



City of Helena

ADMINISTRATIVE MEETING

May 4, 2022 - 4:00 PM

Hybrid Meeting in Room 326 of the City-County Building and via Zoom: <https://zoom.us/j/99690010802>

City Commission Administrative Meeting and Budget Discussion

AGENDA

1. **Call to Work Session, introductions**
2. **Committee Discussion**
 - a. Board Application Review: Business Improvement District (BID); City-County Consolidated Parks Board, Lewis & Clark Library Board; and Zoning Commission.
3. **Overview of the Budget Process:**
 - a. What We Have Done So Far
 - b. What to Expect at Remaining Three Administrative Meetings
4. **City Manager's Budget Priorities**
5. **Financial Status of Organization**
 - a. General Fund Cash, Revenues, Expenses, Reserves
 - b. City - Wide: Staffing / Wages/ Benefits
 - c. City - Wide: Budget Policies
6. **Administration Departments**
 - a. Human Resources
 - b. City Clerk Office
 - c. City Manager Office
 - d. Finance
 - e. City Attorney / Victim Services
7. **Commission comments, questions**
8. **Public Comment**
9. **Adjourn**

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.

May 4, 2022

TO: City Commissioners

FROM: Mayor Wilmot Collins

SUBJECT: Board Appointments

I am recommending the following board appointments:

Business Improvement District (BID)	Interim Appointment* of Alicia Pichette to the Business Improvement District. Interim term will begin upon appointment and expire on October 31, 2023.
City-County Consolidated Parks Board	Appointment of Benjamin Kuiper to the City-County Consolidated Parks Board as a city representative. Term will begin upon appointment and expire on September 30, 2024.
Lewis & Clark County Library Board	Appointment of Marci Lewandowski to the Lewis & Clark County Library Board as a city representative. Term will begin upon appointment and expire on December 31, 2026.
Zoning Commission	Appointment of Elizabeth “Betsy” Story to the Zoning Commission as a full member. Term will begin upon appointment and expire on September 30, 2025.

*Interim Appointees can reapply for full terms following the completion of the Interim Appointment.

General Fund							
Fund: 100							
	FY 2019 Actual	FY 2020 Actual	FY 2021 Unaudited	FY 2022			Proposed FY 2023 Budget
				Adopted	Amended	Est Actuals	
Revenues							
Taxes	11,455,228	11,983,675	12,576,473	12,688,000	12,688,000	12,734,875	13,167,731
Special Assessments	-	-	-	-	-	-	-
Taxes & Assessments	11,455,228	11,983,675	12,576,473	12,688,000	12,688,000	12,734,875	13,167,731
License & Permits	601,392	562,468	601,913	607,000	607,000	570,800	571,800
Intergovernmental Revenues	4,803,379	5,025,210	5,035,221	5,126,100	5,126,100	5,185,655	5,312,831
Charges For Services	581,924	485,419	461,408	407,875	407,875	471,166	819,078
Intra-City Revenues	73,969	74,000	-	19,000	19,000	19,000	19,000
Fines & Forfeitures	540,900	571,191	444,234	491,000	491,000	382,125	441,000
Investment Earnings	155,486	112,807	18,200	20,000	20,000	6,500	6,500
Other Financing Sources / (Uses)	98,363	117,966	80,369	75,000	75,000	55,759	111,000
Other Operating Revenues	6,855,413	6,949,062	6,641,345	6,745,975	6,745,975	6,691,005	7,281,209
Internal Service Revenues	3,302,164	3,413,290	3,891,269	3,625,990	3,625,990	3,625,990	4,418,983
Interfund Transfers In	497,619	749,836	1,135,542	1,037,598	720,598	720,598	717,764
Internal Transactions	3,799,783	4,163,126	5,026,811	4,663,588	4,346,588	4,346,588	5,136,747
Long-Term Debt	-	-	-	-	-	-	-
Total Revenues	22,110,424	23,095,862.51	24,244,629	24,097,563	23,780,563	23,772,468	25,585,686
Expenditures							
Personnel Services	15,549,929	13,858,392	13,795,718	18,608,932	18,608,932	17,726,258	19,406,728
Supplies & Materials	566,344	524,206	587,054	823,121	824,621	722,273	641,011
Purchased Services	1,796,333	1,801,387	2,011,727	2,669,059	2,823,747	2,520,393	2,171,257
Intra-City Charges	210,163	173,728	168,878	236,878	236,878	174,181	247,593
Fixed Charges	899,152	972,619	1,255,646	1,213,251	1,494,763	1,492,870	1,169,390
Maintenance & Operating	3,471,992	3,471,941	4,023,305	4,942,309	5,380,009	4,909,717	4,229,251
Internal Charges	717,903	718,577	734,108	764,249	764,249	764,090	921,522
Transfers Out	1,329,284	1,205,874	3,834,746	4,066,651	4,183,651	4,183,651	1,428,186
Internal Transactions	2,047,187	1,924,451	4,568,854	4,830,900	4,947,900	4,947,741	2,349,708
Debt Service	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-
Total Expenditures	21,069,108	19,254,784	22,387,878	28,382,141	28,936,841	27,583,716	25,985,686
Revenues Over (Under) Expenditures	1,041,316	3,841,078	1,856,751	(4,284,578)	(5,156,278)	(3,811,248)	(400,000)
Beginning Cash Balance - July 1	6,274,015	7,323,064	11,239,914	12,732,685	12,732,685	12,732,685	8,921,437
Other Cash Sources / (Uses)	7,733	75,772	(363,980)	-	-	-	-
Ending Cash Balance - June 30	7,323,064	11,239,914	12,732,685	8,448,107	7,576,407	8,921,437	8,521,437
Reserve Target - 15% of Operating Revenues:	2,746,596	2,839,910	2,882,673	2,915,096	2,915,096	2,913,882	3,067,341
Reserve Target - 60 Days of Operating Expenses:	3,126,891	2,848,822	2,929,155	3,871,437	3,943,388	3,720,982	3,885,366
Reserve Policy Target:	3,126,891	2,848,822	2,929,155	3,871,437	3,943,388	3,720,982	3,885,366
(Greater of 60 Days Operating Expenses or 15% of Operating Revenues)							
Excess Reserve:	4,196,173	8,391,092	9,803,530	4,576,670	3,633,019	5,200,455	4,636,071
Excess Reserve earmarked for Emergency Contingency Fund: (20% of Excess)				915,334		1,040,091	927,214

General Fund

Fund: 100

			FY 2019 Actual	FY 2020 Actual	FY 2021 Unaudited	FY 2022			Proposed FY 2023 Budget
						Adopted	Amended	Est Actuals	
Revenues									
Taxes									
Current Taxes - General Levy	gov		8,184,141	8,351,207	8,720,492	8,900,000	8,900,000	8,900,000	9,211,500
Personal Property Taxes - All Years	gov		406,463	501,886	519,192	464,000	464,000	464,000	477,920
	Subtotal		8,590,604	8,853,093	9,239,684	9,364,000	9,364,000	9,364,000	9,689,420
Current Taxes - Health Ins Levy	gov		1,821,380	2,062,697	2,162,504	2,224,000	2,224,000	2,223,875	2,301,711
MV - County Option Tax (61-3-537)	gov		1,019,822	1,053,296	1,144,182	1,073,000	1,073,000	1,120,000	1,153,600
Entitlement -- MV - Assessed Taxes	gov		8,888	1,353	9,011	9,000	9,000	9,000	5,000
Pnlty & Intrst on Del Tax	gov		14,534	13,236	21,093	18,000	18,000	18,000	18,000
Total Taxes			11,455,228	11,983,675	12,576,473	12,688,000	12,688,000	12,734,875	13,167,731
License & Permits									
Liquor Licenses	gov		19,510	17,500	21,000	21,000	21,000	21,000	21,000
Beer & Wine Licenses	gov		24,410	26,200	24,200	27,000	27,000	27,000	27,000
Catering Permits	gov		3,395	1,855	630	3,000	3,000	2,500	2,500
Pawnbrokers & 2nd Hand	gov		750	-	-	-	-	-	-
General Business Licenses	gov		105,391	103,259	98,768	100,000	100,000	115,000	115,000
Cable TV Franchise	gov		413,339	382,431	428,806	425,000	425,000	374,000	375,000
Amusemnt Licenses & Prmts	gov		2,500	-	-	-	-	-	-
Animal Licenses	p&c		31,093	29,724	26,634	30,000	30,000	30,000	30,000
Bicycle Licenses	gov		4	-	-	-	-	-	-
Board of Adjustments	cd		1,000	1,500	1,875	1,000	1,000	1,300	1,300
Total License & Permits			601,392	562,468	601,913	607,000	607,000	570,800	571,800
Intergovernmental Revenues									
MRDTF Grant	p&c		27,676	31,284	26,345	20,000	20,000	23,277	20,000
Highway Traffic Safety	p&c		26,859	82,815	29,107	65,000	65,000	86,080	57,000
ICAC Grant	p&c		3,485	5,493	-	-	-	-	-
Dept of Justice Grant	p&c		95,618	100,356	64,572	90,000	90,000	77,735	110,000
Violence Agnst Women Grnt	p&c		68,494	70,807	70,750	65,000	65,000	65,000	60,000
HIDTA Grants	p&c		67,281	52,373	26,906	35,000	35,000	15,000	6,000
Police Grants-Misc	p&c		12,874	2,939	49,185	3,000	3,000	49,250	48,000
Misc Federal Grants					-	-	-	-	-
VOCA Grant	atty		67,456	59,361	52,038	57,000	57,000	57,000	60,000
Indirect Cost Recovery	gov		-	-	-	-	-	8,515	-
Highway Traffic Safety Grant-DUI Officer	p&c		6,746	-	16,149	-	-	-	-
MATIC Grant-HPD (Project 531)	p&c		-	-	-	-	-	-	-
VOCA Grant	atty		8,595	19,765	-	15,000	15,000	16,350	15,000
Live Card Game Lic Dist	gov		4,252	2,536	2,084	2,100	2,100	3,100	3,100
Video Gambling Lic Dist	gov		74,425	71,100	73,350	70,000	70,000	70,000	70,000
State Entitlement - HB124 / 2001	gov		4,312,139	4,462,845	4,613,117	4,682,000	4,682,000	4,682,848	4,842,231
State Grants - Misc.					-	-	-	-	-
Downtown URD/MBAC	cd		9,000	-	-	-	-	-	-
K9 Grant	p&c		-	-	-	-	-	9,500	-
Hazmat	fire		-	963	-	-	-	-	-
County Contributions					-	-	-	-	-
Urban Trails	p&r		948	-	-	-	-	-	-
LCSO Reimb-1/2 Ded-MDT & Crimestoppers	p&c		-	45,673	4,145	2,000	2,000	2,000	1,500
Misc Intergovrnmtl Rev					-	-	-	-	-
	p&c		4,546	-	-	-	-	-	-
	gov		-	-	-	-	-	-	-
PILT-Helena Housing Authority	gov		12,985	16,899	7,475	20,000	20,000	20,000	20,000
Total Intergovernmental Revenues			4,803,379	5,025,210	5,035,221	5,126,100	5,126,100	5,185,655	5,312,831

