30-42	AIRPORT RD	9.26	
26910JAN2024		6595	H65569	00	01/18/2024		531-3136-436.30-42	KELLEHER LN	9.26	
28308JAN2024		6596	H65570	00	01/18/2024		531-3136-436.30-42	SANDERS ST	15.40	
VENDOR TOTAL *									2,704.78	
0000344	00	MONTANA LEAGUE OF CITIES & TOWNS								
ML01165		6460	H65429	00	01/17/2024		100-1201-412.30-99	SHARED EXPENSES RESEARCH/	5,350.00	
ML01041		6684	H65664	00	01/23/2024		531-3135-436.30-99	NUTRIENT WORKING GROUP EX	562.33	
VENDOR TOTAL *									5,912.33	
0000359	00	QWIK SIGNS & CLASSIC CREATIONS								
193286		6565	H65544	00	01/18/2024		100-4102-464.20-48	NO DOGS ON FIELDS SIGNS	504.00	
VENDOR TOTAL *									504.00	
0000373	00	MOUNTAIN STIHL, INC.								
6778-43		6450	H65410	00	01/12/2024		100-2301-424.20-29	CHAINSAW REPAIR	15.00	
6775-31		6701	H65685	00	01/24/2024		573-4512-403.30-62	REPAIR-PARTS & LABOR	50.95	
VENDOR TOTAL *									65.95	
0000377	00	ACTION PRINT								
120084		6443	H65400	00	01/12/2024		100-1801-417.30-21	KYNDAL BOGARD GENERALIST	36.00	
VENDOR TOTAL *									36.00	
0000393	00	INFORMATION TECHNOLOGY & SRVCS								
240660-270		PI6408	050644	00	01/23/2024		100-1507-415.20-45	HP 34" MONITORS	1,004.00	
240759-272		PI6637	050648	00	01/25/2024		100-1801-417.20-45	ADOBE SOFTWARE	145.10	
240496-243		PI6407	050635	00	01/23/2024		521-3125-435.90-40	WR STN/CMPTR/SRVR/COLLECT	37,186.00	
VENDOR TOTAL *									38,335.10	
0000395	00	HELENA B I D								

VEND NO	SEQ#	VENDOR NAME		BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	EFT, EPAY OR
INVOICE		VOUCHER	P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO		NO	NO						AMOUNT
0000395	00	HELENA B I D							
BID-JAN24		6726	H65708	00	01/24/2024	707-1570-521.81-40	JUL-DEC23 TAX COLLECTN	212,762.67	
							VENDOR TOTAL *	212,762.67	
0000444	00	AUTO TRIM DESIGN OF MONTANA							
20219003		6632	H65642	00	01/23/2024	440-3102-433.90-50	DECK SYSTEM FOR NEW ENGIN	1,599.00	
							VENDOR TOTAL *	1,599.00	
0000485	00	GEORGE'S DISTRIBUTING, INC.							
1175569		000469		00	01/25/2024	563-4113-464.20-53	Alcohol	374.66	
							VENDOR TOTAL *	374.66	
0000490	00	MORRISON-MAIERLE, INC.							
000236977		6485	H65452	00	01/17/2024	521-3125-435.90-63	CONSULTANT/GROUNDWATER WE	24,320.37	
							VENDOR TOTAL *	24,320.37	
0000520	00	MONTANA BROOM AND BRUSH							
333134		6444	H65404	00	01/12/2024	100-2301-424.20-24	JANITORIAL SUPPLIES	512.54	
333141		6445	H65405	00	01/12/2024	100-2301-424.20-24	MICROFIBER CLOTHES	24.84	
335377		6705	H65688	00	01/24/2024	213-4505-403.20-24	1CS TP, 1CS HAND TOWEL	134.97	
335376		6706	H65689	00	01/24/2024	213-4505-403.20-24	1CS TP, 2EA STAINLESS STE	96.37	
335919		6539	H65516	00	01/18/2024	521-3125-435.20-29	TMTP-TRUCK WASH	46.78	
335750	00 00	6574	H65553	00	01/18/2024	563-4113-464.20-29	OPERATING SUPPLIES+	223.69	
336556	00 00	6692	H65674	00	01/23/2024	563-4113-464.20-29	OPERATING SUPPLIES	289.11	
331841		6437	H65393	00	01/12/2024	580-3560-434.20-24	AIR FRESHNER	33.62	
							VENDOR TOTAL *	1,361.92	
0000528	00	L N CURTIS AND SONS							
INV781383		6582	H65561	00	01/18/2024	100-2301-424.20-46	INSPECT/REPAIR TURNOUTS	80.09	
							VENDOR TOTAL *	80.09	
0000562	00	NORTHWEST PIPE FITTINGS							
264506		6597	H65571	00	01/18/2024	521-3126-435.20-82	REPAIR CLAMP	214.59	
							VENDOR TOTAL *	214.59	
0000618	00	POWER TOWNSEND							
916817		6461	H65430	00	01/17/2024	201-3503-432.20-79	2X4'S FOR MAG TANK INSTAL	11.98	
917479		6492	H65465	00	01/17/2024	531-3135-436.20-29	OPERATIONS	47.57	
917603		6646	H65614	00	01/23/2024	531-3135-436.20-29	SNOW SHOVEL	53.98	
916846		6658	H65631	00	01/23/2024	563-4115-464.20-99	CLEANER,RETAIN RING,HARDW	10.75	
							VENDOR TOTAL *	124.28	
0000646	00	J & D TRUCK REPAIR							
0059115		6456	H65419	00	01/12/2024	100-2301-424.30-61	FUEL DRAIN	705.95	
							VENDOR TOTAL *	705.95	
0000649	00	ROCK HAND HARDWARE							
761556		6567	H65546	00	01/18/2024	100-4102-464.20-31	FUEL	15.99	
761559		6569	H65548	00	01/18/2024	100-4102-464.20-41	TOOLS/EQUIP	124.98	
760702		6570	H65549	00	01/18/2024	100-4102-464.20-41	TOOLS/EQUIP	8.96	

VEND NO	SEQ#	VENDOR NAME								EFT, EPAY OR
INVOICE		VOUCHER	P.O.	BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK		HAND-ISSUED
NO		NO	NO		DATE	NO	DESCRIPTION	AMOUNT		AMOUNT
0000649	00	ROCK HAND HARDWARE								
761613		6697	H65679	00	01/23/2024	100-4102-464.20-41	TOOLS/EQUIP	45.56		
761651		6698	H65680	00	01/23/2024	100-4102-464.20-41	TOOLS/EQUIP	80.96		
761573		6568	H65547	00	01/18/2024	237-4171-464.20-41	TOOLS/EQUIP	29.98		
761605		6695	H65677	00	01/23/2024	237-4171-464.20-41	RETURN OF PRODUCT/CREDIT	22.99-		
761606		6696	H65678	00	01/23/2024	237-4171-464.20-41	TOOLS/EQUIP	22.99		
VENDOR TOTAL *								306.43		
0000649	00	ROCK HAND HARDWARE,CK GRP-A								
761661		6711	H65693	00	01/24/2024	212-4505-403.30-66	2 HEATER TOWERS, 2 EXTENS	249.96		
761632		6675	H65653	00	01/23/2024	245-3106-432.20-41	SHOVEL HANDLE	12.99		
761395		6524	H65496	00	01/17/2024	531-3136-436.20-29	PROPANE TANK	5.99		
761540		6406	H65483	00	01/17/2024	546-3150-438.20-24	ICE MELT FOR TS	113.94		
761539		6662	H65636	00	01/23/2024	563-4115-464.20-41	SMALL HEATER FOR SHOP OFF	35.99		
761646		6710	H65692	00	01/24/2024	573-4512-403.20-41	VALVE STEM TOOL	3.59		
VENDOR TOTAL *								422.46		
0000677	00	SHERWIN WILLIAMS/COLUMBIA PAINT								
8012-7		6571	H65550	00	01/18/2024	100-4102-464.20-48	FIXTURES	59.99		
1880-5		6572	H65551	00	01/18/2024	100-4102-464.20-48	FIXTURES	59.79		
7836-0		6573	H65552	00	01/18/2024	100-4102-464.20-48	FIXTURES	124.76		
VENDOR TOTAL *								244.54		
0000696	00	ST. PETER'S HEALTH-HOSPITAL								
HFD-JAN2024		6447	H65407	00	01/12/2024	100-2301-424.20-25	DEC MEDS	193.86		
VENDOR TOTAL *								193.86		
0000747	00	MURDOCH'S RANCH AND HOME SUPPLY								
0517033620399476473			H65442	00	01/17/2024	100-2201-421.20-99	INDY DOG FOOD 12/23/23	51.99		
0217054509014886547			H65525	00	01/18/2024	100-2201-421.20-99	COPPER DOG FOOD 01/16/24	69.99		
0717055234470226685			H65665	00	01/23/2024	100-3084-430.20-41	SNOW SHOVELS, ICE SCRAPER	51.97		
0817049206946146686			H65666	00	01/23/2024	100-3084-430.20-26	LINED PANTS.COLIN	54.99		
0817042259454856561			H65540	00	01/18/2024	100-4102-464.20-26	A HATLING CLOTHING ALLOWA	118.96		
0817060287746786712			H65697	00	01/24/2024	212-4505-403.30-66	3CT EXTENSION CABLES	119.97		
0517056025962006693			H65675	00	01/23/2024	235-4172-464.20-26	CLOTHING ALLOWANCE	27.99		
0817059431093766694			H65676	00	01/23/2024	235-4172-464.20-41	TOOLS/EQUIP	31.49		
0317056137972016669			H65648	00	01/23/2024	245-3106-432.20-26	DYKMAN, CROSS CLOTHING	114.99		
0517049222780836541			H65518	00	01/18/2024	521-3125-435.20-26	CLOTHING-HARVEY	124.98		
0517049978600326542			H65519	00	01/18/2024	521-3125-435.20-29	OPERATING SUPPLIES	204.97		
0817054250544906522			H65494	00	01/17/2024	521-3126-435.20-26	CLOTHING - BRAD	158.97		
0217055122340016523			H65495	00	01/17/2024	521-3126-435.20-26	CLOTHING - TATE	209.98		
0817055258180866680			H65659	00	01/23/2024	521-3126-435.20-41	403 TOOLS	750.35		
0317056137972016668			H65648	00	01/23/2024	531-3136-436.20-26	DYKMAN, CROSS CLOTHING	114.99		
0517050847698006612			H65591	00	01/22/2024	610-3570-501.20-29	2 FORCED AIR KAROSENE HEA	479.98		
0817054321402096613			H65594	00	01/22/2024	610-3570-501.20-29	1 FORCED AIR KAROSENE HEA	239.99-		
VENDOR TOTAL *								2,446.57		
0000775	00	GENERAL DISTRIBUTING CO								
2114000013318036610			H65589	00	01/22/2024	610-3570-501.20-29	WELDING GASES	363.38		
VENDOR TOTAL *								363.38		
0000777	00	DRUG INFORMATION SYSTEMS, INC.								

VEND NO	SEQ#	VENDOR NAME								EFT, EPAY OR
INVOICE		VOUCHER	P.O.	BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK		HAND-ISSUED
NO		NO	NO		DATE	NO	DESCRIPTION	AMOUNT		AMOUNT
0000777	00	DRUG INFORMATION SYSTEMS, INC.								
13874		6715	H65667	00	01/23/2024	100-2201-421.30-99	J GUERRERO HPD 9-PANEL 09	69.50		
13874		6717	H65667	00	01/23/2024	100-2201-421.30-99	J SEDER HPD 9-PANEL 09.11	69.50		
13874		6718	H65667	00	01/23/2024	100-2201-421.30-99	E VAZHDAYEV HPD 9-PANEL 0	69.50		
13874		6716	H65667	00	01/23/2024	201-3503-432.30-99	C MERCURIO DOT DRUG SCREE	59.50		
13874		6721	H65667	00	01/23/2024	521-3126-435.30-99	T HOFFMAN DOT DRUG SCREEN	59.50		
13874		6722	H65667	00	01/23/2024	521-3126-435.30-99	T HOFFMAN ALCOHOL SCREEN	35.00		
13874		6719	H65667	00	01/23/2024	541-3141-438.30-99	D POTTER DOT DRUG SCREEN	59.50		
13874		6720	H65667	00	01/23/2024	541-3141-438.30-99	D POTTER ALCOHOL SCREEN 0	35.00		
13874		6714	H65667	00	01/23/2024	580-3560-434.30-99	T HOLDFORTH DOT DRUG SCRE	59.50		
VENDOR TOTAL *								516.50		
0000819	00	CRESCENT ELECTRIC SUPPLY CO.								
S511980265.001	6435	H65391	00	01/12/2024		580-3560-434.30-66	BALLASTS FOR OUTSIDE LIGH	97.65		
S511973090.001	6436	H65392	00	01/12/2024		580-3560-434.30-66	LIGHT BULBS FOR WASH BAY	172.76		
VENDOR TOTAL *								270.41		
0000823	00	MT MUNICIPAL INTERLOCAL AUTHORITY								
01242024	6636		00	01/24/2024		750-0000-209.03-03	2023 OCT-DEC 4TH QTR PYMT	184,745.26		
VENDOR TOTAL *								184,745.26		
0000823	00	MT MUNICIPAL INTERLOCAL AUTHORITY,CK GRP-A								
440878	6525	H65497	00	01/17/2024		650-1841-505.50-20	MEDICAL PREMIUM	27,200.00		
VENDOR TOTAL *								27,200.00		
0000823	00	MT MUNICIPAL INTERLOCAL AUTHORITY,CK GRP-B								
440879	6526	H65498	00	01/17/2024		650-1841-505.50-20	MEDICAL PREMIUM	15,168.00		
VENDOR TOTAL *								15,168.00		
0000823	00	MT MUNICIPAL INTERLOCAL AUTHORITY,CK GRP-C								
440876	6527	H65499	00	01/17/2024		650-1841-505.50-20	MEDICAL PREMIUM	462,016.00		
VENDOR TOTAL *								462,016.00		
0000823	00	MT MUNICIPAL INTERLOCAL AUTHORITY,CK GRP-D								
440877	6528	H65500	00	01/17/2024		650-1841-505.50-20	MEDICAL PREMIUM	30,747.00		
VENDOR TOTAL *								30,747.00		
0000830	00	HAWKINS, INC.								
6663595	6537	H65512	00	01/18/2024		521-3125-435.20-22	TMTP-CHEMICAL	8,359.75		
VENDOR TOTAL *								8,359.75		
0000862	00	INTERSTATE BATTERY								
80364286	6690	H65672	00	01/23/2024		235-4172-464.30-61	VEHICLE REPAIR	319.95		
VENDOR TOTAL *								319.95		
0001160	00	CSED WAGE WITHHOLDING UNIT								
20240126	PR0126		00	01/26/2024		100-1301-412.10-10	PAYROLL SUMMARY	138.46		
20240126	PR0126		00	01/26/2024		100-1401-413.10-10	PAYROLL SUMMARY	133.84		
20240126	PR0126		00	01/26/2024		100-2201-421.10-10	PAYROLL SUMMARY	208.61		
20240126	PR0126		00	01/26/2024		100-2207-421.10-10	PAYROLL SUMMARY	44.30		

VEND NO INVOICE NO	SEQ#	VENDOR NAME VOUCHER P.O. NO	BNK	CHECK/DUE DATE	ACCOUNT NO	ITEM DESCRIPTION	CHECK AMOUNT	EFT, EPAY OR HAND-ISSUED AMOUNT
0001160 20240126 20240126	00	CSED WAGE WITHHOLDING UNIT PR0126 PR0126		00 01/26/2024 00 01/26/2024	100-2301-424.10-10 521-3125-435.10-10	PAYROLL SUMMARY PAYROLL SUMMARY	113.53 276.92	
VENDOR TOTAL *							915.66	
0001237 LBIL1918663	00	ALSCO 6707 H65690	00	01/24/2024	213-4505-403.30-99	1CT 3X10 MAT, 1CT 4X6 MAT	52.95	
VENDOR TOTAL *							52.95	
0001267 2024FIRE	00	LEWIS & CLARK RURAL FIRE COUNCIL 6452 H65412	00	01/12/2024	100-2301-424.30-31	ANNUAL MEMBERSHIP FEE	300.00	
VENDOR TOTAL *							300.00	
0001287 252504 252774 252504 252774	00	A & M FIRE & SAFETY 6426 H65367 6515 H65489 6427 H65367 6514 H65489	00	01/11/2024 01/17/2024 01/11/2024 01/17/2024	245-3106-432.20-46 245-3106-432.20-46 531-3136-436.20-46 531-3136-436.20-46	CALIBRATE AIR MONITORS WINTER GLOVES CALIBRATE AIR MONITORS WINTER GLOVES	132.50 21.00 132.50 21.00	
VENDOR TOTAL *							307.00	
0001305 10825 10820	00	ALPINE ANALYTICAL, INC. 6649 H65618 6641 H65608	00	01/23/2024 01/23/2024	521-3125-435.30-98 531-3135-436.30-98	LAB-SAMPLES LAB-SAMPLES	200.00 80.00	
VENDOR TOTAL *							280.00	
0001669 31525	00	CRAPO LTD 6629 H65639	00	01/23/2024	201-3503-432.20-73	68.66T ROAD SALT : DELIVE	4,810.12	
VENDOR TOTAL *							4,810.12	
0001835 2024-PW011	00	L & C COUNTY PUBLIC WORKS 6683 H65663	00	01/23/2024	521-3125-435.30-99	WYO/MT WATER SERVICE CENT	4,764.50	
VENDOR TOTAL *							4,764.50	
0001841 INV-KA-254187	00	KNOX COMPANY 6606 H65584	00	01/22/2024	260-2301-424.90-50	KEY DEFENDER BOX, DUAL KE	1,020.00	
VENDOR TOTAL *							1,020.00	
0001901 29970 29970	00	CHEMICAL MONTANA COMPANY 6628 H65638 6627 H65638	00	01/23/2024 01/23/2024	201-3503-432.20-79 610-3570-501.20-29	STREETS-ICEMELT FLEET-ICEMELT	25.00 25.00	
VENDOR TOTAL *							50.00	
0001973 TSD025 IF	00	BISON MOTOR COMPANY 6478 H65447	00	01/17/2024	440-3102-433.90-50	ENGINEERING TRUCK	51,695.00	
VENDOR TOTAL *							51,695.00	
0002026 1200589352 1200547512 1200589282	00	HDR INC 6538 H65513 6481 H65450 6483 H65451	00	01/18/2024 01/17/2024 01/17/2024	521-3125-435.30-99 531-3135-436.90-30 531-3135-436.90-30	ON CALL SCADA MPDES PERMIT ASSISTANCE CONSULTANT/WASTEWATER MAS	389.18 463.13 5,413.78	

VEND NO	SEQ#	VENDOR NAME								EFT, EPAY OR
INVOICE		VOUCHER	P.O.	BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK		HAND-ISSUED
NO		NO	NO		DATE	NO	DESCRIPTION	AMOUNT		AMOUNT
0002026	00	HDR	INC							
1200589282		6484	H65451	00	01/17/2024	531-3135-436.90-30	CONSULTANT.WASTEWATER MAS	5,413.77		
1200547512		6482	H65450	00	01/17/2024	531-3136-436.90-30	MPDES PERMIT ASSISTANCE	463.13		
VENDOR TOTAL *								12,142.99		
0002207	00	SERVICE MASTER	COMMERCIAL BUILDING							
24075		6702	H65686	00	01/24/2024	212-4505-403.30-99	JANUARY CLEANING	975.00		
24074		6703	H65687	00	01/24/2024	212-4505-403.30-99	JANUARY CLEANING	1,075.00		
24074		6704	H65687	00	01/24/2024	212-4505-403.30-99	JANUARY CLEANING	325.00		
VENDOR TOTAL *								2,375.00		
0002243	00	BIG SKY FIRE/AFFIRMED MEDICAL								
0503860		6451	H65411	00	01/12/2024	100-2301-424.20-46	FACE PIECE TEST AND LENS	260.00		
VENDOR TOTAL *								260.00		
0002276	00	DEPT OF LABOR & INDUSTRY								
011924BLDG		6638	H65581	00	01/19/2024	503-1602-425.30-99	CITY OF HELENA 7-1-23 TO	3,441.30		
VENDOR TOTAL *								3,441.30		
0002295	00	GUSTAFSON, STEVE								
01182024		6688	H65670	00	01/23/2024	100-4102-464.49-32	REIMBURSE FOR FUEL	36.02		
VENDOR TOTAL *								36.02		
0002392	00	BOUND TREE MEDICAL, LLC								
85195886		6448	H65408	00	01/12/2024	100-2301-424.20-25	MED GLOVES	323.60		
VENDOR TOTAL *								323.60		
0002511	00	HARRINGTON BOTTLING COMPANY								
14053363		6689	H65671	00	01/23/2024	563-4113-464.20-53	RESALE SUPPLIES	108.65		
VENDOR TOTAL *								108.65		
0002576	00	J & D TOWING & RECOVERY OF HELENA								
596		6546	H65524	00	01/18/2024	201-3503-432.30-59	TOW FROM IMPOUND TO 3001	165.00		
VENDOR TOTAL *								165.00		
0002584	00	BALCO UNIFORM CO., INC.								
77833		6472	H65441	00	01/17/2024	100-2201-421.20-26	CDT UNIFORM PANTS	187.60		
77001-2		6548	H65526	00	01/18/2024	100-2201-421.20-26	775 UNIFORM VEST	1,189.00		
77680-2		6624	H65606	00	01/23/2024	100-2201-421.20-26	OFFICER MONTGOMERY UNIFOR	110.00		
77330		6626	H65615	00	01/23/2024	100-2301-424.20-26	FLEECE JACKET	130.00		
VENDOR TOTAL *								1,616.60		
0002684	00	MONTANA TRANSIT ASSOCIATION								
MTA2024		6439	H65395	00	01/12/2024	580-3560-434.30-35	MTA MEMBERSHIP FEE 2024	150.00		
VENDOR TOTAL *								150.00		
0002695	00	MONTANA RURAL WATER SYSTEMS								
293		6540	H65517	00	01/18/2024	521-3125-435.30-35	2024 MEMBERSHIP	400.00		
VENDOR TOTAL *								400.00		
0002732	00	SWANA-SOLID WASTE ASSOCICATION OF								

VEND NO	SEQ#	VENDOR NAME								EFT, EPAY OR
INVOICE		VOUCHER	P.O.	BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK		HAND-ISSUED
NO		NO	NO		DATE	NO	DESCRIPTION	AMOUNT		AMOUNT
0002732	00	SWANA-SOLID WASTE ASSOCICATION OF								
2025-1672223		6405	H65480	00	01/17/2024	546-3150-438.50-60	SWANA MEMBERSHIP-JACKI PI	245.00		
VENDOR TOTAL *								245.00		
0002829	00	NAFCO, INC.								
45944		6601	H65576	00	01/19/2024	551-3501-432.20-29	PERMIT PLASTIC HANGERS	484.00		
VENDOR TOTAL *								484.00		
0002854	00	WILLIAMS, CARMEN								
7-24		6709	H65691	00	01/24/2024	212-4505-403.30-99	JANUARY CLEANING	515.00		
7-24		6708	H65691	00	01/24/2024	213-4505-403.30-99	JANUARY CLEANING	790.00		
VENDOR TOTAL *								1,305.00		
0002911	00	ECOLAB PEST ELIMINATION								
4386921		6554	H65532	00	01/18/2024	211-4120-464.30-99	PEST ELIMINATION	104.72		
VENDOR TOTAL *								104.72		
0002935	00	ASCAP								
500579294-2024		6416	H65114	00	01/04/2024	100-4101-464.30-35	ASCAP FEES-2024-POOL	144.67		
500579294-2024		6415	H65114	00	01/04/2024	211-4120-464.30-35	ASCAP FEES-2024-CIVIC CEN	144.67		
500579294-TRST		6428	H65384	00	01/12/2024	580-3560-434.30-35	ASCAP FEE	144.66		
VENDOR TOTAL *								434.00		
0002969	00	JC GOLF ACCESSORIES								
193889		6691	H65673	00	01/23/2024	563-4111-464.20-53	RESALE SUPPLIES	417.83		
VENDOR TOTAL *								417.83		
0002985	00	WILLIAMS INVESTIGATIONS								
20240126		PR0126		00	01/26/2024	201-3503-432.10-10	PAYROLL SUMMARY	584.52		
VENDOR TOTAL *								584.52		
0002996	00	TITLEIST								
917106862		6699	H65683	00	01/23/2024	563-4111-464.20-53	RESALE SUPPLIES	240.94		
VENDOR TOTAL *								240.94		
0003000	00	INDEPENDENT RECORD								
178924		6682	H65662	00	01/23/2024	100-3102-433.30-37	ADVERTISE - RAMIREX PUBLI	48.00		
179675		6681	H65661	00	01/23/2024	543-3140-438.30-48	PUBLIC HEARING NOTICE-LAN	72.00		
VENDOR TOTAL *								120.00		
0003038	00	GUSTO BEVERAGE COMPANY								
1690027		000470		00	01/25/2024	563-4113-464.20-53	Alcohol	299.32		
VENDOR TOTAL *								299.32		
0003181	00	S.J. PERRY CO., INC.								
X01887		6494	H65467	00	01/17/2024	531-3135-436.20-29	OPERATIONS	61.00		
VENDOR TOTAL *								61.00		
0003186	00	PLATT ELECTRIC SUPPLY								
4T38207		6491	H65464	00	01/17/2024	531-3135-436.30-62	IMP REPAIR	11.36		

VEND NO	SEQ#	VENDOR NAME		BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	EFT, EPAY OR
INVOICE		VOUCHER	P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO		NO	NO						AMOUNT
0003186 4T67344	00	PLATT ELECTRIC SUPPLY 6645	H65613	00	01/23/2024	531-3135-436.20-29	POLES	136.18	
							VENDOR TOTAL *	147.54	
0003264 U057628	00	CORE & MAIN 6666	H65646	00	01/23/2024	521-3126-435.20-81	METER TAIL PIECES	1,954.54	
							VENDOR TOTAL *	1,954.54	
0003271 63715	00	HELENA INK & TONER CO 6489	H65459	00	01/17/2024	531-3135-436.20-45	PRINTER INK	96.75	
							VENDOR TOTAL *	96.75	
0003364 979603B	00	LOWE'S CREDIT SERVICES 6411	H64664	00	12/14/2023	100-4102-464.20-41	CREDIT FOR RETURNED PALLE	23.75-	
991865		6412	H64665	00	12/14/2023	100-4102-464.20-41	TOOLS/EQUIP	24.38	
901142		6413	H64666	00	12/14/2023	100-4102-464.20-98	MAINTENANCE MATERIALS	130.54	
975969		6414	H64837	00	12/21/2023	100-4102-464.20-41	TOOLS/EQUIPS	48.35	
986394		6417	H65125	00	01/04/2024	100-4102-464.20-41	TOOLS/EQUIP	98.78	
992886		6418	H65126	00	01/04/2024	100-4102-464.20-41	TOOLS/EQUIP	32.72	
901053		6419	H65127	00	01/04/2024	100-4102-464.20-98	MAINTENANCE MATERIALS	70.98	
901255		6420	H65128	00	01/04/2024	100-4102-464.20-98	MAINTENANCE MATERIALS	185.88	
901259		6421	H65129	00	01/04/2024	100-4102-464.20-41	TOOLS/EQUIP	75.99	
982980		6422	H65130	00	01/04/2024	100-4102-464.20-41	TOOLS/EQUIP	31.30	
988065		6423	H65131	00	01/04/2024	100-4102-464.20-98	MAINTENANCE MATERIALS	35.14	
993392		6559	H65538	00	01/18/2024	100-4102-464.20-41	TOOLS/EQUIP	22.68	
986205		6410	H64490	00	12/07/2023	212-4505-403.30-66	LIGHT BULB SOCKET	4.73	
986205		6409	H64490	00	12/07/2023	213-4505-403.30-66	2 PACKS SANDPAPER FOR RM3	18.96	
990017-MECJNY		6604	H65579	00	01/19/2024	563-4115-464.20-99	PAINT FOR STRIPING PARKIN	68.24	
996523		6430	H65386	00	01/12/2024	580-3560-434.20-24	BLEACH FOR TRANSIT DRAINS	6.92	
							VENDOR TOTAL *	831.84	
0003381 110831	00	NASH ELECTRIC 6490	H65461	00	01/17/2024	531-3135-436.30-62	IMP REPAIR	4,975.00	
							VENDOR TOTAL *	4,975.00	
0003433 530993	00	PROFORCE LAW ENFORCEMENT 3842	H63040	00	10/18/2023	100-2201-421.30-12	SHIPPING-HOLSTER ATTACHME	10.95	
530993		3843	H63040	00	10/18/2023	100-2201-421.20-26	HOLSTER ATTACHMENTS (ADMI	193.27	
523443		0494	H59831	00	07/12/2023	440-2201-421.90-40	CREDIT: HOLSTER PADDLES (1,402.08-	
STMNT 05/31/23		6631	H65641	00	01/23/2024	440-2201-421.90-40	STATEMENT 05/31/23	1,402.08	
							VENDOR TOTAL *	204.22	
0003536 252106	00	BAVCO INC 6665	H65645	00	01/23/2024	521-3126-435.20-81	BACKFLOW TESTER CALIBRATI	268.20	
							VENDOR TOTAL *	268.20	
0003615 0001	00	MT BUSINESS ASSISTANCE CONNECTION 6499	H65473	00	01/17/2024	100-1601-418.30-99	REIMBURSEMENT FOR GRANT M	2,000.00	
							VENDOR TOTAL *	2,000.00	
0003644	00	ACCESSO SHOWARE							

VEND NO INVOICE NO	SEQ#	VENDOR NAME VOUCHER P.O. NO	BNK	CHECK/DUE DATE	ACCOUNT NO	ITEM DESCRIPTION	CHECK AMOUNT	EFT, EPAY OR HAND-ISSUED AMOUNT
0003644 INV-75103	00	ACCESSO SHOWARE 6553 H65531	00	01/18/2024	211-4120-464.30-35	BOX OFFICE/TICKETING FEES	1,711.70	
VENDOR TOTAL *							1,711.70	
0003657 20240126 20240126	00	HELENA POLICE PROTECTIVE PR0126	00	01/26/2024	100-2201-421.10-10	PAYROLL SUMMARY	70.00	
		PR0126	00	01/26/2024	219-2202-421.10-10	PAYROLL SUMMARY	10.00	
VENDOR TOTAL *							80.00	
0003707 23150	00	GRIME STOPPERS INC 6687 H65669	00	01/23/2024	563-4113-464.30-99	KITCHEN EXHAUST SYSTEM CL	981.75	
VENDOR TOTAL *							981.75	
0003791 11995-4	00	DEPT OF TRANSPORTATION 6469 H65438	00	01/17/2024	240-3508-432.90-64	REMAINING BAL DUE ON PROJ	80.99	
VENDOR TOTAL *							80.99	
0003811 4024094 4024095 4026625	00	A & I DISTRIBUTORS 6502 H65477	00	01/17/2024	610-3571-501.20-31	DEF, HYDRAULIC FL, ANTIFR	1,199.00	
		6503 H65478	00	01/17/2024	610-3571-501.20-31	HYDRAULIC FLUID	588.85	
		6630 H65640	00	01/23/2024	610-3571-501.20-31	55 G DEF & 55G 5W20 SYNTH	1,225.30	
VENDOR TOTAL *							3,013.15	
0003813 MTB27777-22-23 MTB27778-23 MTB27776-22-23	00	DEPT OF LABOR & INDUSTRY 6440 H65396	00	01/12/2024	580-3560-434.30-99	2013-BOIL-MTN-000053 BOIL	72.00	
		6441 H65397	00	01/12/2024	580-3560-434.30-99	2013-BOIL-MTN-000054 BOIL	36.00	
		6442 H65398	00	01/12/2024	580-3560-434.30-99	2013-BOIL-MTN-000052 BOIL	72.00	
VENDOR TOTAL *							180.00	
0003821 INV00241967 INV00249205	00	USA BLUE BOOK 6497 H65470	00	01/17/2024	531-3135-436.20-22	LAB SUPPLIES	269.05	
		6648 H65617	00	01/23/2024	531-3135-436.20-22	LAB SUPPLIES	218.08	
VENDOR TOTAL *							487.13	
0003845 23-278-3	00	FENCECRAFTERS HELENA INC 6536 H65511	00	01/18/2024	521-3125-435.90-30	ELECTRONIC GATES	5,200.00	
VENDOR TOTAL *							5,200.00	
0003882 1354459-0 1353114-0 1353342-0 1352321-0 1352321-1 1352321-1 1353337-1 1353337-0 1353372-1 1353372-0 AR10655095	00	360 OFFICE SOLUTIONS 6625 H65607	00	01/23/2024	100-1501-414.20-19	MESH PAPERCLIP HOLDER	1.89	
		6620 H65602	00	01/23/2024	100-1506-415.20-19	TONER	166.45	
		6621 H65603	00	01/23/2024	100-1506-415.20-19	1099 ENVELOPES	91.62	
		6477 H65446	00	01/17/2024	100-1601-418.20-19	HANGING FOLDER FRAMES	60.16	
		6639 H65582	00	01/19/2024	100-1601-418.20-19	HANDHELD LABEL MAKER	80.57	
		6640 H65582	00	01/19/2024	100-1601-418.20-19	TWO LABEL REFILLS @ 20.59	41.18	
		6664 H65644	00	01/23/2024	100-3101-431.20-19	TONER FOR PW ADMIN	203.80	
		6674 H65652	00	01/23/2024	100-3102-433.20-19	BINDERS, 3 HOLE PUNCH- DE	36.31	
		6678 H65656	00	01/23/2024	100-3102-433.20-19	WRIST MOUSEPAD -D COMPTON	21.59	
		6679 H65657	00	01/23/2024	100-3102-433.20-19	WRIST FOAM FOR KEYBOARD -	23.99	
		6550 H65528	00	01/18/2024	211-4120-464.30-21	COPIER FEES	111.13	

VEND NO	SEQ#	VENDOR NAME								EFT, EPAY OR
INVOICE		VOUCHER	P.O.	BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK		HAND-ISSUED
NO		NO	NO		DATE	NO	DESCRIPTION	AMOUNT		AMOUNT
0003882	00	360	OFFICE SOLUTIONS							
AR10655093		6459	H65428	00	01/17/2024	503-1602-425.30-99	COPIER MAINTENANCE 10-15-	264.92		
1351398-0		6495	H65468	00	01/17/2024	531-3135-436.20-19	OFFICE SUPPLIES	22.17		
1351398-1		6496	H65469	00	01/17/2024	531-3135-436.20-19	OFFICE SUPPLIES	211.36		
1353667-0		6647	H65616	00	01/23/2024	531-3135-436.20-19	OFFICE SUPPLIES	63.84		
VENDOR TOTAL *								1,400.98		
0003937	00	VERIZON WIRELESS								
9953021922		6458	H65421	00	01/15/2024	100-2201-421.30-16	HPD 59 DATA PLAN	40.01		
9953021922		6457	H65421	00	01/15/2024	100-2301-424.30-16	DATA PLANS	698.56		
VENDOR TOTAL *								738.57		
0003947	00	P-PODS								
147615		6562	H65541	00	01/18/2024	100-4102-464.30-99	PORTABLES - CENTENNIAL	670.00		
147617		6563	H65542	00	01/18/2024	100-4102-464.30-99	PORTABLES - LOCKEY	70.00		
147614		6564	H65543	00	01/18/2024	100-4102-464.30-99	PORTABLES - MEMORIAL	302.50		
VENDOR TOTAL *								1,042.50		
0003958	00	CAPITAL CONCRETE INC								
55122		6552	H65530	00	01/18/2024	100-4102-464.20-98	MAINTENANCE MATERIALS	754.35		
VENDOR TOTAL *								754.35		
0003987	00	HELENA TOURISM BID								
TBID-JAN24		6727	H65709	00	01/24/2024	708-1570-521.81-40	JUL-DEC23 TAX COLLECTN	298,705.49		
VENDOR TOTAL *								298,705.49		
0004010	00	LEVEQUE-ZAPATA, DOMINGO								
COFFEE REIMB	246	549	H65527	00	01/18/2024	100-2201-421.30-36	COFFEE FOR TRAINING 01/17	32.40		
VENDOR TOTAL *								32.40		
0004017	00	CENTURYLINK								
4064422346	0124	6470	H65439	00	01/17/2024	218-2206-421.30-43	PAGING CIRCUIT 01/01/24	73.66		
4064578710	0124	6471	H65440	00	01/17/2024	218-2206-421.30-43	E911 TRUNK LINE 01/01/24	4,484.38		
4064436517-1/24	6599		H65574	00	01/19/2024	551-3501-432.30-43	15TH ST RAMP	58.75		
4064496564-1/24	6600		H65575	00	01/19/2024	551-3501-432.30-43	4064496564871B	97.10		
VENDOR TOTAL *								4,713.89		
0004084	00	IMSA								
71181-2024		6608	H65587	00	01/22/2024	201-3504-432.30-35	RWILLIAMSON IMSA 2024 DUE	100.00		
VENDOR TOTAL *								100.00		
0004187	00	KOLAR TIRE & AUTO								
01/02/24 HPD		6500	H65474	00	01/17/2024	100-2201-421.30-99	HP240195 TOW PER 761/753	165.00		
25997		6501	H65475	00	01/17/2024	100-2201-421.20-38	UNIT #30 TIRES	684.00		
26076		6614	H65596	00	01/22/2024	100-2201-421.20-38	UNIT #63 TIRES	684.00		
1148		6431	H65387	00	01/12/2024	580-3560-434.30-62	LIGHT DUTY TOW FOR VAN	125.00		
VENDOR TOTAL *								1,658.00		
0004195	00	DANA SAFETY SUPPLY INC								
886447		6617	H65598	00	01/22/2024	100-2201-421.30-61	UNIT #48 REPLACEMENT PUSH	490.50		

VEND NO	SEQ#	VENDOR NAME								EFT, EPAY OR	
INVOICE		VOUCHER	P.O.	BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK		HAND-ISSUED	
NO		NO	NO		DATE	NO	DESCRIPTION	AMOUNT		AMOUNT	
<hr/>											
0004195	00	DANA SAFETY SUPPLY INC									
VENDOR TOTAL *								490.50			
0004370	00	MONTANA INTERNET CORPORATION									
N14385-34		6560	H65539	00	01/18/2024	563-4111-464.30-35	PREMIUM ROUTER LEASE	125.00			
VENDOR TOTAL *								125.00			
0004442	00	BUSHNELL									
INV562745		6575	H65554	00	01/18/2024	563-4111-464.20-53	RESALE SUPPLIES	312.44			
VENDOR TOTAL *								312.44			
0004530	00	CHARTER COMMUNICATIONS									
1727866010101246545			H65523	00	01/18/2024	100-1002-410.50-81	SERVICE FROM 1/1/24-1/31/	484.02			
VENDOR TOTAL *								484.02			
0004530	00	CHARTER COMMUNICATIONS,CK GRP-A									
1785467010101246544			H65522	00	01/18/2024	100-1002-410.50-81	SERVICE FROM 1/1/24-1/31/	484.02			
VENDOR TOTAL *								484.02			
0004533	00	KTVH									
1218585-2		6516	H65490	00	01/17/2024	201-3503-432.30-37	ESR/TOWING ADS	396.60			
1218585-2		6517	H65490	00	01/17/2024	201-3510-432.30-37	SIDEWALK SNOW & ICE ADS	233.40			
VENDOR TOTAL *								630.00			
0004625	00	FIREPAC									
20240126		PR0126		00	01/26/2024	100-2301-424.10-10	PAYROLL SUMMARY	40.84			
VENDOR TOTAL *								40.84			
0004635	00	RDO EQUIPMENT CO.									
E0253813		6673	H65650	00	01/23/2024	245-3106-432.90-40	GIS EQUIPMENT	10,916.00			
W0058492		6651	H65620	00	01/23/2024	521-3125-435.30-99	TMTP-450KW-ANNUAL GENERAT	1,396.58			
W0061592		6652	H65621	00	01/23/2024	521-3125-435.30-99	TMTP-450KW-REPAIR	3,172.17			
W0060692		6653	H65622	00	01/23/2024	521-3125-435.30-99	TMTP-450KW-GENERATOR LOAD	803.15			
W0058392		6654	H65623	00	01/23/2024	521-3125-435.30-99	MRTP-750KW-ANNUAL GENERAT	2,467.35			
W0060592		6655	H65624	00	01/23/2024	521-3125-435.30-99	MRTP-750KW-LOAD BANK	746.85			
W0058292		6656	H65626	00	01/23/2024	521-3125-435.30-99	MRTP-60KW-ANNUAL GENERATO	634.94			
W0060492		6657	H65628	00	01/23/2024	521-3125-435.30-99	MRTP-60KW-ANNUAL GENERATO	607.35			
W0060992		6659	H65632	00	01/23/2024	521-3125-435.30-99	REEDERS-125KW-REPAIR	3,535.49			
W0060792		6660	H65634	00	01/23/2024	521-3125-435.30-99	REEDERS-125KW-ANNUAL GENE	717.90			
W0058592		6661	H65635	00	01/23/2024	521-3125-435.30-99	REEDERS-125KW-ANNUAL GENE	1,218.43			
E0253813		6671	H65650	00	01/23/2024	521-3126-435.90-40	GIS EQUIPMENT	21,832.00			
E0253813		6672	H65650	00	01/23/2024	531-3136-436.90-40	GIS EQUIPMENT	21,832.00			
VENDOR TOTAL *								69,880.21			
0004810	00	HUGHES FIRE EQUIPMENT INC.									
601132		6453	H65414	00	01/12/2024	100-2301-424.30-61	RELAY SWITCH E1	289.37			
601670		6589	H65563	00	01/18/2024	100-2301-424.30-61	CODE CHECK AND REPAIRS E1	841.11			
248791		6633	H65698	00	01/24/2024	260-2301-424.90-50	WILDLAND TYPE 3 TRUCK	479,999.00			
VENDOR TOTAL *								481,129.48			
0004828	00	THE ROB WEST MARKETING COMPANY									

VEND NO	SEQ#	VENDOR NAME								EFT, EPAY OR
INVOICE		VOUCHER	P.O.	BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK		HAND-ISSUED
NO		NO	NO		DATE	NO	DESCRIPTION	AMOUNT		AMOUNT
0004828	00	THE ROB WEST MARKETING COMPANY								
3566		6566	H65545	00	01/18/2024	563-4111-464.30-37	ADVERTISING	1,100.00		
VENDOR TOTAL *								1,100.00		
0004864	00	TOP GUN RECOVERY LLC								
24-04586		6618	H65599	00	01/22/2024	100-2201-421.30-99	PATROL UNIT TOW	165.00		
VENDOR TOTAL *								165.00		
0004871	00	MITCHELL, MARK								
81571		6449	H65409	00	01/12/2024	100-2301-424.20-26	FOOTWEAR ALLOWANCE	148.50		
VENDOR TOTAL *								148.50		
0004875	00	ROCKY MOUNTAIN SUPPLY, INC.								
4746		6493	H65466	00	01/17/2024	531-3135-436.20-31	DIESEL-GENERATORS	4,323.27		
4707		6504	H65479	00	01/17/2024	610-3571-501.20-31	DYED DIESEL	1,433.58		
4743		6619	H65600	00	01/22/2024	610-3571-501.20-31	75G #1 /90G #2 DYED DIESE	547.35		
VENDOR TOTAL *								6,304.20		
0004930	00	THE THIRD ELEMENT, INC.								
THIRDELEMENT#2		6486	H65453	00	01/17/2024	440-1101-411.90-40	ELECTRIC VEHICLE CHARGING	756.56		
VENDOR TOTAL *								756.56		
0004960	00	DIKE, BYRON								
REIMB-1/22/24		000459		00	01/22/2024	211-4120-464.30-79	Lunch for Staff Mtg	81.10		
REIMB-1/19/24		000460		00	01/22/2024	211-4120-464.20-41	Cutter/Ties/Cables	166.84		
REIMB-1/19/24		000461		00	01/22/2024	211-4120-464.20-24	Trash Bags	29.97		
VENDOR TOTAL *								277.91		
0004969	00	VOICE PRODUCTS SERVICE, LLC								
AR114452		6623	H65605	00	01/23/2024	100-2201-421.30-99	ENCORE LICENSE 01/24/24-0	2,205.08		
VENDOR TOTAL *								2,205.08		
0004981	00	SESAC, INC.								
719933-2024		6425	H65153	00	01/04/2024	100-4101-464.30-35	ANNUAL DUES2024-POOL	386.33		
719933-2024		6424	H65153	00	01/04/2024	211-4120-464.30-35	ANNUAL DUES2024-CIVIC CEN	386.33		
719933-TRANSIT		6429	H65385	00	01/12/2024	580-3560-434.30-35	SESAC FEE	386.34		
VENDOR TOTAL *								1,159.00		
0004986	00	BABCOCK LABORATORIES, INC.								
CK30550-9418		6529	H65502	00	01/18/2024	521-3125-435.30-98	LAB-SAMPLES	131.00		
SINV110809		6532	H65507	00	01/18/2024	521-3125-435.30-98	FINANCE CHARGE	10.00		
CL31459-9418		6650	H65619	00	01/23/2024	521-3125-435.30-98	LAB-SAMPLES	219.00		
VENDOR TOTAL *								360.00		
0005098	00	HEADWATERS SEAT COVERS LLC								
8658		6479	H65448	00	01/17/2024	440-3102-433.90-50	SEATCOVERS-NEW ENGINEERIN	435.00		
VENDOR TOTAL *								435.00		
0005104	00	PRESTIGE WORLDWIDE TECHNOLOGIES,LLC								
2009		6598	H65572	00	01/18/2024	521-3126-435.30-99	VALVE REPAIR	6,627.46		

VEND NO	SEQ#	VENDOR NAME							EFT, EPAY OR
INVOICE		VOUCHER	P.O.	BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	HAND-ISSUED
NO		NO	NO		DATE	NO	DESCRIPTION	AMOUNT	AMOUNT
0005104	00	PRESTIGE WORLDWIDE TECHNOLOGIES,LLC							
VENDOR TOTAL *								6,627.46	
0005109	00	WWC ENGINEERING							
224520015		6487	H65455	00	01/17/2024	521-3125-435.90-63	CONSULTANT/10 MILE DIVERS	2,938.00	
VENDOR TOTAL *								2,938.00	
0005119	00	BOBCAT OF HELENA							
305659		6551	H65529	00	01/18/2024	100-4102-464.30-62	EQUIP REPAIRS	52.60	
305668		6642	H65609	00	01/23/2024	531-3135-436.20-29	FUEL FILTER-BOBCAT	43.02	
VENDOR TOTAL *								95.62	
0005121	00	FBINAA-FBI NAT'L ACADEMY ASSOCIATES							
70854		6474	H65443	00	01/17/2024	100-2201-421.30-35	C.BAILEY FBINAA 2024 DUES	150.00	
72446		6475	H65444	00	01/17/2024	100-2201-421.30-35	R.RANALLI FBINAA 2024 DUE	150.00	
VENDOR TOTAL *								300.00	
0005143	00	SHELLIE'S COUNTRY CAFE							
254		6462	H65431	00	01/17/2024	201-3503-432.20-23	B.STEPHENS: SEE NOTES	18.00	
255		6463	H65432	00	01/17/2024	201-3503-432.20-23	B. SATRE 12 HOUR SHIFT ME	14.00	
256		6464	H65433	00	01/17/2024	201-3503-432.20-23	C. MERCURIO: 12 HOUR SHIF	14.45	
257		6465	H65434	00	01/17/2024	201-3503-432.20-23	C.SUNDBERG: 12 HOUR SHIFT	13.75	
258		6466	H65435	00	01/17/2024	201-3503-432.20-23	T.NICHOLS: 12 HOUR SHIFT	18.75	
259		6467	H65436	00	01/17/2024	201-3503-432.20-23	C.BAHNY: 12 HOUR SHIFT ME	16.50	
248		6468	H65437	00	01/17/2024	201-3503-432.20-23	C.PIERCE: 12 HOUR SHIFT M	15.50	
VENDOR TOTAL *								110.95	
0005172	00	MITCHELL 1							
30410133		6724	H65682	00	01/23/2024	610-3570-501.30-99	MITCHELL 1- TRACTOR TRAIL	4,873.38	
VENDOR TOTAL *								4,873.38	
0005186	00	CALE AMERICA INC.							
178451		6603	H65578	00	01/19/2024	551-3501-432.30-99	METER FEES	3,430.64	
VENDOR TOTAL *								3,430.64	
0005277	00	GOT SNOW?							
0332		6602	H65577	00	01/19/2024	551-3501-432.30-99	SNOW REMOVAL CITY SIDEWAL	1,925.00	
VENDOR TOTAL *								1,925.00	
0005295	00	KGR LLC							
23120109		6438	H65394	00	01/12/2024	580-3560-434.30-37	DEC RADIO ADS	835.00	
VENDOR TOTAL *								835.00	
0005340	00	ECOLAB INC.							
4386896		6558	H65536	00	01/18/2024	563-4111-464.30-99	KITCHEN SERVICE	86.69	
VENDOR TOTAL *								86.69	
0005366	00	YELLOWSTONE WATER WORKS							
81-1263		6670	H65649	00	01/23/2024	531-3136-436.20-98	MANHOLE RINGS	3,957.32	
VENDOR TOTAL *								3,957.32	
0005388	00	MONTANA PRO AUDIO INFORMATION							

VEND NO	SEQ#	VENDOR NAME		BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	EFT, EPAY OR
INVOICE		VOUCHER	P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO		NO	NO						AMOUNT
0005388	00	MONTANA PRO AUDIO INFORMATION							
3950		6533	H65508	00	01/18/2024	570-4510-403.90-40	EQUIPMENT PURCHASE	36,285.50	
VENDOR TOTAL *								36,285.50	
0005540	00	FITZPATRICK, ERIN							
OFFICE SUPPLIES		6513	H65486	00	01/17/2024	100-2201-421.20-19	OFFICE SUPPLY REIMB	147.98	
VENDOR TOTAL *								147.98	
0005585	00	SPARE LABS INC.							
SL-202401-0025		6432	H65388	00	01/12/2024	580-3560-434.30-99	DEC OPERATING FEE	EFT:	3,300.00
VENDOR TOTAL *								.00	3,300.00
0005621	00	T-MOBILE							
1/11/2024		6507	H65482	00	01/17/2024	201-3503-432.30-16	STREETS	1,170.18	
1/11/2024		6508	H65482	00	01/17/2024	201-3504-432.30-16	TRAFFIC	115.81	
1/11/2024		6509	H65482	00	01/17/2024	201-3510-432.30-16	RCE	121.81	
1/11/2024		6510	H65482	00	01/17/2024	551-3501-432.30-16	PARKING	527.51	
1/11/2024		6511	H65482	00	01/17/2024	580-3560-434.30-16	TRANSIT	107.14	
1/11/2024		6512	H65482	00	01/17/2024	580-3560-434.30-99	TRANSIT-DATA FOR SPARE	300.86	
VENDOR TOTAL *								2,343.31	
0005697	00	MIKES GARAGE LLC							
1/22/2024		6611	H65590	00	01/22/2024	610-3570-501.90-40	INSTALL 4 POST HOIST/LIFT	822.00	
VENDOR TOTAL *								822.00	
0005741	00	US FOODS, INC.							
4622046		000466		00	01/24/2024	563-4113-464.20-53	Food	1,482.74	
4674478		000467		00	01/24/2024	563-4113-464.20-53	Food	808.19	
VENDOR TOTAL *								2,290.93	
0005742	00	POMP'S TIRE SERVICE, INC.							
1820012275		6433	H65389	00	01/12/2024	580-3560-434.20-38	TIRES FOR 604	983.89	
1820012287		6434	H65390	00	01/12/2024	580-3560-434.20-38	TIRES FOR 637	551.31	
VENDOR TOTAL *								1,535.20	
0005782	00	NATIONAL LAUNDRY CO.							
4179-38707		6446	H65406	00	01/12/2024	100-2301-424.20-24	TOWEL SERVICE	9.90	
4039-41690		6643	H65612	00	01/23/2024	531-3135-436.20-24	JANITORIAL	28.35	
4039-41690		6644	H65612	00	01/23/2024	531-3135-436.20-26	LAUNDRY	98.71	
4089-42191		6505	H65481	00	01/17/2024	610-3570-501.20-26	COVERALLS & UNIS	47.98	
4089-42191		6506	H65481	00	01/17/2024	610-3570-501.20-29	GREASE RAGS	38.48	
4089-10471		6615	H65597	00	01/22/2024	610-3570-501.20-26	COVERALLS & UNIS	46.36	
4089-10471		6616	H65597	00	01/22/2024	610-3570-501.20-29	GREASE RAGS	21.46	
VENDOR TOTAL *								291.24	
0005823	00	SEAWESTERN FIRE FIGHTING EQUIPMENT							
INV28506		6455	H65417	00	01/12/2024	260-2301-424.90-40	BAUER VERTICUS COMPRESSOR	56,320.00	
VENDOR TOTAL *								56,320.00	
0005857	00	LIMBLE SOLUTIONS							

VEND NO	SEQ#	VENDOR NAME		BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	EFT, EPAY OR
INVOICE		VOUCHER	P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO		NO	NO						AMOUNT
0005857	00	LIMBLE SOLUTIONS							
062386		6530	H65505	00	01/18/2024	212-4505-403.20-45	LICENSE 1/1/24-7/1/24	3,780.00	
VENDOR TOTAL *								3,780.00	
0005884	00	TYLER TECHNOLOGIES, INC.							
045-451651		6634	H65702	00	01/24/2024	440-1501-414.90-40	SAAS FEES FOR 1/1/24 - 12	EFT:	7,628.40
045-452293		6725	H65701	00	01/24/2024	440-1501-414.90-40	CREDIT-ACFR STATEMENT BUI	EFT:	6,672.00-
VENDOR TOTAL *								.00	956.40
0005888	00	DEPT OF CORRECTIONS							
20240126		PR0126		00	01/26/2024	245-3106-432.10-10	PAYROLL SUMMARY	7.50	
20240126		PR0126		00	01/26/2024	521-3126-435.10-10	PAYROLL SUMMARY	30.00	
20240126		PR0126		00	01/26/2024	531-3136-436.10-10	PAYROLL SUMMARY	12.50	
VENDOR TOTAL *								50.00	
0005971	00	DEPARTMENT OF VETERANS AFFAIRS							
58709-12406		2116		00	06/30/2023	100-0000-208.00-00	DUPLICATE UT PMNT REFUND-	CHECK #: 195047	4,754.21-
VENDOR TOTAL *								.00	4,754.21-
0005976	00	BATTERIES PLUS OF MONTANA							
P69361834		6531	H65506	00	01/18/2024	573-4512-403.20-98	12PK C BATTERIES	17.00	
VENDOR TOTAL *								17.00	
0006008	00	AXIM GEOSPATIAL							
14599		6520	H65492	00	01/17/2024	245-3106-432.30-99	GIS CONSULT - UMD	609.41	
14599		6518	H65492	00	01/17/2024	521-3126-435.30-99	GIS CONSULT - UMD	609.41	
14599		6519	H65492	00	01/17/2024	531-3136-436.30-99	GIS CONSULT - UMD	609.41	
VENDOR TOTAL *								1,828.23	
0006016	00	TRI-COUNTY FIRESAFE WORKING GROUP							
TRICNTYFIRE01246		635	H65703	00	01/24/2024	100-1002-410.70-50	12/1/23-12/31/23 GRANT DI	581.60	
VENDOR TOTAL *								581.60	
0006085	00	MFI MEDICAL							
IN-00066818		6605	H65583	00	01/22/2024	100-2301-424.20-25	MASIMO DCI SENSORS	1,683.40	
VENDOR TOTAL *								1,683.40	
0006086	00	TANKSYSTEMS LLC							
TANK023-023		6607	H65586	00	01/22/2024	201-3503-432.90-40	MAG-TANK	46,185.56	
VENDOR TOTAL *								46,185.56	
0006087	00	EYE KANDY KUSTOMS							
01/22/24 HPD		6622	H65604	00	01/23/2024	100-2201-421.30-61	UNIT #48 BODY WORK REPAIR	1,986.50	
VENDOR TOTAL *								1,986.50	
0006088	00	SCHWANKE, CORBIN & DUNNING, DARANNE							
LOAN-1/22/24		000462		00	01/22/2024	522-0000-125.20-03	Srvc Line Loan-Water	13,474.64	
VENDOR TOTAL *								13,474.64	
0006090	00	ZERO TO FIVE INTERMOUNTAIN							

VEND NO	SEQ#	VENDOR NAME		BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	EFT, EPAY OR
INVOICE		VOUCHER	P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO		NO	NO						AMOUNT
0006090	00	ZERO TO FIVE INTERMOUNTAIN							
REFUND-1/24/24		000468		00	01/24/2024	551-0000-344.71-01	Refund Garage Permit	2,056.75	
VENDOR TOTAL *								2,056.75	
0006091	00	JT'S DIRTWORKS AND MORE LLC							
SOPU11924FEE		000472		00	01/25/2024	201-0000-329.09-00	Ref. St Open Fee	295.00	
SOPU011924		000471		00	01/25/2024	503-0000-329.09-00	Ref. St Open App Fee	70.00	
VENDOR TOTAL *								365.00	
HAND ISSUED TOTAL ***									4,754.21-
EFT/EPAY TOTAL ***									4,256.40
TOTAL EXPENDITURES ****								2,215,219.99	497.81-
GRAND TOTAL *****									2,214,722.18

VEND NO	SEQ#	VENDOR NAME		BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	EFT, EPAY OR
INVOICE		VOUCHER	P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO		NO	NO						AMOUNT
0000823	00	MT MUNICIPAL	INTERLOCAL AUTHORITY						
DR1005518		000474		00	01/26/2024	645-1505-505.50-17	Alcohol	708.75	
VENDOR TOTAL *								708.75	
TOTAL EXPENDITURES ****								708.75	
GRAND TOTAL *****									708.75

City of Helena, Montana

01/22/2024

To: Mayor Collins and the Helena City Commission

From: Commissioner Sean Logan
Sheila Danielson, Finance Director

Subject: Consider Acceptance of the Fiscal Year 2023 Financial and Single Audit

Present Situation: The Fiscal Year 2023 Audited Financial Statements were filed with the Montana State Department of Administration on time. The Audited Financial Report is posted on the City's website in the Finance Department/Accounting Division page.

Background Information: **Background:**

The Audit Committee met on January 10, 2024.

Tim Morgan and Jennifer Croft of Maher Duessel presented the Fiscal Year 2023 audit and Annual Comprehensive Financial Report. Maher Duessel provided and discussed the following reports:

- Required Commission Communication regarding significant audit Matters
- Independent Auditor's Report
- Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and other Matters based on an Audit of Financial Statements performed in accordance with Government Auditing Standards
- Independent Auditor's Report on Compliance for each Major Program and on Internal Control over Compliance required by the Uniform Guidance

There were no "findings" in the Financial Audit and they issued an unmodified opinion which indicates they found no significant issues with material misstatements and believed the financial statements to be presented fairly and in compliance with internal controls.

There were no "findings" in the Federal Single Audit which indicates they believed in all material respects met OMB Compliance guidelines and had not deficiencies in internal controls.

Commissioner Logan and Commissioner Reed recommended accepting the Financial and Federal Single Audits.

Proposal/Objective: Consider acceptance of the Fiscal Year 2023 Financial Audit and the Fiscal Year 2023 Federal Single Audit.

Advantage: N/A

Notable Energy Impact: N/A

Disadvantage: N/A

Notice of Public Hearing: False

Staff Recommendation/Recommended Motion: Move to approve Acceptance of the Fiscal Year 2023 Financial and Single Audit.



City of
Helena

2023

ANNUAL COMPREHENSIVE FINANCIAL REPORT

HELENA, MONTANA

JULY 1, 2022 - JUNE 30, 2023



CITY OF HELENA, MONTANA
ANNUAL COMPREHENSIVE FINANCIAL REPORT

FINANCE DEPARTMENT
Sheila Danielson, Finance Director
Barbara Walsh, Controller

FISCAL YEAR 2023
July 1, 2022 – June 30, 2023

CITY OF HELENA, MONTANA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

YEAR ENDED JUNE 30, 2023

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CITY OF HELENA, MONTANA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

YEAR ENDED JUNE 30, 2023

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CITY OF HELENA, MONTANA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

YEAR ENDED JUNE 30, 2023

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CITY OF HELENA, MONTANA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

YEAR ENDED JUNE 30, 2023

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INTRODUCTORY SECTION

**City of Helena, Montana
List of Principal Officials
As of June 30, 2023**

ELECTED OFFICIALS

Wilmot J. Collins	Mayor
Andrew Shirtliff	Commissioner
Melinda Reed	Commissioner
Emily Dean	Commissioner
Sean Logan	Commissioner

CITY OFFICIALS

Tim Burton	City Manager
Dannai Clayborn	Clerk
Ryan Leland	Public Works Director
David Knoepke	Transportation Systems Director
Anne Peterson	Municipal Judge
Rebeca Dockter	City Attorney
Sheila Danielson	Finance Director
Brett Petty	Interim Police Chief
Jon Campbell	Fire Chief
Christopher Brink	Community Development Director
Douglas Smith	Parks and Recreation Director
Renee McMahon	Human Resources Director



December 22, 2023

City Manager Tim Burton,
Mayor Collins, City of Helena Commission and
Residents of Helena, Montana:

ANNUAL COMPREHENSIVE FINANCIAL REPORT TRANSMITTAL

The Annual Comprehensive Financial Report for the City of Helena, Montana for the Fiscal Year ended June 30, 2023, is hereby submitted. This report is published annually as the official annual financial report and complies with Montana State law (2-7-503 MCA) requiring annual reports for general purpose local governments to be filed in a timely manner.

Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with city management. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds of the City. To provide a reasonable basis for making these representations, management of the City has established and maintained an internal control system designed to ensure that the assets of the City are protected from loss, theft, or abuse, and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States (US GAAP) and to comply with applicable laws and regulations. The system of internal control is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

Generally Accepted Accounting Principles (GAAP) require management to provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to

complement the MD&A and should be read in conjunction with it. The City of Helena's MD&A can be found immediately following the independent auditor's report.

As a recipient of federal financial assistance in excess of \$750,000 the City is required to undergo a Single Audit designed to meet the special needs of federal grantor agencies, in conformity with the provisions of the Single Audit Act of 1984, as amended in 1996, and Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Information related to the Single Audit, including the Schedule of Expenditures of Federal Awards and the auditor's reports on internal controls and compliance is included in the Single Audit Section of this report.

PROFILE OF THE CITY OF HELENA

Self-Government Chartered City

The City of Helena was incorporated March 7, 1881. On March 2, 1953, by lawful authority, the City established a commission/manager form of government. The voters adopted a self-government charter, which allows the City to exercise powers not specifically prohibited by state law in 1976.

City Commission

The City Commission is composed of a mayor and four commissioners, elected at large by the voters of the City. The City charter outlines the roles and responsibilities of the mayor and commissioners. The Helena City Commission is the legislative and policy-making body of the City and is responsible for the performance of all duties and obligations imposed upon the City by the City charter and State law.

City Manager

The City Manager is appointed by and serves at the pleasure of the City Commission. The City Manager's primary duty is to ensure that policies and guidelines adopted by the City Commission are executed as efficiently, fairly, and effectively as possible.

City Demographics

Known as the "Queen City of the Rockies", Helena is the state capital of Montana and the county seat of Lewis and Clark County. Helena was established in 1864 as a gold camp during the Montana gold rush. Due to the gold rush Helena became a wealthy city with approximately 50 millionaires inhabiting the area by 1888. This contributed to the City's elaborate Victorian grand architecture that is seen throughout the city.

Located in southern Lewis and Clark County (west-central Montana), and surrounded by Helena National Forest, Helena boasts attractions for any lifestyle. With its numerous museums, historic sites, trails, parks, commerce, and other indoor and outdoor recreation areas, it serves as a premier destination to work, live and play.

Helena is sustained by a stable base of government employment (30 percent) as it serves as a major governmental center for federal, state and county activities. It is also a trading and transportation center for nearby livestock, mining, and farming enterprises. Helena maintains an interest in mineral production and processing and remains a major telecommunications center. Although Helena's population is about 33,885 it serves a much larger trade area. This area, defined as a "35-mile radius" in and around the City of Helena, encompasses a population of almost 75,000. This area relies on Helena for employment, professional services, retail goods, and entertainment.

City Services

The City provides a full range of services divided into service areas, financial management and control systems. Services provided include: Public safety functions including police and fire protection and prevention, municipal court services, and animal control; Public works, one of the largest city departments, operates engineering services, water, wastewater, and stormwater utilities, solid waste disposal, and recycling services; Community development including planning, zoning, permitting and building inspection activities; Transportation systems including parking, traffic signal, street, roadway and sidewalk construction and maintenance, and operating a vast public transit system. In addition, the City operates and maintains growing open land, parks and recreation programs including a city-owned golf course, public swimming pool, civic center, tennis and pickleball courts, skateboard park, bike park, and an outdoor skating rink, plus sponsors numerous cultural events throughout the year.

Financial Entity

The financial reporting entity includes all the funds of the primary government (i.e., the City of Helena, Montana as legally defined), as well as all its component units. Component units are legally separate entities for which the primary government is financially accountable. Discretely presented component units are reported in separate columns in the government-wide financial statements to emphasize that they are legally separate from the primary government and to differentiate their financial position and results of operations from those of the primary government. The Business Improvement District and Tourism Business Improvement District are reported as discretely presented component units.

Annual Budget

The annual budget serves as the foundation for the City's financial planning and control. All departments of the City submit budget proposals to the City Finance Department in the spring of each year. During this same time period, the City Manager's office solicits public feedback through various engagement tools. The Finance Department uses these department requests and public feedback as the starting point for the development of the next fiscal year's budget. The City Commissioners are required to hold public hearings on the preliminary budget which is adopted by resolution with an effective date of July 1 and contains the estimated amount to be raised by an ad valorem property tax. The Commission holds a separate public hearing to adopt the final budget no later than the first Thursday after the first Tuesday in September or within 30 calendar days of receiving certified taxable values from the Montana State Department of Revenue. The legal level of budget appropriations is at the fund level. Management cannot

overspend the budget at the fund level without the approval of the governing body. A budgetary management plan is prepared by fund, department, division, and line item. The City maintains budgetary controls whose objectives are to ensure compliance with legal provisions embodied in the annual appropriations budget approved by the City Commission.

The State municipal budget law stipulates that money, other than payments from custodial funds, may not be drawn from the treasury of a municipality except pursuant to an appropriation. Therefore, a legally adopted annual budget is required for all funds, except for custodial funds. The City legally adopts a budget for the required funds. Consistent with past years, the City established the legal spending level at the fund level for the fiscal year 2023 budget. The City Manager may make transfers of appropriations within a fund. Transfers between funds, however, require approval of the City Commission. Budget-to-actual comparisons are provided in this report for each individual governmental fund. For the general and streets funds, comparisons are presented beginning on page III – 7 as part of the basic financial statements for the governmental funds. For other governmental funds, this comparison is presented in the governmental fund subsection of this report, starting on page V – 4. All appropriations lapse at year-end; however, they can be re-appropriated by the City Manager as part of the following year's budget in accordance with state law and the adopting budget resolution.

LONG RANGE FINANCIAL PLANNING

Comprehensive Capital Improvement Programs (CCIP)

The City updates an annual CCIP. The CCIP encompasses all City operations and is the major long-range financial planning tool of the City which spans out to a 5-year outlook. It addresses capital projects, major maintenance, facility, and equipment revolving schedules which are tied back to financing projections.

The CCIP emphasizes:

- complete inventories of all infrastructure, facilities, and equipment,
- assessments of condition,
- prioritization of projects and needs; and,
- long-term analysis of funding feasibility and options.

CCIPs are updated annually and the first year in the CCIP becomes the proposed annual budget. In their public forum, the City Commission reviews the capital plan in order to set priorities and policies for the implementation of current and long-term capital projects. The City Commission is constantly monitoring capital and maintenance needs while attempting to strike a proper balance between raising fees to better fund those needs and considering the cost to the consumer.

ECONOMIC CONDITION AND OUTLOOK

Local Economy

Montana's economic output (GDP) grew by 1.6 percent in 2022, consistent with long-term historic growth. After slightly contracting in the first two quarters of 2022, the economy turned positive in the second half of the year. The first quarter of 2023 showed continued economic strength. Most of the GDP growth was in business service industries, information, and other and leisure activities.

Since 2019, per capita personal income has grown 4.7 percent, compared to 3.8 percent prior to 2019. Most of personal income came from wages followed by investment income and government payments. Montana households continue to spend in 2022, drawing on cash reserves.¹

As with other cities in Montana, Helena continues to experience population growth as more people are inspired to move from large metropolitan areas and relocate to Montana. The acceleration in growth began in 2020. The inventory of homes has not kept up with demand and the median home cost almost doubled from 2017 to 2022 to over \$490,000. Some Montanans benefit from the increased values but the housing costs rising faster than incomes strain household budgets and make it more difficult to purchase a home.

The metro area of Helena boasts over 2,500 businesses and over 36,000 employees. Our tourism, hospitality and recreation industries have exceeded pre-pandemic levels, and it is expected to continue in that fashion in the next year.

New residential and commercial construction continues to grow. In December 2020, the Capital Hill Mall Urban Renewal District Plan was approved for urban renewal and redevelopment. This area is considered a gateway into Helena defined by the two one-way couplets of Prospect Avenue and 11th Street that provide access to Interstate 15. The area is close in proximity to the State Capital and includes the old Capitol Hill Mall site (built in 1965 and demolished in 2019), a number of hotel parcels, retail establishments, office buildings, financial institutions, and the Samuel V. Stewart Homes development managed by the Helena Housing Authority. In 2022, three businesses were built and operating in the area and Benefits Health Systems began construction of a freestanding clinic that will offer primary and specialty care services. They are slated to open for business in the Spring of 2024. Opportunity Bank is nearing the end of construction on its facility and should gain occupancy in early 2024.

The Downtown Urban Renewal district (approved in October 2018 and amended in 2019 to include the Rodney Street area) continues to experience large commercial and infrastructure development according to the URD plan. The Rodney Street project is a multi-phase project from

¹ Montana Department of Labor and Industries: "Montana unemployment rate Remains at an all-time low", June 16, 2023; by Jessica Nelson, Public Information Officer. Montana Department of Labor and Industries: "Hello, I'm new here", July 2023; by Amy Watson, State Economist.

Helena Avenue to Division Street. It includes roadway reconstruction, traffic signals, sidewalks, boulevards, drainage, and water and sewer utilities. Phase I of this project was completed in late 2021, which included water, wastewater, storm infrastructure and street reconstruction. Phase II began in the Spring of 2022 and wrapped up in late summer of 2023. The City and the Helena Business Improvement District continues to work on other projects located in the Downtown Urban Renewal area.

The Railroad Urban renewal district was established in 2016 and encompasses the Sixth Ward (the area just east of Montana Avenue and south of the railroad tracks or “historic Railroad District”). In 2023 several abandoned Apartments were demolished and cleared making way for the construction of The Bell Hotel LLC (a new boutique hotel). The hotel will create jobs, increase tax values, and increase tourism to the business district. Carroll College demolished several old structures and re-defined its entry to the campus to an inviting park-like gateway.

In 2023, the City annexed the first two phases of the Westside Major Phased subdivision that will eventually boast 98 new lots and 170 new residential dwelling units on a 58.85-acre site. An additional phase of Mountain View Meadows phased development was annexed, adding several single and multi-family structures to the housing inventory.

Our planning and engineering departments have backlogs of new construction, both commercial and residential, planned for the upcoming year. Just recently, the building permit department received its largest permit fee in several decades for new commercial construction and anticipates two more large commercial permits to be issued in the near future.

Population

Over the last decade, Montana added an average of 6,200 more people each year. The pandemic recession migration accelerated the net in-movers significantly. From 2020 to 2022, the State’s population increased by 41,000, which is over three times more people than average. Most of the population growth has occurred in the Western portion of the State since the pandemic. Flathead County has experienced the most net in-migration followed by Gallatin and Yellowstone Counties. Missoula and Ravalli Counties combined have seen larger population growth than Montana’s largest cities, Billings, and Bozeman. Lewis and Clark County experienced net in-migration of 3,354 of people from 2020 to 2022, or 4.5 percent.²

Helena area has also experienced consistent long-term growth since 2010 and has grown 11.4 percent from 2010 to 2022, with a current population estimate of 33,885. Montana’s population is currently estimated at 1,104,271, according to the Montana Department of Labor and Industries market data and U.S. Census Bureau. Lewis and Clark County, (which largely comprises the trade area), experienced similar growth in this time frame of 16.4 percent, currently estimated to be 73,832.

² Montana Department of Labor and Industries: “Montana unemployment rate Remains at an all-time low”, June 16, 2023; by Jessica Nelson, Public Information Officer. Montana Department of Labor and Industries: “Hello, I’m new here”, July 2023; by Amy Watson, State Economist.

Unemployment

In June of 2023, Governor Gianforte announced that Montana's unemployment rate remained at an all-time low of 2.3 percent in May 2023 as compared to the nationwide average of 3.7 percent. May 2023 marked the twentieth consecutive month of an unemployment rate below 3.0 percent. Montana's labor force topped 575,000 workers for the first time in state history.²

Tight labor conditions persisted with three job openings for every one unemployed person. Aging workers retiring are driving a decrease in labor force participation exacerbating the State's workforce shortage. With these labor shortages, both governmental and private businesses are not able to meet demand in an efficient manner. The City is not immune to the workforce shortage experiencing high vacancy rates in almost every department.

A significant impact to labor participation is the lack of available and affordable daycare. Helena is self-declared as a "daycare desert." In Lewis and Clark County, childcare capacity as a percent of demand is only 30 percent. This prevents some parents from fully participating in the workforce.

Per Capita Income

Low unemployment rates are driving up wages in Montana and Lewis and Clark County. The average wage in Montana increased over 6 percent in 2022 with annual average earnings of \$54,525. Inflation outpaced wages; however, resulting in real-wage declines of 1.6 percent. On a per capita basis, average income rose to \$57,719 in 2022, which does fall below the national average.

The US Census Bureau market data as of 2022 posted the per capita income for Lewis and Clark County, Montana as \$59,712 and median household income at \$72,250. Persons living in poverty was 8.7 percent. Montana's per capita income was \$57,719 and median household income was \$67,631. Persons living in poverty in Montana was 12.1 percent.

Revenue Growth and Reform

City revenues can be considered statutorily limited, circumstantial, or discretionary. The City has very little control over the growth of these revenues. Although the City 'controls' the growth of discretionary revenue, it is still subject to typical community pressures for conservative growth.

Revenues such as property taxes and State entitlements are subject to statutory or other limitations. Property taxes make up approximately 15.4 percent of total City budgeted revenues and 51.8 percent of General Fund budgeted revenues (excluding interfund transfers). The City is only allowed to increase property taxes on existing property at one-half the CPI-U average rate of inflation for the past three years. The Montana Constitution and state law require periodic reappraisal of property in the interest of equal taxation (15-7-111, MCA). The State of Montana, through the Department of Revenue (DOR), is responsible for valuing all taxable real and personal property. The 2015 legislature changed the reappraisal period from once every six years to once every two years. The DOR is required by state law to conduct a reappraisal of all residential, commercial, industrial, agricultural, and forestland property in the state. The most recent

reappraisal cycle was completed on January 1, 2023, for legislative review during the 2023 legislative session. New reappraisal values will be used for property tax purposes in tax year 2023 (fiscal year 2024). Within the City limits of Helena, appraised values went up over 30 percent.

State shared entitlement revenues make up approximately 4.3 percent of total City budgeted revenues and 18.4 percent of the General Fund budgeted revenues. This revenue is set by statutory formula and has grown by population and inflation in recent years. State shared entitlement revenue (born from House Bill 124 passed in 2001 by the Montana State Legislature) consists of motor vehicle taxes, gaming revenues, and alcohol and income taxes intended to provide local governments with a stable source of funding.

Discretionary revenues such as special assessments, licenses, permits, fines, utility, and other charges for services make up about 48.1 percent of budgeted City revenues and allow the City to set rates to cover costs. Such revenue is secured by the ability to attach property liens and/or do utility shut-offs in case of non-payment. Special assessments make up approximately 10.3 percent of total City budgeted revenues. Service charges make up approximately 25.0 percent of total City budgeted revenues.

Circumstantial revenues such as newly taxable property and building permit fees are primarily driven by the economy or other variables beyond City control. The Montana State Legislature also allows local governments to raise mills to cover the cost of increases in health insurance premiums.

Major Initiatives

The City Clerk's office continues its efforts in digitizing historical records in 2023. This multi-year project is preserving historic documents and increasing transparency of City records. Departments are being onboarded a digital workflow and signature program. Internal document flow, including digital agreements, are being converted to reduce paper and increase efficiencies. The City Clerk's office has made progress in 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 City Manager's office devoted a full-time employee for grants administration to streamline applying for and administering grants. This centralization also allows the City to maximize its efforts in achieving federal infrastructure funding. This office is also dedicated to prioritizing clear, consistent communication to the public and promoting greater public engagement by integrating the City's communication platforms.

The Human Resources Department gained the Commissions' support to launch a market-based pay plan to help the City become more competitive with other employers. A more competitive benefits structure was implemented in fiscal year 2023 and several positions received market pay adjustments starting in fiscal year 2024. Human Resources is continuing their efforts to promote a welcoming and inclusive workplace, supporting a common vision and purpose for all City

employees, cultivate positive employee morale, and promote a culture to encourage employees to safely offer and contribute ideas and develop solutions and support workplace safety.

The Police Department began implementation of a new records management and Computer Aided Dispatch system which should go live in fiscal year 2024. Community engagement continues to be one of the Police Department's primary focus is working on community outreach activities such as Coffee w/ Cop, Citizen's Academy, National Night Out, Public Safety Open House, Explorers, etc. The Police Department was able to finalize an agreement with the Helena School District for its School Resource Officer program. This agreement supports a partnership between the City of Helena and the Helena School District by improving school and law enforcement collaboration and ultimately providing a safe learning environment for our children.

The Helena Fire Department answered more than 4,700 calls for service in 2022, up from 4,200 from the prior year. The Fire Department's planning meeting is working on presenting an executive summary and implementation plan garnered from the recent master plan. They continue to seek out grant funding and other revenue opportunities to meet ever-increasing costs and needs.

The Community Development Department, in collaboration with other City departments, is 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 City staff, other City departments, contractors, licensed professionals, and the public. Building Division is revising documentation for the public 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 began a 5-year update to the 2019 Growth Policy and is continuing to implement the existing Growth Policy goals and objectives. The Planning Division will also conclude a year-long 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. They are continuing to update City Code Title 11 - Zoning by reviewing all regulations and ordinances and identifying any barriers for development while ensuring the City residents' health, safety, and welfare. The Housing Division will begin looking at other housing strategies and work toward specific strategies and funding goals for affordable housing efforts.

The City Finance Department kicked off Phase III - Implementation of the city-wide ERP replacement software. Implementation began in January 2023 with Tyler Technologies to transition the City from a 20+ year old system to a modern financial system to streamline and digitize our Accounts Payable, Accounts Receivable, Accounting, Reporting, Contract Management and Payment procedures. The City is scheduled to go live with the core financial module in January 2024. Concurrently, the Finance Department is working with the Community Development and Building Department on the permitting and licensing module and with Human Resources on the Human Capital Management/ Payroll module. Once those modules go live, Finance will kick – off transitioning its utility billing module.

Parks, Recreation and Open Lands departments kicked off several improvement projects including new playground equipment for Leo Pocha Park. The team will continue focusing on needed improvements to the City's public spaces and providing high quality recreation programs. Another primary focus is their efforts to explore a Regional Parks District in partnership with key stakeholders to better serve the residents within city limits and surrounding area.

The Facilities Department 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 was consolidated and is being utilized by staff to implement short-term and long-term capital projects. They continue to implement strategies to support the City's goal of making all City facilities 50 percent energy efficient by 2026.

Sustainability continues to be a priority, and public works staff are working to complete several master plans including Water and Sewer Rate and System Development Fee Studies, the Wastewater Treatment and Collection Master Plan, the Integrated Solid Waste Master Plan, and the Water Facility Master Plan. They are capitalizing on loans, grants, and federal ARPA funds to complete over 13 million dollars in projects including a water Treatment – Red Mountain Flume (ARPA) • Water Treatment – Headgates (ARPA) • Water treatment filter project at the Ten-Mile Treatment plant, improvements to the Upper Hale/West Main, completion of the Crosstown Connector Valves project and improvements to Bio-reactor Basin Blowers for wastewater treatment.

Finally, the Transportation Services Department continues its efforts 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. Their major initiatives are to evaluate a pedestrian safety program, adopt a crash reduction program, advocate roadway code enforcement compliance through education, and exploring new funding with the Metropolitan Planning Organization designation we received from the State.

As the proud seat of the State of Montana, Helena remains strong and continues to model for the future of the state.

INDEPENDENT AUDIT

The State of Montana requires a biennial audit of the basic financial statements of the City by independent certified public accountants selected by the Commission. The City of Helena has elected to have an annual audit performed. An annual audit provides a higher level of financial management and fiscal responsibility. Maher Duessel, Certified Public Accountants, have issued an unmodified ("clean") opinion on the City of Helena, Montana's financial statements for the

fiscal year ended June 30, 2023. The independent auditor's report is located at the front of the financial section of this report.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Helena for its annual comprehensive financial report for the fiscal year ended June 30, 2022. This was the thirty-fifth consecutive year that the City has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive, and timely annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only.

Staff anticipates the current annual comprehensive financial report continues to meet the requirements that evidence the spirit of transparency and full disclosure to be understandable, reliable, relevant, consistent, and comparable. We will submit the fiscal year 2023 report to the GFOA to determine its eligibility for another certificate.

The preparation of the annual comprehensive financial report represents the culmination of months of collaborative teamwork of the entire staff in the Finance Department. Each member of the Finance Department has our sincere appreciation for the contributions made in the preparation of this report. We also wish to thank all city departments for their assistance in providing the data necessary to prepare this report.

Further appreciation is offered to the City's leadership team, City Manager, the Mayor, and the City Commission for their encouragement, interest, and support in conducting the financial operations of the City in a sound and progressive manner.

Respectively Submitted,



Sheila Danielson
Finance Director



Barbara Walsh
City Controller



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Helena
Montana**

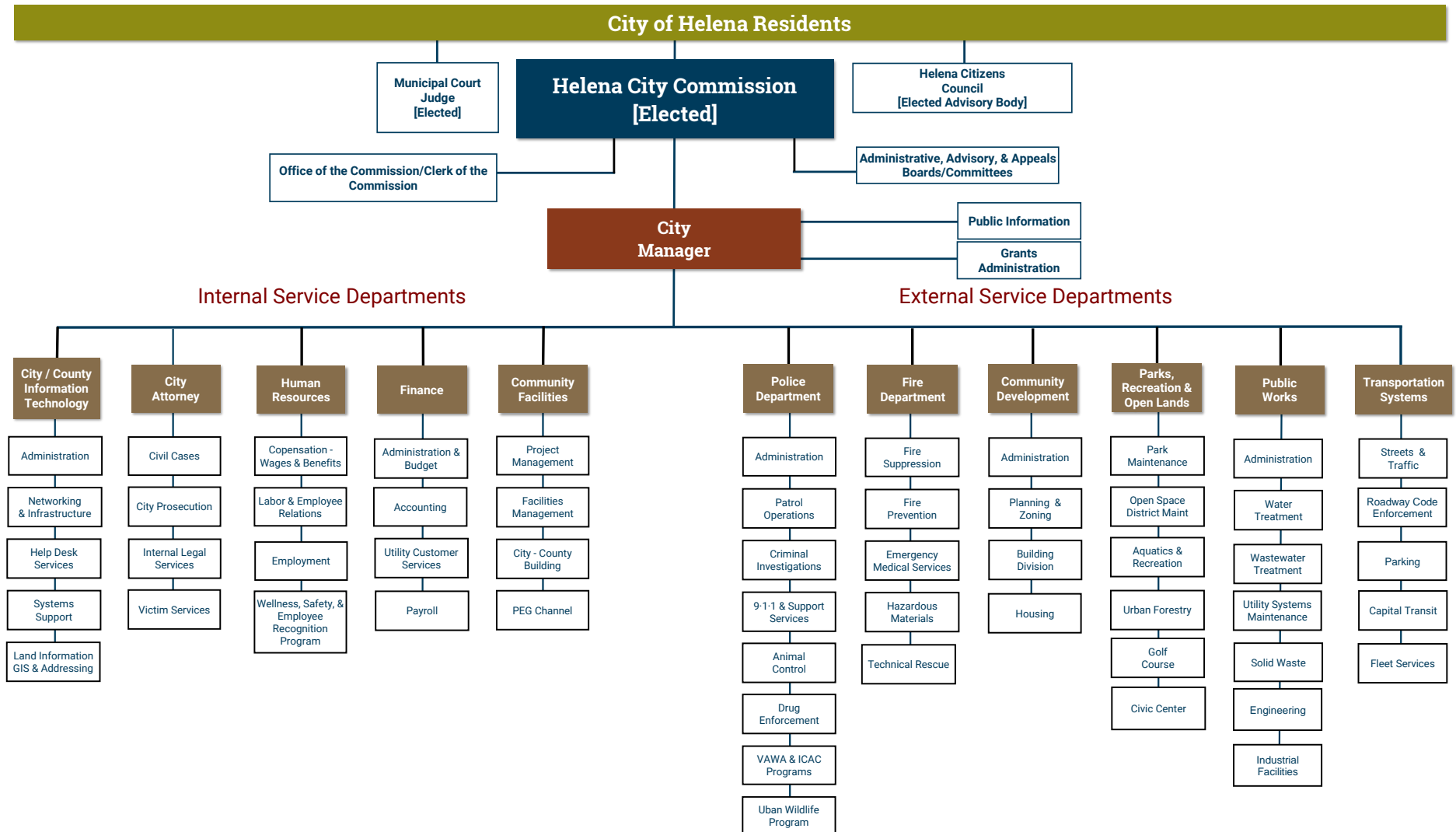
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2022

Christopher P. Morill

Executive Director/CEO

CITY OF HELENA - ORGANIZATION CHART



FINANCIAL SECTION

Independent Auditor's Report

**To the Honorable Mayor, Members of the City Commissioners, and
The City Manager
City of Helena, Montana**

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Helena, Montana (City), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows, and the respective budgetary comparison for the General Fund and Streets Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair

presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

To the Honorable Mayor, Members of the City Commissioners, and
The City Manager
City of Helena, Montana
Independent Auditor's Report

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The supplementary information listed in the table of contents and the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information listed in the table of contents. The other information listed in the table of contents does not include the basic financial statements and our

To the Honorable Mayor, Members of the City Commissioners, and
The City Manager
City of Helena, Montana
Independent Auditor's Report

auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2023 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Maher Duessel

Pittsburgh, Pennsylvania
December 22, 2023

REQUIRED SUPPLEMENTARY INFORMATION

MANAGEMENT'S DISCUSSION AND ANALYSIS

CITY OF HELENA, MONTANA

Management's Discussion and Analysis

June 30, 2023

As management of the City of Helena, Montana (City), we offer the readers of the City's financial statements this narrative overview and analysis of the financial activities for the fiscal year ending June 30, 2023. We encourage readers to consider the information presented here in conjunction with additional information furnished in our letter of transmittal, which can be found on pages I-2 through I-12 of this report.

Financial Highlights

- The assets and deferred outflows of the City exceeded its liabilities and deferred inflows at fiscal year end June 30, 2023, by \$355,130,551 (*net position*). Of this amount, \$53,039,588 (*unrestricted net position*) may be used to meet the City's ongoing obligations to citizens and creditors.
- Total net position increased by \$13,949,940 over the prior fiscal year primarily due to capital asset acquisitions of \$17,392,323 and an increase of \$6,477,849 in cash and cash equivalents, offset by increased pension liability of \$7,373,909 and other liabilities and deferred outflows.
- As of June 30, 2023, the City's governmental funds reported combined ending fund balances of \$49,365,151, an increase of \$4,290,173 from the prior year. Approximately, 32.43 percent of this amount, \$16,009,142 is available for spending at the government's discretion (*unassigned fund balance*).
- At the end of the current fiscal year, the total of the *committed*, *assigned*, and *unassigned* components of *fund balance* for the General Fund was \$12,925,657, or 67.81 percent of total General Fund expenditures.
- The City's total debt decreased by \$1,754,789 (7.26 percent) during the current fiscal year. Key factors in the change include:
 1. Water Revenue Loan principal payments of \$732,112 decreased the total water revenue bond debt service outstanding. No new water revenue bonds issues were taken out in fiscal year 2023.
 2. Wastewater Revenue Loan principal payments of \$113,000 decreased the total wastewater revenue bond debt services outstanding. Wastewater revenue bonds in the amount of \$905,769 were issued in fiscal year 2023.
 3. General obligation bond principal payments of \$640,000, other loan principal payments, offset by SBITAs issued in the amount of \$1,012,594 for cloud-based enterprise resource planning software represent the balance.

OVERVIEW OF THE FINANCIAL STATEMENTS

This Management's Discussion and Analysis is intended to serve as an introduction to the City's basic financial statements. The basic financial statements comprise three components:

- 1) government-wide financial statements
- 2) fund financial statements
- 3) notes to the financial statements

This report also contains required supplementary information and supplementary information intended to furnish additional detail to support the basic financial statements themselves.

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Government-Wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances using the accrual basis of accounting, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the City's assets and liabilities. The difference between total assets and deferred outflows minus liabilities and deferred inflows is reported as net position. Over time, increases and decreases in net position may provide an indication of whether the City's financial position is improving or deteriorating.

The *Statement of Activities* presents information reflecting how the City's net position has changed during the fiscal year just ended. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.

Thus, the revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g., uncollected taxes and earned but not unused vacation leave).

The government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all, or a significant portion of their costs through user fees and charges (business-type activities).

The *Statement of Net Position* and the *Statement of Activities* distinguishes between the following activities:

- Governmental Activities - much of the City's basic services are reported here, including general administration, public safety, public works, public health, culture and recreation and community development. Property taxes, state entitlement distributions, property assessments, and state and federal grants finance most of the costs of these activities.
- Business-type Activities - the City charges a fee to customers to recover the cost of certain services provided. The City's water, wastewater, solid waste, transfer station, parking, transit (bus), golf course, building, and City-County administration building (CCAB) activities are reported here.
- Component Units - the City includes two separate legal entities in its report, the Business Improvement District, and Tourism Business Improvement District. Although legally separate, these component units are presented because the City is financially accountable for them, and the boards of these entities are appointed by the City Mayor subject to approval by the City Commission. The City Commission also approves the annual budget and assessments charged by each component unit. Further information about the City's component units are presented in the notes to the financial statements.

The government-wide financial statements can be found beginning on page III-1 of this report.

Fund Financial Statements. Traditional users of the City's financial statements will find the fund financial statement presentation more familiar. With the implementation of Governmental Accounting Standards Board (GASB) Statement 34, the focus is on major funds rather than fund types. A *fund* is a grouping of

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related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. A major fund should generally meet both of the following criteria: 1) total assets, liabilities, revenues, or expenditures/expenses are at least 10 percent of the corresponding total (assets, liabilities, etc.) for that fund type (i.e. *governmental* or *enterprise* funds) and 2) total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise funds are at least five percent of the corresponding total for all governmental and enterprise funds combined.

The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. *Governmental funds* are used to report those same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide statements, the fund financial statements are prepared on the modified accrual basis. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available, and expenditures are recognized when the related fund liability is incurred, with the exception of long-term debt and similar long-term items which are recorded when due. Therefore, the focus of the governmental fund financial statements is on near-term inflows and outflows of spendable resources, as well as on the balance of spendable resources available at the end of the fiscal year.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds *Balance Sheet* and the governmental funds *Statement of Revenues, Expenditures, and Changes in Fund Balances* provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Information is presented separately in the governmental fund Balance Sheet and in the governmental fund *Statement of Revenues, Expenditures, and Changes in Fund Balances* for the General and Streets special revenue funds that are major funds. Data from the other governmental funds is combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements located within the supplementary information following the notes to the financial statements and the required supplementary information.

The City adopts an annual appropriations budget for all funds. GASB Statement No. 34, requires budgetary information be shown for the General Fund and each major special revenue fund. A budgetary comparison statement has been provided for the General and Streets funds to demonstrate compliance with their budgets.

The basic governmental fund financial statements can be found beginning on page III-3 of this report.

Proprietary Funds. The City maintains two different types of *proprietary* funds: Enterprise and Internal Service funds. The proprietary fund financial statements are prepared on the accrual basis of accounting.

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Enterprise funds are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for its water, wastewater, solid waste, transfer station, parking, golf course, transit (bus), building, and City-County Building operations. *Internal service funds* are used to account for activities performed for other organizational units within the City. The City uses internal service funds to account for its fleet services, copier revolving, property and liability insurance, and health insurance services.

Proprietary funds are reported in the same way that all activities are reported in the *Statement of Net Position* and the *Statement of Activities*, but provide more detail and additional information, such as cash flows. Internal service funds are reflected in either the governmental or the business-type activities depending on which funds benefit primarily from its services. The fleet services fund's assets are consolidated in the government-wide financial statements with the business-type activities. Similarly, the copier revolving, property and liability insurance, and health insurance funds are consolidated with the governmental activities.

The basic proprietary fund financial statements can be found beginning on page III-9 of this report.

Fiduciary Funds. Fiduciary funds are used to account for assets that are not for the benefit of the government or its component units. For fiscal year 2023, the City has one Fiduciary Fund categorized as "Other Fiduciary Activities" or Custodial Fund.

The activities in the Custodial Fund meet the following criteria to be reported as Other Fiduciary Activities:

1. The assets are controlled by the government.
2. The assets are not derived from the government's own-source revenue or government mandated nonexchange or voluntary nonexchange transactions, and
3. The assets are for the benefit of individuals, and the government does not have administrative or direct financial involvement with the assets, and the assets are not derived from the government providing goods or services to those individuals.

Fiduciary funds are not reflected in the government-wide financial statements because the assets of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. Fiduciary Funds present two basic financial statements 1) A statement of fiduciary net position, and 2) A statement of changes in fiduciary net position. Fiduciary funds are not required to report a Statement of Cash Flows.

The Custodial Fund is used to account for and report Municipal Court Bond and Restitution assets. The basic fiduciary fund financial statements can be found beginning on page III-12.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found beginning on page III-14 of this report.

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Other Information. All required supplementary information other than GASB Statement Nos. 68 and 75, Pensions and Other Postemployment Benefits other than Pensions (OPEB) schedules precedes the basic financial statements or is included in the basic financial statements and accompanying notes. Therefore, the only information presented in the section for required supplementary information is information demonstrating funding of our OPEB implied rate subsidy and Pension's liabilities beginning on page IV-1.

The Tourism Business Improvement District (TBID) consists of two governmental funds. The TBID does not prepare separate financial statements. Therefore, combining statements are included beginning on page V-23.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position over time may serve as a useful indicator of a government's financial position. The net position for the fiscal year ending June 30, 2023 was \$355,130,551 (assets and deferred outflows exceeded liabilities and deferred inflows), which was an increase of \$13,949,940.

The largest portion of the City's net position, \$292,589,709 or 82.39 percent, reflects its investment in capital assets (e.g., land, building, machinery and equipment, right-to-use lease equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; accordingly, these assets are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. A summary of net position is shown in the following table:

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Current and other assets	\$ 51,709,578	\$ 51,528,342	\$ 53,449,234	\$ 47,661,870	\$ 105,158,812	\$ 99,190,212
Capital assets	147,571,240	142,197,622	165,646,687	162,818,052	313,217,927	305,015,674
Total assets	199,280,818	193,725,964	219,095,921	210,479,922	418,376,739	404,205,886
Deferred outflows of resources	5,616,059	5,021,329	1,955,912	1,876,186	7,571,971	6,897,515
Long-term liabilities	26,590,321	21,485,670	28,600,207	26,715,615	55,190,528	48,201,285
Other liabilities	1,686,230	3,528,485	1,940,358	4,419,411	3,626,588	7,947,896
Total liabilities	28,276,551	25,014,155	30,540,565	31,135,026	58,817,116	56,149,181
Deferred inflows of resources	5,554,365	6,651,426	6,446,678	7,122,182	12,001,043	13,773,608
Net investment in capital assets	143,238,126	138,334,845	149,351,583	141,526,645	292,589,709	279,861,490
Restricted	8,234,765	38,392,081	1,266,489	28,792,457	9,501,254	67,184,538
Unrestricted	19,593,070	(9,645,214)	33,446,518	3,779,798	53,039,588	(5,865,416)
Total net position	\$ 171,065,961	\$ 167,081,712	\$ 184,064,590	\$ 174,098,900	\$ 355,130,551	\$ 341,180,612

As of June 30, 2023 the City can report positive balances in all three categories of net position. The Golf Course and Transit (Bus) proprietary funds' negative unrestricted net position and Governmental funds' negative unrestricted fund balance is because GASB 68 and 75 require the City's estimated portion of the

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State's pension liability and other postemployment benefits (OPEB) to be reported. The City has paid all required amounts to the pension administrators as required by State law. In addition, the City has paid all insurance premiums.

