

Vision Program

Fund: 652

	FY 2018 Actual	FY 2019 Actual	FY 2020 Unaudited	FY 2021			Proposed FY 2022 Budget
				Adopted	Amended	Projected	

Revenues

Investment Earnings	819	1,691	1,291	1,000	1,000	200	300
Other Financing Sources / (Uses)	64,180	75,569	62,786	76,820	76,820	74,520	70,316
Other Operating Revenues	64,999	77,260	64,077	77,820	77,820	74,720	70,616
Total Revenues	64,999	77,260	64,077	77,820	77,820	74,720	70,616

Expenditures

Purchased Services	10,634	12,081	11,592	12,700	12,700	12,000	12,500
Fixed Charges	51,258	46,192	45,007	50,000	50,000	55,000	55,000
Maintenance & Operating	61,892	58,273	56,599	62,700	62,700	67,000	67,500
Total Expenditures	61,892	58,273	56,599	62,700	62,700	67,000	67,500

Revenues Over (Under) Expenditures

	3,107	18,987	7,478	15,120	15,120	7,720	3,116
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Beginning Cash Balance - July 1

	57,241	60,348	79,335	86,813	86,813	86,813	94,533
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Other Cash Sources / (Uses)

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Ending Cash Balance - June 30

	60,348	79,335	86,813	101,933	101,933	94,533	97,649
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Revenues

Investment Earnings

Interest Earnings	819	1,691	1,291	1,000	1,000	200	300
Total Interest Earnings	819	1,691	1,291	1,000	1,000	200	300

Other Financing Sources / (Uses)

City Contributions	26,931	27,853	28,743	31,478	31,478	31,478	29,816
Employee Contributions	17,000	15,501	15,188	19,842	19,842	19,842	17,000
Retiree Contributions	14,418	21,388	12,096	16,500	16,500	16,500	16,500
Other Group Contributions	5,831	10,827	6,760	9,000	9,000	6,700	7,000
Total Other Financing Sources / (Uses)	64,180	75,569	62,786	76,820	76,820	74,520	70,316

TOTAL REVENUE

	64,999	77,260	64,077	77,820	77,820	74,720	70,616
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Fund 652 Vision Program
Dept 1843 Vision Insurance
Activity 505 Insurance

Purchased Services

Non-City Admin Fees	10,634	12,081	11,592	12,700	12,700	12,000	12,500
Total Purchased Services	10,634	12,081	11,592	12,700	12,700	12,000	12,500

Fixed Charges

Medical Claims	51,258	46,192	45,007	50,000	50,000	55,000	55,000
Total Fixed Charges	51,258	46,192	45,007	50,000	50,000	55,000	55,000

Total Vision Insurance

	61,892	58,273	56,599	62,700	62,700	67,000	67,500
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ADOPTING RESOLUTION



City of
Helena

PRELIMINARY
BUDGET

FISCAL YEAR 2022

Annual Budget Resolution - Appendix A
Balances and Changes by Fund
For the Fiscal Year Ending June 30, 2022