General Fund

Fund: 100

Fund: 100			FY 2019	FY 2020	FY 2021	FY 2022			Proposed
			Actual	Actual	Unaudited	Adopted	Amended	Est Actuals	FY 2023
									Budget
Charges For Services									
Subdivisions	cd		1,045	375	4,370	1,500	1,500	750	1,000
Zoning Actions	cd		2,885	1,306	4,555	2,000	2,000	3,000	3,000
Alarm Fees (10%)	p&c		2,475	1,070	830	1,200	1,200	500	500
Fire Protection Fees	fire		78,097	36,431	102,826	50,000	50,000	237,981	362,308
45,000 Westside Fire Service Area Agreement + misc.	fire				-		-	-	-
317,308 Fort Harrison Contract for services	fire								
Fire Bldg Code Inspection	fire		32,722	40,284	27,216	32,500	32,500	32,500	32,500
DUI Vehicle Seizures	p&c		-		125	-	-	-	-
St Capital Officer	p&c		140,161	90,670	-	-	-	-	-
Fees - Other Agencies							-	-	-
County Attorney Liaison Detective	p&c		86,393	127,769	-	45,000	45,000	45,000	45,000
SRO Reimbursement	p&c		-	-	161,295	80,000	80,000	-	166,000
Police Range User Fees	p&c		7,980	36,345	10,070	8,000	8,000	15,000	15,000
Helena Housing Auth. Contract	p&c		-		-	-	-	-	-
Snow Removal Charges	p&r		345	-	-	-	-	-	-
Engineering Misc.	pw		250	-	618	-	-	-	-
Animal Control Fees	p&c		1,770	2,625	-	1,000	1,000	-	-
Swim Tickets & Passes							-	-	-
Daily Admissions Youth	p&r		41,535	34,966	151	25,000	25,000	7,500	7,500
Daily Admissions Adult	p&r		31,817	20,704	37,718	22,000	22,000	50,000	51,000
Daily Admissions Senior	p&r		1,187	968	-	1,000	1,000	-	-
Daily Admissions Spectator	p&r		2,620	4,492	408	2,000	2,000	600	600
Water Activity Youth	p&r			233	-	35	35	3,450	1,650
Water Activity Adult	p&r		1,304	103	-	1,500	1,500	500	500
Water Activity Senior	p&r		411	-	-	300	300	-	-
Punch Card Youth	p&r		6,871	8,884	2,577	6,000	6,000	3,000	6,000
Punch Card Adult	p&r		5,005	1,229	2,051	3,024	3,024	2,000	3,000
Punch Card Senior	p&r		607	-	396	140	140	500	500
PC Residt - Wtr Act-Sr.	p&r				-		-	-	-
Season Pass Youth	p&r		455	-	108	400	400	-	120
Season Pass Adult	p&r		810	171	972	1,000	1,000	300	1,000
Season Pass Senior	p&r		630	-	459	126	126	300	300
Season Pass Family	p&r		4,878	810	6,792	500	500	1,500	7,500
Swim Lessons					-		-	-	-
Resident 30 minutes	p&r		27,841	20,727	30,171	27,000	27,000	1,000	35,000
Non-Resident 30 minutes	p&r		4,305	1,272	491	150	150	150	600
Swim Pool Rent					-		-	-	-
Swim Team Practice	p&r		2,505	2,505	3,920	2,000	2,000	4,350	5,000
Swim Team Meets	p&r		2,880	1,290	-	1,500	1,500	-	1,500
Pool Rental Private Events	p&r		1,440	400	800	1,500	1,500	1,450	1,500
Park Use Fees	p&r		42,666	5,542	17,158	45,000	45,000	-	-
Recreation Fees	p&r		-	2,247	4,010	3,000	3,000	6,835	7,000
Recreation Ice Rink Fees & Revenue	p&r		3,814	6,373	10,622	5,000	5,000	12,500	13,000
Recreation Tennis Fees & Revenue	p&r		11,619	5,124	14,188	5,500	5,500	5,500	15,000
Recreation Pickleball Fees & Revenue					163	500	500	-	500
Event Ticket Sales	p&r		474	-	-	-	-	-	-
Concession Merchandise	p&r		32,127	30,506	16,349	32,500	32,500	35,000	35,000
Total	Charges For Services		581,924	485,419	461,408	407,875	407,875	471,166	819,078

General Fund

Fund: 100

Fund: 100			FY 2019 Actual	FY 2020 Actual	FY 2021 Unaudited	FY 2022			Proposed FY 2023 Budget
						Adopted	Amended	Est Actuals	
Intra-City Revenues									
	Mall St Sweep/Plow Chrg	p&r	19,000	19,000	-	19,000	19,000	19,000	19,000
	Open Spc Trail Maint Chrg	p&r	54,969	55,000	-	-	-	-	-
	Total	Intra-City Revenues	73,969	74,000	-	19,000	19,000	19,000	19,000
Fines & Forfeitures									
	Court Fines - Traffic	p&c	437,170	479,933	372,107	400,000	400,000	323,500	375,000
	Animal Control Fines	p&c	3,513	4,022	2,533	3,500	3,500	3,000	3,000
	Court Costs	p&c	7,161	2,347	1,668	5,000	5,000	1,200	2,500
	Criminal Offense	p&c	34,814	38,369	25,375	30,000	30,000	25,000	25,000
	Civil Costs	p&c	27,160	14,900	19,780	20,000	20,000	9,250	10,000
	Victim/Witness Adv Srchrg	p&c	30,066	31,124	22,618	32,000	32,000	20,000	25,000
	Parking Fines-City Court	p&c	-	-	-	-	-	-	-
	Misc Fines / Snow Removal	p&r	1,016	498	154	500	500	175	500
	Total	Fines & Forfeitures	540,900	571,191	444,234	491,000	491,000	382,125	441,000
Investment Earnings									
	Interest Earnings		155,486	112,807	18,200	20,000	20,000	6,500	6,500
	Total	Interest Earnings	155,486	112,807	18,200	20,000	20,000	6,500	6,500
Internal Service Revenues									
	Comm, Mgr, Atty Charges	gov	833,760	815,023	1,113,322	915,861	915,861	915,861	1,285,216
	Park & Rec Charges	p&r	70,306	77,522	77,132	183,260	183,260	183,260	167,109
	Public Works Charges	pw	330,701	495,707	277,558	326,616	326,616	326,616	400,146
	Industrial Facilities	pw							303,593
	Human Resource Charges	gov	182,831	189,621	197,717	190,411	190,411	190,411	252,371
	Budget & Accounting Charges	as	583,568	587,201	735,576	543,170	543,170	543,170	514,732
	Utility Customer Service Charges	as	443,278	461,498	526,805	496,318	496,318	496,318	467,070
	Engineering Charges	pw	774,720	786,718	963,159	970,354	970,354	970,354	1,028,746
	Internal - Weed Control Charges	p&r	83,000	-	-	-	-	-	-
	Total	Internal Service Revenues	3,302,164	3,413,290	3,891,269	3,625,990	3,625,990	3,625,990	4,418,983
Miscellaneous Revenues									
	Other Revenues	gov	27,670	43,456	25,062	20,000	20,000	15,000	20,000
	2,500 Audit Fees - BID	as	2,500	2,500	-	2,500	2,500	2,500	2,500
	2,500 Audit Fees - TBID	as	2,500	2,500	-	2,500	2,500	2,500	2,500
	Other Revenues	gov	-	-	-	-	-	1,280	-
	Misc Employee Reimb	gov	-	-	-	-	-	1,826	-
	Police Workers Comp	p&c	4,913	-	-	-	-	-	-
	Fire Workers Comp	fire	15,360	-	-	-	-	-	-
	Sale of Unclaimed Evidence	p&c	4,150	-	2,694	-	-	-	-
	Restricted Contribution							-	-
	General Government	gov	1,340	510	-	-	-	-	-
	Community Development	cd	-					-	-
	Parks Department	p&r	-					-	-
	Fire Department	fire	-	-	-	-	-	550	-
	Police Department - Private Misc	p&c	-					-	-
	Canine Contributions	p&c	-	-	-	-	-	-	-
	Explorers Contributions	p&c	-	-	-	-	-	-	-
	Police-L&C Forfeiture Fnd	p&c	-	3,050			-	-	-
	Kay's Kids-McKenna Fndtn	p&r	37,080	43,760	15,768	40,000	40,000	503	76,000
	Kay's Kids-E Helena Contrib	p&r	-				-	-	-
	Special Warrant Proceeds	gov	-	-	6,032	-	-	14,950	-
	Sale of Fixed Assets	p&c	2,850	22,190	30,812	10,000	10,000	16,650	10,000
	Total	Other Financing Sources / (Uses)	98,363	117,966	80,369	75,000	75,000	55,759	111,000
SUBTOTAL - OPERATING REVENUE			21,612,805	22,346,026	23,109,087	23,059,965	23,059,965	23,051,870	24,867,922