The City's increase in net position by \$7,373,909 is attributed to several factors that are discussed on the following pages.

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	Governmental Activities		Busienss-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues:						
Program revenues:						
Charges for services	\$ 15,790,408	\$ 14,796,641	\$ 31,152,445	\$ 30,080,444	\$ 46,942,853	\$ 44,877,085
Operating grants and contributions	12,802,601	14,417,774	1,872,365	1,903,796	14,674,966	16,321,570
Capital grants and contributions	633,196	49,069	-	735,000	633,196	784,069
General revenues:						
Property taxes	13,884,885	13,651,843	-	-	13,884,885	13,651,843
Motor vehicle taxes	965,755	1,210,782	-	-	965,755	1,210,782
Grants and contributions not restricted to specific programs	-	4,819,847	-	-	-	4,819,847
Other	1,820,952	346,808	1,601,971	552,468	3,422,923	899,276
Total revenues	45,897,797	49,292,764	34,626,781	33,271,708	80,524,578	82,564,472
Expenses:						
General government	2,328,408	5,283,194	-	-	2,328,408	5,283,194
Public safety	20,342,894	17,953,590	-	-	20,342,894	17,953,590
Public works	8,583,419	9,300,006	-	-	8,583,419	9,300,006
Public health	144,666	126,375	-	-	144,666	126,375
Culture and recreation	6,705,086	5,868,110	-	-	6,705,086	5,868,110
Community development	827,314	1,201,983	-	-	827,314	1,201,983
Interest on long-term debt	156,112	121,254	-	-	156,112	121,254
Water	-	-	7,209,705	6,670,785	7,209,705	6,670,785
Wastewater	-	-	4,653,288	4,238,054	4,653,288	4,238,054
Solid Waste	-	-	3,709,506	3,471,806	3,709,506	3,471,806
Transfer Station	-	-	3,385,950	3,071,589	3,385,950	3,071,589
Parking	-	-	1,758,174	1,731,661	1,758,174	1,731,661
Golf course	-	-	2,094,635	2,125,520	2,094,635	2,125,520
Transit (Bus)	-	-	1,858,205	1,730,348	1,858,205	1,730,348
Building	-	-	1,405,102	1,162,583	1,405,102	1,162,583
City-County Administration Building	-	-	1,412,374	1,422,665	1,412,374	1,422,665
Total expenses	39,087,899	39,854,512	27,486,939	25,625,011	66,574,838	65,479,523
Change in Net Position before transfers	6,809,898	9,438,252	7,139,842	7,646,697	13,949,740	17,084,949
Transfers	(2,825,848)	(787,505)	2,825,848	787,505	-	-
Net Position - beginning of year	167,081,711	158,430,964	174,098,900	165,664,698	341,180,611	324,095,662
Net Position - end of year	\$ 171,065,761	\$ 167,081,711	\$ 184,064,590	\$ 174,098,900	\$ 355,130,351	\$ 341,180,611

Governmental Activities. Governmental activities in fiscal year 2023 increased the City's net position by \$3,984,250, or 2.38 percent. The key elements of the increase and variances between years are:

Governmental Revenues:

- Charges for services increased modestly by \$993,767 or 6.72 percent. Parks and recreation fees, to include swimming pool fees, civic center charges, and parks reservations, were increased in the spring of 2023. A full year of these fee increases will be realized in fiscal year 2024. Fees were increased on average by 25 percent to meet inflationary cost pressures.
- Total Operating Grants and Contributions of \$12,802,601 decreased by \$1,615,173, or 11.20 percent from the prior year. This decrease is largely related to Local Government Recovery Funds or American Rescue Plan Act (ARPA) funds received an spent in the amount of \$4,256,034 in fiscal

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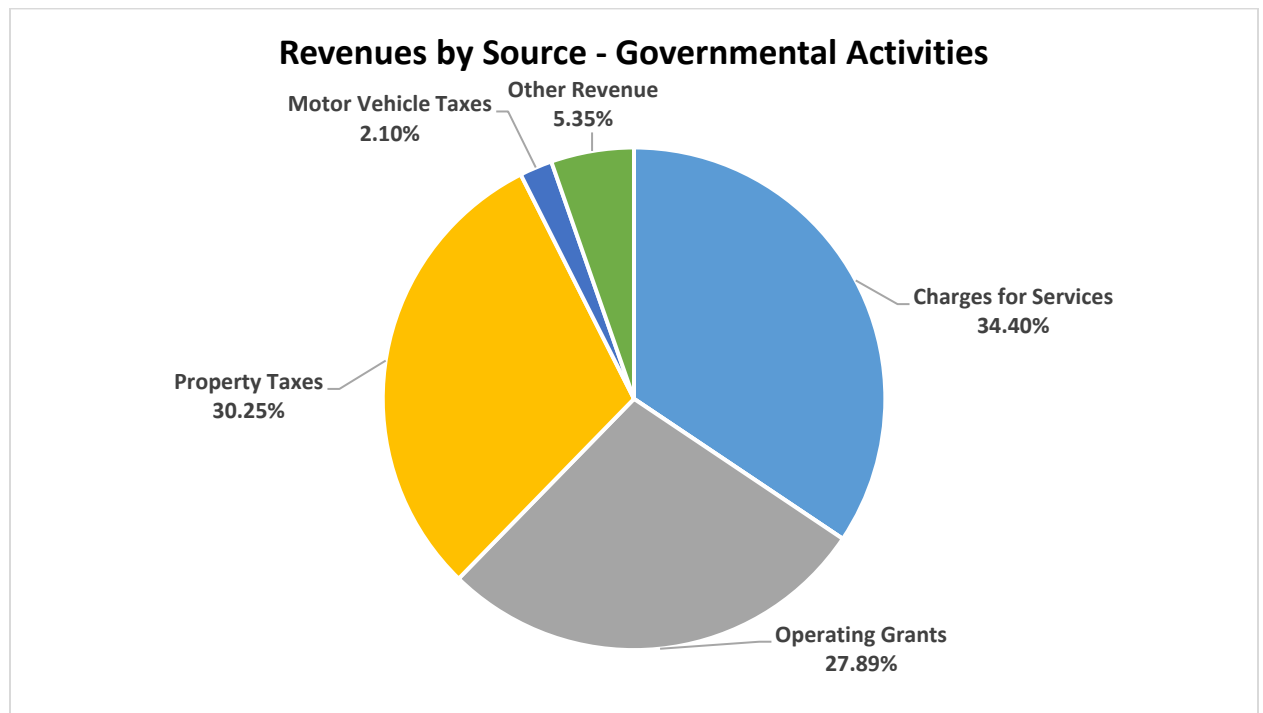
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year 2022. HB124 State Entitlement Revenue funds increased by \$160,485 from the prior year, or 3.4 percent.

- Streets Fund State-shared gas revenue increased by \$735,000. Most of the funds for state shared gas revenue was used towards Rodney Street reconstruction project.
- Property tax revenue increased \$233,042 or 1.71 percent from the prior year. General property tax levy revenue grows by 1/2 of the average rate of inflation for the prior three years in addition to new construction. The Helena area has continued to experience significant growth in both residential and commercial development in fiscal year 2023, which is represented in the revenue growth.
- Motor vehicle tax state shared revenue decreased \$245,027 or 20.24 percent.

The chart below shows the distribution of General Government Revenues by source for fiscal year 2023:



Governmental Expenditures:

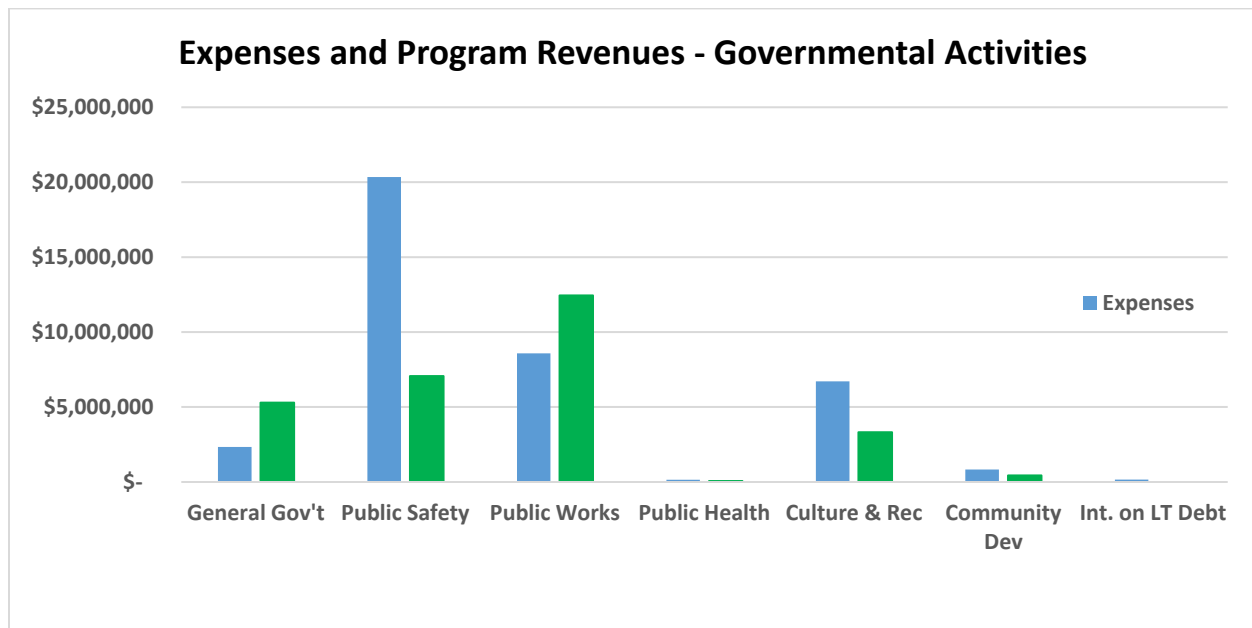
- General Government Expenditures decreased \$2,954,788 from the prior year or (55.93 percent). This is primarily related to the following:
 - There was an increase in the internal allocations of general government services to other funds, reducing expenditures in the governmental activities on the Government-Wide Statements.

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- In fiscal year 2023, the engineering services had several vacancies that went unfilled for the entire year. Difficulty in recruitment for engineers has been partially addressed with an increase in salaries.
- In fiscal year 2023, governmental departments were tasked with reducing their operating budgets by almost 4 percent in order to present balanced budgets to the Commission without using cash reserves. This was primarily evident in the general fund.
- General Government activities revenue and expense by program is displayed in the chart below:



Business-Type Activities. Business-type activities increased the City's net position by \$9,636,146 or 5.53 percent. Key elements of the increase are:

- The total change in net position of \$9,965,690 was primarily impacted by water and wastewater revenues over expenses by \$4,483,729 and the result of capital asset acquisitions increasing by \$1,156,275 or 18.51 percent.
- While there were no rate increases implemented in fiscal year 2023, water consumption was high with the drought conditions leading to several wildfires throughout the state.
- The building fund experienced a high volume of permits outpacing expenses by \$353,273. New residential and commercial developments are throughout the City, including chain restaurants and multi-family complexes to meet the demand for housing.

Business-Type Revenues:

- Water and wastewater charges for services decreased by \$151,032 (1.52 percent) and \$116,312 (1.77 percent), respectively primarily due to high consumption of water. There were no rate

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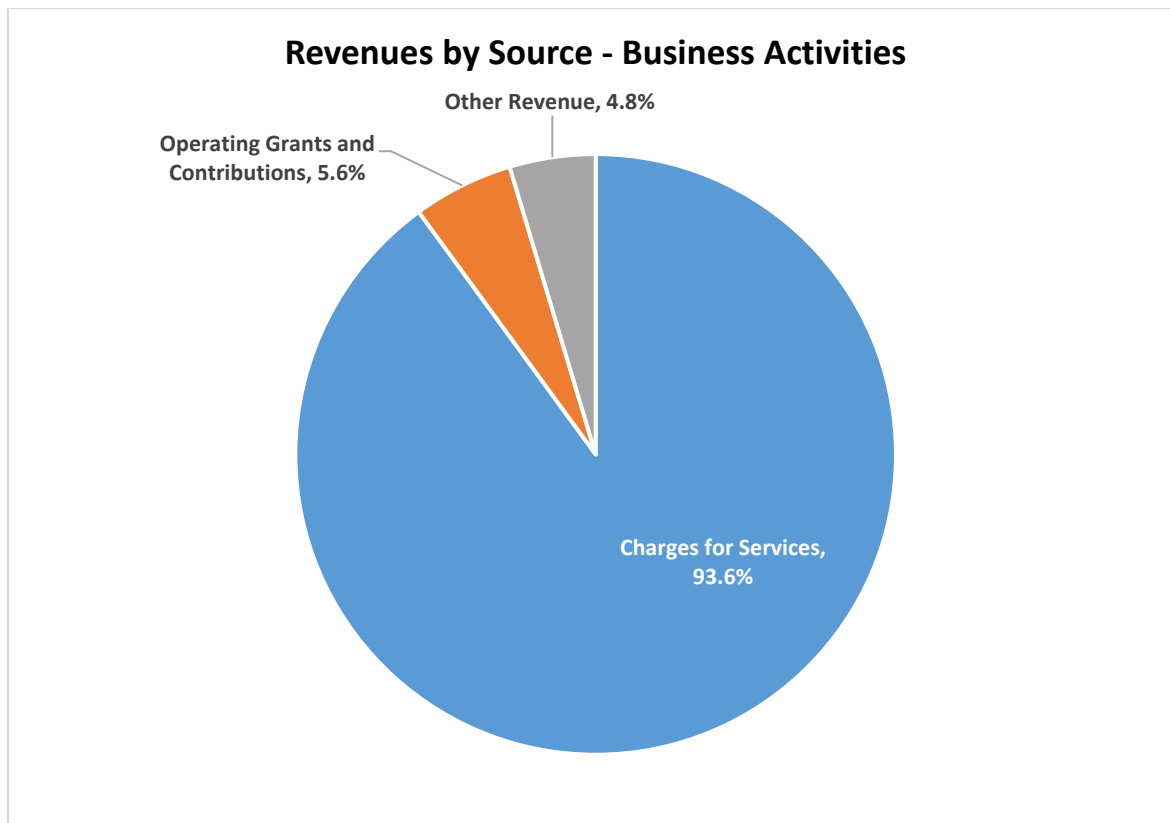
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increases implemented in fiscal year 2023 for Water and Wastewater services. The water sales increased primarily from drought conditions.

- Transfer station charges for services decreased by \$147,027 or 5.20 percent. Fiscal year 2022 saw a significant increase in transfer station charges as residents were still homebound due to the pandemic. Volume has decreased since the pandemic eased and people went back to work and school.
- Golf Course charges for services increased from the prior year by \$202,066 or 11.53 percent from the prior year. The golf course activity is resuming to pre-pandemic levels in addition to modest increases to the fee structure. Most people purchased their season passes before the new fees went into effect in February. Munis restaurant also increased their food and beverage costs to keep in line with the cost of providing those services to our golf community and the community at large.
- Parking revenues increased 1.4 percent from the prior year. No increase in the fee structure was passed. The increase is due to more activity in the pay-to-park kiosks in the downtown area.
- Building permit fees increased from the prior year by \$401,852, or 29.6 percent, reflective of the residential and commercial development increases noted above.

Revenues by sources and a comparison of expenses to program revenues are displayed in the charts below:



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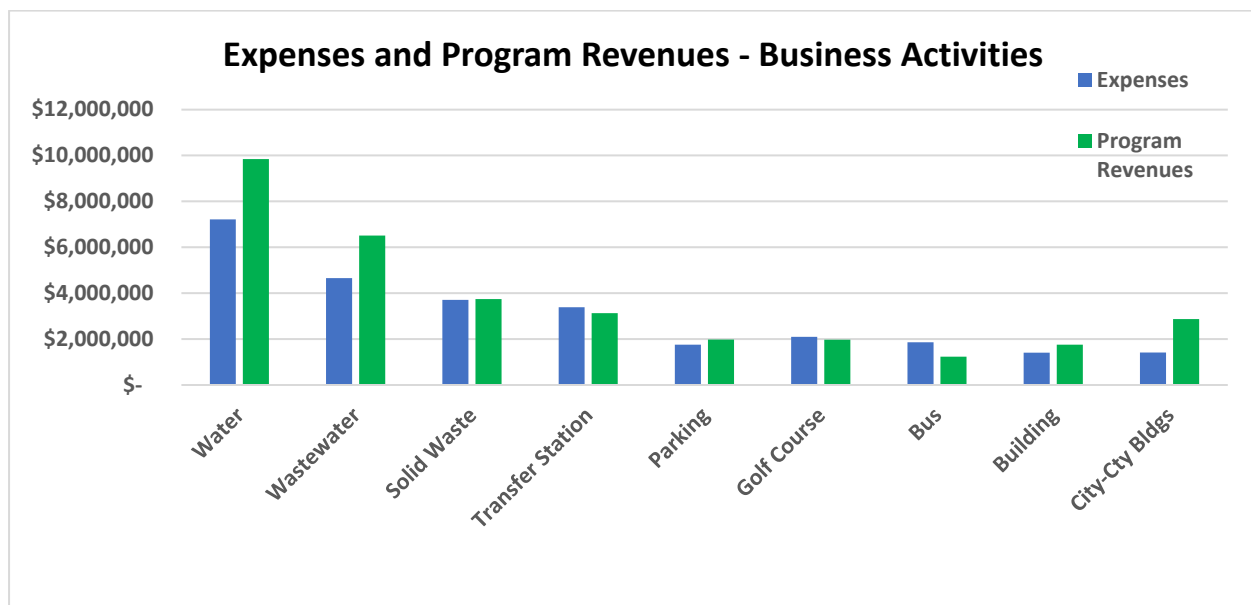
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Business-Type Expenses:

- Total business-type activity program expenses increased by \$1,861,927 or 7.27 percent, which represents inflationary cost increases and rising material costs due to shortages. The Commission issued a 5.02 percent cost of living adjustment and enhanced the healthcare benefit package reducing the cost to employees. The average decrease for an employee on the family plan went from paying an out-of-pocket cost of \$750 per month to \$350 per month. The employer is now absorbing the difference in order to attract and retain employees.

A chart representing both business type revenues as compared to expenses for fiscal year 2023 is shown below:



Financial Analysis of the City's Funds

Governmental Funds. The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balances may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the City itself, or a group or individual that has been delegated authority to assign resources for use of particular purposes by the City Commission.

As of June 30, 2023 the City's governmental funds reported combined fund balances of \$49,365,151, an increase of \$1,290,173 in comparison with the prior year. Approximately 32.43 percent of this amount, \$16,009,142, constitutes *unassigned fund balance*, which is available for spending at the City's discretion. The remainder of the fund balance is either *non-spendable*, *restricted*, *committed*, or *assigned* to indicate

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that it is 1) not in spendable form, \$335,736, 2) restricted for particular purposes, \$8,234,765, 3) committed for a particular purpose, \$5,781,563, or 4) assigned for a particular purpose, \$19,003,945.

The General Fund is the chief operating fund of the City. At June 30, 2023 unassigned fund balance was \$9,949,717 while total fund balance was \$13,201,448. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total General Fund expenditures. Unassigned fund balance represents approximately 52.19 percent of total General Fund expenditures, while total fund balance represents approximately 69.25 percent of that same amount. The General Fund balance decreased \$3,071,661 during the current fiscal year, primarily due to spending down cash reserves on capital and community aide.

The Streets Fund had an ending fund balance of \$12,286,865, a decrease of \$668,869 primarily due to spending down cash reserves on infrastructure. The Rodney Street reconstruction will conclude in fiscal year 2024, but the bulk of cash reserves were spent on this project in addition to inflationary pressures and cost of living increases to staff.

Proprietary Funds. The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position and the total growth in net position of proprietary funds is outlined by fund below:

City's Proprietary Fund Net Position

	Unrestricted Net Position	Percent of Unrestricted Net Position	Change in Net Position	Percent Change in Net Position
Water	\$ 18,539,687	55.06%	\$ 5,143,983	54.58%
Wastewater	8,558,498	25.42%	2,162,921	22.95%
Solid Waste	1,976,477	5.87%	(62,432)	-0.66%
Transfer Station	1,390,017	4.13%	117,271	1.24%
Parking	55,737	0.17%	342,195	3.63%
Golf Course	(602,848)	-1.79%	(4,848)	-0.05%
Building	1,326,204	3.94%	409,221	4.34%
Transit (Bus)	(256,739)	-0.76%	(142,408)	-1.51%
City-County				
Administration Building	1,546,817	4.59%	1,994,155	21.16%
Internal service	1,138,260	3.38%	(535,631)	-5.68%
Total	<u>\$ 33,672,110</u>	<u>100.00%</u>	<u>\$ 9,424,427</u>	<u>100.00%</u>

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Major changes in net position of the proprietary funds are attributable to:

- The Water and Wastewater funds increased Total Net Position by 5.58 and 3.76 percent, respectively, during fiscal year 2023 primarily due to infrastructure improvements and construction in progress increasing Capital Assets.
- Total proprietary operating income added \$4,167,337 (not including internal service activities) to net position of proprietary funds, of which \$2,748,269 and \$1,787,776 was for Water and Wastewater services, respectively. While no rate increases were passed, the increase in the customer base along with consumption added to service revenue.
- The Parking, Building, and City-County Buildings had operating gains of \$430,604, \$314,433, and \$1,451,159, respectively. Parking increases were recognized primarily in metered sales for downtown activity. The Transfer Station experienced more activity and the Golf Course saw more activity along with a rate increase to most services.
- These operating gains were offset by operating losses in the Transfer station of \$(680,143), Golf Course of \$(112,211) and the Transit (Bus) fund by \$(1,780,898). The Transfer station has seen a significant increase in subsidizing curbside recycling per the Commission's direction. In addition, an intergovernmental transfer from the Solid Waste fund for Tipping fees offsets the operating loss so the change in Net Position for the Transfer Station was positive by \$117,271. The Golf Course is still coming back to pre-pandemic levels and the fees increases passed in February will be fully recognized in the following fiscal year. Although the operating loss for Transit was negative, this operation is primarily supported by intergovernmental grants from the State and support from the General Fund for grant match. Fees have not been raised for many years, however the transportation services department will bring fee increase proposals to the Commission in fiscal year 2024.

General Fund Budgetary Highlights

Revenue budgets were adjusted by \$25,000 for more than anticipated interest earnings. The Revenue was increased in order to offset banking fees which were not budgeted for. In past years, banking fees were netted against interest earnings. In fiscal year 2023, we started reporting banking fees separately for more transparency.

General Fund budgeted expenditures were increased in total by \$6,463,570. This was comprised primarily of fiscal year 2022 budget carryovers and other adjustments as follows:

- Non-Departmental:
 - \$75,000 – Transfer to Streets Fund for Henderson Street Pedestrian Bridge Study
 - \$25,000 – Transfer to Facilities Fund for Network Tower Building Damage Repairs
 - \$69,000 – Transfer to Facilities for the Grandstreet Theatre Roof Repair
 - \$750,000 – Transfer to SSD Fund for Voiceprint Audio Dispatch & Records Upgrade
 - \$200,000 – Transfer to Fire Levy Fund for Wildfire Vehicle Replacement
 - \$69,000 – Transfer to Law & Justice Center Fund for Building Improvements
 - \$500,000 – Transfer to General Capital Fund for ERP System Upgrade
 - \$479,720 – Transfer to General Capital Fund for Civic Center HVAC Replacement

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- \$120,000 – Transfer to General Capital for Centennial Trail Improvements
- \$1,800,000 – Transfer to Water Fund for TMTP Project
- Legislative:
 - \$40,000 – Henderson Crossing Flasher Project
 - \$10,000 – Legal Publishing Project
 - \$28,000 – Minute Book Project
 - -\$5,000 – Transfer to HR Advertising Budget
 - \$2,537 – Laptop Purchase for HCC Employee
 - \$3,000 – Scanner upgrade for Minute Book Project
- Executive Services:
 - \$30,000 - Electric Vehicle Charging Station
- Legal Services:
 - \$46,395 – KARPEL Prosecutor Software upgrade
 - \$15,000 – Litigation
- Accounting Services:
 - \$25,000 – Banking Fees
- Human Resource Services:
 - \$27,600 – Contracted Services
 - \$9,000 – Recruitment advertising
- Public Safety - Law Enforcement:
 - \$48,433 – State of MT BCC High Risk Grant Balance
 - \$25,000 – Contracted Ammo/Training
 - \$50,000 – Staffing Study Contracted Services
- Public Safety - Fire:
 - \$35,167 – Fire Service Strategic Plan Contracted Services
 - \$10,257 - HAZMAT Grant Balance
- Community Development:
 - \$2,461 – Housing Trust Fund Procedure Development Contract

Total actual General Fund expenditures were \$8,169,634 less than the final budget. Over 4 million of the comparison is due to internal allocations. The budget is prepared on a cash basis, but the government funds are prepared on a modified-accrual basis. In modified accrual, the general expenses are reduced (along with the revenue) by internal services allocated to other funds.

The balance of the variance can be attributed to the following:

- \$1,973,000 in Community Aide grants were appropriated but not distributed.
- \$905,000 savings resulted in staffing vacancies.

CITY OF HELENA, MONTANA

Management's Discussion and Analysis

June 30, 2023

- \$362,000 savings resulted in unspent appropriated contracted services, of which most will be carried over to the new fiscal year.
- Various miscellaneous unspent appropriations throughout the general fund accounted for the remainder of the variance.

Capital Asset and Debt Administration

Capital Assets. The City's net investment in capital assets (net of related debt) for its governmental and business-type activities as of June 30, 2023 was \$292,589,709. Capital assets include land, buildings, improvements other than buildings, machinery and equipment, construction in progress, right-to-use lease equipment, and infrastructure.

City's Capital Assets (Net of Accumulated Depreciation)

	Governmental Activities	Business-Type Activities	Total
Non-depreciable assets:			
Land	\$ 84,844,395	\$ 48,264,650	\$ 133,109,045
Construction in Progress	8,726,702	13,667,558	22,394,260
	<u>93,571,097</u>	<u>61,932,208</u>	<u>155,503,305</u>
Depreciable assets:			
Buildings	3,598,903	25,100,856	28,699,759
Improvements other than buildings	7,937,551	2,037,346	9,974,897
Machinery and equipment	8,603,885	5,638,543	14,242,428
Right-to-use lease equipment	2,651	28,649	31,300
Infrastructure	33,857,153	70,909,185	104,766,338
	<u>54,000,143</u>	<u>103,714,579</u>	<u>157,714,722</u>
Net Capital Assets	<u>\$ 147,571,240</u>	<u>\$ 165,646,787</u>	<u>\$ 313,218,027</u>

Total acquisitions amounted to \$17,392,323. Major capital asset events during the current fiscal year include the following:

Streets/Stormwater:

- \$2,886,067 – Rodney Street reconstruction – Phase II
- \$1,697,261 – Vehicle and equipment replacements
- \$157,185 – Generator project

CITY OF HELENA, MONTANA

Management's Discussion and Analysis

June 30, 2023

- \$115,863 – Safe Route/Multi Modal
- \$107,374 – Sidewalk Crossing Reconstruction/Ewing Crossing
- \$81,389 – Street/Storm Drainage Improvements
- \$23,614 – 11th Street Improvements
- \$10,367 – Cruse Avenue/Transfer Station Improvements
- \$7,900 – GIS Building Remodel
- \$2,495 – Grandstreet Alley Improvements

General Administration:

- \$485,572 – City Parks Renovations
- \$212,546 – New ERP Financial Software
- \$124,303 – Vehicle/Equipment purchases
- \$1,212,223 – Subscription-based Information Technology Arrangement

Facilities:

- \$908,357 – Law and Justice Center Renovations
- \$529,491 – City-County Building Remodels/Parking Lot
- \$120,855 – Civic Center/Fire Station 1 Remodel
- \$51,252 – Vehicle/Equipment purchases
- \$24,800 – Grandstreet Roof Replacement
- \$20,250 – City Shop Boiler replacement project

Water / Wastewater:

- \$1,286,048 - Rodney Street reconstruction - Phase II
- \$1,200,632 – Wastewater Main Replacement
- \$837,119 – Westside Water and Sewer Mains
- \$423,607 – Eureka/Ground Water Wells Rehabilitation
- \$329,188 – Generator Project
- \$272,787 – Ten Mile Transmission Main Improvements
- \$270,873 – Crosstown Connector replacements
- \$205,956 – Wastewater Master Plan
- \$150,844 – Vehicle/Equipment purchases
- \$111,785 – TMTP Remodel
- \$71,197 – Scum Pump and Digester Improvements
- \$93,241 – MRTP Heater BFP/Chemical Feed
- \$41,558 – Chessman Dam Replacements
- \$15,800 – GIS Building Remodel
- \$10,227 – Cruse Avenue Improvements

Solid Waste:

- \$473,753 – Vehicle/Equipment purchases
- \$43,007 – Solid Waste Master Plan

CITY OF HELENA, MONTANA

Management's Discussion and Analysis

June 30, 2023

- \$30,108 – Transfer Station Building/Gate Improvements

Public Safety Services:

- \$753,643 – Vehicle/Equipment purchases
- \$49,839 – Faro Investigation Computer Software

Parking:

- \$166,784 – Equipment purchases

Golf:

- \$64,912 – Vehicle/Equipment purchases

Parks/Open Space/Trails:

- \$39,500 – Vehicle/Equipment purchases

Transit (Bus):

- \$8,283 – Vehicle/Equipment purchases

Fleet Services (Internal Services):

- \$92,943 – Vehicle/Equipment purchases
- \$18,587 – Building/Lot Improvements

Additional information on capital assets including commitments for significant capital projects can be found in the notes to the basic financial statements (Notes 6 and 11).

Long-Term Debt

As of June 30, 2023, the City had total debt outstanding of \$22,405,387. Of this amount, \$4,540,000 comprises debt backed by the full faith and credit of the government; \$694,714 for an INTERCAP Loan secured by the General Fund; \$1,466,190 is loans payable; \$6,230,000 is certificates of participation secured solely by the 15th Street Parking Garage; and \$8,433,000 is bonds secured solely by specified revenue sources of the water and wastewater funds.

The City's total debt decreased by \$1,754,789 (7.26 percent) during the current fiscal year. Additional debt was issued for loans in the amount of \$905,769. The City also recognized a new Subscription-Based Technology Arrangement liability in the amount of \$1,012,000.

The City maintains an "AA" rating from Standard & Poor's on its general obligation bonds and on its certificates of participation.

State statutes limit the amount of general obligation debt a governmental entity may issue to 2.50 percent of the total assessed value of taxable property. The current debt limitation for the City is \$112,828,839, which is significantly in excess of the City's outstanding general obligation debt.

CITY OF HELENA, MONTANA

Management's Discussion and Analysis

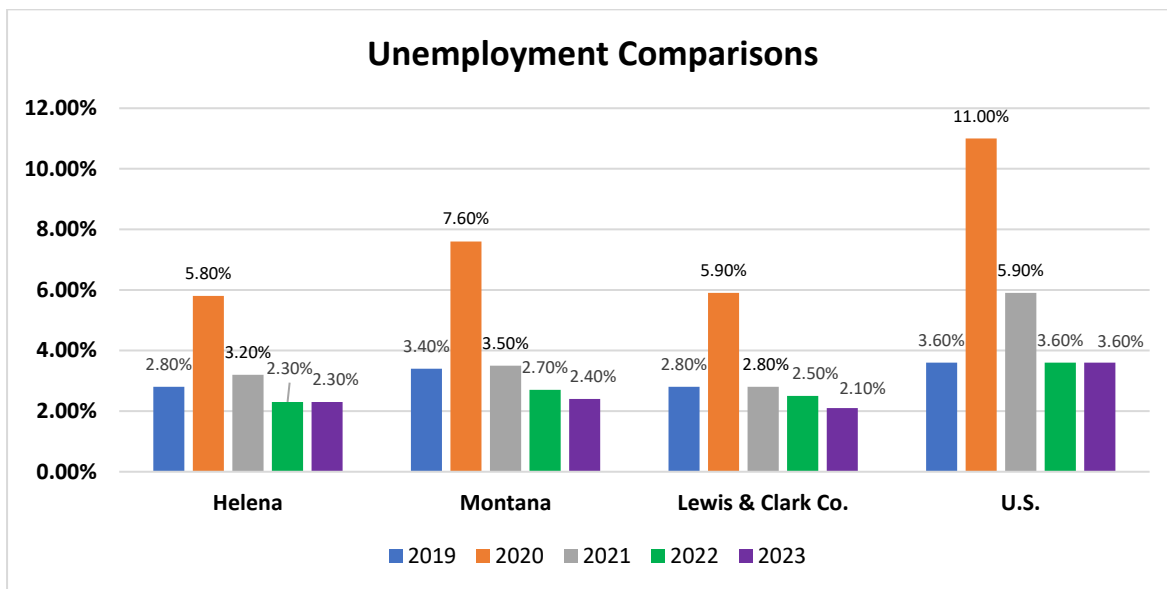
June 30, 2023

City's Outstanding Debt

	Governmental Activities	Business-Type Activities	Total
General obligations Bonds	\$ 2,625,000	\$ 1,915,000	\$ 4,540,000
Loans Payable	694,714	9,899,190	10,593,904
Certificates of Participation	-	6,230,000	6,230,000
Lease obligations	806	28,083	28,889
SBITAs	1,012,594	-	1,012,594
	<u>\$ 4,333,114</u>	<u>\$ 18,072,273</u>	<u>\$ 22,405,387</u>

Economic Factors and Next Year's Budget Rates

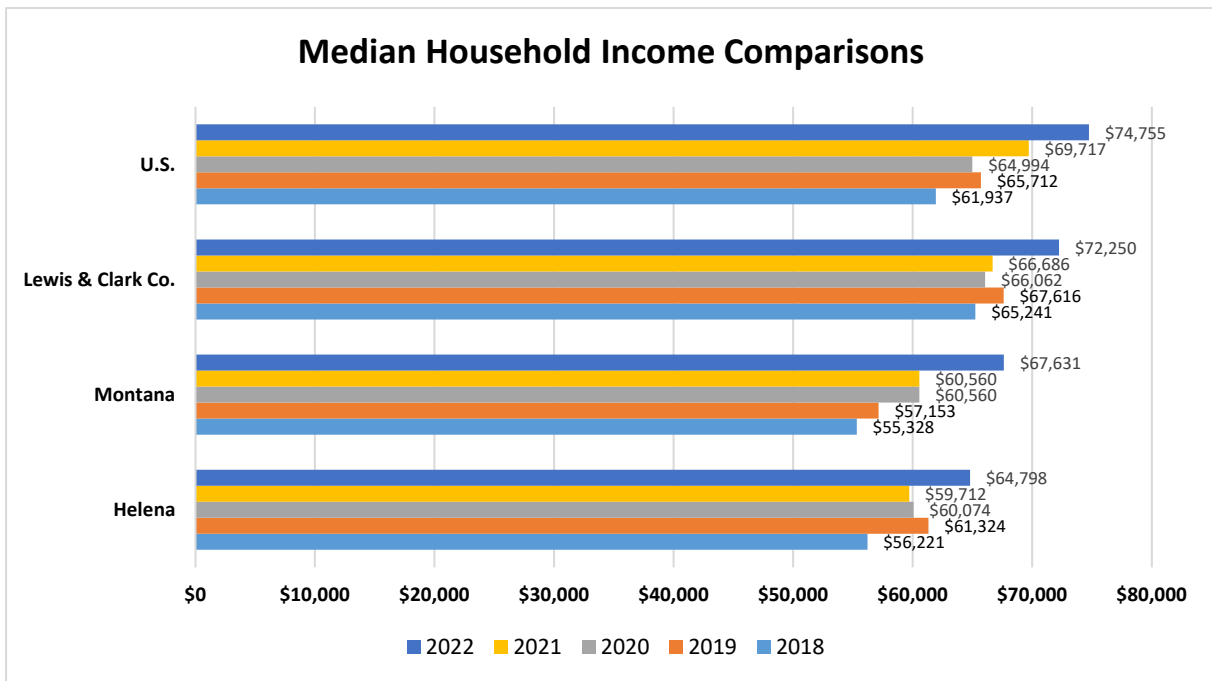
(Some factors for the City are unavailable. In these instances, factors for Lewis & Clark County have been used. Source: MT Dept of Labor and Industries and "DATA USA" and the U.S. Bureau of Labor Statistics.)



CITY OF HELENA, MONTANA

Management's Discussion and Analysis

June 30, 2023



Requests for Information

The City's financial statements are designed to provide users (citizens, taxpayers, customers, investors, and creditors) with a general overview of the City's finances and to demonstrate the City's accountability. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the attention of the Finance Director at the following address: City of Helena, 316 North Park Avenue, Room 320, Helena, MT 59623.

BASIC FINANCIAL STATEMENTS

CITY OF HELENA, MONTANA

STATEMENT OF NET POSITION

JUNE 30, 2023

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Business Improvement District	Tourism Business Improvement District
Assets					
Current assets:					
Cash and cash equivalents	\$ 49,345,904	\$ 40,987,819	\$ 90,333,723	\$ 344,385	\$ 338,447
Cash and cash equivalents - unspent debt proceeds	-	1,328,909	1,328,909	-	-
Cash and cash equivalents - cash with fiscal agent	-	120	120	-	-
Investments - restricted	-	1,266,489	1,266,489	-	-
Receivables, net of allowance for uncollectibles	1,764,173	2,505,055	4,269,228	25,493	51,725
Intergovernmental receivable	81,517	282,822	364,339	-	-
Loans receivable	172,282	42,938	215,220	-	-
Internal balances	(985,385)	985,385	-	-	-
Inventories	335,736	1,446,624	1,782,360	-	-
Prepaid expenses	-	-	-	-	80
Lease receivable	-	223,503	223,503	-	-
Total current assets	50,714,227	49,069,664	99,783,891	369,878	390,252
Noncurrent assets:					
Loans receivable, net of current portion	995,351	431,171	1,426,522	-	-
Lease receivable, net of current portion	-	3,948,399	3,948,399	-	-
Capital assets, net of accumulated depreciation:					
Capital assets not being depreciated	93,571,097	61,932,208	155,503,305	-	-
Capital assets, net of accumulated depreciation	54,000,143	103,714,479	157,714,622	3,437	-
Total noncurrent assets	148,566,591	170,026,257	318,592,848	3,437	-
Total Assets	199,280,818	219,095,921	418,376,739	373,315	390,252
Deferred Outflows of Resources					
Deferred outflows of resources for pension	5,074,150	1,507,652	6,581,802	-	-
Deferred charge on debt refunding	-	448,260	448,260	-	-
Deferred outflows of resources for OPEB	541,909	-	541,909	-	-
Total Deferred Outflows of Resources	5,616,059	1,955,912	7,571,971	-	-
Liabilities					
Current liabilities:					
Accounts payable and other current liabilities	1,623,056	1,186,958	2,810,014	200	38,430
Customer deposits	-	448,055	448,055	-	-
Accrued interest	63,174	187,496	250,670	-	-
Unearned revenue	-	-	-	16,386	51,725
Compensated absences	1,202,436	408,592	1,611,028	-	-
Loans payable	77,056	1,046,660	1,123,716	-	-
General obligation bonds	480,000	190,000	670,000	-	-
Certificates of participation	-	325,000	325,000	-	-
SBITA liability	232,331	-	232,331	-	-
Lease payable	806	7,330	8,136	-	-
Landfill post-closure costs	-	117,849	117,849	-	-
Total current liabilities	3,678,859	3,917,940	7,596,799	16,586	90,155
Long-term liabilities:					
Compensated absences, net of current portion	1,242,273	413,144	1,655,417	-	12,966
Loans payable, net of current portion	617,658	8,852,530	9,470,188	-	-
General obligation bonds, net of current portion	2,145,000	1,725,000	3,870,000	-	-
Certificates of participation, net of current portion	-	5,905,000	5,905,000	-	-
SBITA liability, net of current portion	780,263	-	780,263	-	-
Lease payable, net of current portion	-	20,753	20,753	-	-
Landfill post-closure costs, net of current portion	-	1,767,745	1,767,745	-	-
Net pension liability	17,581,935	7,101,536	24,683,471	-	-
Other postemployment benefits	2,230,563	836,917	3,067,480	-	-
Total noncurrent liabilities	24,597,692	26,622,625	51,220,317	-	12,966
Total Liabilities	28,276,551	30,540,565	58,817,116	16,586	103,121
Deferred Inflows of Resources					
Deferred inflows of resources for pension	1,161,484	519,898	1,681,382	-	-
Deferred inflows of resources for leases	-	4,149,062	4,149,062	-	-
Deferred inflows of resources for OPEB	4,392,881	1,777,718	6,170,599	-	-
Total Deferred Inflows of Resources	5,554,365	6,446,678	12,001,043	-	-
Net Position					
Net investment in capital assets	143,238,126	149,351,583	292,589,709	3,437	-
Restricted for:					
General government	10,800	-	10,800	-	-
Public safety	117,644	-	117,644	-	-
911 dispatch center	771,039	-	771,039	-	-
Public works	827,771	-	827,771	-	-
Culture and recreation	1,219,583	-	1,219,583	-	-
Community development	401,267	-	401,267	-	-
Debt service	620,410	1,266,489	1,886,899	-	-
Capital projects	4,266,251	-	4,266,251	-	-
Unrestricted	19,593,070	33,446,518	53,039,588	353,292	287,131
Total Net Position	\$ 171,065,961	\$ 184,064,590	\$ 355,130,551	\$ 356,729	\$ 287,131

See accompanying notes to financial statements.

CITY OF HELENA, MONTANA

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2023

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position				
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units	
					Total Governmental Activities	Total Business-Type Activities	Total	Business Improvement District	Tourism Business Improvement District
Primary government:									
Governmental activities:									
General government	\$ 2,328,408	\$ 232,796	\$ 5,054,850	\$ -	\$ 2,959,238	\$ -	\$ 2,959,238	\$ -	\$ -
Public safety	20,342,894	1,132,991	5,930,347	-	(13,279,556)	-	(13,279,556)	-	-
Public works	8,583,419	10,895,229	1,543,554	500,000	4,355,364	-	4,355,364	-	-
Public health	144,666	53,573	2,877	-	(88,216)	-	(88,216)	-	-
Culture and recreation	6,705,086	3,109,200	205,758	-	(3,390,128)	-	(3,390,128)	-	-
Community development	827,314	366,619	65,215	133,196	(262,284)	-	(262,284)	-	-
Debt service - interest expense	156,112	-	-	-	(156,112)	-	(156,112)	-	-
Total governmental activities	39,087,899	15,790,408	12,802,601	633,196	(9,861,694)	-	(9,861,694)	-	-
Business-type activities:									
Water	\$ 7,209,705	\$ 9,777,838	\$ 60,619	\$ -	\$ -	\$ 2,628,752	\$ 2,628,752		
Waste water	4,653,288	6,462,739	45,526	-	-	1,854,977	1,854,977		
Solid waste	3,709,506	3,719,428	22,255	-	-	32,177	32,177		
Transfer station	3,385,950	2,677,913	448,100	-	-	(259,937)	(259,937)		
Parking	1,758,174	1,963,515	14,076	-	-	219,417	219,417		
Golf course	2,094,635	1,955,121	15,011	-	-	(124,503)	(124,503)		
Building	1,405,102	1,734,430	23,945	-	-	353,273	353,273		
Transit (Bus)	1,858,205	32,385	1,199,702	-	-	(626,118)	(626,118)		
City-County administration building	1,412,374	2,829,076	43,131	-	-	1,459,833	1,459,833		
Total business-type activities	27,486,939	31,152,445	1,872,365	-	-	5,537,871	5,537,871		
Total Primary Government	\$ 66,574,838	\$ 46,942,853	\$ 14,674,966	\$ 633,196	(9,861,694)	5,537,871	(4,323,823)		
Component units:									
Business Improvement District	\$ 315,403	\$ 313,683	\$ -	\$ -				\$ (1,720)	
Tourism Business Improvement District	\$ 605,331	\$ 527,737	\$ -	\$ -					\$ (77,594)
General revenues:									
Taxes:									
Property taxes					13,884,885	-	13,884,885	-	-
Motor vehicle taxes					965,755	-	965,755	-	-
Total taxes					14,850,640	-	14,850,640	-	-
Interest and investment income/(loss)					1,600,932	1,542,746	3,143,678	11,698	325
Gain on sale of capital assets					27,465	19,455	46,920	-	-
Other income					192,755	39,770	232,525	3,894	873
Transfers					(2,825,848)	2,825,848	-	-	-
Total general revenues and transfers					13,845,944	4,427,819	18,273,763	15,592	1,198
Change in Net Position					3,984,250	9,965,690	13,949,940	13,872	(76,396)
Net Position - beginning of year					167,081,711	174,098,900	341,180,611	342,857	363,527
Net position - ending					\$ 171,065,961	\$ 184,064,590	\$ 355,130,551	\$ 356,729	\$ 287,131

See accompanying notes to financial statements.

CITY OF HELENA, MONTANA

BALANCE SHEET

GOVERNMENTAL FUNDS

JUNE 30, 2023

	General Fund	Streets Fund	Other Governmental Funds	Total Governmental Funds
Assets				
Cash and cash equivalents	\$ 13,107,159	\$ 12,231,630	\$ 22,787,312	\$ 48,126,101
Taxes receivable, net of allowance	827,129	340,538	279,775	1,447,442
Accounts receivable, net of allowance	279,781	794	10,416	290,991
Loans receivable	-	-	1,167,633	1,167,633
Intergovernmental receivables	-	-	81,517	81,517
Inventories	29,143	306,593	-	335,736
Total Assets	\$ 14,243,212	\$ 12,879,555	\$ 24,326,653	\$ 51,449,420
Liabilities, Deferred Inflows of Resources, and Fund Balance				
Liabilities:				
Accounts payable and other current liabilities	\$ 885,227	\$ 372,702	\$ 360,731	\$ 1,618,660
Interest payable	-	-	14,884	14,884
Total Liabilities	885,227	372,702	375,615	1,633,544
Deferred Inflows of Resources:				
Deferred inflows - taxes	-	-	13,194	13,194
Deferred inflow - special assessments	156,537	219,988	61,006	437,531
Total Deferred Inflows of Resources	156,537	219,988	74,200	450,725
Fund Balance:				
Nonspendable	29,143	306,593	-	335,736
Restricted:				
General government	10,800	-	-	10,800
Public safety	97,920	-	19,724	117,644
911 dispatch center	-	-	771,039	771,039
Public works	137,928	-	689,843	827,771
Culture and recreation	-	-	1,219,583	1,219,583
Community development	-	-	401,267	401,267
Debt service	-	-	620,410	620,410
Capital projects	-	-	4,266,251	4,266,251
Committed:				
General government	966,597	-	-	966,597
Public works	-	2,344,305	-	2,344,305
Community Development	1,973,000	-	33,170	2,006,170
Capital purchases	-	-	464,491	464,491
Assigned:				
Public safety	36,343	-	2,488,420	2,524,763
Public works	-	3,530,595	5,437,632	8,968,227
Community development	-	-	4,656,878	4,656,878
Capital purchases	-	-	2,854,077	2,854,077
Unassigned	9,949,717	6,105,372	(45,947)	16,009,142
Total Fund Balance	13,201,448	12,286,865	23,876,838	49,365,151
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 14,243,212	\$ 12,879,555	\$ 24,326,653	\$ 51,449,420

See accompanying notes to financial statements.

CITY OF HELENA, MONTANA
RECONCILIATION OF THE BALANCE SHEET
OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2023

Total Fund Balance - Governmental Funds	\$ 49,365,151
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets including construction in progress used in governmental activities are not current financial resources and are not reported as assets in governmental funds.	147,564,177
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Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as deferred inflow of resources in the governmental funds.	450,725
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Internal Service Funds are used by management to charge the costs of the copier revolving and insurance, and fleet services to individual funds. The assets and liabilities of these Internal Service Funds are included in the governmental activities in the statement of net position.	262,825
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Deferred outflows and inflows of resources for pension, OPEB, and leases are recorded and amortized in the statement of net position. However, these items are not recorded on the fund financial statements.	61,694
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Long-term liabilities, including notes and bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:

Bonds and loan payable	\$	(3,319,714)
Lease payable		(806)
SBITA liability		(1,012,594)
Accrued interest on debt		(48,290)
Compensated absences		(2,444,709)
Net pension liability		(17,581,935)
Other postemployment benefits		(2,230,563)
		(26,638,611)

Total Net Position - Governmental Activities	\$ 171,065,961
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See accompanying notes to financial statements.

CITY OF HELENA, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2023

	General	Streets	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	\$ 13,249,180	\$ -	\$ 2,355,859	\$ 15,605,039
Special assessments	66,831	7,101,999	4,430,325	11,599,155
Licenses and permits	566,049	46,584	16,819	629,452
Intergovernmental	5,348,900	1,922,434	2,878,656	10,149,990
Charges for services	907,641	-	1,767,320	2,674,961
Fines and forfeitures	445,381	3,928	-	449,309
Investment earnings	442,254	409,465	749,213	1,600,932
Contributions and donations	67,936	-	38,006	105,942
Miscellaneous	19,637	75,414	28,393	123,444
Total revenues	21,113,809	9,559,824	12,264,591	42,938,224
Expenditures:				
General government	1,942,482	-	45,947	1,988,429
Public safety	13,867,680	-	2,119,931	15,987,611
Public works	73,594	4,710,934	1,523,703	6,308,231
Public health	152,937	-	-	152,937
Culture and recreation	2,378,465	-	3,379,385	5,757,850
Community development	644,561	-	127,930	772,491
Debt service	3,233	-	646,846	650,079
Capital outlay	-	5,506,789	3,076,278	8,583,067
Total expenditures	19,062,952	10,217,723	10,920,020	40,200,695
Excess (Deficiency) of Revenues over Expenditures	2,050,857	(657,899)	1,344,571	2,737,529
Other Financing Sources (Uses):				
Sale of capital assets	27,465	-	-	27,465
Proceeds from insurance settlements	-	-	58,488	58,488
Subscription-based information technology arrangement	-	-	1,012,594	1,012,594
Transfers in	957,350	79,704	3,376,370	4,413,424
Transfers out	(6,107,333)	(90,674)	(761,320)	(6,959,327)
Total other financing sources (uses)	(5,122,518)	(10,970)	3,686,132	(1,447,356)
Net Change in Fund Balance	(3,071,661)	(668,869)	5,030,703	1,290,173
Fund Balance:				
Beginning of year	16,273,109	12,955,734	18,846,135	48,074,978
End of year	\$ 13,201,448	\$ 12,286,865	\$ 23,876,838	\$ 49,365,151

See accompanying notes to financial statements.

CITY OF HELENA, MONTANA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2023

Net Change in Fund Balance - Governmental Funds	\$	1,290,173
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount of change between capital outlays and depreciation expense in the current year:

	Capital outlays	\$ 7,370,844	
	Depreciation expense	<u>(3,206,581)</u>	4,164,263

Revenues in the statement of activities that do not provide current financial resources and are not reported as revenues in the funds.		2,862,997
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The issuance of long-term obligations (e.g., notes and bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term obligations consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. This amount is the net effect of these differences in the treatment of long-term obligations and related items.		535,800
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Governmental funds report lease payable and SBITA liability as expenditures when incurred. However, in the statement of activities, the cost of assets is allocated over the life of the lease.		211,399
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

	Compensated absences	(242,715)	
	Other postemployment benefits	(135,962)	
	Pension accruals	(4,131,655)	
	Prepaid interest/interest accruals	<u>(48,290)</u>	(4,558,622)

Internal Service Funds are used by management to charge the costs of copier revolving and insurance activities to individual funds.		<u>(521,760)</u>
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Change in Net Position of Governmental Activities	\$	<u><u>3,984,250</u></u>
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See accompanying notes to financial statements.

CITY OF HELENA, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

GENERAL FUND

YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes and special assessments	\$ 13,073,300	\$ 13,073,300	\$ 13,316,011	\$ 242,711
Licenses and permits	574,000	574,000	566,049	(7,951)
Intergovernmental	5,314,581	5,314,581	5,348,900	34,319
Charges for services	876,570	876,570	907,641	31,071
Fines and forfeitures	436,000	436,000	445,381	9,381
Investment earnings	43,598	68,598	442,254	373,656
Contributions and donations	76,000	76,000	67,936	(8,064)
Miscellaneous	40,000	40,000	19,637	(20,363)
Total revenues	20,434,049	20,459,049	21,113,809	654,760
Expenditures:				
Current:				
General government	4,956,668	7,161,200	1,942,482	(5,218,718)
Public safety	14,090,000	14,258,857	13,867,680	(391,177)
Public works	2,080,590	2,080,590	73,594	(2,006,996)
Public health	171,878	171,878	152,937	(18,941)
Culture and recreation	2,709,005	2,709,005	2,378,465	(330,540)
Community development	848,595	851,056	644,561	(206,495)
Debt service	-	-	3,233	3,233
Capital outlay	-	-	-	-
Total expenditures	24,856,736	27,232,586	19,062,952	(8,169,634)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,422,687)	(6,773,537)	2,050,857	8,824,394
Other Financing Sources (Uses):				
Sale of capital assets	10,000	10,000	27,465	17,465
Transfers in	952,626	952,626	957,350	4,724
Transfers out	(2,172,613)	(6,260,333)	(6,107,333)	153,000
Total other financing sources (uses)	(1,209,987)	(5,297,707)	(5,122,518)	175,189
Net Change in Fund Balance	\$ (5,632,674)	\$ (12,071,244)	\$ (3,071,661)	\$ 8,999,583

See accompanying notes to financial statements.

CITY OF HELENA, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

STREETS FUND

YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes and special assessments	\$ 7,210,000	\$ 7,210,000	\$ 7,101,999	\$ (108,001)
Licenses and permits	50,000	50,000	46,584	(3,416)
Intergovernmental	1,357,284	1,857,284	1,922,434	65,150
Charges for services	-	-	-	-
Fines	500	500	3,928	3,428
Investment earnings	13,500	13,500	409,465	395,965
Contributions and donations	-	-	-	-
Miscellaneous	53,500	129,250	75,414	(53,836)
Total revenues	8,684,784	9,260,534	9,559,824	299,290
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	6,474,450	7,107,389	4,710,934	(2,396,455)
Public health	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Debt service	-	-	-	-
Capital outlay	2,140,774	11,733,795	5,506,789	(6,227,006)
Total expenditures	8,615,224	18,841,184	10,217,723	(8,623,461)
Excess (Deficiency) of Revenues Over (Under) Expenditures	69,560	(9,580,650)	(657,899)	8,922,751
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Transfers in	4,704	79,704	79,704	-
Transfers out	-	(140,000)	(90,674)	49,326
Total other financing sources (uses)	4,704	(60,296)	(10,970)	49,326
Net Change in Fund Balance	\$ 74,264	\$ (9,640,946)	\$ (668,869)	\$ 8,972,077

See accompanying notes to financial statements.

CITY OF HELENA, MONTANA

STATEMENT OF NET POSITION PROPRIETARY FUNDS

JUNE 30, 2023

	Business-type Activities									Total Enterprise Funds	Internal Service
	Water	Wastewater	Solid Waste	Transfer Station	Parking	Golf Course	Building	Transit (Bus)	City-County Administration Building		
Assets											
Current assets:											
Cash and cash equivalents	\$ 19,144,303	\$ 9,057,422	\$ 4,494,198	\$ 2,452,411	\$ 686,545	\$ 36,731	\$ 1,950,803	\$ 501,914	\$ 2,049,388	\$ 40,373,715	\$ 1,833,907
Cash and cash equivalents - unspent debt proceeds	1,113,561	215,348	-	-	-	-	-	-	-	1,328,909	-
Cash and cash equivalent - cash with fiscal agent	-	-	-	-	120	-	-	-	-	120	-
Investments - restricted	-	1,266,489	-	-	-	-	-	-	-	1,266,489	-
Receivables, net of allowance for uncollectibles	1,163,115	595,415	203,644	128,654	41,893	198	370,995	237	657	2,504,808	25,987
Intergovernmental receivable	-	-	-	-	-	-	-	250,321	32,501	282,822	-
Loans receivable	11,025	31,913	-	-	-	-	-	-	-	42,938	-
Inventories	898,765	121,292	102,540	-	15,275	282,298	-	-	-	1,420,170	26,454
Lease receivable	-	-	-	-	223,503	-	-	-	-	223,503	-
Total current assets	22,330,769	11,287,879	4,800,382	2,581,065	967,336	319,227	2,321,798	752,472	2,082,546	47,443,474	1,886,348
Noncurrent assets:											
Loans receivable, net of current portion	130,864	300,307	-	-	-	-	-	-	-	431,171	-
Lease receivable, net of current portion	-	-	-	-	3,948,399	-	-	-	-	3,948,399	-
Capital assets, net of accumulated depreciation:											
Capital assets not being depreciated	32,954,411	24,193,974	284,356	213,463	2,606,696	83,000	-	446,988	1,062,320	61,845,208	87,000
Capital assets, net of accumulated depreciation	50,680,172	27,905,953	856,622	2,383,682	12,682,055	2,772,786	49,598	2,160,444	4,013,540	103,504,852	216,690
Total noncurrent assets	83,765,447	52,400,234	1,140,978	2,597,145	19,237,150	2,855,786	49,598	2,607,432	5,075,860	169,729,630	303,690
Total Assets	106,096,216	63,688,113	5,941,360	5,178,210	20,204,486	3,175,013	2,371,396	3,359,904	7,158,406	217,173,104	2,190,038
Deferred Outflows of Resources											
Deferred outflows of resources for debt refunding	-	-	-	-	448,260	-	-	-	-	448,260	-
Deferred outflows of resources for pension	312,833	209,331	146,784	158,408	96,529	102,935	164,202	156,169	72,895	1,420,086	87,566
Deferred outflows of resources for OPEB	-	-	-	-	-	-	-	-	-	-	-
Total Deferred Outflows of Resources	312,833	209,331	146,784	158,408	544,789	102,935	164,202	156,169	72,895	1,868,346	87,566
Liabilities											
Current liabilities:											
Accounts payable and other current liabilities	414,407	209,243	44,609	153,344	28,597	60,452	23,981	22,834	32,527	989,994	201,360
Customer deposits	241,294	416	11,330	-	-	195,015	-	-	-	448,055	-
Accrued interest	73,450	21,110	-	-	53,291	21,513	-	-	18,132	187,496	-
Compensated absences	132,866	37,895	52,182	55,691	10,728	20,018	37,566	26,785	17,021	390,752	17,840
Loans payable	748,000	116,000	-	-	53,048	29,233	-	-	100,379	1,046,660	-
General obligation bonds	-	-	-	-	90,000	100,000	-	-	-	190,000	-
Certificates of participation	-	-	-	-	325,000	-	-	-	-	325,000	-
Lease payable	-	-	-	-	-	-	-	-	7,330	7,330	-
Landfill post-closure costs	-	-	117,849	-	-	-	-	-	-	117,849	-
Total current liabilities	1,610,017	384,664	225,970	209,035	560,664	426,231	61,547	49,619	175,389	3,703,136	219,200
Long-term liabilities:											
Compensated absences	136,883	39,041	45,958	57,375	11,052	20,623	38,702	27,595	17,536	394,765	18,379
Loans payable	5,262,000	2,307,000	-	-	358,293	181,652	-	-	743,585	8,852,530	-
General obligation bonds	-	-	-	-	180,000	1,545,000	-	-	-	1,725,000	-
Certificates of participation	-	-	-	-	5,905,000	-	-	-	-	5,905,000	-
Lease payable	-	-	-	-	-	-	-	-	20,753	20,753	-
Landfill post-closure costs	-	-	1,767,745	-	-	-	-	-	-	1,767,745	-
Net pension liability	1,473,538	986,015	691,395	746,157	454,687	484,862	773,451	735,607	343,362	6,689,074	412,462
Other postemployment benefits	179,378	163,662	30,011	105,860	62,654	60,776	75,944	68,389	30,287	776,961	59,956
Total long-term liabilities	7,051,799	3,495,718	2,535,109	909,392	6,971,686	2,292,913	888,097	831,591	1,155,523	26,131,828	490,797
Total Liabilities	8,661,816	3,880,382	2,761,079	1,118,427	7,532,350	2,719,144	949,644	881,210	1,330,912	29,834,964	709,997
Deferred Inflows of Resources											
Deferred inflows of resources for pension	107,877	72,185	50,617	54,626	33,287	35,496	56,624	53,853	25,137	489,702	30,196
Deferred inflows of resources for leases	-	-	-	-	4,149,062	-	-	-	-	4,149,062	-
Deferred inflows of resources for OPEB	361,525	227,615	158,993	176,403	130,329	126,255	153,528	230,317	117,292	1,682,257	95,461
Total Deferred Inflows of Resources	469,402	299,800	209,610	231,029	4,312,678	161,751	210,152	284,170	142,429	6,321,021	125,657
Net Position											
Net investment in capital assets	78,738,144	49,892,275	1,140,978	2,597,145	8,848,510	999,901	49,598	2,607,432	4,211,143	149,085,126	303,690
Restricted for debt service	-	1,266,489	-	-	-	-	-	-	-	1,266,489	-
Unrestricted	18,539,687	8,558,498	1,976,477	1,390,017	55,737	(602,848)	1,326,204	(256,739)	1,546,817	32,533,850	1,138,260
Total Net Position	\$ 97,277,831	\$ 59,717,262	\$ 3,117,455	\$ 3,987,162	\$ 8,904,247	\$ 397,053	\$ 1,375,802	\$ 2,350,693	\$ 5,757,960	\$ 182,885,465	\$ 1,441,950

See accompanying notes to financial statements.

CITY OF HELENA, MONTANA

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

PROPRIETARY FUNDS

YEAR ENDED JUNE 30, 2023

	Business-type Activities								City-County Administration Building	Total Enterprise Funds	Internal Service
	Water	Wastewater	Solid Waste	Transfer Station	Parking	Golf Course	Building	Transit (Bus)			
Operating Revenues:											
Charges for services	\$ 9,776,414	\$ 6,462,056	\$ 3,621,141	\$ 2,671,439	\$ 1,819,988	\$ 1,954,332	\$ 1,734,430	\$ 32,385	\$ 2,428,076	\$ 30,500,261	\$ 9,310,640
Contributions	-	-	-	-	-	-	-	-	401,000	401,000	-
Other	1,424	683	98,287	6,474	143,527	789	-	-	-	251,184	1,610
Total operating revenues	9,777,838	6,462,739	3,719,428	2,677,913	1,963,515	1,955,121	1,734,430	32,385	2,829,076	31,152,445	9,312,250
Operating Expenses:											
Personnel services	1,987,860	1,239,156	986,072	1,043,922	602,851	888,076	1,058,386	1,008,337	364,856	9,179,516	630,257
Maintenance and operations	3,008,286	2,171,365	2,560,978	2,079,135	641,186	1,027,937	350,399	567,745	863,866	13,270,897	9,006,287
Depreciation and amortization	2,033,423	1,264,442	167,030	234,999	288,874	151,319	11,212	237,201	149,195	4,537,695	27,056
Total operating expenses	7,029,569	4,674,963	3,714,080	3,358,056	1,532,911	2,067,332	1,419,997	1,813,283	1,377,917	26,988,108	9,663,600
Operating Income (Loss)	2,748,269	1,787,776	5,348	(680,143)	430,604	(112,211)	314,433	(1,780,898)	1,451,159	4,164,337	(351,350)
Nonoperating Revenues (Expenses):											
Intergovernmental	60,619	45,526	22,255	448,100	14,076	15,011	23,945	1,199,702	43,131	1,872,365	39,049
Investment earnings	700,281	332,529	156,883	95,092	112,350	637	68,745	11,971	64,258	1,542,746	55,420
Interest expense	(151,066)	(43,872)	-	-	(220,324)	(53,606)	-	-	(34,400)	(503,268)	-
Sale of capital assets	-	-	-	2,730	4,125	-	-	12,600	-	19,455	-
Total nonoperating revenues (expenses)	609,834	334,183	179,138	545,922	(89,773)	(37,958)	92,690	1,224,273	72,989	2,931,298	94,469
Settlements - insurance	1,597	38,043	130	-	-	-	-	-	-	39,770	-
Transfers in	1,804,283	2,919	27,952	277,367	1,364	145,321	2,098	414,217	470,007	3,145,528	1,195
Transfers out	(20,000)	-	(275,000)	(25,875)	-	-	-	-	-	(320,875)	(279,945)
Change in Net Position	5,143,983	2,162,921	(62,432)	117,271	342,195	(4,848)	409,221	(142,408)	1,994,155	9,960,058	(535,631)
Net Position:											
Beginning of year	92,133,848	57,554,341	3,179,887	3,869,891	8,562,052	401,901	966,581	2,493,101	3,763,805	172,925,407	1,977,581
End of year	\$ 97,277,831	\$ 59,717,262	\$ 3,117,455	\$ 3,987,162	\$ 8,904,247	\$ 397,053	\$ 1,375,802	\$ 2,350,693	\$ 5,757,960	\$ 182,885,465	\$ 1,441,950

See accompanying notes to financial statements.

CITY OF HELENA, MONTANA

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS YEAR ENDED JUNE 30, 2023

	Business-type Activities										
	Water	Wastewater	Solid Waste	Transfer Station	Parking	Golf Course	Building	Transit (Bus)	City-County Administration Building	Total Enterprise Funds	Internal Service
Cash Flows From Operating Activities:											
Receipts from customers and users	\$ 9,974,022	\$ 6,390,198	\$ 3,687,202	\$ 2,690,404	\$ 1,967,358	\$ 1,920,044	\$ 1,519,759	\$ 32,148	\$ 2,860,746	\$ 31,041,881	\$ 3,691
Receipts from interfund services provided	-	-	-	-	-	-	-	-	-	-	9,402,966
Payments to suppliers	(1,954,605)	(1,213,024)	(1,769,546)	(1,534,274)	(478,950)	(738,399)	(265,272)	(244,529)	(714,475)	(8,913,074)	(1,560,284)
Payments to employees	(1,970,184)	(1,285,939)	(953,872)	(1,012,070)	(594,968)	(970,176)	(953,775)	(936,965)	(471,480)	(9,149,429)	(614,272)
Payment for interfund services used	(1,289,953)	(1,113,134)	(839,577)	(587,584)	(175,433)	(286,794)	(110,529)	(377,680)	(221,405)	(5,002,089)	(7,094,028)
Net cash provided by (used in) operating activities	4,759,280	2,778,101	124,207	(443,524)	718,007	(75,325)	190,183	(1,527,026)	1,453,386	7,977,289	138,073
Cash Flows From Non-Capital Financing Activities:											
Transfers from other funds	1,804,283	2,919	27,952	277,367	1,364	145,321	2,098	414,217	470,007	3,145,528	1,195
Transfers to other funds	(20,000)	-	(275,000)	(25,875)	-	-	-	-	-	(320,875)	(279,945)
Operating grants	-	-	850	-	-	-	-	1,290,973	-	1,291,823	-
Contributions from other governments	60,619	45,526	21,405	448,100	14,076	15,011	23,945	123,273	10,630	762,585	39,049
Net cash provided by (used in) non-capital financing activities	1,844,902	48,445	(224,793)	699,592	15,440	160,332	26,043	1,828,463	480,637	4,879,061	(239,701)
Cash Flows From Capital and Related Financing Activities:											
Proceeds from capital debt/insurance settlements	1,597	943,812	130	-	-	-	-	-	-	945,539	-
Principal payments - bonds	(732,112)	(113,000)	-	-	(426,418)	-	-	-	-	(1,271,530)	-
Principal payments - loans	-	-	-	-	-	(123,943)	-	-	(98,320)	(222,263)	-
Principal payments - leases	-	-	-	-	-	-	-	-	(7,218)	(7,218)	-
Interest payments	(154,022)	(35,100)	-	-	(215,433)	(51,455)	-	-	(21,801)	(477,811)	-
Acquisition and construction of capital assets	(4,383,996)	(732,935)	(44,249)	(503,615)	(170,654)	(64,912)	(35,740)	(8,283)	(1,333,049)	(7,277,433)	(111,530)
Lease receivable	-	-	-	-	(32,377)	-	-	(67,564)	-	(99,941)	-
Proceeds from sale of capital assets	-	-	-	2,730	4,125	-	-	12,600	-	19,455	-
Net cash provided by (used in) capital and related financing activities	(5,268,533)	62,777	(44,119)	(500,885)	(840,757)	(240,310)	(35,740)	(63,247)	(1,460,388)	(8,391,202)	(111,530)
Cash Flows From Investing Activities:											
Interest received	700,281	332,529	156,883	95,092	112,350	637	68,745	11,971	64,258	1,542,746	55,420
Net cash provided by (used in) investing activities	700,281	332,529	156,883	95,092	112,350	637	68,745	11,971	64,258	1,542,746	55,420
Net increase/(decrease) in Cash and Cash Equivalents	2,035,930	3,221,852	12,178	(149,725)	5,040	(154,666)	249,231	250,161	537,893	6,007,894	(157,738)
Cash and Cash Equivalents:											
Beginning of year	18,221,934	7,317,407	4,482,020	2,602,136	681,625	191,397	1,701,572	251,753	1,511,495	36,961,339	1,991,645
End of year	\$ 20,257,864	\$ 10,539,259	\$ 4,494,198	\$ 2,452,411	\$ 686,665	\$ 36,731	\$ 1,950,803	\$ 501,914	\$ 2,049,388	\$ 42,969,233	\$ 1,833,907
Consists of:											
Cash and cash equivalents	\$ 19,144,303	\$ 9,057,422	\$ 4,494,198	\$ 2,452,411	\$ 686,545	\$ 36,731	\$ 1,950,803	\$ 501,914	\$ 2,049,388	\$ 40,373,715	\$ 1,833,907
Cash and cash equivalents - unspent debt proceeds	1,113,561	215,348	-	-	-	-	-	-	-	1,328,909	-
Cash and cash equivalent - cash with fiscal agent	-	-	-	-	120	-	-	-	-	120	-
Investments - restricted	-	1,266,489	-	-	-	-	-	-	-	1,266,489	-
	\$ 20,257,864	\$ 10,539,259	\$ 4,494,198	\$ 2,452,411	\$ 686,665	\$ 36,731	\$ 1,950,803	\$ 501,914	\$ 2,049,388	\$ 42,969,233	\$ 1,833,907
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:											
Operating income (loss)	\$ 2,748,269	\$ 1,787,776	\$ 5,348	\$ (680,143)	\$ 430,604	\$ (112,211)	\$ 314,433	\$ (1,780,898)	\$ 1,451,159	\$ 4,164,337	\$ (351,350)
Adjustments to reconciled operating income to net cash provided by (used in) operating activities:											
Depreciation and amortization	2,033,423	1,264,442	167,030	234,999	288,874	151,319	11,212	237,201	149,195	4,537,695	27,056
Change in:											
Receivables	97,604	(115,478)	(11,615)	12,491	2,200	(198)	(214,671)	(237)	31,670	(198,234)	94,408
Inventories	98,580	42,937	(20,611)	-	1,643	(34,879)	-	-	-	87,670	2,976
Pension and OPEB related deferred outflows of resources	(19,209)	(9,831)	(18,269)	(14,890)	(8,242)	12,525	(33,662)	(17,862)	9,445	(99,995)	(9,614)
Accounts payable and other current liabilities	(321,388)	(154,906)	(72,115)	(42,723)	(13,197)	(30,519)	(25,402)	(54,464)	(72,014)	(786,728)	348,998
Customer deposits	85,116	113	3,075	-	33,263	-	-	-	-	121,567	-
Compensated absences	18,972	(32,426)	(8,693)	8,509	(2,508)	(4,423)	(1,803)	(36,202)	(42,684)	(101,258)	(1,992)
Landfill post-closure costs payable	-	-	20,895	-	-	-	-	-	-	20,895	-
Net pension liability	370,136	236,320	208,452	206,833	122,917	50,976	282,897	215,871	33,937	1,728,339	119,529
Other postemployment benefits	(250,392)	(155,843)	(111,243)	(121,354)	(90,359)	(88,996)	(106,186)	(160,293)	(82,260)	(1,166,926)	(65,531)
Pension and OPEB related deferred inflows of resources	(101,831)	(85,003)	(38,047)	(47,246)	(13,925)	(52,182)	(36,635)	69,858	(25,062)	(330,073)	(26,407)
Total adjustments	2,011,011	990,325	118,859	236,619	287,403	36,886	(124,250)	253,872	2,227	3,812,952	489,423
Net cash provided by (used in) operating activities	\$ 4,759,280	\$ 2,778,101	\$ 124,207	\$ (443,524)	\$ 718,007	\$ (75,325)	\$ 190,183	\$ (1,527,026)	\$ 1,453,386	\$ 7,977,289	\$ 138,073

See accompanying notes to financial statements.

CITY OF HELENA, MONTANA

STATEMENT OF FIDUCIARY NET POSITION

CUSTODIAL FUND

JUNE 30, 2023

	Custodial Funds
Assets	
Cash and cash equivalents	\$ 22,573
Total Assets	22,573
Liabilities	
Escrow liability:	
Bail funds	7,891
Restitution	14,682
Total Liabilities	22,573
Net Position	
Net Position Restricted for individuals, organizations, and other governments	\$ -

See accompanying notes to financial statements.

CITY OF HELENA, MONTANA

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

CUSTODIAL FUND

YEAR ENDED JUNE 30, 2023

	Custodial Funds
Additions:	
Contributions:	
Bail funds	\$ 40,260
Restitution	67,668
Total contributions	107,928
Deductions:	
Distributions of funds to other governments:	
Bail funds	51,997
Restitution	74,390
Total deductions	126,387
Increase (Decrease) in Fiduciary Net Position	(18,459)
Net Position:	
Beginning of year	18,459
End of year	\$ -

See accompanying notes to financial statements.

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

1. Summary of Significant Accounting Policies

The financial statements of the City of Helena, Montana (City) have been prepared in conformity with accounting principles generally accepted in the United States (U.S. GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

Reporting Entity

The City was incorporated March 7, 1881. On March 2, 1953, by lawful authority, the City established a Commission/Manager form of government. The voters approved a self-government charter in 1976. This charter allows the City to exercise powers not specifically prohibited by state law. The City is governed by a city commission, composed of four commissioners and a mayor, elected at large by the voters of the City.

Component Units

In evaluating how to define the City for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth by GASB. These financials present the City and its component units, entities for which the government are financially accountable, or which accumulate resources for the primary government and the government have access to them. The discretely presented component units are reported in separate columns in the basic financial statements to emphasize they are legally separate from the City. Each discretely presented component unit has a June 30 year-end.

The following separately administered organizations meet the criteria for inclusion in the City's reporting entity as discretely presented component units:

The Business Improvement District (BID) and Tourism Business Improvement District (TBID) were created under State Law. The BID's purpose is promoting private investment and business expansion within its district boundaries, and the TBID's purpose is promoting tourism within its district's boundaries. The Boards of Trustees of the BID and TBID are appointed by the Mayor and subject to the approval of the Commission. The City is able to impose its will on the BID and TBID as it is authorized to levy assessments to support their activities and approve their annual budgets. Neither the BID nor TBID separately present financial information for their entity. The entire financial reporting structure of the BID

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

consists of one individual governmental fund. The TBID consists of two governmental type funds. In accordance with U.S. GAAP, the City presents combining statements for the TBID with the non-major funds since separate financial statements are not prepared.

Related Organizations

The following are organizations that have the majority of their governing Board appointed by the City Commission, without the City being financially accountable for the organization:

- Helena Housing Authority – The City Commission appoints 100% of the Board.
- Helena Regional Airport Authority – The City and County Commissions each appoint three members. One is appointed jointly.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all the nonfiduciary activities of the primary government and its component units. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a government function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The City's policy is to allocate indirect costs to a specific function or segment. Program revenues include (a) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Internally dedicated resources are reported as general revenues rather than program revenues. Taxes and other items not properly included among program revenues are reported instead as general revenues.

As a general rule, the effect of the interfund activity has been eliminated for the government-wide financial statements.

Separate fund financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. The City has elected to report all enterprise funds as major.

The City reports the following major governmental funds:

General. This is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Streets. This special revenue fund is used to account for the receipt of street maintenance assessments, state gas tax distributions and the corresponding expenditures for striping, signing, and other traffic safety functions, as well as street surface repair and replacement, sealing and cleaning, snow and ice control, and other street maintenance functions.

The City reports the following major enterprise funds:

Water. This fund accounts for the receipt of revenue and related expenses to provide water service to City residents.

Wastewater. This fund accounts for the receipt of revenue and related expenses to provide wastewater service to City residents.

Solid Waste. This fund is used to account for the activities of the City's residential and commercial solid waste collection system and the post-closure expenses of the City's landfill.

Transfer Station. This fund is used to account for the activities of the City's transfer station operation and recycling programs. All residential and commercial solid waste is taken to the transfer station, loaded onto semi-trucks, and hauled to a Lewis and Clark County landfill.

Parking. This fund is used to account for the activities of the City's five parking garages, ten lots, meters, and permit parking areas, including administration, enforcement, and maintenance.

Golf Course. This fund is used to account for the revenues and expenditures related to the operation and maintenance of the City's 18-hole golf course, pro shop, and

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

clubhouse. The fund is also used to account for course-related construction projects and the corresponding debt.

Building. This fund is used to account for funds received and expended attributable to the City's building code enforcement program.

Transit (Bus). This fund is used to account for the activities of the City's transit system, which provides transportation to the citizens of Helena and East Helena in two ways: 1) a fixed route system and 2) an ADA paratransit origin to destination demand system for qualified disabled citizens. Qualified ADA riders may call the Helena Transit office and arrange for pickup and delivery within the transit service area.

City-County Administration Building. This fund is used to account for the rental income and expenses of the City-County Building and Law and Justice Center that are jointly owned by the City and Lewis and Clark County (County). The building holds the main administrative offices of the City and County governments, Lewis and Clark County Sheriff's office, Helena Police Department, City's Municipal Court, and various City and County administrative offices for law and justice services. The City-County Buildings are jointly administered by City and County officials. The City acts as the fiscal agent.

Additionally, the City reports the following fund types:

Internal Service. These funds account for the financing of goods and services provided by one department or agency to other departments or agencies on a cost reimbursement basis. These funds account for the City's fleet services, copier revolving, property and liability insurance, and health insurance.

The City's policy for internal service elimination is to eliminate amounts related to overhead and indirect expenditures and not services provided. Assets of the internal service funds are allocated to the governmental-type activities and the business-type activities based on which activities benefits the most from its services.

Accordingly, the Copier Revolving, Property and Liability Insurance, and Health Insurance funds' assets are included with the governmental activities, and the Fleet Services fund's assets are included in the business-type activities in the government-wide statements.

Fiduciary. These funds are used to account for assets held in trust for others. The City has one fiduciary fund to account for Municipal Court bonds and restitution held in trust pending a court decision of individual cases.

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide and Governmental Funds

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, similar to the proprietary funds, fiduciary funds, and the component unit financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year in which they are levied. Grants and similar items are recognized as revenue as soon as eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. The City considers property taxes as available if they are collected within 60 days after year-end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, including lease and SBITA liabilities, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions, including entering into contracts giving the City the right-to-use lease assets, are reported as expenditures in governmental funds. Issuance of long-term debt and financing through leases are reported as other financing sources.

Property taxes, licenses, and interest associated within the current period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessment receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the City.

Under the terms of grant agreements and State law, the City funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net positions available to finance the program. It is the City's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then general revenues. In accordance with provisions of Montana statutes, the City

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

finances both capital improvements and certain services deemed to benefit specific properties by levying special assessments against the benefited properties. Special assessments are levied against property in a manner similar to ad valorem property taxes.

Unearned revenues arise when resources are received by the City before it has legal claim to them, such as when intergovernmental funds are received prior to the occurrence of qualifying expenditures. During subsequent periods, when the City has a legal claim to the resources, the unearned revenue is removed as a liability and the revenue is recognized.

Proprietary Funds

The proprietary fund statements are reported using the economic resources measurement focus and full-accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when liability is incurred regardless of the timing of the cash flows.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues are expenses generally resulting from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City are charges for goods and services, fees, and assessments. Operating expenses for the City include cost of sales and services, administrative expenses, depreciation on capital assets, and capital outlays. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Cash

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Generally, cash resources of the individual funds are combined to form a pool of cash and investments that is managed by the City Controller and Finance Director. Investments of the pooled cash consist primarily of certificates of deposit and investments with the State of Montana short-term investment pool (STIP). Interest income earned as a result of pooling is distributed monthly to the appropriate funds based on the average daily balance of cash in each fund. Bank overdrafts are reported as a liability.

State law requires bank balances to be secured at 50 percent if the banking institution has a net worth to total assets ratio of 6 percent or more; secured at 100 percent if less than 6 percent.

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

The City's current banking contract requires deposits and overnight repurchase agreements to be 103 percent secured by collateral. Overnight repurchase agreement collateral cannot have a maturity date greater than five years. Collateral for overnight repurchase agreements must be U.S. government and U.S. agency obligations.

There were no deposit transactions during the year that were in violation of either the statutes or the policy of the City.

Investments

Investments for the government are stated at fair value based on current market prices.

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Under the City's investment policy and as authorized by Montana law, the City is restricted to investing funds in specific types of investment instruments listed below:

- U.S. government and U.S. agency obligations,
- interest-bearing savings accounts, certificates of deposits and time deposits insured by the Federal Deposit Insurance Corporation or which are fully collateralized,
- short-term discount obligations of the Federal National Mortgage Association or in shares of savings and loan associations insured by the Federal Savings and Loan Insurance Corporation and its successor,
- State of Montana Short-term Investment Pool and repurchase agreements where there is a master repurchase agreement.

The City's investment policy limits investment maturities to no greater than one year from the date of purchase unless tied to a specific cash flow. Investments are made on a competitive basis after receiving three bids from qualified investment companies.

There were no investment transactions during the year that were in violation of either the statutes or the policy of the City.

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. Outstanding receivables and payables are classified as "due to\from other funds" or "advances to\from other funds" on the fund balance sheets. All amounts are eliminated in the government-wide statement of net position other than any outstanding balances between governmental-type and business-type activities that are classified as "internal balances."

All trade, taxes, and assessment receivables are shown net of an allowance for uncollectible amounts. Receivables are reviewed prior to year-end and written off if older than 360 days and not secured by real property. Water and wastewater receivables constitute a lien on the property per City ordinance and are passed to the new property owner if necessary. The only uncollectible amounts incurred in these funds are immaterial and relate to bankruptcy proceedings that are written off immediately after court proceedings are finalized. As such, there is no allowance for uncollectible accounts as of June 30, 2023.

Property taxes are levied and collected by the County and are payable in two installments due November 30 and May 31. The County assesses penalties and interest after these dates and writes off receivables when uncollectible. Uncollectible taxes result from protested taxes. As of June 30, 2023, there were no taxes receivable considered uncollectible.

Decisions by the tax appeal board on protested taxes are generally made prior to fiscal year-end for that year's taxes. Protesters may appeal to the State courts if they do not agree with the tax appeal board. All remaining receivables constitute a lien on the property and are eventually collected.

Inventories

Inventories in governmental funds consist of expendable supplies held for consumption. The cost is recorded as expenditure at the time individual inventory items are consumed. The reserve for inventory is equal to the ending amount of inventory to indicate that a portion of the fund balance is not available for future expenditures. A comparison to market value is not considered necessary. Inventories in proprietary funds are valued by using the first-in/first-out (FIFO) method.

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

Restricted Assets

Certain proceeds of bonds and loans, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants. The cash equivalents, unspent debt proceeds, and cash with fiscal agent on the statement of net position, are used to segregate resources set aside to make the next principal and interest payments or make up potential future deficiencies in debt service accounts. The restricted intergovernmental receivable is restricted to grantor specified uses.

The City's policy for using restricted or unrestricted cash reflects the bond covenant restrictions or grant requirements. Amounts set aside for the payment of principal and interest is used when payments are made on the related bonds. Other long-term reserves are invested as allowed and are not used for any type of expenditure except as allowed by the covenants.

Capital Assets

The accounting and reporting treatment applied to the capital assets associated with a fund is determined by its measurement focus. Capital assets used in governmental fund types are recorded as expenditures in the governmental funds and capitalized in the statement of net position. Capital assets of the proprietary funds are capitalized in the fund in which they are used.

All purchased capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available (except for the intangible right-to-use lease assets, the measurement of which is discussed under Leases below). Donated capital assets are valued at acquisition value on the date donated. The City considers capital assets and infrastructure to be assets with an initial cost greater than or equal to \$5,000 and an estimated life of more than one year.

The costs of normal maintenance and repairs that do not add to the value of the asset, or materially extend asset lives, are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

Depreciation of all governmental fund capital assets, except land, easements, and construction in progress, is charged as an expense to the proper function in the government-wide statement of activities, but not in the governmental fund statements in accordance with U.S. GAAP. Depreciation of all capital assets, except land, easements, and construction in

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

progress, used by proprietary funds is charged as an expense against their operations. Accumulated depreciation is reported on the proprietary funds' statement of net position. However, it is shown net of the asset's installed cost on the statement of net position for all fund types presented.

Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

	<u>Years</u>
Buildings	20-75
Improvements other than buildings	20-50
Equipment and vehicles	3-15
Right-to-use lease equipment	3-20
Infrastructure	50-100

Unavailable Revenue

Unavailable revenue results when asset recognition criteria have been met and when revenue recognition criteria have not been met. Revenue recognition criteria are met when the receivable is collected within 60 days after the end of the fiscal year. These pertain to the net uncollected property tax and special assessment receivables and are classified as unavailable revenue on the balance sheet of the governmental funds.

Compensated Absences

It is the City's policy to permit employees to accumulate a limited amount of earned but unused leave benefits, which will be paid to employees upon separation from City service or when used. Employees earn vacation leave at the rate of 120 hours per year for the first 10 years. During years 11-21, employees earn leave at an increasing rate, reaching 192 hours in year 21. Employees are allowed to accumulate and carry over a maximum of two times their annual accumulation of vacation. Any excess over the maximum must be used by 90 days into the new calendar year. State law and City policy allows excess vacation hours to be carried until the end of the calendar year under certain circumstances.

There is no restriction on the amount of sick leave that may be accumulated. Full-time employees earn 96 hours per year. Upon separation, employees are paid 100 percent of accumulated vacation and 25 percent of accumulated sick leave.

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

Compensated absences liability and expense are reported in the governmental funds only if they have matured. This would occur if an employee had terminated their employment with the City and there was unused reimbursable leave unpaid at June 30, 2023.

Long-Term Obligations

In the government-wide financial statements and in the proprietary fund financial statements, long-term debt, and other long-term obligations, such as notes payable, are reported as liabilities in the applicable government activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds, on a straight-line basis. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Discounts on debt issuances are reported as other financing uses, while bond premiums are reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds, are reported as debt service expenditures.

Pensions

The City participates in three cost-sharing defined benefit pension plans administered by the Public Employees Retirement Board (PERB). For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Public Employees Retirement System (PERS), Municipal Police Officers Retirement System (MPORS), Firefighters Unified Retirement System (FURS), and additions to/deductions from PERB's fiduciary net position have been determined on the same basis as they are reported by PERB. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

The City also participates in a defined contribution plan offered by PERB. There is no liability associated with this type of pension plan unless the City fails to pay the required contributions. The City has paid all required contributions.

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

Postemployment Benefits Other Than Pensions (OPEB)

The City accounts for postemployment benefit obligations in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The City allows retirees, their dependents, and spouses to retain health insurance coverage under its plans. As of June 30, 2023, the City provides no explicit OPEB benefits.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and/or the balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets and/or fund balance that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until that time.

In addition to liabilities, the statement of net position and/or the balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets and/or fund balance that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time.

Leases

Lessor

The City is a lessor for two noncancellable leases for land and parking areas. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and proprietary fund financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Lessee

The City is a lessee for various noncancellable leases. The City recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide and proprietary statements of net position. The City recognizes lease liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

The City monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with capital assets, and lease liabilities as a lease payable on the statement of net position.

Short-term leases, or leases that, at the commencement of the lease term, have a maximum possible term under the lease contract of 12 months or less, including any options to extend, regardless of their probability of being exercised, are not recognized as a lease liability and lease asset on the statement of net position. Short-term lease payments are recognized as expenditures based on the payment provisions of the lease contract. An asset is recognized if payments are made in advance or a liability for rent due if payments are to be made subsequent to the reporting period.

SBITA Liabilities

The City is a lessee for a noncancellable software subscriptions. The City recognizes a liability and an intangible right-to use subscription asset (subscription asset) as part of capital assets, net of accumulated depreciation on the Statement of Net Position. At the commencement of a subscription, the City initially measures the SBITA liability at the present value of payments expected to be made during the subscription term. Subsequently, the SBITA liability is reduced by the principal portion of payments made. The subscription asset is initially measured as the initial amount of the SBITA liability, adjusted for payments made at or before the commencement date, plus certain initial direct costs. Subsequently, the subscription asset is amortized on the straight-line basis over its useful life.

Key estimates and judgements related to SBITA liabilities include how the City determines (1) the discount rate it uses to discount the expected contract payments to present value, (2) subscription term, and (3) subscription payments.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for subscription contracts.
- The subscription term includes the noncancellable period of the subscription. If a subscription automatically renews after the initial term, the City uses a period of 3 years to record the SBITA liability for automatic renewals. Subscription payments included in the measurement of the SBITA liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

The City monitors changes in circumstances that would require remeasurement of its SBITA liability and will remeasure the asset and liability if certain changes occur that are expected to significantly affect the amount of the SBITA liability. Subscription assets are reported with capital assets and SBITA liabilities are reported as a current and non-current liability on the Statement of Net Position.

Refunding Transactions

A deferred charge on funding reported in the government-wide and proprietary statements of net position results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and recognized over the shorter of the life of the refunded or refunding debt.

Fund Balance

In the fund financial statements, governmental funds report fund balance in categories based on the level of restriction placed upon the funds. These levels are as follows:

- **Nonspendable** – This category represents funds that are not in spendable form and includes inventories.
- **Restricted** – This category represents funds that are limited in use due to constraints on purpose and circumstances of spending that are legally enforceable by outside parties.
- **Committed** – This category represents funds that are limited in use due to constraints on purpose and circumstances of spending imposed by the City's highest level of decision-making authority. Since the City Commission is the highest level of decision-making authority for the City, they can make such commitment through a resolution prior to the end of the fiscal year. A commitment can only be modified or removed by an equal action of the City Commission.
- **Assigned** – This category represents intentions of the City to use the funds for specific purposes but do not meet the criteria to be classified as committed. The City Commission, has, by resolution, authorized the City Manager to assign fund balance.
- **Unassigned** – This category includes balances that have not been assigned to other funds and have not been restricted, committed, or assigned to specific purposes within the General Fund. In governmental funds other than the General Fund, if expenditures incurred for specific purposes exceed restricted, committed, or assigned balances in other funds, a negative unassigned fund balance is reported.

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

The City's policy is to use funds in the order of the most restrictive to the least restrictive. When the components of unassigned fund balance can be used for the same purpose, committed fund balance is used first, followed by assigned fund balance. Unassigned fund balance is applied last.

Net Position

Accounting standards require the classification of net position into these components – net investment in capital assets; restricted; and unrestricted. These classifications are defined below:

- Net investment in capital assets – The net investment in capital assets component of net position consists of capital assets net of accumulated depreciation, reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are also included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent amount is not included in the calculation of net investment in capital assets. Instead, that portion of the debt or deferred inflow of resources is included in the same net position component (restricted or unrestricted) as the unspent amount.

Net investment in capital assets is calculated as follows:

	Governmental Activities	Business-Type Activities
Capital assets:	\$ 202,948,503	\$ 329,500,117
Less: accumulated depreciation/amortization	(55,377,263)	(163,853,430)
Less: outstanding principal of capital-related borrowings	(4,333,114)	(18,072,273)
Plus: capital-related deferred inflows	-	448,260
Plus: unspent proceeds on capital-related borrowings	-	1,328,909
	<u>\$ 143,238,126</u>	<u>\$ 149,351,583</u>

- Restricted – the restricted component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

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flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported. Two categories are used to further describe restricted net position:

- Expendable – can be expended in compliance with the external restriction
 - Nonexpendable – net position that is required to be retained in perpetuity
- Unrestricted – The unrestricted component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

Grant Revenue

The City recognizes grant income on government-mandated and voluntary non-exchange transactions when all eligibility requirements have been met. Cash or other assets provided in advance are reported as unearned grant revenue until all eligibility requirements have been met.

Interfund Transactions

Interfund services provided and used are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund, and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions, except interfund services provided and used are reported as transfers.

Transactions occurring between the City (primary government) and its discretely presented component units are recorded as revenues and expenses.

Budgets and Budgetary Accounting

The State of Montana's budget law stipulates that money, other than payments from Custodial funds, may not be drawn from the treasury of a municipality except pursuant to an appropriation. Therefore, a legally adopted budget is required for all funds, with the exception of Custodial funds. The City legally adopts a budget for the required funds.

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

The City Manager is responsible for preparation of the preliminary annual budget. The City Commission modifies and/or approves the budget. The City Commission must meet prior to the budget adoption for the purpose of holding a public hearing and answer questions on the proposed budget. This hearing can be continued until the preliminary budget is adopted by the end of June. The final budget and tax levies are set 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 Montana State Department of Revenue. The effective date of the final budget resolution is July 1 of the fiscal year. A local government may receive and expend money between July 1 of the fiscal year and the date the final budget resolution is adopted per state law. Taxable values are determined by the Department of Revenue and the County Assessor assesses property tax based on these values.

For fiscal year 2023, the City levied 173.87 mills including a 126.93 all-purpose mill levy, a 27.35 group health insurance mill levy, a 12.59 voter approved fire safety mill levy, and a 7.00 debt service mill levy for the Open Space/Fire Truck and Park and Recreation debt service funds.

The City forwards a copy of the final budget to the State Department of Administration no later than October 1st of each year. A copy of the final budget is available for review in the City Clerk's office located at 316 North Park Avenue, Helena, Montana and at the City's website at www.helenamt.gov. The tax levies and special assessments are forwarded to the County Treasurer for collection.

The appropriated budget is prepared by fund, department, and division. City departments may spend up to the appropriation limit within each division. Although the legal level of budget appropriation is the fund level, a management plan is prepared by fund, department, division, and line item. The City maintains budgetary controls whose objective is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City Commission.

State law permits the City Commission to transfer authority to the City Manager any part of an unencumbered balance of an appropriation to a purpose or object for which the appropriation for the current year is insufficient within the same fund. The City Manager may also appropriate any accruing revenue of the municipality not appropriated, and any balance at any time remaining after the purpose of the appropriation has been satisfied or abandoned to other uses that do not conflict with any uses for which specifically the revenue

CITY OF HELENA, MONTANA

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was accrued. A public hearing is required for an overall increase in appropriation within a fund. Transfers of assets of discontinued funds do not require an appropriation.

State law also allows for emergency expenditures to be charged to an emergency budget appropriation adopted by a three-fourths majority of the Commission members present.

All appropriations lapse at the end of the year but can be re-appropriated in the subsequent fiscal year if approved by the City Manager and presented to the City Commission in a public meeting.

Annual appropriated budgets are legally adopted for all City funds, except Custodial funds. U.S. GAAP require that budget to actual comparisons be presented for all governmental fund types for which annual budgets have been adopted. The General Fund and major special revenue funds are presented as part of the basic financial statements while all other governmental funds are shown in the combining statements in the Supplementary Information.

The City had no violations of budget law for fiscal year 2023, as all expenditures in total by fund are less than the related appropriations or are transfers of closed funds as allowed by State law.

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Adopted Pronouncements

GASB Statement No. 96, "*Subscription-Based Information Technology Arrangements*," provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users and requires recognition of certain subscription assets and liabilities based on the contract provisions. The effects of this adoption were not material to beginning net position balances.

The following GASB Statements were also adopted for the year ended June 30, 2023: Statement Nos. 91 (Conduit Debt Obligations) and 94 (Public-Private and Public-Public

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

Partnerships and Availability Payment Arrangements). These statements had no significant impact on the City's financial statements for the year ended June 30, 2023.

Pending Pronouncements

GASB has issued statements that will become effective in future years, including Statement Nos. 100 (Accounting Changes and Error Corrections) and 101 (Compensated Absences). Management has not yet determined the impact of these statements on the financial statements.

2. Deposits and Investments

As of June 30, 2023, the deposits and investments of the City had the following bank balances:

Primary government	\$ 94,691,485
Component units:	
BID	267,563
TBID	398,953
	<u>\$ 95,358,001</u>

As of June 30, 2023, the entire cash balance was covered by an irrevocable, unconditional, and nontransferable Letter of Credit from Federal Home Loan Bank.

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. Along with limitations placed on investments by state law, the City minimizes custodial credit risk by restrictions set forth in City policy. The City's administrative services department maintains a listing of financial institutions and securities dealers, not affiliated with a bank, which are approved for investment purposes. City policy requires that specific safeguards against risk of loss be evidenced when the City does not physically hold securities.

Interest Rate Risk – Interest rate risk exists when there is a possibility that changes in interest rates could adversely affect an investment's fair value.