		Estimated Beginning Cash Balance	(+) Sources			(-) Uses (Appropriations)			Cash Loans / Adjustments In / (Out)	Estimated Ending Cash Balance
			Revenues	Transfers In	Total Sources	Expenditures	Transfers Out	Total Uses		
100 General Fund										
011	General Government	na	19,287,391	111,598	19,398,989	3,552,727	3,831,651	7,384,378	na	na
012	Police & Court	na	935,700	15,000	950,700	8,378,115	-	8,378,115	na	na
013	Fire Department	na	82,500	911,000	993,500	5,769,070	-	5,769,070	na	na
014	Community Development	na	4,500	-	4,500	850,636	-	850,636	na	na
015	Finance Services	na	1,021,109	-	1,021,109	1,504,324	-	1,504,324	na	na
016	Public Works Administration	na	1,057,537	-	1,057,537	1,670,381	-	1,670,381	na	na
017	Park & Recreation	na	313,915	-	313,915	2,606,248	235,000	2,841,248	na	na
Total General Fund		9,980,524	22,702,652	1,037,598	23,740,250	24,331,501	4,066,651	28,398,152	-	5,322,622
200 Special Revenue Funds										
201	Street & Traffic	4,009,250	8,506,995	9,755	8,516,750	10,611,394	-	10,611,394	-	1,914,606
204	Civic Center Board	3,976	-	-	-	3,976	-	3,976	-	0
211	Civic Center	283,817	591,000	452,750	1,043,750	1,195,238	-	1,195,238	-	132,329
212	Facilities Management	1,115,902	637,939	4,917	642,856	728,357	-	728,357	-	1,030,401
213	Facilities Managemnt-HVCC	26,749	71,040	-	71,040	60,981	-	60,981	-	36,808
214	Neighborhood Center	54,082	31,700	-	31,700	24,157	-	24,157	-	61,625
215	Police Projects & Reimb	34,534	58,000	490	58,490	58,402	-	58,402	-	34,622
217	Law Enforcement Block Grant	120,338	33,000	-	33,000	15,000	15,000	30,000	-	123,338
218	9-1-1 Emergency Program	559,870	951,706	-	951,706	1,029,950	-	1,029,950	-	481,627
219	Support Services Division	623,616	1,612,082	9,216	1,621,298	1,842,540	-	1,842,540	-	402,374
226	CDBG/HOME	5,099	-	-	-	-	-	-	-	5,099
228	Community Renewal	2,627	-	-	-	-	-	-	-	2,627
229	Affordable Housing Trust	1,285,000	-	100,000	100,000	-	-	-	-	1,385,000
233	Public Art Projects	18,082	-	12,000	12,000	12,000	-	12,000	-	18,082
235	Open Space District Maint	405,787	555,850	844	556,694	624,319	-	624,319	-	338,162
237	Urban Forestry	418,974	441,130	1,102	442,232	461,681	-	461,681	-	399,525
238	Loan Repayment	98,591	-	60,000	60,000	-	-	-	(40,000)	118,591
240	Gas Tax	369,715	596,890	-	596,890	580,760	-	580,760	-	385,845
241	Gas Tax HB473	0	662,535	-	662,535	662,535	-	662,535	-	0
245	Storm Water Utility	409,964	2,417,255	2,035	2,419,290	2,558,243	-	2,558,243	-	271,011
246	Watershed Projects	34,170	-	20,121	20,121	22,040	-	22,040	-	32,251
260	Fire Safety Levy	105,021	1,252,500	-	1,252,500	276,100	911,000	1,187,100	-	170,421
029	Lighting Districts - All	562,069	931,010	-	931,010	984,639	-	984,639	-	508,440
Total Special Revenue Funds		10,547,235	19,350,632	673,230	20,023,862	21,752,312	926,000	22,678,312	(40,000)	7,852,786
300 Debt Service Funds										
308	2017 GO Bond-08 Park Ref	556,612	587,750	-	587,750	551,300	-	551,300	-	593,062
340	S I D Revolving	41,226	25	-	25	4,800	-	4,800	-	36,451
Total Debt Service Funds		597,838	587,775	-	587,775	556,100	-	556,100	-	629,513

Annual Budget Resolution - Appendix A
Balances and Changes by Fund
For the Fiscal Year Ending June 30, 2022