General Fund

Fund: 100

		FY 2019 Actual	FY 2020 Actual	FY 2021 Unaudited	FY 2022			Proposed FY 2023 Budget
					Adopted	Amended	Est Actuals	

Interfund Transfers In

T/in - 217 Law Enforcement Block Grant	p&c	27,172	34,989	39,104	15,000	15,000	15,000	15,000
T/in - 260 Fire Supplemental Levy	fire	245,849	601,039	984,840	911,000	594,000	594,000	657,358
T/in - 645 Insurance & Safety	gov	224,598	113,808	111,598	111,598	111,598	111,598	45,406
Total	Interfund Transfers In	497,619	749,836	1,135,542	1,037,598	720,598	720,598	717,764

TOTAL REVENUE		22,110,424	23,095,863	24,244,629	24,097,563	23,780,563	23,772,468	25,585,686
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Other Sources / (Uses) - Non-Budgeted

Chng in Vouchers Pybl (A/P)	gov	-	(47)	-	-	-	-	-
Chng in Util Cust Svc Vouchers Pybl (A/P)	gov	241	(806)	-	-	-	-	-
Chng in Cust Deposits/Unidentifid	gov	-	(1,161)	-	-	-	-	-
Credit Card Clearing	gov	12,133	-	-	-	-	-	-
Chng in Vouchers Pybl-Financial Guarantees	gov	(4,641)	-	-	-	-	-	-
Prior Year Adjustment/Correction	asd	-	77,786	(363,980)	-	-	-	-
Total	Other Sources / (Uses) - Non-Budgeted	7,733	75,772	(363,980)	-	-	-	-

Revenue by Sub-Fund

General Government	17,930,064	18,422,650	19,363,839	19,367,970	19,367,970	19,364,869	20,328,054
Police & Court	1,162,420	1,310,866	1,002,802	960,700	960,700	822,442	1,024,500
Fire Department	372,028	678,717	1,114,882	993,500	676,500	865,031	1,052,166
Community Development	13,930	3,181	10,800	4,500	4,500	14,550	5,300
Finance Services	1,031,846	1,053,699	1,262,381	1,044,488	1,044,488	1,044,488	986,802
Public Works Administration	1,105,671	1,282,425	1,241,335	1,296,970	1,296,970	1,298,250	1,732,485
Park & Recreation	494,465	344,324	248,589	429,435	429,435	354,323	456,379

Total Revenue Allocated to Sub-Funds	22,110,424	23,095,863	24,244,629	24,097,563	23,780,563	23,763,953	25,585,686
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General Fund Internal Charge Cost Recovery

Internal Costs

Comm, Mgr, Atty Costs	1,445,740	1,776,558	1,780,731	2,463,078	2,514,766	2,251,383	2,171,193
Park & Rec Costs	276,909	250,886	274,036	310,412	310,412	284,527	301,420
Public Works Costs	317,299	266,428	325,631	400,146	470,206	485,846	517,093
Human Resource Costs	458,080	411,095	500,765	546,440	546,440	566,769	558,730
Budget & Accounting Costs	671,314	686,469	700,801	959,636	998,436	975,420	1,018,071
Utility Customer Service Costs	485,279	497,480	508,214	544,688	544,688	520,615	540,266
Engineering Costs	871,503	988,886	983,585	1,270,235	1,200,175	847,649	1,265,224
Internal - Weed Control Costs	148,934	-	-	-	-	-	-
Total Internal Costs	4,675,058	4,877,803	5,073,763	6,494,635	6,585,123	5,932,209	6,371,997

G.F. Internal Charges Recovered

Comm, Mgr, Atty Charges	833,760	815,023	1,113,322	915,861	915,861	915,861	1,285,216
Park & Rec Charges	70,306	77,522	77,132	183,260	183,260	183,260	167,109
Public Works Charges	330,701	495,707	277,558	326,616	326,616	326,616	400,146
Human Resource Charges	182,831	189,621	197,717	190,411	190,411	190,411	252,371
Budget & Accounting Charges	583,568	587,201	735,576	543,170	543,170	543,170	514,732
Utility Customer Service Charges	443,278	461,498	526,805	496,318	496,318	496,318	467,070
Engineering Charges	774,720	786,718	963,159	970,354	970,354	970,354	1,332,339
Internal - Weed Control Charges	83,000	-	-	-	-	-	-
Total G.F. Internal Charges Recovered	3,302,164	3,413,290	3,891,269	3,625,990	3,625,990	3,625,990	4,418,983

Net G.F. Internal Revenues / (Costs)

Comm, Mgr, Atty Costs	(611,980)	(961,535)	(667,409)	(1,547,217)	(1,598,905)	(1,335,522)	(885,977)
Park & Rec Costs	(206,603)	(173,364)	(196,904)	(127,152)	(127,152)	(101,267)	(134,311)
Public Works Costs	13,402	229,279	(48,073)	(73,530)	(143,590)	(159,230)	(116,947)
Human Resource Costs	(275,249)	(221,474)	(303,048)	(356,029)	(356,029)	(376,358)	(306,359)
Budget & Accounting Costs	(87,746)	(99,268)	34,775	(416,466)	(455,266)	(432,250)	(503,339)
Utility Customer Service Costs	(42,001)	(35,983)	18,591	(48,370)	(48,370)	(24,297)	(73,196)
Engineering Costs	(96,783)	(202,168)	(20,426)	(299,881)	(229,821)	122,705	67,115
Internal - Weed Control Costs	(65,934)	-	-	-	-	-	-
Total Net G.F. Internal Revenues / (Costs)	(1,372,894)	(1,464,513)	(1,182,495)	(2,868,645)	(2,959,133)	(2,306,219)	(1,953,014)

General Fund									
Fund: 100			FY 2019 Actual	FY 2020 Actual	FY 2021 Unaudited	FY 2022			Proposed FY 2023 Budget
						Adopted	Amended	Est Actuals	
Fund	100	General Fund							
Dept	1001	Interfund Transactions							
Activity	410	General Government							
Transfers Out									
T/out - 211 Civic Center	gov		470,000	360,000	360,000	450,000	450,000	450,000	360,000
T/out - 212 Facilities Management	gov					-			-
Grandstreet Support			-	-	-	-	-	-	-
T/out <> 5,047 PEG Op Support-City staff/support			3,887	4,066	5,047	3,651	3,651	3,651	1,336
T/out - 212 Facilities Management	gov		-	-	-	-	-	-	-
subtotal - T/out PEG Support			3,887	4,066	5,047	3,651	3,651	3,651	1,336
T/out - 229 Affordable Housing Trust	gov		-	-	1,685,000	225,000	225,000	225,000	100,000
T/out - 233 Public Art Projects	gov		12,000	19,313	11,487	12,000	12,000	12,000	12,000
T/out - 238 Loan Repayment	gov		-	-	60,000	60,000	60,000	60,000	-
T/out - 327 Sidewalk Program 07	gov		273	-	-	-	-	-	-
T/out - 328 Sidewalk Program 08	gov		650	-	-	-	-	-	-
subtotal - Sidewalk Program Interest Subsidy			923	-	-	-	-	-	-
T/out - 440 Capital Improvements Fund from General Purpose Revenues	gov		500,000	-	492,856	2,766,000	2,766,000	2,766,000	-
T/out - 440 Capital Improvements Fund from General Fund Capital Reserves	gov		-	-	622,856	-	-	-	-
T/out - 440 Capital Improvements Fund For Sidewalk loan program interest subsidy	gov		4,974	-	-	-	-	-	-
T/out - 440 Capital Improvements Fund from SID Revolving Transfer In	gov		-	-	-	-	-	-	-
subtotal - 440 Capital Improvement Transfers			504,974	-	1,115,712	2,766,000	2,766,000	2,766,000	-
T/out - 441 Parks Improvement	p&r		-	-	-	-	-	-	-
T/out - 201 Street & Traffic	pw		-	-	415,000	-	-	-	-
T/out - 562 Helena Area Transit Srvc Helena Area Transit System Operations Support Rimrock Stage City Operations Support	pw		-	-	-	-	-	-	-
subtotal - HATS Support Transfers (Old Fund)			-	-	-	-	-	-	-
T/out - 563 Golf Course	p&r		-	280,000	240,000	235,000	235,000	235,000	142,850
T/out - 573 CC Law & Justice Building	p&c			250,000	70,000	-	117,000	117,000	400,000
T/out - 580 Capital Transit Capital Transit Srvc Operations Support Capital Transit Srvc Operational Change FMV transfer for bus sale	gov		300,000 37,500	250,000 37,500	250,000 37,500	275,000 40,000	275,000 40,000	275,000 40,000	380,000 32,000
subtotal - Capital Transit Support Transfers (New Fund)			337,500	292,495	287,500	315,000	315,000	315,000	412,000
Total Transfers Out			1,329,284	1,205,874	4,249,746	4,066,651	4,183,651	4,183,651	1,428,186
Total Interfund Transactions			1,329,284	1,205,874	4,249,746	4,066,651	4,183,651	4,183,651	1,428,186
Interfund Transactions by Groups									
General Government	gov		1,329,284	675,874	3,524,746	3,831,651	3,831,651	3,831,651	885,336
Police & Court	p&c		-	250,000	70,000	-	117,000	117,000	400,000
Public Works Administration	pw		-	-	415,000	-	-	-	-
Park & Recreation	p&r		-	280,000	240,000	235,000	235,000	235,000	142,850
Total Interfund Transactions by Groups			1,329,284	1,205,874	4,249,746	4,066,651	4,183,651	4,183,651	1,428,186