Credit Risk – The risk that an issuer or other counterparty to an investment will not fulfill its obligations is called credit risk. The City's investment policies do not specifically address

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

credit risk. However, they do address it indirectly by limiting investments to those described in Note 1.

The City invests in the Short-Term Investment Pool (STIP) managed by the State of Montana, Board of Investments. The pool invests in short-term, highly liquid investments and, as such, the City has reported these investments as cash equivalents. Amounts invested by the City in STIP may be redeemed at any date at the carrying value on that date. Audited financial statements for the State of Montana's Board of Investments are available at 2401 Colonial Drive, 3rd Floor, Helena, Montana 59620.

Investments in the pool are reported at a Net Asset Value (NAV). The fair value of pooled investments is determined annually and is based on year-end market prices. The unit value of the pool is fixed at \$1 for both participant redemptions and purchases. Investments in STIP are carried and reported at cost. STIP income is automatically reinvested in additional units. The STIP is not rated by a national rating agency.

3. Accounts/Other Receivables

Receivables represent services provided and billed as of June 30, 2023. The following represents a breakdown by fund type of outstanding balances as of June 30, 2023.

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

Funds	Accounts Receivable				
	Taxes	Accounts	Special Assessments	Intergovernmental	Total
Governmental funds:					
General	\$ 827,129	\$ 279,781	\$ -	\$ -	\$ 1,106,910
Streets	-	794	340,538	-	341,332
Nonmajor governmental	153,493	10,144	126,282	81,789	371,708
Proprietary funds:					
Water	-	1,163,115	-	-	1,163,115
Wastewater	-	595,415	-	-	595,415
Solid waste	-	149,689	53,955	-	203,644
Transfer Station	-	128,654	-	-	128,654
Parking	-	41,893	-	-	41,893
Golf Course	-	198	-	-	198
Building	-	370,995	-	-	370,995
Transit (Bus)	-	237	-	250,321	250,558
City-County					
Administration Building	-	657	-	32,501	33,158
Internal service	-	25,987	-	-	25,987
	<u>\$ 980,622</u>	<u>\$ 2,767,559</u>	<u>\$ 520,775</u>	<u>\$ 364,611</u>	<u>\$ 4,633,567</u>

Discretely presented component unit receivables of \$25,493 and \$51,725 for the BID and TBID, respectively, include special assessments and miscellaneous receivables. Governmental funds report unavailable revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

4. Interfund Receivables, Payables, and Transfers

The composition of internal balances on the statements of revenues, expenditures, and changes in fund balances/net position is as follows:

<u>Funds</u>	<u>Transfers In</u>	<u>Transfers Out</u>
Governmental Funds:		
General	\$ 957,350	\$ 6,107,333
Streets	79,704	90,674
Other governmental funds	3,376,370	761,320
Total governmental funds	4,413,424	6,959,327
Proprietary Funds:		
Water	1,804,283	20,000
Wastewater	2,919	-
Solid Waste	27,952	275,000
Transfer Station	277,367	25,875
Parking	1,364	-
Golf Course	145,321	-
Building	2,098	-
Transit (Bus)	414,217	-
City-County Administration Building	470,007	-
Internal Service	1,195	279,945
Total proprietary funds	3,146,723	600,820
	<u>\$ 7,560,147</u>	<u>\$ 7,560,147</u>

The General Fund transferred a total of \$6,107,333 to other funds as of June 30, 2023. The City's General Fund was in the position of having excess cash reserves generated from receiving ARPA funds and claiming them as supporting law enforcement and fire suppression services in prior years. Of this excess, the Commission agreed by Resolutions to transfer \$75,000 to the Streets Fund for a study to build a pedestrian crossing over Henderson street, \$469,000 to the City/County Building Funds for capital improvements, \$750,000 to the 9-1-1/SSD fund to support a new CAD / RMS system conversion for the 9-1-1 call center and records management, \$47,000 to the Fire Levy Fund to support the replacement of a Wildfire vehicle, and \$1,800,000 to the Water Fund to support a Water Treatment Plant Improvement project.

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

Regular fiscal year transfers included \$1,844,147 to the General Capital Fund for an ERP system conversion, Police vehicles and equipment and parks improvement projects. \$142,850 to the Golf Fund to support debt service payments, \$412,000 to the Transit (Bus) Fund as the City's match on transit operations, \$12,000 to provide assistance with the public arts program, \$100,000 to the affordable housing fund, and \$360,000 to support Civic Center Operations.

Internal service fund receivable/(payable) balances as of June 30, 2023 are as follows:

	Governmental Activities	Business-Type Activities
Internal service funds - governmental activities funds	\$ (1,142,504)	\$ 1,142,504
Internal services funds - business-type funds	157,119	(157,119)
	<u>\$ (985,385)</u>	<u>\$ 985,385</u>

The City uses internal service type funds to account for functions that serve other City departments. Any balances of net position in these funds indicate that the user funds were either over or under-charged for the services provided. The City's charges to each fund and function using the services are reduced according to their usage and are offset by an internal balance in the statement of net position.

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

5. Loans Receivable

Loans receivable as of June 30, 2023 include the following:

Governmental activities:

3% Loan receivable from Artisan LLP; due in monthly payments beginning August 1, 2001 through April 2034; secured by real property (a)	\$	401,267
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0% Alternative Energy Loan Program; secured by tax lien on property (b)		271,353
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0% Sidewalk Replacement Loan Program; secured by tax lien on property (c)		495,013
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Business-Type activities:

0% Water Infrastructure Rebate Program; secured by lien on property (d)		8,354
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0% Service Line Infrastructure Rebate Program; secured by lien on property (d)		133,535
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0% Wastewater Infrastructure Rebate Program; secured by lien on property (d)		115,340
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0% Service Line Infrastructure Rebate Program; secured by lien on property (d)		216,880
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	\$	<u>1,641,742</u>
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- (a) The City originally loaned \$880,000 of tax increment financing funds to a local developer to help construct major improvements in the downtown Great Northern area. The City Commission agreed to lower the loan amount by \$254,730 for increases in taxable value to the property through fiscal year 2005. The developer made payments through July 2002 when the City Commission approved deferring payments on the loan until April 2020. The City discounted the note to its present value in fiscal year 2008 as interest on the loan was deferred from June 30, 2007 until April 2020. This loan is partially secured with real property currently valued at approximately \$670,000 and is currently being repaid by the borrower in monthly installments.

CITY OF HELENA, MONTANA

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- (b) The City created an alternative energy loan program to encourage homeowners to invest in this type of upgrades to residences. The property owner hires the work and pays the contractor. The City reimburses them construction costs, which are then repaid over 10 years on their tax bill with zero percent interest. The tax assessments constitute a first lien on the property under State law.
- (c) The City created a sidewalk replacement program to encourage construction of new sidewalks and the replacement of aging, unsafe sidewalks. The City bids the work and pays the contractor to perform the work. The property owner contracts to pay the cost back over 10 years on their tax bill with zero percent interest. The tax assessments constitute a first lien on the property under State law.
- (d) The City created a loan program to assist newly annexed property owners on the west side who are on wells and/or septic systems to connect to the City's water and wastewater systems. The City hires and pays the contractor. The property owner contracts to pay the cost back over 20 years through a monthly charge on their utility or property tax bill. The loans are secured by a lien on the property.

The schedule of future payments to be received for the loans is as follows:

Year Ending June 30,	Governmental Funds		Business-type Activities	
	Principal	Interest	Principal	Interest
2024	\$ 172,282	\$ 11,601	\$ 42,938	\$ -
2025	157,372	10,629	42,844	-
2026	139,670	9,627	42,844	-
2027	112,974	8,594	42,844	-
2028	106,985	7,531	42,844	-
2029-2033	434,011	20,437	159,316	-
2034-2038	65,302	541	14,767	-
2039-2040	1,200	-	2,239	-
Deferred *	-	-	83,490	-
	<u>\$ 1,189,796</u>	<u>\$ 68,960</u>	<u>\$ 474,126</u>	<u>\$ -</u>

* Deferred loans include loans that are expected to be repaid in full upon the sale of the property

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

6. Capital Assets

Capital asset activity for the year ended June 30, 2023 for the primary government was as follows:

	Beginning Balance at July 1, 2022	Additions	Deletions	Ending Balance at June 30, 2023
Governmental Activities:				
Capital assets, not being depreciated/amortized:				
Land	\$ 84,844,395	\$ -	\$ -	\$ 84,844,395
Construction in progress	3,960,653	5,351,177	(585,128)	8,726,702
Total capital assets, not being depreciated/amortized	88,805,048	5,351,177	(585,128)	93,571,097
Capital assets, being depreciated/amortized:				
Buildings	11,233,463	60,754	-	11,294,217
Improvements other than buildings	18,175,073	104,276	-	18,279,349
Machinery and equipment	21,280,958	3,151,756	(246,114)	24,186,600
Right-to-use lease equipment	13,671	-	-	13,671
Infrastructure	55,101,784	501,785	-	55,603,569
Total capital assets, being depreciated/amortized	105,804,949	3,818,571	(246,114)	109,377,406
Less accumulated depreciation/amortization:				
Buildings	(7,480,447)	(214,867)	-	(7,695,314)
Improvements other than buildings	(9,798,930)	(542,868)	-	(10,341,798)
Machinery and equipment	(14,313,709)	(1,515,120)	246,114	(15,582,715)
Right-to-use lease equipment	(5,510)	(5,510)	-	(11,020)
Infrastructure	(20,813,780)	(932,636)	-	(21,746,416)
Total accumulated depreciation/amortization	(52,412,376)	(3,211,001)	246,114	(55,377,263)
Total capital assets, being depreciated/amortized, net	53,392,573	607,570	-	54,000,143
Governmental activities capital assets, net	\$ 142,197,621	\$ 5,958,747	\$ (585,128)	\$ 147,571,240

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

	Beginning Balance at July 1, 2022	Additions	Deletions	Ending Balance at June 30, 2023
Business-Type Activities:				
Capital assets, not being depreciated/amortized:				
Land	\$ 48,264,650	\$ -	\$ -	\$ 48,264,650
Construction in progress	9,547,867	4,945,983	(826,292)	13,667,558
Total capital assets, not being depreciated/amortized	57,812,517	4,945,983	(826,292)	61,932,208
Capital assets, being depreciated/amortized:				
Buildings	48,499,558	570,382	-	49,069,940
Improvements other than buildings	5,615,067	264,767	-	5,879,834
Machinery and equipment	18,062,877	1,220,424	(124,834)	19,158,467
Right-to-use lease equipment	37,183	-	-	37,183
Infrastructure	192,201,466	1,221,019	-	193,422,485
Total capital assets, being depreciated/amortized	264,416,151	3,276,592	(124,834)	267,567,909
Less accumulated depreciation/amortization:				
Buildings	(22,966,192)	(1,002,892)	-	(23,969,084)
Improvements other than buildings	(3,582,797)	(259,791)	-	(3,842,588)
Machinery and equipment	(12,597,564)	(1,047,194)	124,834	(13,519,924)
Right-to-use lease equipment	(1,219)	(7,315)	-	(8,534)
Infrastructure	(120,262,845)	(2,250,455)	-	(122,513,300)
Total accumulated depreciation/ amortization	(159,410,617)	(4,567,647)	124,834	(163,853,430)
Total capital assets, being depreciated/ amortized, net	105,005,534	(1,291,055)	-	103,714,479
Business-type activities capital assets, net	\$ 162,818,051	\$ 3,654,928	\$ (826,292)	\$ 165,646,687

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

Depreciation/amortization expense was charged to functions/programs of the primary government as follows:

Governmental activities:

General government	\$ 101,220
Public safety	842,787
Public works	3,523
Public health	1,501,100
Culture and recreation	757,951
Internal service funds *	4,420
Total depreciation expense - governmental activities	<u>\$ 3,211,001</u>

*Depreciation and amortization of capital assets held by the City's internal service funds are charged to the various functions based on their usage of the assets.

7. Long-Term Liabilities

General Obligation Bonds

As of June 30, 2023, the outstanding general obligation indebtedness of the City was as follows:

Governmental:

2017 General Obligation Refunding Bonds, 3.0% payable in annual installments of \$400,000 to \$565,000, final scheduled payment January 1, 2028.	\$ 2,625,000
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Business-Type:

2015 Limited General Obligation Bonds, 2.4% payable in annual installments of \$10,000 to \$90,000, final scheduled payment August 15, 2025.	270,000
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2017 Limited General Obligation Bonds, 2.75% payable in annual installments of \$85,000 to \$140,000, final scheduled payment February 15, 2037.	<u>1,645,000</u>
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Total general obligation bond outstanding	4,540,000
Less: current portion	<u>(670,000)</u>
	<u>\$ 3,870,000</u>

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

In November 2007, the electors of the City authorized the Commission to issue \$7,850,000 of general obligation bonds to finance major improvements at Centennial Park, Memorial Park pool, and Kindrick-Legion baseball field. The bonds were issued in April 2008. The 2008 General Obligation Parks bonds were general obligations of the City and the City's general credit and taxing powers were pledged for the payment of principal and interest thereon. These bonds were refunded on February 28, 2017, when the City issued \$5,180,000 of General Obligation Refunding Bonds, Series 2017, with an interest rate of 3.0 percent to advance refund \$5,525,000 of outstanding 2008 Series bonds with a true interest rate of 3.77 percent. Principal and interest paid for the current year on the refunding bonds was \$552,550.

In June 2015, the City issued \$845,000 of General Refunding Bonds, Series 2015 with an interest rate of 2.4 percent to refund the General Fund Bonds, Series 2005. The original Series 2005 bonds were issued to finance improvements in the downtown area, including construction of the Jackson Street parking garage. The City has pledged the revenues of the General Fund to repay these refunding bonds. However, the bonds are not subject to the City's debt limit, as the City is not obligated to levy taxes for repayment. These bonds are expected to be paid solely from parking net revenues and are payable through 2025. Principal and interest paid for the current year on the refunding bonds was \$91,480.

In November 2017, the City issued \$2,100,000 of General Bonds, Series 2017 with an interest rate of 2.75 percent for a major expansion to the City's golf course pro shop and restaurant. The City has pledged the revenues of the General Fund to repay these bonds. However, these bonds are expected to be paid solely from golf course net revenues and are payable through 2037. These bonds were bank qualified, and all were purchased by a local bank. Principal and interest paid for the current year on the refunding bonds was \$141,595.

Year Ending June 30,	Governmental		Business-Type	
	Principal	Interest	Principal	Interest
2024	\$ 480,000	\$ 78,750	\$ 190,000	\$ 50,630
2025	500,000	64,350	190,000	45,731
2026	530,000	49,350	195,000	40,810
2027	550,000	33,450	105,000	36,850
2028	565,000	16,950	110,000	33,963
2029-2033	-	-	590,000	123,201
2034-2037	-	-	535,000	37,264
	<u>\$ 2,625,000</u>	<u>\$ 242,850</u>	<u>\$ 1,915,000</u>	<u>\$ 368,449</u>

CITY OF HELENA, MONTANA

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YEAR ENDED JUNE 30, 2023

Certificates of Participation

In 2008, the City entered into a partnership with the State of Montana, Board of Investments (BOI), the Montana State Fund (worker's compensation), and the Helena Parking Commission to build a new 350-space parking garage in the downtown Great Northern Area. In February 2009, the City entered into a Lease Purchase Agreement with US Bank NA, and the City issued 2009 Certificates of Participation (COPs) totaling \$8,900,000 to finance construction. The BOI has guaranteed the purchase of 350 parking permits, per year, for the life of the lease purchase agreement. This garage will help provide necessary parking capacity throughout the entire downtown parking system.

On July 26, 2016, the City issued COPs totaling \$8,200,000 with a true interest rate of 2.64 percent to advance refund the 2009 COPs.

Payments are made using the garage lease receipts and other downtown parking revenues. The City has pledged the revenues of the General Fund to repay the COPs principal and interest, but they are not a general obligation of the City or secured by the full faith and credit or the taxing power of the City. However, the City expects the bonds to be paid solely from parking net revenues and are payable through June 2039. Annual principal and interest payments on the bonds are expected to require approximately 2.0 percent of General Fund net revenues if the Parking Fund cannot make the payments.

Annual debt service requirements to maturity for COPs are as follows:

Year Ending June 30,	Principal	Interest
2024	\$ 325,000	\$ 164,750
2025	330,000	158,250
2026	335,000	151,650
2027	345,000	144,113
2028	350,000	136,350
2029-2033	1,890,000	551,150
2034-2038	2,185,000	254,475
2039	470,000	12,925
	<u>\$ 6,230,000</u>	<u>\$ 1,573,663</u>

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

Business-Type Activities:

As of June 30, 2023, the outstanding business-type activities revenue indebtedness of the City is as follows:

The City participates in the DNRC and has obtained loans from the state through that program as noted below. Loans are collateralized by business-type activity revenues.

Series 2012 Refunding, in the amount of \$2,072,000, due July 1, 2025; 2.25%, payable from the Water Fund in semi-annual installments of \$69,000 to \$92,000 beginning January 1, 2021, redeemable on any date with the permission of the State. \$ 446,000

Series 2012 Refunding, in the amount of \$2,242,000, due January 1, 2024; 2.25%, payable from the Water Fund in semi-annual installments of \$86,000 to \$109,000 beginning January 1, 2013, redeemable on any date with the permission of the State. 218,000

Series 2012 Refunding, in the amount of \$1,325,000, due January 1, 2027; 2.25%, payable from the Water Fund in semi-annual installments of \$42,000 to \$57,000 beginning January 1, 2013, redeemable on any date with the permission of the State. 435,000

Series 2016, in the amount of \$660,666 due July 1, 2036; 2.50%, payable from the Water Fund in semi-annual installments of \$12,666 to \$21,000 beginning January 1, 2017, redeemable on any date with the permission of the State. 481,000

Series 2019, in the amount of \$5,211,112, due July 1, 2036; 2.50%, payable from the Water Fund in semi-annual installments of \$111,000 to \$163,000 beginning January 1, 2020, redeemable on any date with the permission of the State. 4,430,000

Series 2019 Refunding, in the amount of \$2,754,000, due July 1, 2040; 2.00%, payable from the Wastewater Fund in semi-annual installments of \$53,000 to \$84,000 beginning January 1, 2020, redeemable on any date with the permission of the State. 2,423,000

Total outstanding 8,433,000
Less: current portion (864,000)

\$ 7,569,000

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

Revenue bond resolutions include various restrictive covenants. The most significant covenants 1) require that cash be restricted and reserved for operations, construction, debt service, and replacement and depreciation of facilities; 2) specify minimum required operating income over debt service requirements of 110 percent for water and 125 percent for wastewater; and 3) require specific and timely reporting of financial information to bond holders and the registrar. The City complied with these provisions during the current fiscal year.

Annual debt service requirements to maturity for revenue bonds are as follows:

Year Ending June 30,	Principal	Interest
2024	\$ 864,000	\$ 166,300
2025	662,000	152,141
2026	587,000	137,894
2027	507,000	126,456
2028	404,000	116,413
2029-2033	2,178,000	427,911
2034-2038	2,411,000	217,098
2039-2040	820,000	18,235
	<u>\$ 8,433,000</u>	<u>\$ 1,362,448</u>

Loans and Advances

The City borrows money from the State of Montana, Board of Investments INTERCAP loan program. The loans bear interest at a variable rate based on the State's annual cost of borrowing. Loans payable and the current rate as of June 30, 2023 are as follows:

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

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Governmental:

Fire - New Fire Ladder Truck Loan, Series 2021: annual adjustable interest rate INTERCAP Revolving Loan to the City from the Montana Board of Investments; agreement date June 22, 2021, with a loan amount of \$810,000, semi-annual payments of varying amounts with a maturity date of February 15, 2031; secured by real property. Current rate - 5.75%	<u>\$ 694,714</u>
Less: current portion	<u>(77,056)</u>
	<u><u>\$ 617,658</u></u>

Business-Type:

Golf INTERCAP Loan, Series 2014 (Irrigation Improvements): annual adjustable interest rate INTERCAP Revolving Loan from the Montana Board of Investments; agreement date December 5, 2014 with a loan amount of \$600,000, semi-annual payments of varying amounts with a maturity date of February 15, 2030; Current rate - 5.75%	\$ 210,885
CCAB Cooling System INTERCAP Loan, Series 2020: annual adjustable rate INTERCAP Revolving loan to the City from the Montana Board of Investments; agreement date June 29, 2020 with a loan amount of 750,000, semi-annual payments of varying amounts with a maturity date of August 15, 2030; Current rate - 5.75%	579,335
Parking Meter Project INTERCAP Loan Series 2020: annual adjustable rate INTERCAP Revolving loan to the City from the Montana Board of Investments; agreement date November 1, 2019 with a loan amount of 560,242, semi-annual payments of varying amounts with a maturity date of February 15, 2030; Current rate - 5.75%	411,341
City-County Law & Justice Building Loan, Series 2021: annual adjustable interest rate INTERCAP Revolving Loan to the City from the Montana Board of Investments; agreement date June 24, 2021, with a loan amount of \$650,000, semi-annual payments of varying amounts with a maturity date of August 15, 2032; secured by real property. Current rate - 5.75%	<u>264,629</u>
	1,466,190
Less: current portion	<u>(182,660)</u>
	<u><u>\$ 1,283,530</u></u>

CITY OF HELENA, MONTANA

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YEAR ENDED JUNE 30, 2023

Annual debt service requirements to maturity for loans are as follows:

Year Ending June 30,	Governmental		Business-Type	
	Principal	Interest	Principal	Interest
2024	\$ 77,056	\$ 38,833	\$ 182,660	\$ 81,660
2025	78,332	23,926	187,188	49,529
2026	79,631	20,780	191,681	41,987
2027	80,950	17,582	196,293	34,265
2028	82,291	14,330	201,028	26,357
2029-2032	296,454	23,767	507,340	31,203
	<u>\$ 694,714</u>	<u>\$ 139,218</u>	<u>\$ 1,466,190</u>	<u>\$ 265,001</u>

Subscription Based Information Technology Agreement (SBITA)

During the year ended June 30, 2023, the City entered into an agreement with a vendor to allow the City to use their cloud based enterprise resource planning software system. This agreement qualifies as a SBITA under GASB Statement No. 96, which was adopted in the current period as described in Note 1. The agreement is for a term of five years beginning January 2023, with payments made on a quarterly basis through December 2023 and a yearly basis beginning January 2024. The agreement has an assumed interest rate of 5.75%. As of June 30, 2023, the value of the subscription asset was \$1,212,223 and had accumulated amortization of \$0.

The future principal and interest payments required under the SBITA are as follows:

Year Ending June 30,	Governmental	
	Principal	Interest
2024	\$ 232,331	\$ 58,224
2025	245,690	44,865
2026	259,817	30,738
2027	274,756	15,798
	<u>\$ 1,012,594</u>	<u>\$ 149,625</u>

CITY OF HELENA, MONTANA

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YEAR ENDED JUNE 30, 2023

Changes in Long-Term Liabilities

The following is a summary of the changes in long-term liabilities for the year ended June 30, 2023:

	Balance at July 1, 2022	Additions	Reductions	Balance at June 30, 2023	Due Within One Year
<u>Governmental Activities</u>					
General obligation bonds	\$ 3,085,000	\$ -	\$ (460,000)	\$ 2,625,000	\$ 480,000
Loans	770,514	-	(75,800)	694,714	77,056
Advances	1,600,000	-	(1,600,000)	-	-
Compensated absences *	2,201,994	1,323,338	(1,080,623)	2,444,709	1,202,436
Other postemployment benefits *	4,987,883	-	(2,757,320)	2,230,563	-
Pension *	12,055,896	5,526,039	-	17,581,935	-
Lease obligations	7,263	-	(6,457)	806	806
SBITAs	-	1,012,594	-	1,012,594	232,331
Long-term liabilities	<u>\$ 24,708,550</u>	<u>\$ 7,861,971</u>	<u>\$ (5,980,200)</u>	<u>\$ 26,590,321</u>	<u>\$ 1,992,629</u>
<u>Business-Type Activities</u>					
General obligation bonds	\$ 2,095,000	\$ -	\$ (180,000)	\$ 1,915,000	\$ 190,000
Loans	1,644,755	-	(178,565)	1,466,190	182,660
Certificates of participation	6,550,000	-	(320,000)	6,230,000	325,000
Revenue indebtedness	8,372,343	905,769	(845,112)	8,433,000	864,000
Deferred charge on refunding	478,144	-	(29,884)	448,260	-
Compensated absences *	924,986	331,932	(435,182)	821,736	408,592
Other postemployment benefits *	2,069,374	-	(1,284,058)	785,316	-
Pension *	5,253,666	1,910,524	-	7,164,190	-
Landfill post-closure	1,864,699	130,583	(109,688)	1,885,594	117,849
Lease obligations	35,301	-	(7,218)	28,083	7,330
	<u>\$ 29,288,268</u>	<u>\$ 3,278,808</u>	<u>\$ (3,389,707)</u>	<u>\$ 29,177,369</u>	<u>\$ 2,095,431</u>

*The liability for compensated absences, other postemployment benefits, and pension is liquidated from the governmental and business-type funds where the corresponding payroll costs for the respective employees are allocated. This includes the General, Streets, Storm Water, Community Facilities, Police Programs, Open Space Maintenance District, and Urban Forestry Maintenance District funds. The liability for landfill post-closure costs is liquidated from the Solid Waste Fund.

CITY OF HELENA, MONTANA

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YEAR ENDED JUNE 30, 2023

Legal Debt Margin

The City is subject to a debt limit that is 250 percent of the three-year average of the full valuation of taxable real property. At June 30, 2023, the general obligation debt issued by the City did not exceed its legal debt margin as demonstrated by the following computation:

Total assessed value of taxable property (market value)	\$ 4,513,153,545
General limitation percentage	<u>2.50%</u>
General limit of indebtedness	<u>112,828,839</u>
Outstanding General Obligation bonds as of June 30:	
Outstanding loans subject to limitation *	<u>4,540,000</u>
Excess limit over outstanding margin	<u>\$ 108,288,839</u>
Total Net Debt applicable to the limit as a percentage of debt limit	4.0%

(*) A State of Montana Board of Investment's attorney gave an opinion that loans issued under 7-7-4101, MCA are subject to the limit of indebtedness.

8. Employee Benefit Plans

Pension Plans

Substantially all City full-time employees participate in one of four statewide, cost-sharing multiple-employer retirement benefit plans. All plans are administered by the Public Employees' Retirement Board (PERB). The authority to establish or amend contribution requirements for all plans and provide cost of living adjustments for defined benefits plans is assigned to the State legislature. PERB issues a publicly available annual comprehensive financial report that includes financial statements and required supplementary information for these plans. It is available from the Montana Public Employees' Retirement Administration (MPERA) at 100 North Park Avenue, Suite 200, P.O. Box 200131, Helena, Montana, 59620-0131 or at their website, <http://mpera.mt.gov>.

The Montana Public Employees Retirement Administration (MPERA) prepares its financial statements using the accrual basis of accounting. For the purposes of measuring the net pension liability, deferred inflows of resources and deferred outflows of resources related to pensions, pension expense, information about the fiduciary net position and additions to,

CITY OF HELENA, MONTANA

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YEAR ENDED JUNE 30, 2023

and deductions from, fiduciary net position have been determined on the same accrual basis as they are reported by MPERA. For this purpose, member contributions are recognized in the period in which contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Revenues are recognized in the accounting period they are earned and become measurable. Benefit payments and refunds are recognized in the accounting period when due and payable in accordance with the benefit terms. Expenses are recognized in the period incurred. Investments are reported at fair value. MPERA adheres to all applicable GASB statements.

Contributions to pension plans are as required by state statute. Information about each plan is as follows:

Public Employees' Retirement System (PERS) - All eligible new hires are initially members of the PERS-DBRP (Defined Benefit Retirement Plan). New hires have a 12-month window during which they may choose to remain in the PERS-DBRP or join the PERS-DCRP (Defined Contribution Retirement Plan) by filing an irrevocable election. Both plans are governed by Title 19, Chapters 2 and 3, Montana Code Annotated (MCA). PERS plans cover eligible state, local government, school district, and university system employees.

PERS-DBRP is a multiple-employer, cost-sharing plan established July 1, 1945. PERS-DBRP provides retirement, disability benefits, annual cost-of-living adjustments, and death benefits to plan members and their beneficiaries.

Employees with at least five years of service are eligible to retire at ages shown below. Vested (five years of service) employees are eligible for disability benefits. Disability benefits are determined in the same manner as retirement benefits but are payable immediately without an actuarial reduction. Death benefits generally equal the balance in the member's vested account or continuing payments under an annuity contract.

Benefit Calculation

To be eligible for service retirement, a member must meet one of the following requirements:

- If hired prior to July 1, 2011:
 - Age 60, 5 years of membership service,
 - Age 65, regardless of membership service, or
 - Any age, 30 years of membership service,

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

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- Or if hired on or after July 1, 2011:
 - Age 65, with at least 5 years of membership service, or
 - Age 70 and in active service.

A member's monthly retirement benefit is equal to the membership service factor times the member's highest average compensation times the member's service credit. After completing 12 full months of retirement, the member will receive a guaranteed annual benefit adjustment (GABA) of 0% to 3% depending on their hire date and the amortization period of the plan.

Membership Service

Members earn a full month of membership service for any month in which he/she is reported to PERB by the City. Membership service is used to determine the membership service factor and vesting. One hour reported in a month will result in one month of membership service.

The Membership Service Factor is:

Members hired prior to July 1, 2011:

- 1.7857% for members with less than 25 years of membership service
- 2.0% for members with 25 or more years of membership service, or

Members hired on or after July 1, 2011:

- 1.5% for members with less than 10 years of membership service
- 1.7857% for members with 10 or more but less than 30 years of membership service
- 2.0% for members with 30 or more years of membership service.

Highest Average Compensation (HAC)

HAC is a member's highest average monthly compensation:

- during any consecutive 36 months if hired prior to July 1, 2011
- during any consecutive 60 months of membership service if hired on or after July 1, 2011
- If hired on or after July 1, 2013, a 110% annual cap on compensation earned during each year of the HAC period.

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

Service Credit

A full month of service credit is earned when 160 hours or more is reported to PERB by the city during any given month. Proportional service credit is awarded unless at least 2080 hours is worked in a year.

Guaranteed Annual Benefit Adjustment (GABA)

- 3% for members hired prior to July 1, 2007
- 1.5% for members hired on or after July 1, 2007 and before July 1, 2013
- Members hired on or after July 1, 2013
 - 1.5% each year PERS is funded at or above 90%
 - 1.5% is reduced by 0.1% for each 2% PERS is funded below 90%; and
 - 0% whenever the amortization period for PERS is 40 years or more. After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage each January, inclusive of other adjustments to the member's benefit.

PERS-DCRP is a multiple-employer plan established July 1, 2002. A percentage of employer contributions are used to fund various PERS member education programs and a long-term disability plan fund. PERS-DCRP provides for retirement, disability, and death benefits to plan members and their beneficiaries based on the balance in the member's account.

Municipal Police Officers' Retirement System (MPORS) - MPORS, established in 1974 and governed by Title 19, chapters 2 and 9, MCA, covers all municipal police officers of cities covered by the plan. MPORS is a mandatory multiple-employer, cost-sharing defined benefit plan. It offers retirement, disability, and death benefits to plan members and their beneficiaries.

Members are eligible to retire and receive pension benefits when he/she has completed 20 years of membership service, or at age 50 with at least five years of membership service. Disability benefits are determined in the same manner as retirement benefits for members having 20 or more years of service. If less than 20 years of membership service, the disability benefit is equal to one-half of the member's final average compensation. Death benefits are paid to beneficiaries as follows:

- Active Member and less than 20 years of membership service - one-half of final average compensation.

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- Active member and 20 years or more of membership service - 2.5% of final average compensation for each year of service credit.
- Inactive member - refund of accumulated contributions.
- Retired member - benefit is paid to surviving spouse or dependent children. If no survivors as previously mentioned, the designated beneficiary or estate will receive the remaining amount of accumulated contributions.

Benefit Calculation

To be eligible for service retirement, a member must meet one of the following requirements:

- 20 years of membership service at any age, or
- 5 years of membership service and 50 years of age.

A member's monthly retirement benefit is equal to the service credit times 2.5% times final average compensation (FAC).

Service Credit

A full month of service credit is earned when at least 160 hours is worked. Proportional service credit is awarded for less than 160 hours.

Final Average Compensation (FAC)

- Hired prior to July 1, 1977 - average monthly compensation of final year of service.
- Hired on or after July 1, 1977 - average monthly compensation for last consecutive 36 months of service.
- This is capped at 110% of compensation in the previous year for members hired after July 1, 2013. Also, bonuses paid on or after July 1, 2013, are not considered when calculating FAC.

Guaranteed Annual Benefit Adjustment (GABA)

Police officers who were active members before July 1, 1997, could choose to be covered under GABA. Officers hired on or after July 1, 1997, all receive GABA retirement benefit increases. GABA insures an increase of 3% over the previous year's benefit. Members not covered under GABA must receive a minimum benefit adjustment that may not be less than one-half of the base salary paid in the current fiscal year to a newly confirmed police officer in the city that last employed the retired member.

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Deferred Retirement Option Plan (DROP)

DROP provides members who have at least 20 years of membership service with an additional retirement option. Once participation is elected, it is irrevocable. DROP allows a member to begin accumulating their retirement benefit without terminating employment for one to 60 months. While participating in DROP, monthly benefit payments accumulate in the MPORS trust fund in a separate DROP account. DROP participants and their employers continue to pay regular contributions. When employment is terminated, the DROP benefit is paid to the participant in addition to retirement benefits.

Firefighters' Unified Retirement System (FURS) - FURS, established in 1981 and governed by Title 19, Chapters 2 and 13, MCA, is a mandatory multiple-employer, cost-sharing defined benefit plan offering retirement, disability, and death benefits to plan members and their beneficiaries.

Members are eligible to retire and receive pension benefits when he/she has completed 20 years of membership service, or at age 50 with at least five years of membership service. Disability benefits are determined in the same manner as retirement benefits for members having 20 or more years of service.

Benefit Calculation

A member's basic monthly retirement benefit is equal to 2.5% times years of service credit times highest average compensation (HAC). If a member was hired before July 1, 1981 and did not elect to be covered under GABA, their monthly benefit will be the greater of the benefit calculated using the basic formula above; or

- For members with less than 20 years of membership service: 2% of highest monthly compensation (HMC) for each year of service credit
- For members with 20 or more years of membership service: 50% of HMC plus 2% of HMC for each year of service credit over 20 years.

Service Credit

A full month of service credit is earned when at least 160 hours is worked. Proportional service credit is awarded for less than 160 hours.

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Highest Average Compensation (HAC)

HAC is the average of the member's highest consecutive 36 months of compensation. For members hired on or after July 1, 2013, HAC is capped at 110% of compensation earned during the highest average compensation period.

Guaranteed Annual Benefit Adjustment (GABA)

Firefighters who were active members before July 1, 1997, could choose to be covered under GABA. All members hired on or after that date are automatically eligible for GABA. GABA increases the monthly retirement benefit 3% each year. Non-GABA members with at least ten years of service will receive a minimum retirement not less than one-half of the current base salary paid to a newly confirmed active firefighter in the city where last employed as a firefighter.

Contribution Rates and Amounts

	<u>Employee</u>	<u>Employer</u>	<u>State</u>
PERS	4.90%	8.97%	0.10%
MPORS	5.80-9.00%	14.41%	29.37%
FURS - GABA	10.70%	14.36%	32.61%
FURS - NON-GABA	9.50%	14.36%	32.61%

	<u>City</u>				<u>State</u>
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2023</u>
PERS	\$ 1,443,683	\$ 1,257,895	\$ 1,149,783	\$ 1,084,186	\$ 538,175
MPORS	563,758	514,746	512,610	536,769	1,576,169
FURS	529,104	484,499	464,377	417,245	1,285,374

The State also contributes from the Coal Tax Severance Fund.

One hundred percent of required contributions were paid.

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Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2023, the City reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the City. The amount recognized by the City as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the City were as follows:

	<u>PERS</u>	<u>MPORS</u>	<u>FURS</u>	<u>Total</u>
City's proportionate share of the net pension liability	\$ 17,383,754	\$ 4,523,209	\$ 2,776,508	\$ 24,683,471
State's proportionate share of the net pension liability associated with the City	<u>5,192,198</u>	<u>9,193,255</u>	<u>6,281,722</u>	<u>20,667,175</u>
Total	<u>\$ 22,575,952</u>	<u>\$ 13,716,464</u>	<u>\$ 9,058,230</u>	<u>\$ 45,350,646</u>

The net pension liability was determined by an actuarial valuation as of June 30, 2022, with update procedures to roll forward to the measurement date of June 30, 2023. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating governments, including the State, actuarially determined.

	<u>PERS</u>	<u>MPORS</u>	<u>FURS</u>
Proportionate share of plan's net pension liability	0.7311%	1.9149%	1.7479%

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For the year ended June 30, 2023, the City recognized pension expenses of \$6,871,309 and revenue of \$3,399,718 for support provided by the State. At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Outflows of Resources				
	PERS	MPORS	FURS	Total
Differences between expected and actual experience	\$ 221,608	\$ 20,117	\$ 242,154	\$ 483,879
Net difference between projected and actual investment earnings	510,902	164,752	174,380	850,034
Changes in assumptions	647,824	399,172	721,548	1,768,544
Changes in proportion and difference between City contributions and proportionate share of contributions	851,216	-	75,736	926,952
City contributions subsequent to the measurement date	1,459,014	563,758	529,621	2,552,393
Total	<u>\$ 3,690,564</u>	<u>\$ 1,147,799</u>	<u>\$ 1,743,439</u>	<u>\$ 6,581,802</u>

Deferred Inflows of Resources				
	PERS	MPORS	FURS	Total
Differences between expected and actual experience	\$ -	\$ 23,699	\$ 5,425	\$ 29,124
Net difference between projected and actual investment earnings	-	-	-	-
Changes in assumptions	1,272,651	86,819	-	1,359,470
Changes in proportion and difference between City contributions and proportionate share of contributions	-	292,788	-	292,788
City contributions subsequent to the measurement date	-	-	-	-
Total	<u>\$ 1,272,651</u>	<u>\$ 403,306</u>	<u>\$ 5,425</u>	<u>\$ 1,681,382</u>

CITY OF HELENA, MONTANA

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\$2,552,393 reported as deferred outflows of resources related to pensions from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30,	PERS	MPORS	FURS	Total
2024	\$ 613,866	\$ 112,160	\$ 280,584	\$ 1,006,610
2025	(267,150)	(34,410)	208,813	(92,747)
2026	(551,032)	(141,818)	125,817	(567,033)
2027	1,163,215	244,804	455,888	1,863,907
Thereafter			137,289	137,289
	<u>\$ 958,899</u>	<u>\$ 180,736</u>	<u>\$ 1,208,391</u>	<u>\$ 2,348,026</u>

Actuarial Assumptions

The total pension liabilities (TPL) used to calculate the net pension liabilities was determined by actuarial valuation date of June 30, 2021, using the following actuarial assumptions, applied to all periods included in the measurement. Among those assumptions were the following:

Actuarial assumptions:

Investment rate of return	7.65%
Projected salary increases	3.50%
Underlying inflation rate	2.75%
Administrative expense average percentage of payroll	29.00%
Merit increases	0.00%-8.47%
Guaranteed annual benefit adjustment (GABA)	0.00%-3.00%

Long-Term Expected Rate of Return – The long-term expected rate of return on pension plan investments was determined by considering information from various sources, including historical rates of return, rate of return assumptions adopted by similar public sector systems, and by using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and

CITY OF HELENA, MONTANA

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inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return for each major asset class included in the target asset allocation as of June 30, 2023 and are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	3.00%	-0.33%
Domestic equity	30.00%	5.90%
International equity	17.00%	7.14%
Private investments	15.00%	9.13%
Real assets	5.00%	4.03%
Real estate	9.00%	5.41%
Core fixed income	15.00%	1.14%
Non-core fixed income	6.00%	3.02%
	<u>100%</u>	

Discount Rate – The discount rate used to measure the total pension liabilities remained at 7.30 percent. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the current statutorily required rates. Based on those assumptions, the pension plans' fiduciary net positions were projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liabilities. A municipal bond rate was not incorporated in the discount rate.

Target Allocations – The long-term expected rate of return on pension plan investments is reviewed as part of regular experience studies prepared for the plan about every five years. The long-term rate of return as of June 30, 2022, is based on analysis in the experience study report dated May 2, 2022 without consideration for the administrative expense analysis shown. Several factors are considered in evaluating the long-term rate of return assumption including long-term historical data, estimates inherent in current market data, and an analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation), along with estimates of variability and correlations for each asset class. These ranges were combined to develop the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is intended to be a long-term assumption (30 to 50 years) and is not expected to change absent a

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

significant change in the asset allocation, a change in the underlying inflation assumption, or a fundamental change in the market that alters expected returns in future years.

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate – The following presents the City's sensitivity of the net pension liability to the discount rate in the table below. A small change in the discount rate can create a significant change in the liability. The net pension liability was calculated using the discount rate of 7.30 percent, as well as what the NPL would be if it were calculated using a discount rate 1.00 percent lower or 1.00 percent higher than the current rate.

	1% Decrease (6.30%)	Current Discount Rate	1% Increase (8.30%)
PERS	\$ 25,059,492	\$ 17,383,754	\$ 10,943,902
MPORS	6,815,843	4,523,209	2,702,403
FURS	4,812,137	2,776,508	1,151,069
Total	<u>\$ 36,687,472</u>	<u>\$ 24,683,471</u>	<u>\$ 14,797,374</u>

Pension Plan Fiduciary Net Position – Detailed information about the pension plans' fiduciary net positions is available in the separately issued PERB financial report.

9. Postemployment Benefits Other Than Pensions (OPEB)

Plan Description. In 2023, the City provided employee medical insurance through a single-employer plan run by the Montana Municipal Interlocal Authority (MMIA). The City also provided dental and vision through single-employer defined benefit plans. As required by state law (2-18-704, MCA), the City provides employees who retire and their spouses and dependents (retirees) the option to continue to participate in the City's group health insurance plans. To continue coverage, retirees are required to pay the full cost of the benefits. Rates are adjusted annually, and benefits altered to ensure the plans remain properly funded. The plan is not administered through a trust and assets are not accumulated in a trust to pay related benefits.

Benefits Provided. The City's plans provide healthcare, dental, and vision benefits for retirees and their dependents. Retirees pay the full cost of coverages selected.

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

Employees covered by benefit terms. At June 30, 2023, the following employees were covered by the benefit terms:

	Health	Dental	Vision
Inactive plan members or beneficiaries			
currently receiving benefits	30	86	101
Active plan members	334	339	339
Total plan members	364	425	440

Contributions. MMIA health insurance rates are actuarially set annually, and benefits altered to ensure the plans remain properly funded. The City receives a monthly bill that it can allocate to participants as it wishes. The City pays MMIA the monthly premiums and has no further liability for health claims. The City plans to continue funding the employee health insurance plan on a "pay as you go" basis and does not plan to fund this liability since it has paid the full amount due each month.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB

The City's total OPEB liability of \$3,067,480 was measured as of June 30, 2023.

Actuarial assumptions and other inputs. The total OPEB liability in the July 1, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	4.11%
Projected salary increases	3.50%
Medical healthcare trend rates	9.80% for 2023, decreasing 4.60% in 2026, then decreasing 0.40 to 4.80% in 2040, then decreasing to an ultimate rate of 3.90% for 2074 and later years
Vision & Dental healthcare cost trend rates	2.00%
Retiree's share of benefit-related costs	100% of projected premiums for retirees

The discount rate was based on the current 20-year municipal bond index.

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

Mortality rates were based on the RP-2000 Healthy Combined Mortality Table, as appropriate, with adjustments for mortality improvements based on Scale AA.

The actuarial assumptions used in the July 1, 2022 valuation were based on the results of an actuarial experience study for the period January 1, 2012 through December 31, 2020. The City will be required to have another full valuation with the fiscal year ending June 30, 2025.

Changes in the OPEB Liability

The changes in the net OPEB liability of the City for the year ended June 30, 2023 were as follows:

Balances at June 30, 2022	\$ 7,057,255
Changes for the year:	
Service cost	477,718
Interest	298,043
Differences between expected and actual experience	(4,224,391)
Changes in assumption	(296,778)
Benefit payments, including refunds	<u>(244,367)</u>
Net changes	<u>(3,989,775)</u>
Balances at June 30, 2023	<u>\$ 3,067,480</u>

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.11%) or 1 percentage point higher (5.11%) than the current discount rate:

	1% Decrease (3.11%)	Current Discount Rate	1% Increase (5.11%)
Total OPEB Liability	\$ 3,396,950	\$ 3,067,480	\$ 2,778,184

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rates</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 2,704,730	\$ 3,067,480	\$ 3,499,840

At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 5,510,873
Changes in assumptions	541,909	659,726
Total	<u>\$ 541,909</u>	<u>\$ 6,170,599</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ending June 30,</u>	
2024	\$ 405,560
2025	405,560
2026	405,560
2027	405,560
2028	405,560
Thereafter	<u>3,600,891</u>
Total	<u>\$ 5,628,691</u>

10. Joint Ventures

Lewis and Clark Library

In 1974, the City entered into an interlocal library contract with the County to create the Lewis and Clark Library (Library) located within the City of Helena. The five-member Board of Trustees consists of two members appointed by each government and one member

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

appointed jointly. Upon dissolution, the City has a 50% share in the net position of the Library. The most current summary financial information presented on the cash basis of accounting as allowed by the State of Montana, as of, and for, the fiscal year ended June 30, 2023 is:

Cash and investments	\$ 3,912,107
Other assets	<u>2,557</u>
Total assets	<u>3,914,664</u>
Liabilities	<u>1,074,340</u>
Net position	<u>\$ 2,840,324</u>
Revenues	\$ 4,408,531
Expenses	<u>(3,792,925)</u>
Change in net position	<u>\$ 615,606</u>

Financial information is available at the Lewis and Clark Library at 120 S. Last Chance Gulch, Helena, Montana, 59601.

11. Commitments and Contingencies

Revenues provided to the City by the state and federal governments are subject to audit by respective grantor agencies. Potential reimbursements may be required as a result of such audits. No provision has been made for potential reimbursements in the financial statements, as material amounts are considered to be unlikely.

The City is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties.

Settled claims from these risks have not exceeded commercial insurance coverage for the past three years; and there have been no significant reductions in insurance coverage.

The City is also involved in contracts related to various construction projects. Contract commitments outstanding related to projects as of June 30, 2023 totaled approximately \$21.2 million.

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

There are also various other matters of pending litigation in which the City is involved; however, City Commission believes that it is unlikely such matters would significantly affect the financial position of the City.

12. Risk Management

The City faces a considerable number of risks of loss, including damage to and loss of property and contents, employee torts, professional liability (i.e., errors and omission), environmental damage, workers' compensation, and medical insurance costs of employees. A variety of methods are used to provide insurance for these risks. Commercial policies, transferring all risk of loss except for relatively small deductible amounts, are purchased for commercial property and boiler insurance. The City participates in a statewide public risk pool operated by the Montana Municipal Interlocal Authority (MMIA) for property and contents, business auto, contractors' equipment, bonding of public officials, workers' compensation, and tort liability coverage. MMIA provides environmental damages coverage for all participants on a first-come, first-served basis of \$10 million each year, with maximum coverage of \$2 million per incident. The City has no coverage for potential losses from environmental damages once the ten million is expended. The City also contracts with the MMIA to provide health insurance.

Coverage limits and the deductibles in the commercial policies have stayed relatively constant for the last several years. The premiums for the policies are allocated between the City's property and liability Insurance fund (internal service) and other funds based upon the insurance needs of the funds. Settled claims resulting from these risks did not exceed commercial insurance coverage for each of the past three years.

In 1986, the City joined together with other Montana cities to form the Montana Municipal Interlocal Authority, which established a workers' compensation plan and a tort liability plan. Both public entity risk pools currently operate as common risk management and insurance programs for the member governments. The liability limits for damages in tort action are \$750,000 per individual and \$1.5 million per occurrence with an \$11,250 deductible per incident. The City pays an annual premium for its employee injury insurance coverage, which is allocated to the employer funds based on total salaries and wages. The agreements for formation of the pools provide that they will be self-sustaining through member premiums.

The City offers employees health benefits for medical, vision, dental, and life. The City was self-insured for the dental and vision plans during fiscal year 2023 that are administered by third-party administrators (TPAs), Allegiance, Inc. of Missoula, Montana and Vision Service

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

Plan. The City is a member of MMIA's health insurance plan. All three plans are included in the Health Insurance funds in the internal service funds combining financial statements elsewhere in this report. The City accrues as liabilities those claims that have been reported within ninety days of the date of the financial statements but were identified by the TPAs as being incurred prior to the date of the financial statements. A brief description of each plan is as follows.

Vision Plan - Effective July 1, 1997, the City established a self-insured vision plan. The purpose of the plan is to pay vision care claims of City employees and other enrolled family members and minimize the total cost of annual vision insurance to the municipality. Rates are determined in consultation with the administrator for the coming year.

Dental Plan - Effective August 1, 1989, the City implemented a self-insured dental benefits plan for all employees. The City is the named fiduciary and plan administrator. The supervisor of the plan is Allegiance, Inc. Life insurance of \$25,000 is attached to the dental plan for employees only. A reconciliation of dental claims payable for the years ended June 30, 2023:

	<u>2023</u>
Claims payable, July 1	\$ 87,585
Claims incurred/claim adjustments	351,545
Claims paid/claim adjustments	<u>(346,564)</u>
Claims payable, June 30	<u>\$ 92,566</u>

Medical Plan - Effective July 1, 2009, the City joined MMIA's health insurance plan. MMIA provides four plans with varying rates, benefits, and deductibles participants can select from. The purpose of these plans is to pay medical claims of the City employees, retirees, and other enrolled family members. Rates are actuarially determined and approved by MMIA's board each spring for the next fiscal year. The City pays a monthly premium in advance.

13. Landfill Post-closure Care Costs

In November of 1993, the City discontinued using their landfill operation. Final closure status was granted to this facility in January 2000. State and Federal laws require the City to monitor the site for thirty subsequent years or longer when the state determines it is necessary to ensure protection of human health and the environment. The accounting

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

treatment for these projected costs is to recognize a portion of the post-closure care costs in each operating period even though actual payouts will occur in the future. The amount recognized each year is based on the landfill capacity used as of the statement of net position date. Since the landfill closed in a prior fiscal year, all expenses associated with closure and post-closure care costs were reflected in the prior years as cost of operations based on information present at that time. During fiscal year 2023, estimated closure and post-closure costs have been recalculated to include a net decrease of \$81,872. This decrease represents a change in accounting estimate and is therefore accounted for as part of the cost of operations. The City anticipates meeting the closure and post-closure care requirements for the next twenty years with special assessments charged to all property owners within the City limits.

The City continues to demonstrate financial viability as required under RCRA Subtitle D and is, therefore, not required to create a trust fund or secure third-party provider instruments such as letters of credit or surety bonds. The \$1,885,594 presented on the statement of net position at June 30, 2023 is an estimate of the post-closure care costs liability and is subject to changes such as the effect of inflation, revision of laws, and other variables.

14. Lease Receivable

15 Street Parking Garage

In August 2008, the City entered into a thirty-year lease for 350 parking spaces in the 15th Street parking garage with the Montana Board of Investments (MBOI). Payments are due annually from MBOI on December 31st for the next calendar year. The City receives a fixed annual payment of \$307,710 with variable adjustments with changes in the fees set by the City Commission. These minimum lease payments are offset by permits sold to other parties at that garage. The City recognized \$221,281 in lease revenue and \$86,429 in interest revenue during 2023 related to this lease. As of June 30, 2023, the City's receivable for lease payments was \$4,171,902. The City also has a deferred inflow of resources associated with this lease that will be recognized over the lease term. As of June 30, 2023, the balance of the deferred inflow of resources was \$4,149,062.

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

Future minimum lease payments

Future minimum lease payments on the leases are as follows:

Year	Principal	Interest	Total
2024	\$ 223,503	\$ 81,963	\$ 305,466
2025	228,014	77,406	305,420
2026	232,616	72,758	305,374
2027	237,312	68,015	305,327
2028	242,102	63,177	305,279
2029-2033	1,285,811	239,827	1,525,638
2034-2038	1,420,922	103,359	1,524,281
2039-2042	301,622	3,059	304,681
	<u>\$ 4,171,902</u>	<u>\$ 709,564</u>	<u>\$ 4,881,466</u>

15. Tax Abatements

The City enters into property tax abatement agreements with local businesses as allowed by state laws. Under 15-24-1402, MCA, localities may grant property tax abatements to new or expanding industries. In the first five years, qualifying expansions must be taxed at 50 percent of their taxable value. Each year thereafter, the percentage must be increased by equal percentages until the full taxable value is attained in the 10th year. In subsequent years, the property must be taxed at 100 percent of its taxable value. Property taxes abated by this section are subject to recapture if the ownership does not add at least \$50,000 worth of qualifying improvements or modernized processes within the first two years in which these benefits are provided. For the fiscal year ended June 30, 2023, the City abated the following property taxes:

Abatements	Tax Dollars
Pioneer Structures	\$ 5,042

In November of 2022, the City Commission granted Prickly Pear Development, LLC a 50-percent tax abatement for a new building valued as approximately \$4,046,836, and Five Star Leasing Company a 50-percent tax abatement for equipment valued at approximately \$2,736,149. These abatements will not be realized until Tax Year 2024.

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

16. Tax Increment Financing

On September 14, 2015, with Resolution 20215, the City Commission declared the existence of blight in the Railroad Urban Renewal Area. The City created a Tax Increment Financing District (TIF Railroad District) in 2016 to revitalize this historic area bordering both sides of the railroad as it runs through Helena. The base taxable value was established as of January 1, 2017. The Railroad Urban Renewal Area Tax Increment Advisory Board was created with Resolution No. 20374 and makes recommendations to the City Commission for potential projects to be funded. The most recent work plan recommended by the committee was adopted by the City Commission on August 22, 2022.

In fiscal year 2023, Tax Increment generated \$308,060 in Real and Personal Property taxes and expended \$30,000 for asbestos abatement costs of abandoned property to make way for the construction of a new boutique hotel. TIF Railroad District valuation information as of June 30, 2023 is as follows:

Tax Year	Base	Taxable Value	Increment	Mill Levy	Actual Revenue
2022	\$ 2,334,837	\$ 2,712,845	\$ 378,008	851.64	\$ 308,060

The City Commission adopted Ordinance 3242 creating the Downtown Urban Renewal District and the Downtown Urban Renewal Plan (TIF Downtown District), including a tax increment provision on September 10, 2018. The base taxable value was established as of January 1, 2019. With Ordinance 3275, this district was amended to include the portion of Rodney Street that borders downtown on November 18, 2019. In November 2019, the amended base taxable value was established as of January 1, 2020. The Downtown Urban Renewal District Tax Increment Financing Advisory Board was created with Resolution No. 20580 and makes recommendations to the City Commission for potential projects to be funded.

In fiscal year 2023, Tax Increment generated \$331,240 in Real and Personal Property taxes and expended \$17,567 for Electrical and Landscaping improvements on the Penwell Building. TIF Downtown District valuation information as of June 30, 2023 is as follows:

Tax Year	Base	Taxable Value	Increment	Mill Levy	Actual Revenue
2022	\$ 6,100,262	\$ 6,460,713	\$ 360,451	851.64	\$ 331,240

CITY OF HELENA, MONTANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

On August 24, 2020, with Resolution 20618, the City of Helena Commission declared the existence of blight in the Capital Hill Mall Area. On December 7, 2020, the Helena City Commission adopted Ordinance 3285 that created the Capital Hill Urban Renewal District and the Capital Hill Urban Renewal District Plan (TIF Capital Mall District), including the tax increment provision to revitalize this 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 a housing development managed by the Helena Housing Authority. The base taxable value was established as of January 1, 2020. Currently, there is no advisory board established for this urban renewal area.

In fiscal year 2023, Tax Increment generated \$192,487 in Real and Personal Property taxes. No expenditures were approved for this district by the City Commission in fiscal year 2023. TIF Capital Mall District valuation information as of June 30, 2023 is as follows:

Tax Year	Base	Taxable Value	Increment	Mill Levy	Actual Revenue
2022	\$ 1,988,913	\$ 2,221,567	\$ 232,654	851.64	\$ 192,487

17. Subsequent Events

In December 2023, the City issued a \$860,000 Wastewater System Revenue Loan from the DNRC Water Pollution Control State Revolving Loan Fund Program. This is a twenty-year loan with payments beginning January 1, 2024 with an annual debt service rate of 2.50 percent. The project is for the design, engineering, and construction to the City's wastewater collection system, including rehabilitating old sewer pipes with cured-in-place pipes at multiple locations throughout the city.

On August 21, 2023, the City Commission entered into several short-term lease agreements for leasing city property. Lessees included the Rocky Mountain Development Council for the Neighborhood Center property, Montana Business Assistance Connections for a portion of the George D. Anderson Commerce Center, and the Helena Area Chamber of Commerce for the George D. Anderson Commerce Center.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF HELENA, MONTANA

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS

LAST TEN YEARS*

	2023	2022	2021	2020	2019	2018	2017
Total OPEB Liability:							
Service cost	\$ 477,718	\$ 664,278	\$ 621,017	\$ 494,525	\$ 305,180	\$ 323,195	\$ 349,927
Interest	298,043	202,315	279,163	280,803	205,052	213,451	212,050
Differences between expected and actual experience	(4,224,391)	-	(1,766,524)	-	15,687	-	(390,128)
Changes of assumptions	(296,778)	(1,946,975)	(1,108,664)	2,076,199	1,828,444	(45,567)	(23,468)
Benefit payments	(244,367)	(220,065)	(159,803)	(136,828)	(129,987)	(129,987)	(157,165)
Net Changes in Total OPEB Liability	(3,989,775)	(1,300,447)	(2,134,811)	2,714,699	2,224,376	361,092	(8,784)
Total OPEB Liability - Beginning	7,057,255	8,357,702	10,492,513	7,777,814	5,553,438	5,192,346	5,201,130
Total OPEB Liability - Ending	\$ 3,067,480	\$ 7,057,255	\$ 8,357,702	\$ 10,492,513	\$ 7,777,814	\$ 5,553,438	\$ 5,192,346

* Until a full 10-year trend is compiled, the required information for the plan is presented for as many years as are available.

Notes to the Schedule:

Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period.

The following are the discount rates used in each period:

2016	4.25%
2017	3.82%
2018	3.87%
2019	3.50%
2020	3.50%
2021	2.53%
2022	2.27%
2023	4.11%

See accompanying notes to required supplementary information.

CITY OF HELENA, MONTANA

SCHEDULE OF OPEB CONTRIBUTIONS

LAST TEN YEARS*

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required contribution	\$ 4,672,984	\$ 4,191,917	\$ 3,937,108	\$ 3,574,506	\$ 3,259,869	\$ 3,095,913	\$ 2,967,400
Contributions in relation to the contractually required contribution	<u>4,672,984</u>	<u>4,191,917</u>	<u>3,937,108</u>	<u>3,574,506</u>	<u>3,259,869</u>	<u>3,095,913</u>	<u>2,967,400</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

* Until a full 10-year trend is compiled, the required information for the plan is presented for as many years as are available.

See accompanying notes to required supplementary information.

CITY OF HELENA, MONTANA

SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Last 10 Fiscal Years¹

	2023	2022	2021	2020	2019	2018	2017	2016	2015
City's proportion of net pension liability/(asset)	0.73%	0.67%	0.68%	0.67%	0.68%	0.86%	0.90%	0.92%	0.92%
City's proportionate share of net pension liability/(asset)	\$ 17,383,754	\$ 12,232,594	\$ 17,811,746	\$ 13,966,667	\$ 14,143,693	\$ 16,776,937	\$ 15,264,917	\$ 12,895,525	\$ 11,467,968
State's proportionate share of the net pension liability/(asset) associated with the City	5,192,198	3,603,510	5,607,543	4,543,235	4,729,895	216,680	186,520	158,400	140,041
Total	<u>\$ 22,575,952</u>	<u>\$ 15,836,104</u>	<u>\$ 23,419,289</u>	<u>\$ 18,509,902</u>	<u>\$ 18,873,588</u>	<u>\$ 16,993,617</u>	<u>\$ 15,451,437</u>	<u>\$ 13,053,925</u>	<u>\$ 11,608,009</u>
City's covered payroll	\$ 14,020,466	\$ 12,957,584	\$ 12,408,205	\$ 12,066,691	\$ 12,032,833	\$ 11,583,283	\$ 11,444,023	\$ 11,338,734	\$ 10,956,702
City's proportionate share of net pension liability/(asset) as a percentage of its covered payroll	123.99%	94.40%	143.55%	115.75%	117.54%	144.84%	133.39%	113.73%	104.67%
Plan fiduciary net position as a percentage of the total pension liability	73.66%	79.91%	68.90%	73.85%	73.47%	73.75%	74.71%	78.40%	79.87%

¹ The amounts presented for each fiscal year were determined as of the measurement date, which is June 30 of the immediately preceding fiscal year. This schedule is intended to illustrate information for 10 years. However, until a full 10-year trend is compiled, the City is presenting information for those years only for which information is available.

CITY'S CONTRIBUTIONS TO THE PENSION PLAN

Last 10 Fiscal Years²

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 1,443,683	\$ 1,107,204	\$ 1,136,993	\$ 1,075,792	\$ 1,034,116	\$ 1,019,181	\$ 969,521	\$ 946,424	\$ 926,312
Contributions in relation to the contractually required contribution	<u>1,443,683</u>	<u>1,107,204</u>	<u>1,136,993</u>	<u>1,075,792</u>	<u>1,034,116</u>	<u>1,019,181</u>	<u>969,521</u>	<u>946,424</u>	<u>926,312</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered payroll	\$ 16,091,216	\$ 14,020,446	\$ 12,957,584	\$ 12,408,205	\$ 12,066,691	\$ 12,032,833	\$ 11,583,283	\$ 11,444,023	\$ 11,338,734
Contributions as a percentage of covered payroll	8.97%	7.90%	8.77%	8.67%	8.57%	8.47%	8.37%	8.27%	8.17%

² The amounts presented for each fiscal year were determined as of the fiscal year-end date. This schedule is intended to illustrate information for 10 years. However, until a full 10-year trend is compiled, the City is presenting information for those years only for which information is available.

See accompanying notes to required supplementary information.

CITY OF HELENA, MONTANA

SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENION LIABILITY MONTANA POLICE OFFICERS' RETIREMENT SYSTEM

Last 10 Fiscal Years¹

	2023	2022	2021	2020	2019	2018	2017	2016	2015
City's proportion of net pension liability/(asset)	1.91%	1.97%	2.17%	2.21%	2.22%	2.16%	2.35%	2.34%	2.28%
City's proportionate share of net pension liability/(asset)	\$ 4,523,209	\$ 3,573,155	\$ 5,319,390	\$ 4,405,672	\$ 3,804,931	\$ 3,835,219	\$ 4,229,192	\$ 3,878,937	\$ 3,589,338
State's proportionate share of the net pension liability/(asset) associated with the City	9,193,255	7,262,640	10,728,671	8,971,489	7,775,004	7,816,822	8,395,130	7,859,095	7,250,892
Total	<u>\$ 13,716,464</u>	<u>\$ 10,835,795</u>	<u>\$ 16,048,061</u>	<u>\$ 13,377,161</u>	<u>\$ 11,579,935</u>	<u>\$ 11,652,041</u>	<u>\$ 12,624,322</u>	<u>\$ 11,738,032</u>	<u>\$ 10,840,230</u>
City's covered payroll	\$ 3,572,144	\$ 3,557,324	\$ 3,724,980	\$ 3,646,415	\$ 3,508,791	\$ 3,233,415	\$ 3,316,542	\$ 3,245,374	\$ 3,064,830
City's proportionate share of net pension liability/(asset) as a percentage of its covered payroll	126.62%	100.45%	142.80%	120.82%	108.44%	118.61%	127.52%	119.52%	117.11%
Plan fiduciary net position as a percentage of the total pension liability	69.67%	75.76%	68.84%	68.84%	70.95%	68.34%	65.62%	66.90%	67.01%

¹ The amounts presented for each fiscal year were determined as of the measurement date, which is June 30 of the immediately preceding fiscal year. This schedule is intended to illustrate information for 10 years. However, until a full 10-year trend is compiled, the City is presenting information for those years only for which information is available.

CITY'S CONTRIBUTIONS TO THE PENSION PLAN

Last 10 Fiscal Years²

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 563,758	\$ 514,746	\$ 512,610	\$ 536,769	\$ 525,448	\$ 505,616	\$ 465,935	\$ 477,914	\$ 467,659
Contributions in relation to the contractually required contribution	563,758	514,746	512,610	536,769	525,448	505,616	465,935	477,914	467,659
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered payroll	\$ 3,912,264	\$ 3,557,324	\$ 3,960,577	\$ 3,724,980	\$ 3,646,415	\$ 3,508,791	\$ 3,233,415	\$ 3,316,542	\$ 3,245,374
Contributions as a percentage of covered payroll	14.41%	14.47%	12.94%	14.41%	14.41%	14.41%	14.41%	14.41%	14.41%

² The amounts presented for each fiscal year were determined as of the fiscal year-end date. This schedule is intended to illustrate information for 10 years. However, until a full 10-year trend is compiled, the City is presenting information for those years only for which information is available.

See accompanying notes to required supplementary information.

CITY OF HELENA, MONTANA

SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY FIREFIGHTERS' UNIFIED RETIREMENT SYSTEM

Last 10 Fiscal Years¹

	2023	2022	2021	2020	2019	2018	2017	2016	2015
City's proportion of net pension liability/(asset)	1.75%	1.76%	1.66%	1.64%	1.61%	1.64%	1.74%	1.80%	1.77%
City's proportionate share of net pension liability/(asset)	\$ 2,776,508	\$ 1,503,813	\$ 2,604,437	\$ 1,881,303	\$ 1,854,894	\$ 1,854,259	\$ 1,988,576	\$ 1,843,275	\$ 1,725,991
State's proportionate share of the net pension liability/(asset) associated with the City	6,281,722	3,413,176	5,871,283	4,549,940	4,241,313	4,210,822	4,505,486	4,105,464	3,893,752
Total	<u>\$ 9,058,230</u>	<u>\$ 4,916,989</u>	<u>\$ 8,475,720</u>	<u>\$ 6,431,243</u>	<u>\$ 6,096,207</u>	<u>\$ 6,065,081</u>	<u>\$ 6,494,062</u>	<u>\$ 5,948,739</u>	<u>\$ 5,619,743</u>
City's covered payroll	\$ 3,386,852	\$ 3,233,824	\$ 2,905,533	\$ 2,843,908	\$ 2,536,527	\$ 2,536,513	\$ 2,451,788	\$ 2,421,941	\$ 2,296,751
City's proportionate share of net pension liability/(asset) as a percentage of its covered payroll	81.98%	46.50%	89.64%	66.15%	73.13%	73.10%	81.11%	76.11%	75.15%
Plan fiduciary net position as a percentage of the total pension liability	78.76%	87.72%	75.34%	80.08%	79.03%	77.77%	75.48%	76.90%	76.71%

¹ The amounts presented for each fiscal year were determined as of the measurement date, which is June 30 of the immediately preceding fiscal year. This schedule is intended to illustrate information for 10 years. However, until a full 10-year trend is compiled, the City is presenting information for those years only for which information is available.

CITY'S CONTRIBUTIONS TO THE PENSION PLAN

Last 10 Fiscal Years²

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 529,104	\$ 484,499	\$ 462,627	\$ 427,669	\$ 391,924	\$ 373,335	\$ 352,156	\$ 350,540	\$ 354,559
Contributions in relation to the contractually required contribution	529,104	484,499	462,627	427,669	391,924	373,335	352,156	350,540	354,559
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered payroll	\$ 3,684,570	\$ 3,376,776	\$ 3,233,824	\$ 2,905,533	\$ 2,843,908	\$ 2,536,513	\$ 2,449,938	\$ 2,451,788	\$ 2,421,941
Contributions as a percentage of covered payroll	14.36%	14.35%	14.31%	14.72%	13.78%	14.72%	14.37%	14.30%	14.64%

² The amounts presented for each fiscal year were determined as of the fiscal year-end date. This schedule is intended to illustrate information for 10 years. However, until a full 10-year trend is compiled, the City is presenting information for those years only for which information is available.

See accompanying notes to required supplementary information.

CITY OF HELENA, MONTANA

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2023

Changes of Benefit Terms

Public Employees Retirement System (PERS). The following changes to the plan provisions were made as identified:

2015 Legislative Changes:

General Revisions - House Bill 101, effective January 1, 2016 Second Retirement Benefit

- 1) Applies to PERS members who return to active service on or after January 1, 2016. Members who retire before January 1, 2016, return to PERS-covered employment, and accumulate less than two years of service credit before retiring again:
 - Refund of member's contributions from second employment plus regular interest (currently 0.25%);
 - No service credit for second employment;
 - Start same benefit amount the month following termination; and
 - GABA starts again in the January immediately following second retirement.
- 2) For members who retire before January 1, 2016, return to PERS-covered employment and accumulate two or more years of service credit before retiring again:
 - Member receives a recalculated retirement benefit based on laws in effect at second retirement; and
 - GABA starts in the January after receiving recalculated benefit for 12 months.
- 3) For members who retire on or after January 1, 2016, return to PERS-covered employment and accumulate less than five years of service credit before retiring again:
 - Refund of member's contributions from second employment plus regular interest (currently 0.25%);
 - No service credit for second employment.
 - Start same benefit amount the month following termination; and
 - GABA starts again in the January immediately following second retirement.
- 4) For members who retire on or after January 1, 2016, return to PERS-covered employment and accumulate five or more years of service credit before retiring again:
 - Member receives same retirement benefit as prior to return to service;

CITY OF HELENA, MONTANA

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2023

- Members receives second retirement benefit for second period of service based on laws in effect at second retirement; and
- GABA starts on both benefits in January after member receives original and new benefit for 12 months.

Revise DC Funding Laws - House Bill 107, effective July 1, 2015 Employer Contributions and the Defined Contribution Plan - for PERS

The PCR was paid off effective March 2016 and the contributions of 2.37%, .47%, and the 1.0% increase previously directed to the PCR are now directed to the Defined Contribution member's account.

2017 Legislative Changes:

General Revisions - House Bill 101, effective July 1, 2017 Working Retiree Limitations

If a PERS retiree returns as an independent contractor to what would otherwise be PERS-covered employment, general contractor overhead costs are excluded from PERS working retiree limitations.

Terminating Employers - Recovery of actuarial costs

Employers who terminate participation in PERS must pay the actuarial liability associated with that termination. Starting July 1, 2017, the terminating employers must also pay for the cost of the actuarial study used to determine that liability.

Refunds

- 1) Terminating members eligible to retire may be, in lieu of receiving a monthly retirement benefit, refunded their accumulated contributions in a lump sum.
- 2) Terminating members with accumulated contributions between \$200 and \$1,000 who wish to rollover their refund must do so within 90 days of termination of service.
- 3) Trusts, estates, and charitable organizations listed as beneficiaries are entitled to receive only a lump-sum payment.

Family Law Orders

If a Family Law Order (FLO) is silent regarding the apportionment of post-retirement benefit adjustments such as the Guaranteed Annual Benefit Adjustment (GABA), the FLO is presumed to

CITY OF HELENA, MONTANA

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2023

require apportionment of the post-retirement benefit adjustment in the same percentage as the monthly retirement benefit is apportioned.

Lump Sum Payouts

Effective July 1, 2017, lump-sum payouts in all systems are limited to the member's accumulated contributions rate than the present value of member's benefit.

Disabled PERS Defined Contribution (DC) Members

PERS members hired after July 1, 2011 have a normal retirement age of 65. PERS DC members hired after July 1, 2011 who become disabled were previously only eligible for a disability benefit until age 65. Effective July 1, 2017, these individuals will be eligible for a disability benefit until they reach 70, thus ensuring the same five-year time period available to PERS DC disabled members hired prior to July 1, 2011 who have a normal retirement age of 60 and are eligible for a disability benefit until age 65.

PERS - Changes in Actuarial Assumptions and Methods

Method and assumptions used in calculations of actuarially determined contributions

The following Actuarial Assumptions were adopted from the June 30, 2019 actuarial valuation:

General Wage Growth*	3.50%
Investment Rate of Return*	7.65%
*Includes inflation at	2.75%
Merit salary increase	0% to 8.47%
Asset valuation method	Four-year smoothed market
Actuarial; cost method	Entry Age Normal
Amortization	Level percentage of payroll; open
Remaining amortization period	30 years
Mortality (Health Members)	For males and females: RP 2000 Combined Employee and Annuitant Mortality Table Project to 2020 using Scale BB, males set back 1 year
Mortality (Disabled Members)	For males and females: RP 2000 combined Mortality Table with no projections
Admin expense as a % of payroll	0.29%

CITY OF HELENA, MONTANA

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2023

Administrative expenses are recognized by an additional amount added to the normal cost contribution rate for the system. This amount varies from year to year based on prior year's actual administrative expenses. The actuarial assumptions and methods utilized in the June 30, 2021 valuation were developed in the six-year experience study for the period ending June 30, 2016.

PERS Statutory Appropriation - House Bill 648, effective July 1, 2017

Revenue from coal severance taxes and interest income from the coal severance tax permanent funds previously statutorily appropriated to the PERS defined benefit trust fund will be replaced with the following statutory appropriations:

1. Fiscal Year 2018 - \$31.386 million
2. Fiscal Year 2019 - \$31.958 million
3. Beginning July 1, 2019 through at least June 30, 2025, 101% of the contribution from the previous year from the general fund to the PERS defined benefit trust fund, as follows:
 - a. Fiscal Year 2020 - \$32.277 Million
 - b. Fiscal Year 2021 - \$32.600 Million
 - c. Fiscal Year 2022 - \$32.926 Million
 - d. Fiscal Year 2023 - \$33.255 Million
 - e. Fiscal Year 2024 - \$33.588 Million
 - f. Fiscal Year 2025 - \$33.924 Million

Montana Police Officers Retirement (MPORS)

The following changes to the plan provision were made as identified:

2015 Legislative Changes:

General Revisions - House Bill 101, effective January 1, 2016

MPORS DROP Survivor Benefits - Allow statutory beneficiary (spouse or dependent child) of a deceased DROP participant to receive a DROP benefit and a survivorship benefit rather than accumulated contributions or a lump sum payment. 19-9-1206(1), MCA.

CITY OF HELENA, MONTANA

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2023

Montana Police Officers Retirement (MPORS)

2017 Legislative Changes:

General Revisions - House Bill 101, effective July 1, 2017 Working Retiree Limitations

- 1) Applies to retirement system members who return on or after July 1, 2017 to covered employment in the system from which they retired.
- 2) Members who return for less than 480 hours in a calendar year:
 - a. May not become an active member in the system; and
 - b. Are subject to a \$1 reduction in their retirement benefit for each \$3 earned in excess of \$5,000 in the calendar year.
- 3) Members who return for 480 or more hours in a calendar year:
 - a. Must become an active member of the system;
 - b. Will stop receiving a retirement benefit from the system; and
 - c. Will be eligible for a second retirement benefit if they earn 5 or more years of service credit through their second employment.
- 4) Employee, employer and state contributions, if any, apply as follows:
 - a. Employer contributions and state contributions (if any) must be paid on all working retirees; and
 - b. Employee contributions must be paid on working retirees who return to covered employment for 480 or more hours in a calendar year.

Second Retirement Benefit

- 1) Applies to retirement system members who return on or after July 1, 2017 to active service covered by the system from which they retired.
- 2) If the member works more than 480 hours in a calendar year and accumulates less than 5 years of service credit before terminating again, the member:
 - a. Is not awarded service credit for the period of reemployment;
 - b. Is refunded the accumulated contributions associated with the period of reemployment;
 - c. Starting the first month following termination of service, receives the same retirement benefit previously paid to the member; and
 - d. Does not accrue post-retirement benefit adjustments during the term of reemployment but receives a GABA in January immediately following the second retirement.
- 3) If the member works more than 480 hours in a calendar year and accumulates at least 5 years of service credit before terminating again, the member:

CITY OF HELENA, MONTANA

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2023

- a. Is awarded service credit for the period of reemployment;
 - b. Starting the first month following termination of service, receives:
 - i. The same retirement benefits previously paid to the member, and
 - ii. A second retirement benefit for the period of reemployment calculated based on the laws in effect as of the member's rehire date; and
 - c. Does not accrue post-retirement benefit adjustments during the term of reemployment but receives a GABA:
 - i. On the initial retirement benefit in January immediately following second retirement, and
 - ii. On the second retirement benefit starting in January after receiving that benefit for at least 12 months.
- 4) A member who returns to covered service is not eligible for a disability benefit.

Terminating Employers - Recovery of actuarial costs

Employers who terminate participation in MPORS or FURS must pay the actuarial liability associated with that termination. Starting July 1, 2017, the terminating employers must also pay for the cost of the actuarial study used to determine that liability.

Refunds

- 1) Terminating members eligible to retire may be, in lieu of receiving a monthly retirement benefit, refunded their accumulated contributions in a lump sum.
- 2) Terminating members with accumulated contributions between \$200 and \$1,000 who wish to rollover their refund must do so within 90 days of termination of service.
- 3) Trusts, estates, and charitable organizations listed as beneficiaries are entitled to receive only a lump-sum payment.

Interest credited to member accounts

- 1) Effective July 1, 2017, the interest rate credited to member accounts increased from 0.25% to 0.77%.

Lump-sum payouts

- 1) Effective July 1, 2017, lump-sum payouts in all systems are limited to the member's accumulated contributions rate than the present value of member's benefit.

CITY OF HELENA, MONTANA

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2023

Family Law Orders

- 1) If a Family Law Order (FLO) is silent regarding the apportionment of post-retirement benefit adjustments such as the Guaranteed Annual Benefit Adjustment (GABA), the FLO is presumed to require apportionment of the post-retirement benefit adjustment in the same percentage as the monthly retirement benefit is apportioned.

MPERS - Changes in Actuarial Assumptions and Methods

Method and assumptions used in calculations of actuarially determined contributions

The following Actuarial Assumptions were adopted from the June 30, 2019 actuarial valuation:

General Wage Growth*	3.50%
Investment Rate of Return*	7.65%
*Includes inflation at	2.75%
Merit salary increase	1.00% to 6.40%
Asset valuation method	Four-year smoothed market
Actuarial; cost method	Entry Age Normal
Amortization	Level percentage of payroll, open
Remaining amortization period	30 years
Mortality (Health Members)	For males and females: RP 2000 combined employee and annuitant mortality table 2020 using Scale BB, males set back 1 year
Mortality (Disabled Members)	For males and females: RP 2000 combined Mortality Table with no projections
Admin expense as a % of payroll	0.17%

Administrative expenses are recognized by an additional amount added to the normal cost contribution rate for the system. This amount varies from year to year based on prior year's actual administrative expenses.

CITY OF HELENA, MONTANA

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2023

Firefighters Unified Retirement (FURS)

The following changes to the plan provision were made as identified:

2017 Legislative Changes:

General Revisions - House Bill 101, effective July 1, 2017 Working Retiree Limitations

- 1) Applies to retirement system members who return on or after July 1, 2017 to covered employment in the system from which they retired.
- 2) Members who return for less than 480 hours in a calendar year:
 - a. May not become an active member in the system; and
 - b. Are subject to a \$1 reduction in their retirement benefit for each \$3 earned in excess of \$5,000 in the calendar year.
- 3) Members who return for 480 or more hours in a calendar year:
 - a. Must become an active member of the system;
 - b. Will stop receiving a retirement benefit from the system; and
 - c. Will be eligible for a second retirement benefit if they earn 5 or more years of service credit through their second employment.
- 4) Employee, employer and state contributions, if any, apply as follows:
 - a. Employer contributions and state contributions (if any) must be paid on all working retirees; and
 - b. Employee contributions must be paid on working retirees who return to covered employment for 480 or more hours in a calendar year.

Second Retirement Benefit

- 1) Applies to retirement system members who return on or after July 1, 2017 to active service covered by the system from which they retired.
- 2) If the member works more than 480 hours in a calendar year and accumulates less than 5 years of service credit before terminating again, the member:
 - a. Is not awarded service credit for the period of reemployment;
 - b. Is refunded the accumulated contributions associated with the period of reemployment;
 - c. Starting the first month following termination of service, receives the same retirement benefit previously paid to the member; and
 - d. Does not accrue post-retirement benefit adjustments during the term of reemployment but receives a GABA in January immediately following the second retirement.

CITY OF HELENA, MONTANA

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2023

- 3) If the member works more than 480 hours in a calendar year and accumulates at least 5 years of service credit before terminating again, the member:
 - a. Is awarded service credit for the period of reemployment;
 - b. Starting the first month following termination of service, receives:
 - i. The same retirement benefits previously paid to the member, and
 - ii. A second retirement benefit for the period of reemployment calculated based on the laws in effect as of the member's rehire date; and
 - c. Does not accrue post-retirement benefit adjustments during the term of reemployment but receives a GABA:
 - i. On the initial retirement benefit in January immediately following second retirement, and
 - ii. On the second retirement benefit starting in January after receiving that benefit for at least 12 months.
- 4) A member who returns to covered service is not eligible for a disability benefit.

Refunds

- 1) Terminating members eligible to retire may, in lieu of receiving a monthly retirement benefit, refund their accumulated contributions in a lump sum
- 2) Terminating members with accumulated contributions between \$200 and \$1,000 who wish to rollover their refund must do so within 90 days of termination of service
- 3) Trusts, estates, and charitable organizations listed as beneficiaries are entitled to receive only a lump-sum payment.

Interest credited to member accounts

- 1) Effective July 1, 2017, the interest rate credited to member accounts increased from 0.25% to 0.77%.

Lump-sum payouts

- 2) Effective July 1, 2017, lump-sum payouts in all systems are limited to the member's accumulated contributions rate than the present value of member's benefit.

CITY OF HELENA, MONTANA

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2023

FURS - Changes in Actuarial Assumptions and Methods

Method and assumptions used in calculations of actuarially determined contributions

The following Actuarial Assumptions were adopted from the June 30, 2019 actuarial valuation:

General Wage Growth*	3.50%
Investment Rate of Return*	7.65%
*Includes inflation at	2.75%
Merit salary increase	0% to 6.30%
Asset valuation method	Four-year smoothed market
Actuarial; cost method	Entry Age Normal
Amortization	Level percentage of payroll; open
Remaining amortization period	30 years
Mortality (Health Members)	For males and females: RP 2000 combined employee and annuitant mortality table 2020 using Scale BB, males set back 1 year
Mortality (Disabled Members)	For males and females: RP 2000 combined Mortality Table with no projections
Admin expense as a % of payroll	0.13%

Administrative expenses are recognized by an additional amount added to the normal cost contribution rate for the system. This amount varies from year to year based on prior year's actual administrative expenses.

SUPPLEMENTARY INFORMATION

NON-MAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are restricted, committed, or assigned to expenditures for specified purposes.

Storm Water - Used to account for the receipt of assessments from each property owner within the City of Helena (City) limits. These assessments help finance the storm water drainage operation, maintenance, and capital improvements.

Community Development - Used to account for the receipt and expenditure of funds related to Community Development Block Grant (CDBG), Home Investments Partnerships (HOME), Affordable Housing, Public Art, as well as other community development grants and planning activities.

Community Facilities - Used to account for the receipts and expenditures related to maintenance and other activities in buildings owned by the City.

Police Programs - Used to account for the receipt and expenditure of funds related to various police department related programs. Programs include officer overtime that is fully reimbursed by businesses, schools, etc., requiring police security; the operation of 9-1-1 and emergency and communication system; the joint City/County operation of the dispatch and record-keeping functions; and miscellaneous grant funding.

Fire Programs - Used to account for the receipt and transfer of funds related to the voter-approved fire safety levy and federal grants for firefighter wages and capital needs.

Open Space District Maintenance - Used to account for the receipt and expenditure of assessments from each property owner within the City limits and grant funds received to be used to maintain open space land owned by the City.

Urban Forestry Maintenance District - Used to account for the receipt of assessments from each property owner within the City limits. The assessments are used to plant, protect, maintain, preserve, and care for trees in public parks, City right-of-way and on open space land.

CARES / ARPA - Used to account for the receipt of Federal CARES Act and ARPA (American Rescue Plan Act - State and Local Government Fiscal Recovery Funds) Grants and eligible expenditures to address the COVID-19 pandemic and its economic impacts.

Light Maintenance Districts - Used to account for the receipt of assessments from property owners in 53 street lighting districts who are assessed for electricity for the lights in their district and for administrative charges.

Debt Service Funds

Debt Service Funds account for the accumulation of property taxes and other revenue for the periodic payment of interest and principal on general obligation and special improvement district bonds and related authorized costs.

Special Improvement Districts - Used to account for the receipt and expenditure of assessments from property owners covering such improvements as sidewalk and street construction or reconstruction. These funds are used to pay the interest and principal on bonds or warrants issued to pay for construction costs.

Special Improvement Districts Revolving - This fund is required to maintain a balance no less than five percent of outstanding special improvement district (SID) bonds. This fund secures prompt payment of any SID bonds issued in payment of improvements and the interest thereon as it becomes due. These funds were received over a period of years from developers that are required to deposit five percent of the amount of the bonds issued for the development of new districts.

Park and Recreation General Obligation Refunding - Used to account for funds to pay the periodic payment of interest and principal on the bonds issued to refund the 2008 general obligation bonds that were used to finance improvements to Centennial Park, Memorial Park pool, and Kindrick Legion field approved by the citizens.

Sidewalk Loans - Used to account for funds to pay the periodic payment of interest and principal on debt issued to finance sidewalk repairs for citizens.

Capital Projects Funds

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of equipment or major capital facilities other than those financed in the proprietary fund types.

Capital Improvements - Used to account for capital projects for General Fund departments as well as funds specifically earmarked for the development of parks.

Special Improvement Districts Constructions - Used to account for the expenditure of special warrant or loan proceeds intended to construct (or reconstruct) sidewalks for property owners and the receipt and expenditure of SID bond proceeds intended to pave streets and finance other similar improvements for property owners.

TIF Railroad District - Used to account for revenues from property tax levies on increased taxable values in the district. Amounts collected are available to revitalize an historic area of Helena bordering both sides of the railroad that runs through the center of town. The district was created with Ordinance 3214 in December 2015.

TIF Downtown District - Used to account for revenues from property tax levies on increased taxable values in the district. Amounts collected are available for rehabilitation and redevelopment in a blighted historic area of downtown Helena. The district was created with Ordinance 3242 in October 2018.

TIF Capital Mall District – Used to account for revenues from property tax levies on increased taxable values in the district. Amounts collected are available for rehabilitation and redevelopment in a blighted area known as the Capital Hill Urban Renewal District in Helena. The district was created with Ordinance 3285 in November 2020.

CITY OF HELENA, MONTANA

COMBINING BALANCE SHEET

OTHER GOVERNMENTAL FUNDS

JUNE 30, 2023

Special Revenue Funds										
	Storm Water	Community Development	Community Facilities	Police Programs	Fire Programs	Open Space District Maintenance	Urban Forestry Maintenance District	CARES/ARPA	Light Maintenance Districts	Total Special Revenue
Assets										
Cash and cash equivalents	\$ 5,451,821	\$ 2,453,607	\$ 1,974,615	\$ 2,691,620	\$ 691,406	\$ 775,635	\$ 413,735	\$ 30,191	\$ 683,581	\$ 15,166,211
Taxes receivable, net of allowance	70,230	-	-	-	65,951	18,917	16,410	-	20,726	192,234
Accounts receivable	-	1,010	469	8,548	-	189	-	-	-	10,216
Loans receivable	-	672,620	-	-	-	-	-	-	-	672,620
Intergovernmental receivable	-	22,163	-	19,724	-	39,630	-	-	-	81,517
Inventories	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 5,522,051	\$ 3,149,400	\$ 1,975,084	\$ 2,719,892	\$ 757,357	\$ 834,371	\$ 430,145	\$ 30,191	\$ 704,307	\$ 16,122,798
Liabilities, Deferred Inflows of Resources, and Fund Balance										
Liabilities:										
Accounts payable and other liabilities	\$ 5,620	\$ -	\$ 33,169	\$ 52,070	\$ 36,506	\$ 9,495	\$ 21,312	\$ -	\$ 66,170	\$ 224,342
Interest payable	-	-	-	-	14,884	-	-	-	-	14,884
Total Liabilities	5,620	-	\$33,169	52,070	51,390	9,495	21,312	-	66,170	239,226
Deferred Inflows of Resources:										
Deferred inflows - taxes	-	-	-	-	-	-	-	-	-	-
Deferred inflow - special assessments	28,343	-	-	-	11,235	7,622	6,504	-	(1,250)	52,454
Total Deferred Inflows of Resources	28,343	-	-	-	11,235	7,622	6,504	-	(1,250)	52,454
Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted:										
General government	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	19,724	-	-	-	-	-	19,724
911 dispatch center	-	-	-	771,039	-	-	-	-	-	771,039
Public works	50,456	-	-	-	-	-	-	-	639,387	689,843
Culture and recreation	-	-	-	-	-	817,254	402,329	-	-	1,219,583
Community development	-	401,267	-	-	-	-	-	-	-	401,267
Debt service	-	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	113,562	-	-	-	-	113,562
Committed:										
General government	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Community development	-	-	33,170	-	-	-	-	-	-	33,170
Capital purchases	-	-	-	-	-	-	-	-	-	-
Assigned:										
Public safety	-	-	-	1,877,059	581,170	-	-	30,191	-	2,488,420
Public works	5,437,632	-	-	-	-	-	-	-	-	5,437,632
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Community development	-	2,748,133	1,908,745	-	-	-	-	-	-	4,656,878
Capital purchases	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total Fund Balance	5,488,088	3,149,400	1,941,915	2,667,822	694,732	817,254	402,329	30,191	639,387	15,831,118
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 5,522,051	\$ 3,149,400	\$ 1,975,084	\$ 2,719,892	\$ 757,357	\$ 834,371	\$ 430,145	\$ 30,191	\$ 704,307	\$ 16,122,798

(Continued)

CITY OF HELENA, MONTANA

COMBINING BALANCE SHEET

OTHER GOVERNMENTAL FUNDS

JUNE 30, 2023
(Continued)

Assets	Debt Service Funds					Capital Project Funds						Total Other Governmental Funds
	Special Improvements Districts	Special Improvements Districts Revolving	Park and Recreation General Obligation Refunding	Sidewalk Loans	Total Debt Service	Capital Improvements	Special Improvements Districts Constructions	TIF Railroad District	TIF Downtown District	TIF Capital Mall District	Total Capital Project Funds	
Cash and cash equivalents	\$ 9	\$ 40,948	\$ 585,828	\$ 2,619	\$ 629,404	\$ 5,334,767	\$ -	\$ 780,391	\$ 527,125	\$ 349,414	\$ 6,991,697	\$ 22,787,312
Taxes receivable, net of allowance	-	-	38,933	-	38,933	-	-	17,006	19,479	12,123	48,608	279,775
Accounts receivable, net of allowance	-	-	-	-	-	200	-	-	-	-	200	10,416
Loans receivable	-	-	-	-	-	495,013	-	-	-	-	495,013	1,167,633
Intergovernmental receivable	-	-	-	-	-	-	-	-	-	-	-	81,517
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 9	\$ 40,948	\$ 624,761	\$ 2,619	\$ 668,337	\$ 5,829,980	\$ -	\$ 797,397	\$ 546,604	\$ 361,537	\$ 7,535,518	\$ 24,326,653
Liabilities, Deferred Inflows of Resources, and Fund Balance												
Liabilities:												
Accounts payable and other liabilities	\$ -	\$ -	\$ 39,375	\$ -	\$ 39,375	\$ 33,294	\$ 45,947	\$ 17,773	\$ -	\$ -	\$ 97,014	\$ 360,731
Interest payable	-	-	-	-	-	-	-	-	-	-	-	14,884
Total Liabilities	-	-	39,375	-	39,375	33,294	45,947	17,773	-	-	97,014	375,615
Deferred Inflows of Resources:												
Deferred inflows - taxes	-	-	-	-	-	-	-	4,601	2,779	5,814	13,194	13,194
Deferred inflow - special assessments	-	50	8,502	-	8,552	-	-	-	-	-	-	61,006
Total Deferred Inflows of Resources	-	50	8,502	-	8,552	-	-	4,601	2,779	5,814	13,194	74,200
Fund Balance:												
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-
Restricted:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	19,724
911 dispatch center	-	-	-	-	-	-	-	-	-	-	-	771,039
Public works	-	-	-	-	-	-	-	-	-	-	-	689,843
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	1,219,583
Community development	-	-	-	-	-	-	-	-	-	-	-	401,267
Debt service	9	40,898	576,884	2,619	620,410	-	-	-	-	-	-	620,410
Capital projects	-	-	-	-	-	2,478,118	-	775,023	543,825	355,723	4,152,689	4,266,251
Committed:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-
Community development	-	-	-	-	-	-	-	-	-	-	-	33,170
Capital purchases	-	-	-	-	-	464,491	-	-	-	-	464,491	464,491
Assigned:												
Public safety	-	-	-	-	-	-	-	-	-	-	-	2,488,420
Public works	-	-	-	-	-	-	-	-	-	-	-	5,437,632
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-
Community development	-	-	-	-	-	-	-	-	-	-	-	4,656,878
Capital purchases	-	-	-	-	-	2,854,077	-	-	-	-	2,854,077	2,854,077
Unassigned	-	-	-	-	-	-	(45,947)	-	-	-	(45,947)	(45,947)
Total Fund Balance	9	40,898	576,884	2,619	620,410	5,796,686	(45,947)	775,023	543,825	355,723	7,425,310	23,876,838
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 9	\$ 40,948	\$ 624,761	\$ 2,619	\$ 668,337	\$ 5,829,980	\$ -	\$ 797,397	\$ 546,604	\$ 361,537	7,535,518	24,326,653

(Concluded)

CITY OF HELENA, MONTANA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

OTHER GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2023

	Special Revenue Funds									
	Storm Water	Community Development	Community Facilities	Police Programs	Fire Programs	Open Space District Maintenance	Urban Forestry Maintenance District	CARES/ARPA	Light Maintenance Districts	Total Special Revenue
Revenues:										
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,002,197	\$ -	\$ -	\$ -	\$ -	\$ 1,002,197
Special assessments	2,392,486	-	-	-	-	643,315	481,773	-	912,602	4,430,176
Licenses and permits	-	-	-	9,030	-	-	-	-	-	9,030
Intergovernmental	18,572	133,196	-	2,634,637	-	43,368	1,170	-	-	2,830,943
Charges for services	-	-	1,602,392	21,693	-	7,180	-	-	-	1,631,265
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-
Investment earnings	158,719	99,531	75,001	82,415	35,412	22,463	13,672	11,919	-	499,132
Contributions and donations	-	-	-	-	-	37,800	-	-	-	37,800
Miscellaneous	8	200	26,881	1,304	-	-	-	-	-	28,393
Total revenues	2,569,785	232,927	1,704,274	2,749,079	1,037,609	754,126	496,615	11,919	912,602	10,468,936
Expenditures:										
General government	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	2,119,931	-	-	-	-	-	2,119,931
Public works	624,171	-	-	-	-	-	-	-	899,430	1,523,601
Public health	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	2,142,020	-	-	586,564	500,180	-	-	3,228,764
Community development	-	62,590	-	-	-	-	-	-	-	62,590
Debt service	-	-	-	3,314	97,882	-	-	-	-	101,196
Capital outlay	150,819	-	109,255	414,337	282,820	39,500	53,970	-	-	1,050,701
Total expenditures	774,990	62,590	2,251,275	2,537,582	380,702	626,064	554,150	-	899,430	8,086,783
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,794,795	170,337	(547,001)	211,497	656,907	128,062	(57,535)	11,919	13,172	2,382,153
Other Financing Sources (Uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Proceeds from insurance settlements	-	-	-	-	58,488	-	-	-	-	58,488
Subscription-based information technology arrangement	-	-	-	-	-	-	-	-	-	-
Transfers in	597	112,000	457,397	753,854	47,000	20,582	793	-	-	1,392,223
Transfers out	-	-	-	(19,724)	(692,220)	-	-	-	-	(711,944)
Total other financing sources (uses)	597	112,000	457,397	734,130	(586,732)	20,582	793	-	-	738,767
Net Change in Fund Balance	1,795,392	282,337	(89,604)	945,627	70,175	148,644	(56,742)	11,919	13,172	3,120,920
Fund Balance:										
Beginning of year	3,692,696	2,867,063	2,031,519	1,722,195	624,557	668,610	459,071	18,272	626,215	12,710,198
End of year	\$ 5,488,088	\$ 3,149,400	\$ 1,941,915	\$ 2,667,822	\$ 694,732	\$ 817,254	\$ 402,329	\$ 30,191	\$ 639,387	\$ 15,831,118

(Continued)

CITY OF HELENA, MONTANA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

OTHER GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2023
(Continued)

	Debt Service Funds					Capital Project Funds					Total Other Governmental Funds	
	Special Improvements Districts	Special Improvements Districts Revolving	Park and Recreation General Obligation Refunding	Sidewalk Loans	Total Debt Service	Capital Improvements	Special Improvements Districts Constructions	TIF Railroad District	TIF Downtown District	TIF Capital Mall District	Total Capital Projects	
Revenues:												
Taxes	\$ -	\$ -	\$ 557,531	\$ -	\$ 557,531	\$ -	\$ -	\$ 297,387	\$ 314,979	\$ 183,765	\$ 796,131	\$ 2,355,859
Special assessments	-	2	-	-	2	147	-	-	-	-	147	4,430,325
Licenses and permits	-	-	-	-	-	7,789	-	-	-	-	7,789	16,819
Intergovernmental	-	-	-	-	-	-	-	8,335	29,300	10,078	47,713	2,878,656
Charges for services	-	-	-	-	-	136,055	-	-	-	-	136,055	1,767,320
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Investment earnings	-	-	16,045	-	16,045	189,061	-	22,619	13,385	8,971	234,036	749,213
Contributions and donations	-	-	-	-	-	206	-	-	-	-	206	38,006
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	28,393
Total revenues	-	2	573,576	-	573,578	333,258	-	328,341	357,664	202,814	1,222,077	12,264,591
Expenditures:												
General government	-	-	-	-	-	-	45,947	-	-	-	45,947	45,947
Public safety	-	-	-	-	-	-	-	-	-	-	-	2,119,931
Public works	-	102	-	-	102	-	-	-	-	-	-	1,523,703
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	400	-	400	150,221	-	-	-	-	150,221	3,379,385
Community development	-	-	-	-	-	-	47,773	17,567	-	-	65,340	127,930
Debt service	-	-	545,650	-	545,650	-	-	-	-	-	-	646,846
Capital outlay	-	-	-	-	-	2,025,577	-	-	-	-	2,025,577	3,076,278
Total expenditures	-	102	546,050	-	546,152	2,175,798	45,947	47,773	17,567	-	2,287,085	10,920,020
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(100)	27,526	-	27,426	(1,842,540)	(45,947)	280,568	340,097	202,814	(1,065,008)	1,344,571
Other Financing Sources (Uses):												
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from insurance settlements	-	-	-	-	-	-	-	-	-	-	-	58,488
Subscription-based information technology arrangement	-	-	-	-	-	1,012,594	-	-	-	-	1,012,594	1,012,594
Transfers in	-	-	-	-	-	1,984,147	-	-	-	-	1,984,147	3,376,370
Transfers out	-	-	-	-	-	(49,376)	-	-	-	-	(49,376)	(761,320)
Total other financing sources (uses)	-	-	-	-	-	2,947,365	-	-	-	-	2,947,365	3,686,132
Net Change in Fund Balance	-	(100)	27,526	-	27,426	1,104,825	(45,947)	280,568	340,097	202,814	1,882,357	5,030,703
Fund Balance:												
Beginning of year	9	40,998	549,358	2,619	592,984	4,691,861	-	494,455	203,728	152,909	5,542,953	18,846,135
End of year	\$ 9	\$ 40,898	\$ 576,884	\$ 2,619	\$ 620,410	\$ 5,796,686	\$ (45,947)	\$ 775,023	\$ 543,825	\$ 355,723	\$ 7,425,310	\$ 23,876,838

(Concluded)

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies on a cost reimbursement basis.