	Estimated Beginning Cash Balance	(+) Sources			(-) Uses (Appropriations)			Cash Loans / Adjustments In / (Out)	Estimated Ending Cash Balance
		Revenues	Transfers In	Total Sources	Expenditures	Transfers Out	Total Uses		
400 Capital Project Funds									
406 TIF Railroad District	300,074	186,000	-	186,000	185,600	-	185,600	-	300,474
407 TIF Downtown District	288,664	242,350	-	242,350	242,300	-	242,300	-	288,714
440 Capital Improvements Fund	1,182,139	13,340	2,891,000	2,904,340	2,900,420	-	2,900,420	42,597	1,228,656
441 Parks Improvement	120,098	31,000	-	31,000	21,000	-	21,000	-	130,098
450 Sidewalk Improve/Constrct	0	-	-	-	-	-	-	-	0
Total Capital Project Funds	1,890,975	472,690	2,891,000	3,363,690	3,349,320	-	3,349,320	42,597	1,947,942
500 Enterprise Funds									
503 Building	1,094,044	1,221,421	5,629	1,227,050	1,291,801	-	1,291,801	-	1,029,293
521 Water	3,970,339	9,073,885	12,853	9,086,738	9,060,200	20,000	9,080,200	-	3,976,877
522 Water Service Line	536,282	257,450	-	257,450	-	-	-	(120,000)	673,732
531 Wastewater	2,912,336	5,845,000	8,954	5,853,954	5,364,110	-	5,364,110	-	3,402,180
532 Wastewater Service Line	1,342,124	258,570	-	258,570	-	-	-	(120,000)	1,480,694
541 Solid Waste-Residential	1,368,421	2,181,726	2,550	2,184,276	2,505,588	275,000	2,780,588	-	772,109
542 Solid Waste-Commercial	1,262,662	1,223,750	29,662	1,253,412	1,249,092	-	1,249,092	-	1,266,982
543 Landfill Monitoring District	267,842	141,725	-	141,725	119,373	-	119,373	-	290,194
546 Transfer Station	1,471,706	2,756,865	5,205	2,762,070	2,687,971	27,652	2,715,623	-	1,518,153
547 Recycling	169,998	349,975	276,371	626,346	632,817	-	632,817	-	163,527
551 Parking	48,711	1,997,111	3,457	2,000,568	2,047,802	-	2,047,802	-	1,477
561 Special Charters	39,271	51,000	39	51,039	10,862	40,000	50,862	-	39,448
563 Golf Course	35,395	2,064,811	241,409	2,306,220	2,222,304	-	2,222,304	-	119,311
570 City-County Building Fund	277,994	887,034	2,152	889,186	1,011,933	-	1,011,933	-	155,247
571 City/Cnty Bldg Mail	84,105	230,239	245	230,484	269,360	-	269,360	-	45,229
572 City/Cnty Bldg Telephone	7,233	20,040	141	20,181	19,888	-	19,888	-	7,526
573 CC Law & Justice Building	95,591	639,331	546	639,877	681,604	-	681,604	-	53,864
580 Capital Transit	321,850	1,030,900	359,960	1,390,860	1,459,768	-	1,459,768	-	252,942
581 CT - East Valley	52,752	151,181	540	151,721	153,222	-	153,222	-	51,251
Total Enterprise Funds	15,358,656	30,382,014	949,713	31,331,727	30,787,695	362,652	31,150,347	(240,000)	15,300,036
600 Internal Service Funds									
610 Fleet Services	522,728	2,007,864	3,284	2,011,148	2,126,514	-	2,126,514	-	407,362
643 Copier Revolving	54,466	32,331	-	32,331	13,812	-	13,812	-	72,985
645 Property & Liab Insurance	671,728	988,850	-	988,850	1,039,607	199,522	1,239,129	-	421,449
650 Health & Safety Program	86,907	6,313,472	-	6,313,472	5,714,750	-	5,714,750	-	685,629
651 Dental Program	131,152	397,442	-	397,442	397,000	-	397,000	-	131,594
652 Vision Program	94,533	70,616	-	70,616	67,500	-	67,500	-	97,649
Total Internal Service Funds	1,561,515	9,810,575	3,284	9,813,859	9,359,183	199,522	9,558,705	-	1,816,669
Total All Budgeted Funds	39,936,742	83,306,338	5,554,825	88,861,163	90,136,111	5,554,825	95,690,936	(237,403)	32,869,566

GLOSSARY



City of
Helena

PRELIMINARY
BUDGET

FISCAL YEAR 2022

GLOSSARY

Accrual Basis of Accounting

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

Actual

Actual, as used in the fund summaries and department and division summaries within the budget document, represents the FY21 results of operations.

Appropriation

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

Assessed Market Valuation

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

Balanced Budget (MCA 7-6-4030)

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

Bonds

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

Budget

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

Budget Document

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

Budget Message

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

Annual Audit Report

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

Capital Assets

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

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

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

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

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

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

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

Cash Reserves

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

CDBG (Community Development Block Grant)

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

Contingency

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

Cost Center

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

HBID (Helena Business Improvement District - Downtown)

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

Debt Service Funds

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

DHI (Downtown Helena Inc.)

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

EMS

EMS refers to Emergency Medical Services.

Encumbrance

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

Enterprise Funds

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

Expenditures

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

Fiscal Year (FY)

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

Franchise Fees

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

FTE

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

Fund

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

Fund Balance

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

GAAP (General Accepted Accounting Principles)

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

GASB (Governmental Accounting Standards Board) Statement 34

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

General Fund

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

General Obligation Bonds (G.O. Bonds)

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

GIS (Global Information System)

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

Grant

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

Interfund Transfers

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

Internal Service Funds

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

Intrafund Transfers

Intrafund Transfers are amounts transferred within the fund.

Levy

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

Mill

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

MLCT

MLCT is the Montana League of Cities and Towns.

MMIA

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

Modified Accrual Basis of Accounting

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

Non-departmental/City-wide Expenditures

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

Ordinance

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

Park Maintenance Districts (PMD)

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

Personal Services

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

Refunding

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

Resolution

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

Revenue

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

Risk Management

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

SDF

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

SID

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

Special Assessment

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

Special Revenue Funds

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

Structurally Balanced Budget

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

SVRO Coordinator

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

Tax Increment Bond

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

Tax Increment District(s)

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

Taxable Valuation

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

TBID (Tourism Business Improvement District)

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

Transfers

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

Transmittal Letter

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

WIG (Wildly Important Goal)

Wildly Important Goal (WIG) establishment is a step in Franklin Covey's The 4 Disciplines Of Execution®. The City Manager challenged department heads to tie budget decisions to this goal-setting exercise throughout the establishment of the preliminary budget.

Working Capital

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

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