General Fund										
Fund: 100			FY 2019 Actual	FY 2020 Actual	FY 2021 Unaudited	FY 2022			Proposed FY 2023 Budget	
						Adopted	Amended	Est Actuals		
Fund	100 General Fund									
Dept	1002 Support/Assistance Paymts									
Activity	410 General Government									
Purchased Services										
IT&S Special Projects			gov	-	67,599	18,997	-	6,404	6,404	-
Total	Purchased Services			-	67,599	18,997	-	6,404	6,404	-
Fixed Charges										
City Lights Assessment			gov	33,271	35,042	35,635	35,370	35,370	29,106	37,600
15,500 Arterial Lights & Misc Lights - City Share										
13,500 City Street/Traffic lights										
8,500 Assmts-misc prop (St Mnt/Strm Wtr/Tree/etc.)										
100 County Assessments										
37,600										
Comm Srvc Prgm Support			p&c	7,000	7,000	7,000	7,000	7,000	7,000	7,000
Humane Society Support			p&c	44,622	75,495	60,396	62,812	62,812	62,812	65,953
HACF Non-Profit Agreement			gov	-	-	-	20,000	422,000	422,000	20,000
Grants, Subsidies, Awards-Misc										
MBAC Business Loans			cd	-	-	-	-	-	-	-
Historic Preservation Program-City contribution			cd	20,000	20,000	20,000	20,000	20,000	20,000	20,000
			p&c	-	-	-	-	-	-	-
Subtotal Grants, Subsidies, Awards-Misc				20,000	20,000	20,000	20,000	20,000	20,000	20,000
PEG (Public, Ed & Gov Cablecast)			gov	172,840	176,297	201,916	201,747	201,747	201,747	207,321
FY18 168,620										
FY19 172,840										
FY20 176,297										
FY21 196,336										
FY22 201,747										
FY23 207,321										
subtotal - PEG Support				172,840	176,297	201,916	201,747	201,747	201,747	207,321
Grants, Contribtns, Other / Misc										
12,000 Commissioner Priorities			gov	-	-	-	12,000	12,000	12,000	12,000
1,000 Sun Run support contribution			gov							
1,000 Big Sky Pride - Comm Amendment			gov							
5,000 Symphony Under the Stars Contribution			gov							
5,000 MT Bus. Assist. Connection (MBAC) Operational Support			gov							
City of Service Grants			gov							
Commissioner Priorities			gov	-	-	-	-	-	-	-
Benton Ave Cemetery Support (5 yrs)			gov	4,250	-	-	-	-	-	-
Friendship Center Support Contribution			gov	-	-	3,000	-	-	-	-
Helena Food Share			gov	-	-	-	-	-	-	-
Helena Regional Airport - Route grant matching support			gov	-	-	-	-	-	-	-
The Myrna Loy			gov	-	-	2,000	-	-	-	-
Lewis & Clark Humane Society			gov	-	-	2,000	-	-	-	-
American Jobs for America's Youth Montana (AJAY MT)			gov	-	-	4,450	-	-	-	-
General Federation of Woman's Clubs			gov	-	-	2,000	-	-	-	-
Plymouth Congregational Church			gov	-	-	1,200	-	-	-	-
Grandstreet Theatre			gov	-	-	-	-	-	-	-
Helena Family YMCA			gov	-	-	-	-	-	-	-
Lewis & Clark Literacy Council			gov	-	-	850	-	-	-	-
Family Promise of Greater Helena			gov	-	-	-	-	-	-	-
Helena Regional Sports Center Assoc.			gov	-	-	-	-	-	-	-
Helena-Area Friends of Pets - Spay / Neuter Program			gov	3,500	4,500	2,000	-	-	-	-
MT Bus. Assist. Connection (MBAC) Operational Support			gov	5,000	5,000	205,000	-	-	-	-
MMIA to Kay McKenna Foundation Pass Thru Grant			gov	-	-	-	-	-	-	-
Sun Run support contribution			gov	1,000	1,000	-	-	-	-	-
Symphony Under the Stars Contribution			gov	5,000	5,000	5,000	-	-	-	-
United Way Housing First Inclusion			gov	7,500	-	-	-	-	-	-
Wild About Cats Rescue & Sanctuary			gov	3,500	4,000	-	-	-	-	-
Commission Priorities RFP			gov	-	-	-	-	-	-	-
Subtotal Grants, Contribtns, Other / Misc				29,750	19,500	227,500	12,000	12,000	12,000	12,000
Total	Fixed Charges			307,483	333,334	552,446	358,929	760,929	754,665	369,874
Total	Support/Assistance Paymts			307,483	400,934	571,443	358,929	767,333	761,069	369,874

General Fund							
Fund: 100	FY 2019 Actual	FY 2020 Actual	FY 2021 Unaudited	FY 2022			Proposed FY 2023 Budget
				Adopted	Amended	Est Actuals	
Support / Subsidies by Group							
General Government	235,861	298,439	484,047	269,117	677,521	671,257	276,921
Police & Court	51,622	82,495	67,396	69,812	69,812	69,812	72,953
Fire Department	-	-	-	-	-	-	-
Community Development	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Finance Services	-	-	-	-	-	-	-
Public Works Administration	-	-	-	-	-	-	-
Park & Recreation	-	-	-	-	-	-	-
Total Support / Subsidies	307,483	400,934	571,443	358,929	767,333	761,069	369,874

Finance Services

Fund: 015

Fund: 015		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022			Proposed
		Actual	Actual	Actual	Unaudited	Adopted	Amended	Est Actuals	FY 2023
									Budget
Dedicated Revenues									
Other Financing Sources / (Uses)		-	5,000	5,000	-	5,000	5,000	5,000	5,000
Other Operating Revenues		-	5,000	5,000	-	5,000	5,000	5,000	5,000
Internal Service Revenues		971,594	1,026,846	1,048,699	1,262,381	1,039,488	1,039,488	1,039,488	981,802
Interfund Transfers In		-	-	-	-	-	-	-	-
Internal Transactions		971,594	1,026,846	1,048,699	1,262,381	1,039,488	1,039,488	1,039,488	981,802
Long-Term Debt		-	-	-	-	-	-	-	-
Total Dedicated Revenue		971,594	1,031,846	1,053,699	1,262,381	1,044,488	1,044,488	1,044,488	986,802
Expenditures									
Personnel Services		815,520	788,531	779,924	761,556	1,003,214	1,003,214	964,171	1,028,425
Supplies & Materials		20,049	42,849	48,930	46,500	63,758	65,258	67,950	61,600
Purchased Services		196,557	183,226	214,687	224,155	252,033	289,333	280,595	272,096
Intra-City Charges		5,054	5,086	5,254	5,367	5,516	5,516	5,516	5,516
Fixed Charges		106,139	118,631	117,020	151,777	159,697	159,697	157,697	166,772
Maintenance & Operating		327,799	349,792	385,890	427,798	481,004	519,804	511,758	505,984
Internal Charges		18,914	18,270	18,136	19,660	20,106	20,106	20,106	23,928
Transfers Out		-	-	-	-	-	-	-	-
Internal Transactions		18,914	18,270	18,136	19,660	20,106	20,106	20,106	23,928
Total Expenditures		1,162,233	1,156,593	1,183,950	1,209,015	1,504,324	1,543,124	1,496,035	1,558,337
General Government Revenues Provided (Needed)		(190,639)	(124,747)	(130,251)	53,366	(459,836)	(498,636)	(451,547)	(571,535)
Percent of Total General Government Revenues		1.12%	0.70%	0.71%	-0.28%	2.37%	2.57%	2.33%	2.81%
Expenditures by Division									
1501	414 Finance & Budget	369,767	321,705	254,061	278,083	393,784	393,784	384,258	405,764
1506	415 Accounting	331,935	349,609	432,408	422,717	565,852	604,652	591,162	612,307
1507	415 Utility Customer Service	460,531	485,279	497,480	508,214	544,688	544,688	520,615	540,266
Total Expenditures		1,162,233	1,156,593	1,183,950	1,209,015	1,504,324	1,543,124	1,496,035	1,558,337