Fleet Services - Used to account for the expenses incurred for the maintenance of all City vehicles and the charges to each department for its respective share.

Copier Revolving - Used to account for the purchase, maintenance and supplies for copiers for several City departments. Each department is charged for its respective use to recover operating costs.

Property and Liability Insurance - Used to account for the receipt of funds from all applicable departments and expenditure of insurance premium charges and deductibles attributed to the City's general insurance coverage.

Health Insurance - Used to account for the receipt of funds from other departments and entities, on a per employee basis, for medical, dental, and vision insurance coverage and the related claims and administrative fees.

CITY OF HELENA, MONTANA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2023

	Business-Type Activities	Governmental Activities			
	Fleet Services	Copier Revolving	Property and Liability Insurance	Health Insurance	Total
Assets					
Current assets:					
Cash and cash equivalents	\$ 614,104	\$ 86,728	\$ 665,352	\$ 467,723	\$ 1,833,907
Cash and cash equivalents - unspent debt proceeds	-	-	-	-	-
Cash and cash equivalents - cash with fiscal agent	-	-	-	-	-
Investments - restricted	-	-	-	-	-
Receivables, net of allowance for uncollectibles	247	-	-	25,740	25,987
Intergovernmental receivable	-	-	-	-	-
Loans receivable	-	-	-	-	-
Inventories	26,454	-	-	-	26,454
Lease receivable	-	-	-	-	-
Total current assets	640,805	86,728	665,352	493,463	1,886,348
Noncurrent assets:					
Loans receivable, net of current portion	-	-	-	-	-
Lease receivable, net of current portion	-	-	-	-	-
Capital assets, net of accumulated depreciation:					
Capital assets not being depreciated	87,000	-	-	-	87,000
Capital assets, net of accumulated depreciation	209,627	7,063	-	-	216,690
Total noncurrent assets	296,627	7,063	-	-	303,690
Total Assets	937,432	93,791	665,352	493,463	2,190,038
Deferred Outflows of Resources					
Deferred outflows of resources for debt refunding	-	-	-	-	-
Deferred outflows of resources for pension	87,566	-	-	-	87,566
Deferred outflows of resources for OPEB	-	-	-	-	-
Total Deferred Outflows of Resources	87,566	-	-	-	87,566
Liabilities					
Current liabilities:					
Accounts payable and other current liabilities	196,964	489	3,907	-	201,360
Customer deposits	-	-	-	-	-
Accrued interest	-	-	-	-	-
Compensated absences	17,840	-	-	-	17,840
Loans payable	-	-	-	-	-
General obligation bonds	-	-	-	-	-
Certificates of obligation	-	-	-	-	-
Lease payable	-	-	-	-	-
Landfill post-closure costs	-	-	-	-	-
Total current liabilities	214,804	489	3,907	-	219,200
Long-term liabilities:					
Compensated absences	18,379	-	-	-	18,379
Loans payable	-	-	-	-	-
General obligation bonds	-	-	-	-	-
Certificates of obligation	-	-	-	-	-
Lease payable	-	-	-	-	-
Landfill post-closure costs	-	-	-	-	-
Net pension liability	412,462	-	-	-	412,462
Other postemployment benefits	59,956	-	-	-	59,956
Total long-term liabilities	490,797	-	-	-	490,797
Total Liabilities	705,601	489	3,907	-	709,997
Deferred Inflows of Resources					
Deferred inflows of resources for pension	30,196	-	-	-	30,196
Deferred inflows of resources for leases	-	-	-	-	-
Deferred inflows of resources for OPEB	95,461	-	-	-	95,461
Total Deferred Inflows of Resources	125,657	-	-	-	125,657
Net Position					
Net investment in capital assets	296,627	7,063	-	-	303,690
Restricted for debt service	-	-	-	-	-
Unrestricted	(102,887)	86,239	661,445	493,463	1,138,260
Total Net Position	\$ 193,740	\$ 93,302	\$ 661,445	\$ 493,463	\$ 1,441,950

CITY OF HELENA, MONTANA

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

INTERNAL SERVICE FUNDS

YEAR ENDED JUNE 30, 2023

	Business-Type Activities	Governmental Activities			
	Fleet Services	Copier Revolving	Property and Liability Insurance	Health Insurance	Total
Operating Revenues:					
Charges for services	\$ 1,954,106	\$ 25,400	\$ 1,234,196	\$ 6,096,938	\$ 9,310,640
Contributions	-	-	-	-	-
Other	1,610	-	-	-	1,610
					-
Total operating revenues	1,955,716	25,400	1,234,196	6,096,938	9,312,250
Operating Expenses:					
Personnel services	630,257	-	-	-	630,257
Maintenance and operations:					
Supplies/purchase services	1,242,331	1,115	-	-	1,243,446
Purchased services	234,674	11,040	-	61,456	307,170
Maintenance and operations	149,497	-	-	-	149,497
Fixed charges	24,953	-	1,007,822	6,273,399	7,306,174
Depreciation	22,636	4,420	-	-	27,056
Total operating expenses	2,304,348	16,575	1,007,822	6,334,855	9,663,600
Operating Income (Loss)	(348,632)	8,825	226,374	(237,917)	(351,350)
Nonoperating Revenues (Expenses):					
Intergovernmental	39,049	-	-	-	39,049
Investment earnings	21,503	3,025	24,735	6,157	55,420
Interest expense	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Total nonoperating revenues (expenses)	60,552	3,025	24,735	6,157	94,469
Settlements - insurance	-	-	-	-	-
Transfers in	1,195	-	-	-	1,195
Transfers out	-	-	(79,945)	(200,000)	(279,945)
Change in Net Position	(286,885)	11,850	171,164	(431,760)	(535,631)
Net Position:					
Beginning of year	480,625	81,452	490,281	925,223	1,977,581
End of year	\$ 193,740	\$ 93,302	\$ 661,445	\$ 493,463	\$ 1,441,950

CITY OF HELENA, MONTANA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2023

	Business-Type Activities	Governmental Activities			
	Fleet Services	Copier Revolving	Property and Liability Insurance	Health Insurance	Total
Cash Flows From Operating Activities:					
Receipts from customers and users	\$ 1,609	\$ -	\$ 2,082	\$ -	\$ 3,691
Receipts from interfund services provided	2,074,254	25,400	1,232,114	6,071,198	9,402,966
Payments to suppliers	(1,486,214)	(12,614)	-	(61,456)	(1,560,284)
Payments to employees	(614,272)	-	-	-	(614,272)
Payments for interfund services used	(24,953)	-	(1,003,915)	(6,065,160)	(7,094,028)
Net cash provided by (used in) operating activities	(49,576)	12,786	230,281	(55,418)	138,073
Cash Flows From Non-Capital Financing Activities:					
Transfers from other funds	1,195	-	-	-	1,195
Transfers to other funds	-	-	(79,945)	(200,000)	(279,945)
Operating grants	-	-	-	-	-
Contributions from other governments	39,049	-	-	-	39,049
Net cash provided by (used in) non-capital financing activities	40,244	-	(79,945)	(200,000)	(239,701)
Cash Flows From Capital and Related Financing Activities:					
Proceeds from capital debt/insurance settlements	-	-	-	-	-
Principal payments - bonds	-	-	-	-	-
Principal payments - loans	-	-	-	-	-
Principal payments - leases	-	-	-	-	-
Interest payments	-	-	-	-	-
Debt issuance costs	-	-	-	-	-
Acquisition and construction of capital assets	(111,530)	-	-	-	(111,530)
Proceeds from leases receivable	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-
Net cash provided by (used in) capital and related financing activities	(111,530)	-	-	-	(111,530)
Cash Flows From Investing Activities:					
Interest received	21,503	3,025	24,735	6,157	55,420
Net increase/(decrease) in Cash and Cash Equivalents	21,503	3,025	24,735	6,157	55,420
Net Increase in Cash and Cash Equivalents	(99,359)	15,811	175,071	(249,261)	(157,738)
Cash and Cash Equivalents:					
Beginning of year	713,463	70,917	490,281	716,984	1,991,645
End of year	\$ 614,104	\$ 86,728	\$ 665,352	\$ 467,723	\$ 1,833,907
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:					
Operating income (loss)	\$ (348,632)	\$ 8,825	\$ 226,374	\$ (237,917)	\$ (351,350)
Adjustments to reconciled operating income to net cash provided by (used in) operating activities:					
Depreciation expense	22,636	4,420	-	-	27,056
Change in:					
Receivables	120,148	-	-	(25,740)	94,408
Inventories	2,976	-	-	-	2,976
Deferred outflows of resources	(9,614)	-	-	-	(9,614)
Accounts payable and other current liabilities	137,311	(459)	3,907	208,239	348,998
Customer deposits	-	-	-	-	-
Compensated absences	(1,992)	-	-	-	(1,992)
Long-term debt	-	-	-	-	-
Landfill post-closure costs payable	-	-	-	-	-
Net pension liability	119,529	-	-	-	119,529
Other postemployment benefits	(65,531)	-	-	-	(65,531)
Deferred inflows of resources	(26,407)	-	-	-	(26,407)
Net cash provided by (used in) operating activities	\$ (49,576)	\$ 12,786	\$ 230,281	\$ (55,418)	\$ 138,073

CITY OF HELENA, MONTANA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

NON-MAJOR SPECIAL REVENUE FUNDS

YEAR ENDED JUNE 30, 2023

	Storm Water				Community Development			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final		
Revenues:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	2,370,765	2,370,765	2,392,486	21,721	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	18,572	18,572	18,572	-	-	-	133,196	133,196
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Investment earnings	4,500	4,500	158,719	154,219	4,500	4,500	99,531	95,031
Contributions and donations	-	-	-	-	15,000	15,000	-	(15,000)
Miscellaneous	-	-	8	8	-	-	200	200
Total revenues	2,393,837	2,393,837	2,569,785	175,948	19,500	19,500	232,927	213,427
Expenditures:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	744,753	744,753	624,171	120,582	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Community development	-	-	-	-	61,000	66,000	62,590	3,410
Debt service	-	-	-	-	-	-	-	-
Capital outlay	1,475,410	3,773,081	150,819	3,622,262	-	-	-	-
Total expenditures	2,220,163	4,517,834	774,990	3,742,844	61,000	66,000	62,590	3,410
Excess (Deficiency) of Revenues Over (Under) Expenditures	173,674	(2,123,997)	1,794,795	(3,566,896)	(41,500)	(46,500)	170,337	210,017
Other Financing Sources (Uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Proceeds from insurance settlements	-	-	-	-	-	-	-	-
Subscription-based information technology agreements	-	-	-	-	-	-	-	-
Transfers in	597	597	597	-	112,000	112,000	112,000	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	597	597	597	-	112,000	112,000	112,000	-
Net Change in Fund Balance	\$ 174,271	\$ (2,123,400)	\$ 1,795,392	\$ (3,566,896)	\$ 70,500	\$ 65,500	\$ 282,337	\$ 210,017

(Continued)

CITY OF HELENA, MONTANA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

NON-MAJOR SPECIAL REVENUE FUNDS

YEAR ENDED JUNE 30, 2023
(Continued)

	Community Facilities				Police Programs			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final		
Revenues:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	9,500	9,500	9,030	(470)
Intergovernmental	-	-	-	-	2,584,098	2,584,098	2,634,637	50,539
Charges for services	1,589,427	1,589,427	1,602,392	12,965	20,000	20,000	21,693	1,693
Fines and forfeitures	-	-	-	-	-	-	-	-
Investment earnings	5,150	5,150	75,001	69,851	3,000	3,000	82,415	79,415
Contributions and donations	-	-	-	-	-	-	-	-
Miscellaneous	5,050	5,050	26,881	21,831	1,360	1,360	1,304	(56)
Total revenues	1,599,627	1,599,627	1,704,274	104,647	2,617,958	2,617,958	2,749,079	131,121
Expenditures:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	2,287,732	2,437,469	2,119,931	317,538
Public works	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Culture and recreation	2,518,985	2,518,985	2,142,020	376,965	-	-	-	-
Community development	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	3,314	(3,314)
Capital outlay	673,900	767,900	109,255	658,645	469,000	1,664,000	414,337	1,249,663
Total expenditures	3,192,885	3,286,885	2,251,275	1,035,610	2,756,732	4,101,469	2,537,582	1,563,887
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,593,258)	(1,687,258)	(547,001)	(930,963)	(138,774)	(1,483,511)	211,497	(1,432,766)
Other Financing Sources (Uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Proceeds from insurance settlements	-	-	-	-	-	-	-	-
Subscription-based information technology agreements	-	-	-	-	-	-	-	-
Transfers in	363,397	457,397	457,397	-	3,854	753,854	753,854	-
Transfers out	-	-	-	-	(15,000)	(15,000)	(19,724)	4,724
Total other financing sources (uses)	363,397	457,397	457,397	-	(11,146)	738,854	734,130	4,724
Net Change in Fund Balance	<u>\$ (1,229,861)</u>	<u>\$ (1,229,861)</u>	<u>\$ (89,604)</u>	<u>\$ (930,963)</u>	<u>\$ (149,920)</u>	<u>\$ (744,657)</u>	<u>\$ 945,627</u>	<u>\$ (1,428,042)</u>

(Continued)

CITY OF HELENA, MONTANA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

NON-MAJOR SPECIAL REVENUE FUNDS

YEAR ENDED JUNE 30, 2023
(Continued)

	Fire Programs				Open Space Maintenance District			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final		
Revenues:								
Taxes	\$ 1,009,292	\$ 1,009,292	\$ 1,002,197	\$ (7,095)	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	550,750	550,750	643,315	92,565
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	593,400	593,400	-	(593,400)	3,738	77,088	43,368	(33,720)
Charges for services	-	-	-	-	4,000	4,000	7,180	3,180
Fines and forfeitures	-	-	-	-	-	-	-	-
Investment earnings	1,500	1,500	35,412	33,912	1,100	1,100	22,463	21,363
Contributions and donations	-	-	-	-	-	-	37,800	37,800
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	1,604,192	1,604,192	1,037,609	(566,583)	559,588	632,938	754,126	121,188
Expenditures:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	625,612	698,962	586,564	112,398
Community development	-	-	-	-	-	-	-	-
Debt service	98,261	98,261	97,882	379	-	-	-	-
Capital outlay	731,020	941,920	282,820	659,100	-	40,000	39,500	500
Total expenditures	829,281	1,040,181	380,702	659,479	625,612	738,962	626,064	112,898
Excess (Deficiency) of Revenues Over (Under) Expenditures	774,911	564,011	656,907	(1,226,062)	(66,024)	(106,024)	128,062	8,290
Other Financing Sources (Uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Proceeds from insurance settlements	-	-	58,488	58,488	-	-	-	-
Subscription-based information technology agreements	-	-	-	-	-	-	-	-
Transfers in	-	47,000	47,000	-	-	-	20,582	20,582
Transfers out	(692,220)	(692,220)	(692,220)	-	(19,468)	(19,468)	-	(19,468)
Total other financing sources (uses)	(692,220)	(645,220)	(586,732)	58,488	(19,468)	(19,468)	20,582	1,114
Net Change in Fund Balance	\$ 82,691	\$ (81,209)	\$ 70,175	\$ (1,167,574)	\$ (85,492)	\$ (125,492)	\$ 148,644	\$ 9,404

(Continued)

CITY OF HELENA, MONTANA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

NON-MAJOR SPECIAL REVENUE FUNDS

YEAR ENDED JUNE 30, 2023
(Continued)

	Urban Forestry Maintenance District				CARES/ARPA			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final		
Revenues:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	480,500	480,500	481,773	1,273	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	1,170	1,170	1,170	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Investment earnings	1,000	1,000	13,672	12,672	15,000	15,000	11,919	(3,081)
Contributions and donations	-	-	-	-	-	-	-	-
Miscellaneous	9,000	9,000	-	(9,000)	-	-	-	-
Total revenues	491,670	491,670	496,615	4,945	15,000	15,000	11,919	(3,081)
Expenditures:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	6,704,893	6,704,893	-	6,704,893
Public works	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Culture and recreation	510,738	505,959	500,180	5,779	-	-	-	-
Community development	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital outlay	50,000	54,779	53,970	809	-	-	-	-
Total expenditures	560,738	560,738	554,150	6,588	6,704,893	6,704,893	-	6,704,893
Excess (Deficiency) of Revenues Over (Under) Expenditures	(69,068)	(69,068)	(57,535)	(1,643)	(6,689,893)	(6,689,893)	11,919	(6,707,974)
Other Financing Sources (Uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Proceeds from insurance settlements	-	-	-	-	-	-	-	-
Subscription-based information technology agreements	-	-	-	-	-	-	-	-
Transfers in	793	793	793	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	793	793	793	-	-	-	-	-
Net Change in Fund Balance	<u>\$ (68,275)</u>	<u>\$ (68,275)</u>	<u>\$ (56,742)</u>	<u>\$ (1,643)</u>	<u>\$ (6,689,893)</u>	<u>\$ (6,689,893)</u>	<u>\$ 11,919</u>	<u>\$ (6,707,974)</u>

(Continued)

CITY OF HELENA, MONTANA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

NON-MAJOR SPECIAL REVENUE FUNDS

YEAR ENDED JUNE 30, 2023
(Continued)

	Light Maintenance Districts				Total			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final		
Revenues:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,009,292	\$ 1,009,292	\$ 1,002,197	\$ (7,095)
Special assessments	1,002,494	1,002,494	912,602	(89,892)	4,404,509	4,404,509	4,430,176	25,667
Licenses and permits	-	-	-	-	9,500	9,500	9,030	(470)
Intergovernmental	-	-	-	-	3,200,978	3,274,328	2,830,943	(443,385)
Charges for services	-	-	-	-	1,613,427	1,613,427	1,631,265	17,838
Fines and forfeitures	-	-	-	-	-	-	-	-
Investment earnings	-	-	-	-	35,750	35,750	499,132	463,382
Contributions and donations	-	-	-	-	15,000	15,000	37,800	22,800
Miscellaneous	-	-	-	-	15,410	15,410	28,393	12,983
Total revenues	1,002,494	1,002,494	912,602	(89,892)	10,303,866	10,377,216	10,468,936	91,720
Expenditures:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	8,992,625	9,142,362	2,119,931	7,022,431
Public works	1,016,872	1,016,872	899,430	117,442	1,761,625	1,761,625	1,523,601	238,024
Public health	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	3,655,335	3,723,906	3,228,764	495,142
Community development	-	-	-	-	61,000	66,000	62,590	3,410
Debt service	-	-	-	-	98,261	98,261	101,196	(2,935)
Capital outlay	-	-	-	-	3,399,330	7,241,680	1,050,701	6,190,979
Total expenditures	1,016,872	1,016,872	899,430	117,442	17,968,176	22,033,834	8,086,783	13,947,051
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,378)	(14,378)	13,172	(207,334)	(7,664,310)	(11,656,618)	2,382,153	(13,855,331)
Other Financing Sources (Uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Proceeds from insurance settlements	-	-	-	-	-	-	58,488	58,488
Subscription-based information technology agreements	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	480,641	1,371,641	1,392,223	20,582
Transfers out	-	-	-	-	(726,688)	(726,688)	(711,944)	(14,744)
Total other financing sources (uses)	-	-	-	-	(246,047)	644,953	738,767	64,326
Net Change in Fund Balance	<u>\$ (14,378)</u>	<u>\$ (14,378)</u>	<u>\$ 13,172</u>	<u>\$ (207,334)</u>	<u>\$ (7,910,357)</u>	<u>\$ (11,011,665)</u>	<u>\$ 3,120,920</u>	<u>\$ (13,791,005)</u>

(Concluded)

CITY OF HELENA, MONTANA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

NON-MAJOR DEBT SERVICE FUNDS

YEAR ENDED JUNE 30, 2023

	Special Improvement Districts Revolving				Park and Recreation General Obligation Refunding			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final		
Revenues:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 555,750	\$ 555,750	\$ 557,531	\$ 1,781
Special assessments	-	-	2	2	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Investment earnings	-	-	-	-	1,000	1,000	16,045	15,045
Contributions and donations	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	-	-	2	2	556,750	556,750	573,576	16,826
Expenditures:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	102	102	102	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	400	(400)
Community development	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	552,900	552,900	545,650	7,250
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	102	102	102	-	552,900	552,900	546,050	6,850
Excess (Deficiency) of Revenues Over (Under) Expenditures	(102)	(102)	(100)	2	3,850	3,850	27,526	9,976
Other Financing Sources (Uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Proceeds from insurance settlements	-	-	-	-	-	-	-	-
Subscription-based information technology agreements	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net Change in Fund Balance	<u>\$ (102)</u>	<u>\$ (102)</u>	<u>\$ (100)</u>	<u>\$ 2</u>	<u>\$ 3,850</u>	<u>\$ 3,850</u>	<u>\$ 27,526</u>	<u>\$ 9,976</u>

(Continued)

CITY OF HELENA, MONTANA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

NON-MAJOR DEBT SERVICE FUNDS

YEAR ENDED JUNE 30, 2023
(Continued)

	Total			
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 555,750	\$ 555,750	\$ 557,531	\$ 1,781
Special assessments	-	-	2	2
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment earnings	1,000	1,000	16,045	15,045
Contributions and donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	556,750	556,750	573,578	16,828
Expenditures:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	102	102	102	-
Public health	-	-	-	-
Culture and recreation	-	-	400	(400)
Community development	-	-	-	-
Debt service	552,900	552,900	545,650	7,250
Capital outlay	-	-	-	-
Total expenditures	553,002	553,002	546,152	6,850
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,748	3,748	27,426	9,978
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Proceeds from insurance settlements	-	-	-	-
Subscription-based information technology agreements	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ 3,748	\$ 3,748	\$ 27,426	\$ 9,978

(Concluded)

CITY OF HELENA, MONTANA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

NON-MAJOR CAPITAL PROJECTS FUNDS

YEAR ENDED JUNE 30, 2023

	Capital Improvements				Special Improvements Districts Construction			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final		
Revenues:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	147	147	-	-	-	-
Licenses and permits	8,622	8,622	7,789	(833)	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	66,500	66,500	136,055	69,555	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Investment earnings	5,500	5,500	189,061	183,561	-	-	-	-
Contributions and donations	700	700	206	(494)	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	81,322	81,322	333,258	251,936	-	-	-	-
Expenditures:								
General government	-	-	-	-	-	-	45,947	(45,947)
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Culture and recreation	220,380	460,614	150,221	310,393	-	-	-	-
Community development	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital outlay	774,893	3,784,997	2,025,577	1,759,420	-	-	-	-
Total expenditures	995,273	4,245,611	2,175,798	2,069,813	-	-	45,947	(45,947)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(913,951)	(4,164,289)	(1,842,540)	(1,817,877)	-	-	(45,947)	45,947
Other Financing Sources (Uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Proceeds from insurance settlements	-	-	-	-	-	-	-	-
Subscription-based information technology agreements	-	-	1,012,594	1,012,594	-	-	-	-
Transfers in	744,427	1,844,147	1,984,147	140,000	-	-	-	-
Transfers out	(350,000)	(889,520)	(49,376)	(840,144)	-	-	-	-
Total other financing sources (uses)	394,427	954,627	2,947,365	312,450	-	-	-	-
Net Change in Fund Balance	\$ (519,524)	\$ (3,209,662)	\$ 1,104,825	\$ (1,505,427)	\$ -	\$ -	\$ (45,947)	\$ 45,947

(Continued)

CITY OF HELENA, MONTANA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

NON-MAJOR CAPITAL PROJECTS FUNDS

YEAR ENDED JUNE 30, 2023
(Continued)

	TIF Railroad Districts				TIF Downtown District			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final		
Revenues:								
Taxes	\$ 323,848	\$ 323,848	\$ 297,387	\$ (26,461)	\$ 181,300	\$ 181,300	\$ 314,979	\$ 133,679
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	8,335	8,335	-	-	29,300	29,300
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Investment earnings	500	500	22,619	22,119	500	500	13,385	12,885
Contributions and donations	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	324,348	324,348	328,341	3,993	181,800	181,800	357,664	175,864
Expenditures:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Community development	227,000	227,000	47,773	179,227	180,000	180,000	17,567	162,433
Debt service	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	227,000	227,000	47,773	179,227	180,000	180,000	17,567	162,433
Excess (Deficiency) of Revenues Over (Under) Expenditures	97,348	97,348	280,568	(175,234)	1,800	1,800	340,097	13,431
Other Financing Sources (Uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Proceeds from insurance settlements	-	-	-	-	-	-	-	-
Subscription-based information technology agreements	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net Change in Fund Balance	\$ 97,348	\$ 97,348	\$ 280,568	\$ (175,234)	\$ 1,800	\$ 1,800	\$ 340,097	\$ 13,431

(Continued)

CITY OF HELENA, MONTANA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

NON-MAJOR CAPITAL PROJECTS FUNDS

YEAR ENDED JUNE 30, 2023
(Continued)

	TIF Capital Mall District				Total			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final		
Revenues:								
Taxes	\$ 141,600	\$ 141,600	\$ 183,765	\$ 42,165	\$ 646,748	\$ 646,748	\$ 796,131	\$ 149,383
Special assessments	-	-	-	-	-	-	147	147
Licenses and permits	-	-	-	-	8,622	8,622	7,789	(833)
Intergovernmental	-	-	10,078	10,078	-	-	47,713	47,713
Charges for services	-	-	-	-	66,500	66,500	136,055	69,555
Fines and forfeitures	-	-	-	-	-	-	-	-
Investment earnings	150	150	8,971	8,821	6,650	6,650	234,036	227,386
Contributions and donations	-	-	-	-	700	700	206	(494)
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	141,750	141,750	202,814	61,064	729,220	729,220	1,222,077	492,857
Expenditures:								
General government	200,000	200,000	-	200,000	200,000	200,000	45,947	154,053
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	220,380	460,614	150,221	310,393
Community development	-	-	-	-	407,000	407,000	65,340	341,660
Debt service	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	774,893	3,784,997	2,025,577	1,759,420
Total expenditures	200,000	200,000	-	200,000	1,602,273	4,852,611	2,287,085	2,565,526
Excess (Deficiency) of Revenues Over (Under) Expenditures	(58,250)	(58,250)	202,814	(138,936)	(873,053)	(4,123,391)	(1,065,008)	(2,072,669)
Other Financing Sources (Uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Proceeds from insurance settlements	-	-	-	-	-	-	-	-
Subscription-based information technology agreements	-	-	-	-	-	-	1,012,594	1,012,594
Transfers in	-	-	-	-	744,427	1,844,147	1,984,147	140,000
Transfers out	-	-	-	-	(350,000)	(889,520)	(49,376)	(840,144)
Total other financing sources (uses)	-	-	-	-	394,427	954,627	2,947,365	312,450
Net Change in Fund Balance	\$ (58,250)	\$ (58,250)	\$ 202,814	\$ (138,936)	\$ (478,626)	\$ (3,168,764)	\$ 1,882,357	\$ (1,760,219)

(Concluded)

COMPONENT UNITS

The Helena Tourism Business Improvement District (TBID) is a component unit of the City. The TBID does not issue a separate financial report. Accounting principles generally accepted in the United States (U.S. GAAP) require the City to present combining fund statements if the component units do not present separate financial statements. The TBID is made up of two governmental funds. Combining statements are reported here as required by U.S. GAAP.

CITY OF HELENA, MONTANA

COMBINING BALANCE SHEET GOVERNMENTAL FUNDS

HELENA TOURISM BUSINESS IMPROVEMENT DISTRICT

JUNE 30, 2023

	General	Special Revenue Tourism Alliance	Total
Assets			
Cash and cash equivalents	\$ 323,261	\$ 15,186	\$ 338,447
Taxes receivable, net of allowance for uncollectibles	51,725	-	51,725
Prepaid expenses	80	-	80
Internal balances	16,165	(16,165)	-
Total Assets	391,231	(979)	390,252
Liabilities			
Accounts payable	29,500	-	29,500
Payroll liabilities	-	5,544	5,544
Other liabilities	3,386	-	3,386
Total Liabilities	32,886	5,544	38,430
Deferred Inflows of Resources			
Deferred inflow - special assessments	51,725	-	51,725
Total Deferred Inflows of Resources	51,725	-	51,725
Fund Balances			
Unassigned	306,620	(6,523)	300,097
Total Fund Balances	306,620	(6,523)	300,097
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 391,231	\$ (979)	\$ 390,252

Reconciliation to the balance sheet of governmental funds to the statement of net position

Amounts reported for governmental activities in the statement of net position are different because:

Ending fund balance \$ 300,097

Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.

Compensated absences (12,966)

Net position of governmental activities \$ 287,131

CITY OF HELENA, MONTANA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

HELENA TOURISM BUSINESS IMPROVEMENT DISTRICT

YEAR ENDED JUNE 30, 2023

	General	Special Revenue Tourism Alliance	Total
Revenues:			
Special assessments	\$ 527,737	\$ -	\$ 527,737
Contributions	-	-	-
Charges for services	-	-	-
Investment earnings	325	-	325
Other income	724	149	873
Total revenues	528,786	149	528,935
Expenditures:			
Community development	413,497	189,300	602,797
Total expenditures	413,497	189,300	602,797
Excess (Deficiency) of Revenues Over (Under) Expenditures	115,289	(189,151)	(73,862)
Other Financing Sources (Uses):			
Transfers in	-	182,600	182,600
Transfers out	(182,600)	-	(182,600)
Total other financing sources (uses)	(182,600)	182,600	-
Net Change in Fund Balance	(67,311)	(6,551)	(73,862)
Fund Balance:			
Beginning of year	373,931	28	373,959
End of year	\$ 306,620	\$ (6,523)	\$ 300,097

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities

Net change in fund balance - total governmental funds \$ (73,862)

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives reported as depreciation expense. This is the amount by which depreciation and other changes exceeded capital outlays in the current period.

Depreciation expense (1,030)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the government funds.

Compensated absences (1,504)

Change in net position of governmental activities \$ (76,396)

CITY OF HELENA, MONTANA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2023

<u>Federal Grantor / Pass-Through Grantor / Project Title</u>	<u>Federal ALN</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>
<u>U.S. Department of Agriculture</u>				
Passed Through the Montana Department of Natural Resources and Conservation: Cooperative Forestry Assistance	10.664	20-DG-11010000-024	\$ 31,730	\$ -
Total U.S. Department of Agriculture			31,730	-
<u>U.S. Department of the Interior</u>				
Secure Rural Schools and Community Self-Determination	15.234	22-CS-11011500-030	7,900	-
Total U.S. Department of the Interior			7,900	-
<u>U.S. Department of Housing and Urban Development:</u>				
Passed Through the Montana Department of Commerce: Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	MT-CDBG-PG-19-07	20,000	20,000
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	MT-CDBG-19HSP-02	21,772	21,772
COVID-19 - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	MT-CDBG-CV-22-06	27,616	27,616
Total U.S. Department of Housing and Urban Development			69,388	69,388
<u>U.S. Department of Justice:</u>				
Bulletproof Vest Partnership Program	16.607	FY22 BVP Funds	4,837	-
Passed Through the Montana Board of Crime Control: Crime Victim Assistance (VOCA)	16.575	23-V01-1375	67,965	-
Violence Against Women Formula Grants (VAWA)	16.588	23-W02-1485	52,748	-
Passed Through Lewis & Clark County: Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-22-GG-02631-JAGX	19,724	19,724
Passed Through Gallatin County: Edward Byrne Memorial Justice Assistance Grant Program	16.738	23-G01-1345	49,787	49,787
Subtotal 16.738			69,511	69,511
Total U.S. Department of Justice			195,061	69,511
<u>U.S. Department of Transportation:</u>				
Passed Through Montana Department of Transportation: Formula Grants for Rural Areas and Tribal Transit Program	20.509	5311-111297	1,042,897	-
Highway Safety Cluster: National Priority Safety Programs	20.616	112343	32,814	-
Total Highway Safety Cluster			32,814	-
Total U.S. Department of Transportation			1,075,711	-
<u>U.S. Executive Office of the President:</u>				
Passed Through Lewis & Clark County: High Intensity Drug Trafficking Areas Program	95.001	G20RM0036A	8,178	-
Total U.S. Executive Office of the President			8,178	-
<u>U.S. Department of Homeland Security:</u>				
Passed Through Montana Department of Military Affairs, Disaster and Emergency Services: Homeland Security Grant Program	97.067	EMW-2021-SS-00042	17,971	-
Homeland Security Grant Program	97.067	EMW-2020-SS-00078	115,235	-
Homeland Security Grant Program	97.067	EMW-2020-SS-00018	64,828	-
Passed Through Billings Fire Department: Homeland Security Grant Program	97.067	EMW-2020-SS-00018	6,000	-
Total Department of Homeland Security			204,034	-
Total Expenditures of Federal Awards			\$ 1,592,002	\$ 138,899

See accompanying notes to schedule of expenditures of federal awards.

CITY OF HELENA, MONTANA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2023

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of the City of Helena (City) under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The City has elected to not use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

STATISTICAL SECTION

STATISTICAL SECTION

This part of the City of Helena's (City) annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Contents	Page
<u>Financial Trends</u>	
These schedules contain trend information to improve the reader's understanding of how the City's financial performance and well-being have changed over time.	VI – 3
<u>Revenue Capacity</u>	
These schedules contain information to help the reader assess the City's most significant local revenue source: property taxes.	VI – 6
<u>Debt Capacity</u>	
These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	VI – 11
<u>Demographic and Economic Information</u>	
These schedules offer demographic and economic indicators to improve the reader's understanding of the environment in which the City's financial activities take place.	VI – 16
<u>Operating Information</u>	
These schedules contain service and infrastructure data to improve the reader's understanding of how the information in the City's financial report relates to the services the government provides and the activities it performs.	VI – 17
<u>Miscellaneous Statistics</u>	
These schedules are intended to present other information the City feels is necessary for its users.	VI – 21
<u>The Water System</u> - presents information about the City's water system as required in bond covenants.	
<u>The Wastewater System</u> - presents information about the City's wastewater system as required in bond covenants.	
<u>Special Improvement Districts (SID) Revolving Fund/Statement of Changes in Fund Balance</u> -presents information about the City's SID Revolving Fund as is required in bond covenants.	

Special Improvement Districts Revolving Fund/Cash Balance and Outstanding Bonds Secured Thereby - presents information about bonds secured by the City's SID Revolving Fund and the amount of cash securing them.

Special Improvement District Bond/Special Assessment Billings and Collections - presents information about assessment revenues billed, owing, and collected for payment of these bonds.

Railroad Tax Increment Financing District/Property Tax Levies and Collections - presents information regarding the amount of property taxes levied and collected to support the district.

Downtown Tax Increment Financing District/Property Tax Levies and Collections - presents information regarding the amount of property taxes levied and collected to support the district.

CITY OF HELENA, MONTANA

NET POSITION BY COMPONENT - LAST TEN YEARS

(Accrual basis of accounting)

(Unaudited)

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Governmental activities:										
Net investment in capital assets	\$ 143,238,126	\$ 138,334,845	\$ 137,041,118	\$ 139,254,305	\$ 130,768,106	\$ 129,370,594	\$ 127,387,996	\$ 126,448,587	\$ 112,997,297	\$ 104,044,169
Restricted	8,234,765	38,392,080	25,625,200	17,323,027	11,140,729	10,179,868	11,521,903	12,000,238	9,969,118	10,259,787
Unrestricted	<u>19,593,070</u>	<u>(9,645,214)</u>	<u>(4,235,354)</u>	<u>(11,977,161)</u>	<u>(4,849,462)</u>	<u>(4,888,987)</u>	<u>(5,071,175)</u>	<u>(5,301,510)</u>	<u>(3,648,813)</u>	<u>8,476,396</u>
Total governmental activities net position	<u>\$ 171,065,961</u>	<u>\$ 167,081,711</u>	<u>\$ 158,430,964</u>	<u>\$ 144,600,171</u>	<u>\$ 137,059,373</u>	<u>\$ 134,661,475</u>	<u>\$ 133,838,724</u>	<u>\$ 133,147,315</u>	<u>\$ 119,317,602</u>	<u>\$ 122,780,352</u>
Business-type activities:										
Net investment in capital assets	\$ 149,351,583	\$ 141,526,645	\$ 143,177,781	\$ 137,151,058	\$ 138,938,912	\$ 129,901,321	\$ 125,406,279	\$ 125,294,720	\$ 117,255,708	\$ 107,502,635
Restricted	1,266,489	28,792,457	13,280,856	3,274,243	1,719,012	1,718,447	1,828,652	2,773,367	2,782,860	1,937,111
Unrestricted	<u>33,446,518</u>	<u>3,779,798</u>	<u>9,206,061</u>	<u>19,544,795</u>	<u>14,951,125</u>	<u>17,933,829</u>	<u>19,577,629</u>	<u>15,392,015</u>	<u>13,978,228</u>	<u>14,911,713</u>
Total business-type activities net position	<u>\$ 184,064,590</u>	<u>\$ 174,098,900</u>	<u>\$ 165,664,698</u>	<u>\$ 159,970,096</u>	<u>\$ 155,609,049</u>	<u>\$ 149,553,597</u>	<u>\$ 146,812,560</u>	<u>\$ 143,460,102</u>	<u>\$ 134,016,796</u>	<u>\$ 124,351,459</u>
Primary government:										
Net investment in capital assets	\$ 292,589,709	\$ 279,861,490	\$ 280,218,899	\$ 276,405,363	\$ 269,707,018	\$ 259,271,915	\$ 252,794,275	\$ 251,743,307	\$ 230,253,005	\$ 211,546,804
Restricted	9,501,254	67,184,537	38,906,055	20,597,270	12,859,741	11,898,315	13,350,555	14,773,605	12,751,978	12,196,898
Unrestricted	<u>53,039,588</u>	<u>(5,865,416)</u>	<u>4,970,707</u>	<u>7,567,634</u>	<u>10,101,663</u>	<u>13,044,842</u>	<u>14,506,454</u>	<u>10,090,505</u>	<u>10,329,415</u>	<u>23,388,109</u>
Total primary government net position	<u>\$ 355,130,551</u>	<u>\$ 341,180,611</u>	<u>\$ 324,095,661</u>	<u>\$ 304,570,267</u>	<u>\$ 292,668,422</u>	<u>\$ 284,215,072</u>	<u>\$ 280,651,284</u>	<u>\$ 276,607,417</u>	<u>\$ 253,334,398</u>	<u>\$ 247,131,811</u>

CITY OF HELENA, MONTANA

CHANGES IN NET POSITION - LAST TEN YEARS

(Accrual Basis of Accounting)

(Unaudited)

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Expenses:										
Governmental activities:										
General government	\$ 2,328,408	\$ 5,283,196	\$ 2,079,433	\$ 3,151,905	\$ 2,473,932	\$ 3,036,845	\$ 2,784,547	\$ 2,312,861	\$ 2,462,445	\$ 2,499,590
Public safety	20,071,239	17,953,590	19,442,038	16,980,222	15,625,931	14,930,310	13,858,480	13,509,042	13,080,712	13,231,206
Public works	8,855,074	9,300,006	7,791,635	7,822,691	7,466,323	6,517,871	6,227,931	5,889,151	6,128,853	5,662,887
Public health	144,666	126,375	100,425	91,084	108,097	188,800	230,818	235,321	229,590	225,331
Culture and recreation	6,705,086	5,868,110	5,614,783	4,659,172	4,978,638	4,641,148	4,760,319	4,360,431	4,370,730	3,986,908
Community development	827,314	1,201,983	1,239,898	994,638	1,653,385	799,505	560,099	927,252	896,997	565,194
Intergovernmental	-	-	-	-	13,919	-	11,849	-	-	17,620
Interest on long-term debt	156,112	121,253	172,394	131,100	138,732	162,792	187,449	261,594	71,187	761,726
Total governmental activities expenses	39,087,899	39,854,513	36,440,606	33,830,812	32,458,957	30,277,271	28,621,492	27,195,652	27,240,514	26,950,462
Business-type activities:										
Water	7,209,705	6,670,785	7,237,377	6,948,747	6,262,263	6,353,763	6,527,186	5,948,722	5,682,401	5,845,585
Waste water	4,653,288	4,238,054	4,491,872	4,216,097	4,281,630	3,905,694	3,832,496	3,840,425	3,763,125	3,677,766
Solid waste	3,709,506	3,471,806	3,848,570	3,363,018	3,217,794	3,914,718	2,527,796	2,804,327	2,774,054	3,005,956
Transfer station	3,385,590	3,071,589	3,155,076	3,086,794	2,917,765	2,898,935	2,999,596	2,804,491	2,884,298	2,795,143
Parking	1,758,174	1,731,661	1,839,104	1,967,777	1,787,009	1,854,018	1,615,543	1,616,030	1,774,216	1,774,216
Golf course	2,094,635	2,125,520	2,123,950	1,677,501	2,170,807	1,437,446	1,378,934	1,346,433	1,302,066	2,396,277
Bus	1,858,205	1,730,348	1,698,131	1,586,514	1,733,548	1,742,719	1,707,372	1,340,154	1,340,586	1,541,443
Other activities	2,817,476	2,585,248	2,675,069	2,458,884	2,294,153	2,082,131	1,974,257	1,943,910	1,946,026	1,833,516
Total business-type activities expenses	27,486,939	25,625,011	27,069,149	25,305,332	24,658,969	24,189,424	22,563,180	21,644,492	21,466,772	21,095,686
Total primary government expenses	\$ 66,574,838	\$ 65,479,524	\$ 63,509,755	\$ 59,136,144	\$ 57,117,926	\$ 54,466,695	\$ 51,184,672	\$ 48,840,144	\$ 48,707,286	\$ 48,046,148
Program Revenues:										
Governmental activities:										
Charges for services:										
General government	\$ 232,796	\$ 182,246	\$ 569,782	\$ 653,762	\$ 850,363	\$ 776,923	\$ 930,972	\$ 933,136	\$ 1,011,040	\$ 910,160
Public safety	1,132,991	642,810	5,830,676	4,135,574	2,995,632	2,827,107	2,519,299	2,438,728	2,424,719	1,250,499
Public works	10,895,229	11,071,671	11,009,061	10,511,471	7,819,308	6,488,305	5,820,802	5,374,585	5,147,857	4,972,860
Public health	53,573	27,827	29,497	34,805	34,038	38,685	37,906	42,505	38,805	39,092
Culture and recreation	3,109,200	2,478,951	1,878,259	3,066,355	2,672,516	2,042,207	2,058,972	2,544,201	2,414,927	1,907,827
Community development	366,619	393,137	130,478	582,748	1,078,322	255,309	33,589	414,227	448,664	74,265
Operating grants and contributions	12,802,601	14,417,774	12,828,359	6,951,335	3,344,495	2,636,652	2,938,264	2,600,111	3,593,753	4,336,569
Capital grants and contributions	633,196	49,069	32,000	-	342,062	146,862	1,194,086	11,960,203	9,033,942	401,840
Total governmental activities program revenues	29,226,205	29,263,485	32,308,112	25,936,050	19,136,736	15,212,050	15,533,890	26,307,696	24,113,737	13,893,112
Business-type activities:										
Water	\$ 9,777,838	9,928,870	9,937,707	8,452,071	8,329,202	8,001,154	6,869,273	6,857,902	6,848,752	6,583,279
Waste water	6,462,739	6,579,051	6,819,087	6,147,366	5,643,905	4,684,320	4,646,670	4,422,625	4,231,987	4,221,124
Solid waste	3,719,428	3,786,056	3,526,899	3,432,181	3,428,248	3,296,827	3,296,934	3,471,427	3,407,846	3,348,161
Transfer station	2,677,913	2,824,940	2,807,142	2,676,681	2,428,905	2,480,033	2,568,365	2,636,743	2,599,698	3,002,835
Parking	1,963,515	1,922,175	1,898,461	1,793,831	1,764,326	1,615,268	1,738,246	1,763,047	1,794,908	-
Golf course	1,955,121	1,753,055	1,879,666	1,530,191	1,746,898	1,318,807	1,308,364	1,379,110	1,400,988	1,281,362
Bus	32,385	21,528	20,461	65,017	142,751	181,262	224,606	146,952	196,189	307,593
Other activities	4,563,506	3,264,769	3,133,969	2,520,874	2,243,111	2,340,183	2,251,768	2,149,382	1,995,117	1,910,091
Operating grants and contributions	1,872,365	1,903,796	1,947,065	1,739,535	1,702,931	1,081,538	1,311,418	1,267,118	974,042	961,869
Capital grants and contributions	-	735,000	-	10,376	726,328	1,074,948	1,677,932	6,519,156	4,341,452	1,260,497
Total business-type activities revenues	33,024,810	32,719,240	31,930,457	28,368,123	28,156,605	26,074,340	25,893,576	30,613,462	28,190,979	22,876,811
Total primary government revenues	\$ 62,251,015	\$ 61,982,725	\$ 64,238,569	\$ 54,304,173	\$ 47,293,341	\$ 41,286,390	\$ 41,427,466	\$ 56,921,158	\$ 52,304,716	\$ 36,769,923
Net (Expenses)/Revenues:										
Governmental activities	\$ (9,861,694)	\$ (10,591,028)	\$ (4,132,494)	\$ (7,894,762)	\$ (13,322,221)	\$ (15,065,221)	\$ (13,087,602)	\$ (887,956)	\$ (3,126,777)	\$ (13,057,350)
Business-type activities	5,537,871	7,094,229	4,861,308	3,062,791	3,497,636	1,884,916	3,330,396	8,968,970	6,724,207	1,781,125
Total primary government net (expenses) revenues	\$ (4,323,823)	\$ (3,496,799)	\$ 728,814	\$ (4,831,971)	\$ (9,824,585)	\$ (13,180,305)	\$ (9,757,206)	\$ 8,081,014	\$ 3,597,430	\$ (11,276,225)
General Revenues and other Changes in Net Position:										
Governmental activities:										
Property taxes	\$ 13,884,885	\$ 13,651,843	\$ 13,115,613	\$ 10,514,624	\$ 11,620,191	\$ 10,797,141	\$ 10,329,375	\$ 9,939,895	\$ 9,627,235	\$ 9,813,380
Motor vehicle taxes	965,755	1,210,782	1,153,193	1,054,649	1,028,710	891,652	853,548	826,785	774,849	688,338
Unrestricted grants and contributions	-	4,819,847	4,617,261	4,525,417	4,409,295	4,334,645	4,310,367	4,259,548	4,132,618	4,622,584
Investment earnings	1,600,932	114,415	40,479	134,922	463,553	291,269	157,354	91,441	31,507	34,930
Gain on the sale of capital assets	27,465	80,441	42,562	132,464	2,850	20,157	58,539	-	28,257	12,912
Miscellaneous	134,267	-	-	-	-	-	-	-	-	-
Transfers	(2,825,848)	(787,505)	(737,845)	(848,659)	(1,804,481)	(446,892)	(407,904)	(375,000)	(1,775,194)	(364,500)
Insurance settlements	58,488	151,952	-	-	-	-	-	-	-	-
Special item	-	-	-	-	-	-	-	(25,000)	-	-
Total governmental activities	13,845,944	19,241,775	18,231,263	15,693,417	15,720,118	15,887,972	15,301,279	14,717,669	12,819,272	14,807,644
Business-type activities:										
Investment earnings	1,542,746	94,801	56,084	449,598	617,860	396,725	188,875	81,993	18,808	18,257
Gain on sale of capital assets	19,455	72,028	34,983	-	135,475	12,504	5,925	17,343	30,695	240,000
Miscellaneous	39,770	-	-	-	-	-	-	-	-	-
Transfers	2,825,848	787,505	737,845	848,659	1,804,481	446,892	407,904	375,000	1,775,194	364,500
Special item	-	385,639	-	-	-	-	-	-	7,391,153	-
Total business-type activities	4,427,819	1,339,973	828,912	1,298,257	2,557,816	856,121	602,704	474,336	9,215,850	622,757
Total primary government	\$ 18,273,763	\$ 20,581,748	\$ 19,060,175	\$ 16,991,674	\$ 18,277,934	\$ 16,744,093	\$ 15,903,983	\$ 15,192,005	\$ 22,035,122	\$ 15,430,401
Change in Net Position:										
Governmental activities	\$ 3,984,250	\$ 8,650,747	\$ 14,098,769	\$ 7,798,655	\$ 2,397,897	\$ 822,751	\$ 2,213,677	\$ 13,829,713	\$ 9,692,495	\$ 1,750,294
Business-type activities	9,965,690	8,434,202	5,690,220	4,361,048	6,055,452	2,741,037	3,933,100	9,443,306	15,940,057	2,403,882
Total primary government change in net position	\$ 13,949,940	\$ 17,084,949	\$ 19,788,989	\$ 12,159,703	\$ 8,453,349	\$ 3,563,788	\$ 6,146,777	\$ 23,273,019	\$ 25,632,552	\$ 4,154,176

CITY OF HELENA, MONTANA

FUND BALANCES, GOVERNMENTAL FUNDS - LAST TEN YEARS

(Modified Accrual Basis of Accounting)

(Unaudited)

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Fund:										
Nonspendable	\$ 29,143	\$ 1,317,033	\$ 124,494	\$ 6,287	\$ 9,780	\$ 7,697	\$ 16,902	\$ 13,663	\$ 14,774	\$ 19,264
Restricted	246,648	92,447	86,789	132,814	144,235	67,937	73,800	62,473	113,730	64,044
Committed	2,939,597	1,426,620	17,000	-	-	-	-	42,273	117,273	-
Assigned	36,343	378,850	444,000	47,934	163,852	824,027	32,596	5,000	6,000	2,386
Unassigned	9,949,717	13,058,159	11,778,130	10,300,640	6,426,782	4,609,737	5,376,401	5,436,164	6,770,453	6,559,029
Total General Fund	<u>\$ 13,201,448</u>	<u>\$ 16,273,109</u>	<u>\$ 12,450,413</u>	<u>\$ 10,487,675</u>	<u>\$ 6,744,649</u>	<u>\$ 5,509,398</u>	<u>\$ 5,499,699</u>	<u>\$ 5,559,573</u>	<u>\$ 7,022,230</u>	<u>\$ 6,644,723</u>
All Other Governmental Funds:										
Nonspendable	\$ 306,593	\$ 360,393	\$ 5,585,036	\$ 965,972	\$ 286,611	\$ 280,299	\$ 387,233	\$ 394,047	\$ 248,965	\$ 295,288
Restricted	7,988,117	4,640,241	10,800,937	7,661,558	12,487,883	11,142,220	12,711,213	11,937,765	9,855,388	10,195,743
Committed	2,841,966	6,732,761	4,215,205	2,931,907	1,807,477	1,781,734	1,488,727	1,553,024	1,576,584	1,446,792
Assigned	18,967,602	20,068,474	4,796,737	5,598,507	2,420,721	4,138,428	3,119,020	2,544,285	2,791,027	2,401,501
Unassigned	6,059,425	-	(528,674)	(44,075)	(68,957)	(50,485)	(51,433)	(281,618)	(150,931)	(146,969)
Total all Other Governmental Funds	<u>\$ 36,163,703</u>	<u>\$ 31,801,869</u>	<u>\$ 24,869,241</u>	<u>\$ 17,113,869</u>	<u>\$ 16,933,735</u>	<u>\$ 17,292,196</u>	<u>\$ 17,654,760</u>	<u>\$ 16,147,503</u>	<u>\$ 14,321,033</u>	<u>\$ 14,192,355</u>

CITY OF HELENA, MONTANA

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS - LAST TEN YEARS

(Modified Accrual Basis of Accounting)

(Unaudited)

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Revenues:										
Property taxes	\$ 14,639,284	\$ 13,651,063	\$ 13,091,139	\$ 12,608,166	\$ 11,518,252	\$ 10,799,382	\$ 10,386,161	\$ 9,940,730	\$ 10,138,026	\$ 11,376,883
Motor vehicle taxes	965,755	1,210,782	1,153,193	1,054,649	1,028,710	891,652	853,548	826,785	774,849	688,338
Special assessments	11,599,155	11,476,251	11,211,778	11,141,122	8,345,193	7,021,904	6,409,137	5,911,386	5,718,233	5,677,012
Licenses and permits	629,452	643,584	681,073	665,401	688,404	545,630	633,332	638,250	638,327	737,162
Intergovernmental	9,649,990	16,961,632	13,972,271	11,550,618	9,147,355	7,357,020	7,658,087	7,961,957	8,533,328	9,238,030
Charges for services	2,674,961	2,164,828	2,474,136	1,952,050	2,091,774	1,779,690	1,632,309	2,063,152	1,922,226	1,820,517
Fines	449,309	398,979	444,690	571,191	540,899	523,678	535,033	585,401	650,074	713,420
Investment earnings	1,600,932	128,401	60,546	314,922	479,082	291,269	157,354	91,441	31,507	34,930
Miscellaneous	729,386	133,118	516,602	353,426	305,423	372,789	415,052	727,425	551,325	283,980
Total revenues	42,938,224	46,768,638	43,605,428	40,211,545	34,145,092	29,583,014	28,680,013	28,746,527	28,957,895	30,570,272
Expenditures:										
General government	1,988,429	4,457,975	2,270,942	2,880,223	2,324,298	2,785,665	2,467,576	2,150,391	2,343,318	2,192,450
Public safety	15,987,611	15,450,138	14,738,531	14,108,886	13,381,503	12,631,086	11,786,301	11,722,710	11,487,514	12,524,881
Public works	6,308,231	7,240,016	6,349,554	5,979,935	5,551,877	5,307,073	5,192,118	4,583,452	5,185,550	4,746,026
Public health	152,937	70,566	83,318	83,813	146,113	173,517	232,168	236,745	227,565	222,301
Culture and recreation	5,757,850	5,528,873	4,030,122	3,954,455	4,158,847	3,691,666	3,800,002	3,655,584	3,788,237	3,331,804
Community development	772,491	1,179,802	1,202,462	973,675	1,653,251	773,214	556,388	934,609	875,627	556,037
Intergovernmental	-	-	-	-	13,919	-	11,849	-	-	17,620
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Debt service:										
Principal	493,967	490,894	425,000	415,000	699,107	832,892	771,583	735,321	719,102	924,831
Interest	156,112	121,227	172,394	131,100	149,273	151,233	248,064	274,926	301,260	775,737
Debt issuance costs	-	-	-	-	-	-	96,440	-	-	-
Capital outlay	8,583,067	3,700,212	5,187,380	7,256,776	3,805,289	3,545,993	2,072,624	3,678,117	2,132,609	1,565,281
Total expenditures	40,200,695	38,239,703	34,459,703	35,783,863	31,883,477	29,892,339	27,235,113	27,971,855	27,060,782	26,856,968
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,737,529	8,528,935	9,145,725	4,427,682	2,261,615	(309,325)	1,444,900	774,672	1,897,113	3,713,304
Other Financing Sources (Uses):										
Debt issued	-	1,614,950	810,000	-	-	-	5,180,000	-	-	145,976
Debt issuance premium	-	-	-	-	-	-	308,748	-	-	-
Contributions	-	-	-	11,674	-	-	-	-	-	-
Payments to bond escrow agency	-	-	-	-	-	-	(5,390,156)	-	-	-
Sale of capital assets	27,465	97,403	42,562	132,464	2,850	20,157	58,539	(11,859)	112,230	12,912
Insurance settlements	58,488	137,002	6,032	-	-	-	-	-	-	-
Subscription-based information technology arrangement	1,012,594	-	-	-	-	-	-	-	-	-
Transfers in	4,413,424	5,430,539	5,102,238	1,498,242	1,574,633	1,868,584	2,473,448	3,889,055	1,558,900	1,633,835
Transfers out	(6,959,327)	(5,053,507)	(5,388,445)	(2,146,903)	(2,962,308)	(1,932,281)	(2,627,096)	(4,264,055)	(3,062,058)	(1,998,335)
Total other financing sources (uses)	(1,447,356)	2,226,387	572,387	(504,523)	(1,384,825)	(43,540)	3,483	(386,859)	(1,390,928)	(205,612)
Special Item	-	-	-	-	-	-	-	(25,000)	-	-
Net change in fund balance	\$ 1,290,173	\$ 10,755,322	\$ 9,718,112	\$ 3,923,159	\$ 876,790	\$ (352,865)	\$ 1,448,383	\$ 387,813	\$ 506,185	\$ 3,507,692
 Debt service as a percentage of noncapital expenditures	 2.06%	 1.77%	 2.04%	 1.91%	 3.02%	 3.74%	 4.05%	 4.16%	 4.09%	 6.72%

CITY OF HELENA, MONTANA

MARKET VALUE OF TAXABLE PROPERTY

LAST TEN YEARS 2014-2023

(Unaudited)

Fiscal Year	Real Taxable Value (1)	Personal Taxable Value (1)	Less Tax Increment	Net Taxable Valuation	Total Direct Tax Rate	Estimated Market Value	Taxable Value as a Percentage of Market Value
2014	\$ 58,142	\$ 2,245	\$ -	\$ 60,387	159.10	\$ 2,341,312	2.58%
2015	57,074	2,035	-	59,109	168.17	2,384,469	2.48%
2016	58,044	2,320	-	60,364	164.76	3,623,976	1.67%
2017	59,539	2,578	-	62,117	167.32	3,710,432	1.67%
2018	63,280	2,547	160	65,667	163.86	4,167,551	1.58%
2019	64,975	3,061	-	68,036	169.73	4,362,418	1.56%
2020	63,785	3,390	-	67,175	169.08	4,389,878	1.53%
2021	70,135	3,335	-	73,470	174.80	4,771,310	1.54%
2022	74,799	2,820	-	77,619	168.87	5,112,116	1.52%
2023	80,543	3,809	-	84,352	173.87	5,223,980	1.61%

Sources: Lewis & Clark County

NOTES: The State of Montana reappraises the Estimated Market Value each year with the exception of property tax classes 3, 4, and 10 which are reappraised on a cyclical basis. There are currently eleven classes of property assigned by the Montana Department of Revenue.

The Estimated Market Value of residential and commercial property is "partially exempted" from taxation by the percentages shown in the table below. This "partially exempted" market value is referred to as the Taxable Market Value. The Taxable Market Value is multiplied by the Taxable Valuation Rate to arrive at the Taxable Value. The Taxable Valuation Rate is set for each class of property assigned by the Montana Department of Revenue. The Taxable Valuation Rates for residential and commercial property is shown in the table below. Centrally assessed property percentages vary from 3 to 12% depending on the type of utility.

Tax Year	Class 3 and 4 Taxable Valuation Rate	Class 4 Exemption Percentages	
		Residential	Commercial
2008 and after	3.01%	34.00%	15.00%

(1) Real property taxable valuations include personal property that is "attached" to the property. Personal property valuations includes only "non-attached" personal property such as movable equipment. It is not possible to separate the market value of attached personal property from the real property using any information available to the city. These amounts reflect taxable value of properties billed, and include adjustments not reflected in the certified taxable value.

CITY OF HELENA, MONTANA

DIRECT AND OVERLAPPING PROPERTY TAX RATES - LAST TEN YEARS

(Per \$1,000 of Taxable Value)

2014-2023

(Unaudited)

	City of Helena							Overlapping Rates (1)			
	General Purpose	Medical Insurance	Fire Safety (2)	GO Bonds Debt Service	Tax Increment Financing	Other Levies (4)	Total Direct	Helena Elementary	East Helena K-12 (3)	Helena High	Lewis and Clark County
2014	95.94	22.34	-	16.73	-	24.09	159.10	160.16	160.80	86.19	235.04
2015	100.06	25.16	-	17.79	-	25.16	168.17	166.31	157.69	87.06	226.20
2016	99.13	25.84	-	14.35	-	25.44	164.76	155.76	158.59	85.71	218.04
2017	102.52	27.16	-	13.15	-	24.49	167.32	159.96	166.56	80.22	225.30
2018	99.47	27.75	-	11.75	0.30	24.59	163.86	201.19	195.45	82.95	218.22
2019	101.75	28.08	7.25	7.94	0.07	24.64	169.73	221.34	232.45	91.99	235.94
2020	121.60	30.17	9.26	7.14	0.91	-	169.08	215.75	375.60	88.75	243.49
2021	123.73	30.89	12.56	7.07	0.55	-	174.80	218.96	242.83	85.92	236.25
2022	119.84	28.66	11.98	7.10	1.29	-	168.87	206.13	226.45	81.04	232.40
2023	125.21	27.35	12.59	7.00	1.72	-	173.87	205.45	228.42	80.48	241.84

Source: City of Helena and Lewis & Clark County

Note: The City of Helena is allowed to increase property tax revenue each year on existing property at one-half the CPI-U average rate of inflation for the past three years, plus new growth.

1. Overlapping rates are those of local and county governments that apply to property owners within the City of Helena. Not all overlapping rates apply to all Helena property owners. Although the county and high school property tax rates apply to all city property owners, elementary do not. East Helena Elementary School District rates apply to approximately 2% of city property owners whose property is located within that district's geographic boundaries. All other city property is located within the Helena Elementary school district boundaries and those rates apply.

2. The voters approved a fire safety levy in June 2018 for six additional firefighters and capital equipment needs.

3. The voters of East Helena approved becoming a K-12 district and began transitioning their high school students from the Helena High School District in fiscal year 2020.

4. In fiscal year 2020, the Other Levies, which included Comprehensive Insurance, PERS, Police and Firefighter retirement, were rolled up to the General Purpose Mill Levy total.

CITY OF HELENA, MONTANA

PRINCIPAL PROPERTY TAXPAYERS

CURRENT YEAR AND NINE YEARS AGO

(Unaudited)

Taxpayer	June 30, 2023			June 30, 2014		
	Taxable Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Taxable Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation
Northwestern Corporation	\$ 8,834,532	1	11.04%	\$ 4,660,394	2	7.66%
Verizon Wireless	2,321,494	2	2.90%	5,500,594	1	9.04%
The Boeing Company	1,848,853	3	2.31%	356,241	7	0.59%
Health Care Service Corporation	940,922	4	1.18%	-	-	-
Charter Communications, Inc.	648,324	5	0.81%	-	-	-
Lumen Technologies, LLC (formerly Centurylink)	577,225	6	0.72%	-	-	-
Helena Federal Office Complex, LLC	533,144	7	0.67%	458,294	5	0.75%
TRC Remington, LLC	391,214	8	0.49%	-	-	-
Skyway Regional Shopping Center, LLC	380,098	9	0.48%	-	-	-
Montana Childrens Home & Hospital	369,247	10	0.46%	-	-	-
Touchmark Living Centers, LLC (formerly Waterford)	-	-	-	325,276	8	0.53%
Qwest Corporation	-	-	-	1,455,806	3	2.39%
Walmart Stores, Inc.	-	-	-	397,297	6	0.65%
Bresnan Communications	-	-	-	1,069,395	4	1.76%
Costco	-	-	-	314,053	9	0.52%
	-	0	0.00%	283,469	10	0.47%
	<u>\$ 16,845,053</u>		<u>21.06%</u>	<u>\$ 14,820,819</u>		<u>24.36%</u>
Year-End Total Taxable Assessed Valuation (1)	<u>\$ 79,993,046</u>			<u>\$ 60,815,412</u>		

SOURCE:

Lewis & Clark County

(1) Certified taxable value per Montana Department of Revenue.

CITY OF HELENA, MONTANA

PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN YEARS 2014-2023

(Unaudited)

Fiscal Year	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2014	\$ 9,272,954	\$ 8,964,557	96.67%	\$ 308,124	\$ 9,272,681	100.00%
2015	9,968,710	9,400,597	94.30%	568,113	9,968,710	100.00%
2016	9,944,618	9,658,179	97.12%	285,967	9,944,146	100.00%
2017	10,356,135	9,853,992	95.15%	502,070	10,356,062	100.00%
2018	10,882,574	10,282,203	94.48%	600,240	10,882,443	100.00%
2019	9,378,242	8,685,574	92.61%	692,330	9,377,904	100.00%
2020	11,326,037	10,723,897	94.68%	601,708	11,325,605	100.00%
2021	12,791,198	11,794,044	92.20%	996,174	12,790,218	99.99%
2022	12,988,465	12,303,363	94.73%	683,746	12,987,109	99.99%
2023	13,829,575	13,540,021	97.91%	-	13,540,021	97.91%

NOTES:

This schedule does not include the Railroad, Downtown, or Capital Hill Tax Increment Districts.

SOURCES:

Lewis & Clark County

CITY OF HELENA, MONTANA
RATIO OF OUTSTANDING DEBT BY TYPE - LAST TEN YEARS
2014-2023
(Unaudited)

Fiscal Year	Governmental Activities					Business-Type Activities					(1)	(1)
	General Obligation Bonds		Special Assessment Bonds	Lease / SBITA Liabilities		General Obligation Bonds	Certificates of Participation	Revenue Bonds	Lease / SBITA Liabilities	Total Primary Government	Percentage of Personal Income	Debt Per Capita
		Loans							Loans			
2014	\$ 8,605,000	\$ 183,005	\$ 225,000	\$ -	\$ -	\$ 8,360,000 (2)	\$ 10,461,000	\$ 942,513	\$ -	\$ 28,776,518	2.31%	972
2015	7,085,000	148,903	160,000	-	1,695,000 (3)	8,170,000	9,387,000	1,139,560	-	27,785,463	2.10%	928
2016	6,435,000	113,582	110,000	-	835,000	7,975,000	8,290,000	965,257	-	24,723,839	1.81%	808
2017	5,765,000	76,999	60,000	-	760,000	8,045,000	7,817,000	744,307	-	23,268,306	1.63%	747
2018	5,010,000	39,107	20,000	-	2,780,000 (4)	7,760,000	6,648,000	521,171	-	22,778,278	1.53%	725
2019	4,370,000	-	-	-	2,615,000	7,465,000	5,455,000	416,442	-	20,321,442	1.31%	629
2020	3,955,000	-	-	-	2,445,000	7,165,000	8,769,919	1,633,082	-	23,968,001	1.44%	724
2021	3,530,000	810,000 (5)	-	-	2,275,000	6,860,000	7,191,919	1,806,075	-	22,472,994	1.19%	679
2022	3,085,000	770,514	-	7,263	2,095,000	6,550,000	8,372,343	1,644,755	35,300	22,560,175	1.20%	681
2023	2,625,000	694,714	-	1,013,400	1,915,000	6,230,000	8,433,000	1,466,190	28,083	22,405,387	1.06%	631

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

(1) See page VI-16 for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.

(2) Per GASB Statement 65, debt issuance costs other than those related to prepaid insurance costs are now expensed in the period incurred. Therefore, these balances were restated.

(3) General obligation debt that financed parking activities was transferred to the parking proprietary fund July 1, 2014 as a result of merging the Parking component unit into the City.

(4) \$2.1 million in bonds were issued to finance a significant expansion to the pro shop and clubhouse at the municipal golf course.

(5) Intercap Loan to acquire a new fire truck.

CITY OF HELENA, MONTANA

RATIOS OF GENERAL BONDED DEBT OUTSTANDING - LAST TEN YEARS

2014-2023
(Unaudited)

Fiscal Year	General Obligation Bonds	General Fund Bonds 2015 (1)	Limited General Fund Refunding Bonds 2015 (1)	Limited General Fund Refunding Bonds 2017	Less Amounts Restricted to Repaying Principal	Total	Percentage of Estimated Actual Taxable Value (2)	Per Capita (3)
2014	\$ 7,705,000 (4)	\$ 900,000	\$ -	\$ -	\$ (639,052)	\$ 7,965,948	13.48%	269.16
2015	7,085,000	850,000	845,000	-	(1,510,000)	7,270,000	12.04%	242.79
2016	6,435,000	-	835,000	-	(743,507)	6,526,493	10.51%	213.42
2017	5,765,000	-	760,000	-	(1,081,954)	5,443,046	8.29%	174.63
2018	5,010,000	-	680,000	2,100,000	(870,177)	6,919,823	10.54%	220.17
2019	4,370,000	-	600,000	2,015,000	(585,000)	6,400,000	9.41%	198.05
2020	3,955,000	-	520,000	1,925,000	(595,000)	5,805,000	8.64%	175.25
2021	3,530,000	-	440,000	1,835,000	(595,000)	5,210,000	7.09%	162.35
2022	3,085,000	-	355,000	1,740,000	(625,000)	4,555,000	5.87%	137.53
2023	2,625,000	-	270,000	1,645,000	(640,000)	3,900,000	4.62%	115.10

Source: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

(1) The General Fund Bonds, Series 2005, and General Fund Refunding Bonds, Series 2015, are a general obligation of the City. However, they are not taken into account when calculating the City's debt limit and the City is not obligated to levy taxes for the payment of principal or interest. Effective July 1, 2014, the City acquired the Parking Component Unit, which is now maintained as an enterprise fund, and these bonds are being paid for and accounted for in that proprietary fund.

(2) See page VI-7 for property value data.

(3) See page VI-16 for population data.

(4) Per GASB Statement 65, debt issuance costs other than those related to prepaid insurance costs are now expensed in the period incurred. Therefore, these balances were restated.

CITY OF HELENA, MONTANA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

AS OF JUNE 30, 2023
(Unaudited)

Governmental Unit	Debt Outstanding	(1) Estimated Percentage Applicable	Estimated Share of Direct and Overlapping Debt
Debt repaid with property taxes			
Helena School District No. 1 Elementary	\$ 52,680,000	72.25%	\$ 38,061,300
East Helena School District No. 9 K-12	33,750,000	12.16%	4,104,000
Lewis & Clark County Bonds	11,037,813	77.04%	8,503,531
Subtotal, Overlapping Debt			\$ 50,668,831
City direct debt	\$ 4,333,114	100.00%	4,333,114
Total direct and overlapping debt			<u>\$ 55,001,945</u>

Source: Assessed value data used to estimate applicable percentages was provided by the State of Montana, Department of Revenue. Debt outstanding data was provided by each governmental unit.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Helena. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

(1) For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the City's boundaries and dividing it by each unit's total taxable assessed value.

CITY OF HELENA, MONTANA

LEGAL DEBT MARGIN INFORMATION - LAST TEN YEARS (1)

2014-2023
(Unaudited)

Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Debt limit	\$ 58,069	\$ 60,015	\$ 84,952	\$ 85,464	\$ 91,884	\$ 94,136	\$ 103,196	\$ 103,196	\$ 112,829	\$ 152,451
Total net debt applicable to limit	7,411 (4)	6,969	6,513	5,899	7,184	6,396	5,880	5,805	5,180	4,540
Legal debt margin	<u>\$ 50,658</u>	<u>\$ 53,046</u>	<u>\$ 78,439</u>	<u>\$ 79,565</u>	<u>\$ 84,700</u>	<u>\$ 87,740</u>	<u>\$ 97,316</u>	<u>\$ 97,391</u>	<u>\$ 107,649</u>	<u>\$ 147,911</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	12.76%	11.61%	7.67%	6.90%	7.82%	6.79%	5.70%	5.63%	4.59%	2.98%
Assessed value (2)	\$ 6,098,033									
Debt limit (2.5% of assessed value) (3)	152,451									
Debt applicable to limit:										
General obligation bonds	<u>4,540</u>									
Legal debt margin	<u>\$ 147,911</u>									

Source: Assessed value provided by the State of Montana Department of Revenue, other information from City records.

(1) Details regarding the City's outstanding debt can be found in Note 7 to the financial statements.

(2) The City uses the "certified" Estimated Market Value provided by the State of Montana, Department of Revenue to calculate the legal debt margin in accordance with State law. This represents the 2021 Market Value used for assessing properties in 2023.

(3) Under State finance law, the City's outstanding general obligation debt should not exceed 2.5% of the total assessed value of taxable property (market value).

(4) Per GASB Statement 65, debt issuance costs other than those related to prepaid insurance costs are now expensed in the period incurred. Therefore, these balances were restated.

CITY OF HELENA, MONTANA

PLEDGED-REVENUE COVERAGE LAST TEN YEARS

2014-2023
(Unaudited)

Water Revenues Bonds

Fiscal Year	Utility Service Charges	Less: Operating Expenses	Net Available Revenue	Maximum Debt Service in Any Fiscal Year		Coverage
				Principal	Interest	
2014	\$ 6,658	\$ 3,944	\$ 2,714	\$ 468	\$ 54	519.90%
2015	6,951	3,821	3,130	468	54	599.60%
2016	6,974	4,026	2,948	468	54	564.80%
2017	7,047	4,481	2,566	496	132	408.60%
2018	8,151	4,058	4,093	507	57	725.80%
2019	7,915	4,267	3,648	485	79	646.80%
2020	8,143	4,780	3,363	825	71	375.30%
2021	8,652	4,723	3,929	693	140	471.60%
2022	10,738	5,113	5,625	758	140	626.30%
2023	9,667	5,014	4,653	855	132	471.30%

Wastewater Revenue Bonds

Fiscal Year	Utility Service Charges	Less: Operating Expenses	Net Available Revenue	Maximum Debt Service in Any Fiscal Year		Coverage
				Principal	Interest	
2014	\$ 4,328	\$ 2,642	\$ 1,686	\$ 736	\$ 34	219.00%
2015	4,404	2,719	1,685	736	34	218.80%
2016	4,567	2,759	1,808	736	34	234.80%
2017	4,831	2,719	2,112	736	34	274.30%
2018	4,781	2,703	2,078	736	34	269.90%
2019	5,311	3,093	2,218	736	34	288.20%
2020	5,489	3,164	2,325	877	62	247.60%
2021	5,799	3,254	2,545	750	24	328.90%
2022	6,327	3,232	3,095	496	32	586.30%
2023	6,353	3,441	2,912	170	31	1451.90%

Parking Certificate of Participation

Fiscal Year	Utility Service Charges	Less: Operating Expenses	Net Available Revenue	Maximum Debt Service in Any Fiscal Year		Coverage
				Principal	Interest	
2014	\$ 1,569	\$ 1,813	\$ (244)	\$ 197	\$ 404	-40.60%
2015	1,795	745	1,050	290	401	152.00%
2016	1,763	928	835	370	410	107.10%
2017	1,744	960	784	470	147	127.10%
2018	1,538	1,297	241	470	201	36.00%
2019	1,683	1,110	573	470	195	86.10%
2020	1,754	1,224	530	470	189	80.30%
2021	1,797	1,181	616	470	183	94.30%
2022	1,811	1,103	708	470	177	109.30%
2023	1,934	1,245	689	470	171	107.60%

Source: City financial statements.

CITY OF HELENA, MONTANA

DEMOGRAPHIC AND ECONOMIC STATISTICS - LAST TEN YEARS

2014-2023
(Unaudited)

Year	Population	Total Personal Income (thousands of dollars)	Per Capita Income (\$)	Median Age	School Enrollment	Unemployment Rate
2013	29,596	\$ 1,246,288	\$ 42,110	41.0	8,300	4.5%
2014	29,943	1,323,481	44,200	41.0	8,290	3.9%
2015	30,581	1,368,561	44,752	41.0	8,294	3.1%
2016	31,169	1,423,488	45,670	42.0	8,332	3.0%
2017	31,429	1,489,169	47,382	40.0	9,512	3.3%
2018	32,315	1,551,896 (1)	48,024	40.0	9,601 (1)	3.1%
2019	33,124	1,660,605 (1)	50,133	40.0	9,738 (1)	3.0%
2020	32,091 (2)	1,744,595 (3)	54,364	41.0 (1)	10,649 (1)	3.2%
2021	33,120	1,880,918	56,791	41.0 (1)	10,659 (1)	2.3%
2022	33,885	2,023,341	59,712	40.0 (1)	10,009 (1)	2.4%

SOURCES:

U.S. Census Bureau and Montana Census and Economic Information Center: Population

State of Montana, Department of Labor, U.S. Bureau of Economic Analysis:

Unemployment Rate, Personal Income, Per Capita Personal Income

Lewis and Clark Superintendent of Schools: School Enrollment

(1) Lewis and Clark County information is reported as City of Helena information is not available.

(2) Updated Decennial census information - population decline from prior year.

(3) State of Montana, Department of Labor & Industry

CITY OF HELENA, MONTANA

TOP TWENTY EMPLOYERS IN LEWIS AND CLARK COUNTY

AS OF JUNE 30, 2023

(Unaudited)

Employer (1):	Product or Service
Albertsons	Retail
American Chemet	Metal-based Chemical Manufacturer
Blue Cross/Blue Shield of Montana	Health Services
Boeing	Manufacturer
Carroll College	Higher Education
Costco	Wholesale
Home Depot	Retail
Intermountain Children's Home	Health Services
Lowes Home Center	Retail
Montana Independence Living Project	Health Services
Shodair Hospital	Health Services
SoFi	Financial Services
Spring Meadow Resources	Assisted Living
St. Peter's Hospital	Health Services
Touchmark	Assisted Living
Town Pump, Inc.	Auto Services
UPS	Delivery Services
Valley Bank	Financial Services
Wal-Mart	Retail
West Mont	Health Services

Sources:

Montana Department of Labor and Industries - Labor Market Information; Data USA
Most Recent Data is 2021

(1) Governmental Accounting Standards Board, Statement 44 requires this statistic include the top ten employers in the current year and nine years ago for comparison. The State of Montana, Department of Labor only reports the top 20 private employers in each county and does not rank them or provide the number of employees as they consider it confidential information.

CITY OF HELENA, MONTANA

FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM

LAST TEN YEARS
(Unaudited)

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Government:										
Legislative	8.50	7.50	7.38	7.38	7.38	7.38	7.38	7.38	7.38	7.38
Executive	4.00	5.50	4.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00
Judicial	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	5.00
Administrative	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Financial	12.00	9.00	8.00	8.00	8.00	8.00	7.00	7.00	8.00	8.00
Human Resources	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Legal	9.00	9.00	8.00	8.00	7.00	7.16	6.00	5.00	4.75	4.75
Facilities Administration	4.17	3.16	2.24	2.24	2.08	2.17	2.17	2.17	2.17	2.17
General Government Sub-total	50.67	47.16	42.62	41.62	39.46	39.71	37.55	36.55	37.30	36.30
Public Safety:										
Law enforcement	80.65	80.65	79.05	78.55	76.00	75.00	71.50	73.50	72.50	71.50
Fire protection	43.00	43.00	42.00	41.00	42.00	37.00	37.00	37.00	36.46	36.00
Public Safety Sub-total	123.65	123.65	121.05	119.55	118.00	112.00	108.50	110.50	108.96	107.50
Public Works:										
Public Works administration	3.50	3.00	5.00	5.00	2.50	2.50	2.50	2.50	2.50	2.50
Engineering	13.00	12.00	8.50	8.50	8.50	8.50	8.50	8.90	8.65	7.90
Industrial facilities	3.00	-	-	-	-	-	-	-	-	-
Road and street	25.05	24.09	23.31	23.31	15.12	15.13	15.01	15.01	15.01	15.01
Storm water	3.33	3.33	3.81	3.81	3.81	2.56	2.56	2.33	2.27	2.27
Public Works Sub-total	47.88	42.42	40.62	40.62	29.93	28.69	28.57	28.74	28.43	27.68
Public Health:										
Animal control	1.50	1.50	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00
Public Health Sub-total	1.50	1.50	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00
Culture and Recreation:										
Park and recreation	28.00	26.25	27.75	27.75	25.67	23.75	22.50	21.60	21.60	21.60
Civic center	6.00	6.00	5.93	5.93	5.98	5.94	5.44	5.44	5.44	5.44
Culture and Recreation Sub-total	34.00	32.25	33.68	33.68	31.65	29.69	27.94	27.04	27.04	27.04
Community Development:										
Community development and planning	6.50	6.00	5.63	5.38	5.13	5.13	5.13	5.13	5.13	5.13
Building	10.50	10.00	10.00	9.75	9.50	9.75	9.50	9.50	9.50	8.50
Conservation and Development Sub-total	17.00	16.00	15.63	15.13	14.63	14.88	14.63	14.63	14.63	13.63
Water	24.76	25.71	25.73	25.73	24.45	21.45	21.95	22.26	21.28	21.28
Wastewater	15.41	16.36	16.84	16.84	16.74	15.49	15.99	15.91	15.23	15.23
Solid waste	11.00	13.20	10.40	10.40	8.40	8.40	8.30	8.30	8.30	8.30
Transfer station	12.00	9.80	11.60	11.60	11.60	11.60	11.70	10.70	10.70	10.70
Bus	15.35	14.88	13.10	13.10	12.98	13.25	13.37	11.27	10.95	13.08
Parking	9.09	9.14	8.80	8.80	8.65	7.65	7.65	7.65	9.80	10.63
City-County building administration	8.31	9.31	9.30	9.30	8.41	6.37	6.37	6.37	6.37	6.37
Fleet services	6.48	6.75	6.80	6.80	6.50	6.50	6.50	6.50	5.50	5.50
TOTAL	377.10	368.13	357.17	354.17	332.40	317.68	311.02	308.42	306.49	305.24

Source: City of Helena, Finance Budget Department

NOTE: This schedule only includes permanent full and part-time employees and does not include seasonal or temporary employees.

CITY OF HELENA, MONTANA

OPERATING INDICATORS BY FUNCTION/PROGRAM - LAST TEN YEARS (Unaudited)

Function	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
General Government - Administration:										
Judicial:										
Trials by judge	4,285	3,741	3,987	3,534	3,147	3,005	2,832	4,525	5,685	3,311
Trials by jury	4	7	3	8	8	7	8	11	7	7
Citations filed	3,663	3,242	4,225	5,206	5,094	5,691	5,067	5,921	7,068	8,201
Public Safety Activities:										
Police:										
Total calls	29,832	25,494	28,309	30,806	31,368	29,432	27,871	29,205	30,583	30,678
Arrests	1,623	1,381	1,581	1,897	2,168	2,050	1,780	1,976	2,128	2,251
Warrants served	1,591	899	1,312	1,376	1,034	1,351	1,276	1,726	1,192	1,014
Traffic citations	2,029	1,745	1,939	2,417	2,366	2,686	2,244	2,205	4,620	5,271
Fire:										
Alarms	4,851	4,268	3,993	4,210	3,743	4,014	4,385	4,120	3,807	3,575
Inspections	897	296	636	556	375	476	812	1,048	617	366
Medical calls	3,550	3,076	2,806	2,933	2,608	2,820	3,208	3,044	2,748	2,573
Public Works:										
Streets:										
Chip seals (miles)	23.70	19.70	30.90	19.30	19.00	13.40	9.20	8.70	8.90	8.60
Fog Seal (miles)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.60
Crack seal (miles)	0.00	0.00	0.00	19.30	19.00	13.40	9.20	8.70	8.90	8.90
Re-surface	2.80	4.20	0.00	1.40	1.50	2.40	1.20	N/A	N/A	N/A
Water:										
Average daily consumption (millions of gallons)	4.40	5.90	5.50	5.10	5.30	5.90	5.20	5.60	5.60	5.50
Peak demand (millions of gallons)	12.60	13.60	14.80	12.00	15.20	15.10	13.10	13.20	15.00	14.20
Number of customers	11,600	12,801	12,719	12,079	11,569	11,569	11,526	11,441	11,159	11,159
Wastewater:										
Average daily wastewater treated (millions of gallons)	3.00	3.00	3.30	3.20	3.20	2.70	2.50	2.80	2.80	2.70
Solid waste:										
Refuse collected (tons per day)	117	117	116	112	101	100	104	104	101	102
Recyclables collected (tons per day)	11	24	19	20	21	18	18	17	18	17
Bus:										
Total passengers (1)	47,806	32,712	30,657	97,589	82,488	95,789	81,787	97,189	79,252	76,097
Parking:										
Number of spaces in garages	1,389	1,389	1,389	1,389	1,383	1,383	1,383	1,383	1,383	N/A
Monthly rates	75	75	\$65-\$75	\$65-\$75	\$63-\$73	\$63-\$73	\$63-\$73	\$59-\$69	\$57-\$67	N/A
Hourly rates	\$ 1.00	\$ 1.00	\$ 0.75	\$ 0.75	\$ 0.75	\$ 0.75	\$ 0.75	\$ 0.75	\$ 0.75	N/A
Garage revenues	\$ 758,899	\$ 981,998	\$ 714,199	\$ 1,429,321	\$ 1,093,614	\$ 1,045,100	\$ 1,053,540	\$ 1,125,661	\$ 1,127,000	N/A
Number of spaces in paid lots	656	656	656	656	656	656	656	656	656	N/A
Number of spaces in paid lots - monthly rate	\$55-\$60	\$55-\$60	\$55-\$60	\$55-\$60	\$53-\$80	\$53-\$80	\$53-\$80	\$49-\$74	\$47-\$72	N/A
Number of spaces in paid lots - hourly rate	\$ 1.00	\$ 1.00	\$ 0.50	\$ 0.50	\$ 0.50	\$ 0.50	\$ 0.50	\$ 0.50	\$ 0.50	N/A
Number of spaces in paid lots - lot revenues	\$ 336,181	\$ 267,521	\$ 307,679	\$ 312,310	\$ 350,107	\$ 349,079	\$ 329,890	\$ 328,388	\$ 319,163	N/A
On-street monthly permit rate:										
Commercial areas	51	\$51	\$21-\$43	\$21-\$43	\$21-\$43	\$21-\$43	\$21-\$43	\$21-\$43	\$21-\$43	N/A
Residential areas	\$5-\$20	\$5-\$20	\$5-\$20	\$5-\$20	\$5-\$20	\$5-\$20	\$5-\$20	\$5-\$20	\$5-\$10	N/A
Permit revenues	\$ 154,923	\$ 148,324	\$ 185,567	\$ 208,013	\$ 201,218	\$ 185,768	\$ 211,731	\$ 217,650	\$ 212,520	N/A
Parking meter rate	\$50-\$1.00	\$50-\$1.00	\$ 0.50	\$ 0.50	\$ 0.50	\$ 0.50	\$ 0.50	\$ 0.50	\$ 0.50	N/A
Parking meter rate - meter revenues	\$ 189,978	\$ 278,463	\$ 211,483	\$ 189,037	\$ 38,444	\$ 17,327	\$ 22,042	\$ 18,931	\$ 12,549	N/A
Public Health Activities:										
Animal control:										
Total incidents	3,377	1,757	1,688	1,639	1,730	2,115	2,541	2,453	2,521	2,645
Citations	24	71	109	100	141	254	332	288	347	310
Culture and Recreation:										
Swimming pool attendance (1)	32,252	24,010	6,001	21,579	24,090	24,739	19,950	24,001	24,386	26,053
Civic center:										
Events (1)	99	91	58	140	80	68	79	73	71	172
Number of days used	172	143	87	218	150	131	170	N/A	N/A	N/A
Tickets sold	13,265	10,500	19,010	85,703	58,603	48,379	55,055	53,784	48,586	11,532
Community Development:										
Building:										
Residential permits, new construction	76	101	106	94	90	142	80	118	80	87
Residential permits, new construction - number of units	88	223	244	204	188	258	175	386	339	132
Residential permits, new construction - value of permits (in thousands)	\$ 25,959	\$ 44,367	\$ 44,082	\$ 34,387	\$ 32,922	\$ 21,724	\$ 46,820	\$ 48,294	\$ 37,670	\$ 23,243
Residential permits, addition/remodel	459	124	107	99	119	126	184	169	122	116
Residential permits, addition/remodel - value of permits (in thousands)	\$ 11,006	\$ 5,518	\$ 2,922	\$ 2,831	\$ 3,804	\$ 2,982	\$ 3,820	\$ 3,386	\$ 4,180	\$ 2,579
Commercial permits, new construction	17	14	22	14	18	15	19	39	13	30
Commercial permits, new construction - value of permits (in thousands)	\$ 64,531	\$ 57,742	\$ 2,054	\$ 10,968	\$ 45,014	\$ 15,206	\$ 26,565	\$ 54,372	\$ 14,623	\$ 23,740
Commercial permits, addition/remodel	155	117	120	118	145	127	177	211	169	105
Commercial permits, addition/remodel - value of permits (in thousands)	\$ 36,629	\$ 55,829	\$ 31,482	\$ 31,716	\$ 32,324	\$ 21,950	\$ 32,444	\$ 17,930	\$ 18,675	\$ 14,417
Planning:										
Annexations	2	4	1	3	2	5	7	1	4	3
Annexed properties	3	5	1	2	2	145	31	10	4	26
Major subdivisions	2	3	1	2	2	2	-	2	-	1
Major subdivisions - lots created	45	75	-	-	26	50	-	32	-	26
Minor subdivisions	3	-	-	1	-	2	1	1	1	1
Minor subdivisions - lots created	8	-	-	-	-	5	3	4	3	2

Source: City of Helena

(1) Bus, Civic Center and pool attendance affected by COVID

CITY OF HELENA, MONTANA

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM - LAST TEN YEARS

(Unaudited)

Function/Program	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Public Safety Activities:										
Police:										
Number of stations	1	1	1	1	1	1	1	1	1	1
Patrol units	32	32	32	31	31	30	28	35	37	36
Fire stations:										
Number of stations	2	2	2	2	2	2	2	2	2	2
Fire response trucks	20	20	20	19	18	17	16	16	16	17
Public Works:										
Streets (miles)	263	261	261	268	268	272	272	271	271	269
Street lights (1)	3,489	3,483	3,458	3,406	3,408	3,697	3,689	3,689	3,691	3,674
Stormwater mains (miles)	73	72	72	71	72	71	71	71	68 (2)	106
Water:										
Water mains (miles)	248	252	252	248	248	247	244	244	236	230
Fire hydrants	1,817	1,812	1,812	1,787	1,763	1,733	1,704	1,785	1,678	1,666
Storage capacity (in millions of gallons)	23	23	23	22	23	23	23	23	23	23
Wastewater mains (miles)	158	185	185	183	192	190	188	188	188	187
Solid waste - collection trucks	10	16	18	18	19	19	18	17	18	19
Buses	14	14	14	12	13	15	19	18	19	19
Parking (3):										
Garages	5	5	5	5	5	5	5	5	5	N/A
Parking lots	11	11	11	11	11	11	11	10	10	N/A
Curbside meters	196	196	196	196	264	264	264	280	280	N/A
On-street rental spaces (4)	739	739	739	320	-	-	-	-	-	-
Culture and Recreation:										
Number of city parks	44	44	46	47	47	47	47	47	47	47
City park acreage	236	236	263	263	263	263	263	258	258	258
Open space acreage	2,300	2,134	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,845

Source: City of Helena

(1) Street lights are not the property of the City. All lights within the City are owned by NorthWestern Energy. Each light district is charged the full cost of electricity plus an annual maintenance charge to cover the cost and replacement of the lights.

(2) In the past, this number included open ditches. Beginning in 2015, this number more accurately only includes mains.

(3) The Parking Commission component unit was merged with the City of Helena effective July 1, 2014. This information is not available for prior years.

(4) The Parking Program began a kiosk program in fiscal year 2020.

CITY OF HELENA, MONTANA

THE WATER SYSTEM (1)

JUNE 30, 2023

<p>Historical Water System Connections Last Five Fiscal Years</p>

<u>Fiscal Year</u>	<u>Residential Customers</u>	<u>Commercial Customers</u>	<u>Total Customers</u>
2019	8,672	3,407	12,079
2020	8,728	3,991	12,719
2021	8,784	4,017	12,801
2022	8,853	3,994	12,847
2023	10,246	1,432	11,678

<p>Water System Rate Structure</p>

	<u>Residential (Single Family Residence)</u>	<u>Commercial and Multi-Family</u>
Base rate (based on meter size)	\$9.26-\$49.20	\$9.26-\$694.20
Per 100 Cubic Feet Water	\$3.39-\$3.86	\$3.39-\$4.02

<p>Major Water System Users</p>

<u>User</u>	<u>Water Charges</u>	<u>Percent of Total Water Revenues (2)</u>
State of Montana	\$ 478,012	4.94%
City of Helena	286,924	2.97%
St. Peter's Hospital	222,068	2.30%
Military Affairs	144,580	1.50%
Helena School District #1	195,351	2.02%
Helena Housing Authority	150,175	1.55%
Fort Harrison VA Medical Center	60,828	0.63%
Carroll College	65,817	0.68%
Guardian Apartments	39,943	0.41%
Helena Colonial, LLC	38,018	0.39%
	<u>\$ 1,681,716</u>	<u>17.39%</u>

Source: The City of Helena

- (1) This schedule is included to comply with requirements of our water bonds.
(2) Water revenue equals total operating revenue of the Water fund.

CITY OF HELENA, MONTANA

THE WASTEWATER SYSTEM (1)

JUNE 30, 2023

<p>Historical Water System Connections Last Five Fiscal Years</p>

<u>Fiscal Year</u>	<u>Residential Customers</u>	<u>Commercial Customers</u>	<u>Total Customers</u>
2019	8,491	2,762	11,253
2020	8,511	2,784	11,295
2021	8,642	2,827	11,469
2022	8,677	2,876	11,553
2023	10,101	1,389	11,490

<p>Water System Rate Structure</p>

	<u>Base Monthly Rates</u>
Base rate	\$ 9.73
Per 100 Cubic Feet Water:	
Residential	\$ 9.73
Commercial	\$ 4.49

<p>Major Water System Users</p>

<u>User</u>	<u>Wastewater Charges</u>	<u>Percent of Total Water Revenues (2)</u>
St. Peter's Hospital	\$ 170,956	2.69%
State of Montana	151,424	2.38%
McHugh Mobile Home Park	107,878	1.70%
Helena School District #1	88,889	1.40%
Helena Housing Authority	83,026	1.31%
Mobile City Home Park	72,988	1.15%
Carroll College	59,443	0.94%
Fort Harrison VA Medical Center	48,461	0.76%
Guardian Apartments	39,856	0.63%
Helena Colonial, LLC.	39,001	0.61%
	<u>\$ 861,922</u>	<u>13.57%</u>

Source: The City of Helena

(1) This schedule is included to comply with requirements of our wastewater bonds.

(2) Water revenue equals total operating revenue of the Wastewater fund.