Finance Services

Fund: 015

Fund: 015								Proposed FY 2023 Budget
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Unaudited	FY 2022			
					Adopted	Amended	Est Actuals	

DEDICATED REVENUES

Internal Service Revenues

Budget & Accounting Charges	549,394	583,568	587,201	735,576	543,170	543,170	543,170	514,732
Utility Customer Service Charges	422,200	443,278	461,498	526,805	496,318	496,318	496,318	467,070
Total Internal Service Revenues	971,594	1,026,846	1,048,699	1,262,381	1,039,488	1,039,488	1,039,488	981,802

Other Financing Sources / (Uses)

Other Revenues								
Audit Fees - BID	-	2,500	2,500	-	2,500	2,500	2,500	2,500
Audit Fees - TBID	-	2,500	2,500	-	2,500	2,500	2,500	2,500
Total Other Financing Sources / (Uses)	-	5,000	5,000	-	5,000	5,000	5,000	5,000

SUBTOTAL - OPERATING REVENUE	971,594	1,031,846	1,053,699	1,262,381	1,044,488	1,044,488	1,044,488	986,802
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TOTAL DEDICATED REVENUES	971,594	1,031,846	1,053,699	1,262,381	1,044,488	1,044,488	1,044,488	986,802
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Finance Services

Fund: 015

		FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Unaudited	FY 2022			Proposed FY 2023 Budget
						Adopted	Amended	Est Actuals	
Fund	015 Finance Services								
Dept	1501 Finance & Budget								
Activity	414 Administrative Services								
Personnel Services									
Salaries & Wages		238,179	201,919	128,720	161,268	232,705	232,705	238,100	276,770
Temporary Salaries				11,834	-	-	-	-	-
Overtime - Misc				293	669	-	-	-	-
F.I.C.A. (Soc. Sec.)		14,249	12,202	8,237	9,849	14,459	14,459	14,726	17,161
P.E.R.S. Retirement		19,883	17,305	11,572	14,134	20,685	20,685	20,873	24,828
Health & Vision Insurance		31,221	27,488	13,626	29,469	37,776	37,776	27,785	38,901
Workers Comp. Ins.		1,765	1,495	1,338	1,524	1,727	1,727	1,515	1,989
Unemployment Ins.		834	909	345	411	608	608	840	749
Dental Insurance		1,630	1,423	679	1,363	1,800	1,800	1,267	1,800
F.I.C.A. Medicare		3,333	2,854	1,926	2,303	3,383	3,383	3,436	4,014
Vacancy Adjustment									(14,000)
Total	Personnel Services	311,094	265,595	178,569	220,991	313,143	313,143	308,542	352,212
Supplies & Materials									
Office Supplies & Equip		645	210	787	841	1,500	2,000	2,000	1,500
Computr Equip/Sftwr/Sppl		2,890	2,913	3,166	963	3,700	6,700	6,700	1,350
- Monitors & Computer (Budget Analyst) - Pending									
500 Printer Cartridges									
- Monitors & Computer (Procurement Officer) (Pending)									
250 Project Mgmt Software									
600 Cognos License									
<u>1,350</u>									
Furniture & Fixtures-Misc		1,465	-	-	-	2,850	850	850	-
- New Chairs @ 600 apiece (Fin Dir, Budget Analyst, Procurement Officer)									
- File Cabinet - Budget Analyst									
<u>-</u>									
Total	Supplies & Materials	5,000	3,123	3,952	1,804	8,050	9,550	9,550	2,850
Purchased Services									
IT&S Computer Maint/Spprt		8,138	8,256	8,063	9,180	9,673	9,673	9,673	11,278
IT&S Telephone Service		1,371	1,366	1,368	1,896	1,896	1,896	1,896	1,896
City-Co Bldg Postage Adm		66	72	104	117	128	128	128	137
Postage		61	49	4	86	35	35	10	35
Cellular Services		-	120	-	247	396	727	726	730
Printing & Publishing - Misc		1,366	870	662	-	950	1,600	1,600	1,400
700 Prelim Budget Books									
700 Final Budget Books									
- Additional Printing									
<u>1,400</u>									
Dues, Subscriptn, License		844	531	50	327	1,030	1,400	1,400	2,365
390 GFOA & CPFO (Fin Dir)									
1,800 Mfiles (x3)									
- GAAFER Subscription (E Edition)									
175 Projects Manager									
- Budget / Revenue Officer - GFOA									
<u>2,365</u>									
Advertising		1,232	1,315	2,750	2,991	3,000	3,000	2,000	2,000
2,000 Budget Resolutions Public Hearing Ads									
- Advertising - Public Engagement for Budget									
<u>2,000</u>									
Long Dist Telephone Chrgs		14	15	32					
Meal Reimb-Taxable		-	-	-					
Travel & Meeting Expense		-	296	-	-	250	250	-	-
Required Training		1,645	1,945	8,200	990	6,500	3,649	2,500	-
- CPE Training (Director) - GFOA									
- CPE Training (Special Projects Mgr)									
- CPE Training (Budget Officer)									
- CPE Training (Other)									
<u>-</u>									
Conferences		916	460	-	420	6,000	6,000	6,000	-
- GFOA Conference (Director) - Spring 2023 - Portland, OR (Budget Adjustment)									
- Local Conferences - Mt League; Municipal Finance									
<u>-</u>									

Finance Services

Fund: 015

Fund: 015		FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Unaudited	FY 2022			Proposed FY 2023 Budget
						Adopted	Amended	Est Actuals	
Other Contracted Services		-	-	12,461	-	2,500	2,500	-	-
<u>-</u>									
<u>-</u>									
Total	Purchased Services	15,653	15,295	33,693	16,256	32,358	30,858	25,933	19,841
Intra-City Charges									
Copier Revolving Program		1,365	1,365	1,448	1,448	1,520	1,520	1,520	1,520
Total	Intra-City Charges	1,365	1,365	1,448	1,448	1,520	1,520	1,520	1,520
Fixed Charges									
Rent of Bldgs & Offices		29,660	29,660	29,660	30,761	31,571	31,571	31,571	19,695
Total	Fixed Charges	29,660	29,660	29,660	30,761	31,571	31,571	31,571	19,695
Internal Charges									
Property Insurance		611	608	608	888	950	950	950	-
Liability Insurance		6,360	6,035	6,106	5,912	6,168	6,168	6,168	9,614
Fidelity Insurance		24	24	24	24	24	24	24	32
Total	Internal Charges	6,995	6,667	6,738	6,824	7,142	7,142	7,142	9,646
Total	Finance & Budget	369,767	321,705	254,061	278,083	393,784	393,784	384,258	405,764

Finance Services

Fund: 015

		FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Unaudited	FY 2022			Proposed FY 2023 Budget
						Adopted	Amended	Est Actuals	
Fund	015 Finance Services								
Dept	1506 Accounting								
Activity	415 Financial Services								
Personnel Services									
	Salaries & Wages	171,098	176,785	215,022	185,684	296,696	296,696	295,870	316,257
	Temporary Salaries			14,287	19,509	-	-	-	-
	Overtime - Misc			312	-	-	-	-	-
	F.I.C.A. (Soc. Sec.)	10,361	10,173	13,978	12,445	18,398	18,398	18,000	19,610
	P.E.R.S. Retirement	14,492	14,883	19,923	18,007	26,319	26,319	25,500	28,370
	Health & Vision Insurance	31,221	33,347	43,521	45,350	62,960	62,960	60,450	64,835
	Workers Comp. Ins.	1,870	1,924	2,205	1,778	2,091	2,091	1,815	1,870
	Unemployment Ins.	599	796	574	524	774	774	1,035	856
	Dental Insurance	1,630	1,726	2,171	2,097	3,000	3,000	2,805	3,000
	F.I.C.A. Medicare	2,423	2,378	3,269	2,911	4,304	4,304	4,225	4,588
	Vacancy Adjustment								(17,000)
Total	Personnel Services	233,694	242,012	315,264	288,304	414,542	414,542	409,700	422,386
Supplies & Materials									
	Paper & Forms	2,134	2,732	1,952	2,164	3,000	3,000	3,000	2,500
	Office Supplies & Equip	783	1,183	1,260	1,147	1,500	1,500	1,500	1,300
	1,300 Misc. Office supplies								
	1,300								
	Computr Equip/Sftwr/Sppl	6,316	15,482	20,258	14,293	19,450	19,450	19,450	16,700
	1,000 Toner								
	1,000 Check Printer Toner								
	600 Cognos License								
	- Misc.								
	8,500 Trakit-License (Business and Animal Licensing)								
	5,000 GIS License/Maintenance								
	600 Adobe/Bluebeam								
	16,700								
	Furniture & Fixtures-Misc	1,360	475	-	-	3,000	3,000	1,500	-
	- Chair Replacement								
	-								
Total	Supplies & Materials	10,593	19,872	23,470	17,604	26,950	26,950	25,450	20,500
Purchased Services									
	IT&S Computer Maint/Spprt	13,816	9,175	8,965	11,448	10,831	10,831	10,831	15,579
	IT&S Telephone Service	1,828	1,821	1,824	1,896	1,896	1,896	1,896	2,844
	City-Co Bldg Postage Adm	1,319	1,298	2,155	1,940	1,833	1,833	1,835	1,833
	Postage	7,820	8,454	7,551	7,571	2,500	2,500	7,000	6,000
	Printing & Publishing - Misc	1,072	-	-	195	1,500	1,500	500	500
	Dues, Subscriptn, License	725	747	450	18	1,750	1,750	600	1,550
	350 GFOA-Controller and Accountant								
	1,200 Mfiles (x2)								
	- GAAFR Subscription								
	- Payroll Specialist								
	1,550								
	Advertising Special (Light) District Ads	-	150	192	-	300	300	300	300
	Long Dist Telephone Chrgs	38	37	38					
	Acctng & Auditing Svcs	39,529	40,647	55,988	70,764	65,500	104,300	104,300	99,900
	50,000 Audit Contract - New GASB Standards implemented / Single Audit								
	3,000 State filing fee								
	350 Legal ads								
	5,500 Actuary Fees								
	650 GFOA Certificate fee								
	400 US Bank Audit Confirms								
	40,000 Professional Accounting Services								
	99,900								
	Required Training	875	5,123	-	840	8,000	8,000	5,000	-
	- Other Courses (150*5) - Payroll, Acctg, Controller, AP, A/R)								
	- CPA Testing - Accountant (4 @ \$600) - Budget Adjustment								
	- Tuition Reimbursement for A/R Tech - Helena College								
	-								

Finance Services

Fund: 015

Fund: 015		FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Unaudited	Proposed			FY 2023 Budget
						FY 2022			
						Adopted	Amended	Est Actuals	
Conferences		-	-	-	-	4,500	4,500	-	-
- GFOA Conference - Portland, OR (Controller or Accountant) - Budget Adjustment									
- Other (Payroll Specialist, A/P and A/R Staff) - Budget Adjustment									
-									
Other Contracted Services		2,700	2,714	2,820	2,820	3,620	3,620	3,620	3,650
150 Filing Fees-Land Sales									
3,500 Armored Car Security Pickup of Bank Deposits									
3,650									
Total	Purchased Services	69,722	70,166	79,983	97,491	102,230	141,030	135,882	132,156
Intra-City Charges									
Copier Revolving Program		1,911	1,911	2,027	2,027	2,128	2,128	2,128	2,128
Total	Intra-City Charges	1,911	1,911	2,027	2,027	2,128	2,128	2,128	2,128
Fixed Charges									
Rent of Bldgs & Offices		8,537	8,537	8,537	8,854	9,087	9,087	9,087	25,038
Credit Card Fees		1,166	934	952	935	3,000	3,000	1,000	1,000
1,000 Credit Card Fees-Business and Animal Licensing									
1,000									
Cash (Over)/Short		3	(16)	(3,801)	202	10	10	10	10
Total	Fixed Charges	9,706	9,455	5,688	9,991	12,097	12,097	10,097	26,048
Internal Charges									
Liability Insurance		6,277	6,161	5,945	7,260	7,865	7,865	7,865	9,049
Fidelity Insurance		32	32	32	40	40	40	40	40
Total	Internal Charges	6,309	6,193	5,977	7,300	7,905	7,905	7,905	9,089
Total	Accounting	331,935	349,609	432,408	422,717	565,852	604,652	591,162	612,307

Finance Services

Fund: 015

		FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Unaudited	FY 2022			Proposed FY 2023 Budget
						Adopted	Amended	Est Actuals	
Fund	015 Finance Services								
Dept	1507 Utility Customer Service								
Activity	415 Financial Services								
Personnel Services									
Salaries & Wages		194,169	201,089	202,769	170,602	187,909	187,909	163,690	178,761
Temporary Salaries		-	-	-	4,067	-	-	7,000	-
Overtime - Misc		-	-	-	740	1,712	1,712	1,712	1,554
F.I.C.A. (Soc. Sec.)		10,768	11,164	11,157	10,200	11,759	11,759	10,440	11,182
P.E.R.S. Retirement		16,446	17,233	17,580	15,271	16,822	16,822	14,240	16,177
Health & Vision Insurance		41,628	43,260	46,716	44,878	50,368	50,368	42,875	51,868
Workers Comp. Ins.		2,350	2,424	2,423	1,595	1,312	1,312	1,000	778
Unemployment Ins.		680	905	507	448	495	495	604	490
Dental Insurance		2,173	2,239	2,329	2,075	2,400	2,400	1,950	2,400
F.I.C.A. Medicare		2,518	2,610	2,609	2,385	2,752	2,752	2,418	2,617
Vacancy Adjustment									(12,000)
Total	Personnel Services	270,732	280,924	286,090	252,261	275,529	275,529	245,929	253,827
Supplies & Materials									
Paper & Forms		1,827	1,755	1,279	2,911	3,000	3,000	3,000	3,000
1,200	Copier, Receipt paper								
800	Statements (Utility) in Office								
1,000	Pressure Seal Forms								
3,000									
Office Supplies & Equip		1,586	665	896	1,483	1,650	1,650	1,200	1,400
Computr Equip/Sftwr/Sppl		673	14,349	18,857	22,090	22,908	22,908	28,000	33,850
24,150	Central Square Land Management								
4,500	GIS License								
1,600	Navaline Cash Receipts Lock Box								
2,000	Xpress Bill Pay - Service Agreement								
1,000	Montana Interactive								
600	Cognos License								
-	Monitor Replacement (\$600 * 2)								
33,850									
Furniture & Fixtures-Misc		370	3,085	475	610	1,200	1,200	750	-
-	Sink in UCS Office (Budget Adjustment)								
-									
Total	Supplies & Materials	4,456	19,854	21,507	27,093	28,758	28,758	32,950	38,250
Purchased Services									
IT&S Computer Maint/Spprt		25,316	12,694	11,912	13,586	14,699	14,699	15,924	15,530
IT&S Telephone Service		2,742	2,731	2,736	2,844	2,844	2,844	2,844	2,844
IT&S Special Projects		1,594	-	-	-	-	-	-	-
City-Co Bldg Postage Adm		1,025	985	1,426	1,496	1,627	1,627	1,627	1,800
Postage		3,927	4,102	4,140	4,624	4,300	4,300	4,300	4,300
Printing & Publishing - Misc		1,815	1,505	1,008	580	2,500	2,500	3,000	3,550
1,800	Inserts (3) - Utility Billing (\$600 each)								
750	Delinquent Tags,Pynt Receipts,Finals								
500	Window Envelopes								
500	Non Window Envelopes								
3,550									
Dues, Subscriptn, License		544	224	255	350	260	260	260	875
275	Alarm Monitoring Fee + Line charge (via CCAB)								
600	Mfiles (1)								
875									
Advertising		-	-	17	96	125	125	100	100
Long Dist Telephone Chrgs		34	35	52	-	-	-	-	-
Legal Services	Process Server Fees	35	-	-	-	350	350	-	-
Repairs/Services-Misc		-	-	-	18	300	300	300	-
Required Training		160	-	-	97	1,380	1,380	750	-
-	Misc Training - 4 staff @ \$150								
-	Supervisory Training - MSU - Supervisor								
-									
Other Contracted Services		73,990	75,489	79,464	86,718	89,060	89,060	89,675	91,100
93,600	Utility Billing Statement Printing - (12,500/month)								
2,500	Business License Mailings								
(5,000)	Budget Constraint								
91,100									
Total	Purchased Services	111,182	97,765	101,010	110,408	117,445	117,445	118,780	120,099

Finance Services

Fund: 015

Fund: 015		FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Unaudited	FY 2022			Proposed FY 2023 Budget
						Adopted	Amended	Est Actuals	
Intra-City Charges									
	Copier Revolving Program	1,778	1,810	1,779	1,892	1,868	1,868	1,868	1,868
Total	Intra-City Charges	1,778	1,810	1,779	1,892	1,868	1,868	1,868	1,868
Fixed Charges									
	Rent of Bldgs & Offices	15,059	15,058	15,059	15,618	16,029	16,029	16,029	16,029
	Licenses	-	1,549	-	-	-	-	-	-
	Credit Card Fees	51,710	62,993	66,618	95,402	100,000	100,000	100,000	105,000
	Cash (Over)/Short	4	(84)	(4)	5			-	
Total	Fixed Charges	66,773	79,516	81,672	111,025	116,029	116,029	116,029	121,029
Internal Charges									
	Liability Insurance	5,578	5,378	5,389	5,504	5,027	5,027	5,027	5,161
	Fidelity Insurance	32	32	32	32	32	32	32	32
Total	Internal Charges	5,610	5,410	5,421	5,536	5,059	5,059	5,059	5,193
Total	Utility Customer Service	460,531	485,279	497,480	508,214	544,688	544,688	520,615	540,266

General Government

Fund: 011

	FY 2019 Actual	FY 2020 Actual	FY 2021 Unaudited	FY 2022			Proposed FY 2023 Budget
				Adopted	Amended	Est Actuals	