CITY OF HELENA, MONTANA

SPECIAL IMPROVEMENT DISTRICTS REVOLVING FUND STATEMENT OF CHANGES IN FUND BALANCE (1)

LAST FIVE FISCAL YEARS

	Fiscal Year				
	2019	2020	2021	2022	2023
Beginning balance - July 1	\$ 52,576	\$ 51,605	\$ 47,437	\$ 41,237	\$ 40,998
Receipts over disbursements (2)	(971)	(4,168)	(6,200)	(239)	(100)
Ending balance - June 30	<u>\$ 51,605</u>	<u>\$ 47,437</u>	<u>\$ 41,237</u>	<u>\$ 40,998</u>	<u>\$ 40,898</u>
Assets:					
Cash	\$ 28,962	\$ 33,393	\$ 35,776	\$ 40,993	\$ 40,948
Assessments receivable	206	189	52	50	-
Warrants	22,643	14,044	5,459	5	-
Total Assets	<u>\$ 51,811</u>	<u>\$ 47,626</u>	<u>\$ 41,287</u>	<u>\$ 41,048</u>	<u>\$ 40,948</u>
Deferred Inflows of Resources:					
Unavailable revenue	\$ 206	\$ 189	\$ 50	\$ 50	\$ 50
Total deferred inflows of resources	<u>206</u>	<u>189</u>	<u>50</u>	<u>50</u>	<u>50</u>
Fund Balances:					
Restricted	51,605	47,437	41,187	40,998	40,948
Unassigned	-	-	50	-	-
Total fund balances	<u>51,605</u>	<u>47,437</u>	<u>41,237</u>	<u>40,998</u>	<u>40,948</u>
Total Deferred Inflows of Resources and Fund Balances	<u>\$ 51,811</u>	<u>\$ 47,626</u>	<u>\$ 41,287</u>	<u>\$ 41,048</u>	<u>\$ 40,998</u>

Source: The City of Helena

(1) This information is provided to satisfy reporting requirements for our special improvement district bonds.

(2) The negative change in fund balance is due to the City using cash reserves in excess of bond requirements to provide capital replacement funds for governmental functions.

CITY OF HELENA, MONTANA

SPECIAL IMPROVEMENT DISTRICTS REVOLVING FUND (1) CASH BALANCE AND OUTSTANDING BONDS SECURED THEREBY

LAST TEN FISCAL YEARS

Fiscal Year	Revolving Fund Ending Cash and Investment Balances	Principal Amount of Bonds and Warrants	Percentage
2014	\$ 106,781	\$ 442,008	24.16%
2015	102,655	160,000	64.16%
2016	59,877	110,000	54.43%
2017	56,501	60,000	94.17%
2018	52,337	20,000	261.69%
2019	28,962	-	n/a
2020	33,393	-	n/a
2021	35,776	-	n/a
2022	40,993	-	n/a
2023	40,948	-	n/a

Source: City of Helena

(1) This schedule is included to comply with requirements of our special improvement district bonds.
There are currently none outstanding.
n/a - not applicable

CITY OF HELENA, MONTANA

RAILROAD TAX INCREMENT FINANCING DISTRICT PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN YEARS*
(Unaudited)

Fiscal Year	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Adjusted Levy
2017	\$ 9,054	\$ -	0.00%	\$ 9,054	\$ 9,054	100.00%
2018	42,998	10,229	23.79%	31,770	41,999	97.68%
2019	73,924	23,910	32.34%	50,010	73,920	99.99%
2020	174,819	164,429	94.06%	10,320	174,749	99.96%
2021	187,512	169,887	90.60%	17,554	187,441	99.96%
2022	312,728	293,770	93.94%	7,134	300,904	96.22%
2023	296,489	283,495	95.62%	-	283,495	95.62%

* This schedule is intended to show the last ten fiscal years. Because this is a new district, only seven years are available.

SOURCES:

Lewis & Clark County

CITY OF HELENA, MONTANA

DOWNTOWN TAX INCREMENT FINANCING DISTRICT PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN YEARS*
(Unaudited)

Fiscal Year	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Adjusted Levy
2021	\$ 63,857	\$ 59,954	93.89%	\$ 3,900	\$ 63,854	100.00%
2022	34,167	30,095	88.08%	2,184	32,279	94.47%
2023	316,778	303,091	95.68%	-	303,091	95.68%

* This schedule is intended to show the last ten fiscal years. Because this is a new district, only three years are available.

SOURCES:

Lewis & Clark County

City of Helena, Montana

Independent Auditor's Reports
Required by the Uniform Guidance

Year Ended June 30, 2023



Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

**To the Honorable Mayor, Members of the City Commissioners, and
The City Manager
City of Helena, Montana**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Helena, Montana (City), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 22, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

To the Honorable Mayor, Members of the City Commissioners, and
The City Manager
Independent Auditor's Report on Internal Control over
Financial Reporting and on Compliance and Other Matters

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Maher Duessel

Pittsburgh, Pennsylvania
December 22, 2023

Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

**To the Honorable Mayor, Members of the City Commissioners, and
The City Manager
City of Helena, Montana**

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Helena, Montana's (City) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2023. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the

To the Honorable Mayor, Members of the City Commissioners, and
The City Manager
City of Helena, Montana
Independent Auditor's Report on Compliance for Each Major
Program and on Internal Control over Compliance

requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

To the Honorable Mayor, Members of the City Commissioners, and
The City Manager
City of Helena, Montana
Independent Auditor's Report on Compliance for Each Major
Program and on Internal Control over Compliance

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Maher Duessel

Pittsburgh, Pennsylvania
December 22, 2023

CITY OF HELENA, MONTANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2023

I. Summary of Audit Results

1. Type of auditor's report issued: Unmodified, prepared in accordance with Generally Accepted Accounting Principles.

2. Internal control over financial reporting:

Material weakness(es) identified? ☐ yes ☒ no

Significant deficiencies identified that are not considered to be material weakness(es)? ☐ yes ☒ none reported

3. Noncompliance material to financial statements noted? ☐ yes ☒ no

4. Internal control over major programs:

Material weakness(es) identified? ☐ yes ☒ no

Significant deficiencies identified that are not considered to be material weakness(es)? ☐ yes ☒ none reported

5. Type of auditor's report issued on compliance for major programs: Unmodified

6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? ☐ yes ☒ no

7. Major Programs:

Federal ALN(s)

20.509

Name of Federal Program or Cluster

Formula Grants for Rural Areas and Tribal Transit Programs

8. Dollar threshold used to distinguish between type A and type B programs: \$750,000

9. Auditee qualified as low-risk auditee? ☐ yes ☒ no

II. Findings related to the financial statements which are required to be reported in accordance with GAGAS.

No matters were reported.

III. Findings and questioned costs for federal awards.

No matters were reported.

CITY OF HELENA, MONTANA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED JUNE 30, 2023

NONE

**To the Honorable Mayor, Members of the City Commissioners, and
The City Manager
City of Helena, Montana**

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Helena (City) for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our conversation with a member of the Audit Committee about planning matters on October 13, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibilities under Auditing Standards Generally Accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance

As stated in our engagement letter dated June 9, 2023, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered the City's system of internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also in accordance with the Uniform Guidance, we examined, on a test basis, evidence about the City's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* applicable to each of its major federal programs for the purpose of expressing an opinion on the City's compliance with those requirements. While our audit provides a reasonable

basis for our opinion, it does not provide a legal determination on the City's compliance with those requirements.

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2023, except as described in Note 1 to the financial statements, which describes how the City changed accounting policies related to Subscription-Based Information Technology Arrangements by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 96, Subscription-Based Information Technology Arrangements, in 2023. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

We noted no sensitive estimates affecting the financial statements.

Disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. We noted no sensitive disclosures affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole. There was one uncorrected misstatement related to recording budget revenues and expenditures. Management has determined that its effect is immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 22, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Issues Discussed Prior to Retention of Independent Auditors

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

Matters involving internal controls and the City's operations are detailed in a separately issued management letter.

Required Supplementary Information

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Supplementary Information

We were engaged to report on the supplementary information, as described in the table of contents, which accompany the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Other Information

We were not engaged to report on the other information, which accompanies the financial statements but is not supplementary information. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Honorable Mayor, Members of the City Commissioners, and
The City Manager
City of Helena, Montana
Page 5

This information is intended solely for the information and use of the Honorable Mayor, Members of the City Commissioners and City Manager, and management of the City, and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Maier Duessel

Pittsburgh, Pennsylvania
December 22, 2023

City of Helena, Montana

February 7, 2024

To: Mayor Collins and the Helena City Commission

From: Dannai Clayborn, Clerk of the Commission

Subject: 2024 Local Government Review Resolution

Present Situation:

In Article XI, Section 9, of the Montana Constitution, and in MCA 7-3-171 et seq. a Voter Review of Local Government (Local Government Review) is established. The Constitutional and legislative mandates require each local government provide a mechanism for a local government review. A resolution must be adopted by the governing body prior to March 11th, 2024 to instruct the Elections Official to conduct the election on behalf of the City on the question of conducting a Local Government Review and establishing a study commission.

Background Information:

The process of the Local Government Review is required by law and the Montana Constitution, and the multi-year procedure is set to begin in June of 2024. The last Voter Review occurred in 2014. In the 2014 election, the ballot measure calling the question to conduct the review did not pass by a margin of 44.98% (2,891 votes) to 55.02% (3,537 votes).

Since 1974 the City has adopted 5 resolutions, which would establish a study commission comprised of 5 members. In 2007, SB 550 passed the Montana Legislature and was codified under MCA 7-3-175. This statute ensured a funding mechanism must be identified for the Government Review and the ballot form and question was established, stating it must be submitted to the voters in the following form:

Vote for one:

[] FOR the review of the government of (insert name of local government) and the establishment and funding, not to exceed (insert dollar or mill amount), of a local government study commission consisting of (insert number of members) members to examine the government of (insert name of local government) and submit recommendations on the government.

[] AGAINST the review of the government of (insert name of local government) and the establishment and funding, not to exceed (insert dollar or mill amount), of a local government study commission consisting of (insert number of members) members to examine the government of (insert name of local government) and submit recommendations on the government.

No funding mechanism was identified as part of the election process prior to the 2014. However, in accordance with 7-3-175, Resolution 20067 identified one (1) mill as the funding source and determined the study commission should be comprised of 5 study commissioners.

The elections office provided the costs for the 2014 ballot for the last Local Government Review. The total election cost for the City was seven-thousand three hundred and eighty three dollars (\$7,383.00.)

Eight-thousand dollars (\$8,000.00) has been placed in the FY24 Commission/Clerk budget to fund the single June ballot measure. The cost sharing methodology used by the Clerk & Recorder for ballots where multiple jurisdictions will be holding elections accounts for the mitigated cost for the June ballot. As noted in the 2023 Election cycle, the costs incurred for holding an election have risen, and a contingency of 20% should be added to the current budget for an approximate total of nine-thousand dollars (\$9,000.00.) Some dollars remain in the primary and general election budget for FY24 following a limited ballot in the City's recent General Election which could account for the June ballot estimated cost delta.

The MSU Local Government Center (LGC) has provided a timeline and example budgets to assist local government's planning processes, should the measure pass. The dollar amount proposed in the draft resolution for the June ballot includes the recommended dollar amount by the LGC within their education materials. The proposed fifty-seven thousand dollars (\$57,000) would be appropriated for public outreach, education, and administrative costs for the fiscal year. These allocations are determined by the Study Commission as part of the budgeting process required by law in MCA 7-3-184. This dollar amount assumes the duties associated with facilitating the Commission will be absorbed by existing City Staff. In addition, twenty thousand dollars (\$20,000) would be placed in the Commission election line item to fund the general election of the Study Commissioners should the June primary ballot measure pass.

Alternatively, the Commission could choose to prescribe a levy as the funding source. The current mill levy rate is approximately \$98,000 per mill. Partial mills are allowed. All dollars associated with the mill(s) would be appropriated for use during the two-year process.

During the Government Review, the unexpended funds for the Study Commission do not revert to the General Fund at the end of the fiscal year but will be carried over for use in the following fiscal year. Upon the conclusion of Review process and after the termination of the Study Commission, all remaining funds will be absorbed by the General Fund.

Proposal/Objective:

The Lewis & Clark County Elections Office requires several months to prepare the operation and administration of a special ballot measure. A request has been made for the City Commission to adopt the required resolution for the Local Government Review by February 2024.

Staff requests the Commission determine the funding source and number of study commissioners to be established for the Local Government review by accepting the proposed resolution for the June Primary election. In addition, discussion and direction as to the level of public outreach and education by the City throughout the process will assist Staff in planning should the June measure pass.

Advantage:

A decision on the language within the Resolution pertaining to the Voter Review process permits the Elections office and Staff to plan appropriately for workload and financial impacts for the upcoming ballot measure and the associated administrative costs should the measure pass and a study commission is formed.

Notable Energy Impact:

N/A

Disadvantage:

None.

Notice of Public Hearing:

N/A

**Staff Recommendation/
Recommended Motion:**

Move to approve a resolution calling for the election on the question of conducting a Local Government Review and to establish a Study Commission to be held at the Primary election on June 4, 2024.

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

RESOLUTION NO. _____

A RESOLUTION CALLING FOR AN ELECTION ON THE QUESTION OF CONDUCTING A LOCAL GOVERNMENT REVIEW AND ESTABLISHING A LOCAL GOVERNMENT REVIEW STUDY COMMISSION.

WHEREAS, Article XI, Section 9 of the Montana Constitution and Mont. Code Ann. §§ 7-3-171 et seq. require that each unit of local government conduct an election once every ten (10) years to determine whether the local government will undertake a local government review procedure; and

WHEREAS, in order to implement those Constitutional and legislative mandates, the Helena City Commission intends to call for an election, to be held on the primary election on June 4, 2024, on the question of conducting a Local Government Review and establishing a Local Government Review Study Commission.

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

Section 1. The Helena City Commission hereby calls for an election to be held on the primary election date of June 4, 2024, on the question of conducting a Local Government Review and establishing a Local Government Review Study Commission.

Section 2. If the electors of the City of Helena

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. _____

affirmatively decide to conduct a Local Government Review and establish a Local Government Review Study Commission, a study commission comprised of 5 members shall be elected at the general election of November 5, 2024.

Section 3. Pursuant to Mont. Code Ann. § 7-3-175, the question of conducting a local government review shall be submitted to the electors in substantially the following form:

[] FOR the review of the government of the City of Helena and the establishment and funding, not to exceed fifty-seven thousand (57,000) dollars of a local government study commission comprised of five (5) persons to examine the government of the City of Helena and submit recommendations on the government.

[] AGAINST the review of the government of the City of Helena and the establishment and funding, not to exceed fifty-seven thousand (57,000) dollars of a local government study commission consisting of five (5) persons to examine the government of the City of Helena and submit recommendations on the government.

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. _____

PASSED AND EFFECTIVE BY THE COMMISSION OF THE CITY OF HELENA,
MONTANA, THIS DAY ____ OF JANUARY, 2024.

ATTEST:

MAYOR

CLERK OF THE COMMISSION

City of Helena, Montana

01/30/2024

To: Mayor Collins and the Helena City Commission

From: Tim Burton, City Manager
Ellie Ray, Senior Planner
Chris Brink, Community Development Director

Subject: Consider a Resolution distributing Downtown Urban Renewal District Tax Increment Financing funds to YWCA Helena for façade improvements at 501 North Park Avenue.

Present Situation:

On December 27, 2023, YWCA Helena submitted an application for Downtown Tax Increment Financing funding in the amount of \$118,160.22 for façade improvements on the historic YWCA building located at 501 N. Park Avenue. The requested DTIF funding will address a range of façade improvements as part of larger renovation activities to help maintain the property for another 100 years or more, including window refurbishments/repairs for 132 windows, installation of new storm windows, repointing of the original façade brickwork, and new exterior doors.

The DTIF funding request builds on public funds previously approved through a City-sponsored CDBG-CV (CARES Act) grant. The initial request for the grant was halved in the course of reviews by the state for the over-subscribed CDBG-CV program, requiring scaling back the scope of work for repairs and improvements. That, coupled with the passage of a few years and inflationary forces within that period and lead based paint abatement findings, have led to a need for further assistance toward façade improvement costs.

The YWCA application was presented to the Downtown Tax Increment Financing Advisory Board on January 11, 2024, and was recommended for full funding approval by a quorum of voting members (6:0; one abstention). The discrete project activities that the YWCA seeks funding for with this TIF request total \$353,547.72 in total, making the \$118,160.22 DTIF request approximately 33% of the total cost of TIF-eligible façade improvements for the facility. The other sources of funds provided by the YWCA are from the CDBG-CV grant as well as a private donation.

Background Information:

The Downtown Urban Renewal District Plan's intent is to eliminate "blight" and encourage redevelopment in the district using tax increment financing (TIF) as specified by State Law. Under MCA 7-15-4288, costs incurred in connection with the redevelopment activities (as allowed under 7-15-4233) are eligible for TIF funding when they clearly serve a public purpose in alignment with the Constitution of the State of Montana. MCA 7-15-4233(h), in turn, allows municipalities to "improve, clear, or prepare for redevelopment any real or personal property in an urban renewal area," as in the present instance. Further, this project aligns with the DURD Plan, which has established goals to (1) "[u]pgrade underperforming properties" and (2) "[p]romote historic preservation to create a quality and unique experience." These goals set forth objectives that speak to facilitating façade improvements and capitalizing on the downtown's historic assets. As such, the proposed project wholly aligns with the goals and objectives of the DURD Plan.

<u>Proposal/Objective:</u>	To grant YWCA Helena \$118,160.22 in Downtown TIF financing toward façade improvements for the historic non-profit facility located at 501 N. Park Avenue.
<u>Advantage:</u>	The YWCA building rehabilitation will help preserve a key historic asset to the DURD, and, in so doing, maintain a key resource for housing and supportive services for women and families in need in the community.
<u>Notable Energy Impact:</u>	Renovation activities to the YWCA building will help assure the structure's longevity, whereas failing to address necessary upgrades may result in further deterioration of the facility and eventual impacts to YWCA programmatic offerings.
<u>Disadvantage:</u>	N/A
<u>This is a Quasi-Judicial Item:</u>	True
<u>Staff Recommendation/ Recommended Motion:</u>	Move to approve a Resolution distributing Downtown Urban Renewal District Tax Increment Financing funds to YWCA Helena for façade improvements at 501 North Park Avenue.



City of Helena
Downtown Urban Renewal District
TAX INCREMENT FINANCING APPLICATION FORM
Community Development Department
Phone (406) 447-8490 Fax (406) 447-8460
citycommunitydevelopment@helenamt.gov

IMPORTANT: 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. COSTS TO BE PAID WITH DOWNTOWN URBAN RENEWAL DISTRICT FUNDS MAY NOT BE INCURRED BY THE APPLICANT PRIOR TO FUNDING APPROVAL AND THE SATISFACTION OF ANY CONDITIONS OF SUCH APPROVAL.

CITY STAFF RESERVE THE RIGHT TO RETURN MATERIALS THAT ARE DEEMED INCOMPLETE OR LACK SUFFICIENT SUPPORTING DOCUMENTATION.

ANYONE SEEKING TIF ASSISTANCE FROM THE CITY OF HELENA MUST SUBMIT A WRITTEN APPLICATION FOR EACH TIF-ASSISTED PROJECT. THE FOLLOWING PROCEDURE HAS BEEN DEVELOPED TO EXPEDITE THE REVIEW OF TIF FUNDING REQUESTS.

1. Initial Contact: Contact the City of Helena Community Development Department, 316 N. Park Avenue, Room 445, Helena, MT 59623, (406) 447-8490, citycommunitydevelopment@helenamt.gov, to discuss the project and determine eligibility for TIF assistance.
2. Prepare a Written Application: The Applicant must prepare a written application for each funding request. The City of Helena staff will assist the applicant with any questions in the preparation of the application. The application should address the questions posed in the Project Narrative section.
3. Staff Review: Upon submittal of all necessary information, City staff will review the merits of the project and the need for funding. At any point in the review process, the staff or Board may request more information of the Applicant or solicit comment on the project from other public agencies. Items included in personal financial statements will not be subject to public review or presentation to or comment by other agencies.
4. Board Review and Approval: The DURD TIF Advisory Board will review the project and staff recommendations, and then recommend the funding request or any part thereof, and any special terms of TIF assistance to the City Commission.
5. Development Agreement: The City of Helena and the Applicant must execute a legally binding contract, which establishes the terms and conditions of the TIF assistance.

CHECKLIST ITEMS

- ☒ Project Description
- ☒ Project Renderings (where applicable)
- ☒ Application Form (pages 4-6)
- ☒ Project Financing Worksheet (page 7)
- ☒ Project Narrative Section (page 9)



City of Helena

Downtown Urban Renewal District

TAX INCREMENT FINANCING APPLICATION FORM

Community Development Department

Phone (406) 447-8490 Fax (406) 447-8460

citycommunitydevelopment@helenamt.gov

APPLICATION PRIORITY AREAS FOR TIF ASSISTANCE

TIF Applications will be assessed based on the merits of individual projects in relation to the goals and objectives of the Plan, and the project priority areas set by the DURD TIF Advisory Board, which are as follows:

1. Infrastructure Improvement Program: Consideration will be given 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.
2. Site Redevelopment & Public Space Activation Program: Consideration will be given 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.
3. DURD Housing Program: Consideration will be given for projects that create or retain affordable housing opportunities.
4. Façade Improvement Program: Consideration will be given for façade improvement projects that promote historic preservation and/or promote designs in keeping with the character of the district.
5. Marketing/Branding Project Program: Consideration will be given for projects establishing a marketing and/or branding plan with a wayfinding component and an implementation strategy for the Downtown Urban Renewal District.
6. Cruse Avenue Redevelopment Program: Consideration will be given for projects that 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.
7. Rodney Street Commercial Center Program: Consideration will be given for projects that reinvigorate the Rodney Street Commercial Center through gateway signage, infrastructural connectivity, and public art improvements.



City of Helena

Downtown Urban Renewal District

TAX INCREMENT FINANCING APPLICATION FORM

Community Development Department

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APPLICATION PRIORITY AREAS FOR TIF ASSISTANCE

Applications will be evaluated based on the following measurable objectives for projects and programs (listed in no particular order of priority):

1. Increased Taxable Valuation: Implementation of the project should encourage and/or result in an increase in the URD's tax base.
2. Relationship of Public and Private Investment: The relationship of private investment to public investment of a project shall be significant enough ensure prudent investment of public funds within the urban renewal district.
3. Job Creation: Projects that create opportunities for new employment contribute to the economic vitality of the District and community in a variety of ways.
4. Investment Spin-off: Projects that have the potential for investment spin-off, yielding a positive impact on the District.
5. Cost-Benefit Analysis of the Investment/Expenditure: Analysis of how the request cost of the TIF funds compares with the benefits of the project to the District.
6. Health and Safety Concerns: The Project's impact, positive or negative, on the environment in terms of noise, dust, pollution, public safety, traffic congestion, pedestrian access, visual aesthetics, etc.
7. Historic Preservation: The Project's capacity to encourage the preservation and protection of the cultural and economic heritage and physical assets of the District.
8. Density, Infill, and Adaptive Reuse: Projects will be evaluated for their ability to encourage or result in infill and adaptive reuse of underutilized and vacant lots and properties, and to promote more compatible, complementary uses within the District.
9. Cost of Public Services: The Project's ability to improve public services, such as water, sewer, sidewalks, parking, improved traffic circulation, etc., to an area that is currently underserved.
10. Housing Component: Projects that promote all types of housing in the area in conformance with the Downtown Neighborhood Plan and the Downtown URD Plan.
11. Conformance with the goals and objectives of the Railroad URD Plan, 2019 City of Helena Growth Policy, and the Downtown Neighborhood Plan: The Project's ability to significantly further specific goals found in the current Urban Renewal Plan, Growth Policy, and consistency with other City plans and objectives.
12. Conformance with Requirements for TIF Fund Expenditures, per 7-15-4288, MCA: Projects must cover eligible project activities stated in Montana statutes and be approved by the City Commission to satisfy needs identified in the Railroad Urban Renewal District Plan.



City of Helena
Downtown Urban Renewal District
TAX INCREMENT FINANCING APPLICATION FORM
Community Development Department
Phone (406) 447-8490 Fax (406) 447-8460
citycommunitydevelopment@helenamt.gov

Project Name: YWCA Exterior Building Stabilization Date Submitted: 12.22.2023

APPLICANT INFORMATION

Name (First & Last): YWCA Helena (Jenifer Gursky, Executive Director)

Address: 501 North Park Avenue

City: Helena State: MT Zip Code: 59634

Phone: 406-442-8774 Cell: 406-249-9172 Other: _____

Email: jenifer@ywcahelena.org / denise@ywcahelena.org

If the applicant is not an individual doing business under his/her own name, the applicant has the status indicated below and is organized or operating under the laws of: State of Montana

☒ A non-profit or charitable institution/corporation

☐ A partnership or corporate entity known as _____

☐ District Resident

☐ Local Government

☐ Other (explain) _____

PROJECT INFORMATION

Building Address: 501 North Park Avenue

Legal Description: Thompson Placer, S30,T10 N,R03 W, Lot 15A, PM 26 COS #3162755

PROPERTY OWNER INFORMATION

If the property is not owned by the Applicant, written permission from the owner must be included to carry out the project and lease or other materials.

Property Owner (First & Last): YWCA of Helena Montana

Address: 501 North Park Aveune

City: Helena State: MT Zip Code: 59601

Phone: 406-204-5435 Cell: 406-249-9172 Other: _____

Email: jenifer@ywcahelena.org



City of Helena

Downtown Urban Renewal District

TAX INCREMENT FINANCING APPLICATION FORM

Community Development Department

Phone (406) 447-8490 Fax (406) 447-8460

citycommunitydevelopment@helenamt.gov

PROJECT ARCHITECTURAL FIRM INFORMATION (WHERE APPLICABLE)

Company/Firm: SMA Architecture

Point of Contact (First & Last): Becky Lawson

Address: 920 Front Street, Suite 101

City: Helena

State: MT

Zip Code: 59601

Phone: 406-204-7395

Cell: _____

Other: _____

Email: beckyl@sma.design

PROJECT FINANCIAL LENDING INSTITUTION (WHERE APPLICABLE)

Company/Institution: N/A

Point of Contact (First & Last): _____

Address: _____

City: _____

State: _____

Zip Code: _____

Phone: _____

Cell: _____

Other: _____

Email: _____

PROJECT CONTRACTOR INFORMATION (WHERE APPLICABLE)

Company/Firm: N/A

Point of Contact (First & Last): _____

Address: _____

City: _____

State: _____

Zip Code: _____

Phone: _____

Cell: _____

Other: _____

Email: _____

DESCRIPTION OF PROJECT

In a separate attachment, please provide a full written description of your project. Please indicate if the items are existing or new construction.

PROJECT RENDERINGS (IF APPLICABLE)

Submit design schematic and/or site and landscaping plans for project.



City of Helena
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TOTAL COST OF THE PROJECT

Please summarize. A full breakdown of costs is required on the *Project Cost Worksheet*.

The window repair work is anticipated to cost approximately \$118,680 for levels 1 through 3, including the labor, materials, general contractor general conditions, contingency and inflation.

The project also will comply with national and Montana prevailing wages, which is included in the cost summary above.

PROPERTY OWNERSHIP

Do you own the property or are you currently purchasing it? Explain.

YWCA Helena owns the building.

JOB CREATION

Will there be any new permanent or part time jobs as a result of this project excluding construction jobs associated with the development of the project? If so, how many?

There will be no permanent job creations. The constuction project will provide construction jobs during that phase.

PROJECT COMPLETION

What is the expected completion date of the project?

The projected completion will be December 2024.

PROPERTY TAXES

How much are the current annual property taxes including any improvements? Is the payment of taxes current?

Year 2023 Property Taxes \$1,754.97 November 2023 and May 2024 taxes are paid.



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PROJECT COST & FINANCING SECTION

Summarize the project costs on the Project Cost Worksheet. Use general categories and include items that are in the assistance request. The total cost should include land costs and “soft costs” such as zoning processes, surveys, and permits to enable the DURD Advisory Board to evaluate the entire private investment. If in doubt about an item's eligibility, include it. Staff will review the items and help determine eligibility. Briefly describe how the project will be financed and be sure to include equity and other investments into the project. If financing commitment is contingent on grants or URD TIF commitment to the project, has multiple sources, or other complex factors, provide that information.

NOTE: The TIF Program requests which include demolition/deconstruction activities, public sidewalks, streets, alleys and other right-of-way improvements; and/or work on utility main transmission lines totaling over \$25,000 are subject to Montana Prevailing Wage Rates and must include that in the itemized costs.

PROJECT COST WORKSHEET

Professional Services

1. _____	\$ 0
2. _____	\$ _____
	Subtotal \$ _____

Construction/Rehabilitation Costs

1. Existing Window Refurbish and Repair	\$ 117,493.20
2. New Storm Windows	\$ 80,287.02
3. Patch and repair throughout project area	\$ 29,670.00
4. Brick Repointing	\$ 37,087.50
5. Exterior Wood Trim Painting	\$ 74,175.00
6. New Exterior Doors	\$ 14,835.00
	Subtotal \$ 353,547.72

Printing, Advertising, etc.

1. _____	\$ 0
2. _____	\$ _____
	Subtotal \$ _____

Other Miscellaneous Costs

1. _____	\$ _____
2. _____	\$ _____
	Subtotal \$ _____

TOTAL PROJECT DEVELOPMENT COSTS

Total \$ 353,547.72



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PROJECT FINANCING WORKSHEET

Owner/Developer Investment

Total applicant investment in the project \$ _____

Listing of Other Funding Sources & Amounts (Continue on separate sheet if needed)

1. CDBG-CV	\$ 225,387.50
2. Private Donor	\$ \$10,000
3. _____	\$ _____

Request for Eligible items

Total TIF Request \$ 118,160.22

TOTAL PROJECT FINANCING \$ 353,547.72



City of Helena

Downtown Urban Renewal District

TAX INCREMENT FINANCING APPLICATION FORM

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PROJECT NARRATIVES SECTION:

1. **Description of Project.** Provide a written description of the project, scope of work if a marketing plan or similar plan, number, and types of jobs to be created, etc.
 - a. Compliance with the Downtown URD Plan: Identify how your project supports the Downtown URD Plan and how the project benefits the neighborhood, URD, and community (See Attachment B for Goals and objectives of the Plan).
 - b. Local Zoning and Other Requirements: All projects assisted by Downtown URD TIF funds must, depending on the project location, comply with the City's Zoning Requirements, provide a brief narrative as to how the design successfully meets the requirements of City Zoning. Include any project schematic, site, and landscaping plans.
 - c. Demolition/Deconstruction: If the project request includes removal of structures, it must be done in accordance with to the provisions of Helena City Code Title 3 Chapter 15. Provide a brief narrative on how the building will be removed and whether it is a structure within the city that is individually listed on the National Register of Historic Places, or a property located within the city's historic districts which is designated by the state historic preservation office (SHPO) as primary or contributing.
 - d. Dislocation: If existing tenants are to be dislocated as a result of the project, provide a separate narrative describing how they have been or will be appropriately relocated.
2. **Logistical Considerations.** Provide a brief narrative describing the following:
 - a. Project Feasibility: The Applicant's demonstration of financial readiness and ability to proceed.
 - b. Applicant's Ability to Perform: The Applicant's capability to undertake the relative complexities of the project.
 - c. Timely Completion: The feasibility of completing the project according to the Applicant's proposed project schedule.
 - d. Payment of Taxes: All property taxes, special improvement district assessments, and other assessments on the project property must be paid to date, where applicable.



City of Helena

Downtown Urban Renewal District

TAX INCREMENT FINANCING APPLICATION FORM

Community Development Department

Phone (406) 447-8490 Fax (406) 447-8460

citycommunitydevelopment@helenamt.gov

PROJECT NARRATIVES SECTION (CONTINUED):

3. Economic & Community Development Potential: Provide a brief narrative for the following. If not applicable, please note:

- a. Tax generation: Describe how the project will increase the taxable valuation in the District.
- b. Relationship of Public and Private Investment: Describe the relationship of private investment to public investment of a project and discuss how it is a prudent investment of public funds within the urban renewal district.
- c. Job Creation: Are there any jobs created as a result of the project? Please describe.
- d. Investment Spin-off: Describe any potential for investment spin-off having a positive impact on the District.
- e. Cost-Benefit Analysis of the Investment/Expenditure: For projects that are \$10,000 or more, a cost-benefit analysis should be completed.
- f. Health and Safety Concerns: Describe the project's impact, positive or negative, on the environment in terms of noise, dust, pollution, public safety, traffic congestion, pedestrian access, visual aesthetics, etc.
- g. Historic Preservation: Describe the project's ability to preserve and protect the cultural and economic heritage and physical assets of the district.
- h. Density, Infill, and Adaptive Reuse: Describe if the project increases density in the DURD through infill and adaptive reuse of existing property(s).
- i. Cost of Public Services: Describe how the projects will improve public services such as water, sewer, sidewalks parking, improved traffic circulation, etc., to an area currently underserved.
- j. Housing Component: Describe any housing components to the project. One of the main goals of the Downtown Neighborhood Plan and the Downtown URD Plan is to promote all types of housing in the area.
- k. Conformance with Requirements for TIF Fund Expenditures, per 7-15-4288, MCA: Projects must cover eligible project activities stated in Montana state statutes (See Attachment A).

ATTACHMENT A: ELIGIBLE ACTIVITIES

As specified by state law, TIF may be used to finance redevelopment activities including the following (from 7-15-4288, M.C.A.):

1. Land acquisition, including acquisition of infrastructure-deficient areas and assemblage of land for development or redevelopment by private enterprise or public agencies, including sale, initial leasing, or retention by the municipality itself at fair value.
2. Demolition and removal of structures.
3. Relocation of occupants.
4. The acquisition, construction, and improvement of public improvements or infrastructure, including streets, roads, curbs, gutters, sidewalks, pedestrian malls, alleys, parking lots and off-street parking facilities, sewers, sewer lines, sewage treatment facilities, storm sewers, waterlines, waterways, water treatment facilities, natural gas lines, electrical lines, telecommunications lines, rail lines, rail spurs, bridges, publicly owned buildings, and any public improvements, and items of personal property to be used in connection with improvements for which the foregoing costs may be incurred.
5. Costs incurred in the exercise of urban renewal powers (found in 7-15-4233, MCA), including urban renewal projects as authorized by the City Commission.
6. Acquisition of infrastructure-deficient areas or portions of areas;
7. Administrative costs associated with the management of the urban renewal area or targeted economic development district;
8. Assemblage of land for development or redevelopment by private enterprise or public agencies, including sale, initial leasing, or retention by the local government itself at its fair value;
9. The compilation and analysis of pertinent information required to adequately determine the needs of the urban renewal area or targeted economic development district;
10. The connection of the urban renewal area or targeted economic development district to existing infrastructure outside the area or district;
11. The provision of direct assistance to secondary value-adding industries to assist in meeting their infrastructure and land needs within the area or district; and
12. The acquisition, construction, or improvement of facilities or equipment for reducing, preventing, abating, or eliminating pollution.

ATTACHMENT B: GOALS OF THE DOWNTOWN URD

- **Add to downtown vibrancy with a mix of uses**
 - Provide a range of housing for a range on incomes
 - Attract new business types that support residential uses
 - Encourage new business startups
 - Conduct feasibility, market, and other studies
 - Encourage ground floor active use
 - Add to improve urban landscaping with public art, trees, and planting
- **Upgrade Underperforming properties**
 - Develop vacant lots and encourage upgrades to under-performing property gaps
 - Encourage the update and adaptive re-use of buildings for 21st century needs, such as open interiors, improvements to broadband, and for safety and market competitiveness
 - Encourage redevelopment of parking facilities that create gaps in downtown ground-floor retail by allowing for non-parking uses on floor level and parking on other stories
 - Facilitate façade improvements
 - Inventory city properties with potential for higher use and develop criteria for disposition
 - Provide for demolition and site preparation as needed to upgrade properties
- **Invest in infrastructure needed for development**
 - Improve transportation infrastructure for better function and safety for vehicles, pedestrians and bicycles and include street scape features to improve aesthetics, safety, and quality for non-motorists
 - Rectify issues of parcels along and within streets that were not properly surveyed
 - Address improvement needed for fire suppression water flow requirements for higher densities; improve fire engine access and prioritize replacement of older segments of pipe for water and sewer
 - Facilitate storm drainage, and continue to address capacity issues and alternative detention features
 - Expand Fiber capability
 - Invest in capital improvements needed for parks and open spaces
 - Manage parking for optimal efficiency and unitization
 - Retain and address needs of existing city-owned cultural and historic facilities
- **Improve Transit, Pedestrian and Bike Connections**
 - Improve pedestrian and bike facilities
 - Develop a comprehensive bike network
 - Improve vehicle circulation and access to increase retail viability
 - Improve gateways and wayfinding
 - Increase transit options
 - Improve pedestrian connections from parking facilities to destination
- **Create a quality and unique experience**
 - Make improvements to attract more businesses
 - Encourage ground-floor transparency
 - Capitalize on downtown's historic assets

ATTACHMENT B: GOALS OF THE DOWNTOWN URD (CONTINUED)

- **Stimulate Vibrancy with a Mix of Uses (Rodney Street Goal)**
 - Retain the neighborhood character allowing for mixed uses, a variety of residential types, and a central commercial area
 - Keep the area primarily residential with a range of housing types intermixed with offices and government uses
 - Increase residential capacity
 - Retain the Rodney Street Commercial Center as the primary area for retail, with the potential for housing and offices in the upper floors
- **Reinvigorate the Rodney Street Commercial Center (Rodney Street Goal)**
 - Retain and build the Neighborhood Center as the center for retail, commercial and social gathering
 - Improve Rodney Street functionality, infrastructure and aesthetic between 6th and Broadway
 - Create gateways with wayfinding at both ends of the commercial center
 - Create better linkages between the courthouse complex, Myrna Loy center, and Rodney Street
 - Incorporate public art that differentiates the area from Downtown into a fun and funky interactive way
 - Monitor parking demand and identify potential for temporary uses or longer term uses

YWCA OF HELENA EXTERIOR RENOVATION & A/C UPGRADES

PERMIT SET | 2023-11-21

SMA #22-093

PROJECT ADDRESS

YWCA OF HELENA
501 N. PARK AVE.
HELENA, MT 59601

PROJECT TEAM

OWNER:
YWCA OF HELENA
501 N. PARK AVE.
HELENA, MT 59601

ARCHITECTS:
SMA ARCHITECTURE + DESIGN, P.C.
920 FRONT STREET | SUITE 101
HELENA, MT 59601
BECKY LAWSON, AIA, NCARB, LEED G.A.
PETER RUDD
P: 406.442.4933

ENGINEERS:
MECHANICAL, ELECTRICAL, PLUMBING:
ASSOCIATED CONSTRUCTION ENGINEERING (ACE)
3060 CABERNET DRIVE, SUITE 3
HELENA, MT 59601
P: 406.204.2400
RYAN GRAMM, P.E., LEED A.P.

PROJECT SUMMARY:

PROJECT SUMMARY:
PROJECT CONSISTS OF THE REBURISHMENT OF THE EXISTING WOOD WINDOWS AT THE HISTORIC YWCA BUILDING IN HELENA, MONTANA. WORK INCLUDES THE ADDITION OF NEW WOOD STORM WINDOWS WITH LOW-E FILM, AT ALL EXISTING WOOD WINDOWS AND WORK AT ALL EXISTING WOOD WINDOWS INCLUDING THE INSTALLATION OF NEW SEALS AND WEATHERSTRIPPING, OPERABILITY REPAIRS, REPAINTING, AND REPLACEMENT OF BROKEN GLAZING WHERE NEEDED. PROJECT ALSO INCLUDES NEW AIR-CONDITIONING SYSTEM ON FLOOR 1 THROUGH 3.

THE YWCA BUILDING WAS BUILT IN 1918 AND IS ON THE NATIONAL REGISTER OF HISTORIC PLACES AND WITHIN THE HELENA HISTORIC DISTRICT OF DOWNTOWN HELENA, MT. THE PROJECT SCOPE AND DESIGN APPROACH HAS ALREADY BEEN PRESENTED TO MONTANA STATE HISTORIC PRESERVATION OFFICE FOR REVIEW, WITH NO ADDITIONAL COORDINATION REQUIRED BY CONTRACTOR UNLESS NOTICED BY ARCHITECT.

ALTERNATES

ALTERNATE 01: BRICK REPOINTING
ALTERNATE 02: NEW EXTERIOR DOORS

GENERAL NOTES

- DO NOT SCALE DRAWINGS. WRITTEN DIMENSIONS TAKE PRECEDENCE.
- DRAWINGS HAVE BEEN PREPARED ON AN ORIGINAL SHEET SIZE OF 36"X48" AND IN COLOR.
- HORIZONTAL DIMENSIONS INDICATE FACE OF #1 CONCRETE, F.O.S. (FACE OF COLUMN OR GROUND, OR 1" FRESH INTERIOR), UNLESS VERTICAL DIMENSIONS INDICATE TOP OF (1) 15'-0" OR 12" SUBFLOOR OR TO FINISH, UNLESS NOTED.
- INFORMATION REGARDING EXISTING SITE CONDITIONS USED TO PREPARE THESE DRAWINGS HAS BEEN PROVIDED BY OTHERS. CONTRACTOR TO FIELD VERIFY EXISTING SITE CONDITIONS PRIOR TO COMMENCING CONSTRUCTION. PROVIDE WRITTEN NOTICE TO THE ARCHITECT OF ANY DISCREPANCIES BETWEEN EXISTING CONDITIONS AND THE DRAWINGS. CONTRACTOR TO FIELD VERIFY ALL DIMENSIONS, DATUM LEVELS AND CONDITIONS PERTAINING TO THE WORK PRIOR TO COMMENCING CONSTRUCTION. PROVIDE WRITTEN NOTIFICATION TO THE ARCHITECT OF ANY DISCREPANCIES WITH THE DOCUMENTS. THE ARCHITECT WILL ISSUE A WRITTEN DIRECTIVE IF FURTHER CLARIFICATION IS REQUIRED.

CODE INFORMATION

2021 INTERNATIONAL ENERGY CONSERVATION CODE (IECC)

RS01 6 HISTORIC BUILDINGS
PROVISIONS OF THIS CODE RELATING TO THE CONSTRUCTION, REPAIR, ALTERATION, RESTORATION AND MOVEMENT OF STRUCTURES, AND CHANGE OF OCCUPANCY SHALL NOT BE MANDATORY FOR HISTORIC BUILDINGS PROVIDED THAT A REPORT HAS BEEN SUBMITTED TO THE CODE OFFICIAL AND SIGNED BY THE OWNER, A REGISTERED DESIGN PROFESSIONAL, OR REPRESENTATIVE OF THE STATE HISTORIC PRESERVATION OFFICE OR THE HISTORIC PRESERVATION AUTHORITY HAVING JURISDICTION, DEMONSTRATING THAT COMPLIANCE WITH THAT PROVISION WOULD THREATEN, DEGRADE OR DESTROY THE HISTORIC FORM, FABRIC OR FUNCTION OF THE BUILDING.

RENOVATION PROJECT INCLUDING WINDOWS DEVELOPERS WITH CONCURRENCE OF MONTANA SHPO AND DETERMINED TO BE ACCEPTABLE.

RS03 1.1 BUILDING ENVELOPE.

BUILDING ENVELOPE ASSEMBLIES THAT ARE PART OF THE ALTERATION SHALL COMPLY WITH SECTION R402.2.3 OR R402.1.4, SECTIONS R402.2.1 THROUGH R402.2.12, R402.3.1, R402.3.2, R402.4.3 AND R402.4.5.

EXCEPTION: THE FOLLOWING ALTERATIONS SHALL NOT BE REQUIRED TO COMPLY WITH THE REQUIREMENTS FOR NEW CONSTRUCTION PROVIDED THAT THE ENERGY USE OF THE BUILDING IS NOT INCREASED:

1. STORM WINDOWS INSTALLED OVER EXISTING FENESTRATION.

NEW STORM WINDOWS TO FEATURE LOW-E WINDOW FILM AT INTERIOR FACE OF GLAZING TO IMPROVE THERMAL PERFORMANCE OF ASSEMBLY. WINDOW ASSEMBLY EXISTING OPERABLE SASHES WILL BE REFINISHED WITH NEW SEALS CURRENTLY NO SEALS OR WEATHERSTRIPPING IS IN PLACE TO GREATLY REDUCE AIR INFILTRATION. NEW INSET SASHES WILL BE PROVIDED EXHIBING 2" HEIGHT, THOUGH WIDTH VARIES TO SATISFY CODE VENTILATION REQUIREMENTS IN PROJECT.

WHILE THERE ARE NO CODE REQUIREMENTS FOR A WINDOW REBURISHMENT PROJECT OF THIS TYPE BEYOND REPAIRS, CONCURRENCE WITH EXISTING BUILDING, THE INTENT OF THIS PROJECT IS TO GREATLY IMPROVE THE ENERGY EFFICIENCY OF THE EXISTING HISTORIC WOOD WINDOWS.

ADDITIONAL, IN-SITU EQUIPMENT OR WORK INCORPORATED THROUGHOUT THIS PROJECT IS A LEVEL 2 ALTERATION.

RS01 1 GENERAL
BUILDINGS, STRUCTURES AND PARTS THEREOF SHALL BE REPAIRED IN COMPLIANCE WITH SECTION R01.3 AND THIS SECTION. WORK ON NON-DAMAGED COMPONENTS NECESSARY FOR THE REQUIRED REPAIR OF DAMAGED COMPONENTS SHALL BE CONSIDERED TO BE PART OF THE REPAIR AND SHALL NOT BE SUBJECT TO THE REQUIREMENTS FOR ALTERATIONS IN THIS CHAPTER. RESTORE MAINTENANCE REQUIRED IN SECTION R01.3.1. ORDINARY REPAIRS EXEMPT FROM PERMIT. AND MAINTENANCE OF WEAR DUE TO NORMAL SERVICE CONDITIONS SHALL NOT BE SUBJECT TO THE REQUIREMENTS FOR REPAIRS IN THIS SECTION.
RS03 3 APPLICATION.

FOR THE PURPOSES OF THIS CODE, THE FOLLOWING SHALL BE CONSIDERED TO BE REPAIRS:

1. GLASS: ONLY REPLACEMENTS IN AN EXISTING SASH AND FRAME.

IBC 2021:

GROUP 2 OCCUPANCY, TYPE IIB, SPRINKLERED 4 STORES/16,000 SQUARE FEET MAXIMUM
EXISTING BUILDING (BUILT IN 1918) - IS CLASSIFIED AS TYPE IIB CONSTRUCTION.

EXTERIOR BEARING WALLS MUST HAVE A 2 HOUR FIRE RESISTANCE RATING.

INTERIOR BEARING WALLS MUST HAVE A 1 HOUR FIRE RESISTANCE RATING.

FLOOR CONSTRUCTION MUST HAVE A 1 HOUR FIRE RESISTANCE RATING.

ROOF CONSTRUCTION MUST HAVE A 1 HOUR FIRE RESISTANCE RATING.

EXTERIOR WALL CONSTRUCTION OF CLAY TILE AND BRICK CONSTRUCTION IS EVALUATED TO HAVE A 2 HOUR MINIMUM FIRE RESISTANCE RATING. PER TABLE 602 MINIMUM FIRE RESISTANCE RATINGS FOR EXTERIOR WALLS BASED ON FIRE SEPARATION DISTANCE FOR OCCUPANCIES THE MINIMUM LISTED ARE 1 HOUR FOR A DISTANCE LESS THAN 30'. THE 2 HOUR RATING OF THE EXISTING MASONRY EXTERIOR WALLS EXCEEDS THIS REQUIREMENT AND COMPLIES REGARDLESS OF SEPARATION DISTANCE.

FIRE RESISTANCE RATING: EXCEPT: DWELLING AND SLEEPING UNIT SEPARATIONS IN BUILDINGS OF TYPE IIB CONSTRUCTION SHALL HAVE FIRE RESISTANCE RATINGS OF NOT LESS THAN 1 HOUR IN BUILDINGS EQUIPPED THROUGHOUT WITH AN AUTOMATIC SPRINKLER SYSTEM IN ACCORDANCE WITH SECTION 903.1.1.

FIRE PARTITIONS BETWEEN DWELLING AND SLEEPING UNITS FOR 420-2 SHALL HAVE A RATING OF NOT LESS THAN 1 HOUR, NO EXCEPTIONS APPLY.

IEBC 2021:

603.1 - SCOPE ALTERATION LEVEL 2

LEVEL 2 ALTERATIONS INCLUDE THE ADDITION OR ELIMINATION OF ANY DOOR OR WINDOW, THE RECONFIGURATION OR EXTENSION OF ANY SYSTEM, OR THE INSTALLATION OF ANY ADDITIONAL EQUIPMENT, AND SHALL APPLY WHERE THE WORK AREA IS EQUAL TO OR LESS THAN 50 PERCENT OF THE BUILDING AREA.

ADDITIONAL, IN-SITU EQUIPMENT OR WORK INCORPORATED THROUGHOUT THIS PROJECT IS A LEVEL 2 ALTERATION.

801.3 - SYSTEM INSTALLATIONS
REQUIREMENTS RELATED TO WORK AREA ARE NOT APPLICABLE WHERE THE LEVEL 2 ALTERATIONS ARE LIMITED SOLELY TO ONE OR MORE OF THE FOLLOWING:

1. MECHANICAL SYSTEMS, ELECTRICAL SYSTEMS, FIRE PROTECTION SYSTEMS AND MAINTENANCE OF HAZARDOUS MATERIALS.

2. WINDOW, HAZARDOUS OPERATING CONTROLS, ELECTRICAL OUTLETS AND SIGNS.

3. ALTERATIONS UNDERTAKEN FOR THE PRIMARY PURPOSE OF INCREASING THE ACCESSIBILITY OF A FACILITY.

SCOPE OF THE PROJECT IS EXCEEDS SCOPE OF MECHANICAL EQUIPMENT AND THE REPAIR OF EXISTING WINDOWS IN PLACE THEREFORE REQUIREMENTS RELATED TO WORK AREA ARE NOT APPLICABLE TO THIS PROJECT.

1202.2 - REPLACEMENT
REPLACEMENT OF EXISTING OR MISSING FEATURES USING ORIGINAL MATERIALS SHALL BE PERMITTED. PARTIAL REPLACEMENT FOR REPAIRS THAT MATCH THE ORIGINAL, IN CONSERVATION, HEIGHT AND SIZE SHALL BE PERMITTED.

REPLACEMENT GLAZING IN HAZARDOUS LOCATIONS SHALL COMPLY WITH THE SAFETY GLAZING REQUIREMENTS OF CHAPTER 24 OF THE INTERNATIONAL BUILDING CODE.

EXCEPT: GLASS BLOCK WALLS, LEADED WINDOW AND JALOUSIES REPAIRED WITH LINE MATERIALS.

REPAIRS TO ANY PORTION OF A HISTORIC BUILDING OR STRUCTURE SHALL BE PERMITTED WITH ORIGINAL OR LINE MATERIALS AND ORIGINAL METHODS OF CONSTRUCTION, SUBJECT TO THE PROVISIONS OF THIS CHAPTER.

HAZARDOUS MATERIALS, SUCH AS ASBESTOS AND LEAD BASED PAINT, SHALL NOT BE USED WHERE THE CODE FOR NEW CONSTRUCTION WOULD NOT PERMIT THEIR USE IN BUILDINGS OF SIMILAR OCCUPANCY, PURPOSE AND LOCATION.

ALL REPAIRS WILL BE MADE WITH SIMILAR / ORIGINAL MATERIALS KEEPING THE HISTORIC NATURE OF THE BUILDING INTACT.

SHEET INDEX

COVER SHEET

000 COVER SHEET

ARCHITECTURAL DRAWINGS

A0.00 ARCHITECTURAL LEGEND & ABBREVIATIONS
A0.10 ARCHITECTURAL SITE PLAN
A1.00 WALL/ROOF/FLOOR ASSEMBLIES
A1.30 WINDOW TYPES, DOOR TYPES
A2.00 FLOOR PLANS
A2.01 FLOOR PLANS
A2.30 REFLECTED CEILING PLANS
A2.71 REFLECTED CEILING PLAN
A3.00 EXTERIOR ELEVATIONS & REPAIRING PHOTOS
A3.01 EXTERIOR ELEVATIONS & REPAIRING PHOTOS
A4.00 WINDOW DETAILS

MECHANICAL DRAWINGS

M0.00 MECHANICAL COVER SHEET
M0.02 MECHANICAL SPECIFICATIONS
M0.10 MECHANICAL BASEMENT AND FIRST FLOOR REMODEL PLAN
M0.11 MECHANICAL SECOND AND THIRD FLOOR REMODEL PLAN
M0.13 MECHANICAL DETAILS

ELECTRICAL DRAWINGS

E0.0 ELECTRICAL COVER SHEET
E0.0 ELECTRICAL BASEMENT AND FIRST FLOOR POWER REMODEL PLAN
E0.1 ELECTRICAL SECOND AND THIRD FLOOR POWER REMODEL PLAN

GENERAL NOTES

- PRIOR TO BIDDING, THE CONTRACTOR SHALL VISIT THE FACILITY AND THOROUGHLY FAMILIARIZE THEMSELVES WITH EXISTING CONDITIONS.
- THE CONTRACTOR SHALL PROVIDE ALL DEMOLITION INCIDENTAL TO OR REQUIRED FOR NEW & RENOVATION CONSTRUCTION WHETHER OR NOT IT IS SPECIFICALLY NOTED, INCLUDING BUT NOT LIMITED TO, ALL OTHER WORK THAT MOST REASONABLY BE REQUIRED TO BE REMOVED IN PREPARATION FOR SPECIFIED FINISHES. DEMOLITION SHALL BE PERFORMED IN A MANNER THAT WILL NOT DAMAGE ANY SERVICES INDICATED TO REMAIN. SERVICES SHALL BE PATCHED IF NECESSARY TO PROVIDE A SATISFACTORY SUB-STRATA FOR NEW FINISHES.
- REMOVE ALL ITEMS SHOWN AS "TAKEDOWN" ON DEMOLITION DRAWINGS.
- DRY PATHS SHALL BE MAINTAINED CLEAR OF EQUIPMENT, MATERIAL, & DEBRIS.
- DEBRIS SHALL BE PROMPTLY REMOVED FROM THE BUILDING & THE SITE & DISPOSED OF IN A LEGAL MANNER. SURFACES IN THE CONSTRUCTION AREA SHALL BE MAINTAINED IN A BROOM CLEAN CONDITION AT THE END OF EACH WORK DAY.
- THE CONTRACTOR SHALL MAINTAIN & ADHERE TO ALL CURRENT LIFE SAFETY & INTERFERE LIFE SAFETY RULES & REGULATIONS THROUGHOUT THE CONSTRUCTION OF THIS PROJECT.
- THE CONTRACTOR SHALL PATCH &/OR REPAIR ANY & ALL SURFACES DAMAGED OR REMOVED DURING DEMOLITION TO MATCH EXISTING SURFACES UNLESS SURFACES ARE TO RECEIVE NEW FINISHES OR UNLESS NOTED OTHERWISE. REFER TO A COORDINATE WITH STRUCTURAL.
- ALL BUILDING SURFACES, INCLUDING MECHANICAL, PLUMBING & ELECTRICAL, SHALL NOT BE DISRUPTED FOR ANY LENGTH OF TIME UNLESS OTHERWISE APPROVED BY THE GENERAL CONTRACTOR & THE OWNER.
- CONTRACTOR SHALL INSPECT EXISTING CONDITIONS PRIOR TO WORK. PRIOR TO SUBMITTAL, COMPLETION THE CONTRACTOR WILL REPAIR OR CLEAN DAMAGED OR DIRTY SURFACES ADJACENT TO PROJECT WORK AREAS (CAUSED BY CONSTRUCTION ACTIVITIES) TO MATCH ORIGINAL CONDITION.
- SEE MECHANICAL, PLUMBING & ELECTRICAL FOR DEMOLITION REQUIREMENTS FOR THOSE DISCIPLINES.
- BUILDING TO BE OCCUPIED AND IN USE DURING COURSE OF CONSTRUCTION.
- CONTRACTOR TO COORDINATE ALL CONSTRUCTION WORK, DEMOLITION, PHASING, ETC. WITH OWNER PRIOR TO START OF CONSTRUCTION.
- CONTRACTOR IS RESPONSIBLE FOR MAINTAINING SAFETY CONDITIONS FOR BUILDING OCCUPANTS AND VISITORS, INCLUDING ENTRANCE PROTECTION, FLAGGING, SIGNAGE, BARRIERS, ETC.
- CONTRACTOR IS RESPONSIBLE FOR INSTALLING AND MAINTAINING DUST AND DEBRIS BARRIERS WHERE NEEDED AT ALL TIMES.
- CONTRACTOR SHALL COMPLY WITH ALL APPLICABLE SAFETY, REMEDIATION, AND ENCAPSULATION REQUIREMENTS FOR WORKING IN AREAS WHERE LEAD BASED PAINT AND OTHER HAZARDOUS MATERIALS ARE PRESENT. SEE HAZARDOUS MATERIALS REPORT PROVIDED IN SPECIFICATIONS FOR MORE INFORMATION.
- CONTRACTOR IS RESPONSIBLE FOR MAINTAINING SITE SAFETY FOR ALL BUILDING WORKERS, VISITORS, PEDESTRIANS, AND TRAFFIC ON ADJACENT STREETS. SEE SITE PLAN FOR MORE INFORMATION.



YWCA OF HELENA EXTERIOR RENOVATION & A/C UPGRADES

22-093

501 N. PARK AVE.

HELENA, MT 59601

YWCA OF HELENA

eliminating racism
empowering women
ywca

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No. Date Revision Description

NOT FOR CONSTRUCTION

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VICINITY MAP



SITE MAP

ARCHITECT: SMA

YWCA OF HELENA EXTERIOR
RENOVATION & A/C
UPGRADES

PROJECT NO:

22-093

301 W. PARK AVE.
HELENA, MT 59601

PREPARED FOR:

YWCA OF HELENA

DATE:

eliminating racism
empowering women
ywca

CONTRACT:

CONTRACT:

No.	Date	Revision Description
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NOT FOR CONSTRUCTION

DATE:

2023-11-21

TIME:

22-093

FILE:

22-093

PROJECT NO:

22-093

DATE:

2023-11-21

TIME:

22-093

FILE:

22-093

PROJECT NO:

22-093

DATE:

2023-11-21

TIME:

22-093

FILE:

22-093

PROJECT NO:

22-093

DATE:

2023-11-21

TIME:

22-093

SHEET LEGEND

BUILDING SECTION CALLOUT

SECTION NUMBER
VIEW NAME
SHEET NUMBER

WALL SECTION CALLOUT

SECTION NUMBER
VIEW NAME
SHEET NUMBER

VIEW CALLOUT

SECTION NUMBER
VIEW NAME
SHEET NUMBER

DETAIL VIEW CALLOUT

SECTION NUMBER
VIEW NAME
SHEET NUMBER

INTERIOR ELEVATION CALLOUT

SECTION NUMBER
VIEW NAME
SHEET NUMBER

EXTERIOR ELEVATION CALLOUT

SECTION NUMBER
VIEW NAME
SHEET NUMBER

NORTH ARROW

N
PROJECT NORTH

LEVEL CALLOUT

SECTION NUMBER
VIEW NAME
SHEET NUMBER

DOOR SYMBOL

DOOR SYMBOL

WINDOW TYPE SYMBOL

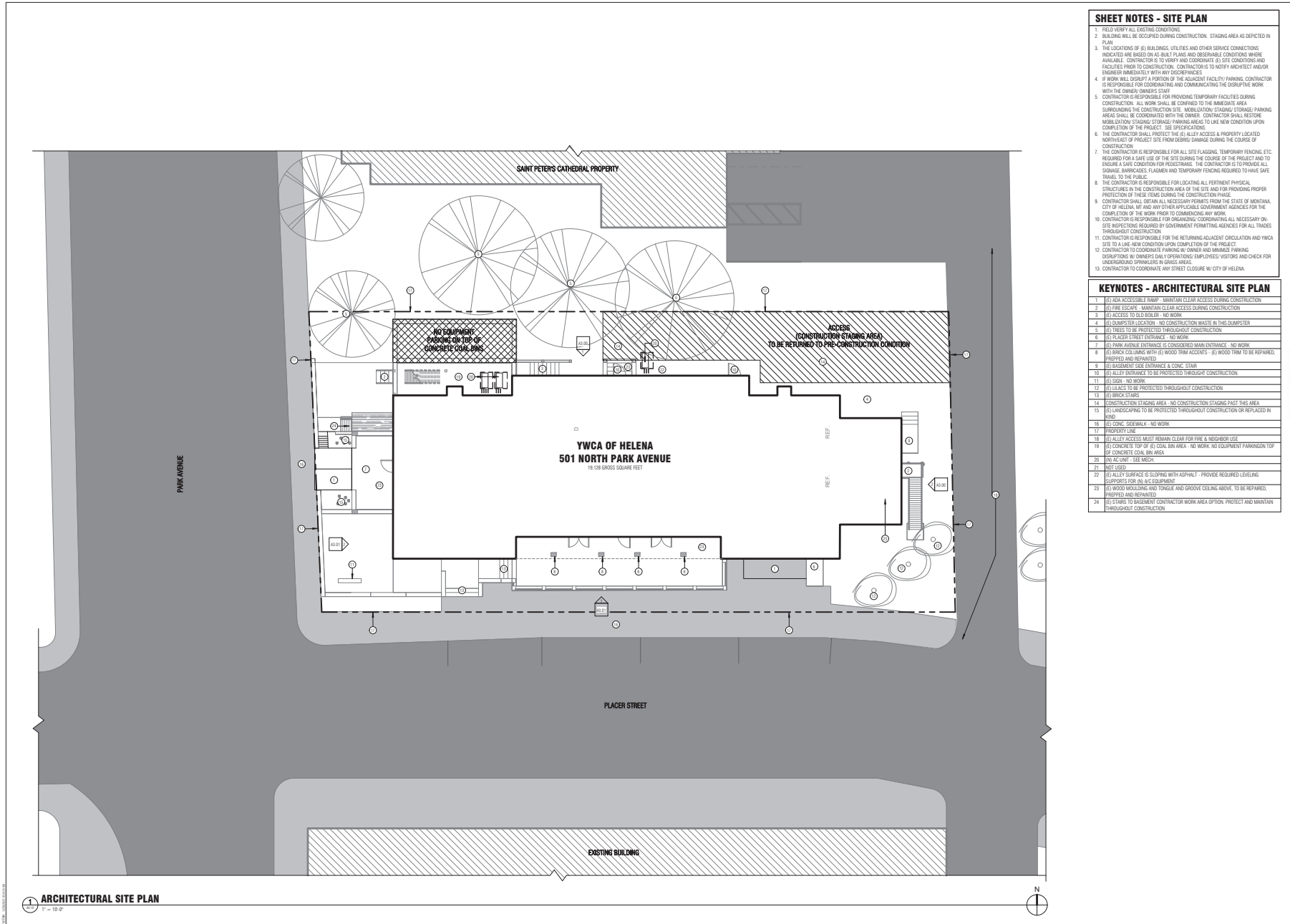
WINDOW TYPE SYMBOL

KEYNOTE CALLOUT

SECTION NUMBER
VIEW NAME
SHEET NUMBER

TYPICAL ARCHITECTURAL ABBREVIATIONS

(S)	EXISTING	CG	CORNER GUARD	DL	DEAD LOAD	FIN	FINISHED	IEBC	INTERNATIONAL EXISTING BUILDING CODE	MTL	METAL	QTY	QUANTITY	SLANT	SEALANT	TPO	THERMOPLASTIC POLYOLEFIN
(N)	NEW	CH	CHANNEL	DN	DOWN	FUR	FLOOR	IECC	INTERNATIONAL ENERGY CONSERVATION CODE	MULL	MULLION	R	ROOF	SM	SURFACE MOUNTED	TS	TUBE STEEL
A.C.T.	ACUSTIC CEILING TILE	CJ	CUBIC JOINTS	DR	DOOR	FLR	FLOOR	IFC	INTERNATIONAL FIRE CODE	N	NORTH	RA	ROOF ASSEMBLY	SOS	SUB IN GRADE	TV	TELEVISION
A.F.F.	ABOVE FINISHED FLOOR	CJ	CONTROL JOINT	DS	DOWNPOUT	FND	FOUNDATION	IFGC	INTERNATIONAL FUEL GAS CODE	N.I.C.	NOT IN CONTRACT	NAD	NAD	SPEC	SPECIFICATION	TYP	TYPICAL
A.I.B.	AIR INfiltration BARRIER	CL	CENTRALINE	DTL (S)	DETAIL OR DETAILS	FOC	FACE OF CONCRETE	IMC	INTERNATIONAL MECHANICAL CODE	NA	NOT APPLICABLE	RB	RUBBER BASE	SL	SQUARE	UL	UNDERWRITERS LABORATORIES
A/C	AIR CONDITIONING	CLS	CEILING	DWG	DRAWING	FOF	FACE OF FINISH	IN	INCH	NAT.	NATURAL	RC	ROOF CEILING	SS	STAINLESS STEEL	UNL	UNLESS NOTED OTHERWISE
ACUST	ACUSTICAL	CLR	CLAR	E	EAST	FOS	FACE OF STUD	INCL	INCLUDED	NEC	NATIONAL ELECTRICAL CODE	RCP	REFLECTED CEILING PLAN	STC	SOUND TRANSMISSION CLASS	UP	UNDER
ADJ	ADJUTIVE	CLR	CLAR	E	EAST	FOS	FACE OF STUD	INCL	INCLUDED	NEC	NATIONAL ELECTRICAL CODE	RD	ROOF DRAIN	STD	STANDARD	UP	UNDER
ADJ	ADJUTIVE	CMNT	CEMENT	E.W.	EXTERIOR WALL	FOW	FACE OF WALL	INFO	INFORMATION	NO	NUMBER	REC	RECESSED	STL	STEEL	UG	UNDERGROUND
ALT	ALTERNATE	CMU	CONCRETE MASONRY UNIT	EA	EACH	FRP	FIBERGLASS REINFORCED PANEL	INSUL	INSULATION	NOM	NOMINAL	RECOMM.	RECOMMENDATION(S)	STOR	STORAGE	UH	UNIT HEATER
ALUM	ALUMINUM	CO	CLAW OUT	EPS	EXTERIOR INSULATION FINISH SYSTEM	FSD	FIRE SEPARATION DISTANCE	INT	INTERIOR	NTS	NOT TO SCALE	REF	REFERENCE	STRUC	STRUCTURAL	UR	URINAL
AND.	AND/OD	COL(S)	COLUMNS	ELEC.	ELECTRICAL	FT	FOOT OR FEET	INT	INTERIOR WALL ASSEMBLY	O.C.	ON CENTER	REF/REF	REFRIGERATOR	SUBLR	SUBFLOOR	UV	UNIT VENTILATOR
APPROX.	APPROXIMATE	COMP	COMPOSITE	ELEV.	ELEVATION	FT.	FOOT	JAN	JANITOR	O.H.	OVERHANG	REIN	REINFORCING	SUSP	SUSPENDED	V.B.	VAPOR BARRIER
ARCH.	ARCHITECT	CONC	CONCRETE	ELEV.	ELEVATION	FTS	FOOTING	JST	JACKET	Q	QUART	REL	REQUIREMENT(S)	SV	SHEET VINYL	VAC	VACUUM
ARM	ADMINISTRATIVE RULES OF MONTANA	COND	CONDITION	ENCL.	ENCLOSURE	LAV.	LAVATORY	LOC	LOCATION	OC	OCCUPANTS	REV	REVERSED	RY	SQUARE YARD	VBR	VIBES
ASSEMB.	ASSEMBLY	CONF	CONFERENCE	EQ	ELECTRICAL OUTLET	G.C.	GENERAL CONTRACTOR	LP	LINEAL FOOT	OD	OUTSIDE DIAMETER	REV	REVERSED	TAG	TANGLE AND GROOVE	VCT	VINYL COMPOSITE TILE
AUTO	AUTOMATIC	CON	CONNECTION	EP	ELECTRICAL PANEL	GA	GAUGE	LOC	LOCATION	OP	OPENING	REL	REIN	T.B.	TEST BORE	VBR	VIBES
B.O.	BOTTOM OF	CONSTR.	CONSTRUCTION	EQ	EQUAL	GALV	GALVANIZED	LSL	LAMINATED STRAND LUMBER	OPER	OPERABLE	RM	ROOM	T.O.	TOP OF	VERT	VERTICAL
B.O.W.	BOTTOM OF WALL	CONT	CONTINUOUS	EQUIP.	EQUIPMENT	GB	GRAB BAR	LVL	LAMINATED VENEER LUMBER	OPNG	OPENING	RO	ROUGH OPENING	T.O. FTS	TOP OF FOOTING	VEST	VESTIBULE
BAR.	BARRIER	CONTR.	CONTRACTOR	ENH	ENHANCEMENT	GEN	GENERAL	LVR	LIGNER	OPP	OPPOSITE	RV	ROOF RISE	T.O. SL	TOP OF SLAB	VPT	VERTICAL
BD	BOARD	COORD.	COORDINATE	EXP	EXPANSION	GEDTECH	GEOTECHNICAL	LVT	LUXURY VINYL TILE	PART	PARTITION	S	SOUTH	T.O.B.	TOP OF BEAM	VS	VERTICAL GRAIN
BTM	BTMOMOUS	CUH	CABINET UNIT HEATER	EXT	EXTERIOR	G	GALVANIZED IRON	M	MENS	PART. BD.	PARTICLE BOARD	S.C.	SOLID CORE	T.O.C.	TOP OF CONCRETE	VN	VINYL
BLDG	BUILDING	CW	COLD WATER	EXT.	EXTENDED	G	GLASS	MACH	MACHINE	PC	PREFCAST CONCRETE	S.I.P.	STRUCTURAL INSULATED PANEL	T.O.P.	TOP OF PLATE	VP	VINYL PLASTIC
BRG	BEARING	CY	CUBIC YARD	F.F.	FLOOR FINISH	GLB	GLULAM BEAM	MAT.	MATERIAL	PERMA	PERMANENT	SACT	SUSPENDED ACOUSTICAL CEILING TILE	T.O.S.	TOP OF STEEL	VT	VINYL TILE
BRGD	BACKBOARD	DR	DOUBLE	F.F.L.	FRESH FLOOR LEVEL	GR	GRASS	MAX	MAXIMUM	PL	PLATE	SAT	SUSPENDED ACOUSTICAL TILE CEILING	T.O.W.	TOP OF WALL	VWC	VINYL WALL COVERING
BTWN	BETWEEN	DED.	DUCTIVE	F.D.	FACE OF	GWB	GYPSUM WALL BOARD	NOF	MEDIUM DENSITY FIBERBOARD	PLAM	PLASTIC LAMINATE	SCHED	SCHEDULE	TR	TUNNEL BAR	W	WEST/WOMENS
BYND	BEYOND	DEF.	DEFINITION	FA	FLOOR ASSEMBLY	GWP	GYPSUM	MCH	MECHANICAL	PLAST	PLASTIC	SECT	SECTION	TEL	TELEPHONE	W	WITH
C.C.	CENTER TO CENTER	DEM.	DEMOLISH	FABR	FABRIC	H.M.	YELLOW METAL	MEMB	MEMBRANE	PLYWD	PLYWOOD	SP	SQUARE FEET	TEMP	TEMPERATURE	W/O	WITHOUT
C.L.L.	CONTRACT LINE LIMIT	DEPT	DEPARTMENT	FC	FLOOR CEILING	HB	HOSSE BB	MEZZ	MEZZANINE	PAL	PANEL	PRE MAN.	PRE MANUFACTURED	THK	THICK	W/O	WITHOUT
C.T.	CERAMIC TILE	OF	DRAWING FOUNDATION	FDC	FIRE DEPARTMENT CONNECTION	MTR	MANUFACTURER	PRE MAN.	PRE MANUFACTURED	PRE MAN.	PRE MANUFACTURED	SHGC	SOLAR HEAT GAIN COEFFICIENT	THRM.	THERMOSTAT	WB	WOOD BASE
CAB	CABINET	DAMT	DAMAGED	FE	FIRE EXTINGUISHER	HOR	HOLDER	PRE MAN.	PRE MANUFACTURED	PRE MAN.	PRE MANUFACTURED	SHW	SHEDDING	THK	THICK	WC	WATER CLOSET
CAP	CAPACITY	DWG	DRAWING	FEC	FIRE EXTINGUISHER CABINET	HORZ	HORIZONTAL	PSL	PARALLEL STRAND LUMBER	PSL	PARALLEL STRAND LUMBER	SHV	SHEDS	THROUGH	THROUGHOUT	WD	WOOD
CDK	EXTERIOR GRADE PLYWOOD	DM	DIMENSION	FRB	FROST FREE HOSE BB	HLR	HOLE	MRR	MARR	PT	POINT	SHT	SHEET	THRU	THROUGH	WH	WATER HEATER
CDST	CONCRETE	DSF	DISPENSER	FRS	FRESH GRADE	HSS	HOLLOW STEEL SECTION	MSC	MISCELLANEOUS	PVC	POLYVINYL CHLORIDE PLASTIC POLYMER	SHWR	SHOWER	TH	THICKNESS JUST INCORPORATED	WNO	WINDOW
CB	CUBIC FEET	DET.	DISTANCE	FR	FIRE HYDRANT	IBC	INTERNATIONAL BUILDING CODE	NO	NUMBER	PVMT	PAVEMENT	SHW	SHOWER	TOT.	TOTAL	WNF	WELDED WIRE FABRIC
																WNO	WINDOW



SHEET NOTES - SITE PLAN

1. FIELD VERIFY ALL EXISTING CONDITIONS.
2. BUILDING WILL BE OCCUPIED DURING CONSTRUCTION. STAGING AREA IS DEPICTED IN PLAN.
3. THE LOCATION OF (E) BUILDINGS, UTILITIES AND OTHER SERVICE CONNECTIONS INDICATED ARE BASED ON AS-BUILT PLANS AND RESURVEY CONDITIONS WHERE AVAILABLE. CONTRACTOR IS TO VERIFY AND COORDINATE (E) SITE CONDITIONS AND FACILITIES PRIOR TO CONSTRUCTION. CONTRACTOR IS TO NOTIFY ARCHITECT AND/OR ENGINEER IMMEDIATELY WITH ANY DISCREPANCIES.
4. IF WORK WILL OCCUPY A PORTION OF THE ADJACENT FACILITY PARKING, CONTRACTOR IS RESPONSIBLE FOR COORDINATING AND COMMUNICATING THE DISRUPTIVE WORK WITH THE OWNER'S ON-SITE STAFF.
5. CONTRACTOR IS RESPONSIBLE FOR PROVIDING TEMPORARY FACILITIES DURING CONSTRUCTION. ALL WORK SHALL BE CONFINED TO THE IMMEDIATE AREA SURROUNDING THE CONSTRUCTION SITE. MOBILIZATION/STAGING/STORAGE/PARKING AREAS SHALL BE COORDINATED WITH THE OWNER. CONTRACTOR SHALL RESTORE MOBILIZATION/STAGING/STORAGE/PARKING AREAS TO LIKE NEW CONDITION UPON COMPLETION OF THE PROJECT. SEE SPECIFICATIONS.
6. THE CONTRACTOR SHALL PROTECT THE (E) ALLEY ACCESS & PROPERTY LOCATED NORTH/EAST OF PROJECT SITE FROM DEBRIS DAMAGE DURING THE COURSE OF CONSTRUCTION.
7. THE CONTRACTOR IS RESPONSIBLE FOR ALL SITE FLAGGING, TEMPORARY FENCING, ETC. REQUIRED FOR A SAFE USE OF THE SITE DURING THE COURSE OF THE PROJECT AND TO ENSURE A SAFE CONDITION FOR PEDESTRIANS. THE CONTRACTOR IS TO PROVIDE ALL SIGNAGE, BARRICADES, FLAGMEN AND TEMPORARY FENCING REQUIRED TO HAVE SAFE TRAVEL TO THE PUBLIC.
8. THE CONTRACTOR IS RESPONSIBLE FOR LOCATING ALL PERTINENT PHYSICAL STRUCTURES IN THE CONSTRUCTION AREA OF THE SITE AND FOR PROVIDING PROPER PROTECTION OF THESE ITEMS DURING THE CONSTRUCTION PHASE.
9. CONTRACTOR SHALL OBTAIN ALL NECESSARY PERMITS FROM THE STATE OF MONTANA, CITY OF HELENA, MT AND ANY OTHER APPLICABLE GOVERNMENT AGENCIES FOR THE COMPLETION OF THE WORK PRIOR TO COMMENCING ANY WORK.
10. CONTRACTOR IS RESPONSIBLE FOR OBTAINING/COORDINATING ALL NECESSARY ON-SITE INSPECTIONS REQUIRED BY GOVERNMENT PERMITTING AGENCIES FOR ALL TRADES THROUGHOUT CONSTRUCTION.
11. CONTRACTOR IS RESPONSIBLE FOR THE RETURNING ADJACENT CIRCULATION AND YWCA SITE TO A LIKE NEW CONDITION UPON COMPLETION OF THE PROJECT.
12. CONTRACTOR TO COORDINATE PARKING W/ OWNER AND MANAGE PARKING DISRUPTIONS W/ OWNERS' DAILY OPERATIONS EMPLOYEES; NOTICES AND CHECK FOR UNDERGROUND UTILITIES IN GARAGE AREAS.
13. CONTRACTOR TO COORDINATE ANY STREET CLOSURE W/ CITY OF HELENA.

KEYNOTES - ARCHITECTURAL SITE PLAN

1. (E) MAIN ACCESSIBLE RAMP - MAINTAIN CLEAR ACCESS DURING CONSTRUCTION.
2. (E) FIRE ESCAPE - MAINTAIN CLEAR ACCESS DURING CONSTRUCTION.
3. (E) ACCESS TO ADA TOILET - NO WORK.
4. (E) DUMPSTER LOCATION - NO CONSTRUCTION WASTE IN THIS DUMPSTER.
5. (E) TREES TO BE PROTECTED THROUGHOUT CONSTRUCTION.
6. (E) PLACER STREET ENTRANCE - NO WORK.
7. (E) PARK AVENUE ENTRANCE IS CONSIDERED MAIN ENTRANCE - NO WORK.
8. (E) BRICK COLUMNS WITH (E) WOOD TRIM ACCENTS - (E) WOOD TRIM TO BE REPAIRED, PREPARED AND REPAINTED.
9. (E) BASEMENT SIDE ENTRANCE & CONIC STAIR.
10. (E) ALLEY ENTRANCE TO BE PROTECTED THROUGHOUT CONSTRUCTION.
11. (E) SIGN - NO WORK.
12. (E) LILACS TO BE PROTECTED THROUGHOUT CONSTRUCTION.
13. (E) BRICK STAIRS.
14. CONSTRUCTION IS AGING AREA - NO CONSTRUCTION STAGING PAST THIS AREA.
15. (E) LANDSCAPING TO BE PROTECTED THROUGHOUT CONSTRUCTION OR REPLACED IN KIND.
16. (E) CONIC SIDEWALK - NO WORK.
17. PROPERTY LINE.
18. (E) ALLEY ACCESS MUST REMAIN CLEAR FOR FIRE & NEIGHBOR USE.
19. (E) CONCRETE TOP OF (E) COAL BIN AREA - NO WORK. NO EQUIPMENT PARKING ON TOP OF CONCRETE COAL BIN AREA.
20. (E) IN AL UNIT - SEE MECH.
21. NOT USED.
22. (E) ALLEY SURFACE IS SLOPING WITH ASPHALT - PROVIDE REQUIRED LEVELING SUPPORTS FOR (E) A/C EQUIPMENT.
23. (E) WOOD MILLWORK AND TONGUE AND GROOVE CEILING ABOVE, TO BE REPAIRED, PREPARED AND REPAINTED.
24. (E) STAIRS TO BASEMENT CONTRACTOR WORK AREA OPTION, PROTECT AND MAINTAIN THROUGHOUT CONSTRUCTION.



YWCA OF HELENA EXTERIOR RENOVATION & A/C UPGRADES

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eliminating racism empowering women

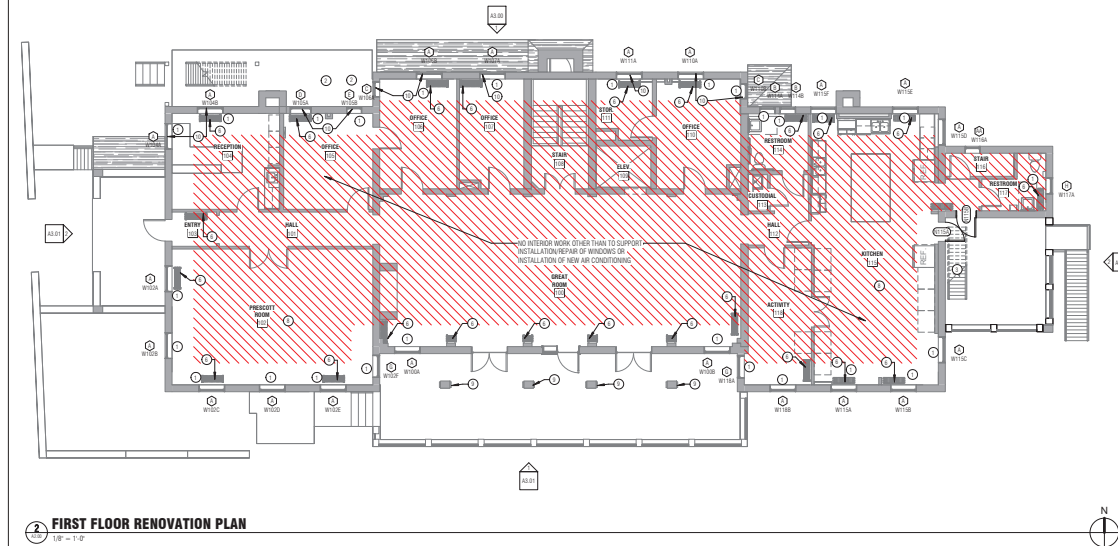
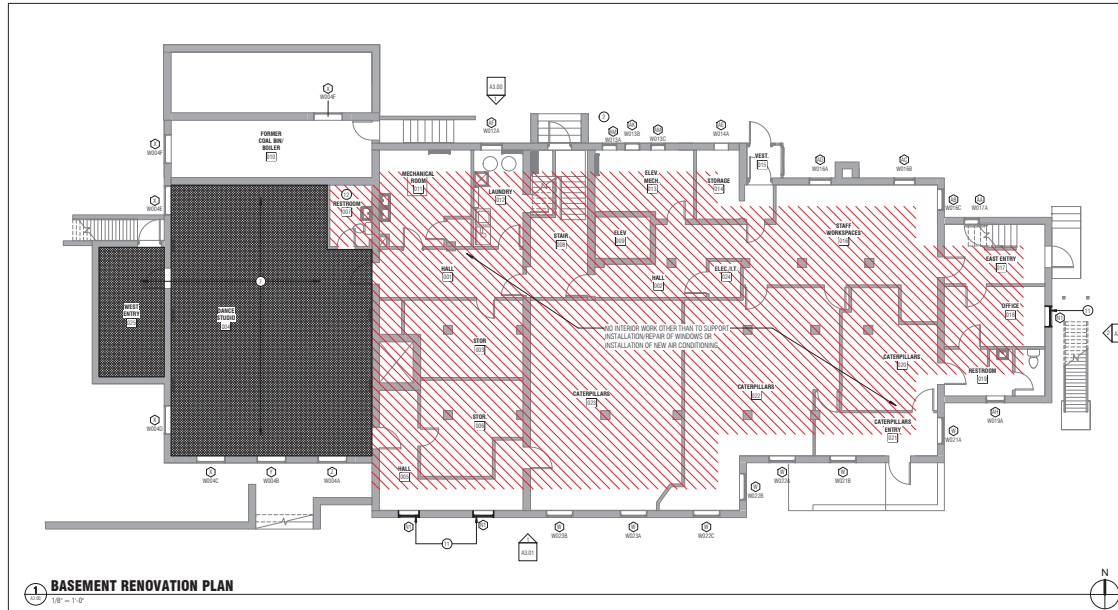
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NOT FOR CONSTRUCTION

ARCHITECTURAL SITE PLAN

PERMIT SET

A0.10



WINDOWS - SCHEDULED WORK KEY

- REMOVE LOOSE, CHIPPING, DAMAGED PAINT AT INTERIOR AND EXTERIOR INCLUDING EXTERIOR TRIM. REPAINT ALL SURFACES.
- REPLACE BROKEN GLAZING (MATCH EXISTING THICKNESS AND TYPE)
- REPAIR DAMAGED/MISSING WINDOW PUTTY.
- REMOVE, MODIFY AND REINSTALL (E) LOWER OPERABLE SASH AS REQUIRED TO INSTALL (N) SEALS AND RESTORE OPERABILITY.
- REPAIR / REPLACE (E) ROPE SYSTEM (E) (E) LOWER OPERABLE SASH TO RESTORE FULL OPERABILITY.
- REMOVE (E) ALUMINUM STORM WINDOW, TRIM, AND ALL FASTENERS/ANCHORS
- INSPECT AND REPLACE (E) WOOD SILL AS REQ. - FIELD VERIFY
- INSTALL (N) PAINTED WOOD STORM WINDOW W/ LOW E FILM PER MFR.
- REPAIR/REPLACE (E) WINDOW HARDWARE (E) MEETING STILES AS REQ.
- STRIP PAINT FROM (E) WINDOW HARDWARE AND RESTORE OPERABILITY

KEYNOTES - FLOOR PLAN

- REMOVE & REINSTALL (E) ROLLER SHADE IF NECESSARY FOR WINDOW REPAIR
- (N) MECHANICAL UNIT - SEE MECH.
- (E) ONE ESCAPE
- (E) MECHANICAL UNIT FOR KITCHEN - SEE MECH.
- (E) FIRE ESCAPE WINDOW ACCESS - DO NOT PROVIDE (N) STORM WINDOW
- (E) CLIMB WINDOW - PROTECT THROUGHOUT CONSTRUCTION
- CONTRACTOR STAGING AREA WITH WEST ENTRY DOOR ACCESS. RESTROOM DOES NOT FUNCTION. CONTRACTOR TO PROVIDE OWN RESTROOM FACILITIES.
- OWNER REQUESTING SCHEDULE COORDINATION WITH CONTRACTOR AHEAD OF WORK COMMENCING IN THIS SPACE
- (E) BRICK COLUMNS WITH (E) WOOD TRIM ACCENTS COLUMN SIDES. (E) WOOD TRIM TO BE REPAIRED, PREPARED AND REPAINTED
- CONTRACTOR TO PROVIDE (N) STORM WINDOW WITH VIBRIL, STANDARD HEIGHT OF 2'
- (E) REQUIRED. FIELD VERIFY WIDTHS
- DEMO (E) VINYL WINDOWS. PREP BRICK OPENING FOR (N) WOOD WINDOW. VERIFY EXISTING BRICK OPENING.
- (E) RESTROOM IS NOT OPERATIONAL

BASEMENT WINDOW ASSESSMENT

MARK	TYPE	SCHEDULED WORK
W001A	Y	1.8.10
W004B	Y	1.8.10
W005A	S	1.4.6.8
W005B	S	1.4.6.8
W005A	W	1.8
W005B	W	1.8.10
W005A	W	1.8.10
W005B	W	1.8.10
W005A	W	1.4.5.6.8.10
W005B	W	1.4.5.6.8.10
W005A	W	1.4.5.6.8.10
W005B	W	1.4.5.6.8.10
W005A	W	1.4.5.6.8.10
W005B	W	1.4.5.6.8.10
W005A	W	1.4.5.6.8.10
W005B	W	1.4.5.6.8.10

SHEET NOTES - FINISHES

- ALL NEW INTERIOR PAINTING FOR ALL WINDOW TRIM TO BE SEMI-GLOSS FINISH. ALL PATCH AND REPAIR PAINTING TO MATCH EXISTING PAINT SHEEN. CONTRACTOR TO FIELD VERIFY AT EACH CONDITION.

FIRST FLOOR WINDOW ASSESSMENT

MARK	TYPE	SCHEDULED WORK
W100A	A	1.4.6.8.10
W100B	A	1.4.5.6.8.10
W100C	F	1.8
W100D	F	1.8
W100E	A	1.2.4.5.6.8.10
W100F	A	1.2.4.6.8.10
W100G	A	1.2.4.5.6.8.10
W100H	A	1.2.4.5.6.8.10
W100I	A	1.2.4.5.6.8.10
W100J	A	1.4.6.8.10
W100K	A	1.4.5.6.8.10
W100L	A	1.4.6.8.10
W100M	E	1.2.4.6.8.10
W100N	C	1.4.6.8.10
W100O	A	1.4.5.6.8.10
W100P	A	1.4.6.8.10
W100Q	A	1.2.4.5.6.8.10
W100R	A	1.4.5.6.8.10
W100S	A	1.4.5.6.8.10
W100T	A	1.4.5.6.8.10
W100U	A	1.4.5.6.8.10
W100V	A	1.4.5.6.8.10
W100W	A	1.4.5.6.8.10
W100X	A	1.4.5.6.8.10
W100Y	A	1.4.5.6.8.10
W100Z	A	1.4.5.6.8.10

DOOR SCHEDULE - FIRST FLOOR

DOOR #	WIDTH X HEIGHT	DOOR TYPE	FRAME TYPE	FRAME FINISH	HARDWARE	HEAD DETAIL	JAMB DETAIL	THRESHOLD DETAIL	COMMENTS
W1100	12'-0" X 7'-0"	1	1	N/A	1 - SEE SPEC	SXA1.30	SXA1.30	SXA1.30	



YWCA OF HELENA EXTERIOR RENOVATION & A/C UPGRADES

22-093

301 N. PARK AVE. HELENA, MT 59601

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FLOOR PLANS

PERMIT SET

2023-11-21

22-093

1/2" = 1'-0"

A2.00

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SECOND FLOOR WINDOW ASSESSMENT

MARK	TYPE	SCHEDULED WORK
W0200A	P	1.8
W0200B	P	1.8
W0201A	M	1.2, 4.5, 6, 8, 10
W0201B	M	4.6, 8, 10
W0202A	L	1.2, 4.5, 6, 8, 10
W0202B	R	1.4, 6, 8, 10, 12
W0203A	L	1.2, 4.5, 6, 8, 10
W0203B	L	1.2, 4.5, 6, 8, 10
W0204A	L	1.2, 4.5, 6, 8, 10
W0204B	L	1.2, 4.5, 6, 8, 10
W0205C	O	4.6, 8, 10
W0206A	L	1.4, 5.5, 6, 8, 10
W0206B	K	1.4, 5.5, 6, 8, 10
W0207A	I	1.4, 5.5, 6, 8, 10
W0207B	J	1.4, 5.5, 6, 8, 10
W0208A	N	4.6, 8, 10
W0208B	N	4.6, 8, 10
W0210A	O	4.6, 8
W0210B	M	1.2, 4.5, 6, 8, 10
W0211A	L	1.2, 4.5, 6, 8, 10
W0212A	L	1.2, 4.5, 6, 8, 10
W0212B	M	4.6, 8, 10
W0212C	O	4.6, 8, 10
W0213A	O	4.6, 8, 10
W0214B	O	1.2, 4.5, 6, 8, 10
W0214C	L	1.2, 4.5, 6, 8, 10
W0215A	M	1.2, 4.5, 6, 8, 10
W0215B	L	1.2, 4.5, 6, 8, 10
W0215C	L	1.2, 4.5, 6, 8, 10
W0216A	M	1.2, 4.5, 6, 8, 10
W0217A	L	1.4, 5.5, 6, 8, 10
W0217B	R	1.2, 4.5, 6, 8, 10
W0218A	L	1.2, 4.5, 6, 8, 10
W0218B	M	4.6, 8, 10
W0218C	M	1.2, 4.5, 6, 8, 10

WINDOWS - SCHEDULED WORK KEY

- REMOVE LOOSE, CHIPPING DAMAGED PAINT AT INTERIOR AND EXTERIOR INCLUDING EXTERIOR TRIM. REPAINT ALL SURFACES.
- REPLACE BROKEN GLAZING (MATCH EXISTING THICKNESS AND TYPE)
- REPAIR DAMAGED/MISSING WINDOW PUTTY.
- REMOVE, MODIFY, AND REINSTALL (E) LOWER OPERABLE SASH AS REQUIRED TO INSTALL (N) SASH AND RESTORE OPERABILITY.
- REPAIR / REPLACE (E) HOPE SYSTEM (E) LOWER OPERABLE SASH TO RESTORE FULL OPERABILITY.
- REMOVE (E) ALUMINUM STORM WINDOW, TRIM, AND ALL FASTENERS/ANCHORS
- INSPECT AND REPLACE (E) WD, SILL, AS REQ. - FIELD VERIFY
- INSTALL (N) PAINTED WOOD STORM WINDOW W/ LOW-E FILM PER MFR.
- REPAIR/REPLACE (E) WINDOW HIDEAWAY (E) MEETING STILES AS REQ.
- STRIP PAINT FROM (E) WINDOW HIDEAWAY AND RESTORE OPERABILITY

THIRD FLOOR WINDOW ASSESSMENT

MARK	TYPE	SCHEDULED WORK
W0301A	U	4.5, 6, 7, 8, 10
W0301B	U	1.4, 6, 7, 8, 10
W0302A	U	1.4, 5, 6, 7, 8, 10
W0303A	S	4.6, 7, 8, 10
W0304A	S	4.5, 6, 7, 8, 10
W0304B	T	4.5, 6, 7, 8, 10
W0305A	T	4.6, 7, 8, 10
W0305B	T	4.5, 6, 7, 8, 10
W0306A	K	4.5, 6, 7, 8, 10
W0307A	S	4.5, 6, 7, 8, 10
W0308A	V	4.5, 6, 7, 8, 10
W0309B	T	4.5, 6, 7, 8, 10
W0310C	T	4.5, 6, 7, 8, 10
W0312A	I	1.8
W0312B	T	4.5, 6, 7, 8, 10
W0312C	V	4.5, 6, 7, 8, 10
W0313A	M	4.5, 6, 7, 8, 10
W0314A	S	4.5, 6, 7, 8, 10
W0314B	T	4.6, 7, 8, 10
W0315A	S	4.6, 7, 8, 10
W0315B	T	4.5, 6, 7, 8, 10
W0316A	S	4.6, 7, 8, 10
W0317A	U	4.6, 7, 8, 10
W0318A	U	4.6, 7, 8, 10
W0318B	U	4.6, 7, 8, 10

KEYNOTES - FLOOR PLAN

- REMOVE & REINSTALL (E) ROLLER SHADE IF NECESSARY FOR WINDOW REPAIR
- NO MECHANICAL UNIT - SEE MECH
- SET FIRE ESCAPE
- (E) MECHANICAL UNIT FOR KITCHEN - SEE MECH
- SET FIRE ESCAPE WINDOW ACCESS - DO NOT PROVIDE (N) STORM WINDOW
- SET STEAM RADIATOR - PROTECT THROUGHOUT CONSTRUCTION
- CONTRACTOR STAGING AREA WITH WEST ENTRY DOOR ACCESS. RESTROOM DOES NOT FUNCTION. CONTRACTOR TO PROVIDE OWN RESTROOM FACILITIES.
- OWNER REQUIRES SCHEDULE COORDINATION WITH CONTRACTOR AHEAD OF WORK COMMENCING IN THIS SPACE.
- (E) BRICK COLUMN WITH (E) WOOD TRIM ACCENTS COLUMN SIDES - (E) WOOD TRIM TO BE REPAIRED, PREPARED AND REPAINTED
- CONTRACTOR TO PROVIDE INSULATING WINDOW WIDTH VARIES. STANDARD HEIGHT OF 2' IS REQUIRED. FIELD VERIFY WIDTHS
- BRAND (E) WOOD WINDOWS TRAP BRICK OPENINGS FOR (N) WOOD WINDOW. VERIFY EXISTING ROUGH OPENING.
- (E) RESTROOM IS NOT OPERATIONAL

ALTERNATE 02

DOOR SCHEDULE - SECOND & THIRD FLOORS

DOOR #	WIDTH X HEIGHT	DOOR TYPE	FRAME TYPE	FIRE RATING	HIDEAWAY GROUP	HEAD DETAIL	JAMB DETAIL	THRESHOLD DETAIL	COMMENTS
W0200A	12' 8" W/ 7' 0" H	1	1	N/A	1 - SEE SPEC.	SAY 30	SAY 30	SAY 30	
W0200B	12' 8" W/ 7' 0" H	1	1	N/A	1 - SEE SPEC.	SAY 30	SAY 30	SAY 30	

SECOND FLOOR RENOVATION PLAN

1/8" = 1'-0"

THIRD FLOOR RENOVATION PLAN

1/8" = 1'-0"

SHEET NOTES - REFLECTED CEILING PLAN

1. SEE FLOOR PLANS FOR WALL TYPES.
2. CEILING FINISHES MAY BE LIMITED. SOME SOFFITS MAY REQ. MIN. CLEAR INSIDE DIMENSIONS AND MUST BE COORDINATED WITH MECH. PRIOR TO INSTALLATION. ALL PARTIES MUST COORDINATE THE INSTALLATION OF THEIR WORK PRIOR TO INSTALLATION TO AVOID CONFLICT. INSTALLATION OF WORK WITHOUT COORDINATION WILL BE THE BASIS FOR REJECTION, REMOVAL, AND REPLACEMENT AT NO COST TO THE OWNER. A/C PIPING INTENT IS TO RUN (N) PIPING IN (E) SOFFITS WHEREVER POSSIBLE.
3. DIMENSIONS ON REFLECTED CEILING PLANS ARE ORIGNAL TO FACE OF FINISH UNLESS NOTED OTHERWISE.
4. ELECTRICAL, MECHANICAL, AND PLUMBING FIXTURES REPRESENTED ON THESE REFLECTED CEILING PLANS ARE ILLUSTRATIVE ONLY AND MAY NOT REPRESENT ALL NECESSARY ITEMS. SEE MECH. ELEC. & PLUMBING DRAWINGS.
5. EXISTING CEILING AND WALLS TO REMAIN ARE TO BE PATCHED AND REPAIRED AS REQUIRED TO COMPLETE RENOVATION WORK INDICATED IN THE DRAWINGS. COORDINATE FINISH OF PATCHED AREAS TO MATCH ADJACENT EXISTING FINISHES. EXISTING WALLS AND CEILING ARE EITHER PLASTER OR GWB DEPENDS ON LOCATION. EXTERIOR WALLS HAVE PLASTER FINISH ON THE INTERIOR.
6. ALL (N) MECHANICAL PIPING AND INSULATION FOR A/C UNITS SHOULD BE PAINTED TO MATCH ADJACENT WALL. EXTERIOR SHOULD MATCH TRIM AND BRICK COLORS & INTERIOR SHOULD MATCH TRIM, CEILING AND WALL COLOR DEPENDING ON LOCATIONS.

KEYNOTES - REFLECTED CEILING PLAN

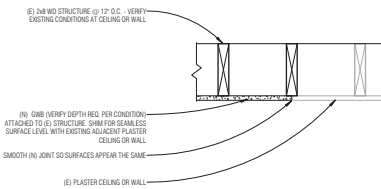
1. NOT USED
2. FIRE ESCAPE
3. (N) MECH. PIPING FOR (N) A/C UNITS: PAINT TO MATCH ADJACENT WALL COLOR
4. (E) GWB SOFFIT: PATCH AND REPAIR. REPAINT ANY PIPING PENETRATIONS
5. (N) MECH. AIR CONDITIONING UNIT: SEE MECH.
6. (N) MECH. AIR CONDITIONING UNIT: SEE MECH. SPACE UNITS EXIST ONLY WITHIN THIS ROOM
7. (N) MECH. AIR CONDITIONING UNIT: SEE MECH. INSTALL ABOVE IN ROOM AND AVOID DAMAGE TO HISTORIC WOOD TRIM. DO NOT INSTALL (N) UNIT TIGHT TO CEILING
8. CONTRACTOR TO PERFORM REQUIRED MAINTENANCE ON EXISTING A/C UNIT: SEE MECH.

REFLECTED CEILING KEY

- (E) GWB - Gypsum Wall Board or Plaster Ceiling - PATCH AND REPAIR. REPAINT ANY PIPING PENETRATIONS.

SHEET NOTES - FINISHES

1. ALL NEW INTERIOR PAINTING FOR ALL WINDOW TRIM TO BE SEMI-GLOSS FINISH. ALL PATCH AND REPAIR PAINTING TO MATCH EXISTING PAINT SHEEN. CONTRACTOR TO FIELD VERIFY AT EACH LOCATION.



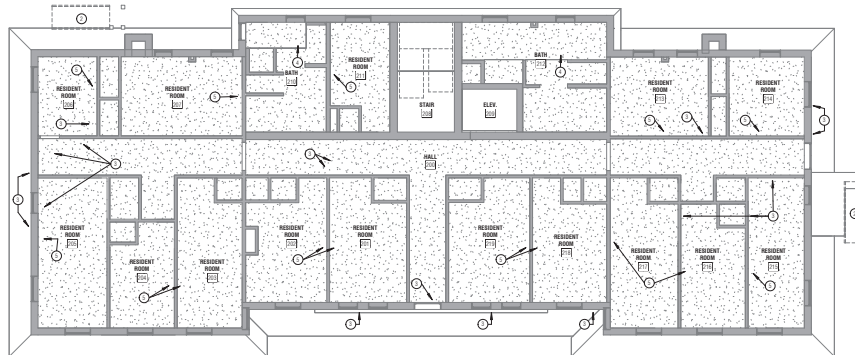
3 TYPICAL PLASTER / GWB REPAIR DETAIL
1/12" = 1'-0"

*CONTRACTOR TO PATCH AND REPAIR AREAS SMALLER THAN 1' SQUARE WITH (N) PLASTER. AREAS LARGER THAN 1' SQUARE TO BE PATCHED WITH (N) GWB (W/ SIMILAR / MATCHING FINISH).

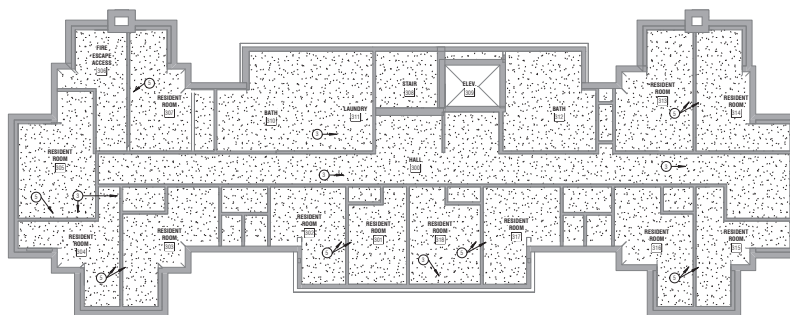
1 BASEMENT REFLECTED CEILING PLAN
1/8" = 1'-0" *NO AIR CONDITIONING WORK IN BASEMENT LEVEL.

2 FIRST FLOOR REFLECTED CEILING PLAN
1/8" = 1'-0"

NOTE:
NO INTERIOR WORK OTHER THAN TO SUPPORT INSTALLATION/REPAIR OF WINDOWS OR INSTALLATION OF NEW AIR CONDITIONING.



2 SECOND FLOOR REFLECTED CEILING PLAN
1/8" = 1'-0"



3 THIRD FLOOR REFLECTED CEILING PLAN
1/8" = 1'-0"

SHEET NOTES - REFLECTED CEILING PLAN

- SEE FLOOR PLANS FOR WALL TYPES.
- CEILING FINISHES MAY BE LIMITED. SOME SOFFITS MAY REQ. MIN. CLEAR INSIDE DIMENSIONS AND MUST BE COORDINATED WITH MECH. PRIOR TO INSTALLATION. ALL PARTIES MUST COORDINATE THE INSTALLATION OF THEIR WORK PRIOR TO INSTALLATION TO AVOID CONFLICT. INSTALLATION OF WORK WITHOUT COORDINATION WILL BE THE BASIS FOR REJECTION, REMOVAL, AND REPLACEMENT AT NO COST TO THE OWNER. A/C PIPING INTENT IS TO RUN IN (E) SOFFITS WHEREVER POSSIBLE.
- DIMENSIONS ON REFLECTED CEILING PLANS ARE OVERALL TO FACE OF FINISH UNLESS NOTED OTHERWISE.
- ELECTRICAL, MECHANICAL, AND PLUMBING FEATURES REPRESENTED ON THESE REFLECTED CEILING PLANS ARE ILLUSTRATIVE ONLY AND MAY NOT REPRESENT ALL NECESSARY ITEMS. SEE MECH. ELEC. & PLUMBING DRAWINGS.
- EXISTING CEILING AND WALLS TO REMAIN ARE TO BE PATCHED AND REPAIRED AS REQUIRED TO COMPLETE RENOVATION WORK INDICATED IN THE DRAWINGS. COORDINATE FINISH OF PATCHED AREAS TO MATCH ADJACENT EXISTING FINISHES. EXISTING WALLS AND CEILING ARE ARE EITHER PLASTER OR GIBB. EXTERIOR WALLS HAVE PLASTER FINISH ON THE INTERIOR.
- ALL (N) MECHANICAL PIPING AND INSULATION FOR A/C UNITS SHOULD BE PAINTED TO MATCH ADJACENT WALL. EXTERIOR SHOULD MATCH TRIM AND BRICK COLORS & INTERIOR SHOULD MATCH TRIM, CEILING AND WALL COLOR DEPENDING ON LOCATIONS.

KEYNOTES - REFLECTED CEILING PLAN

- NOT USED
- SEE FIRE ESCAPE
- (N) MECH. PIPING FOR (N) A/C UNITS. PAINT TO MATCH ADJACENT WALL COLOR
- (E) GIBB SPLIT. PATCH AND REPAIR. REPAIR ANY PIPING PENETRATIONS
- (N) MECH. AIR CONDITIONING UNIT - SEE MECH.
- (N) MECH. AIR CONDITIONING UNIT - SEE MECH. SPACE UNITS EXIST ONLY WITHIN THIS ROOM
- (N) MECH. AIR CONDITIONING UNIT - SEE MECH. INSTALL ABOVE IN ROOM AND AVOID DAMAGE TO HISTORIC WOOD TRIM. DO NOT INSTALL (N) UNIT TIGHT TO CEILING
- CONTRACTOR TO PERFORM REQUIRED MAINTENANCE ON EXISTING A/C UNIT - SEE MECH.

REFLECTED CEILING KEY

- (E) GIBB. GIBB/WALL BOARD OR PLASTER CEILING - PATCH AND REPAIR. REPAIR ANY PIPING PENETRATIONS.

SHEET NOTES - FINISHES

- ALL NEW INTERIOR PAINTING FOR ALL WINDOW TRIM TO BE SEMI-GLOSS FINISH. ALL PATCH AND REPAIR PAINTING TO MATCH EXISTING PAINT SHEET. CONTRACTOR TO FIELD VERIFY AT EACH LOCATION.



ARCHITECT DATE

YWCA OF HELENA EXTERIOR RENOVATION & A/C UPGRADES

22-093

351 N. PARK AVE.
HELENA, MT 59601

PREPARED FOR
YWCA OF HELENA

DATE

**eliminating racism
empowering women
ywca**

CONTRACT

OWNER

No.	Date	Revision Description
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NOT FOR CONSTRUCTION

DATE: 2023-11-21
DRAWN BY: T.A. BL.
CHECKED BY: R.L. MO.

FILED

REFLECTED CEILING PLAN

DATE SUBMITTED: 2023-11-21
DATE APPROVED: 2023-11-21
DATE REVISION: 2023-11-21

PERMIT SET

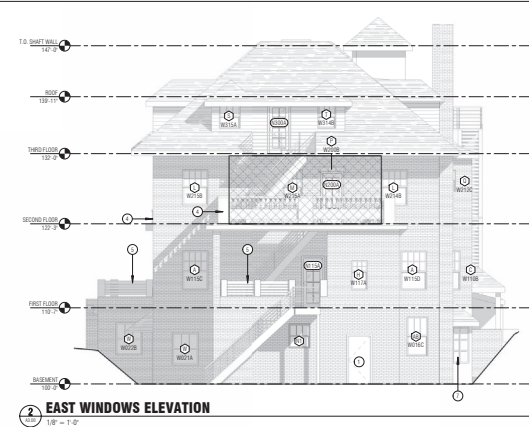
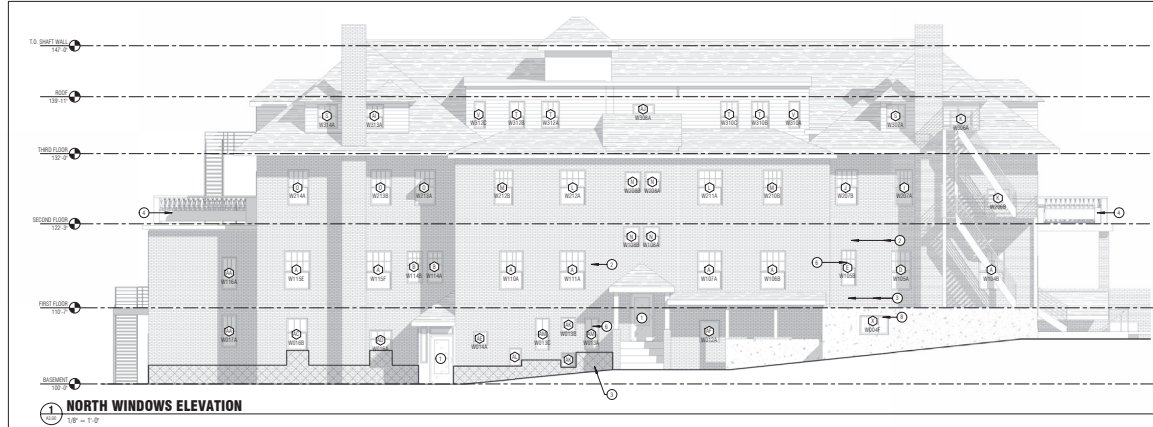
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22-093

PROJECT NO.

A2.21

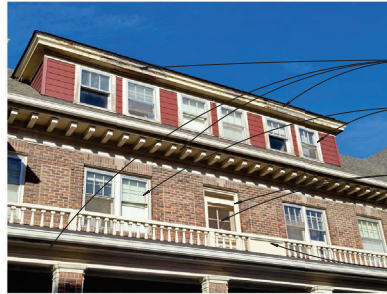
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ELEVATION LEGEND	
	HATCHED AREAS INDICATE AREAS OF EXISTING MASONRY REQUIRING REPOINTING - FIELD VERIFY ALTERNATE 01
	EXISTING MASONRY
	EXISTING ASPHALT SHINGLES
	EXISTING FIBER CEMENT HORIZONTAL SIDING
	EXISTING CONCRETE

KEYNOTES - EXTERIOR ELEVATIONS	
1	EXISTING DOOR - NO WORK
2	1/4" WELCH PIPING FOR ALL A/C UNITS - PAINT TO MATCH ADJACENT WALL COLOR
3	1/4" WELCH AIR CONDITIONING UNIT - SEE NOTES
4	(E) WOOD BALUSTRADES - REPAIR
5	(E) STEEL BALUSTRADES - NO WORK
6	1/4" WELCH PIPING FOR ALL A/C UNITS - ROUTE AROUND (E) ELEMENTS SUCH AS WINDOWS FOR LEAST OBSTRUCTIVE APPEARANCE
7	(E) WINDOW AT ELEVATION TOP - NO WORK TO 1/4" STORM WINDOW TO BE PROVIDED
8	CONTRACTOR TO ASSUME 2 OF THIS (E) WINDOW TYPE ALONG WITH ASSOCIATED SIDING AND NEW STORM WINDOWS IN THIS LOCATION. OTHER (E) WINDOW IN THIS AREA IS HIDDEN VISUALLY
9	(E) BRICK COLUMNS WITH (E) WOOD TRIM ACCENTS COLUMN SIDES - (E) WOOD TRIM TO BE REPAIRED, PREPARED AND REFINISHED
10	EXISTING DOOR - REPAIR EXTERIOR AND INTERIOR DOOR AND TRIM

SHEET NOTES - BUILDING ELEVATIONS	
1	PROTECT ALL EXISTING BUILDING ELEVATION FEATURES (WINDOWS, BALUSTRADES, TRIM, ETC.) DURING COURSE OF CONSTRUCTION.
2	REPOINTING: REMOVE LOOSE PAINT AND REPAIR ALL EXTERIOR WOOD SOFFIT, FASCIA, AND TRIM EXCLUDING EXTERIOR WINDOWS. WINDOW TRIM REPOINTING SHALL BE INCLUDED IN THE BASE BID WINDOW WORK. INTERIOR WINDOW TRIM PAINT SHALL BE INITIATED PER EPA LEAD RRP REQUIREMENTS. SEE PROJECT MANUAL FOR ENVIRONMENTAL REPORT. CONTRACTOR REQUIRED TO MAINTAIN A CLEAN WORK AREA.
3	SEE ILLUSTRATIVE PHOTOS FOR MORE INFORMATION AND DETAILING OF EXISTING WOOD SOFFITS, FASCIA, AND TRIM AT ALL ELEVATIONS OF THE BUILDING TO BE REPAIRED.
4	SEE ILLUSTRATIVE PHOTOS FOR MORE INFORMATION REGARDING REPOINTING OF MASONRY AT ALL BUILDING ELEVATIONS.



YWCA OF HELENA EXTERIOR RENOVATION & A/C UPGRADES
22-093

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HELENA, MT 59601
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empowering women
ywca

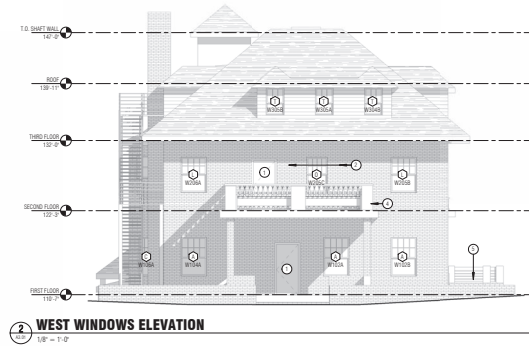
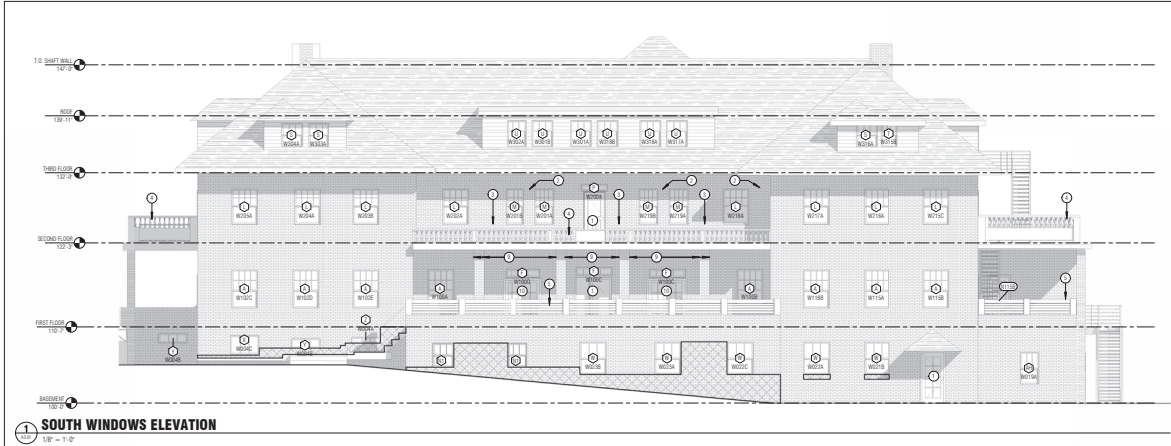
No.	Date	Revision Description

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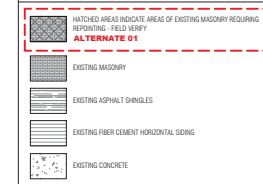
EXTERIOR ELEVATIONS & REPAINTING PHOTOS

PERMIT SET
2023-11-21
22-093

A3.00



ELEVATION LEGEND

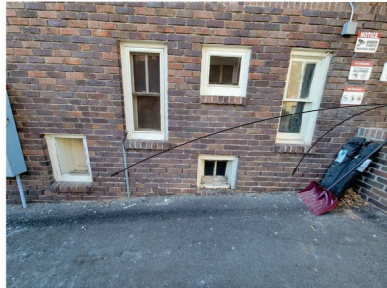


KEYNOTES - EXTERIOR ELEVATIONS

1	EXISTING DOOR - NO WORK
2	NO MESH PIPING FOR IN AC UNITS - PAINT TO MATCH ADJACENT WALL COLOR
3	NO MESH OR CONCRETE WORK - SEE MECH
4	EXISTING BALUSTRADES - REPAIR
5	EXISTING BALUSTRADES - NO PAINT
6	NO MESH PIPING FOR IN AC UNITS - ROUTE AROUND (S) ELEMENTS SUCH AS WINDOWS FOR LEAST OBSTRUCTIVE APPEARANCE
7	EXISTING WINDOW AT BASEMENT LEVEL - NO WORK, NO FIBER CEMENT HORIZONTAL SIDING TO BE PROVIDED
8	CONTRACTOR TO ASSURE 2 OF THIS (S) WINDOW TYPE (ALONG WITH ASSOCIATED REPAIRS AND NEW STORM WINDOWS) IN THIS LOCATION, OTHER (S) WINDOW IN THIS AREA IS HIDDEN VISUALLY
9	EXISTING BRICK COLUMNS WITH (S) WOOD TRIM ACCENTS COLUMN SIDES - (S) WOOD TRIM TO BE REPAIRED, PROTECTED AND REPAIRED
10	EXISTING DOOR - REPAIR EXTERIOR AND INTERIOR DOOR AND TRIM

SHEET NOTES - BUILDING ELEVATIONS

- PROTECT ALL EXISTING BUILDING ELEVATION FEATURES (WINDOWS, BALUSTRADES, TRIM, ETC.) DURING COURSE OF CONSTRUCTION.
- REPOINTING: REMOVE LOOSE PAINT AND REPAIR ALL EXTERIOR WOOD SOFFIT, FASCIA, AND TRIM EXCLUDING EXTERIOR WINDOWS. WINDOW TRIM REPOINTING SHALL BE INCLUDED IN THE BASE BID WINDOW WORK. INTERIOR WINDOW TRIM PART SHALL BE MITIGATED PER LEAD-PPM REQUIREMENTS. SEE PROJECT MANUAL FOR ENVIRONMENTAL REPORT. CONTRACTOR REQUIRED TO MAINTAIN A CLEAN WORK AREA.
- SEE ILLUSTRATIVE PHOTOS FOR MORE INFORMATION AND DETAILING OF EXISTING WOOD SOFFITS, FASCIA, AND TRIM AT ALL ELEVATIONS OF THE BUILDING TO BE REPOINTED.
- SEE ILLUSTRATIVE PHOTOS FOR MORE INFORMATION REGARDING REPOINTING OF MASONRY AT ALL BUILDING ELEVATIONS.



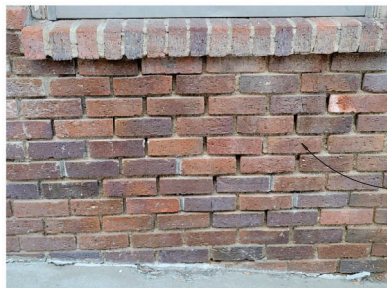
PORTION OF NORTH ELEVATION



PORTION OF SOUTH ELEVATION



PORTION OF SOUTH ELEVATION



PORTION OF SOUTH ELEVATION



PORTION OF NORTH ELEVATION



PORTION OF NORTH ELEVATION

YWCA OF HELENA EXTERIOR RENOVATION & A/C UPGRADES

22-093

301 N. PARK AVE.
HELENA, MT 59601
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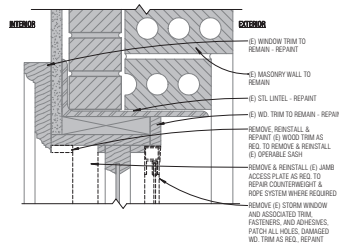
No.	Date	Revision Description

NOT FOR CONSTRUCTION

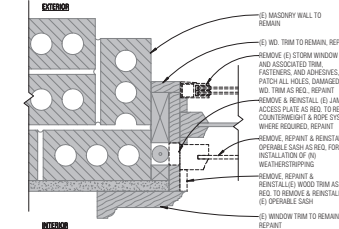
EXTERIOR ELEVATIONS & REPOINTING PHOTOS

PERMIT SET
2023-11-21
22-093

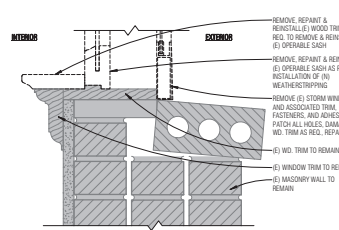
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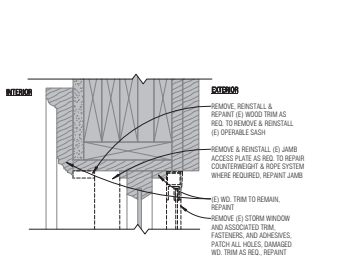
1 WINDOW HEAD DEMO @ MASONRY
3" = 1'-0"



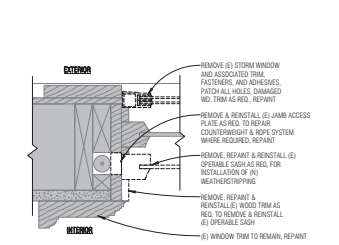
2 WINDOW JAMB DEMO @ MASONRY
3" = 1'-0"



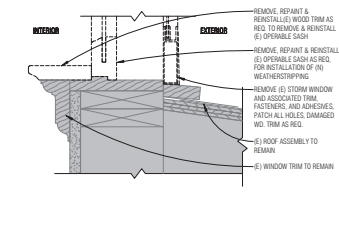
3 WINDOW SILL DEMO @ MASONRY
3" = 1'-0"



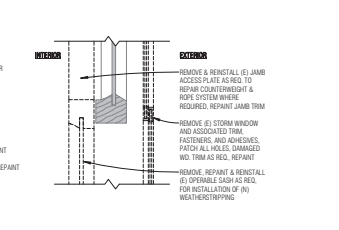
4 WINDOW HEAD DEMO @ WD SIDING
3" = 1'-0"



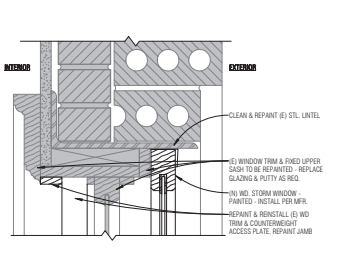
5 WINDOW JAMB DEMO @ WD SIDING
3" = 1'-0"



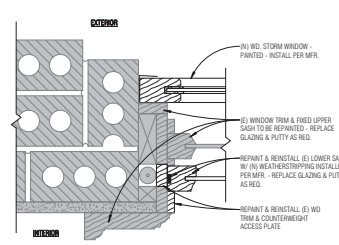
6 WINDOW SILL DEMO @ WD SIDING
3" = 1'-0"



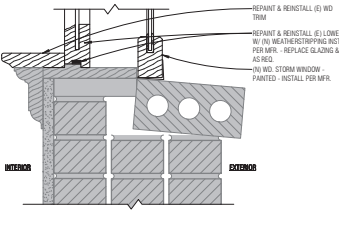
7 OPERABLE SASH DEMO DETAIL
3" = 1'-0"



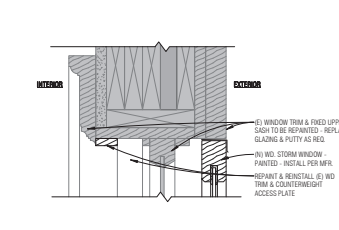
8 REMODEL WINDOW HEAD @ MASONRY
3" = 1'-0"



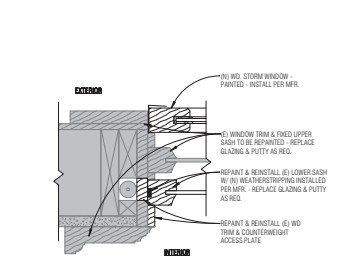
9 REMODEL WINDOW JAMB @ MASONRY
3" = 1'-0"



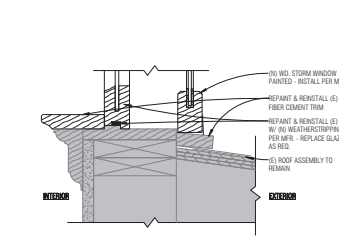
10 REMODEL WINDOW SILL @ MASONRY
3" = 1'-0"



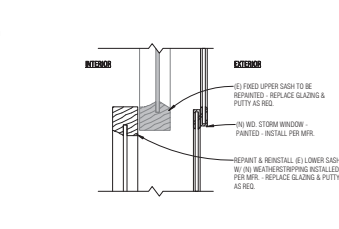
11 REMODEL WINDOW HEAD @ FIBER CEMENT SIDING
3" = 1'-0"



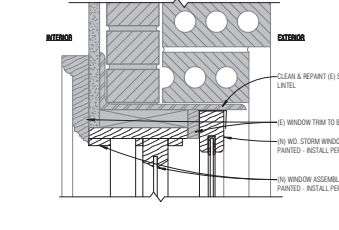
12 REMODEL WINDOW JAMB @ FIBER CEMENT SIDING
3" = 1'-0"



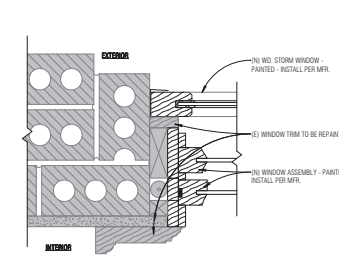
13 REMODEL WINDOW SILL @ FIBER CEMENT SIDING
3" = 1'-0"



14 REMODEL OPERABLE SASH
3" = 1'-0"



15 NEW WINDOW HEAD @ MASONRY
3" = 1'-0"



16 NEW WINDOW JAMB @ MASONRY
3" = 1'-0"

WINDOW REFURBISHMENT GENERAL NOTES

- CONTRACTOR SHALL FIELD VERIFY THE DIMENSIONS OF EACH WINDOW PRIOR TO COMMENCING WORK AND REPAIRING STORM WINDOWS AND REPLACEMENT GLAZING.
- CONTRACTOR TO RESTORE OPERABILITY TO ALL EXISTING OPERABLE SASHES REGARDLESS OF OPERABILITY TYPE, SINGLE HUNG, HUNTER DOVER, ETC. AND SHALL VERIFY THE OPERABILITY OF EACH WINDOW PRIOR TO COMMENCING WORK. ANY REPLACEMENT ITEMS SHALL MATCH DIMENSIONS AND APPEARANCE OF ORIGINAL WINDOW COMPONENTS.
- NEW SCREENING ARE TO BE PROVIDED THAT EXTEND FROM SILL TO BOTTOM OF UPPER SASH.
- LEAD BASED PAINT IS PRESENT IN THE WORK ON THE EXISTING ALUMINUM STORM WINDOWS, GPUS, SCREW HOLES, ETC. WITH EPOXY WOOD REPAIR PRODUCT.
- SEE FLOOR PLAN SHEET WINDOWS ASSESSMENT SCHEDULES FOR REQUIRED WORK FOR EACH WINDOW.
- CONTRACTOR TO REPORT ANY DISCOVERED DISCREPANCIES IN WINDOW CONDITION OR REQUIRED WORK TO ARCHITECT IMMEDIATELY.
- FOR BIDDING PURPOSES, ASSUME REPLACEMENT OF TEN (10) WOOD SILLS AT EXISTING WINDOWS FOR THE BASE BID.
- BASE BID SHALL INCLUDE PATCHING AND REPAIRING DAMAGED WOOD WINDOW COMPONENTS AT THE EXTERIOR RELATING TO THE REMOVAL OF THE EXISTING ALUMINUM STORM WINDOWS, GPUS, SCREW HOLES, ETC. WITH EPOXY WOOD REPAIR PRODUCT.
- BASE BID SHALL INCLUDE REPAIRING ALL ADJACENT WINDOW HEAD, JAMB, SILL, AFFECTED TRIM COMPONENTS, AND WINDOW SASHES, AT ALL INTERIOR AND EXTERIOR SURFACES.



YWCA OF HELENA EXTERIOR RENOVATION & A/C UPGRADES

22-093

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WINDOW DETAILS

2023-11-21

22-093

A6.00

PROJECT DESCRIPTION

YWCA Helena's building, built in 1918, has served as support for women and girls in for over a century. While significant renovations occurred on the first three floors of the building in 2015, what remained untouched was the exterior of the building and the basement's 5,000 ft². The exterior of the historic building needs renovation to ensure the facility can continue to support the critical work of YWCA Helena.

YWCA Helena has been fundraising to address the deferred maintenance of the exterior of the building for approximately 3 years. We were successful in being awarded a CDBG-CV grant in late 2020. This grant was written to create better HVAC and clean air flow for the building's personnel and residents. The CDBG-CV funding for the entirety of the exterior falls short to complete the project. YWCA Helena is requesting Downtown Urban Renewal District TIF funds to complete the project. Specifically, we are requesting funding to complete the window refurbishment and restoration that is needed for YWCA Helena's 132 century-old window.

The windows are original to the building and many no longer operate, need repairs, have broken glass, and do not provide much thermal protection due to their age and condition. A total of 132 windows need refurbishment throughout the building. Additionally, the project plans to install new wood storm windows with a low-emissivity film to help maintain the windows condition and provide much-improved energy efficiency.

The approach to the historic windows has been discussed with the Montana State Historic Preservation Office has their preliminary concurrence.

PROJECT NARRATIVES

1. The YWCA of Helena building, built in 1918, has served as support for women and girls in need since that time. The exterior of the historic building needs renovation to make sure the facility can continue this support. The windows are original to the building and many no longer operate, need repairs, have broken glass, and do not provide much thermal protection due to their age and condition. A total of 132 windows need refurbishment throughout the building. Additionally, the project plans to install new wood storm windows with a low-emissivity film to help maintain the windows condition and provide improved energy efficiency. This approach to the historic windows has been discussed with the Montana State Historic Preservation Office with their preliminary concurrence.
 - A. Compliance with Downtown URD Plan: This needed repair work supports the URD and benefits the neighborhood by updating the exterior of the historic YWCA building. The YWCA is a critical component of the Helena downtown housing range or those on little to no income; **investment in the building will help maintain this range of housing**. The window renovation project will **also improve the YWCA's façade with this work**. **Capitalizing on Helena's historic downtown**, of which the YWCA is a contributing structure, will be possible due to the window repair work.
 - B. Local Zoning: See the attached preliminary construction plans for the project. The project follows zoning requirements and includes no change to current zoning. The project will be permitted through the City of Helena, which also provides zoning oversight on projects to ensure compliance.
 - C. No demolition is anticipated.
 - D. No tenant dislocation is anticipated.

2. LOGICAL CONSIDERATIONS

- a. **Project Feasibility**: The YWCA of Helena has already received a Montana Department of Commerce CDBG-CV grant for \$607,000.00 for exterior and HVAC renovations. Of this amount, \$225,387.50 is slotted for exterior work. The exterior work needed however, is estimated to cost \$353,547.72, which leaves YWCA Helena \$128,160.22 short. We have secured a \$10,000 gift from a private donor in our community restricted to building renovations and maintenance. Therefore, this TIF funds would provide a substantial financial base for the YWCA to see the work completed. Lead-based paint remediation is included in the project costs. The CDBG-CV funds are structured to utilize alternates to stay within the project budget but still allow the YWCA to achieve specific components. Professional architectural and engineering services will be ongoing through the course of construction, providing observations, documentation, and advocating for the YWCA per the construction contract with the general contractor selected for the work.
- b. **Applicant's Ability to Perform**: As the City of Helena and the Montana Department of Commerce are involved with the original grant, there is adequate oversight of the project. Previously, the YWCA of Helena has coordinated a substantial interior renovation of the building for \$1.8 million dollars and has experience with complex projects.
- c. **Timely Completion**: The CDBG project funding must be expended by the end of 2024, therefore the project will be on track for completion at that time. This outside timeframe means that TIF dollars if received will be spent in a timely manner.

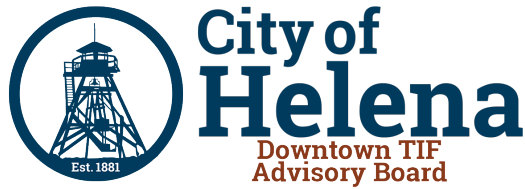
d. **Payment of Taxes:** The YWCA of Helena is current on their payment of taxes.

3. **ECONOMIC AND COMMUNITY DEVELOPMENT POTENTIAL:**

- a. **Tax Generation:** By improving the exterior of the YWCA building with repairs, the area surrounding the YWCA may see an increase in commercial activities. We have a downtown, permanent placement in our downtown area. Shoring up the exterior of a building that has been a cornerstone of our community for over a century will not only ensure another century of use for the building, but allow the downtown corridor to shine to our community and tourists.
- b. **Relationship of Public and Private Investment:** This project is a prudent investment of public funds within the urban renewal district as the YWCA is already funded with both public and private funding. The YWCA is experienced in public dollars as public grants provide much of their funding source; therefore, they are an appropriate entity to receive and properly manage public funding. Funding YWCA Helena comes to the tune of over \$1.5 million annually, which means we are a significant economic impact for the downtown area, bringing in federal, state and local public dollars to be spent by both the work happening inside the walls and our employees' paycheck.
- c. **Job Creation:** No new permanent jobs will be created. Construction jobs during the project may be created. However, through the continued support of the YWCA of Helena's building, the funding would support the goals of the women living there. These goals include employment and community contribution in the workforce.
- d. **Investment Spin Off:** With additional funding for this project, the YWCA of Helena will be able to update other exterior components of their building, including historic wood trim repainting and brick repairs / repointing. The project priority remains the window repairs, but YWCA Helena is committed to protecting the legacy and future potential of our historic downtown space.
- e. **Cost Benefit Analysis of the Investment / Expenditure (for projects \$10,000 or more):**
The window repairs will enable the YWCA to catch up on deferred maintenance issues at the windows. There are 132 100-year old windows in the building that need repair. Most of these are windows in residents' rooms, the rest in common areas where YWCA Helena conducts business. The windows are original to the structure, so any repair and refurbishment would increase the energy efficiency of each room. Further, YWCA Helena plans to install new, historically appropriate storm windows that will alleviate weathering damage and create another layer of energy efficiency. Annual maintenance and energy budgets will decrease due to the completion of this project.

Further, YWCA Helena employs 30 individuals, 19 of which are full-time, which makes the agency one of the larger downtown employers. The exterior project allows employees operable and restored windows into private therapeutic offices and children's spaces. The economic impact of YWCA Helena is marked not only by the programs that create self-sufficiency and independence for women and families, but by the long-term employment of staff working downtown.

- f. Health and Safety Concerns: During construction, there will be construction equipment present on the surrounding exterior and sidewalks of the YWCA, which will require City of Helena permitting. Lead based paint will be remediated at the windows per Montana DEQ and HUD funding requirements. The YWCA's exterior aesthetics will be positively improved. Residents of the building will be able to have safe, operable windows (a building code requirements) for natural air and ventilation.
- g. Density, Infill, and Adaptative Reuse: Funding this project would maintain the current use of the YWCA of Helena building, which as single room occupancy provides critical density housing for 24 women and up to 24 children in the downtown district. At writing of this application, the building is housing 46 individuals.
- h. Cost of Public Services: The YWCA serves those in need in the community and provides access to public services. YWCA Helena is a licensed 2.1 Substance Use Disorder recovery program, a licensed community Mental Health Center, and offers transitional and supportive housing to up to 24 women. These programs are instrumental to the success of families living independently in our family. YWCA Helena's programs are incredibly cost-effective. Improvements made to the exterior of the building, such as the windows, helps this area of downtown Helena. It also provides safe, low-income housing for each of the 24 residents at YWCA Helena. The windows project is essential to continue programs and safely housing women and children.
- i. Housing Component: The YWCA of Helena provides housing for women and children experiencing homelessness in our community. This building and its windows are critical to the Helena area's approach to ending homelessness and providing critical support services. With funding for the exterior of the YWCA, the City will continue to support low-income and homelessness relief efforts.
- j. Conformance with Requirements for TIF Fund Expenditures per 7-15-4288, MCA: Eligible activities with this project include #11 - The provision of direct assistance to secondary value-adding industries to assist in meeting their infrastructure and land needs within the area or district. The project would improve the YWCA's infrastructure within the district. Additionally, #12 - The acquisition, construction, or improvement of facilities or equipment for reducing, preventing, abating, or eliminating pollution. With the remediation of the lead-based paint at the windows, that pollution will be reduced. This remediation is a critical component of the window repairs project.



CITY OF HELENA
Downtown TIF Advisory Board Meeting
Thursday, January 11, 2024, 10:00 AM
Zoom Online Meeting: <https://zoom.us/j/91384672412>

Members Present: Brian Obert (Chair), Nathan Bilyeu, Lori Ladas, Seth Brandenberger, Brett Charles, Benji Cosgrove, Riley Tubbs, Mike Hottman

Members Absent: Charlie Carson, Andrew Chanania

Staff Present: April Sparks, Ellie Ray, Anne Pichette

Call to Order and Roll Call

(0:11:51) The meeting was called to order, and roll was called. It had been noted that a quorum was still being established and decided that items not needing a quorum would be reviewed first.

Regular Items

A. Budget Report

(0:11:58) There were some questions from Chair Obert about the budget and if all funds from November tax collection were included. Ms. Ray noted that these figures were based on taxes paid.

(0:13:38) Introductions were made.

B. Affordable Housing Trust Fund Presentation

(0:15:56) Ms. Pichette started her presentation on the Affordable Housing Trust Fund (slides attached), explaining the purpose, procedures, and how it affects the Downtown TIF.

(0:19:07) Riley Tubbs joined the meeting and a quorum was established. The meeting shifted to considering the application from the YWCA.

C. Consider the YWCA Application

(0:20:16) Jen Gursky, Executive Director of the YWCA Helena, introduced Denise King, YWCA operations director. Ms. Gursky and Ms. King gave an overview of the application and how it relates to the larger project the YWCA is undertaking in rehabbing their building. Becky Lawson of SMA Architecture, answered questions related to the project including questions about a construction quote. Ms. Gursky noted that the YWCA had been fundraising for building maintenance for two years, and the Board is committed to finishing the exterior project, and that she has no doubt the project

will be completed and funded. Additional questions were asked related to alternative plans that may be considered and if this project qualified for the 10% set aside for low-income housing. Ms. Ray noted that it is a matter of capital stacking, and that the applicant may pursue those funds in their second phase of their project. Ms. Gursky confirmed that it is possible they would pursue that would be considered in the future.

(0:30:39) There were no additional questions for the applicant. Mike Hottman joined the meeting during the applicant presentation and introduced himself at this time. Mr. Hottman stated his appreciation for the application submitted by the YWCA. Chair Obert asked staff if this application qualifies for TIF funds. Ms. Ray explained that it does and under which consideration it qualifies. Mr. Hottman asked how long the project will take to complete, along with a follow up about any anticipated complications due to the age of the building. Ms. Gursky stated that grant funds already awarded need to be expended by December 31, 2024, and hoped to get started with the project as soon as possible; she also noted that testing had already been completed for potential contaminants and at this point the only remediation needed is for lead paint. A plan is also in place so no residents will be displaced by this project, and that residents will be informed of work being completed. Ms. Lawson also noted that there will be separation between rooms being done and those that are occupied.

(0:40:43) Chair Obert disclosed his membership of the Housing subcommittee for the YWCA, noted he was not involved with the application, and no financial reward, but asked if he needed to recuse himself. It was noted that there were 8 members present and that 6 are needed for a quorum, and there would still be enough members present to have a quorum. Mr. Bilyeu and Matthew Petesch of the City Attorney's office both recommended that Chair Obert recuse himself if he was not needed to constitute the quorum and avoid any appearance of impropriety.

(0:43:10) Mr. Brandenberger moved to recommend approval of the application for \$118,160.22. Mr. Hottman seconded the motion. There was no additional comment. A voice vote was called, and the motion passed unanimously (6:0). Both Chair Obert and Mr. Charles abstained for voting on the item; Chair Obert for his stated reason, and Mr. Charles as he had recused himself via email prior to the meeting stating his colleague and firm he is employed by was involved with the project. Ms. Ray noted that she would attempt to get the application and recommendation before the City Commission on February 12.

B. Affordable Housing Trust Fund Presentation

(0:46:05) Ms. Pichette continued her presentation on the Affordable Housing Trust Fund.

(0:55:06) Chair Obert asked about previous applications to the Trust Fund. Ms. Pichette gave information about the one application that had been approved in a previous application cycle, noting it was approved for \$1,000,000, and that there would be just under \$1,000,000 available after that project is funded until loan funds are paid back. Ms. Ray noted that figure does not include the 10% TIF set asides, and it was noted that those funds could be layered with something like a façade improvement project if it were in the downtown area.

D. Minutes

(0:57:32) Chair Obert asked if anyone had any comments or a motion on the minutes from July 13, 2023. Mr. Bilyeu moved to approve the minutes as presented. Ms. Ladas seconded. The minutes were approved unanimously.

Public Comment

(0:58:24) There was no public comment.

Member Communications / Proposals for next Agenda

(0:58:24) Ms. Sparks reminded Chair Obert that the position of Vice-Chair was open again, and that it should be added to the next meeting's agenda. Ms. Ray noted that there may be an opportunity to consider an application out of cycle, but that it depended on the BID getting approvals for installation of their Portland toilet from relevant City departments first. Mr. Bilyeu asked about the status of some of the previously approved projects, and Ms. Sparks gave an update on the Livery Square project, Penwell building and the Fire Tower project. Ms. Ray noted that she has had people reach out to her but ultimately not submit applications, and asked if anyone is interacting with interested property owners in the community, to please let them know they need to contact the City directly and staff will meet with them and walk them through the program. Ms. Ray also announced that if anyone is interested the HTC will be meeting on January 16th to discuss the Historic Demo ordinance.

Adjournment

(1:06:06) The meeting was adjourned.



Affordable Housing Trust Fund (HAHTF)

HAHTF Overview

- Purpose – “supporting and expanding the supply of housing for lower income, senior citizens, persons with disabilities, homeless, and others with special needs” – Res. No. 20630
- Sources of funding (approximately \$1 million currently in HAHTF)
 - Proceeds from the sale of certain City property
 - \$100k set aside annually from the general budget
 - Principal and interest payments from the loans
- Beneficiaries – low to moderate income (within 80% AMI, can go up to 120% with Advisory Board recommendation and Commission approval)
- Match – 5:1, shelter/temporary housing projects can negotiate down to 3:1 with sufficient justification and rationale
- TIF funds – 10% of TIF funds are set aside for affordable housing projects within each district



Program Guidelines Overview

Priorities

- Projects that maximize the utilization of outside financing (non-HAHTF matching funds).
- Projects that do not duplicate existing services or funding options and that leverage partnerships with other organizations and agencies.
- Projects that are sponsored by organizations or agencies able to demonstrate the staff capability, capacity, and experience necessary to successfully implement the proposed project.
- Projects that are clearly defined and realistic in scope, location, need, budget, and goals.
- Projects that utilize a proven, effective strategy.
- Projects that further the City of Helena's strategic goals and objectives and demonstrate consistency with adopted planning efforts.
- Projects that will not require ongoing investments of HAHTF funds.
- Projects that will have a sustainable long-term impact.
- Projects that further the City's environmental and sustainability goals and objectives. Promote energy efficiency and the use of renewable energy in new and existing development, minimizing impacts on natural resources and the environment.
- The length of time a project will maintain its affordability.

Eligible Applicants and Activities

Eligible applicants include non-profit, for-profit and public organizations who will own, develop, and/or sponsor eligible activities

Eligible activities must add, improve or support permanent, transitional, and/or temporary housing. Activities could include construction, rehabilitation, acquisition, or financing of affordable housing projects or programs.

Eligible Uses

- Donate, provide, or pay all or a portion of the costs of land for the construction of affordable housing on that land;
- Donate, provide, or pay all or a portion of the costs of conversion or renovation of existing buildings into affordable housing;
- Provide or pay all or a portion of the costs of financing of infrastructure to support affordable housing projects;
- Provide or pay all or a portion of the costs of acquisition, development, construction, financing, operating, or owning affordable housing;
- Pay all or a portion of the up-front costs associated with permitting, plan reviews, and water and wastewater system development fees;
- Provide or pay all or a portion of the costs associated with consumer housing programs and services;
- Provide loan guarantees to affordable housing projects;
- Provide gap financing for affordable housing projects; and
- Pay the costs incurred by the City of Helena associated directly with the administration of the funds; provided, however, in no event shall the amount expended from the funds for such administrative expenses in any year exceed eight (8%) of the amount of revenue received in the fund that year.

Beneficiaries

HAHTF-assisted projects must serve low to moderate income households within Helena

Within 80% AMI (\$58k for HH of 1, \$83k for HH of 4)

With Advisory Board recommendation and approval by City Commission, could go up to 120% AMI (\$87k for HH of 1, \$124k for HH of 4)

Match Requirement

- 5:1 match ratio
- Shelters and/or temporary housing may request reduction to 3:1 match
- Match may include: funding from other sources, value of donated land or property supported by a third-party appraisal, donated infrastructure/site preparation/construction materials, donated professional services, labor, etc.

Building Standards and Accessibility

- All construction and rehabilitation work must conform with current building codes and zoning ordinances
- All projects must comply with the Fair Housing Act
- All new construction and any rehabilitation projects that replace or expose interior walls and doors must incorporate visitability standards such as the examples below:
 - 36" doors for all living areas
 - Outlets mounted not less than 18" above floor covering
 - Reinforced walls in certain areas for later installation of grab bars

Continued Affordability

*Affordability will be ensured through use of a deed restriction, land use agreement, or covenant

Time Period	HAHTF Investment
20 Years	<\$30,000 Acquisition and/or rehabilitation
25 Years	\$30,001 - \$100,000 Acquisition and/or rehabilitation
30 Years	\$100,001 - \$400,000 Acquisition and/or rehabilitation
35 Years	\$400,001 - \$1,000,000 Acquisition and/or rehabilitation and all conversion and new construction projects

Rental, Temporary, Transitional Housing

- **Rent Limits** – in the absence of a primary funding source with rent limits, the least restrictive limits established by either the Montana LIHTC or HOME program will be required - \$1,003/month for a 2-bedroom unit
- **Financing Structure**
 - Permanent Loans up to \$400k, at least 1% interest rate and non-permanent housing can qualify for partial loan forgiveness
 - Construction Loans up to \$1 million, at least 1% interest rate and non-permanent housing can qualify for partial loan forgiveness
- **Mixed use and/or Mixed Income** - at least 50% of housing units must house low-to-moderate income households

Single Family Dwelling Unit Development

- Cost Limits – Cannot exceed purchase price limits set by Montana Housing (L&C County currently at \$481,176)
- Mixed Use and/ Mixed Income – at least 50% of housing units must house low-to-moderate income households
- Financing Structure/Requirements – Non-Land Trust Development
 - City staff will assess each project to determine that the loan is no more than what is necessary and that the sources and uses are reasonable
- Financing Structure/Requirements – Land Trust Development
 - Financing Terms – potential for grants as the land trust model ensures affordability in perpetuity

Homebuyer Assistance

The applicant must submit a proposal that details the operation of the program, as well as:

- Processes used to determine beneficiary eligibility
- Compliance with HAHTF requirements
- How the applicant will manage and repay HAHTF funds
- Documented match funds

Application Submission & Admin Procedures

Submission:

- Applications will be considered twice a year
- A non-refundable fee of \$200 will be due upon submission
- Will be using a shared OneDrive folder with each applicant

Admin Procedures:

1. City staff review for eligibility and completeness
2. Applicants present projects to City staff and Advisory Board
3. Advisory Board makes recommendations to the City Commission
4. City Commission makes final award and funding decisions

Advisory Board

7 Members representing real estate, finance, architecture or engineering, lived experience of housing insecurity, and non-profit housing providers

Members will serve a three-year term on a volunteer basis and cannot serve more than two consecutive terms

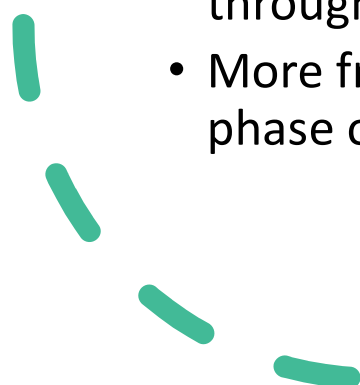
The Advisory Board will finalize program documents, review applications and make recommendations to the Commission

Periodically review program documents to address changing needs



Recipient Requirements

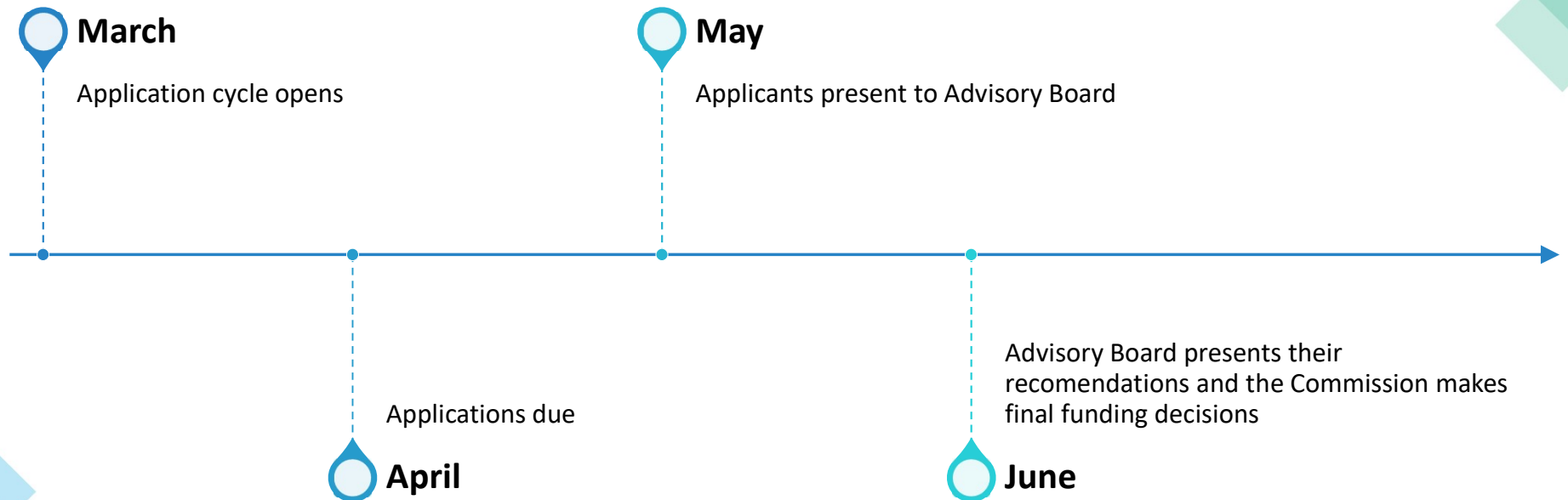
- Written Agreements
 - Loan Agreement with terms and conditions
 - Deed Restriction to secure investment for the period of affordability
- Ongoing Compliance, Recordkeeping, Reporting
 - The Applicant must maintain records and complete annual reports to the City throughout the entire period of affordability
 - More frequent and detailed reporting will be required during the construction phase of a project





Application Process Overview

Spring 2024 Application Timeline - Draft





HAHTF Goals and Funding Availability

- Reiterates purpose of fund: To add , improve or support permanent, transitional, and/or temporary housing.
- \$100k withheld to address unanticipated housing-related emergencies
- Approximately \$1 million of funding is available

Application Contents

- Project description
- Applicant information: resumes and descriptions of qualifications and relevant experience
- Project financials, including descriptions of any assumptions used
- Evidence of sufficient market demand for project or program
- Implementation schedule
- Relocation plan, if applicable
- Narrative or 3rd party reports addressing environmental concerns

Review Process

City Staff Review:

- Project or program eligibility
- Application completeness

Advisory Board Review:

- Criteria in Application
- Evaluation Guide
- Ranking Applications
- Passing recommendations along to the Commission

Questions?

Please contact the City's Community Development Department:

- 406.447.8490
- citycommunitydevelopment@helenamt.gov

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

RESOLUTION NO. _____

A RESOLUTION DISTRIBUTING DOWNTOWN URBAN RENEWAL DISTRICT TAX INCREMENT FINANCING FUNDS TO YWCA HELENA FOR FAÇADE IMPROVEMENTS AT 501 NORTH PARK AVENUE

WHEREAS, on May 21, 2018, the City Commission adopted Resolution No. 20444 that found the Downtown Urban Renewal District was a "blighted area" in need of rehabilitation and/or redevelopment in the interests of public health, safety, morals, and welfare of the residents of the City of Helena;

WHEREAS, on October 29, 2018, the City Commission passed Ordinance No. 3242, which adopted the Downtown Urban Renewal District along with the Downtown Urban Renewal District Plan to guide the redevelopment of the blighted area of the Downtown Urban Renewal District;

WHEREAS, the Downtown Urban Renewal Plan includes goals to (1) "upgrade underperforming properties" and (2) "promote historic preservation to create a quality and unique experience;"

WHEREAS, Ordinance No. 3242 authorized the segregation and application of tax increments received from within the Downtown Urban Renewal District to be used to directly pay for costs of

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. _____

approved urban renewal projects and programs consistent with §7-15-4288, MCA;

WHEREAS, under § 7-15-4288, MCA, costs incurred in connection with redevelopment activities, defined by §7-15-4233, MCA, are eligible for tax increment funds, allowing municipalities to "improve, clear, or prepare for redevelopment any real or personal property in an urban renewal area" under § 7-15-4233(i), MCA;

WHEREAS, the applicant, YWCA Helena, proposes a project that will improve real property by making façade improvements as part of larger site improvements and renovation activities for a non-profit-owned residential structure (the "Project");

WHEREAS, the total cost of the Project is estimated to be three hundred fifty-three thousand, five hundred forty-seven dollars and seventy-two cents (\$353,547.72);

WHEREAS, YWCA Helena, has requested disbursement of one hundred eighteen thousand, one hundred sixty dollars and twenty-two cents (\$118,160.22) of Downtown Urban Renewal District tax increment funds for the Project; and

WHEREAS, the Downtown Urban Renewal District Tax Increment Advisory Board recommended approval of tax increment funds for the Project on January 11, 2024.

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. _____

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

Section 1. The Helena City Commission finds:

A. The Project is located within the established boundary
of the Downtown Urban Renewal District.

B. The Project constitutes an allowable cost, pursuant to
§ 7-15-4288, MCA, eligible to be paid by tax increment
financing funds.

C. The Project conforms to the goals and priorities stated
in the Downtown Urban Renewal District Plan.

Section 2. The City shall distribute one hundred eighteen
thousand, one hundred sixty dollars and twenty-two cents
(\$118,160.22) to YWCA Helena, payable from the tax increment
financing funds generated to date by the Downtown Urban Renewal
District.

Section 3. Prior to distribution of funds, YWCA Helena must
enter into an agreement acceptable to the City.

**PASSED AND EFFECTIVE BY THE COMMISSION OF THE CITY OF HELENA,
MONTANA, THIS 12th DAY OF FEBRUARY, 2024.**

MAYOR

ATTEST:

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. _____

CLERK OF THE COMMISSION

City of Helena, Montana

02/05/2024

To: Mayor Collins and the Helena City Commission

From: Tim Burton, City Manager
Stephen Shirley, Planner I
Chris Brink, Community Development Director

Subject: Consider the final plat for the Commercial Phase 5 of Crossroads at Mountain View Meadows Major Subdivision creating 7 city lots containing 6.56-acres from Tract 1-A-1 as shown on Certificate of Survey 3305702 in the records of the Clerk and Recorder of Lewis and Clark County, Montana.

Present Situation: Mark Runkle, applicant and property owner of Mountain View Meadows, LLC has requested final plat approval for the 6.56 acres originally platted as part of Uplands Phase 1 of the Crossroads at Mountain View Meadows subdivision on May 25, 2017. The subject property is generally located at the southeast corner of the existing intersection of Alice Street and Elouise Cobell Street. The request for final plat is to allow future commercial development on the currently vacant parcel with access to city services.

Background Information: Commercial Phase 5 is part of the larger Mountain View Meadows subdivision which received preliminary plat approval on May 7, 2012. The preliminary plat approval was subject to conditions stated in the Findings of Fact. A list of the Conditions of Approval and their status for this phase is attached to this memo.

Proposal/Objective: The applicant is requesting approval of the final creating 7 city lots containing 6.56-acres. The final plat provides cash-in-lieu of the parkland dedication to the amount of \$5,258.98.

Advantage: Approval of the final plat would allow for the lots to be sold and promote the development of property in this area with existing city services.

Notable Energy Impact: Approval of the final plat allows for new commercial development near existing residential development which has the potential to reduce vehicle miles traveled.

Disadvantage: None identified.

This is a Quasi-Judicial Item: True

**Staff Recommendation/
Recommended Motion:** Move to approve the final plat for the Commercial Phase 5 of the Crossroads at Mountain View Meadows Major Subdivision creating 7 city lots containing 6.56-acres from Tract 1-A-1 as shown on Certificate of Survey 3305702 in the records of the Clerk and Recorder of Lewis and Clark County, Montana.



Stephen Shirley, Planner I
Community Development Department
316 North Park Avenue, Room 403
Helena, MT 59623

Phone: 406-447-8448
Fax: 406-447-8460
Email: sshirley@helenamt.gov

helenamt.gov

Date: February 5, 2024

To: Tim Burton, City Manager

From: Stephen Shirley, Planner I

Subject: Consider approval of the final plat for the Commercial Phase 5 of Crossroads at Mountain View Meadows Major Subdivision creating 7 city lots containing 6.56-acres from Tract 1-A-1 as shown on Certificate of Survey 3305702 in the records of the Clerk and Recorder of Lewis and Clark County, Montana.

OVERVIEW

GENERAL INFORMATION

DATE OF APPLICATION: November 20, 2023; complete on February 5, 2024

MEETING DATE: City Commission: 6:00 P.M. Monday, February 12, 2024

APPLICANT/OWNER: Mountain View Meadows, LLC, ATTN: Mark Runkle
431 South Alice Street, Helena, MT 59601

ENGINEER: Greg Wirth
Stahly Engineering & Associates
3530 Centennial Drive, Helena, MT 59601

GENERAL LOCATION: The southeast corner of the Elouise Cobell Street and Alice Street intersection.

PRESENT LAND USES: Undeveloped

ADJACENT LAND USES: North: Vacant
East: Vacant
South: Vacant
West: Administrative Services (Blue Cross Blue Shield) and vacant

ADJACENT ZONING: North: Lewis and Clark County, Urban Residential Mixed-Use, B-2 (UR B-2)
East: City of Helena, B-2 (General Commercial)
South: Lewis and Clark County, Urban Residential Mixed-Use, B-2 (UR B-2)
West: City of Helena, B-2 (General Commercial)

CURRENT ZONING: City of Helena, B-2 (General Commercial)

SIZE: 6.56 acres (A portion of Tract 1-A-1 as shown on COS 3305702)

DESCRIPTION / BACKGROUND

Applicant and property owner, Mark Runkle of Mountain View Meadows, LLC, has requested final plat approval for the 6.56 acres of Tract 1-A-1 as shown on Certificate of Survey (COS) 3305702, creating 7 lots for commercial use. The subject property is generally located at the southeast corner of the Alice Street and Elouise Cobell Street intersection in Lewis and Clark County, Montana. Approval of the final plat will allow for future commercial development of the currently vacant parcel with access to city services.

Commercial Phase 5 is part of the larger Mountain View Meadows subdivision, and Tract 1-A-1 is currently incorporated into the City and zoned B-2 (General Commercial). The property was originally platted as part of Uplands Phase 1 of the Crossroads at Mountain View Meadows subdivision on May 25, 2017, with the filing of COS 3305702.

There is no parkland dedication for the final plat of Commercial Phase 5 major subdivision. Mountain View Meadows, LLC has agreed to provide cash-in-lieu of the parkland dedication to the amount of \$5,258.98.

All conditions of approval for the preliminary plat have been met, and the following subdivision analysis provides a list of the conditions and how the developer has met each condition.

SUBDIVISION ANALYSIS

The following information is provided in response to each Condition of Approval according to the Findings of Fact and Preliminary Plat Approval for the subject project, approved by the City Commission on May 7, 2012.

I. Local Services:

1. Each phase must provide adequate infrastructure including water, sewer, and access that is not dependent on future phases. The phases must be sequenced so that phases are adjacent to a previously final platted phase.
 - This phase is immediately adjacent to previously platted phases which provides the adequate infrastructure. Future adjacent infrastructure is not part of this phase.

II. Transportation:

2. The intersection of Highway 282 and Runkle Parkway must be improved in accordance with City-approved plans prior final plat approval for any future phases.
 - The improvements for the Highway 282 and Runkle Parkway intersection under City Project 06-43 have been installed and accepted by the City of Helena.
3. Each phase of the Crossroads Amendment must demonstrate that an adequate transportation network will be provided that maintains a level of service (LOS) in compliance with City standards prior to approval of the final plat for that phase.
 - According to a Traffic Impact Study Addendum prepared by Abelin Traffic Services dated March 8, 2023, Crossroads Parkway is currently carrying 2,000 vehicles per day (VPD) to 3,000 VPD, which is 10-20% of the five-lane street capacity of 18,000 VPD to 20,000 VPD. With the existing B-2 zoning, appropriate ITE trip generation rates and total trips are tabulated below based on land uses.

Land Use	ITE Code	Size	Unit	Weekday Trips per Unit	Total Weekday Trips
Office Park	750	6.56	acres	195.11	1,280
Business Park	770	6.56	acres	149.79	983
Specialty Retail Center	826	50	per 1,000 SF	44.32	2,216

Utilizing the highest use as directed by the City Transportation Systems Department Director, and allocating the new daily trips to Crossroads Parkway, this plat accounts for 10-15% of the available capacity. Thus, Crossroads Parkway will continue to operate below capacity and within an acceptable level of service.

4. War Eagle Street must be developed to a minimum collector street standard and adequate right-of-way width dedicated to the City in compliance with sections 12-4-2 (A) of the City Subdivision Regulations.
 - War Eagle Street is not part of this phase.
5. The final plat must indicate that direct vehicular access is prohibited onto Runkle Parkway and Alice Street for lots located in an R-2, R-3 or R-4 zoning district.
 - This phase is not in an R-2, R-3 or R-4 zoning district.
6. Some proposed street names are not acceptable; revisions to the proposed street names must be resubmitted to the City-County Addressing Coordinator for approval.
 - The street names are existing and have been approved by the City-County Addressing Coordinator.
7. Street identification signs must be installed at all intersections prior to final plat approval to facilitate emergency access and response.
 - The future adjacent infrastructure is not part of this plat, and the corresponding street signs are not needed with this plat.
8. Bicycle/pedestrian paths are part of the non-motorized transportation system and must be located in minimum 20-foot-wide right-of-way. Bicycle/pedestrian paths must be installed or financially guaranteed by the developer in accordance with the City approved design at the time of final plat for each phase.
 - There are no bicycle/pedestrian paths as part of this plat. All boulevard sidewalks will be installed by the adjacent lot owner with the building permit according to the current subdivision approval.
9. The 25-foot-wide pedestrian access between Lots 5 and 6 and between Lots 10 and 12, Block 21, must be removed from the parkland dedication.
 - Block 21 is not part of this phase.

III. Water & Wastewater

10. Sewer upgrades must be installed for the sewer main located south of Centennial Drive. The first phase of upgrades approved under City Project 11-16 Crossroads at Mountain View Meadows Commercial Phase I must be installed and accepted by the City of Helena

prior to any further infrastructure approval for Mountain View Meadows. All other future off-site upgrades must be installed per the City approved engineering report.

- The first phase of upgrades approved under City Project 11-16 have been installed, tested, accepted, and approved by the City of Helena. This subdivision phase does not require any off-site sanitary sewer upgrades.
11. All city-owned and maintained infrastructure must be in ROW or in a minimum 20-foot-wide exclusive access and maintenance easement to the City per City Codes 6-2-6 and 6-3-4.
 - All city-owned and maintained infrastructure is in ROW or exclusive maintenance easements.
 12. Water and sewer mains must be extended in compliance with Helena City Codes 6-2-6 and 6-3-4 to provide future connection to adjacent property.
 - Water and sewer main extensions are not needed for this phase.
 13. Infrastructure plans must be submitted to the Public Works Department for review and approval prior to construction.
 - Infrastructure plans are not needed for this phase.

IV. Stormwater

14. Stormwater infrastructure, including basins, serving more than one lot must be located in ROW, on City owned lots that have adequate access, or if located on private land, must be located within an easement granted to the City that allows for access and maintenance and restricts any encroachments.
 - An easement is attached to accommodate the existing storm water culvert inlet.

V. Parks

15. The subdivision must provide parkland acceptable to the City and lands intended for City ownership must be maintained and noxious weeds removed prior to these lands being transferred to City ownership.
 - This subdivision phase is not providing lands for parkland purposes.
16. Improvements on property intended for City park or open space land must be approved by the City prior to installation to assure they are in accordance with City standards.
 - There are no improvements on property intended for City parks or open space with this phase.
17. A minimum 20-foot-wide ROW must be provided connecting Jumping Crane Open Space to War Eagle Street.
 - The connection of War Eagle Street to Jumping Crane Open Space is not part of this phase.

VI. Natural Environment

18. Stormwater detention basins must be constructed in accordance to all required permits and encroachment into stormwater drainages must be restricted.
- Stormwater detention basins for this phase have been constructed according to all required permits in previous phases and there are no encroachments into stormwater drainages for this phase.

VII. Wildlife & Wildlife Habitat

19. Wetlands and the drainage in Blocks 6, 7, and 9 within the subdivision must be preserved as an open channel except for street and trail crossings.
- Commercial Phase 5 is not located in Blocks 6, 7, or 9.

As noted herein, the applicant has met all Conditions of Approval for the Final Plat of Commercial Phase 5.

RECOMMENDATION

Move to **APPROVE** the final plat for the Commercial Phase 5 of the Crossroads at Mountain View Meadows Major Subdivision creating 7 city lots containing 6.56-acres from Tract 1-A-1 as shown on Certificate of Survey 3305702 in the records of the Clerk and Recorder of Lewis and Clark County, Montana.

Commercial Phase 5 Vicinity Map



- Commercial Phase 5
- Divided 4-Lane
- Paved
- Unpaved
- Driveway
- Alley
- MT Parcels w Condos

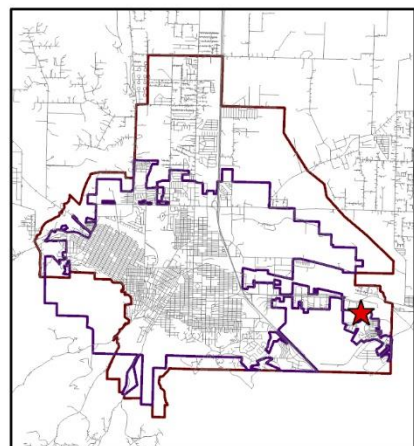


Community Development
City/County Building
316 North Park Avenue, Rm. 445
Helena, MT 59623



0 287.5575 1,150 1,725 Feet

Legal Description: S35, T10 N,
R03 W, C.O.S. 3305702,
PARCEL 1-A-1, ACRES 32.957



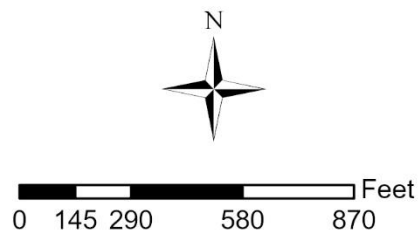
Legend:

- Urban Standards Boundary
- Helena City Limits
- R-2 Residential District
- R-4 Residential Office District
- R-U Residential Urban District
- B-2 General Commercial District
- PLI Public Lands & Institutions District

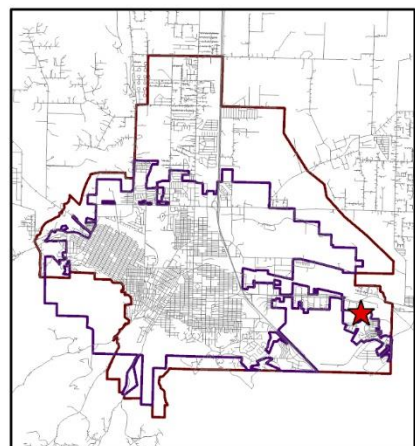
Map Labels:

- Cascade St
- Alice St
- Elouise Cobell St
- Jeannette Rankin Dr
- Donna St
- S Alice St
- Alyson Rain St
- Adam Run Ave
- Travis Ave
- Teagan St
- Alpine View Dr
- B-2
- R-4
- R-U
- R-4/R-O
- PLI
- R-2

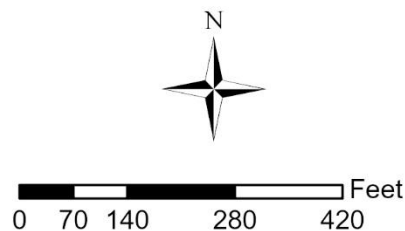
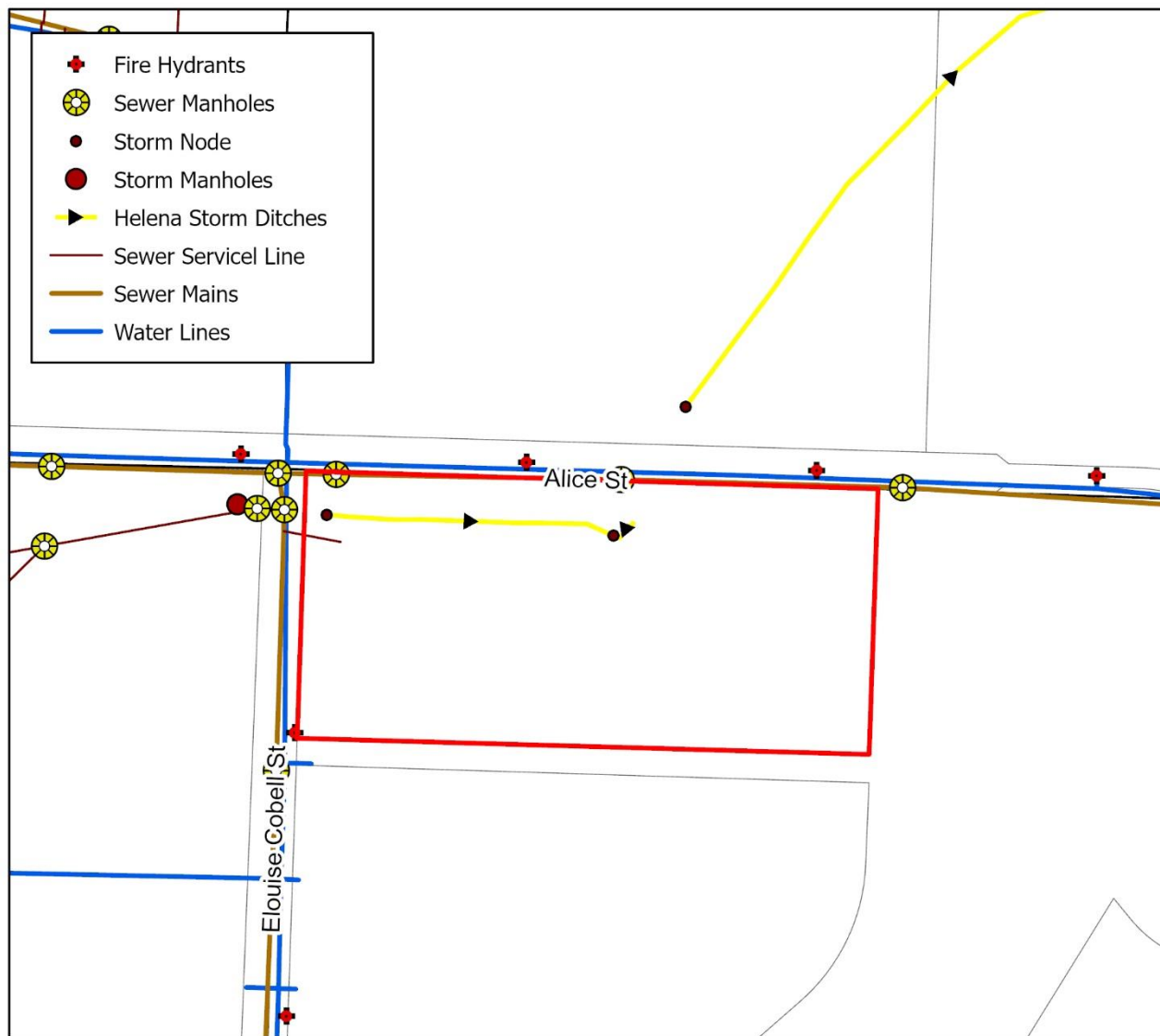
Scale: 0 to 240 feet



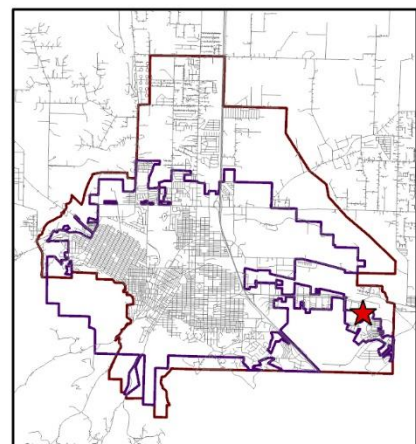
Legal Description: S35, T10 N,
R03 W, C.O.S. 3305702,
PARCEL 1-A-1, ACRES 32.957



Commercial Phase 5 Utility Map



Legal Description: S35, T10 N,
 R03 W, C.O.S. 3305702,
 PARCEL 1-A-1, ACRES 32.957



PLAT OF COMMERCIAL 5 OF THE CROSSROADS AT MOUNTAIN VIEW MEADOWS SUBDIVISION

SUBDIVIDING TRACT 1-A-1 OF THE PLAT OF UPLANDS PHASE 1 OF THE CROSSROADS AT MOUNTAIN VIEW MEADOWS SUBDIVISION, DOC. NO. 3305702
LOCATED WITHIN THE NORTH HALF OF SECTION 35, TOWNSHIP 10 NORTH, RANGE 3 WEST, P.M.M., CITY OF HELENA, LEWIS AND CLARK COUNTY, MONTANA

PURPOSE OF SURVEY

SUBDIVIDE TRACT 1-A-1 OF THE PLAT OF UPLANDS PHASE 1 OF THE CROSSROADS AT MOUNTAIN VIEW MEADOWS SUBDIVISION

DATE OF SURVEY

OCTOBER 2023

SURVEY COMMISSIONED BY

MOUNTAIN VIEW MEADOWS, LLC

TRACT AND AREA INFORMATION

	LOTS	AREA (ACRES)
TOTAL LOTS FOR DEVELOPMENT	7	6.56
TOTAL AREA OF TRACT 1-A-1-A	-	26.40

PHYSICAL AND LEGAL ACCESS

ALICE STREET, ELOUISE COBELL STREET, JEANNETTE RANKIN DRIVE, SUMMERS CROSSING AVENUE AND RYLAND AVENUE PROVIDE LEGAL AND PHYSICAL ACCESS TO ALL LOTS AND TRACTS CREATED BY THIS SUBDIVISION.

RESTRICTIVE CONVENANTS

RESTRICTIVE COVENANTS EXIST FOR THE LAND WITHIN THIS SUBDIVISION AND ARE RECORDED IN BOOK_____, PAGE_____, ON FILE AT THE LEWIS AND CLARK COUNTY CLERK AND RECORDER'S OFFICE.

LEGAL DESCRIPTION TRACT 1-A-1-A

A TRACT OF LAND LOCATED WITHIN THE NORTH HALF OF SECTION 35, TOWNSHIP 10 NORTH, RANGE 3 WEST, P.M.M., CITY OF HELENA, LEWIS AND CLARK COUNTY, MONTANA; MORE PARTICULARLY DESCRIBED AS FOLLOWS:

TRACT 1-A-1 OF THE PLAT OF UPLANDS PHASE 1 OF THE CROSSROADS AT MOUNTAIN VIEW MEADOWS SUBDIVISION, DOCUMENT NUMBER 3305702, RECORDS, LEWIS AND CLARK COUNTY, MONTANA, LESS AND EXCEPTING COMMERCIAL PHASE 5 OF THE CROSSROADS AT MOUNTAIN VIEW MEADOWS SUBDIVISION CREATED BY THIS PLAT, CONTAINING 26.40 ACRES, MORE OR LESS, ALONG WITH ALL EASEMENTS.

CERTIFICATE OF SURVEYOR

RYLAN J STAHLY, 75890LS

CERTIFICATE OF DEDICATION

I, THE UNDERSIGNED OWNER OF THE PROPERTY DESCRIBED, DO HEREBY CERTIFY THAT I HAVE CAUSED TO BE SURVEYED, SUBDIVIDED, AND PLATTED INTO LOTS AND TRACTS AS SHOWN BY THE PLAT HERETO ANNEXED THE FOLLOWING DESCRIBED TRACT OF LAND IN THE CITY OF HELENA, LEWIS AND CLARK COUNTY, TO WIT:

A PORTION OF TRACT 1-A-1 OF THE PLAT OF UPLANDS PHASE 1 OF THE CROSSROADS AT MOUNTAIN VIEW MEADOWS SUBDIVISION, DOCUMENT NUMBER 3305702, RECORDS, LEWIS AND CLARK COUNTY, CITY OF HELENA, MONTANA; MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTHWEST CORNER OF TRACT 1-A-1 OF THE PLAT OF UPLANDS PHASE 1 OF THE CROSSROADS AT MOUNTAIN VIEW MEADOWS SUBDIVISION, DOCUMENT NUMBER 3305702, BEING THE SOUTHEAST INTERSECTION OF THE ALICE STREET AND ELOUISE COBELL STREET RIGHT-OF-WAYS;

- THENCE NORTH 89°52'16" EAST, 969.69 FEET ALONG THE SOUTHERLY RIGHT-OF-WAY OF ALICE STREET;
- THENCE SOUTH 00°29'26" EAST, 353.03 FEET TO A LINE 60 FEET NORTHERLY AND PARALLEL WITH THE NORTHERLY BOUNDARY OF TRACT B-2, CERTIFICATE OF SURVEY DOCUMENT NUMBER 3305702, WHEN MEASURED AT RIGHT ANGLES;
- THENCE SOUTH 89°52'24" WEST, 810.03 FEET ALONG SAID PARALLEL LINE TO THE EASTERLY RIGHT-OF-WAY OF ELOUISE COBELL STREET;
- THENCE NORTH 00°07'19" WEST, 413.00 FEET ALONG SAID RIGHT-OF-WAY TO THE POINT OF BEGINNING;

CONTAINING 6.56 ACRES, MORE OR LESS, ALONG WITH ALL EASEMENTS.

THE ABOVE DESCRIBED TRACT OF LAND IS TO BE KNOWN AS COMMERCIAL 5 OF THE CROSSROADS AT MOUNTAIN VIEW MEADOWS SUBDIVISION.

CERTIFICATE OF EXCLUSION FROM DEPARTMENT OF ENVIRONMENTAL QUALITY (D.E.Q.) REVIEW

I, THE UNDERSIGNED OWNER OF THE PROPERTY, HEREBY CERTIFY THAT LOTS 1-7 OF THE COMMERCIAL 5 OF THE CROSSROADS AT MOUNTAIN VIEW MEADOWS SUBDIVISION CREATED BY THIS SUBDIVISION PLAT ARE EXEMPT FROM D.E.Q. REVIEW IN ACCORDANCE WITH 76-4-125(1)(d), M.C.A., WHICH STATES: "AS CERTIFIED PURSUANT TO 76-4-127" BECAUSE THEY ARE LOCATED WITHIN THE JURISDICTIONAL AREA OF THE CITY OF HELENA, WHICH HAS ADOPTED A GROWTH POLICY PURSUANT TO TITLE 76, CHAPTER 1, M.C.A. AND WHICH IS A FIRST CLASS MUNICIPALITY. THE CITY COMMISSION HAS CERTIFIED TO D.E.Q. PURSUANT TO 76-4-127 M.C.A., THAT ADEQUATE STORM WATER DRAINAGE AND ADEQUATE MUNICIPAL FACILITIES WILL BE PROVIDED.

I FURTHER CERTIFY THAT TRACT 1-A-1-A CREATED BY THIS SUBDIVISION PLAT IS EXCLUDED FROM D.E.Q. REVIEW PURSUANT TO 76-4-103, M.C.A., WHICH STATES: "WHAT CONSTITUTES SUBDIVISION. THE PLAT FOR A SUBDIVISION MUST SHOW ALL PARCELS, WHETHER CONTIGUOUS OR NOT. A PARCEL THAT IS 20 ACRES OR MORE IN SIZE, EXCLUSIVE OF PUBLIC ROADWAYS, IS NOT SUBJECT TO REVIEW UNDER THIS PART UNLESS THE PARCEL PROVIDES TWO OR MORE PERMANENT SPACES FOR RECREATIONAL CAMPING VEHICLES OR MOBILE HOMES. THE RENTAL OR LEASE OF ONE OR MORE PARTS OF A SINGLE BUILDING, STRUCTURE, OR OTHER IMPROVEMENT, WHETHER EXISTING OR PROPOSED, IS NOT A SUBDIVISION, AS THAT TERM IS DEFINED IN THIS PART, AND IS NOT SUBJECT TO THE REQUIREMENTS OF THIS PART."

DATED THIS ____ DAY OF _____, 20____,

MARK RUNKLE, MANAGING MEMBER
MOUNTAIN VIEW MEADOWS LLC

STATE OF MONTANA
COUNTY OF LEWIS AND CLARK

ON THIS ____ DAY OF _____, 20____,
BEFORE ME PERSONALLY APPEARED

KNOWN TO ME TO BE THE PERSON WHOSE NAME IS SUBSCRIBED TO THE ABOVE INSTRUMENT, AND ACKNOWLEDGED TO ME THAT HE EXECUTED THE SAME.

NOTARY PUBLIC FOR THE STATE OF MONTANA.

CERTIFICATE OF TREASURER

I HEREBY CERTIFY, PURSUANT TO SECTION 76-3-611(1)(b), MCA, THAT NO REAL PROPERTY TAXES ASSESSED AND LEVIED ON THE LAND DESCRIBED ON THIS FINAL PLAT AND ENCOMPASSED BY THE PROPOSED SUBDIVISION ARE DELINQUENT.

ASSESSMENT CODE 0000045444

DATED THIS ____ DAY OF _____, 20____.

TREASURER, LEWIS AND CLARK COUNTY, MONTANA

CASH IN LIEU OF PARKLAND DEDICATION

I HEREBY CERTIFY THAT CASH IN LIEU OF PARKLAND DEDICATION, IN ACCORDANCE WITH THE PROVISIONS OF 76-3-621, MCA, HAS BEEN PROVIDED PRIOR TO THE FILING OF THIS PLAT.

A TOTAL PAYMENT OF _____
DOLLARS WAS RECEIVED BY THE CITY OF HELENA ON _____

THIS ____ DAY OF _____, 20____.

(CITY OF HELENA RECEIPT NO. _____)

PRINTED NAME AND TITLE

SIGNATURE

CERTIFICATE OF APPROVAL

THE CITY COMMISSION OF HELENA, MONTANA, HEREBY CERTIFIES THAT IT HAS EXAMINED THIS SUBDIVISION PLAT AND HAS FOUND THE SAME TO CONFORM TO LAW.

THE CITY COMMISSION OF HELENA, LEWIS AND CLARK COUNTY, HEREBY APPROVES THIS PLAT

DATED THIS ____ DAY OF _____, 20____.

MAYOR, CITY OF HELENA

DATED THIS ____ DAY OF _____, 20____.

CITY CLERK, CITY OF HELENA

DATED THIS ____ DAY OF _____, 20____.

CITY ENGINEER, CITY OF HELENA

DATED THIS ____ DAY OF _____, 20____.

COMMUNITY DEVELOPMENT, CITY OF HELENA

CERTIFICATE OF EXAMINING LAND SURVEYOR

REVIEWED FOR ERRORS AND OMISSIONS IN CALCULATIONS AND DRAFTING

THIS ____ DAY OF _____, 20____,
PURSUANT TO SECTION 76-3-611(2)(a), MCA.

EXAMINING LAND SURVEYOR

REG. NO. _____



STAHLY ENGINEERING & ASSOCIATES
PROFESSIONAL ENGINEERS & SURVEYORS
www.seoeng.com

2223 MONTANA AVE. STE. 201 BILLINGS, MT 59101 Phone: (406)601-4055
3530 CENTENNIAL DR. HELENA, MT 59601 Phone: (406)442-8594 Fax: (406)442-8557
851 BRIDGER DR. STE. 1 BOZEMAN, MT 59715 Phone: (406)522-8594 Fax: (406)522-9528

SUBDIVISION PLAT

COUNTY: LEWIS & CLARK

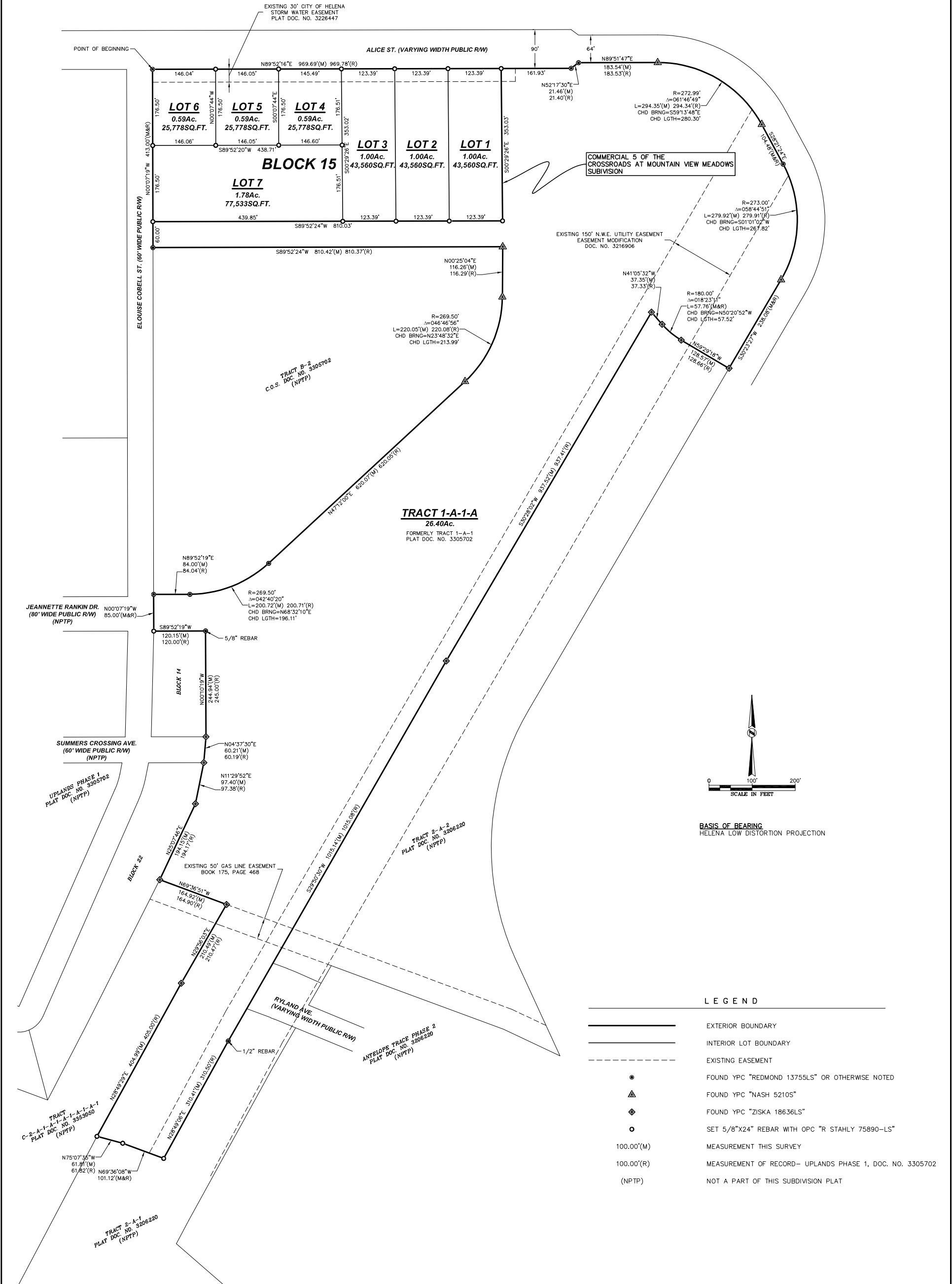
PRINCIPAL MERIDIAN,
MONTANA

1/4	SEC	T	R	1/4	SEC	T	R
<input checked="" type="checkbox"/>	35	10N	3W	<input type="checkbox"/>			
<input type="checkbox"/>				<input type="checkbox"/>			

FIELD: JMB/RJS
DRAWN: RJS
CHECKED: NOF
DATE: 1/18/2024

SHEET
1 OF 2

PLAT OF COMMERCIAL 5 OF THE CROSSROADS AT MOUNTAIN VIEW MEADOWS SUBDIVISION
SUBDIVIDING TRACT 1-A-1 OF THE PLAT OF UPLANDS PHASE 1 OF THE CROSSROADS AT MOUNTAIN VIEW MEADOWS SUBDIVISION, DOC. NO. 3305702
LOCATED WITHIN THE NORTH HALF OF SECTION 35, TOWNSHIP 10 NORTH, RANGE 3 WEST, P.M.M., CITY OF HELENA, LEWIS AND CLARK COUNTY, MONTANA



STAHLY ENGINEERING & ASSOCIATES
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BOZEMAN, MT 59715
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Fax: (406)522-9528

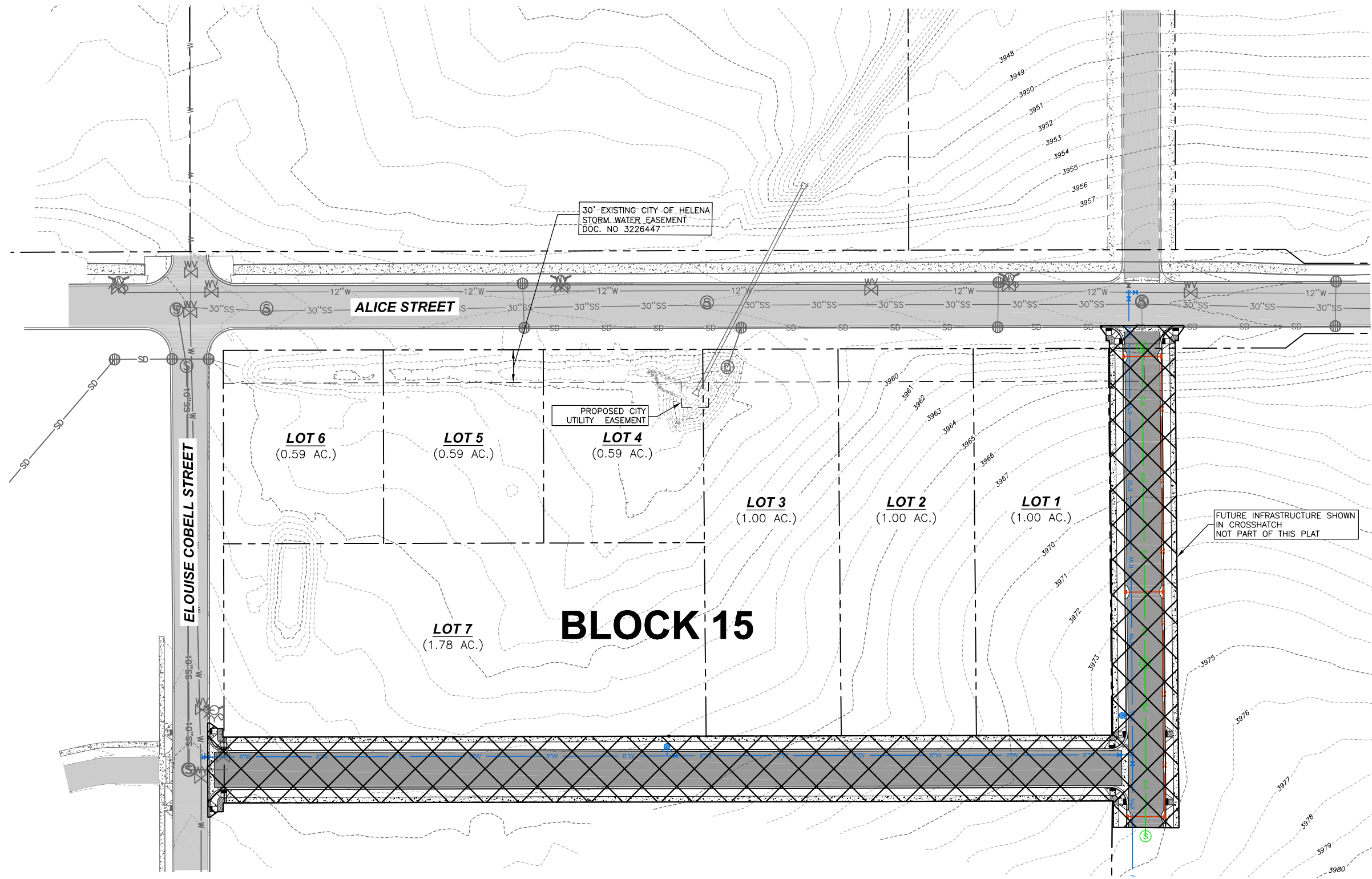
SUBDIVISION PLAT

COUNTY: LEWIS & CLARK	1/4	SEC	T	R	1/4	SEC	T	R
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	<input type="checkbox"/>				<input type="checkbox"/>			

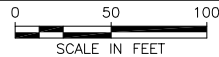
FIELD: JMB/RJS
DRAWN: RJS
CHECKED: NCF
DATE: 1/18/2024

SHEET
2 OF 2

L:\1706-Mountain View Meadows\--05723-Commercial_5\XXXX-CMP5\EXHIBITS\CMP5-Overall_Concept_Plan.dwg



OVERALL CONCEPT PLAN



COMMERCIAL - PHASE 5
MOUNTAIN VIEW MEADOWS
HELENA, MT
OVERALL CONCEPT PLAN

SHEET NO.