General Government Revenues

Taxes	11,455,228	11,983,675	12,576,473	12,688,000	12,688,000	12,734,875	13,167,731
Special Assessments	-	-	-	-	-	-	-
Taxes & Assessments	11,455,228	11,983,675	12,576,473	12,688,000	12,688,000	12,734,875	13,167,731
License & Permits	569,299	531,244	573,404	576,000	576,000	539,500	540,500
Intergovernmental Revenues	4,479,852	4,632,506	4,748,063	4,846,100	4,846,100	4,849,298	5,010,331
Investment Earnings	155,486	112,807	18,200	20,000	20,000	6,500	6,500
Other Financing Sources / (Uses)	29,010	43,966	25,062	20,000	20,000	16,826	20,000
Other Operating Revenues	5,233,647	5,320,523	5,364,729	5,462,100	5,462,100	5,412,124	5,577,331
Internal Service Revenues	1,016,591	1,004,644	1,311,039	1,106,272	1,106,272	1,106,272	1,537,587
Interfund Transfers In	224,598	113,808	111,598	111,598	111,598	111,598	45,406
Internal Transactions	1,241,189	1,118,452	1,422,637	1,217,870	1,217,870	1,217,870	1,582,993
Long-Term Debt	-	-	-	-	-	-	-
Total General Government Revenues	17,930,064	18,422,650	19,363,839	19,367,970	19,367,970	19,364,869	20,328,054

Expenditures

Personnel Services	1,582,737	1,760,769	1,736,667	2,225,525	2,225,525	2,108,442	2,181,067
Supplies & Materials	30,238	55,613	42,198	148,300	148,300	132,818	86,039
Purchased Services	240,431	374,501	460,996	597,344	655,436	519,476	407,159
Intra-City Charges	5,042	5,424	5,559	5,696	5,696	5,696	5,696
Fixed Charges	352,645	346,824	591,799	508,729	790,241	791,477	396,466
Maintenance & Operating	628,356	782,361	1,100,552	1,260,069	1,599,673	1,449,467	895,359
Internal Charges	31,901	42,207	45,433	51,122	51,122	50,963	80,884
Transfers Out	1,329,284	675,874	3,524,746	3,831,651	3,831,651	3,831,651	885,336
Internal Transactions	1,361,185	718,081	3,570,179	3,882,773	3,882,773	3,882,614	966,220
Debt Service	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-
Total Expenditures	3,572,278	3,261,211	6,407,397	7,368,367	7,707,971	7,440,522	4,042,646

General Government Revenues Provided (Needed)	14,357,786	15,161,439	12,956,442	11,999,603	11,659,999	11,924,346	16,285,408
Percent of Total General Government Revenues	80.08%	82.30%	66.91%	61.96%	60.20%	61.58%	80.11%

Expenditures by Division

1001	410 Interfund Transactions	1,329,284	675,874	3,524,746	3,831,651	3,831,651	3,831,651	885,336
1002	410 Support/Assistance Paymts	235,861	298,439	484,047	269,117	677,521	671,257	276,921
1101	411 Commission	384,746	363,454	293,548	539,293	539,293	522,276	531,537
1201	412 City Manager	340,388	662,749	682,370	880,473	850,473	723,833	641,231
1301	412 City Attorney	720,606	750,356	804,813	1,043,312	1,125,000	1,005,275	998,425
1302	412 Victim Services	76,166	78,248	88,469	91,592	91,592	89,890	102,765
1586	410 Commission & Manager Priorities	-	-	-	120,488	-	-	-
1701	411 Helena Citizens Council (HCC)	16,168	18,880	26,619	33,031	33,031	29,572	34,312
1702	401 Public Arts Preservation	99	52	122	-	-	-	-
1801	417 Human Resources	458,080	411,095	500,765	546,440	546,440	566,769	558,730
1808	417 Public Service Consortium	10,880	2,064	1,898	12,970	12,970	-	13,390
Total Expenditures		3,572,278	3,261,211	6,407,397	7,368,367	7,707,971	7,440,522	4,042,646

General Government							
Fund: 011							
	FY 2019 Actual	FY 2020 Actual	FY 2021 Unaudited	FY 2022			Proposed FY 2023 Budget
				Adopted	Amended	Est Actuals	
General Government Revenues							
Taxes							
Current Taxes - General Levy	8,184,141	8,351,207	8,720,492	8,900,000	8,900,000	8,900,000	9,211,500
Current Taxes - Health Ins Levy	1,821,380	2,062,697	2,162,504	2,224,000	2,224,000	2,223,875	2,301,711
Personal Property Taxes - All Years	406,463	501,886	519,192	464,000	464,000	464,000	477,920
MV - County Option Tax (61-3-537)	1,019,822	1,053,296	1,144,182	1,073,000	1,073,000	1,120,000	1,153,600
Entitlement -- MV - Assessed Taxes	8,888	1,353	9,011	9,000	9,000	9,000	5,000
Pnly & Intrst on Del Tax	14,534	13,236	21,093	18,000	18,000	18,000	18,000
Total Taxes	11,455,228	11,983,675	12,576,473	12,688,000	12,688,000	12,734,875	13,167,731
License & Permits							
Liquor Licenses	19,510	17,500	21,000	21,000	21,000	21,000	21,000
Beer & Wine Licenses	24,410	26,200	24,200	27,000	27,000	27,000	27,000
Catering Permits	3,395	1,855	630	3,000	3,000	2,500	2,500
Pawnbrokers & 2nd Hand	750	-	-	-	-	-	-
General Business Licenses	105,391	103,259	98,768	100,000	100,000	115,000	115,000
Cable TV Franchise	413,339	382,431	428,806	425,000	425,000	374,000	375,000
Amusemnt Licenses & Prmts	2,500	-	-	-	-	-	-
Bicycle Licenses	4	-	-	-	-	-	-
Total License & Permits	569,299	531,244	573,404	576,000	576,000	539,500	540,500
Intergovernmental Revenues							
Misc Federal Grants							
VOCA Grant	67,456	59,361	52,038	57,000	57,000	57,000	60,000
Indirect Cost Recovery	8,595	19,765	-	15,000	15,000	16,350	15,000
State Entitlement - HB124 / 2001	4,312,139	4,462,845	4,613,117	4,682,000	4,682,000	4,682,848	4,842,231
PILT-Helena Housing Authority	12,985	16,899	7,475	20,000	20,000	20,000	20,000
Live Card Game Lic Dist	4,252	2,536	2,084	2,100	2,100	3,100	3,100
Video Gambling Lic Dist	74,425	71,100	73,350	70,000	70,000	70,000	70,000
Misc Intergovnmntl Rev	-	-	-	-	-	-	-
Total Intergovernmental Revenues	4,479,852	4,632,506	4,748,063	4,846,100	4,846,100	4,849,298	5,010,331
Investment Earnings							
Interest Earnings	155,486	112,807	18,200	20,000	20,000	6,500	6,500
Total Interest Earnings	155,486	112,807	18,200	20,000	20,000	6,500	6,500
Internal Service Revenues							
Comm, Mgr, Atty Charges	833,760	815,023	1,113,322	915,861	915,861	915,861	1,285,216
Human Resource Charges	182,831	189,621	197,717	190,411	190,411	190,411	252,371
Total Internal Service Revenues	1,016,591	1,004,644	1,311,039	1,106,272	1,106,272	1,106,272	1,537,587
Other Financing Sources / (Uses)							
Other Revenues	27,670	43,456	25,062	20,000	20,000	15,000	20,000
Misc Employee Reimb	-	-	-	-	-	1,826	-
Restricted Contribution	1,340	510	-	-	-	-	-
Total Other Financing Sources / (Uses)	29,010	43,966	25,062	20,000	20,000	16,826	20,000
SUBTOTAL - OPERATING REVENUE	17,705,466	18,308,842	19,252,241	19,256,372	19,256,372	19,253,271	20,282,648