1

OF 1



PROJECT: XXXX-CMP5
DESIGNED: --
DRAWN: --
CHECKED: --
APPROVED: --
DATE: PROJECT DATE

NO.	REVISION DESCRIPTION	BY	DATE
1			
2			
3			
4			
5			

City Attorney's Office
316 North Park Avenue
Room 203
Helena, MT 59623
(406) 457-8595

UTILITY EASEMENT

THIS EASEMENT is granted this 5TH day of JANUARY, 2024, by **MOUNTAIN VIEW MEADOWS, LLC, D/B/A RANDD PARTNERS, LLC**, a limited liability limited company, 431 South Alice Street, Helena, Montana 59601, Helena, Montana, 59601 (hereinafter, "Owner"), to the **CITY OF HELENA, MONTANA**, a municipal corporation organized and existing under the laws of the State of Montana, 316 North Park Avenue, Helena, Montana 59623 (hereinafter, "City").

1. Owner hereby grants to the City a perpetual, exclusive utility easement ("Easement") over, under, and across the following described property ("Property"):

Lot 3 and Lot 4 of Commercial 5 of the Crossroads at Mountain View Meadows Subdivision, in Lewis and Clark County, Montana, as shown on Certificate of Survey No. _____ .

2. The boundary of the Easements is described and depicted on Exhibit "A" attached hereto and by this reference made a part hereof.

3. The easement is granted for the purpose of allowing the City to operate, maintain, replace, repair, reconstruct, and remove the storm drainage infrastructure, and any necessary appurtenances, over, under, and across the above-described property as shown on Exhibit "A" attached hereto.

4. Neither Owner nor Owner's tenants may materially interfere with or obstruct the Easements. The Easements must be kept free of obstructions. The City is hereby authorized to cause any obstructions to the easement to be removed at Owner's expense and without notice.

IN WITNESS WHEREOF, Owner executed this easement the day and year first
above written.

MOUNTAIN VIEW MEADOWS, LLC

By *Mark L Runkle*
Mark Runkle, Manager

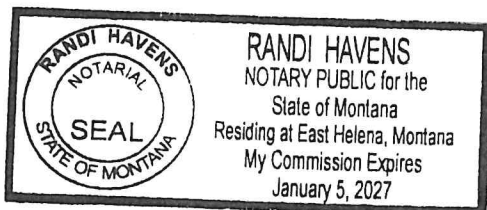
STATE OF MONTANA)
) ss.
COUNTY OF LEWIS & CLARK)

On this 5th day of January, 2024, before me, the undersigned, a Notary
Public for the State of Montana, personally appeared **MARK RUNKLE, Managing
Member, Mountain View Meadows, LLC**, known to me or proved to me to be the person
whose name is subscribed to the foregoing instrument and acknowledged to me that they
executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Notarial
Seal the day and year first above written.

(SEAL)

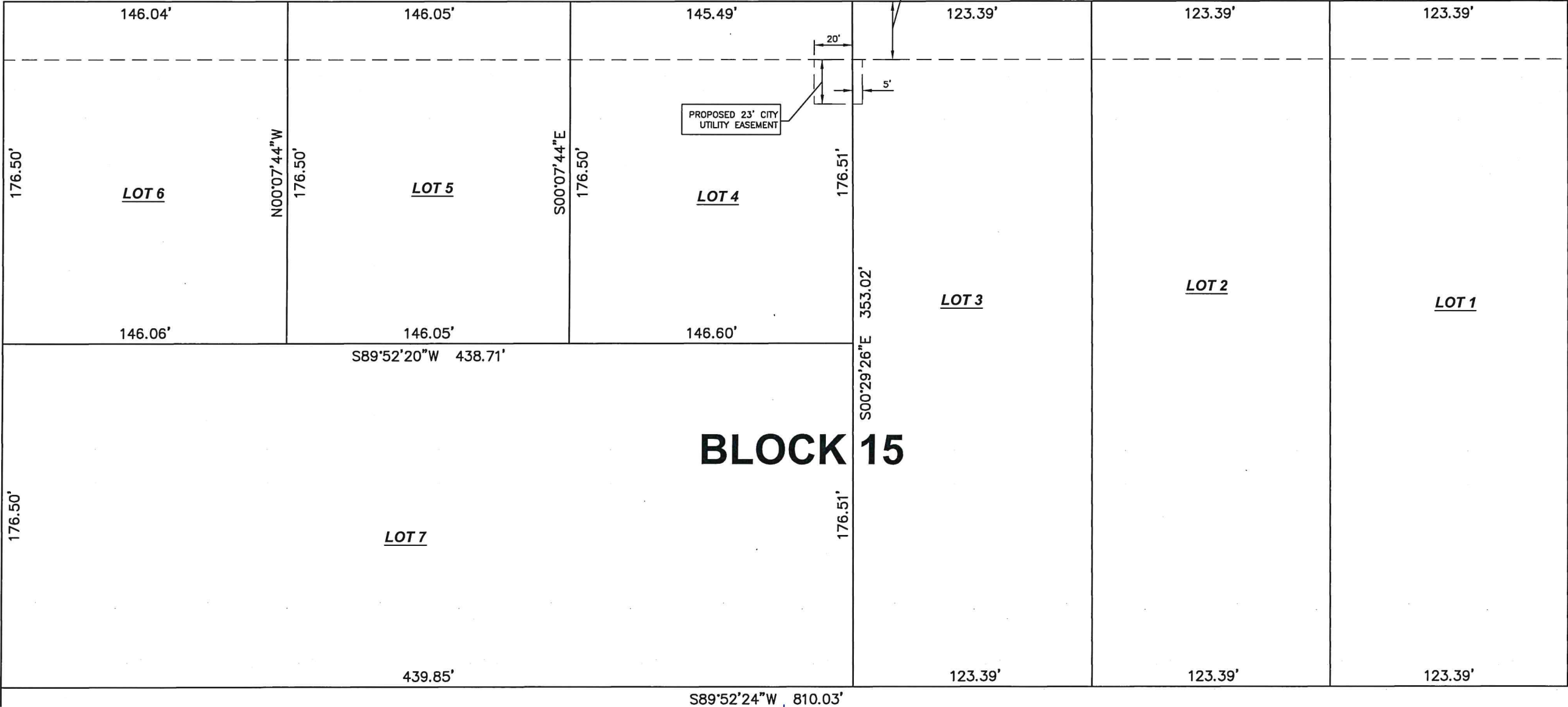
Randi Havens
Notary Public for State of Montana
Residing at Helena, MT
My Commission expires 1/1/2027.



L:\1706-Mountain View Meadows\05723-Commercial\5 XXXX-CMPS\EXHIBITS\XXXX-CMP-XX-EXHIBIT-1.dwg

ELOUISE COBELL STREET

N00°07'19"W 413.00'(M&R)



30' EXISTING CITY OF HELENA
STORM WATER EASEMENT
DOC. NO 3226447

PROPOSED 23' CITY
UTILITY EASEMENT



COMMERCIAL - PHASE 5
MOUNTAIN VIEW MEADOWS
HELENA, MT
EXHIBIT A

SHEET NO.
1
OF 1

NO.	REVISION DESCRIPTION	BY	DATE
1			
2			
3			
4			
5			

PROJECT: XXXX-CMP5
DESIGNED: GDW
DRAWN: BPF
CHECKED: JTF
APPROVED: -
DATE: -



Commission Meeting

February 12, 2024

helenamt.gov



Motion: Move to Approve the code revisions to the Use of Public Rights of Way (Title 7 – Chapter 13) provisions to comply with current state and federal law and reflect the current telecommunications market environment.

Prepared by: Rebecca Dockter, City Attorney
Bob Duchen - V.P., River Oaks Communications Corporation (“River Oaks”)

Action to be Considered by the Commission

Consider first passage of the updated and amended Title 7, Chapter 13 Code to comply with existing state and federal law.

Legal Review

Complete.

Action Summary

Advantages of Action

The current City right-of-way provisions have become outdated (Title 7- Chapter 13- Use of Public Rights of Way). Some of those existing City regulations date back to 2009 and 2013. Over the past several years, the City has experienced an influx of interest by providers who want to deploy fiber in City right-of-way. This activity has steadily increased, and because of the high demand for Internet usage, this pattern will most likely continue.

It is important for the City to have in place right-of-way provisions that will enable the City to monitor and manage the City rights-of-way. This will be accomplished by providing for nonexclusive use by fiber providers of the right-of-way, detailed application submittal requirements, permit issuance, traffic control plans and franchises or other agreements before deploying fiber in the right-of-way. The goal is to minimize interference within the public ways and provide for the recovery of expenses and costs incurred by the City in developing new franchises or other agreements.

Some of the changes to the Code through the attached and amended Ordinance are:

Clarifying nonexclusive use of the right-of-way

Permit requirements

Requirements for traffic control plan

Location and restoration requirements subject to City approval

Insurance requirements

Requirements for minimizing interference with other City infrastructure

Requirements for agreements for franchise and/or lease

Remedies for the City in the event there are damages
Emergency Removal
And many other provisions that will help the city provide clear requirements.

Disadvantages of Action

Some providers may take the position that the City, through the adoption of a new Ordinance, will inadvertently be involved in over-regulation. This is not the case as one of the clear purposes expressed in the Ordinance is to promote competition among telecommunications companies. The City has a responsibility to encourage the provision of advanced telecommunications and Internet services on the widest possible basis to businesses, institutions and residents of the City. The proposed Ordinance is drafted in a way to establish clear local guidelines for all interested parties.

Notable Energy Impact

There may be some increased demand for electrical consumption but this will likely occur with or without updates to the Code provisions that protect the City infrastructure.

Recommended Motion

Move to Approve the updated and amended City Code Ordinance amending Title 7, Chapter 13 entitled Use of the Public Rights of Way as presented.

Background Information

History of the issue

Many years ago, it was common for a city to have one cable television provider and one landline telephone company. With the advent of fiber optics and the exponential growth of the Internet, those days have long passed. Multiple providers want to deploy as much fiber as possible in City right-of-way to provide redundancy, increase reliability, enhance Internet speeds and capture new market share. As such, the City needs clear, understandable guidelines to keep up with the growth of the Industry.

Public Questions / Concerns / Considerations

The City has not received any public comments.

Public Information / Engagement

Notice of Public Meeting

Regular opportunity for public comments for commission meetings was provided. The subject was discussed at an Administrative Meeting on October 25, 2023.

Respectfully submitted,

Tim Burton
City Manager

Presentation Documents: Ordinance Title 7, Chapter 13, attached

ORDINANCE NO. _____

AN ORDINANCE AMENDING AND RESTATING THE CITY'S USE OF PUBLIC RIGHTS OF WAY REGULATIONS BY AMENDING CHAPTER 13 OF TITLE 7 OF THE HELENA CITY CODE.

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

Title 7, Chapter 13 of the Helena City Code, Use of Public Rights of Way, is hereby amended and restated as follows:

TITLE 7: PUBLIC WAYS AND PROPERTY

CHAPTER 13

USE OF PUBLIC RIGHTS OF WAY

SECTION:

- 7-13-1: PURPOSE AND INTENT
- 7-13-2: PROHIBITIONS
- 7-13-3: ENCROACHMENTS
- 7-13-4: NONEXCLUSIVE RIGHT-OF-WAY USE
- 7-13-5: APPLICATION FEE AND COST REIMBURSEMENT
- 7-13-6: DEFINITIONS
- 7-13-7: BUSINESS LICENSE REQUIRED
- 7-13-8: PERMIT REQUIRED
- 7-13-9: APPLICATIONS FOR TELECOMMUNICATIONS FACILITIES
- 7-13-10: DISPLAY OF RIGHT-OF-WAY USE PERMIT
- 7-13-11: TRAFFIC CONTROL PLAN
- 7-13-12: FRANCHISE OR OTHER AGREEMENT REQUIRED
- 7-13-13: LEASE OR OTHER AGREEMENT REQUIRED
- 7-13-14: APPLICABILITY TO EXISTING FRANCHISE ORDINANCES, AGREEMENTS, LEASES AND PERMITS
- 7-13-15: RELIEF
- 7-13-16: OTHER REMEDIES
- 7-13-17: FEES AND COMPENSATION NOT A TAX
- 7-13-18: NONEXCLUSIVE GRANT
- 7-13-19: FEE FOR RECOVERY OF CITY COSTS:
- 7-13-20: POLICE POWER
- 7-13-21: REGULATION BY THE CITY
- 7-13-22: CODES
- 7-13-23: LOCATION OF TELECOMMUNICATIONS FACILITIES
- 7-13-24: COMPLIANCE WITH ONE-NUMBER LOCATOR SERVICE
- 7-13-25: MINIMIZE INTERFERENCE WITH THE PUBLIC WAYS
- 7-13-26: DAMAGE TO PROPERTY
- 7-13-27: NOTICE OF WORK
- 7-13-28: MAINTENANCE OF TELECOMMUNICATIONS FACILITIES

7-13-29: RELOCATION OR REMOVAL OF TELECOMMUNICATIONS FACILITIES
7-13-30: MOVING OF A BUILDING
7-13-31: REMOVAL OF UNAUTHORIZED TELECOMMUNICATIONS FACILITIES AND ABANDONMENT
7-13-32: EMERGENCY REMOVAL OR RELOCATION OF TELECOMMUNICATIONS FACILITIES
7-13-33: DAMAGE TO TELECOMMUNICATIONS FACILITIES
7-13-34: RESTORATION OF PUBLIC WAYS
7-13-35: DUTY TO PROVIDE INFORMATION
7-13-36: LEASED CAPACITY
7-13-37: INSURANCE
7-13-38: GENERAL INDEMNIFICATION
7-13-39: LIMITATION ON DAMAGES
7-13-40: SECURITY FUND
7-13-41: CONSTRUCTION BOND
7-13-42: COORDINATION OF CONSTRUCTION ACTIVITIES
7-13-43: ASSIGNMENT OR TRANSFER
7-13-44: SAFETY REQUIREMENTS
7-13-45: ADDITIONAL DUCTS OR CONDUITS
7-13-46: NON-COMPLYING WORK
7-13-47: COMPLETION OF CONSTRUCTION
7-13-48: PLANS AND DRAWINGS
7-13-49: RESTORATION AFTER CONSTRUCTION, INSTALLATION, MAINTENANCE, REPAIR OR REPLACEMENT
7-13-50: LANDSCAPE RESTORATION
7-13-51: ABOVE-GROUND TELECOMMUNICATIONS FACILITIES
7-13-52: CUMULATIVE REMEDIES
7-13-53: SEVERABILITY

7-13-1: PURPOSE AND INTENT:

The purpose of this chapter is to regulate and control the private use of and encroachment upon public Rights-of-Way, and the intent of this Chapter is, consistent with applicable laws, to:

- A. Establish a local policy concerning the use of public ways and city properties by Telecommunications providers;
- B. Establish clear local guidelines, standards and time frames for the exercise of local authority with respect to the regulation of Telecommunications providers;
- C. Promote competition in telecommunications;
- D. Minimize unnecessary local regulation of Telecommunications providers;
- E. Encourage the provision of advanced and competitive Telecommunications services on the widest possible basis to the businesses, institutions and residents of the city;
- F. Permit and manage reasonable access to the public ways of the city for telecommunications purposes on a competitively neutral basis;
- G. Conserve the limited physical capacity of the public ways held in public trust by the city;

H. Assure that the city's current and ongoing costs of granting and regulating access to and the use of the public ways and city property are paid for by the persons seeking such access and causing such costs;

I. Secure fair and reasonable compensation to the city and the residents of the city for permitting use of the public ways in accordance with federal and state law;

J. Assure that all telecommunications providers constructing, repairing or maintaining telecommunications facilities within the public ways comply with the ordinances, rules and regulations of the city;

K. Assure that the city can continue to fairly and responsibly protect the public health, safety and welfare; and

L. Enable the city to discharge its public trust consistent with rapidly evolving federal and state legal and regulatory policies, industry competition and technological development.

7-13-2: PROHIBITIONS:

A. A public Right-of-Way, including those used for pedestrian purposes, may not be used for private commercial use except as permitted by this chapter.

B. An object, fixture, improvement, or structure may not be placed upon or extended over a public Right-of-Way except as permitted by law.

7-13-3: ENCROACHMENTS:

A. The following encroachments and uses are allowed, without prior approval by the city, on the portion of the Right-of-Way that is not presently being used for installation of curbs, gutters, sidewalks, street paving, driving surfaces, or any other public purpose.

1. Mailboxes installed in compliance with laws and regulations;
2. Postal drop boxes owned by the United States postal service;
3. Bicycle racks available for public use;
4. Irrigation systems;
5. Landscaping, including lawn ornamentation;
6. Retaining walls;
7. Fences;
8. Driveways approved by the city;
9. Walkways from the curb to the sidewalk;
10. ~~Public utility lines, poles, and mains as allowed by right by law~~

10. Sandwich board signs. Sandwich board signs must be removed from the public Right-of-Way at the close of business or end of the event each day;

11. Awnings and overhangs; and

12. Any portion of a structure, such as foundation, roof eaves, stoops, and stairs, in existence as of December 9, 2019.

B. Encroachments permitted by this section are subject to the following conditions:

1. Encroachments must comply with all other provisions of this city code including any applicable building code requirements and permits.

2. Encroachments cannot impede the sight distance triangle as specified in this code.

3. Overhanging encroachments, such as awnings and roof eaves, must be placed at least ten feet (10') above the grade immediately below.

4. Encroachment cannot constitute a hazard to the use of the Right-of-Way by the public.

5. Encroachment cannot be placed in a way as to constitute an obstacle in violation of local, state, and federal universal accessibility and ADA laws, rules, and regulations.

C. Placing an encroachment in the Right-of-Way as permitted by this section does not grant any property rights in the city's Right-of-Way to the owner of the encroachment.

D. The city may, without advance notice, perform construction and maintenance activities within the Right-of-Way. The city is not responsible for any damage to any encroachments present in the Right-of-Way when performing these activities.

E. Encroachments permitted by this section are subject to removal, at property owner's expense, upon thirty (30) days written notice from the city.

7-13-4: NONEXCLUSIVE RIGHT-OF-WAY USE:

A. The city ~~manager~~ transportation systems director may grant a nonexclusive right of way use permit for use of public right of way, including right of way used for pedestrian purposes, for private commercial use that does not exclude the public and does not constitute a hazard to the safety of the public's use of the right of way.

B. A nonexclusive Right-of-Way use permit may only be granted for uses that are permitted in the district and district immediately adjacent to the right-of-way on which the use is taking place. These uses may include, for example without limitation:

1. Commercial sale of goods or services, including the retail sale of food products from vehicles legally parked on the right-of-way;

2. Social gatherings and special events privately conducted by and for residents of a neighborhood in a zoning district that allows for residential uses by right;

3. Special events and celebrations sponsored by nonprofit organizations;
4. Vending machines and private parcel carrier drop boxes;
5. Use of closed right of way that contains an indistinguishable mix of private and public uses; and
6. Deployment of fiber and related equipment in the Right-of-Way for cable, telecommunications, broadband or utilities purposes.

C. As applicable, the application for a nonexclusive right of way use permit must be submitted one week ahead of the start of the event or construction to the city manager on forms furnished by the city. The application must include a drawing of the location and dimensions of the right of way area proposed for the nonexclusive use and the arrangement of personal property expected to be located and used on the right of way. The application must also contain a description of the use of the right of way, the starting and ending times of the use, and the duration of the use.

D. A nonexclusive Right-of-Way permit may not exceed ~~five (5) years~~ the time frame specified therein and must state the starting and ending times as well as the duration of the nonexclusive use. Renewal or extension of the permit is subject to review by the city manager. The city manager may place conditions and limitations on the use of the right of way.

E. A nonexclusive right of way permit is a revocable license and is personal to the applicant and may not be transferred.

F. No fixtures or permanent structures may be erected in the right of way without written approval from the city manager.

G. The nonexclusive use of public right of way must allow public pedestrian access across the right of way, and the use of personal property placed on the right of way. If the nonexclusive use of the right of Way occurs on a public sidewalk, the nonexclusive use must provide for an unencumbered remainder of sidewalk that is no less than ~~seven~~ five feet (7'-5') in width.

H. Tables, chairs, and other personal property must be placed so as not to obstruct normal ingress to and egress from any adjacent entrance to a building.

I. Except as allowed by permit, public right of way under a nonexclusive permit may not be used for idle storage of personal property not used actively for the permit purposes.

J. Signs are not permitted unless they comply with this code and the size, location, and type of sign are approved by the city manager in conjunction with a nonexclusive right of way permit.

K. The city manager may require the sponsor of a special event, as a condition for the issuance of a nonexclusive right of way permit, to indemnify and hold the city harmless from liability, and the city manager may require adequate insurance for this indemnification and hold harmless requirement.

~~7-13-5: EXCLUSIVE RIGHT OF WAY USE:~~

~~7-13-5: EXCLUSIVE RIGHT OF WAY USE:~~

~~—A. A permit may be granted by the city commission for the exclusive use of public right of way, including those used for pedestrian purposes, upon a showing of public benefit, and provided the use as constructed does not inconvenience or endanger the public:~~

~~—1. Installation of and use for cable television and other utility services that are not allowed to use public right of way by law;~~

~~—2. Installation and use of structures and fixtures appurtenant to a structure;~~

~~—3. The commercial sale of goods or services on public right of way that excludes the public; and~~

~~—4. Private use of closed right of way that excludes the public.~~

~~—B. Exclusive right of way use permits that are granted by the city commission are subject to the following conditions:~~

~~—1. Except as otherwise provided in this chapter, permits to use a public right of way for an exclusive private commercial purpose may be issued only to persons or entities owning or leasing commercial property located immediately adjacent to an improved sidewalk within a public right of way.~~

~~—2. An exclusive right of way use permit may only be granted for uses that are permitted in the district immediately adjacent to the right of way.~~

~~—3. Signs are not permitted unless they comply with title 11, chapter 23 of this code and the size, location, and type of sign are approved by the city commission in conjunction with an exclusive right of way permit.~~

~~—4. The application for an exclusive right of way use permit is made to the city commission on forms furnished by the city. The application must include a scaled drawing of the precise location and dimensions of the right of way area proposed for the exclusive private commercial use, arrangement of tables and seating, and other personal property expected to be located and used on the right of way, including proposed fencing, screening, or other barriers that separate the private commercial use from the portion of the right of way that remains unencumbered for pedestrian use.~~

~~—5. If the exclusive use of right of way occurs on a public sidewalk, the exclusive use must provide for an unencumbered remainder of sidewalk that is no less than seven feet (7') in width.~~

~~—6. The applicant for an exclusive right of way use permit shall indemnify, defend, and hold the city and its employees and agents harmless against all claims, liability, loss, damage, or expense incurred by the city due to any injury to or death of any person or any damage to property caused by or resulting from the activities for which the permit is granted. As evidence of the applicant's ability to perform the conditions of the permit, the applicant shall furnish a policy or certificate for comprehensive general liability insurance with the city named as an additional insured. Such certificate of insurance shall be in the amount of one million dollars (\$1,000,000.00) per claim or occurrence. A copy of the most current policy or certificate must be filed with the city clerk.~~

~~—7. Prior to issuance of an exclusive right of way use permit, the city commission shall hold a public hearing on the application. The city commission may place conditions and limitations on the use of the right of way and may by resolution approve, deny, or conditionally approve the requested exclusive right of way permit. (Ord. 3107, 3-9-2009)~~

~~—8. The permit holder shall pay to the city administrative services department an annual fee for the right of way use permit of five percent (5%) of the fair market value of the property as determined by the most recent appraisal by the Montana department of revenue for ad valorem property taxation purposes, with credit for landscaped areas, alternate routes, and amortized costs of improvements for public improvements, with a minimum fee per year. (Ord. 3177, 6-10-2013, eff. 7-15-2013)~~

~~—9. An exclusive right of way use permit issued under this section may be revoked by the city commission at its discretion, provided a notice of intention to revoke the permit is provided to the permit holder at least sixty (60) days prior to the intended date of revocation. Upon revocation of a~~

permit, the permit holder is not entitled to reimbursement from the city for any improvements the permit holder installed on the right of way pursuant to the permit.

—10. All other city code provisions apply, notwithstanding the issuance of an exclusive right of way permit.

—11. All public improvements on the right of way that are not altered or removed pursuant to the permit must be maintained in the condition as they existed at the time that the permit was issued. The permit holder is responsible to the city for any damage occurring to such public improvements where such damage arises from or occurs in consequence of the presence or operation of the exclusive use of public right of way. The permit holder shall immediately report any damage to such public improvements to the public works director. The city may repair or replace such improvement in its discretion and may charge the cost of such repair or replacement to the permit holder, unless the permit holder can establish that the damage resulted from a cause not related to the permit holder's operation or use of the right of way.

—12. The city manager may, after providing notice to the permit holder, suspend a right of way use permit if the city manager believes that the continued exclusive use of the public right of way poses a threat to the public's health, safety, or welfare. If an exclusive right of way permit is suspended, the city manager shall report the suspension to the city commission at its next regularly scheduled meeting for the city commission to determine whether the permit should be revoked. The city commission may continue the suspension pending notice to the permit holder of the revocation of the permit. (Ord. 3107, 3-9-2009)

7-13-5-6: APPLICATION FEE AND COST REIMBURSEMENT: FOR CABLE AND TELECOMMUNICATIONS FRANCHISES AND AGREEMENTS FOR THE USE OF CITY RIGHT-OF-WAY OR OTHER PROPERTY FOR TELECOMMUNICATIONS FACILITIES:

A. A person or entity seeking a cable or telecommunications franchise or agreement for the use of city right-of-way or other property for cable or telecommunications facilities shall:

1. Pay to the city a non-refundable application fee to cover the cost of all direct and indirect administrative expenses and staff efforts devoted to developing, drafting, negotiating and finalizing a cable or telecommunications franchise or agreement for the use of city right-of-way or other property for cable and telecommunications facilities;

2. Reimburse the city for all out-of-pocket processing costs, including but not limited to the cost of publication of notices relating to the cable or telecommunications franchise or agreement for the use of city right of way or other property for cable and telecommunications facilities; and

3. Reimburse the city for the city's reasonable outside attorneys' fees, consultants' fees and expenses incurred in developing, drafting, negotiating and finalizing the cable or telecommunications franchise or other agreement for use of city right-of-way or other property for cable and telecommunications facilities.

4. Pay all franchise fees and other fees and taxes as permitted by federal and state Law.

B. The fees, taxes and costs paid pursuant to 7-3-6(A) shall not be offset against any franchise fees or other fees-amounts payable to the city during the term of the franchise or agreement.

7-13-6: DEFINITIONS: For the purpose of this chapter, and the interpretation and enforcement thereof, the following words and phrases shall have the following meanings, unless the context of the sentence in which they are used shall indicate otherwise. When not inconsistent with the context, words used in the present tense include the future, words in the plural include the singular, and words in the singular include the plural. Words not defined shall be given their common and ordinary meaning:

A. APPLICANT: Any Person or entity that applies for any Permit pursuant to this Chapter.

B. CITY: The City of Helena, Montana.

C. CITY PROPERTY: All real property owned in fee by the city or dedicated for a specific purpose, other than public ways and utility easements as those terms are defined herein. City property shall also include, for example, all city-owned poles, buildings and antenna support structures and infrastructure outside of the public ways, provided that additional agreements, pole attachment agreements or leases with the city shall be required for their use.

D. INFORMATION SERVICE: As defined in 47 U.S.C Section 153 (24).

E. PERMIT: The authorization in whatever form whereby the city may grant permission to a provider for construction to enter and use the specified public ways for the purpose of installing, maintaining, repairing or removing facilities.

F. PERSON: Includes any natural person, sole proprietorship, joint venture, corporations, companies, associations, partnerships, limited liability entities and companies, and any other form of entity or corporation. Person shall not include the City.

G. PUBLIC WAYS or PUBLIC RIGHT-OF-WAY or RIGHT-OF-WAY: Any highway, street, alley, utility easement (unless its use is otherwise restricted), or other public Right-of-Way under the jurisdiction and control of the city which has been acquired, established, dedicated or devoted to or hereafter held by the city.

H. STATE: The State of Montana.

I. TELECOMMUNICATIONS PROVIDER: A telecommunications service provider or a telecommunications infrastructure provider, or both, as applicable.

J. TELECOMMUNICATIONS SERVICE: As defined in 47 U.S.C. 153 (53).

K. UTILITY EASEMENT: Any easement owned by the City and acquired, established, dedicated or devoted for public utility purposes not inconsistent with Telecommunications facilities.

7-13-7: BUSINESS LICENSE REQUIRED:

A city business license is required for all telecommunications service and infrastructure providers.

7-13-8: PERMIT REQUIRED:

Prior to the construction, excavation, installation, maintenance or operation of any telecommunications facilities within the public ways or on city property, the telecommunications provider shall, at its cost, obtain all requisite permits from the city.

7-13-9: APPLICATIONS FOR TELECOMMUNICATIONS FACILITIES:

Applications for permits to install, maintain, operate, repair and remove telecommunications facilities shall be submitted to the transportation systems director upon forms to be provided by the city and shall be accompanied by drawings, plans and specifications in sufficient detail to demonstrate:

A. That the installation, maintenance, operation, repair or removal of telecommunications facilities will be in accordance with all applicable codes, rules and regulations;

B. Preliminary engineering plans, specifications and a map showing where the telecommunications facilities are to be located within the city, all in sufficient detail to identify:

1. The location and route requested for the applicant's proposed telecommunications facilities. Vertical location shall be provided for proposed crossings of all existing utilities that will be crossed;

2. The location of the applicant's overhead and underground telecommunications lines and equipment in the public ways along the proposed route;

3. The specific structures, improvements, facilities, lines and equipment and obstructions, if any, that the applicant proposes to temporarily or permanently remove or relocate and an approved landscape plan for protecting, trimming, removing, replacing/restoring any trees or areas to be disturbed during construction.

C. If the applicant is proposing an underground installation within new ducts or conduits to be constructed within the public ways:

1. The location proposed for the new ducts or conduits;

2. Evidence that there is sufficient capacity within the public ways for the proposed telecommunications facilities;

D. The construction methods to be employed for protection of existing structures, fixtures, lines and other facilities within or adjacent to the public ways; and

E. The proposed construction schedule and work hours which may be limited by the city (including the requirement of working at night for traffic flow) and for other public health, safety and welfare related issues.

7-13-10: DISPLAY OF RIGHT-OF-WAY USE PERMIT:

The permittee shall maintain a copy of the permit and approved plans at the construction site, which shall be displayed and made available for inspection by the transportation system director at all times when construction work is occurring.

7-13-11: TRAFFIC CONTROL PLAN:

All Permit applications which involve work on, in, under, across, or along any public ways shall be accompanied by a traffic /pedestrian control plan demonstrating the protective measures and devices

that will be deployed, consistent with the Manual on Uniform Traffic Control Devices, to prevent injury or damage to persons or property and to minimize disruptions to efficient pedestrian and vehicular traffic.

7-13-12: FRANCHISE OR OTHER AGREEMENT REQUIRED:

In addition to obtaining any and all requisite permits from the city, a telecommunications provider desiring to place its telecommunications facilities in public ways must first obtain a franchise or other agreement from the city, unless a specific exception is clearly provided by federal or state law.

7-13-13: LEASE OR OTHER AGREEMENT REQUIRED:

In addition to obtaining any and all requisite permits from the city, a telecommunications provider desiring to place its telecommunications facilities on city property (other than public ways) must first obtain a lease or other agreement from the city

7-13-14: APPLICABILITY TO EXISTING FRANCHISE ORDINANCES, AGREEMENTS, LEASES AND PERMITS

Except as otherwise provided herein or permitted by applicable federal or state law, this chapter shall have no effect on any franchise ordinance, franchise agreement, lease, permit, or other authorization existing on or before the effective date of the ordinance codified in this chapter, to use or occupy public ways or city property until:

- A. The expiration of said franchise ordinance, franchise agreement, lease, permit, or authorization; or
- B. An amendment granted by the city commission to an unexpired franchise ordinance, franchise agreement, lease, permit, or authorization.

7-13-15: RELIEF:

The city may seek legal or equitable relief to enjoin any acts or practices and abate any condition which constitutes or will constitute a violation of the applicable provisions of this chapter. Violation of the terms of this chapter may also result in the revocation of any permit or franchise or other agreement granted hereunder.

7-13-16: OTHER REMEDIES:

Nothing in this chapter shall be construed as limiting any judicial or other remedies that the city may have, at law, in equity, or otherwise for enforcement of this chapter.

7-13-17: FEES AND COMPENSATION NOT A TAX:

The fees and charges provided for in a franchise and any compensation charged and paid for the use of public ways provided for herein, whether monetary or in-kind (to the extent permitted by law), are separate from, and additional to, any and all federal, state, local, and city taxes as may be lawfully levied.

imposed or due from a telecommunications provider, its customers or subscribers or on account of the sale, delivery or transmission of telecommunications service.

7-13-18: NONEXCLUSIVE GRANT:

No permit issued hereunder shall confer any exclusive right or privilege to occupy or use the public ways for delivery of telecommunications services or any other purposes.

7-13-19: FEE FOR RECOVERY OF CITY COSTS:

Each permit issued is subject to the city's right to recover its actual administrative expenses incurred that are directly related to receiving and approving a permit, and to inspecting plans and construction. A telecommunications provider shall reimburse such costs within thirty (30) days after written demand from the city.

7-13-20: POLICE POWER:

In accepting any permits issued hereunder, the telecommunications provider acknowledges that its rights thereunder are subject to the legitimate rights of the police power of the city to adopt and enforce general ordinances necessary to protect the safety, health and welfare of the public, it being understood that such exercise must be done in accordance with applicable law and be related to use and management of the public ways.

7-13-21: REGULATION BY THE CITY:

In addition to the inherent powers of the city to regulate and control any permit it issues, and those powers expressly reserved by the city, or agreed to and provided for in any permit, the right and power is hereby reserved by the city to adopt such additional regulations as it may find necessary in the exercise of its lawful powers to manage the public ways.

7-13-22: CODES:

Construction of telecommunications facilities with respect to public ways shall be developed, installed, excavated, maintained, operated, repaired and replaced in accordance with all applicable federal, state and local codes, rules and regulations.

7-13-23: LOCATION OF TELECOMMUNICATIONS FACILITIES:

All telecommunications facilities shall be constructed, installed, and located in accordance with the following terms and conditions, unless otherwise specified in a permit.

A. A telecommunications provider with permission to occupy the public ways must, to the extent practicable locate all new telecommunications facilities underground, unless in that designated geographic area, existing electric, telephone or cable lines are overhead and above-ground.

B. Whenever any new or existing electric utilities, cable facilities, or telecommunications facilities are located or relocated underground within the public ways, a telecommunications provider that currently occupies the same public ways shall, at its cost and expense, relocate its telecommunications facilities underground if so ordered by the city. Such relocation shall be made concurrently to minimize the disruption of the public ways.

7-13-24: COMPLIANCE WITH ONE-NUMBER LOCATOR SERVICE:

All telecommunications providers shall, before commencing any construction in the public ways, comply with MCA 69-4-501, et seq.

7-13-25: MINIMIZE INTERFERENCE WITH THE PUBLIC WAYS:

No person may locate or maintain its telecommunications facilities so as to unreasonably interfere with the use of the public ways by the city, by the general public or other persons authorized to use or be present in or upon the public ways. All such telecommunications facilities shall be moved by the telecommunications provider or other person at its own cost, temporarily or permanently, as determined by the transportation systems director.

7-13-26: DAMAGE TO PROPERTY:

No telecommunications provider or other person shall take any action or allow any action to be done which may impair or damage any public ways, any city property or other property (whether publicly or privately owned).

7-13-27: NOTICE OF WORK:

A. No telecommunications provider or other person shall commence any nonemergency work in or about the public ways without first obtaining a permit and providing advance written notice to the city of such work as required by the permit.

B. In the event of an unexpected repair or emergency, a telecommunications provider may commence such repair and emergency response work as required under the circumstances, provided the telecommunications provider shall notify the city as promptly as possible, before such repair or emergency work commences or as soon thereafter as possible if advance notice is not practicable. Further, the telecommunications provider shall apply for a permit and pay all associated fees as soon as the emergency is abated.

7-13-28: MAINTENANCE OF TELECOMMUNICATIONS FACILITIES:

Each telecommunications provider shall maintain its telecommunications facilities in good and safe condition and in a manner that complies with all applicable federal, state and local requirements.

7-13-29: RELOCATION OR REMOVAL OF TELECOMMUNICATIONS FACILITIES:

A. A telecommunications provider shall temporarily or permanently remove, relocate, change, or alter the position of any telecommunications facilities within the public ways whenever the transportation systems director has determined that such removal, relocation, change, or alteration is reasonably necessary for the construction, alteration, repair or improvement of the public ways for purposes of public welfare, health or safety. Such relocation shall be performed at the cost and expense of the telecommunications provider.

B. When the transportation systems director orders relocations under this section, the telecommunications provider shall be given reasonable advance notice thereof, which period of time shall be no less than ninety (90) days except for emergency situations; provided, that if the transportation systems director discovers following such order any unidentified, nonpermitted or misplaced telecommunications facilities, such facilities shall be removed immediately. The actual number of days shall be specified by the transportation systems director in the relocation notice.

C. The telecommunications provider may, after receipt of said notice, submit to the city written alternatives to such relocation. The transportation systems director shall evaluate such alternatives and advise the telecommunications provider in writing if any one or more of the alternatives, including the amount of time required to safely complete such relocation, is suitable to accommodate the work which would otherwise necessitate relocation of the telecommunications facilities as stated in the city's order. If requested, the telecommunications provider shall submit additional information to assist the city in making such an evaluation. The city shall give each alternative proposed full and fair consideration, within a reasonable period of time, so as to allow the relocation work to be performed in a timely manner. In the event that the city ultimately determines that there is no other reasonable alternative, the telecommunications provider shall relocate its telecommunications facilities as otherwise provided in the order.

D. In the event that the city orders a telecommunications provider to relocate its telecommunications facilities for a project which is primarily for private benefit, the private party or parties causing the need for such project shall reimburse the telecommunications provider for the cost of relocation in the same proportion as their contribution to the cost of the project.

E. In the event of an unforeseen emergency which creates a threat to the public health, safety, or welfare, the city may require a telecommunications provider to relocate its telecommunications facilities at the telecommunications provider's own expense, any other portion of this section notwithstanding.

F. If payment of the costs of relocation is in dispute, the telecommunications provider shall still commence and complete the relocation as provided herein on a timely basis for Transportation/public works projects undertaken by the city. Telecommunications providers shall indemnify, hold harmless, and defend the city, its commission, officers, officials, employees, agents and representatives from any and all any damages, claims, liabilities, actions, causes of action, suits, costs, expenses and attorneys' fees for delay or delays on public improvement projects caused by the Telecommunications providers, or their contractors or subcontractors of any tier, to relocate the Telecommunications facilities in a timely manner, unless caused by:

1. circumstances beyond a Telecommunications provider's control; or
2. the city's gross negligence or willful misconduct.

7-13-30: MOVING OF A BUILDING:

Whenever any person shall have obtained permission from the city to use any public ways for the purpose of moving any building, a telecommunications provider upon seven (7) days' written notice from the city shall raise or remove, at the expense of the person desiring to move the building, any of the telecommunications provider's telecommunications facilities which may obstruct the removal of such building; provided, that the person desiring to move the building shall comply with all requirements of the city for the movement of buildings and remit the applicable cost of raising or removing the telecommunications provider's telecommunications facilities prior to the telecommunications provider's commencement of such work.

7-13-31: REMOVAL OF UNAUTHORIZED TELECOMMUNICATIONS FACILITIES AND ABANDONMENT:

Within thirty (30) days following written notice from the city, any telecommunications provider or other person who owns, controls, or maintains any unauthorized telecommunications facilities or related appurtenances within the public ways shall, at its own expense, provide written confirmation acknowledging the city's notice. Within thirty (30) days of receipt of notice, the telecommunications provider or other person must provide a corrective action plan to either remove such telecommunications facilities or bring such telecommunications facilities into compliance. telecommunications facilities are unauthorized and subject to removal in the following circumstances:

A. Upon abandonment of the telecommunications facilities within the public ways of the city, or if a telecommunications provider does not respond within thirty (30) days after notice from the city such property shall also then be deemed abandoned;

B. If the telecommunications facilities were constructed or installed without a prior valid Permit or agreement or franchise;

C. If the telecommunications facilities were constructed or installed at a location not allowed by a Permit.

D. Provided, however, that the city may, in its sole discretion, allow a telecommunications provider or other such persons who may own, control, or maintain telecommunications facilities within the public ways of the city to abandon such telecommunications facilities in place. No telecommunications facilities of any type may be abandoned in place without the express written consent of the city. Any plan for abandonment or removal of such telecommunications facilities must first be approved by the transportation systems director, and all necessary permits must be obtained prior to such removal. Upon permanent abandonment of the property of a telecommunications provider in place, the property shall become that of the city, and the telecommunications provider shall submit to the city an instrument in writing, to be approved by the city attorney, transferring to the city the ownership of such property.

E. Abandoned telecommunications facilities are also deemed to be a nuisance. After providing written notice to the occupant, the city may exercise any remedies or rights it has at law or in equity, including but not limited to:

1. Abating the nuisance, at the expense of the telecommunications provider;

2. Requiring removal of the telecommunications facilities at the expense of the telecommunications provider; or

3. Removing abandoned telecommunications facilities at the expense of the telecommunications provider.

7-13-32: EMERGENCY REMOVAL OR RELOCATION OF TELECOMMUNICATIONS FACILITIES:

The city retains the right and privilege to remove or relocate any telecommunications facilities located within the public ways, as the city may determine to be necessary, appropriate or useful in response to any public health or safety emergency. The city shall not be liable to any telecommunications provider, or any other person for any direct, indirect, or any other such damages suffered by any person or entity of any type as a direct or indirect result of the city's actions under this section. The city shall attempt to contact the telecommunications provider and provide an opportunity for the telecommunications provider to perform the necessary cutting or moving unless the emergency necessitates city action prior to such contact.

7-13-33: DAMAGE TO TELECOMMUNICATIONS FACILITIES:

Unless directly and proximately caused by the sole negligence or willful misconduct of the city, the city shall not be liable for any damage to any telecommunications facilities within the public ways as a result of or in connection with any public works, public improvements, construction, excavation, grading, filling, or work of any kind within the public ways by or on behalf of the city nor shall the city be liable with respect to any actions in connection with Section 7-13-32 above.

7-13-34: RESTORATION OF PUBLIC WAYS:

A. When a telecommunications provider or other person does any work in or affecting any public ways, it shall, at its own expense, promptly remove any obstructions therefrom and restore such public ways to the condition as existed before the work was undertaken.

B. If weather or other conditions do not permit the complete restoration required by this section, the telecommunications provider shall temporarily restore the affected public ways. Such temporary restoration shall be at the telecommunications provider's sole expense and the telecommunications provider shall promptly undertake and complete the required permanent restoration when the weather or other conditions no longer prevent such permanent restoration, all of which shall be subject to the city's prior written approval.

C. A telecommunications provider or other person acting on its behalf shall use suitable barricades, flags, flaggers, lights, flares, and other measures as required for the safety of all members of the general public and to prevent injury or damage to any person, vehicle, or property by reason of such work in or affecting such public ways.

D. The transportation systems director shall be responsible for inspection and final approval of the condition of the public ways following any construction and restoration activities.

7-13-35: DUTY TO PROVIDE INFORMATION:

Within ten (10) days of a written request from the city, each telecommunications provider shall furnish the city with information sufficient to demonstrate:

A. That the telecommunications provider has complied with all of the requirements of this chapter; and

B. All books, records, maps and other documents maintained by the telecommunications provider with respect to the location of its telecommunications facilities within the public ways shall be made available for inspection by the city at reasonable times and intervals; provided, however, that nothing in this section shall be construed to require a telecommunications provider to violate state or federal law regarding subscriber privacy, nor shall this section be construed to require a telecommunications provider to disclose proprietary or confidential information unless adequate safeguards are in place for confidential or proprietary information.

7-13-36: LEASED CAPACITY:

A telecommunications provider shall have the right, without prior city approval, to offer or provide fiber capacity or bandwidth to other carriers, resellers, customers, or subscribers consistent with a franchise or agreement; provided, however, that the telecommunications provider shall remain responsible for compliance with this chapter and such franchise or agreement, and provided the other user must obtain any necessary franchise or other agreement required by the city.

7-13-37: INSURANCE:

A. Each telecommunications provider shall secure and maintain the following liability insurance policies insuring both the telecommunications provider and the city against claims for death or injuries to persons, or damages to property which may arise from or in connection with the exercise of the rights, privileges, and authority granted to the telecommunications provider:

1. Comprehensive general liability insurance, written on an occurrence basis, with limits not less than:

a. \$3,000,000 for bodily injury or death to each person; and

b. \$3,000,000 for property damage resulting from any one accident.

2. Automobile liability for owned, non-owned and hired vehicles with a combined single limit of \$3,000,000 for each accident;

3. Worker's compensation within statutory limits and employer's liability insurance with limits of not less than \$1,000,000;

4. Comprehensive form premises-operations, explosions and collapse, underground hazard and products completed hazard with limits of not less than \$3,000,000; and

5. Excess umbrella liability with limits of no less than \$5,000,000 per occurrence and in the aggregate.

B. Insurance shall be placed with insurers with a rating of A.M. Best & Company's Key rating Guide of at least A-Overall and a Financial Size Category of "VII." The liability insurance policies required by this section shall be maintained by the telecommunications provider throughout the term of the permit, and such other period of time during which the telecommunications provider has telecommunications

facilities in the public ways or is engaged in the removal of its telecommunications facilities. Failure to maintain such insurance shall be grounds for cancellation of the permit. The telecommunications provider shall provide an insurance certificate, together with an endorsement including the city, and its elected and appointed officers, officials, agents, employees, representatives, engineers, consultants, and volunteers as additional insureds, to the city prior to the commencement of any work or installation of any telecommunications facilities pursuant to said permit. Payment of deductibles and self-insured retentions shall be the sole responsibility of the telecommunications provider. The insurance certificate required by this section shall contain a clause stating that coverage shall apply separately to each insured against whom a claim is made or suit is brought, except with respect to the limits of the insurer's liability. The telecommunications provider's insurance shall be primary and noncontributory insurance as respect to the city. Any insurance maintained by the city shall be in excess of the telecommunications provider's insurance and shall not contribute with it. Maintenance of insurance shall not be construed to limit the liability of the telecommunications provider to the coverage provided by such insurance or otherwise limit the city's recourse to any remedy available at law or in equity.

C. In addition to the coverage requirements set forth in this section, the telecommunications provider must notify the city of any cancellation or reduction in said coverage. Within thirty (30) days after receipt by the city of said notice, and in no event less than fifteen (15) days prior to said cancellation or intent not to renew, the telecommunications provider shall obtain and furnish to the city replacement insurance and certificates of insurance meeting the requirements of this section.

D. Upon written approval by the city's finance director and based on conditions set by the city in the permit, the telecommunications provider may self-insure under the same terms as required by this section.

7-13-38: GENERAL INDEMNIFICATION:

A. A telecommunications provider shall indemnify, protect, defend and hold harmless the city, its city commission, officers, officials, employees, agents and representatives from any and all actions, causes of action, suits, claims, costs, damages, expenses, attorneys' fees, judgments, awards or liability to any person arising from injury, sickness, or death of any person or damage to property arising out of the acts or omissions of the telecommunications provider, its contractors of any tier, agents, servants, officers or employees with regard to a permit, franchise or agreement and its operations thereunder.

B. Inspection or acceptance by the city of any work performed by the telecommunications provider at the time of completion of construction shall not be grounds for avoidance of any of these covenants of indemnification. Provided, that the telecommunications provider must be given written notice by the city of any such claim, and indemnification obligations shall also extend to claims which are not reduced to a suit and any claims which may be compromised prior to the culmination of any litigation or the initiation of any litigation. The city has the right to defend or participate in the defense of any such claim, and has the right to approve any settlement or other compromise of any such claim.

C. In the event that the telecommunications provider refuses the tender of defense in any suit or any claim, said tender having been made pursuant to this section, and said refusal is subsequently determined by a court having jurisdiction (or such other tribunal that the parties agree to decide the matter), to have been a wrongful refusal on the part of the telecommunications provider, then the telecommunications provider shall pay all of the city's costs for defense of the action, including all expert witness fees, attorneys' fees, and expenses.

D. The obligations of the telecommunications provider under the indemnification provisions of this section shall apply regardless of whether liability for damages arising out of bodily injury or death to

persons or damages to property were caused or contributed to by the concurrent negligence of the city, its officers, agents, employees or contractors. The court shall apportion liability accordingly.

7-13-39: LIMITATION ON DAMAGES

In no event shall the city be liable for any indirect, incidental, special, consequential, exemplary, or punitive damages, including by way of example and not limitation lost profits, lost revenue, loss of goodwill, or loss of business opportunity in connection with its performance or failure to perform. The telecommunications provider releases and waives any and all such claims against the city, its elected officials, officers, agents, employees and contractors of any tier.

7-13-40: SECURITY FUND:

A. Prior to issuance of a permit pursuant to this chapter, each telecommunications provider shall establish a permanent security fund with the city by depositing the amount of \$50,000, or such higher amount as deemed necessary by the transportation systems director, with the city in cash, a bond or an irrevocable letter of credit, based upon operating history in the public ways and the cost of removal of the telecommunications provider's facilities; which fund shall be maintained at the sole expense of the telecommunications provider so long as any of the telecommunications provider's telecommunications facilities are located within the public ways.

B. The fund shall serve as security for the city, including any costs, expenses, attorneys' fees, damages, or loss the city pays or incurs, including civil penalties, because of any failure attributable to the telecommunications provider to comply with the codes, ordinances, rules, regulations, or permits of the city applicable to the construction, maintenance, operation, repair, upgrade or removal of telecommunications facilities in the public ways.

C. Before any sums are withdrawn from the security fund, the city shall give written notice to the telecommunications provider:

1. Describing the act, default or failure to be remedied; and
2. Providing a reasonable opportunity for the telecommunications provider to first remedy the existing or ongoing default or failure.

D. Telecommunications providers shall replenish the security fund within fourteen (14) days after written notice from the city that there is a deficiency in the amount of the fund.

7-13-41: CONSTRUCTION BOND:

Telecommunications providers performing work in the public ways must also provide a construction bond written by a corporate surety acceptable to the city equal to at least 150% of the estimated cost of each phase of construction and restoring the public ways to their pre-construction condition.

7-13-42: COORDINATION OF CONSTRUCTION ACTIVITIES:

All telecommunications providers are required to cooperate with the city and with each other in coordination of construction activities. The transportation systems director shall coordinate all

construction locations, activities, and schedules to minimize public inconvenience, disruption, or damage to the public ways.

7-13-43: ASSIGNMENT OR TRANSFER:

Ownership or change in control of a permit or franchise or agreement granted hereunder may not occur, directly or indirectly, or be transferred, assigned or disposed of by sale, lease, merger, consolidation or other act of a telecommunications provider, without the prior written consent of the city, which consent shall not be unreasonably withheld.

7-13-44: SAFETY REQUIREMENTS:

A telecommunications provider in accordance with applicable federal, state, and local safety requirements shall, at all times, employ reasonable and ordinary care. All structures and lines, equipment and connections in, over, under, and upon the public ways permitted by a permit shall at all times be kept and maintained in a safe, suitable condition, and in good order and repair.

7-13-45: ADDITIONAL DUCTS OR CONDUITS:

The city may require that a telecommunications provider that is constructing, relocating, or placing ducts or conduits in the public ways provide the city with additional ducts or conduits and related structures necessary to access the same. The terms and conditions under which such additional ducts and conduits shall be provided shall be subject to the mutual written agreement of the telecommunications provider and the city.

7-13-46: NON-COMPLYING WORK:

A. Whenever the transportation systems director determines that any condition on any public ways is in violation of, or public ways are being used contrary to, any provision of this chapter or permit, the transportation systems director may order the correction or discontinuance of such condition or any activity causing such condition.

B. The transportation systems director is authorized to use any or all of the following methods in ordering correction or discontinuance of any such conditions or activities as determined appropriate:

1. Verbal or written directives to the telecommunications provider or other responsible person requesting immediate correction or discontinuance of the specified condition;

2. Service of a written notice of violation, ordering correction or discontinuance of a specific condition or activity within ten (10) days of notice, or such other reasonable period as the transportation systems director may determine;

3. Revocation of previously granted permits where the telecommunications provider or other responsible person has failed or refused to comply with requirements imposed by the city related to such permits;

4. Issuance of an order to immediately stop work until authorization is received from the city to proceed with such work; or

5. Refusal to grant additional permits to the telecommunications provider until the correction or discontinuance of such unsafe, nonconforming or unauthorized use is resolved.

C. All expenses incurred by the city in abating a nuisance condition under this subsection shall constitute a civil debt owing to the city, jointly and severally, by such persons who have been given notice or who own or placed the facilities, lines or equipment in the right of way, which debt shall be collectible in the same manner as any other civil debt.

7-13-47: COMPLETION OF CONSTRUCTION:

The telecommunications provider shall promptly complete all construction activities so as to minimize disruption of the public ways, city property and private property. All construction work authorized by a permit within public ways, including restoration, must be completed within the time specified in the permit, unless an extension is granted by the transportation systems director.

7-13-48: PLANS AND DRAWINGS:

Within sixty (60) days after completion of construction, the telecommunications provider shall furnish the city with complete sets of plans, drawn to scale and certified to the city as accurate as reasonably possible depicting the horizontal and vertical location and configuration of all telecommunications facilities constructed pursuant to the permit. For above ground telecommunications facilities, such plans shall include site photographs. The transportation systems director shall have the discretion to prescribe the number of copies and format of said record drawings, consistent with city codes and policies, and to require submission of such record drawings in a digital format.

7-13-49: RESTORATION AFTER CONSTRUCTION, INSTALLATION, MAINTENANCE, REPAIR OR REPLACEMENT:

Upon completion of any construction, installation, maintenance, repair or replacement work, the permittee shall promptly repair any and all public and private property improvements, fixtures, structures, and other facilities in the public ways damaged during the course of construction, installation, maintenance, repair or replacement, restoring the same as nearly as practicable to their condition before the start of construction, installation, maintenance, repair or replacement. All survey monuments disturbed or displaced shall be replaced to the satisfaction of the transportation systems director. The referencing and replacement of survey monuments shall be performed by a licensed land surveyor. The transportation systems director shall have final approval of the completeness of all restoration work and all telecommunications providers shall warrant said restoration work and the condition of the public ways for a period of at least one (1) year.

7-13-50: LANDSCAPE RESTORATION:

A. All trees, landscaping and grounds removed, damaged or disturbed as a result of the construction, installation, maintenance, operation, repair, or replacement of telecommunications facilities, shall be replaced or restored as nearly as may be practicable, to the condition existing prior to performance of the work.

B. All landscape restoration work within the public ways shall be done in accordance with landscape plans approved by the transportation systems director.

7-13-51: ABOVE-GROUND TELECOMMUNICATIONS FACILITIES:

Installation in the public ways of above-ground telecommunications facilities by telecommunications providers may create safety hazards and adverse visual impacts. Consequently, the transportation systems director is authorized to impose reasonable conditions in order to mitigate those potential adverse impacts that may result, whether on an individual or a cumulative basis, from permitted above-ground facilities. Those conditions may include or relate to, without limitation, the following:

A. The subsequent design and installation by qualified professionals of landscaping and barriers to minimize public view per city development guidelines of those above-ground telecommunications facilities (while maintaining necessary sight lines for motorists and pedestrians).

B. The maintenance of all above-ground telecommunications facilities in good condition, including compliance with the city's requirements or ordinances regarding graffiti removal. In this regard, a telecommunications provider shall be required to affix to its above-ground telecommunications facilities a coded label or marker that identifies the specific facility and sets forth a telephone number that may be called to report any damage, destruction, or graffiti vandalism involving that telecommunications facility.

C. The placement of above-ground telecommunications facilities, such as overhead drops, as close as possible to other utility drops, consistent with all applicable electrical codes.

D. Reasonable limitations on the number of above-ground telecommunications facilities that may be installed within a designated geographical area so as not to inconvenience the public's use of the public way or adversely affect the public health, safety, or welfare.

E. The specification of colors of above-ground telecommunications facilities reasonably requested by the city to ensure that those telecommunications facilities blend in with the surrounding environment to the maximum extent possible and taking into account the manufacturer's available color selections.

F. Compliance with all requirements of the National Electrical Safety Code and all clearance requirements required by federal, state and local law.

G. Such additional conditions regulating the time, place, and manner of installation of above-ground telecommunications facilities as will reasonably mitigate potential safety hazards and adverse visual impacts attributable to those telecommunications facilities.

7-13-52: CUMULATIVE REMEDIES:

The remedies provided to the city in this chapter shall not be exclusive and shall be cumulative with all other remedies available to the city at law or in equity.

7-13-53: SEVERABILITY:

If any section, subsection, sentence, clause, or phrase of this chapter, or its application to any person or circumstance, is, for any reason, declared invalid, in whole or in part by any court or agency of competent jurisdiction, said decision shall not affect the validity of the remaining portions hereof.

**FIRST PASSED BY THE COMMISSION OF THE CITY OF HELENA, MONTANA, THIS 12th DAY OF
FEBRUARY, 2024.**

MAYOR

ATTEST:

CLERK OF THE COMMISSION

FINALLY PASSED BY THE COMMISSION OF THE CITY OF HELENA, MONTANA, THIS _____
DAY OF _____, 2024.

MAYOR

ATTEST:

CLERK OF THE COMMISSION

City of Helena, Montana

02/05/2024

To: Mayor Collins and the Helena City Commission

From: Tim Burton, City Manager
Kyle Holland, Planner II
Chis Brink, Community Development Director

Subject: Consider a resolution granting a Conditional Use Permit to allow a Casino use in a B-2 Zoning District for property located at 1150 Enterprise Drive.

Present Situation: The applicant, Town Pump Helena 4 RE2, LLC, are requesting a Conditional Use Permit for a Casino. The proposed Casino will be an expansion of the current Casino at 1150 Enterprise Drive and is legally described as:

A parcel of land located in the NE 1/4 NE 1/4 of Section 19, Township 10 North, Range 3 West, Lewis and Clark County, Helena, Montana, being further described as follows:

Beginning at the NE corner of Section 19, thence S. 04°06'41" W., a distance of 832.98 feet to the NE corner of said tract and also the west R/W of Montana Avenue which is the true point of beginning; thence S. 00°43'00" E., 160.00 feet along the west R/W of Montana Ave.; thence N. 89°59'0" W., 250.00 feet along the North Side of Lots 6, 7, and 8 of the Hagler & Waddell Subdivision; thence N. 00°43'0" W., 160.00 feet along the east side of Lot 5 and along the property line of Circus Twin to the NW corner of said tract; thence S. 89°59'0" E., 250.00 feet along the south side of the Circus Twin property to the true point of beginning, as set out on the Certificate of Survey filed under Doc. No. 515623/T.

And

Lots 7 and 8 in Block 1 of HAGLER & WADELL SUBDIVISION to the City of Helena as shown of plat filed under Document No. 381310, records of Lewis and Clark County, Montana.

Background Information: The proposed property is located in a B-2 Zoning district, with the adjacent zoning consisting of B-2, R-2, R-3, and CLM zoning districts are also located in the area.

The property at 1150 Enterprise currently has the land use of Casino and will remain in operation during the building remodel, operating under the conditions of the new Conditional Use Permit.

Proposal/Objective: The applicant and property owner are requesting a Conditional Use Permit (CUP) to allow for an expansion of the Casino use into the portions of the building currently addressed as 2900 N Montana Avenue and currently occupied by the land uses of General Retail and Vehicle Fuel Sales (Town Pump Convenience Store). The 2900 N Montana Avenue address will be abandoned, and the expanded casino will continue to use the 1150 Enterprise Drive address.

Advantage: The remodel and expansion complies with goal G.01 of the 2019 Growth Policy by sustaining Helena's economic vitality and supporting existing businesses in providing employment opportunities.

This goal is supported by the following objectives from the Growth Policy:

- Objective 01: Create and retain a diverse local economic base by helping to retain, promote, and expand existing businesses
- Objective 29: Promote minimizing impacts on natural resources

Notable Energy Impact:

The remodel of an existing building with interior and exterior upgrades allows for minimal environmental impacts compared to the construction of a new structure. A remodel will allow for less waste materials to be generated during both demolition and construction when compared to a new structure. Additional actions to support Helena's Climate Change Policy involve water saving techniques through the installation of new higher efficiency plumbing fixtures and landscape elements that required minimal irrigation.

Disadvantage:

No Public comment has been received regarding this proposal. Expected impacts are minimal due to the proposal being an expansion of the current use and the recommended conditions.

This is a Quasi-Judicial Item:

True

Notice of Public Hearing:

True

**Staff Recommendation/
Recommended Motion:**

Move to approve a resolution granting a Conditional Use Permit to allow a Casino use in a B-2 Zoning District for property legally described as: A parcel of land located in the NE 1/4 NE 1/4 of Section 19, Township 10 North, Range 3 West, Lewis and Clark County, Helena, Montana, being further described as follows:

Beginning at the NE corner of Section 19, thence S. 04°06'41" W., a distance of 832.98 feet to the NE corner of said tract and also the west R/W of Montana Avenue which is the true point of beginning; thence S. 00°43'00" E., 160.00 feet along the west R/W of Montana Ave.; thence N. 89°59'0" W., 250.00 feet along the North Side of Lots 6, 7, and 8 of the Hagler & Waddell Subdivision; thence N. 00°43'0" W., 160.00 feet along the east side of Lot 5 and along the property line of Circus Twin to the NW corner of said tract; thence S. 89°59'0" E., 250.00 feet along the south side of the Circus Twin property to the true point of beginning, as set out on the Certificate of Survey filed under Doc. No. 515623/T.

And

Lots 7 and 8 in Block 1 of HAGLER & WADELL SUBDIVISION to the City of Helena as shown of plat filed under Document No. 381310, records of Lewis and Clark County, Montana,

With the following conditions:

1. Signs: No signs will be allowed on the west side of the building which faces a residential neighborhood. No "animated signs" as defined in Section 11-23-2 of the Helena City Code will be used as exterior signs. All signs will otherwise comply with the Helena City Code sign requirements.
2. Adoption and Use of Written Policy on Alcohol and Gaming: If any alcohol is sold on the premises and if gaming machines are utilized on the premises, the owner of the alcohol and gambling licenses will require adoption and use of a written policy dealing with the restriction of alcohol sales to minors and restrictions on gambling by minors, all in accordance with the applicable state

and federal laws. The owner of the alcohol and gambling licenses will also require that its employees receive appropriate training regarding such policies.

3. Sidewalk Improvements: All sidewalks within the public right-of-way, including drive approaches, ADA ramps, and walkways, must be brought into compliance with ADA/PROWAG and City Engineering Standards prior to building occupancy.

STAFF REPORT

1150 Enterprise Drive Casino Expansion

Conditional Use Permit

Case# CUP2311-002

Kyle Holland
Planner II

Community Development Department
316 North Park Avenue, Room 445
Helena, Montana 59623





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Section 1 - Project Overview

The applicant, Town Pump Helena 4 RE2, LLC, are requesting a Conditional Use Permit for a Casino. The proposed Casino will be an expansion of the current Casino at 1150 Enterprise Drive and is legally described as:

A parcel of land located in the NE 1/4 NE 1/4 of Section 19, Township 10 North, Range 3 West, Lewis and Clark County, Helena, Montana, being further described as follows: Beginning at the NE corner of Section 19, thence S. 04°06'41" W., a distance of 832.98 feet to the NE corner of said tract and also the west R/W of Montana Avenue which is the true point of beginning; thence S. 00°43'00" E., 160.00 feet along the west R/W of Montana Ave.; thence N. 89°59'0" W., 250.00 feet along the North Side of Lots 6, 7, and 8 of the Hagler & Waddell Subdivision; thence N. 00°43'0" W., 160.00 feet along the east side of Lot 5 and along the property line of Circus Twin to the NW corner of said tract; thence S. 89°59'0" E., 250.00 feet along the south side of the Circus Twin property to the true point of beginning, as set out on the Certificate of Survey filed under Doc. No. 515623/T.

And

Lots 7 and 8 in Block 1 of HAGLER & WADELL SUBDIVISION to the City of Helena as shown of plat filed under Document No. 381310, records of Lewis and Clark County, Montana.

The proposed property is located in a B-2 Zoning district, with the adjacent zoning consisting of B-2, R-2, R-3, and CLM zoning districts are also located in the area.

Section 2 - Staff Recommendation

Approval of a resolution granting a Conditional Use Permit to allow a Casino use in a B-2 Zoning District for property legally described as:

A parcel of land located in the NE 1/4 NE 1/4 of Section 19, Township 10 North, Range 3 West, Lewis and Clark County, Helena, Montana, being further described as follows: Beginning at the NE corner of Section 19, thence S. 04°06'41" W., a distance of 832.98 feet to the NE corner of said tract and also the west R/W of Montana Avenue which is the true point of beginning; thence S. 00°43'00" E., 160.00 feet along the west R/W of Montana Ave.; thence N. 89°59'0" W., 250.00 feet along the North Side of Lots 6, 7, and 8 of the Hagler & Waddell Subdivision; thence N. 00°43'0" W., 160.00 feet along the east side of Lot 5 and along the property line of Circus Twin to the NW corner of said tract; thence S. 89°59'0" E., 250.00 feet along the south side of the Circus Twin property to the true point of beginning, as set out on the Certificate of Survey filed under Doc. No. 515623/T.

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With the following conditions:

1. Signs: No signs will be allowed on the west side of the building which faces a residential neighborhood. No “animated signs” as defined in Section 11-23-2 of the Helena City Code will be used as exterior signs. All signs will otherwise comply with the Helena City Code sign requirements.
2. Adoption and Use of Written Policy on Alcohol and Gaming: If any alcohol is sold on the premises and if gaming machines are utilized on the premises, the owner of the alcohol and gambling licenses will require adoption and use of a written policy dealing with the restriction of alcohol sales to minors and restrictions on gambling by minors, all in accordance with the applicable state and federal laws. The owner of the alcohol and gambling licenses will also require that its employees receive appropriate training regarding such policies.
3. Sidewalk Improvements: All sidewalks within the public right-of-way, including drive approaches, ADA ramps, and walkways, must be brought into compliance with ADA/PROWAG and City Engineering Standards prior to building occupancy.

Section 3 - General Information

Application Date: November 13, 2023

Meeting Dates: Zoning Commission – January 9, 2024
City Commission Public Hearing – Expected Date February 12, 2024

Applicant: Dan Sampson
600 S Main St.
Butte, MT 59602

Property Owner: Helena 4 RE2, LLC
PO Box 6000
Butte, MT 59702

Authorized Representative: Casne & Associates, Inc.
PO Box 1123
Helena, MT 59624

Legal Description: A parcel of land located in the NE 1/4 NE 1/4 of Section 19, Township 10 North, Range 3 West, Lewis and Clark County, Helena, Montana, being further described as follows:

Beginning at the NE corner of Section 19, thence S. 04°06'41" W., a distance of 832.98 feet to the NE corner of said tract and also the west R/W of Montana Avenue which is the true point of beginning; thence S. 00°43'00" E., 160.00 feet along the west R/W of Montana Ave.; thence N. 89°59'0" W., 250.00 feet along the North Side of Lots 6, 7, and 8 of the Hagler & Waddell Subdivision; thence N. 00°43'0" W., 160.00 feet along the east side of Lot 5 and along the property line of Circus Twin to the NW corner of said tract; thence S. 89°59'0" E., 250.00 feet along the south side of the Circus Twin property to the

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And

Lots 7 and 8 in Block 1 of HAGLER & WADELL SUBDIVISION to the City of Helena as shown of plat filed under Document No. 381310, records of Lewis and Clark County, Montana

General location: The property is generally located on the northwest corner of the intersection of Enterprise Drive and North Montana Avenue

Present Land Use: Casino, General Retail Sales, Vehicle Fuel Sales

Adjacent Land Uses:

North:	B-2 Zoning -	Commercial
South:	B-2 Zoning -	Commercial
	CLM Zoning -	Commercial
	R-2 Zoning -	Residential
East:	B-2 Zoning -	Commercial
West:	R-3 Zoning -	Residential
	R-4 Zoning -	Residential

Current zoning: B-2

Tract/Property Size: Approximately 1.56 acres

2019 Growth Policy
Land Use Designation(s): **Commercial** – Lands where the predominant use is the transaction of goods or services such as retail, office, restaurants, entertainment, etc.; such areas are usually near arterials or have good access to major streets. These properties are expected to have limited single-unit residential uses but may include high-density residential uses and residences associated with a commercial use.

Section 4 - Public Process

- A. Conditional Use Permit applications are filed with the Community Development Department and any required fees must be paid upon submission of an application. The application will then be reviewed by City staff per City Code Section 11-3-2.
- B. The zoning commission shall hold a public hearing and make a recommendation to the city commission per City Code Section 11-3-6.
- D. The city commission shall pass a resolution approving the conditional use, which is effective upon the date of resolution. (Ord. 3097, 4-7-2008; amd. Ord. 3279, 1-13-2020)

This review process as defined by city code allows for public comment, staff review and vetting through city departments and appointed and elected boards or committees prior to approval. As part of this process, the Community Development Department sends the application materials to applicable departments for their review and comment. This leads to a full evaluation of potential impacts and helps determine how the proposed conditional use relates to the review criteria.

Public Comment

An integral part of the review process are the conducting of public hearings and the solicitation of public comment. As of December 28, 2023, there have been no comments received regarding the proposed conditional use permit. Any comments received during and after the hearing conducted by the Zoning Commission will be attached to this report and presented to the City Commission for their review and final decision.

Section 5 –Evaluation

The property at 1150 Enterprise currently has the land use of Casino. The applicant and property owner are requesting a Conditional Use Permit (CUP) to allow for an expansion of the Casino use into the portions of the building currently addressed as 2900 N Montana Avenue and currently occupied by the land uses of General Retail and Vehicle Fuel Sales (Town Pump Convenience Store). The 2900 N Montana Avenue address will be abandoned, and the expanded casino will continue to use the 1150 Enterprise Drive address.

The current casino will remain in operation during the building remodel, operating under the conditions of the new Conditional Use Permit.

Section 11-3-4 of the Helena Zoning Ordinance includes certain criteria that must be reviewed as part of the conditional use permit procedure.

A. A conditional use permit may be granted by the city commission only upon a finding, supported by substantial credible evidence in the record that the following standards are met:

- 1. The proposed conditional use, as conditioned, will not adversely impact the public health, safety, or general welfare.*
- 2. The proposed conditional use will not adversely impact or impair the peaceful use of existing property or improvements in the vicinity and the zoning district in which the subject property is located.*

B. In considering whether sections §11-3-4(A)(1) and (A)(2) of this chapter have been met, the following factors must be considered in determining the impacts of the proposed conditional use on the abutting properties and the neighborhood:

- 1. Location, character, and natural features of the subject property as it currently exists.*
- 2. Type and size of the proposed structure and improvements and their relative location on the subject property.*
- 3. Historical uses, established use patterns, and recent changes and trends in the neighborhood.*

4. *Conformity of the proposed use with the neighborhood plan, if one has been adopted.*
5. *Current and proposed pedestrian, vehicular, and bicycle traffic including ingress and egress, circulation and parking.*
6. *Whether the use is consistent with the Helena Climate Change Action Plan.*
7. *Whether the proposal meets the zoning dimensional standards requirements for the zoning district without the need for a variance.*
8. *Hours of operation.*
9. *Noise.*
10. *Glare.*
11. *Odor.*
12. *Expressed public opinion related to factors identified above.*

C. The above factors are weighed and evaluated depending on the circumstances of each case. Any one factor may be sufficient to find adverse impacts for the purposes of Section §11-3-4(A)(1) and (A)(2) justifying denial of the permit or placement of special conditions.

EVALUATION

1. *Location, character, and natural features of the subject property as it currently exists.*

The subject property is generally located on the northwest corner of the intersection of Enterprise Drive and North Montana Avenue. The southern portion of the building presently in use by Lucky Lil's Casino and the northern portion is currently occupied by Town Pump.

This property lies along the commercial corridor of North Montana and is surrounded by other commercial activities. In 2023 construction began on a new Town Pump and with an additional casino on the parcel to the north of the property.

As this property is occupied by Town Pump, land use classification of "Vehicle Fuel Sales", the land is almost entirely impervious surface at this time.

2. *Type and size of the proposed structure and improvements and their relative location on the subject property.*

This will be a renovation of the existing structure, with minimal expansion to the footprint. The expansion of the building will be limited to a 50 square foot entry vestibule on the North end of the structure.

The exterior façade of the building will be updated to match current Town Pump design guidelines and signage design. Required site upgrades will include:

- ADA sidewalk improvements
- Landscaping to meet current City code
- New water lines for domestic and fire use
- Reconfigured parking and striping

3. *Historical uses, established use patterns, and recent changes and trends in the neighborhood*

The structure has been occupied by the current uses since 1998. In 2023 development

began on the new Town Pump convenience store and casino on the parcel to the north. North Montana is a high traffic commercial corridor and the development since the construction of this initial development of this property has reflected this commercial nature, however recent development in the B-2 district to the west of the property has included multi-family residential construction.

4. *Conformity of the proposed use with the neighborhood plan, if one has been adopted.*

This area of Helena does not have a neighborhood plan and development is instead guided by the 2019 Growth Policy, which designates this area as commercial. This proposed casino conforms with the expected uses of a commercial area, providing entertainment and other service-based land use activities.

5. *Current and proposed pedestrian, vehicular, and bicycle traffic including ingress and egress, circulation and parking.*

With the removal of the convenience store activities on the property, there is an expected decrease in traffic levels. No new approaches will be constructed, and improvements will be limited to upgrades required to meet ADA and City of Helena requirements.

A shared access agreement has been drafted for use of the approach at the north end of the property by both this property and the Town Pump location to the north.

6. *Whether the use is consistent with the Helena Climate Change Action Plan.*

The use of an existing building with minor upgrades allows for minimal environmental impacts compared to the construction of a new structure. This will be further supported by the occupant with new low-flow water fixtures. Further water conservation will be practiced by the installation of landscape vegetation that requires minimal irrigation.

7. *Whether the proposal meets the zoning dimensional standards requirements for the zoning district without the need for a variance.*

The proposal, as presented, does not alter the structure in any manner which would require a variance.

8. *Hours of operation.*

Hours of operation will be 8:00 AM – 2:00 AM, which is consistent with the current use of the property.

9. *Noise.*

The expansion of the casino will not generate significant additional exterior noise. The traffic flow and associated noise on the parcel will be decreased with the removal of the convenience store and fuel pumps.

10. *Glare.*

New parking lot lighting will be installed with shielded flat lens lights to minimize issues of light trespass. The commercial buildings surrounding the property will further screen the property from the adjacent residential neighborhoods. Granting the conditional use permit with the recommended condition of restricting signs on the west side of the structure will further eliminate light trespass onto adjacent residential properties.

11. Odor.

Odors are expected to be minimal on the site. An existing smoking shelter will be replaced by an improved shelter in the same location. Odors due to fuel sales will be decreased on the property due to the relocation of the fuel pumps to the adjacent property. Odor impacts from the dumpster are expected to be minimal and no new dumpster location will be constructed for this property. The applicant has prepared a shared use agreement with the convenience store and casino to the north for the use of the existing dumpster.

12. Expressed public opinion related to factors identified above.

As of Wednesday, December 28, 2023 no public comments have been collected for this proposal.

Section 6 - Staff Recommendation

The approval of this conditional use in the B-2 zoning district is consistent with the goals and objectives of the 2019 Growth Plan. Those goals are intended to guide City decision making and implement a citizen guided vision for the future of Helena.

Staff Recommendation:

Approval of a resolution granting a Conditional Use Permit to allow a Casino use in a B-2 Zoning District for property legally described as:

A parcel of land located in the NE 1/4 NE 1/4 of Section 19, Township 10 North, Range 3 West, Lewis and Clark County, Helena, Montana, being further described as follows:

Beginning at the NE corner of Section 19, thence S. 04°06'41" W., a distance of 832.98 feet to the NE corner of said tract and also the west R/W of Montana Avenue which is the true point of beginning; thence S. 00°43'00" E., 160.00 feet along the west R/W of Montana Ave.; thence N. 89°59'0" W., 250.00 feet along the North Side of Lots 6, 7, and 8 of the Hagler & Waddell Subdivision; thence N. 00°43'0" W., 160.00 feet along the east side of Lot 5 and along the property line of Circus Twin to the NW corner of said tract; thence S. 89°59'0" E., 250.00 feet along the south side of the Circus Twin property to the true point of beginning, as set out on the Certificate of Survey filed under Doc. No. 515623/T.

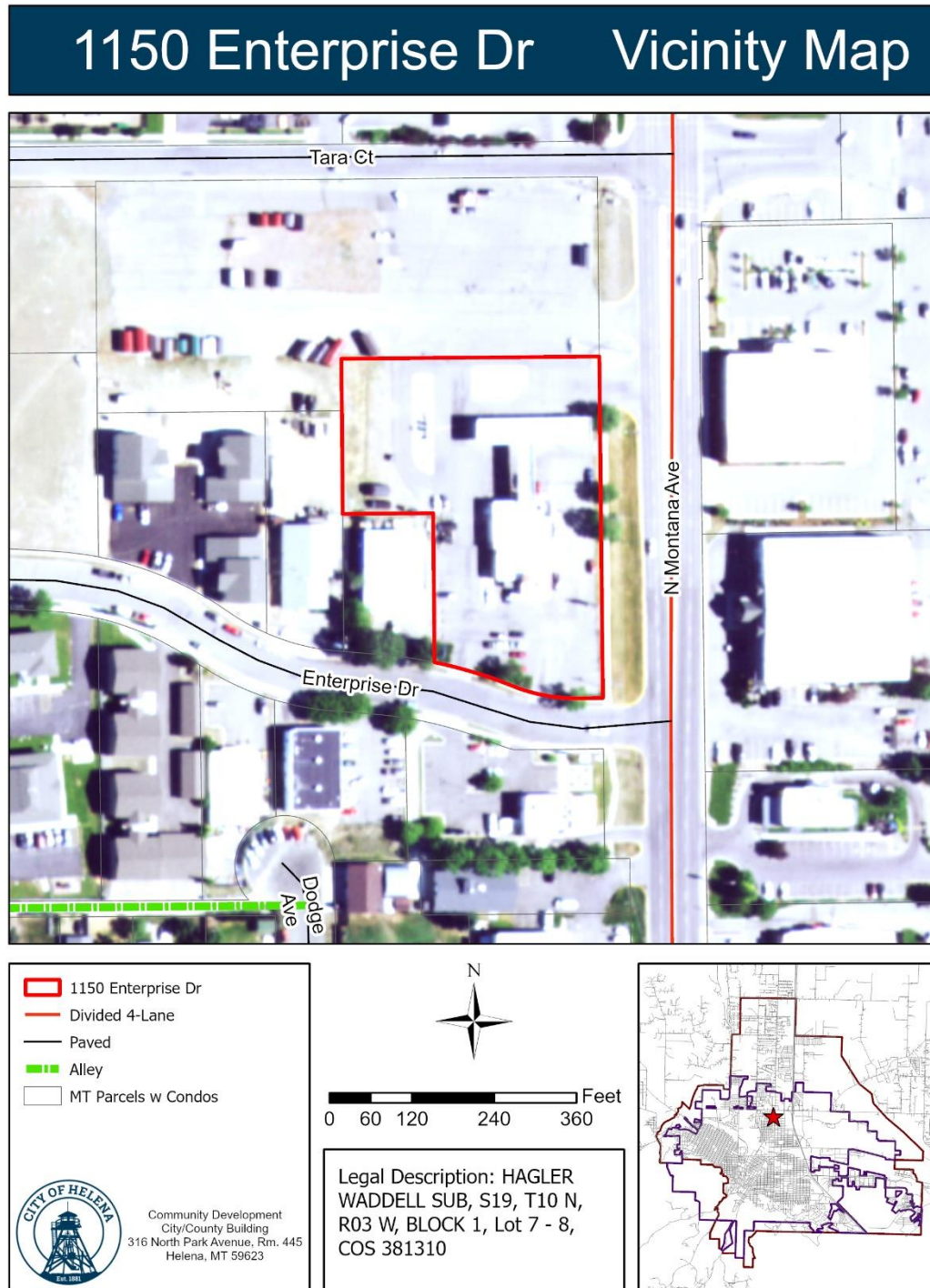
And

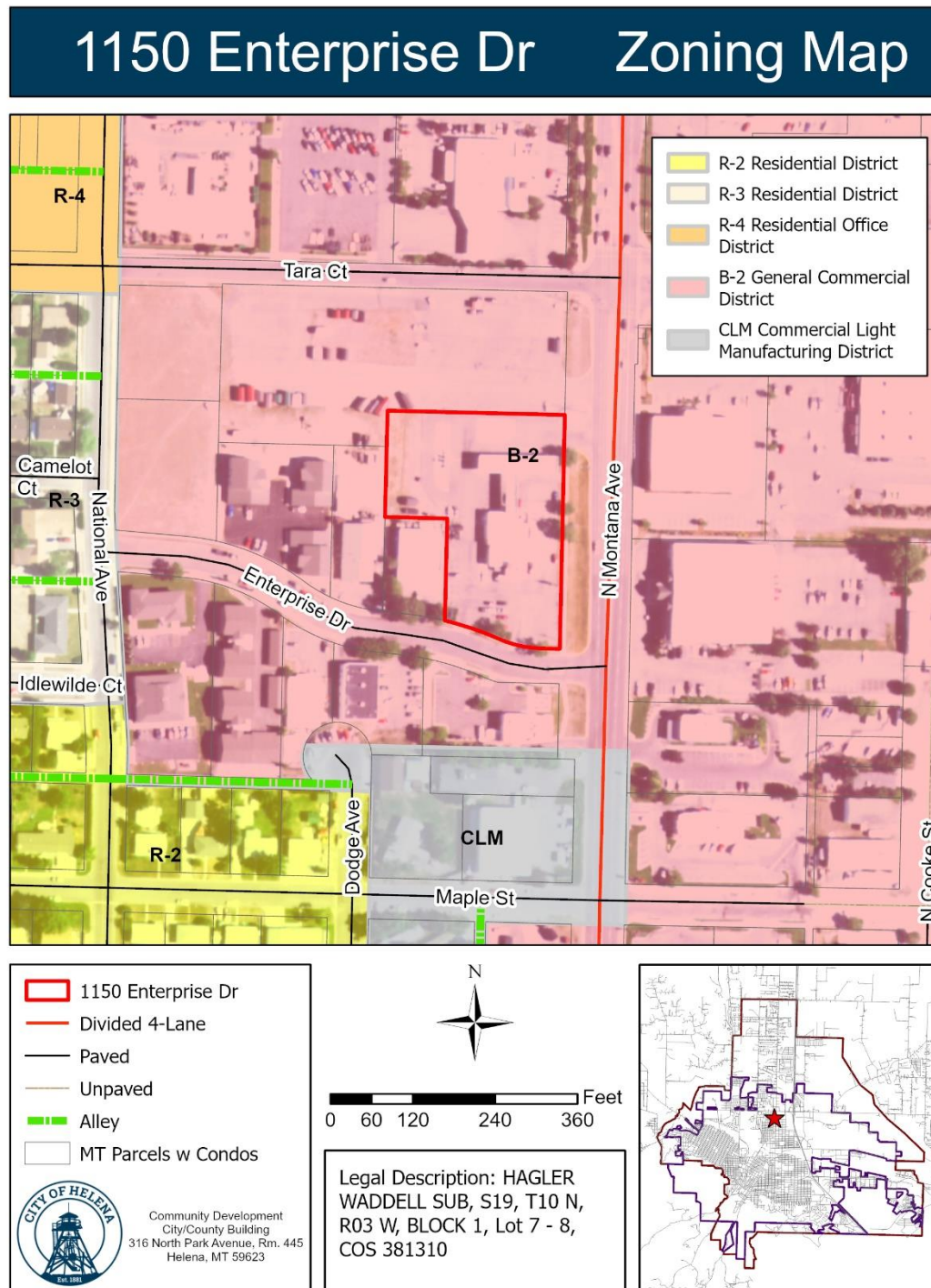
Lots 7 and 8 in Block 1 of HAGLER & WADELL SUBDIVISION to the City of Helena as shown of plat filed under Document No. 381310, records of Lewis and Clark County, Montana,

With the following conditions:

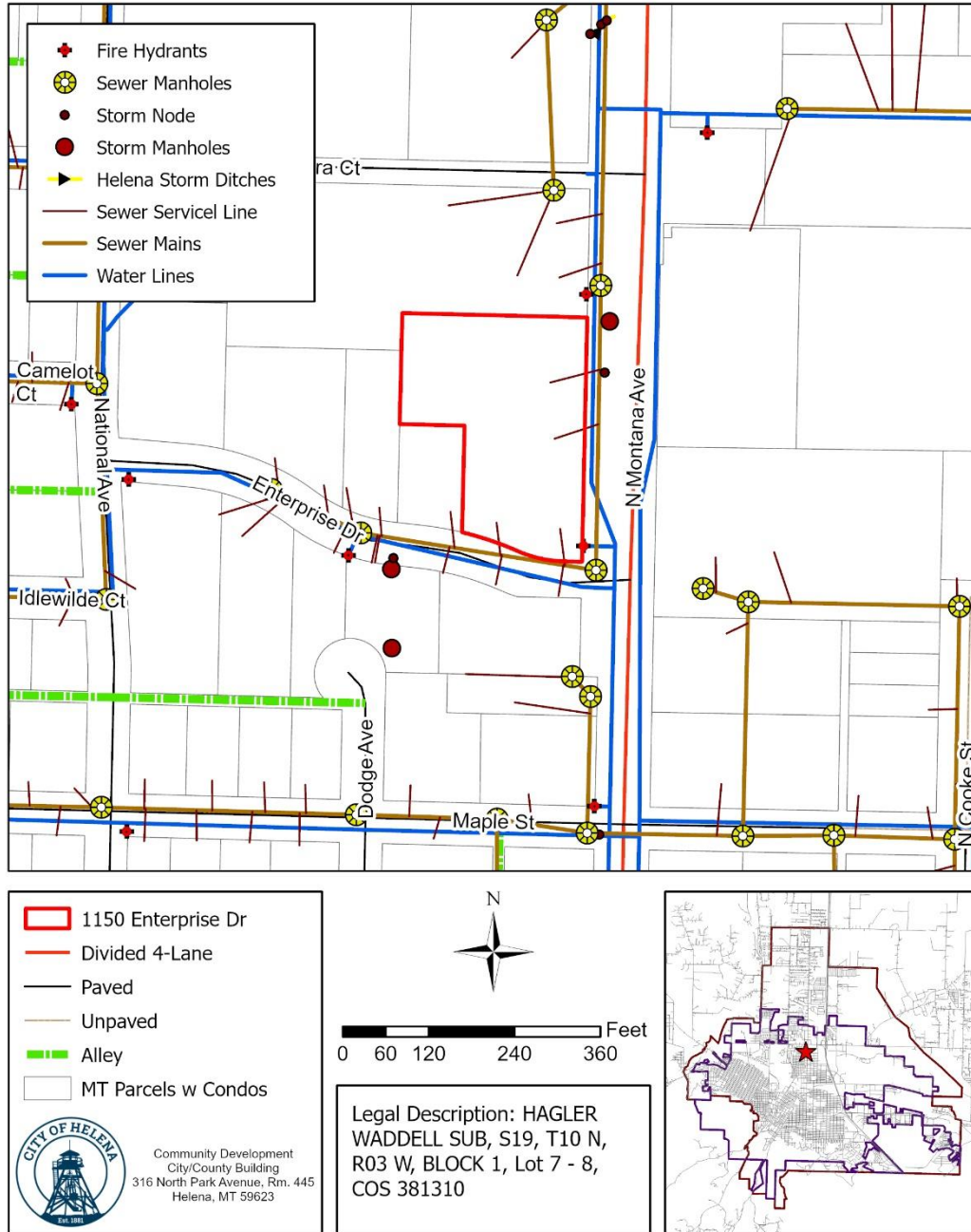
1. **Signs:** No signs will be allowed on the west side of the building which faces a residential neighborhood. No “animated signs” as defined in Section 11-23-2 of the Helena City Code will be used as exterior signs. All signs will otherwise comply with the Helena City Code sign requirements.
2. **Adoption and Use of Written Policy on Alcohol and Gaming:** If any alcohol is sold on the premises and if gaming machines are utilized on the premises, the owner of the alcohol and gambling licenses will require adoption and use of a written policy dealing with the restriction of alcohol sales to minors and restrictions on gambling by minors, all in accordance with the applicable state and federal laws. The owner of the alcohol and gambling licenses will also require that its employees receive appropriate training regarding such policies.
3. **Sidewalk Improvements:** All sidewalks within the public right-of-way, including drive approaches, ADA ramps, and walkways, must be brought into compliance with ADA/PROWAG and City Engineering Standards prior to building occupancy.

Appendix A –Maps





1150 Enterprise Dr Utility Map



Appendix B – Comments



CONDITIONAL USE PERMIT/AMENDMENT APPLICATION

Community Development Department, Planning Division
316 North Park Avenue, Room 445, Helena, MT 59623
406-447-8490; citycommunitydevelopment@helenamt.gov

Date received:

RECEIVED

NOV 13 2023

City Comm. Dev. Dept.

APPLICATION FEE: \$435.00
(PAYABLE TO THE CITY OF HELENA)
ALL FEES ARE NON-REFUNDABLE

PROPERTY OWNER: *Primary Contact?* ☐

Name:	<u>Dan Sampson</u>	Primary Number:	<u>4064976860</u>
Address:	<u>600 S Main St., Butte, MT 59701</u>	Other Phone:	<u></u>
Email:	<u>dans@townpump.com</u>		

APPLICANT (If different from property owner): *Primary Contact?* ☐

Name:	<u>Helena 4 RE2, LLC</u>	Primary Number:	<u>4064976860</u>
Address:	<u>PO Box 6000, Butte, MT 59702</u>	Other Phone:	<u>4064976700</u>
Email:	<u>dans@townpump.com</u>	Company:	<u>Helena 4 RE2, LLC</u>

AUTHORIZED REPRESENTATIVE: *Primary Contact?* ☒

Name:	<u>Casne & Associates, Inc.</u>	Primary Number:	<u>4064431656</u>
Address:	<u>PO Box 1123, Helena, MT 59624</u>	Other Phone:	<u></u>
Email:	<u>jason@casneinc.com</u>	Company:	<u></u>

☒ **ADDRESS OF PROPERTY:** 1150 Enterprise Dr. Helena, MT 59601
Address City State Zip Code

☒ Legal Description (Block & Lots, Subdivision, COS #)
Lots 7 & 8, Block 1 of Hagler Waddell Sub. Located in NE1/4 of S19, T10N, R3W.

☒ Current Zoning District B-2 General Commercial

☒ Geocode 05-1888-19-1-30-30-0000

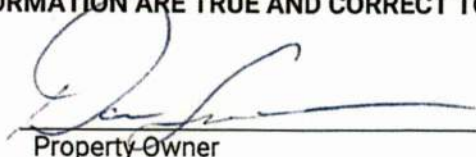
☒ Provide a current deed & plat

☒ Are there other related Land Use Applications being submitted: Yes ☐ No ☒

☒ Submit proof of current paid taxes

I HEREBY CERTIFY AND ACKNOWLEDGE THE STATEMENTS IN THIS APPLICATION AND ANY ATTACHED INFORMATION ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

Signed:


Property Owner

Date:

11-8-23

Applicant:

(If different from Owner)

Date:

Please provide all the information requested in the Application Instructions. An incomplete application may delay the review of your request.

Are you requesting any variances with this application?

☐ Yes

☒ No

If yes, see Board of Adjustment application.

Have any variances or CUPs been previously given for this property?

☒ Yes

☐ No

If yes, provide a copy of the variance decision or CUP Resolution.

Review Process and Criteria per 11-3-3 City Code: The following completeness review is required for applications for conditional use permits:

- A. Within ten (10) working days of receipt of an application and required filing fee, the City shall review the submitted information to determine whether the application contains all the information required by this chapter. The application is complete if all the information required is provided, thereby forming the basis for an informed decision on the application. The City shall give written notice to the applicant of the determination as to whether or not the application is complete.
- B. If the City determines that information is missing from the application, the City will identify those elements in the notification. If the applicant fails to submit the missing information within five (5) working days of the notice of deficiency, the City may deny approval of the application.
- C. If the applicant corrects the deficiencies and resubmits the application within the time provided above, the City has ten (10) working days to notify the applicant whether the resubmitted application contains all the information required by this chapter.
- D. After a complete application has been filed, the City shall investigate the facts bearing on the application to assure that the action on the application is consistent with the intent and purpose of this Title and then give its recommendation to the Zoning and City Commission.

A CONDITIONAL USE PERMIT IS EFFECTIVE UPON APPROVAL BY THE CITY COMMISSION AND AFTER ALL OF THE CONDITIONS FOR APPROVAL HAVE BEEN COMPLETED.

YOUR PROPOSAL MUST COMPLY WITH THE FOLLOWING:

- Building and fire codes including required building and occupancy permits.
- Zoning Ordinance requirements including but not limited to: front, side and rear yard setbacks; maximum lot coverage; building height; landscaping; parking; screening; and signage.
- Sidewalks, curbs, and gutters; if deteriorated, repair or replacement may be required.

APPLICATION INSTRUCTIONS:

Please note: "N/A" is not an acceptable answer alone and requires an explanation if used.

All conditional use permit applications must include the following information per 11-3-2 CC:

- ☒ 1. Apply to the City on the appropriate forms and pay any required fees. The application must include the property owner's signature;
- ☒ 2. Type and extent of the proposed use (including hours of operation);
- ☒ 3. Site plan showing the proposed and current location of:
 - ☒ Pedestrian, vehicular, and bicycle ingress and egress to the property;
 - ☒ Parking and loading areas;
 - ☒ Landscaping and screening;
 - ☒ Solid waste collection areas;
 - ☒ Utilities;
 - ☒ Signs; and
 - ☒ Lighting;
- ☒ 4. Proposed storm water drainage plan;
- ☐ 5. Traffic impact study for any use that will generate more than two hundred (200) vehicle trips a day; *-N/A, SEE SUPPORTING INFO, #5.*
- ☒ 6. Vicinity map of the area showing the location of the property in relation to surrounding land and zoning in the immediate area, water and wastewater mains, other utilities, and city streets;
- ☒ 7. Planned modifications to the existing structure;
- ☒ 8. Preliminary architectural drawings for new construction with elevations that include building heights;
- ☒ 9. An evaluation of the impacts on the abutting properties and the neighborhood with respect to the factors identified in section 11-3-4B City Code. The evaluation must address any potential adverse impacts and how any such adverse impacts will be mitigated.
- ☒ 10. Expected time when the permitted conditional use will commence; and
- ☐ 11. Variances requested. *N/A. NO KNOWN REASONS FOR VARIANCE(S).*

12. All applications for conditional use permits will be evaluated against the following criteria from 11-3-4 City Code:

- The proposed conditional use, as conditioned, will not adversely impact public health, safety, or general welfare.
- The proposed conditional use, as conditioned, will not adversely impact the peaceful use of existing property or improvements in the vicinity and the zoning district in which the subject property is located.

The following factors must be considered in determining the impacts of the proposed conditional use on the abutting properties and the neighborhood. **Please provide an evaluation of the following using the above criteria on a separate page:**

- ☒ Location, character, and natural features of the subject property as it currently exists;
- ☒ Type and size of the proposed structure and improvements and their relative location on the subject property;
- ☒ Historical uses, established use patterns, and recent changes and trends in the neighborhood;
- ☒ Conformity of the proposed use with the neighborhood plan if one has been adopted;
- ☒ Current and proposed pedestrian, vehicular, and bicycle traffic including ingress and egress, circulation, and parking;
- ☒ Whether the use is consistent with the Helena Climate Change Action Plan;
- ☒ Whether the proposal meets the zoning dimensional standards requirements for the zoning District without the need for a variance;
- ☒ Hours of operation;
- ☒ Noise;
- ☒ Glare;
- ☒ Odor;

Expressed public opinion related to factors identified above will be used in the evaluation of the proposed CUP. It is recommended that the applicant contact neighbors to inform them of proposal and identify any concerns that the applicant may be able to address.

IT IS THE POLICY OF THE CITY COMMISSION NOT TO ACT ON A PROPOSAL IF THE APPLICANT/ APPLICANT'S REPRESENTATIVE IS NOT PRESENT AT THE COMMISSION MEETING. City Planning Staff represents the City; staff cannot answer questions for the applicant.

Per 1-4-12 City Code, the taxes and assessments on the applicant's property, which is the subject of the proposed action, must be paid or payment of said taxes and assessments must be made a condition of final approval of said action by the City Commission, with the taxes and assessments to be paid within fourteen (14) days after final passage.

DATE: 12-4-23

Project: Helena #4 – Lucky Lil’s Remodel

Purpose: Conditional Use Permit for Expansion to Casino Operations

SUPPORTING INFO. FOR C.U.P. APPLICATION

1. Application to the City was made on the appropriate forms and an application fee of \$435.00 was paid.
2. Type and Extent of Proposed Use: Casino. Proposed use is for adult gaming. Existing building currently has a CUP. Reference is made to COH Resolution No. 11239 (see attached). With construction of the new Town Pump convenience store (located closer to Tara Ct.), the Applicant has decided to modify the use of the existing building (1150 Enterprise Dr). Current use is combined convenience store, fuel station, and casino. The proposed use is casino operations only. The proposed change requires a new CUP. Proposed hours of operation: 8am – 2am.
3. Prelim. Site Plan: See attached plan by Casne and Associates.
4. Prelim. Grading and Drainage Plan: See attached plan by Casne and Associates. There are no proposed changes to the existing surface flow paths. There is a net decrease in impervious area due to additional landscaping required for parking requirements.
5. Traffic Impact Study: N/A. Traffic use is significantly reduced with removal of the c-store and fuel station. Anticipated daily trips are anticipated to range between 125 and 150 vehicle trips per day, based on Applicant’s experience with similar operations in Helena.
6. Vicinity Map: See attached. Refer to attached site plan to see approx. location of other known utilities.
7. Summary of Planned Modifications to the Existing Structure:
 - a. Full remodel of existing 4366 S.F. c-store /casino into a new casino.
 - b. Reconfigure interior spaces and new interior finishes throughout.
 - c. Replacement of exterior finishes.
 - d. Roof replacement.
 - e. Addition of new entry vestibule on north side.
 - f. New domestic water line and new fire line (for fire protection purposes).
8. Prelim Architectural Plans: See attached plans by CWG Architects.
9. Evaluation of Impacts on the Abutting Properties: See next section below.
10. Anticipated conditional use to commence (occupancy permit): It’s anticipated that by Dec 2, 2024 the remodel would be complete. However, the existing casino and CUP are planned to remain in operation during the remodel.
11. There are no known reasons to request a variance at this time. The Applicant has had a pre-application meeting with City staff.

Evaluation of potential impacts (from Proposed Conditional Use) to both abutting properties and the neighborhood:

1. Location, character, and natural features: The site is located at the NW corner of N. Montana Avenue and Enterprise Way. Adjacent to the site are many commercial buildings including

Murdochs, Valley Bank, Town Pump Convenience Store, Town Pump fueling station, Lucky Lils Casino, Spas of Montana, and Eagle Electric. The character of the site would change by receiving exterior building improvements that would be a significant upgrade to the existing facility. The site would also receive ADA and parking upgrades, as well as landscaping improvements. The current site is nearly 100% impervious surfacing (roof, concrete, asphalt).

2. The proposed casino would be housed inside the existing building and would be expanded to the area that is currently consumed by the convenience store. The current building footprint is approximately 4,400sf. The proposed casino would fully occupy this same area and add a vestibule (50sf) to the north side of the building. The attached site plan shows where the building currently sits on the property. Proposed site improvements are minor and are limited to ADA sidewalk improvements and upgrades, landscaping improvements, new domestic water line, new fire water line, and reconfigured parking lot striping.
3. This site has provided casino operations for 25 years. The established use pattern has remained the same for many years. Customers visit this location for casino use, convenience store use, and fueling station use. Most recently, the adjacent site to the north has been developed as a new Town Pump convenience store, casino, and fueling station. We are not aware of any other recent changes or trends in the neighborhood. N. Montana Avenue is high traffic, very busy, and highly used by Helena residents. Development and redevelopment adjacent to N. Montana Avenue is very desirable.
4. We are not aware of a neighborhood plan. If one exists, we assume that the proposed use is consistent as a casino operation currently exists on this property and has so for 25 years.
5. Given the major decrease in daily traffic that would result from this change in use, a Traffic Impact Study was not performed. It is noted that a detailed TIS was performed for the new Town Pump facility located to the north, on the adjacent parcel. The site has both boulevards and sidewalk on the property lines adjacent to City and MDT right of way. From Enterprise, there are two approaches that leads to the parking lot. From North Montana Ave, there is a brand-new shared approach that leads to the parking lot.
6. Helena Climate Change Policy: We do not see statements in the 2009 Plan that are directly related to actions that new businesses should/must adhere to. The following items are proposed design elements that appear to be in-line with City of Helena's Climate Action Plan:
 - a. Minimize live vegetative cover that requires landscape irrigation (water). This is a water conservation technique.
 - b. Remove all existing plumbing fixtures and replace with new, low-flow fixtures (i.e. Toilets, Urinals, Faucets). Again, this is a water conservation technique.
 - c. Minimize site disturbance and decrease impervious area are both approved LID techniques. Water quality treatment at Davis Regional Ponds already fully captures and treats the ½" water quality storm event. The proposed building remodel improvements do not change any of the existing storm water flow paths.
7. A variance is not needed for the zoning dimensional standard rqt.
8. Proposed hours of operation: 8am – 2am.
9. The proposed noise from additional gaming in the casino would not increase external noise. External noise would be greatly reduced with removal of the high-traffic convenience store and fuel station pumps.

10. Glare: Glare is anticipated to substantially decrease due to much less traffic. The site is surrounded by commercial property and does not share any property lines or corners with residential use. To the east is a major roadway, North Montana Ave. New parking lot lighting will be LED lighting with cutoff shielding, with all lighting facing downward. The shielding will prevent the light from traveling behind the fixture and spilling onto neighboring parcels/properties. Additionally, the style of lighting used, maximizes the forward light, which reduces glare and maintains controlled distribution of the light path. Because these LED fixtures are a “flat lens” fixture rather than a drop lens fixture, there is virtually no glare visible from neighboring properties or distances more than a few feet away from the fixture. The proposed lighting is a safety improvement. Given the commercial nature of this area (Murdochs, McDonalds, Valley Bank, Dairy Queen, Spas of Montana, Enterprise Laundry) there is already significant traffic that uses Enterprise Way to access these businesses. North Montana Ave. is already heavily travelled and is almost fully developed with adjacent commercial businesses and parking lots. Lastly, the existing residential structures located west of Eagle Electric would continue to see no glare from this site as the Spas of MT building and Eagle Electric building serve as buffers/screening.
11. Odor: Odor is expected to be normal for this type of establishment and will be an improvement with removal of the fuel dispenser island where fuel odors can temporarily linger. The current building has a smoking shelter on the south side of the building. The proposed remodel includes a new and improved smoking shelter located in the same location. While cigarette smoke may temporarily linger near the smoking shelter, I believe it would be impossible for cigarette smoke odor to carry beyond any property boundary. The nearest residential (apartment building) is more than 250ft from the smoking shelter. The proposed dumpster location is the dumpster enclosure that was permitted for Town Pump’s adjacent property (Helena #8). This will be a shared dumpster. This enclosure is 110’ from the building. The casino is expected to produce very little physical waste.
12. We are currently not aware of any expressed public opinion related to the factors above for this proposed conditional approved use.

Attachments: Signed Application and Fee

Current CUP

Current Deed and Plat

Proof of Current Taxes Paid

Prelim. Site Plan

Prelim. Drainage Plan

Vicinity Map

Prelim Architectural Plans

RESOLUTION NO. 11239**A RESOLUTION GRANTING A CONDITIONAL USE PERMIT TO ALLOW A
GAMBLING ESTABLISHMENT TO BE LOCATED IN A
B-2 DISTRICT IN THE CITY OF HELENA, MONTANA**

WHEREAS, the Helena City Commission has before it a request to grant a conditional use permit to allow a gambling establishment to be located in a B-2 (General Commercial) District on property described as Lots 7 and 8 in Block 1 of the Hagler and Waddell Subdivision; generally located on the north side of Enterprise Drive west of Montana Avenue in Helena, Lewis and Clark County, Montana, with a property address of 1150 Enterprise Drive; and

WHEREAS, the Helena City Commission finds as follows:

1. That the proposed conditional use conforms generally with the objectives of the Comprehensive Plan.

2. That the proposed use will not adversely affect nearby properties or their occupants by:

(a) Measurably and substantially reducing the value or marketability of such properties;

(b) Substantially increasing traffic, noise, glare, or odor on or adjacent to such properties;

(c) Substantially reducing or impairing the full enjoyment of such properties for the uses or purposes to which the same are presently put;

(d) Causing or increasing the likelihood of danger or peril from crime, fire, or other hazard to the public health, safety or welfare; or

(e) Causing any other quantifiable or demonstrable impact of substantial magnitude.

3. That the proposed use will meet all of the overall density, coverage, yard, and/or other applicable regulations of the district in which it is to be located.

4. That the proposal will not have any additional requirements as identified by Section 11-21-3(B) (relating to ingress and egress, parking areas, dumpster location, utilities, landscaping and screening, and signs and lighting).

5. That public hearings have been held by the Zoning

Commission and the City Commission after required legal notices have been given, and the public has been given an opportunity to be heard on the matter.

WHEREAS, the Zoning Commission of the City of Helena, Montana, after holding a regularly scheduled public hearing on said conditional use permit application, on February 17, 1998, recommended that the Helena City Commission **approve** the above-described conditional use permit, subject to several conditions; and

WHEREAS, a public hearing was held on this matter at the regular City Commission meeting on April 20, 1998.

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

Section 1. That a conditional use permit is hereby granted allowing a gambling establishment to be located in a B-2 (General Commercial) District on property described as Lots 7 and 8 in Block 1 of the Hagler and Waddell Subdivision; generally located on the north side of Enterprise Drive west of Montana Avenue in Helena, Lewis and Clark County, Montana, with a property address of 1150 Enterprise Drive.

Section 2. That said conditional use permit is subject to the following conditions:

1. **Site Plan Revisions:** Prior to receiving an occupancy permit for the gambling establishment, the site plan shall be revised to:

- A. Show location and type of exterior lighting;
- B. Show dumpster location; and
- C. Show location of accessible parking spaces for persons with disabilities.

2. **Permits:** The applicant shall obtain the following permits:

- A. A building permit prior to erecting any signs other than changes to sign faces;
- B. A building permit prior to starting interior remodeling; and
- C. An occupancy permit within one (1) year.

3. **Boulevard:** The applicant shall install a boulevard sidewalk with appropriate boulevard landscaping on the east side of the property within one (1) year.


4. **Signs:** No signs will be allowed on the west side of the building which faces a residential neighborhood. No "animated signs" as defined in Section 11-23-2 of the Helena City Code will be used as exterior signs. All signs will otherwise comply with Helena City Code sign requirements.

5. **Adoption and Use of Written Policy on Alcohol and Gaming:** If any alcohol is sold on the premises and if gaming machines are utilized on the premises, the owner of the alcohol and gambling licenses will require adoption and use of a written policy dealing with the restriction of alcohol sales to minors and restrictions on gambling by minors, all in accordance with applicable state and federal laws. The owner of the alcohol and gambling licenses will also require that its employees receive receive appropriate training regarding such policies.

PASSED AND EFFECTIVE BY THE COMMISSION OF THE CITY OF HELENA, MONTANA, THIS 20th DAY OF APRIL, 1998.


MAYOR

ATTEST:


CLERK OF THE COMMISSION

AFTER RECORDING RETURN TO:

Daniel D. Manson
600 S. Main Street
Butte, MT 59701

SPECIAL WARRANTY DEED

THIS INDENTURE, made the 31st day of December, 2020, between ROCKER HOLDINGS LLC, a Montana Limited Liability Company (the "GRANTOR"), and HELENA 4 RE2 LLC, a Montana Limited Liability Company, whose address is 600 S. Main Street, Butte, MT 59701 (the "GRANTEE"),

WITNESSETH:

That the GRANTOR, in consideration of the sum of Ten Dollars (\$10.00) and other good and valuable consideration, the receipt of which is hereby acknowledged, does hereby transfer and convey unto the GRANTEE, and to the successors and assigns of GRANTEE, forever, all of GRANTOR'S right, title and interest in and to the following real property, situated in Lewis and Clark County, State of Montana, to-wit:

A parcel of land located in the NE ¼ NE ¼ of Section 19, Township 10 North, Range 3 West, Lewis and Clark County, Helena, Montana, being further described as follows:

Beginning at the NE corner of Section 19, thence S. 04° 06'41" W., a distance of 832.98 feet to the NE corner of said tract and also the west R/W of Montana Avenue which is the true point of beginning; thence S. 00°43'00" E., 160.00 feet along the west R/W of Montana Ave.; thence N. 89°59'0" W., 250.00 feet along the North side of Lots 6, 7, and 8 of the Hagler & Waddell Subdivision; thence N. 00°43'0" W., 160.00 feet along the east side of Lot 5 and along the property line of Circus Twin to the NW corner of said tract; thence S. 89°59'0" E., 250.00 feet along the south side of the Circus Twin property to the true point of beginning, as set out on the Certificate of

1

3370402 B: M58 P: 4793 DEED
01/07/2021 10:53 AM Pages: 1 of 3 Fees: 21.00
Amy Reeves Clerk & Recorder, Lewis & Clark MT



Survey filed under Doc. No. 515623/T.

AND

Lots 7 and 8 in Block 1 of HAGLER & WADELL
SUBDIVISION to the City of Helena as shown of plat filed
under Document No. 381310, records of Lewis and Clark
County, Montana.

Deed Ref.'s: Book M20, Page 1086; Book M20, Page 1809.

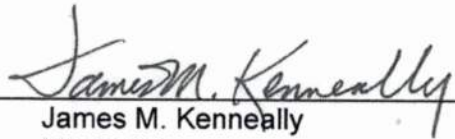
Together with all the tenements, hereditaments, and appurtenances thereto
belonging, and the reversions, remainders, rents, issues and profits thereof; and also all
the estate, right, title, interest, property, possession, claim and demand whatsoever as
well in law as in equity, of the GRANTOR, of, in or to the premises and every part and
parcel thereof.

To have and to hold, all and singular, the premises, with the appurtenances, unto
the GRANTEE, and to GRANTEE's the successors and assigns, forever.

GRANTOR will forever warrant and defend all right, title and interest in and to the
premises and the quiet and peaceful possession thereof unto the GRANTEE against all
acts and deeds of the GRANTOR and any person who may lawfully claim the premises
by, through or under the GRANTOR, excepting from these warranties all restrictions,
reservations, easement and/or encumbrances of record, and any visible easements or
encroachments, and any taxes or assessments for 2020 and subsequent years.

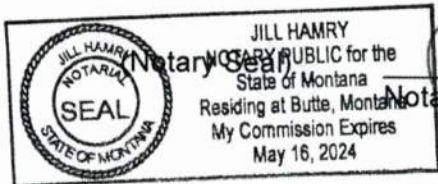
IN WITNESS WHEREOF, the GRANTOR has executed this instrument the day
and year first above written.

ROCKER HOLDINGS LLC

By 
James M. Kenneally
Manager

STATE OF MONTANA)
 : ss.
County of Silver Bow)

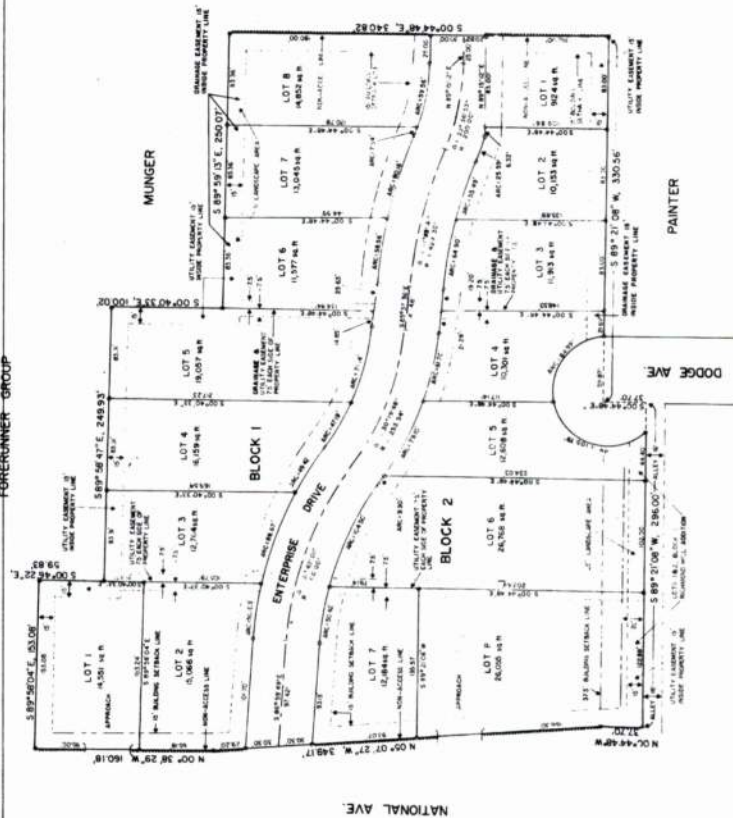
This instrument was acknowledged before me on this 31st day of December, 2020,
by James M. Kenneally as Manager of ROCKER HOLDINGS LLC.



Jill Hamry

Notary Public

FORERUNNER GROUP



2267

CERTIFICATE OF APPROVAL
STATE OF MONTANA
COUNTY OF LEWIS AND CLARK

We, the undersigned, hereby certify that we have examined the subdivision map and find that it conforms to the requirements of the laws of the State of Montana, and we hereby approve the same for recording in the public records of the State of Montana, and we hereby certify that the same is correct and true.

IN WITNESS WHEREOF, we have set our hands and official seals on the following dates:

Notary Public
Notary Public
Notary Public

Witnessed this 13th day of December, 1934
Attest: Bureau of Mortgages, City Clerk, City of Helena

Witnessed this 13th day of December, 1934
Witnessed this 10th day of December, 1934

Witnessed this 13th day of December, 1934
Witnessed this 10th day of December, 1934

Witnessed this 13th day of December, 1934
Witnessed this 10th day of December, 1934

Witnessed this 13th day of December, 1934
Witnessed this 10th day of December, 1934

Witnessed this 13th day of December, 1934
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Witnessed this 13th day of December, 1934
Witnessed this 10th day of December, 1934

371310
381310

371310
381310

PLAT OF

HAAGLER & WADELL SUBDIVISION

NE 1/4 NE 1/4 SECTION 19, TOWNSHIP 10 NORTH,
RANGE 3 WEST, RANGE 10 NORTH,
HELENA, LEWIS & CLARK COUNTY,
MONTANA

Notary Public
Notary Public
Notary Public



LAND SURVEYOR'S CERTIFICATE
STATE OF MONTANA
COUNTY OF LEWIS AND CLARK

This is to certify that I, Ralph A. Kowalski, a Montana Registered Land Surveyor, Registration No. 2110 ES, being duly sworn, do hereby certify that the foregoing plat is correct and true, and that the same is in accordance with the laws of the State of Montana, and that the same is correct and true.

Witnessed this 13th day of August, 1934

Witnessed this 13th day of December, 1934
Witnessed this 10th day of December, 1934


Witnessed this 13th day of December, 1934
Witnessed this 10th day of December, 1934

Witnessed this 13th day of December, 1934
Witnessed this 10th day of December, 1934

Witnessed this 13th day of December, 1934
Witnessed this 10th day of December, 1934

371310
381310

Proof of Taxes Paid:



**LEWIS & CLARK
COUNTY**

Shopping Cart: 0 items [\$0.00]

[New Search](#)
[Detail](#)
[Payoff](#)
[Help](#)

Property Tax ID: 27391
Status: Current
Type: RE
Owner: HELENA 4 RE2 LLC

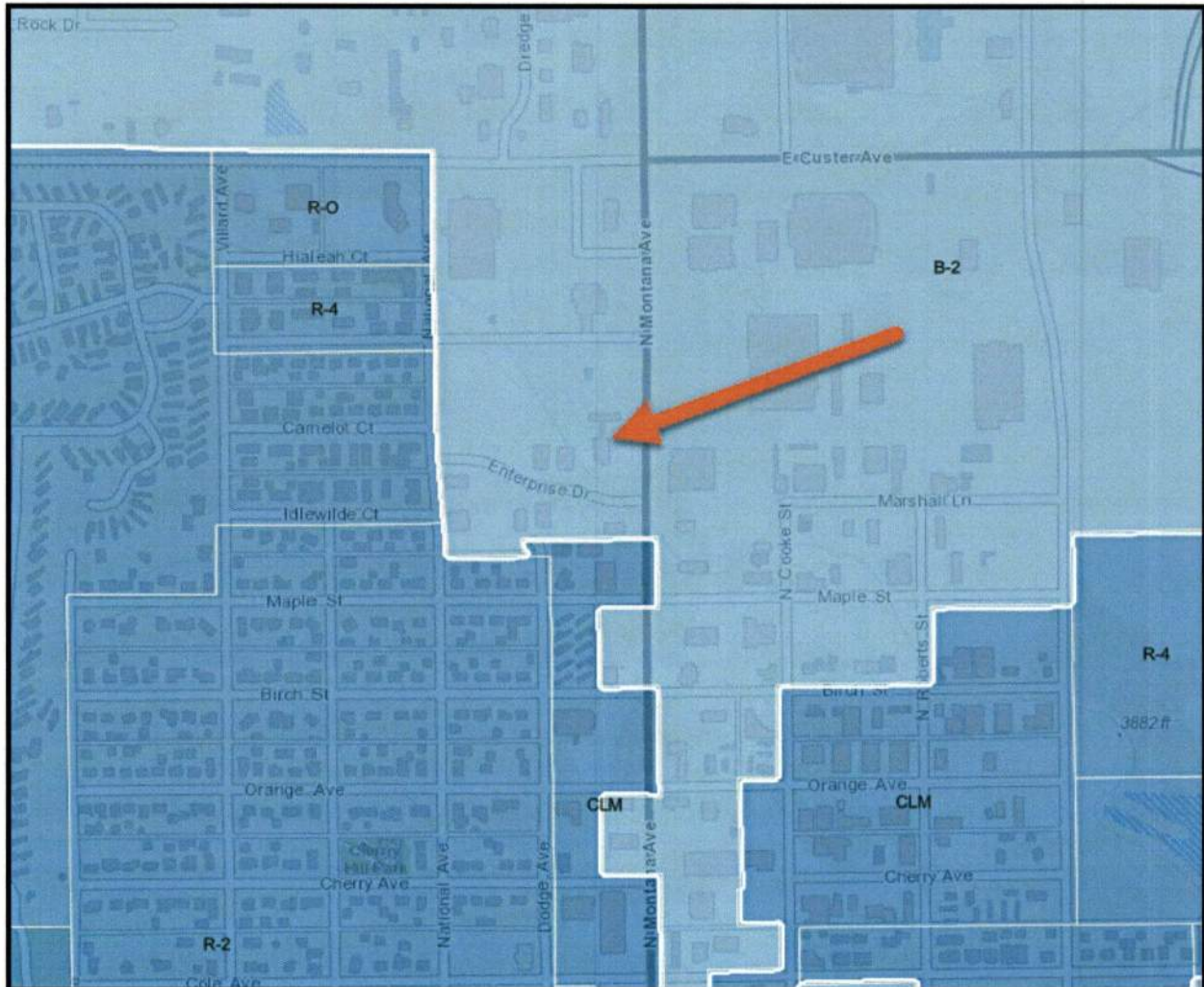
Bill not yet due, will be paid by end of November 2023

History:

Tax Year	Statement#	Bill Date	Bill Amount	Date Paid	** Paid Amount	Notes
2023	18758	10/24/2023	\$28,231.69		\$0.00 \$0.00	
2022	18398	10/24/2022	\$25,524.16	12/2/2022 5/22/2023	\$12,762.10 \$12,762.06	
2021	19119	10/23/2021	\$25,095.19	12/6/2021 5/27/2022	\$12,547.61 \$12,547.58	
2020	33831	10/21/2020	\$27,166.49	12/1/2020 5/14/2021	\$13,583.26 \$13,583.23	
2019	33647	10/25/2019	\$27,200.03	11/29/2019 5/29/2020	\$13,600.04 \$13,599.99	
2018	24981	10/24/2018	\$23,883.44	12/3/2018 5/28/2019	\$11,941.73 \$11,941.71	

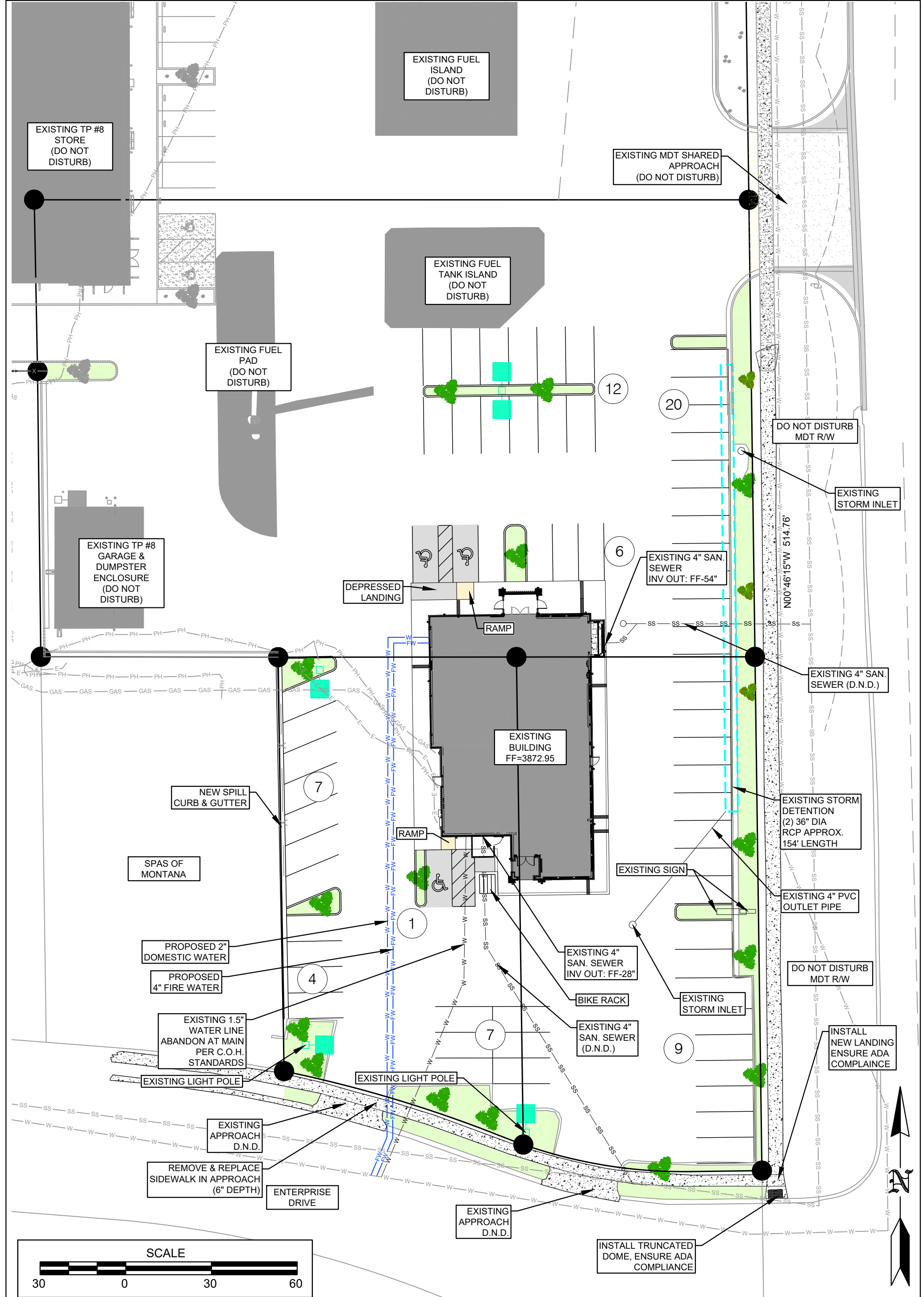
VICINITY MAP #1

ZONING



GENERAL AND UTILITIES



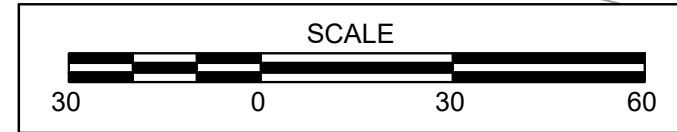
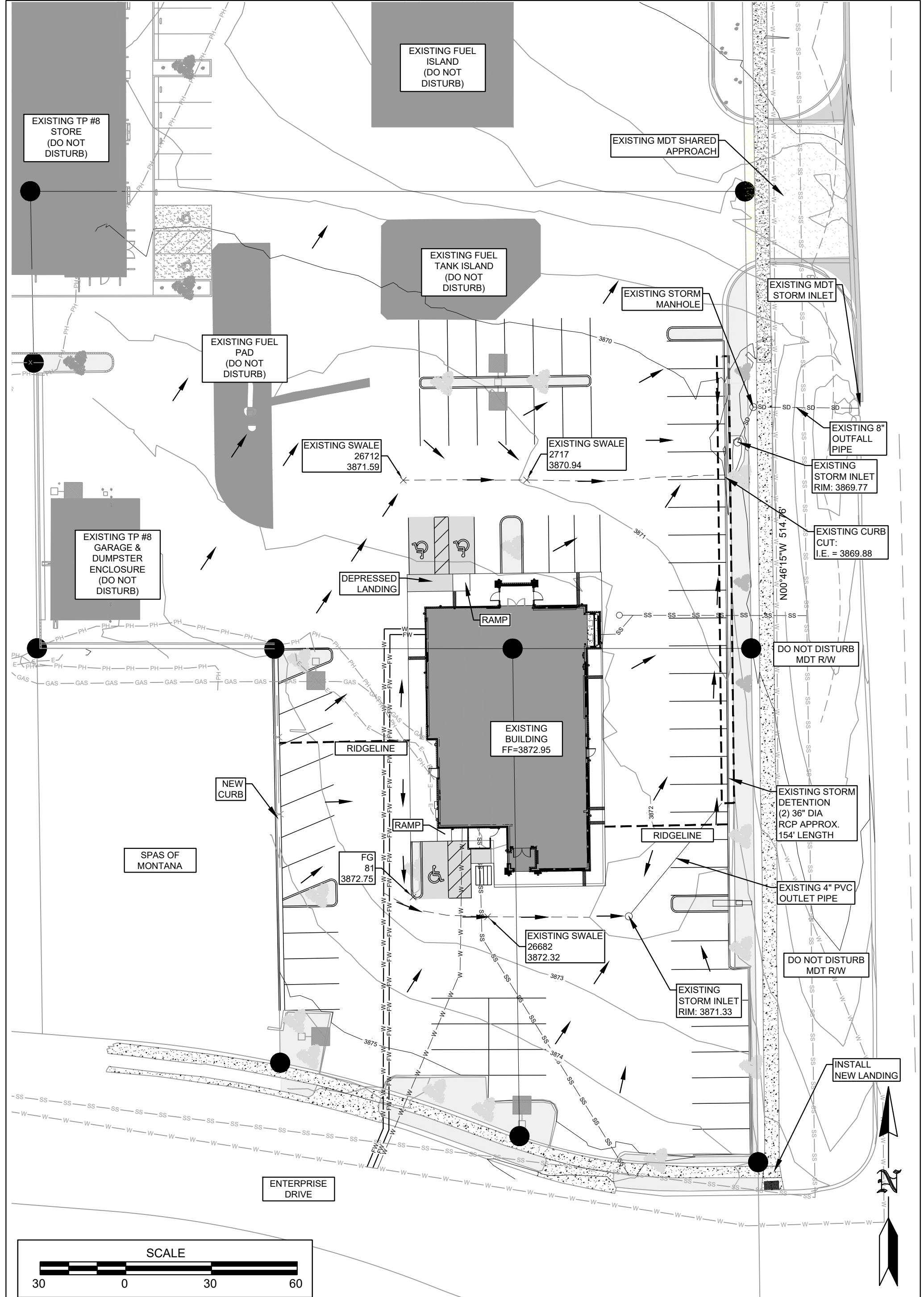



Project:
TOWN PUMP #4 CASINO REMODEL
HAGLER WADDELL SUB, S19, T10N, R03W,
BLOCK 1, LOT 7-8 COS 381310
HELENA, MONTANA

Sheet Title:
PRELIMINARY SITE PLAN

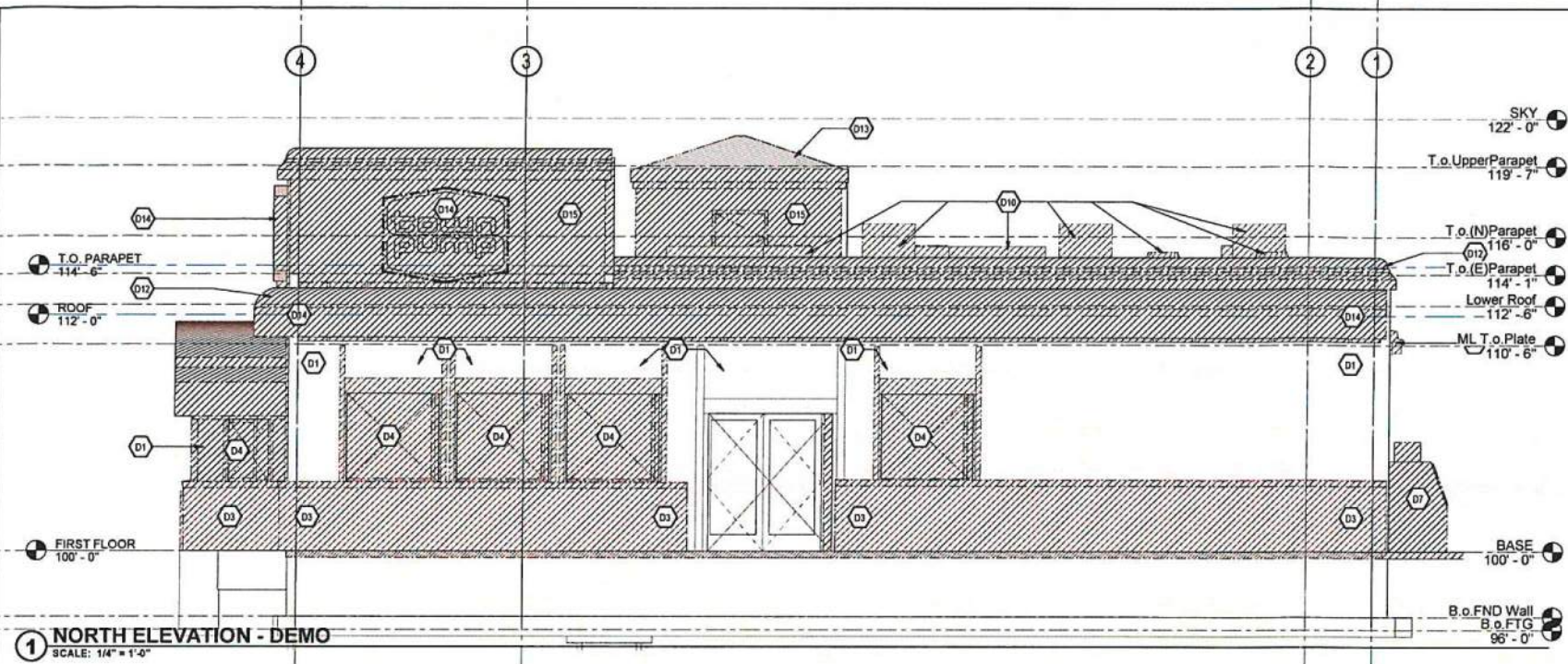
Casne & Associates, Inc.
PO Box 1123
Helena, Montana 59624
(406) 443-1656
ryan@casneinc.com

CASNE
ASSOCIATES
INCORPORATED
Water, Wastewater,
Subdivision Design and
Environmental
Solutions

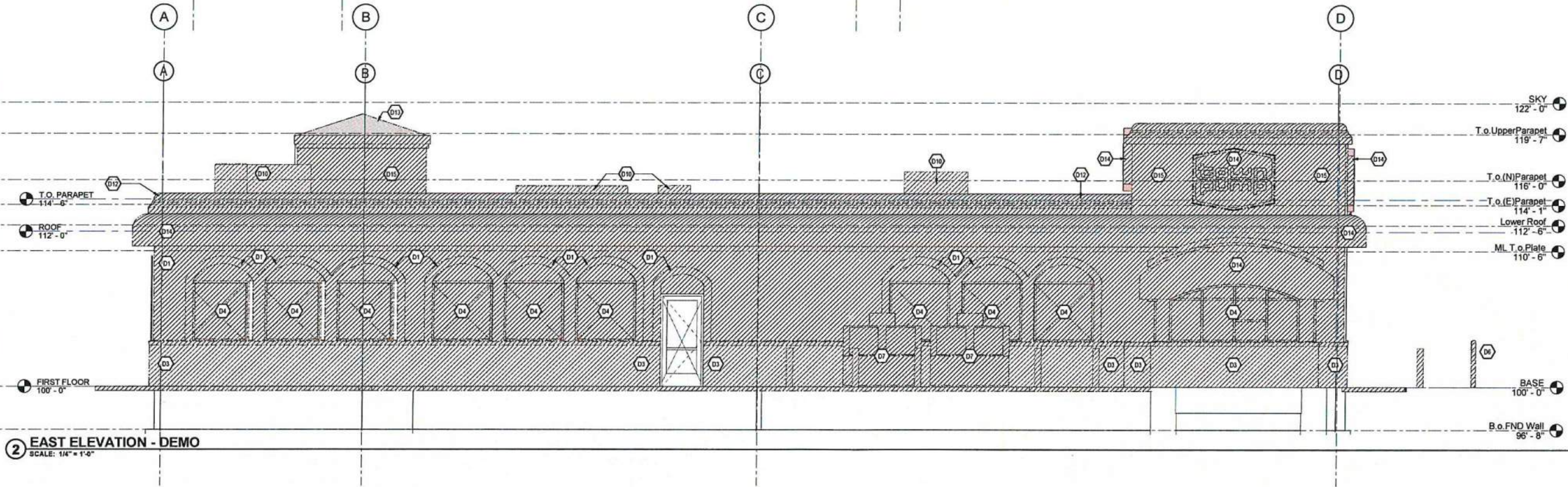


As-Shown	STORM	12/6/2023	<p>Project:</p> <p>TOWN PUMP #4 CASINO REMODEL</p> <p>HAGLER WADDELL SUB, S19, T10N, R03W, BLOCK 1, LOT 7-8 COS 381310</p> <p>HELENA, MONTANA</p>	<p>Sheet Title:</p> <p>PRELIMINARY GRADING & DRAINAGE PLAN WITH EXISTING CONTOURS</p>	<p>Casne & Associates, Inc.</p> <p>PO Box 1123</p> <p>Helena, Montana 59624</p> <p>(406) 443-1656</p> <p>ryan@casneinc.com</p>	<p>CASNE</p>  <p>ASSOCIATES INCORPORATED</p> <p>Water, Wastewater, Subdivision Design and Environmental Solutions</p>
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© 2023 C.W.G. Architects, Inc. All Rights Reserved. Project: Helena #4 Lucky Lil's Remodel. Drawing: Demolition - Elevation. Scale: 1/4" = 1'-0".



1 NORTH ELEVATION - DEMO
SCALE: 1/4" = 1'-0"



2 EAST ELEVATION - DEMO
SCALE: 1/4" = 1'-0"

DEMOLITION GENERAL NOTES

- INDICATES DEMOLISHED ITEM
- PORTIONS OF THE BUILDING TO REMAIN OPEN TO THE PUBLIC AND IN OPERATION AT ALL TIMES
- CONTRACTOR TO COORDINATE WITH OWNER FOR SEQUENCING AND SCHEDULING OF DEMOLITION TO MINIMIZE IMPACT TO BUSINESS OPERATIONS
- ALL INTERRUPTIONS TO EXISTING SERVICES AND OPERATIONS WILL BE MINIMAL AND AVOIDED WHENEVER POSSIBLE IF UNAVOIDABLE. STOPPAGE TO EXISTING SERVICE TO BE COORDINATED WITH THE OWNER'S REPRESENTATIVE OR STORE MANAGER AT LEAST ONE WEEK PRIOR TO INTERRUPTION
- ANY UTILITIES SHOWN ARE FOR REFERENCE ONLY. CONTRACTOR IS RESPONSIBLE FOR LOCATION AND IDENTIFICATION OF ALL EXISTING UTILITIES
- CONTRACTOR TO PROVIDE ALL TEMPORARY PARTITIONS AND OTHER SYSTEMS TO CONTROL THE SPREAD OF CONSTRUCTION DEBRIS AND DUST
- CONTRACTOR TO PROVIDE ALL REQUIRED TEMPORARY SHORING AND BRACING
- CONTRACTOR TO PROTECT ALL FINISHES TO REMAIN
- SEE STRUCTURAL, MECHANICAL, AND ELECTRICAL DRAWINGS FOR ADDITIONAL DEMOLITION ITEMS
- WHERE EXISTING ITEMS ARE REMOVED FROM EXISTING WALLS, AND EXISTING FINISH TO REMAIN PATCH, REPAIR AND PAINT AS REQUIRED FOR FINISHED AND COMPLETED CONSTRUCTION
- EXISTING EQUIPMENT TO BE REMOVED BY OTHERS PRIOR TO DEMOLITION AND REMODELING
- CONTRACTOR TO BLOCK OFF HVAC SYSTEM AS REQUIRED TO PREVENT DUST INFILTRATION INTO OCCUPIED SPACES
- MAINTAIN UNOBSTRUCTED PATHS TO BUILDING EXITS DURING DEMOLITION AND REMODELING. AT ALL TIMES DISPOSE OF ALL DEBRIS OFF-SITE
- SIGNS ARE REMOVED BY OTHERS, COORDINATE WITH OWNER REPRESENTATIVE

DEMOLITION EXTERIOR ELEVATION NOTES

- D1 REMOVE EXISTING EIFS TO PLYWOOD SHEATHING, PREP FOR NEW FINISHES
- D2 REMOVE EXISTING DOWNSPOUT
- D3 REMOVE EXISTING BRICK VENEER TO PLYWOOD SHEATHING, PREP FOR NEW FINISHES
- D4 REMOVE EXISTING WINDOW AND FRAME, PREP OPENING TO BE INFILL TO MATCH EXISTING WALL
- D5 REMOVE EXISTING DOOR AND FRAME, PREP OPENING TO BE INFILL TO MATCH EXISTING WALL
- D6 REMOVE EXISTING BOLLARD
- D7 EXISTING EQUIPMENT REMOVED BY OTHERS, COORDINATE WITH OWNER
- D8 EXISTING CARBONIZER FILL STATION, PROTECT AND MAINTAIN, TEMPORARY DISCONNECT WHILE INSTALLING SIGING
- D9 REMOVE EXISTING ELECTRICAL EQUIPMENT, SEE ELECTRICAL DRAWINGS
- D10 REMOVE EXISTING MECHANICAL EQUIPMENT, SEE MECHANICAL DRAWINGS
- D11 REMOVE EXISTING EXTERIOR LIGHTS, SEE ELECTRICAL DRAWINGS
- D12 REMOVE EXISTING PARAPET CAP
- D13 REMOVE EXISTING METAL ROOM
- D14 EXISTING SIGNAGE REMOVED BY OTHERS, COORDINATE WITH OWNER
- D15 REMOVE EXISTING WALL
- D16 REMOVE EXISTING VENT COVERS, INFILL OPENINGS TO MATCH EXISTING WALL

COORDINATION NOTE
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CWG
Architecture
Interior

CWG

600 Power St.
Helena, MT 59604
cwg@cwg-architects.com
(409) 443-2340
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REVISIONS	
#	DATE

TOWN PUMP, INC.

HELENA 4 RE2 LLC
HELENA #4 LUCKY LIL'S REMODEL
1150 ENTERPRISE DR. HELENA, MONTANA
BUTTE, MONTANA 59702

600 S. MAIN
P.O. BOX 6000
BUTTE, MONTANA 59702

4182-46-07
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APPROVED CWG
DATE 10.30.2023
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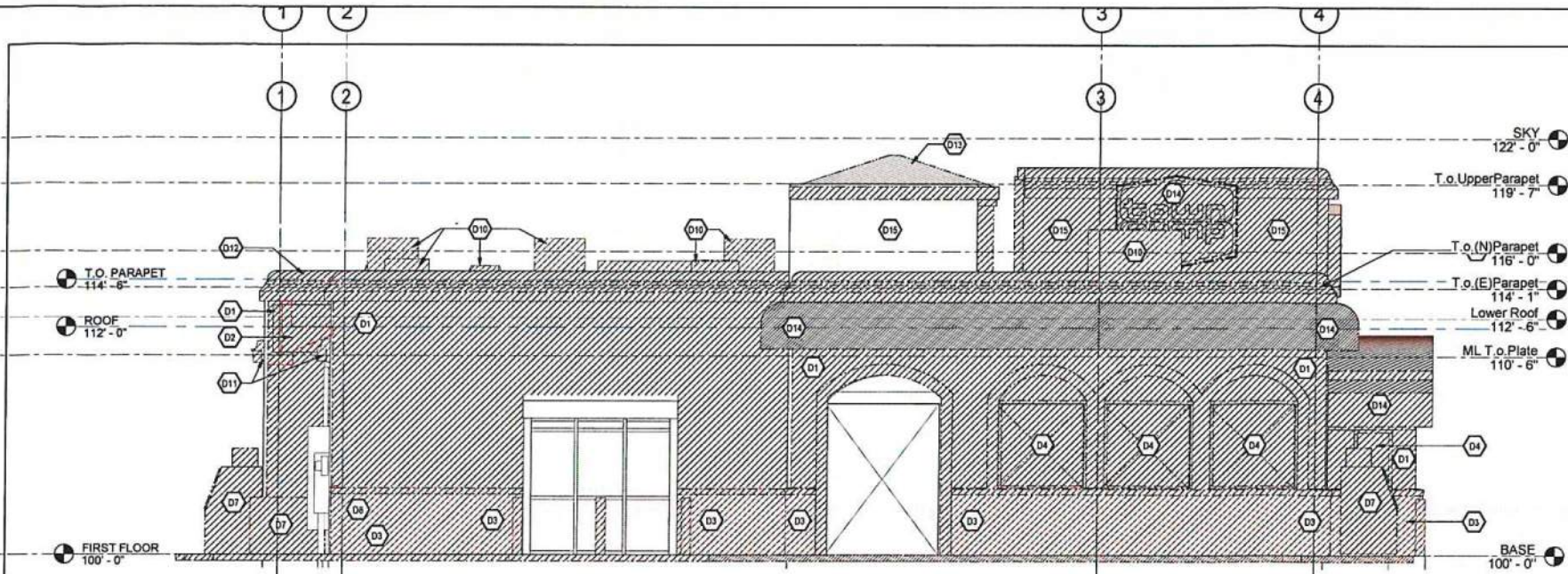
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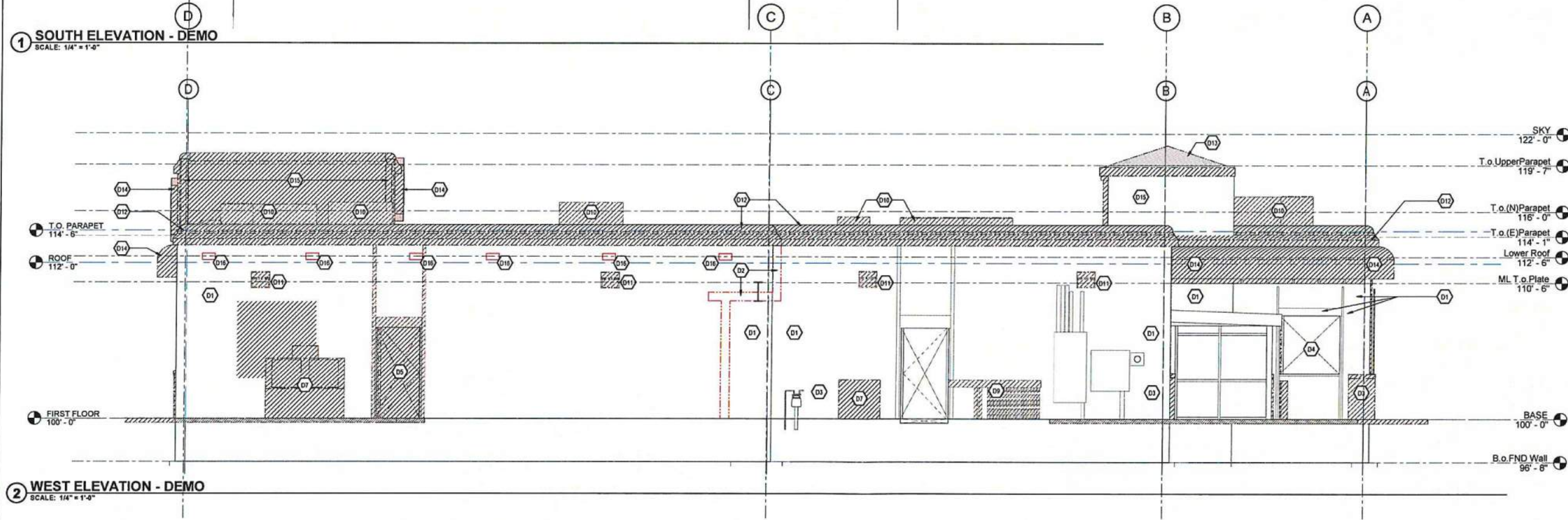
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CWG
Architecture
Interior
600 Power St.
P.O. Box 6000
Butte, MT 59702
Tel: 409-443-2340
Fax: 409-443-2340
cwg@cwgaarchitects.com
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REVISIONS	
#	DATE



1 SOUTH ELEVATION - DEMO
SCALE: 1/4" = 1'-0"



2 WEST ELEVATION - DEMO
SCALE: 1/4" = 1'-0"

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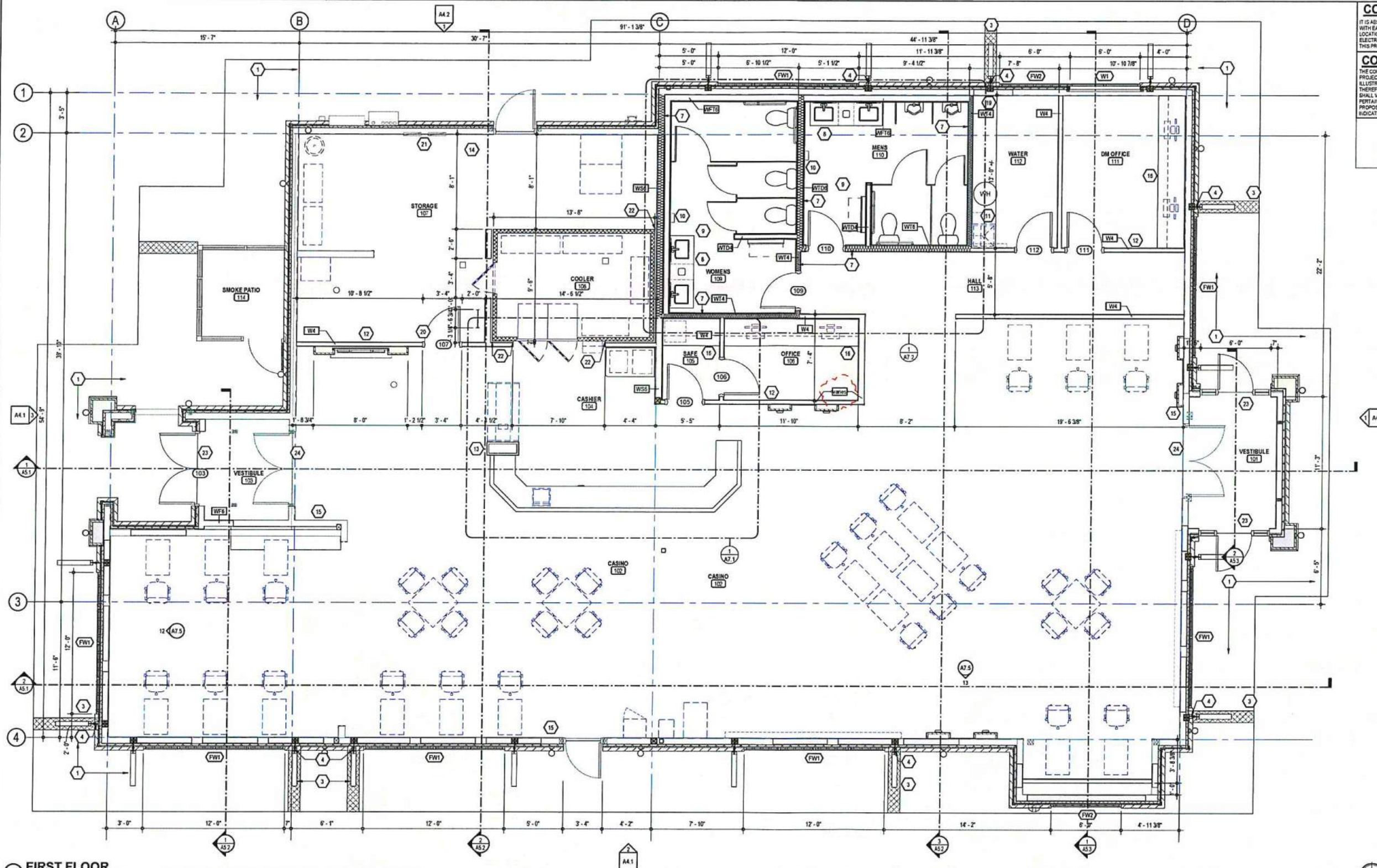
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TOWN PUMP, INC.
HELENA 4 RE2 LLC
HELENA #4 LUCKY LIL'S REMODEL
1150 ENTERPRISE DR. HELENA, MONTANA
BUILDING ELEVATION DEMOLITION

600 S. MAIN
P.O. BOX 6000
BUTTE, MONTANA 59702


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DATE 10/30/2023
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1 FIRST FLOOR
SCALE: 1/4" = 1'-0"

SCALE: 1/4" = 1'-0"

FLOOR PLAN NOTES



SOUND BATT INSULATED WALL

GENERAL NOTES

- REFERENCE EXISTING CONCRETE FLOOR LINE ELEVATION 100'-0"
- SEE CIVIL DRAWINGS FOR SIDEWALK ELEVATIONS
- SEE DRAWINGS EQ1.1 FOR EQUIPMENT LAYOUTS
- SEE STRUCTURAL DRAWINGS FOR LOCATIONS OF SHEAR WALLS AND SHEAR WALL TIEDOWNS
- SEE STRUCTURE, MECHANICAL, ELECTRICAL, AND FIRE FOR EXTENTS OF MODIFICATIONS

DIMENSION NOTES:

- GRID LINES ARE TO INTERIOR FACE OF WALL STUDS OR COLUMN CENTERLINE UNLESS NOTED OTHERWISE
- DIMENSIONS ARE TO FACE OF STUDS OR COLUMN CENTERLINE UNLESS NOTED OTHERWISE
- DOOR AND WINDOW OPENINGS ARE DIMENSIONED TO ROUGH OPENING UNLESS NOTED OTHERWISE
- DOOR OPENINGS NOT DIMENSIONED ON THE PLAN SHALL BE LOCATED 4" FROM THE CORNER OF THE ROOM TO THE ROUGH OPENING OF THE DOOR

- 1 VERIFY LOCATIONS OF SIDEWALKS WITH CIVIL
- 2 VERIFY LOCATIONS OF BOLLARDS WITH CIVIL, PAINT
- 3 TRENCH DRAIN,
- 4 SEAMLESS DOWNSPOUT TO TRENCH DRAIN, SEE CIVIL.
- 5 HOSE BIB, SEE MECHANICAL
- 6 FIRE DEPARTMENT CONNECTION, SEE FIRE PROTECTION
- 7 PROVIDE FULL HEIGHT SOUND BATT INSULATION WHERE DRAWN ON PLANS
- 8 LAVATORY COUNTER TOP, AND
- 9 SHEATH ALL RESTROOMS FULL HEIGHT OF TILE WITH 5/8" PLYWOOD INSTALLED BENEATH CEMENT TILE BACKER BOARD TO ALLOW ATTACHMENT OF TOILET ACCESSORIES

- | | |
|----|--|
| 10 | PAPER TOWEL DISPENSER, OWNER FURNISHED, CONTRACTOR INSTALLED |
| 11 | FRP AROUND MAP SINK |
| 12 | 2) COAT HOOKS FOR EMPLOYEE COAT STORAGE. COORDINATE LOCATION WITH OWNER AND PROVIDE BLOCKING IN WALLS AS REQUIRED |
| 13 | FOLLOW PLANS FOR ALL MECHANICAL, ELECTRICAL, AND EQUIPMENT CHASES. VERIFY WITH MECHANICAL AND ELECTRICAL DRAWINGS |
| 14 | FIRE EXTINGUISHER, FURNISHED AND INSTALLED BY MECHANICAL CONTRACTOR. SEE MECHANICAL PLANS AND SPECIFICATIONS FOR MOUNTING |
| 15 | RECESSED CABINET AND FIRE EXTINGUISHER, FURNISHED AND INSTALLED BY MECHANICAL CONTRACTOR. SEE MECHANICAL PLANS AND SPECIFICATIONS FOR MOUNTING |
| 16 | COUNTER WITH SHELVING, SEE 4 / A12 |
| 17 | FLOOR SINK, SEE MECHANICAL, SEE 2 / A12 |
| 18 | FLOOR DRAIN OR CLEANOUT, SEE MECHANICAL, SEE 1 / A12 |

- | | |
|----|---|
| 19 | FIRE SPRINKLER RISER, SEE FIRE PROTECTION |
| 20 | LADDER TO ROOF, SEE 4 / A5.2 |
| 21 | ELECTRICAL PANELS, SEE ELECTRICAL |
| 22 | PRIE FINISHED METAL TRIM BY COOLER MANUFACTURER |
| 23 | GLAZING IN THIS DOOR OR WINDOW TO BE GREYLITE 2, SEE SPECIFICATIONS |
| 24 | INSTALL GREYLITE 2 FILM TO EXISTING DOOR GLAZING |

COORDINATION NOTE

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CWG
Architecture
+
Interior
650 Power St.
P.O. Box 1198
Helena, MT 59624
cwg@cwg-architects.com
(406)443-2340
Viewy-Greif, Inc.



REVISIONS

[illegible]

HELENA 4 RE2 LLC
HELENA #4 LUCKY LIL'S REMODEL
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FLOOR PLANS

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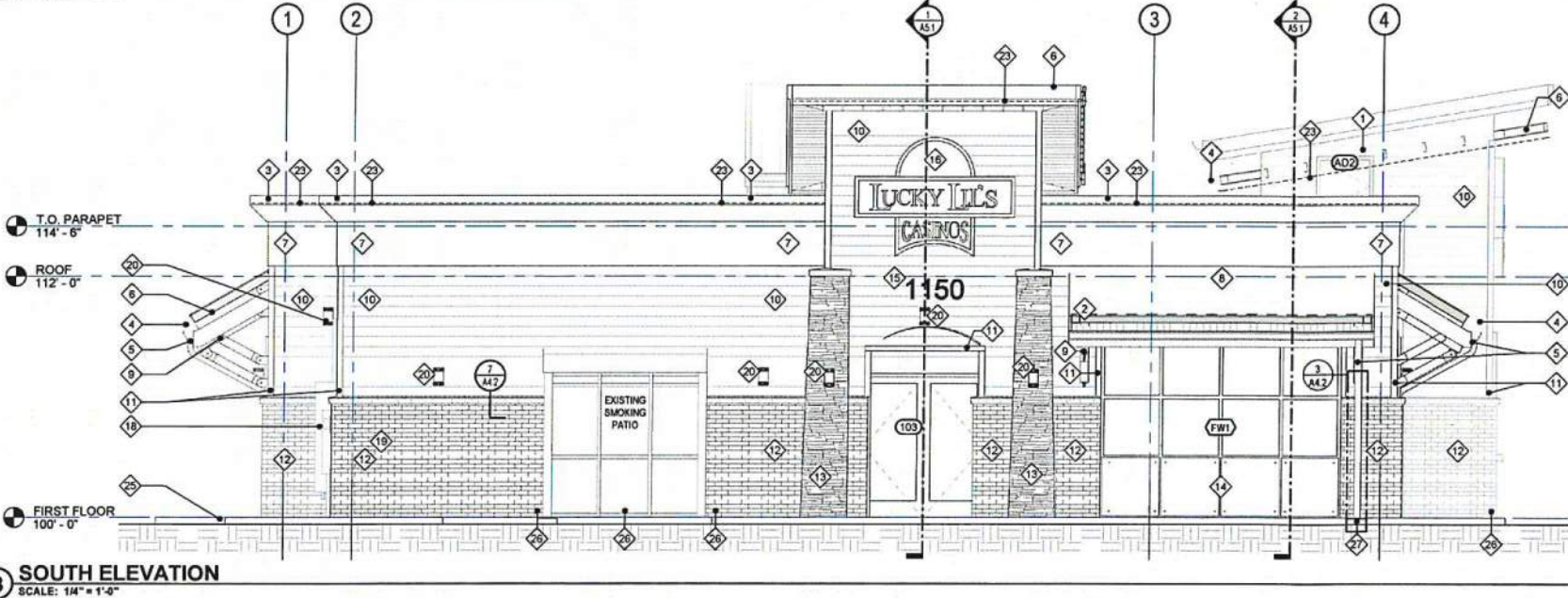
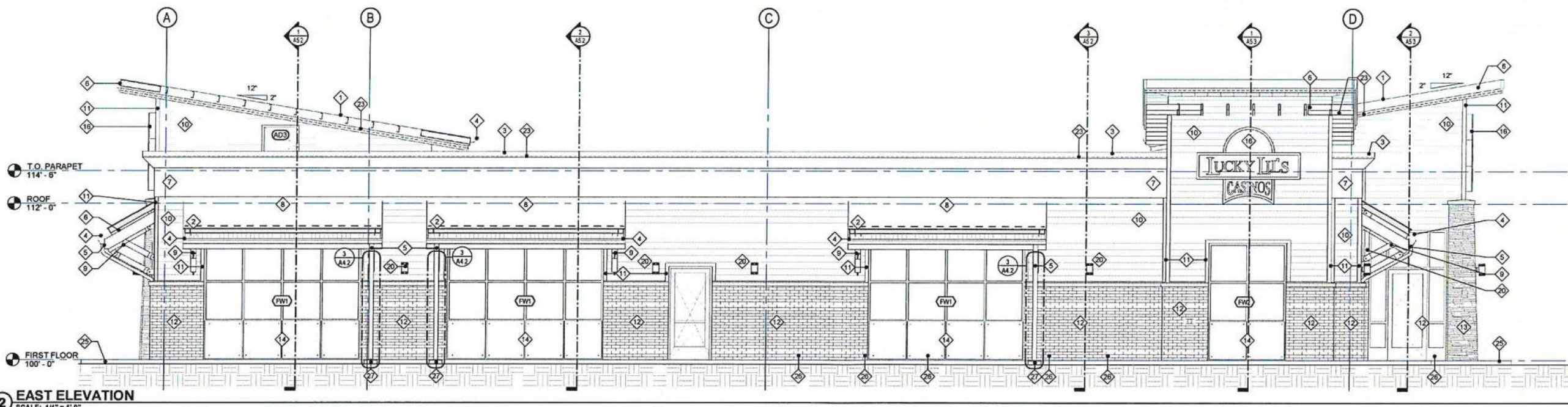
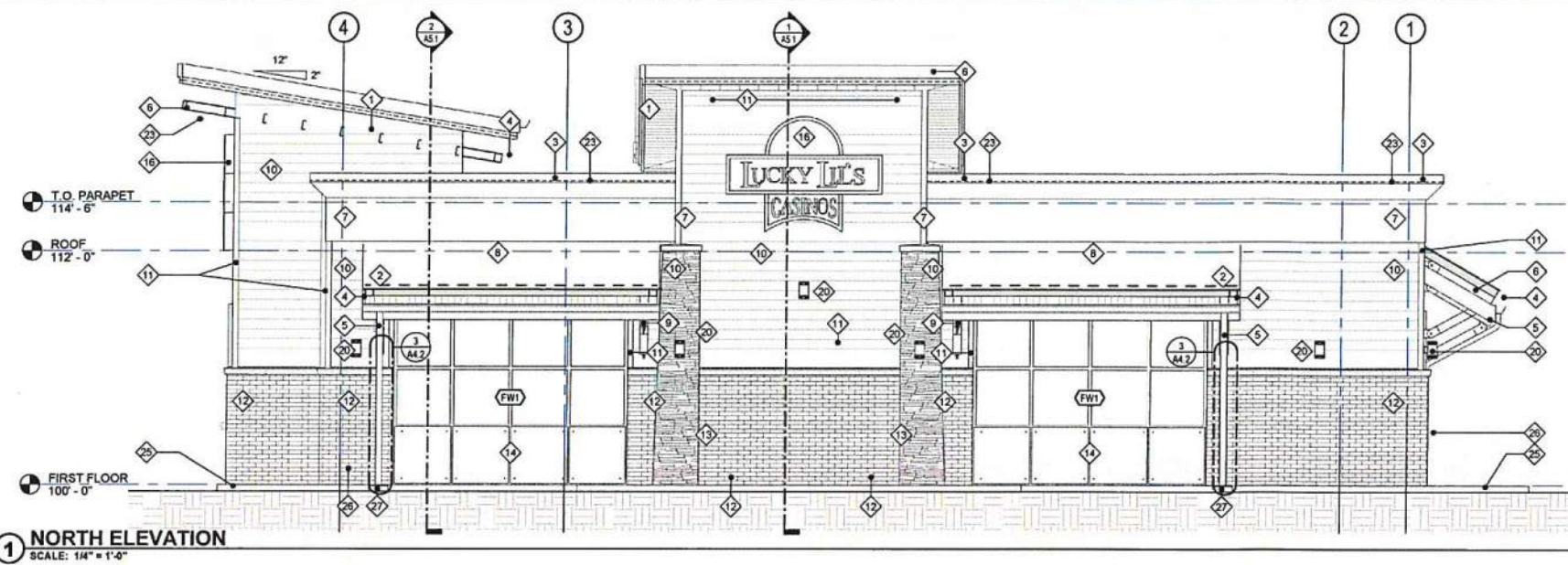
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DATE	10.30.2023
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EXTERIOR FINISH LEGEND	
GENERAL NOTES: <ul style="list-style-type: none">EXTERIOR MATERIALS MARKED WITH THE SYMBOL REFER TO MATERIALS LISTED BELOW, SEE EXTERIOR ELEVATIONS FOR LOCATIONS.SEE SPECIFICATIONS FOR FULL DESCRIPTION OF MATERIALS.SIGNAGE FURNISHED AND INSTALLED BY OTHERS.FASCIA AND CORNICE FURNISHED AND INSTALLED BY OTHERS.	
1 PREFINISHED STANDING SEAM METAL ROOFING PANELS, COLOR COPPER	15 BUILDING NUMBER, SEE SPECIFICATION
2 SNOW GUARD, COLOR TO MATCH ROOF, SEE 7 / A3.2	16 SIGNAGE, BY OTHERS
3 PREFINISHED METAL PARAPET CAP, COLOR BLACK, SEE 5 / A3.2 AND SEE 4 / A3.2	17 BIRD NETTING, SEE 10 / A3.2
4 PREFINISHED METAL SEAMLESS GUTTER WITH 3/4\" PRE-FINISHED SEAMLESS DOWNSPOUT, COLOR TO MATCH ROOF, SEE 1 / A3.2	18 ELECTRICAL MDP, SEE ELECTRICAL AND SEE 9 / A4.2
5 3/4\" PREFINISHED SEAMLESS DOWNSPOUT, COLOR TO MATCH ROOF, SEE 4 / A4.2	19 CARBONIZER FILL STATION
6 PREFINISHED METAL FASCIA, COLOR TO MATCH ROOF	20 EXTERIOR WALL MOUNTED LIGHT, SEE ELECTRICAL
7 PREFINISHED METAL PANELS, COLOR COPPER PENNY, SEE 5 / A3.2	21 HOSE BIB, SEE MECHANICAL
8 PREFINISHED CORRUGATED METAL PANELS, COLOR COPPER PENNY	22 ROOF DRAIN SPOUT AND OVERFLOW, SEE MECHANICAL
9 AWNING BRACE, SEE 2 / A4.2	23 NEON LIGHTING, BY OTHERS
10 CEMENT BOARD SIDING, COLOR GRANITE PEAK	24 FIRE DEPARTMENT CONNECTION
11 CEMENT BOARD TRIM AND CORNER BOARD, COLOR TO MATCH SIDING	25 SIDEWALK, SEE CIVIL
12 BRICK VENEER WITH ROWLOCK, FOR COLOR SEE SPECIFICATIONS, SEE 7 / A4.2 AND SEE 5 / A4.2	26 BOLLARD, SEE CIVIL AND PAINT
13 STONE VENEER, FOR COLOR SEE SPECIFICATIONS	27 TRENCH DRAIN, SEE CIVIL AND
14 PREFINISHED MAPES PANELS, BEHIND METAL PANEL, SEE WINDOW ELEVATION, NOTES, AND SPECIFICATIONS	

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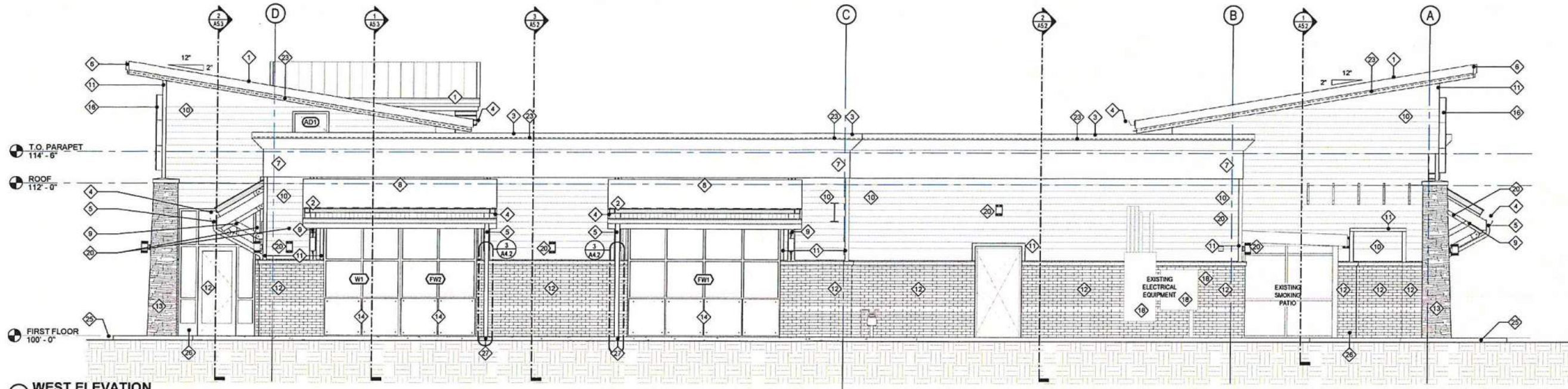


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#	DATE

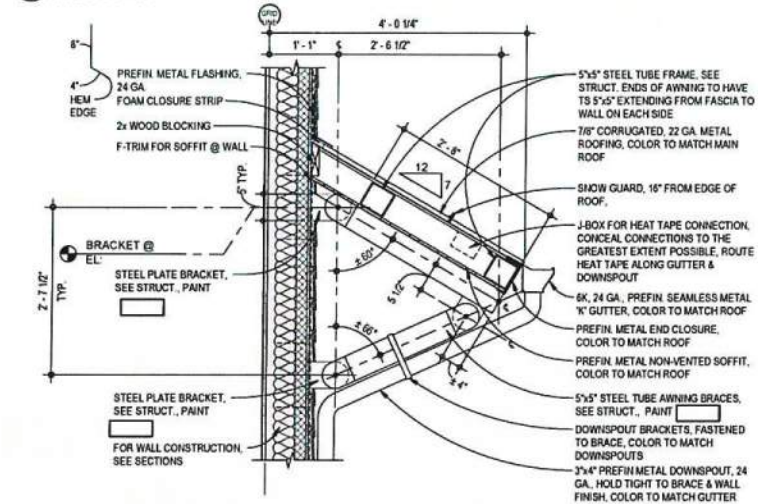
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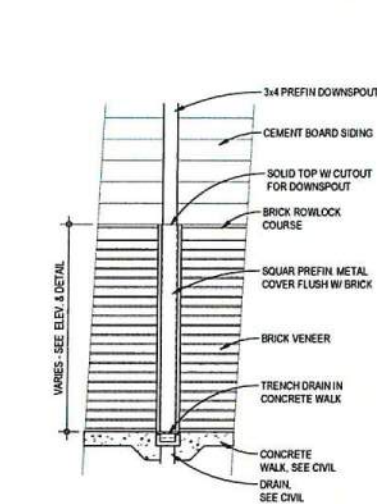
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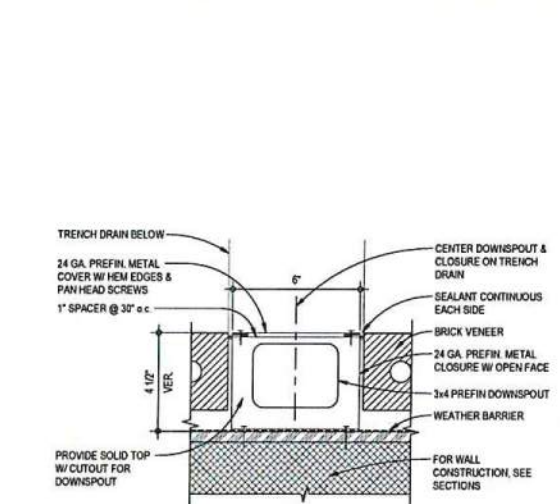
1 WEST ELEVATION
SCALE: 1/4" = 1'-0"



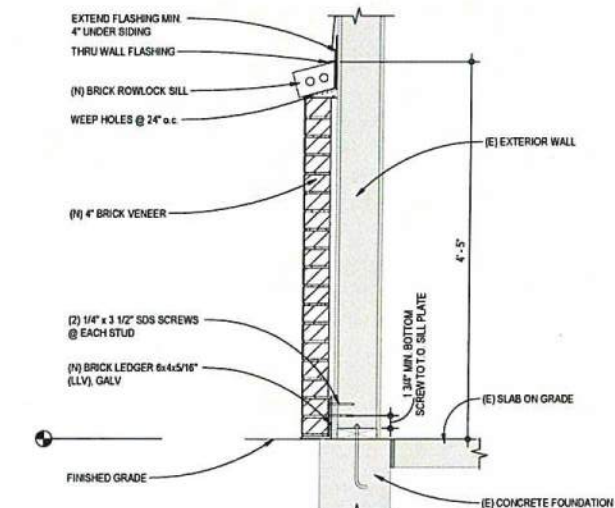
2 AWNING & BRACKET DETAIL
SCALE: 3/4" = 1'-0"



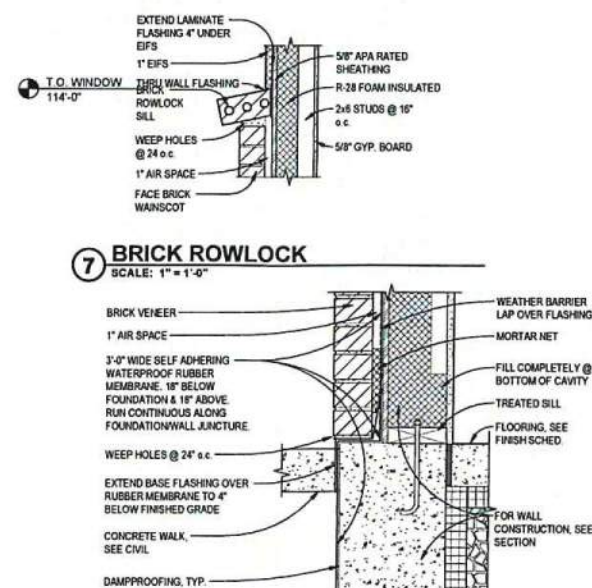
3 DOWNSPOUT @ BRICK ELEV
SCALE: 1/2" = 1'-0"



4 DOWNSPOUT DETAIL @ BRICK
SCALE: 3" = 1'-0"

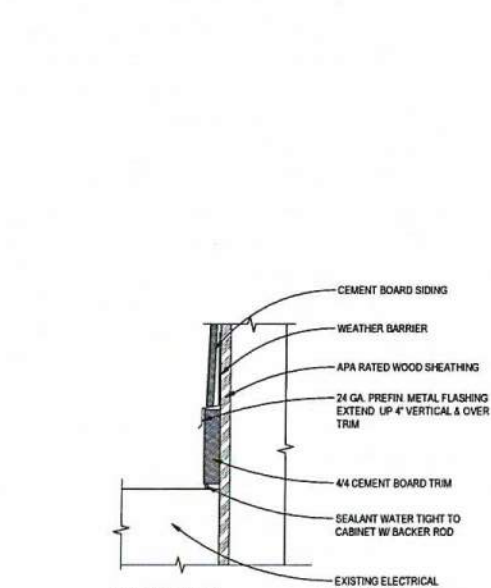


5 NEW BRICK VENEER @ EXISTING
SCALE: 1" = 1'-0"



6 FOUNDATION DETAIL @ WALK
SCALE: 1 1/2" = 1'-0"

EXTERIOR FINISH LEGEND	
GENERAL NOTES: <ul style="list-style-type: none">EXTERIOR MATERIALS MARKED WITH THE SYMBOL REFER TO MATERIALS LISTED BELOW. SEE EXTERIOR ELEVATIONS FOR LOCATIONS.SEE SPECIFICATIONS FOR FULL DESCRIPTION OF MATERIALS.SIGNAGE FURNISHED AND INSTALLED BY OTHERS.FASCIA AND CORNICE FURNISHED AND INSTALLED BY OTHERS.	
1 PREFINISHED STANDING SEAM METAL ROOFING PANELS, COLOR COPPER	15 BUILDING NUMBER, SEE SPECIFICATION
2 SNOW GUARD, COLOR TO MATCH ROOF. SEE 7 / A3.2	16 SIGNAGE, BY OTHERS
3 PREFINISHED METAL PARAPET CAP, COLOR BLACK. SEE 5 / A3.2 AND SEE 4 / A3.2	17 BIRD NETTING, SEE 10 / A3.2
4 PREFINISHED METAL SEAMLESS GUTTER WITH 3/4" PREFINISHED SEAMLESS DOWNSPOUT, COLOR TO MATCH ROOF. SEE 1 / A3.2	18 ELECTRICAL MDP, SEE ELECTRICAL AND SEE 9 / A4.2
5 3/4" PREFINISHED SEAMLESS DOWNSPOUT, COLOR TO MATCH ROOF, SEE 4 / A4.2	19 CARBONIZER FILL STATION
6 PREFINISHED METAL FASCIA, COLOR TO MATCH ROOF	20 EXTERIOR WALL MOUNTED LIGHT, SEE ELECTRICAL
7 PREFINISHED METAL PANELS, COLOR COPPER PENNY, SEE 5 / A3.2	21 HOSE BIB, SEE MECHANICAL
8 PREFINISHED CORRUGATED METAL PANELS, COLOR COPPER PENNY	22 ROOF DRAIN SPOUT AND OVERFLOW, SEE MECHANICAL
9 AWNING BRACE, SEE 2 / A4.2	23 NEON LIGHTING, BY OTHERS
10 CEMENT BOARD SIDING, COLOR GRANITE PEAK	24 FIRE DEPARTMENT CONNECTION
11 CEMENT BOARD TRIM AND CORNER BOARD, COLOR TO MATCH SIDING	25 SIDEWALK, SEE CIVIL
12 BRICK VENEER WITH ROWLOCK, FOR COLOR SEE SPECIFICATIONS, SEE 7 / A4.2 AND SEE 5 / A4.2	26 BOLLARD, SEE CIVIL AND PAINT
13 STONE VENEER, FOR COLOR SEE SPECIFICATIONS	27 TRENCH DRAIN, SEE CIVIL AND
14 PREFINISHED MAPES PANELS, BEHIND METAL PANEL, SEE WINDOW ELEVATION, NOTES, AND SPECIFICATIONS	



9 HEAD DETAIL - ELEC. GEAR
SCALE: 3" = 1'-0"

COGNIZANT NOTE:
THE CONTRACTOR SHALL BE COGNIZANT THAT THIS IS A REMODEL PROJECT AND AS SUCH CERTAIN ITEMS CANNOT BE FULLY ILLUSTRATED FOR EXPLANATION WITHOUT FIELD OBSERVATION. THEREFORE BEFORE SUBMITTING A PROPOSAL, THE CONTRACTOR SHALL VISIT AND EXAMINE THE PROJECT IN EVERY DETAIL AS PERTAINING TO THIS PROJECT AND MAKE ALLOWANCES IN THEIR PROPOSAL FOR ALL CONDITIONS THAT WILL AFFECT THE WORK INDICATED IN THE PROJECT MANUAL AND CONTRACT DOCUMENTS.

COORDINATION NOTE
IT IS ABSOLUTELY NECESSARY THAT ALL TRADES COORDINATE WITH EACH OTHER AND VERIFY THAT THERE ARE NO CONFLICTS IN LOCATION OF DUCTS, CONDUITS, SPRINKLER HEADS, DIFFUSERS, ELECTRICAL BOXES, EQUIPMENT, AND OTHER ITEMS THROUGHOUT THIS PROJECT BEFORE FINAL PLACEMENT OF MATERIALS.

PROGRESS
PRINT NOT FOR
CONSTRUCTION

CWG
Architecture
Interior
650 Power St.
P.O. Box 1188
Helena, Montana 59601
cwg@cwgroup.com
(406)443-2340
© 2023 CWG Architecture, Inc.

REVISIONS	
#	DATE

HELENA 4 RE2 LLC
HELENA #4 LUCKY LIL'S REMODEL
1150 ENTERPRISE DR. HELENA, MONTANA

TOWN PUMP, INC.
600 S. MAIN
P.O. BOX 6000
BUTTE, MONTANA 59702

4182-46-07
DRAWN BY ER
APPROVED CWG
DATE 10.30.2023
A4.2



Kyle Holland, Planner II

Community Development Department

316 North Park Avenue, Room 445

Helena, MT 59623

Phone: 406-447-8492

Fax: 406-447-8460

Email: kholland@helenamt.gov

helenamt.gov

Date: January 25, 2024

To: Mayor Collins and City Commission

Subject: Zoning Commission Conditional Use Permit Recommendation

At the January 9, 2024 Helena Zoning Commission meeting the Commission voted (3:2) to recommend approval of the requested Casino CUP located at 1150 enterprise Drive with the following conditions:

Zoning Commission recommends **Approval** of a resolution granting a Conditional Use Permit to allow a Casino use in a B-2 Zoning District for property legally described as:

A parcel of land located in the NE 1/4 NE 1/4 of Section 19, Township 10 North, Range 3 West, Lewis and Clark County, Helena, Montana, being further described as follows:

Beginning at the NE corner of Section 19, thence S. 04°06'41" W., a distance of 832.98 feet to the NE corner of said tract and also the west R/W of Montana Avenue which is the true point of beginning; thence S. 00°43'00" E., 160.00 feet along the west R/W of Montana Ave.; thence N. 89°59'0" W., 250.00 feet along the North Side of Lots 6, 7, and 8 of the Hagler & Waddell Subdivision; thence N. 00°43'0" W., 160.00 feet along the east side of Lot 5 and along the property line of Circus Twin to the NW corner of said tract; thence S. 89°59'0" E., 250.00 feet along the south side of the Circus Twin property to the true point of beginning, as set out on the Certificate of Survey filed under Doc. No. 515623/T.

And

Lots 7 and 8 in Block 1 of HAGLER & WADELL SUBDIVISION to the City of Helena as shown of plat filed under Document No. 381310, records of Lewis and Clark County, Montana,

With the following conditions:

1. Signs: No signs will be allowed on the west side of the building which faces a residential neighborhood. No "animated signs" as defined in Section 11-23-2 of the Helena City Code will be used as exterior signs. All signs will otherwise comply with the Helena City Code sign requirements.
2. Adoption and Use of Written Policy on Alcohol and Gaming: If any alcohol is sold on the premises and if gaming machines are utilized on the premises, the owner of the alcohol and gambling licenses will require adoption and use of a written policy dealing with the restriction of alcohol sales to minors and restrictions on gambling by minors, all in accordance with the applicable state and federal laws. The owner of the alcohol and gambling licenses will also require that its employees receive appropriate training regarding such policies.
3. Sidewalk Improvements: All sidewalks within the public right-of-way, including drive approaches, ADA ramps, and walkways, must be brought into compliance with ADA/PROWAG and City Engineering Standards prior to building occupancy.

Sincerely,

Kyle Holland, Planner II

Community Development Department

City-County Building

316 N. Park Ave, Rm 403

Helena, MT 59623

Customer Ad Proof

102-60120441

CITY OF HELENA

Order Nbr 183210

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	65.00
City St Zip	HELENA MT 59601	Amount Paid	0.00
Phone	4064478417	Amount Due	65.00
Fax			
Section	Legal	Start/End Dates	01/27/2024 - 01/27/2024
SubSection		Insertions	1
Category	0701 Legals Helena	Size	104
Ad Key	183210-1	Salesperson(s)	HEL Legals
Keywords	City Commission Legal Ad 1-27-2024	Taken By	Kami Terrell
Notes			

Ad Proof

NOTICE OF PUBLIC HEARING

The Helena City Commission will hold public hearings on Monday, February 12, 2024, at 6pm in person in the Commission Chambers, Rm 330, 316 N Park Ave, and via the ZOOM platform. The meeting will serve to consider the following proposal:

To consider a Resolution granting a Conditional Use Permit to allow Casino use in the B-2 Zoning District for a property legally described as:

A parcel of land located in the NE 1/4 NE 1/4 of Section 19, Township 10 North, Range 3 West, Lewis and Clark County, Helena, Montana, being further described as follows: Beginning at the NE corner of Section 19, thence S. 04°06'41" W., a distance of 832.98 feet to the NE corner of said tract and also the west R/W of Montana Avenue which is the true point of beginning; thence S. 00°43'00" E., 160.00 feet along the west R/W of Montana Ave.; thence N. 89°59'0" W., 250.00 feet along the North Side of Lots 6, 7, and 8 of the Hagler & Waddell Subdivision; thence N. 00°43'0" W., 160.00 feet along the east side of Lot 5 and along the property line of Circus Twin to the NW corner of said tract; thence S. 89°59'0" E., 250.00 feet along the south side of the Circus Twin property to the true point of beginning, as set out on the Certificate of Survey filed under Doc. No. 515623/T.

And

Lots 7 and 8 in Block 1 of HAGLER & WADELL SUBDIVISION to the City of Helena as shown of plat filed under Document No. 381310, records of Lewis and Clark County, Montana. This property is located at 1150 Enterprise Drive. This meeting can be accessed via the online meeting platform Zoom at:

<https://us06web.zoom.us/j/85490886726>

Meeting ID: 854 9088 6726

Dial in at 1(346) 248-7799, or find your local number at: <https://zoom.us/j/85490886726>

Public comment will be taken up to and at the above meeting. If you wish to submit written

comments prior to the meeting please send them in via email to kholland@helenamt.gov or mail to Kyle Holland, Community Development Department, Room 445, 316 N. Park Ave, Helena MT, 59623. For any questions, please call 406-447-8492.

Dannai Clayborn

City Clerk

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: Phone: (406) 447- 8490; TTY Relay Service 1-800-253-4091 or 711; Email: Citycommunitydevelopment@helenamt.gov; Mailing Address & Physical Location: 316 North Park, Avenue, Room 445, Helena, MT 59623.

January 27, 2024 183210 MNAXLP

*** Proof of Publication ***

HELENA INDEPENDENT RECORD
2222 Washington St
Helena, MT 59602
Ph: (406) 447-4000

CITY OF HELENA
Sheila Danielson, Finance
316 N PARK AVE RM 320
HELENA MT 59601

ORDER NUMBER 180872

The undersigned, being duly sworn, deposes and says. That she is the principal clerk of The Helena Independent Record, a newspaper of general circulation published daily in the City of Helena, in the County of Lewis & Clark, State of Montana, and has charge of the Advertisements thereof.

Mark below if certification for the State of Montana
I hereby certify that I have read sec. 18-7-204 and 18-7-205, MCA, and subsequent revisions, and declare that the price or rate charged the State of Montana for the publication for which claim is made in printed copy in the amount of \$_____ is not in excess of the minimum rate charged any other advertiser for publication of advertisement, set in the same size type and published for the same number of insertions, further certify that this claim is correct and just in all respects, and that payment or credit has not been received.

Mandy Schilling
STATE OF MONTANA
County of Lewis & Clark

On this day of Dec. 24, 2023 before me, the undersigned, a Notary Public for the State of Montana, personally appeared Mandy Schilling known to me to be the person whose name is subscribed to the within instrument and acknowledged to me that he/she executed same. IN WITNESS WHEREOF, I have hereunto set my hand and affixed my notarial seal the day and year first above written.

Section: Legal
Category: 0701 Legals Helena
PUBLISHED ON: 12/23/2023

TOTAL AD COST: 65.00

FILED ON: 12/26/2023

NOTARY PUBLIC for the State of Montana
Residing at Billings, MT

My commission expires: 8/31/2025

NOTICE OF PUBLIC HEARING

The Helena Zoning Commission will hold public hearings on Tuesday, January 9, 2024, at 6pm in person in the Commission Chambers, Rm 330, 316 N Park Ave, and via the ZOOM platform. The meeting will serve to consider the following proposal:

To consider a Resolution granting a Conditional Use Permit to allow Casino use in the B-2 Zoning District for a property legally described as:

A parcel of land located in the NE 1/4 NE 1/4 of Section 19, Township 10 North, Range 3 West, Lewis and Clark County, Helena, Montana, being further described as follows: Beginning at the NE corner of Section 19, thence S. 04°06'41" W., a distance of 832.98 feet to the NE corner of said tract and also the west R/W of Montana Avenue which is the true point of beginning; thence S. 00°43'00" E., 160.00 feet along the west R/W of Montana Ave.; thence N. 89°59'0" W., 250.00 feet along the North Side of Lots 6, 7, and 8 of the Hagler & Waddell Subdivision; thence N. 00°43'0" W., 160.00 feet along the east side of Lot 5 and along the property line of Circus Twin to the NW corner of said tract; thence S. 89°59'0" E., 250.00 feet along the south side of the Circus Twin property to the true point of beginning, as set out on the Certificate of Survey filed under Doc. No. 515623/T.

And
Lots 7 and 8 in Block 1 of HAGLER & WADELL SUBDIVISION to the City of Helena as shown of plat filed under Document No. 381310, records of Lewis and Clark County, Montana.

This property is located at 1150 Enterprise Drive.
This meeting can be accessed via the online meeting platform Zoom at:

<https://zoom.us/j/92989300533>

Meeting ID: 929 8930 0533

Dial in at 1(346) 248-7799, or find your local number at: <https://zoom.us/j/92989300533>

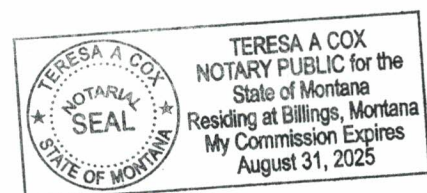
Public comment will be taken up to and at the above meeting. If you wish to submit written comments prior to the meeting please send them in via email to kholland@helenamt.gov or mail to Kyle Holland, Community Development Department, Room 445, 316 N. Park Ave, Helena MT, 59623. For any questions, please call 406-447-8492.

Rebecca Harbage

Chair, City of Helena Zoning Commission

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December 23, 2023 180872 MNAXLP



RESOLUTIONS OF THE CITY OF HELENA, MONTANA

RESOLUTION NO. _____

A RESOLUTION GRANTING A CONDITIONAL USE PERMIT TO ALLOW A CASINO USE IN A B-2 ZONING DISTRICT IN THE CITY OF HELENA, MONTANA

WHEREAS, the Helena City Commission has before it a request to grant a conditional use permit to allow a Casino in a B-2 Zoning District, for a property with the street address of 1150 Enterprise Drive, legally described as:

A parcel of land located in the NE 1/4 NE 1/4 of Section 19, Township 10 North, Range 3 West, Lewis and Clark County, Helena, Montana, being further described as follows:

Beginning at the NE corner of Section 19, thence S. 04°06'41" W., a distance of 832.98 feet to the NE corner of said tract and also the west R/W of Montana Avenue which is the true point of beginning; thence S. 00°43'00" E., 160.00 feet along the west R/W of Montana Ave.; thence N. 89°59'0" W., 250.00 feet along the North Side of Lots 6, 7, and 8 of the Hagler & Waddell Subdivision; thence N. 00°43'0" W., 160.00 feet along the east side of Lot 5 and along the property line of Circus Twin to the NW corner of said tract; thence S. 89°59'0" E., 250.00 feet along the south side of the Circus Twin property to the true point of beginning, as set out on the Certificate of Survey filed under Doc. No. 515623/T.

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

And

Lots 7 and 8 in Block 1 of HAGLER & WADELL SUBDIVISION to the City of Helena as shown on the plat filed under Document No. 381310, records of Lewis and Clark County, Montana;

WHEREAS, the Zoning Commission of the City of Helena, Montana, held a scheduled public hearing on the conditional use permit application related to the above-mentioned property on January 9, 2024 to gather facts and information from all interested parties as contemplated by Helena City Code § 11-3-6;

WHEREAS, the Zoning Commission has recommended that the Helena City Commission approve the conditional use permit with the following conditions:

1. Signs: No signs will be allowed on the west side of the building which faces a residential neighborhood. No "animated signs" as defined in Section 11-23-2 of the Helena City Code will be used as exterior signs. All signs will otherwise comply with the Helena City Code sign requirements.
2. Adoption and Use of Written Policy on Alcohol and Gaming:
If any alcohol is sold on the premises and if gaming machines are utilized on the premises, the owner of the alcohol and gambling licenses will require adoption and use

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

of a written policy dealing with the restriction of alcohol sales to minors and restrictions on gambling by minors, all in accordance with the applicable state and federal laws. The owner of the alcohol and gambling licenses will also require that its employees receive appropriate training regarding such policies.

3. Sidewalk Improvements: All sidewalks within the public right-of-way, including drive approaches, ADA ramps, and walkways, must be brought into compliance with ADA/PROWAG and City Engineering Standards prior to building occupancy.

WHEREAS, a public hearing was held on February 12, 2024, 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/85490886726> as contemplated by Helena City Code § 11-3-7; and

WHEREAS, the City Commission has considered the information contained in the application, the information presented at said public hearing, the Zoning Commission's recommendation, and whether the proposed conditional use meets the requirements of Helena's City Code § 11-3-4A1 and A2, by weighing and balancing the following factors, as set forth in Helena City Code § 11-3-4B:

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

1. Location, character, and natural features of the subject property as it currently exists;
2. Type and size of the proposed structure and improvements and their relative location on the subject property;
3. Historical uses, established use patterns, and recent changes and trends in the neighborhood;
4. Conformity of the proposed use with the neighborhood plan, if one has been adopted;
5. Current and proposed pedestrian, vehicular, and bicycle traffic including ingress and egress, circulation, and parking;
6. Whether the use is consistent with the Helena climate change action plan;
7. Whether the proposal meets the zoning dimensional standards requirements for the zoning district without the need for a variance;
8. Hours of operation;
9. Noise;
10. Glare;
11. Odor; and
12. Expressed public opinion related to factors identified

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

above.

WHEREAS, based on its consideration of all those matters. The Helena City Commission hereby specifically finds as follows:

1. That public hearings have been held by the Zoning Commission and the City Commission after required legal notice has been given, and the public has been given an opportunity to be heard on the matter;
2. That the proposed conditional use, as conditioned, will not adversely impact public health, safety, or general welfare; and
3. That the proposed conditional use, as conditioned, will not adversely impact the peaceful use of existing property or improvements in the vicinity and the zoning district in which the subject property is located.

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

Section 1. A conditional use permit is hereby granted to allow a Casino in a B-2 Zoning District, for a property with the street address of 1150 Enterprise Drive, legally described as:
A parcel of land located in the NE 1/4 NE 1/4 of Section 19, Township 10 North, Range 3 West, Lewis and Clark County, Helena, Montana,

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

being further described as follows:

Beginning at the NE corner of Section 19, thence S. $04^{\circ}06'41''$ W., a distance of 832.98 feet to the NE corner of said tract and also the west R/W of Montana Avenue which is the true point of beginning; thence S. $00^{\circ}43'00''$ E., 160.00 feet along the west R/W of Montana Ave.; thence N. $89^{\circ}59'0''$ W., 250.00 feet along the North Side of Lots 6, 7, and 8 of the Hagler & Waddell Subdivision; thence N. $00^{\circ}43'0''$ W., 160.00 feet along the east side of Lot 5 and along the property line of Circus Twin to the NW corner of said tract; thence S. $89^{\circ}59'0''$ E., 250.00 feet along the south side of the Circus Twin property to the true point of beginning, as set out on the Certificate of Survey filed under Doc. No. 515623/T.

And

Lots 7 and 8 in Block 1 of HAGLER & WADELL SUBDIVISION to the City of Helena as shown of plat filed under Document No. 381310, records of Lewis and Clark County, Montana;

Section 2. The City Commission may reconsider the granting of this conditional use permit or place additional conditions if the City becomes aware that the circumstances on the property have changed with respect to the 11-3-4B factors to the extent that they would change the City Commission's findings required by 11-3-4A.

PASSED AND EFFECTIVE BY THE COMMISSION OF THE CITY OF HELENA,

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

MONTANA, THIS 12th DAY OF February, 2024.

MAYOR

ATTEST:

CLERK OF THE COMMISSION