General Government											
Fund: 011			FY 2019 Actual	FY 2020 Actual	FY 2021 Unaudited	FY 2022			Proposed FY 2023 Budget		
						Adopted	Amended	Est Actuals			
Interfund Transfers In											
T/in - 645 Insurance & Safety			224,598	113,808	111,598	111,598	111,598	111,598	45,406		
Total	Interfund Transfers In		224,598	113,808	111,598	111,598	111,598	111,598	45,406		
TOTAL	General Government Revenues		17,930,064	18,422,650	19,363,839	19,367,970	19,367,970	19,364,869	20,328,054		
Other Sources / (Uses) - Non-Budgeted											
Chng in Vouchers Pybl (A/P)			-	(47)	-	-	-	-	-		
Chng in Util Cust Srvc Vouchers Pybl (A/P)			241	(806)	-	-	-	-	-		
Chng in Cust Deposits/Unidentifid			-	(1,161)	-	-	-	-	-		
Credit Card Clearing			12,133	-	-	-	-	-	-		
Chng in Vouchers Pybl-Financial Guarantees			(4,641)	-	-	-	-	-	-		
Total	Other Sources / (Uses) - Non-Budgeted		7,733	(2,014)	-	-	-	-	-		
Fund	11 General Government										
Dept	1001 Interfund Transactions										
Activity	410 General Government										
Internal Charges											
Total	Internal Charges		-	-	-	-	-	-	-		
Transfers Out											
T/out - 211 Civic Center			470,000	360,000	360,000	450,000	450,000	450,000	360,000		
(PEG)	T/out - 212 Facilities Management		3,887	4,066	5,047	3,651	3,651	3,651	1,336		
	City staff support to PEG										
	Contracted PEG support		-	-	-	-	-	-	-		
subtotal - T/out PEG Support			3,887	4,066	5,047	3,651	3,651	3,651	1,336		
T/out - 229 Affordable Housing Trust			-	-	1,685,000	225,000	225,000	225,000	100,000		
T/out - 233 Public Art Projects			12,000	19,313	11,487	12,000	12,000	12,000	12,000		
T/out - 238 Loan Repayment			-	-	60,000	60,000	60,000	60,000	-		
T/out - 327 Sidewalk Program 07			273	-	-	-	-	-	-		
Loan interest subsidy											
T/out - 328 Sidewalk Program 08			650	-	-	-	-	-	-		
Loan interest subsidy											
T/out - 331 Sidewalk Program 2013			4,974	-	-	-	-	-	-		
Loan interest subsidy											
subtotal - Sidewalk Program Interest Subsidy			17,897	19,313	1,756,487	297,000	297,000	297,000	112,000		
T/out - 440 Capital Improvements Fund			500,000	-	492,856	2,766,000	2,766,000	2,766,000	-		
from General Purpose Revenues											
T/out - 440 Capital Improvements Fund			-	-	622,856	-	-	-	-		
from General Fund Capital Reserves											
T/out - 440 Capital Improvements Fund			-	-	-	-	-	-	-		
from SID Revolving Transfer In											
subtotal - 440 Capital Improvement Transfers			500,000	-	1,115,712	2,766,000	2,766,000	2,766,000	-		
T/out - 580 Capital Transit											
Capital Transit Srvc Operations Support			300,000	250,000	250,000	275,000	275,000	275,000	380,000		
Capital Transit Srvc Operational Change			37,500	37,500	37,500	40,000	40,000	40,000	32,000		
FMV transfer for bus sale			-	4,995	-	-	-	-	-		
subtotal - Capital Transit Support Transfers (New Fund)			337,500	292,495	287,500	315,000	315,000	315,000	412,000		
Total	Transfers Out		1,329,284	675,874	3,524,746	3,831,651	3,831,651	3,831,651	885,336		
Total	Interfund Transactions		1,329,284	675,874	3,524,746	3,831,651	3,831,651	3,831,651	885,336		

General Government									
Fund: 011			FY 2019 Actual	FY 2020 Actual	FY 2021 Unaudited				Proposed FY 2023 Budget
						FY 2022			
						Adopted	Amended	Est Actuals	

Fund	11 General Government
Dept	1002 Support/Assistance Paymts
Activity	410 General Government

Purchased Services								
IT&S Special Projects	-	67,599	18,997	-	6,404	6,404	-	-
Total Purchased Services	-	67,599	18,997	-	6,404	6,404	-	-

Fixed Charges								
City Lights Assessment	33,271	35,042	35,635	35,370	35,370	29,106	37,600	
15,500 Arterial Lights & Misc Lights - City Share								
13,500 City Street/Traffic lights								
8,600 Assmts-misc prop (St Mnt/Strm Wtr/Tree/etc.)								
37,600								
HACF Non-Profit Agreement	-	-	-	20,000	422,000	422,000	20,000	
(PEG) PEG (Public, Ed & Gov Cablecast) Contracted PEG support	172,840	176,297	201,916	201,747	201,747	201,747	207,321	
FY18 168,620								
FY19 172,840								
FY20 176,297								
FY21 196,336								
FY23 207,321								

	subtotal - PEG Support	172,840	176,297	201,916	201,747	201,747	201,747	207,321
Grants, Contribtns, Other / Misc								
Commissioner Priorities	-	-	-	12,000	12,000	12,000	12,000	
1,000 Sun Run support contribution	-	-	-	-	-	-	-	
5,000 Symphony Under the Stars Contribution	-	-	-	-	-	-	-	
5,000 MT Bus. Assist. Connection (MBAC) Operational Support	-	-	-	-	-	-	-	
City of Service Grants	-	-	-	-	-	-	-	
Benton Ave Cemetery Support (5 yrs)	4,250	-	-	-	-	-	-	
Friendship Center Support Contribution	-	-	3,000	-	-	-	-	
The Myrna Loy	-	-	2,000	-	-	-	-	
Lewis & Clark Humane Society	-	-	2,000	-	-	-	-	
American Jobs for America's Youth Montana (AJAY MT)	-	-	4,450	-	-	-	-	
General Federation of Woman's Clubs	-	-	2,000	-	-	-	-	
Plymouth Congregational Church	-	-	1,200	-	-	-	-	
Lewis & Clark Literacy Council	-	-	850	-	-	-	-	
Helena-Area Friends of Pets - Spay / Neuter Program	3,500	4,500	2,000	-	-	-	-	
MT Bus. Assist. Connection (MBAC) Operational Support	5,000	5,000	205,000	-	-	-	-	
Sun Run support contribution	1,000	1,000	-	-	-	-	-	
Symphony Under the Stars Contribution	5,000	5,000	5,000	-	-	-	-	
United Way Housing First Inclusion	7,500	-	-	-	-	-	-	
Wild About Cats Rescue & Sanctuary	3,500	4,000	-	-	-	-	-	
Subtotal Grants, Contribtns, Other / Misc	29,750	19,500	227,500	12,000	12,000	12,000	12,000	
Total Fixed Charges	235,861	230,839	465,050	269,117	671,117	664,853	276,921	
Total Support/Assistance Paymts	235,861	298,439	484,047	269,117	677,521	671,257	276,921	

General Government									
Fund: 011			FY 2019	FY 2020	FY 2021	FY 2022			Proposed
			Actual	Actual	Unaudited	Adopted	Amended	Est Actuals	FY 2023
									Budget
Fund	011	General Government							
Dept	1101	Commission							
Activity	411	Legislative Services							
Personnel Services									
	Salaries & Wages		137,549	147,231	117,056	157,697	157,697	161,506	208,413
	Overtime - Misc		0	102	0	2,725	2,725	0	2,879
	F.I.C.A. (Soc. Sec.)		7,425	7,244	6,830	9,950	9,950	9,580	13,105
	P.E.R.S. Retirement		11,788	11,845	10,274	14,233	14,233	14,054	18,959
	Health & Vision Insurance		71,033	73,699	77,738	88,144	88,144	84,990	103,736
	Workers Comp. Ins.		988	849	712	1,157	1,157	1,040	1,133
	Unemployment Ins.		429	246	160	286	286	383	435
	Dental Insurance		3,685	3,688	3,600	4,200	4,200	3,930	4,800
	F.I.C.A. Medicare		1,736	1,694	1,598	2,330	2,330	2,240	3,068
	Vacancy Adjustment								(13,370)
	Total Personnel Services		234,633	246,597	217,969	280,722	280,722	277,724	343,158
Supplies & Materials									
	Paper & Forms		95	-	36	250	250	250	2,000
	Office Supplies & Equip		1,472	684	1,197	1,500	1,500	1,500	1,500
	1,500 Misc Supplies								
	1,500								
	Computr Equip/Sftwr/Sply		1,699	9,923	2,483	11,318	11,318	11,318	11,350
	600 Miscellaneous								
	3,000 Scanner upgrade for Digital Conversion								
	6,800 M-Files City Conversion Project								
	950 IT&S Port Charges for Laptop								
	11,350								
	Furniture & Fixtures-Misc		2,187	0	1,500	1,200	1,200	1,200	1,200
	1,200 Records Fire Safe Storage								
	1,200								
	Total Supplies & Materials		5,453	10,607	5,216	14,268	14,268	14,268	16,050
Purchased Services									
	IT&S Computer Maint/Spprt		18,240	18,361	17,294	18,514	18,514	18,514	20,418
	IT&S Telephone Service		1,821	1,824	2,844	2,844	2,844	2,844	2,133
	Election Expenses		36,010	16,458	-	64,000	64,000	50,922	-
	15,000								
	(15,000) Budget Constraint								
	-								
	City-Co Bldg Postage Adm		72	206	117	128	128	128	137
	Postage		122	141	5	300	300	100	100
	Cellular Services		711	711	582	1,200	1,200	459	550
	Printing & Duplicating		0	105	266	300	300	300	-
	Dues, Subscriptn, License		13,191	13,117	15,388	15,850	15,850	15,850	16,100
	13,000 MT League of Cities & Towns (FY21 was \$12,256)								
	100 MMCFOA-Clayborn								
	2,000 National League of Cities & Towns (FY 21 was \$1953)								
	1,000 Rotary Club-Mayor Collins								
	16,100								
	Advertising		56	0	0	1,000	1,000	1,000	1,000
	Long Dist Telephone Chrgs		12	77	0	-	0	0	-
	Travel & Meeting Expense		8,879	6,190	1,012	11,750	11,750	11,750	10,750
	3,500 Volunteer picnic								
	3,500 Honorary gifts								
	2,500 Commission Travel								
	750 Meeting Expenses								
	500 Chamber of Comm. Banquet/Table								
	10,750								
	Required Training		1,555	740	507	6,850	6,850	6,850	6,850
	300 State Courses								
	3,000 Records Management Training								
	1,000 Board Training								
	1,050 Municipal Clerks Institute - Clayborn								
	1,500 Commission Training								
	6,850								
	Conferences		1,193	3,377	386	10,900	10,900	10,900	10,900
	2,400 MT League of Cities & Towns								
	3,500 Mayor/Comm Conference								
	5,000 National Mayors Conference								
	10,900								

General Government								
Fund: 011		FY 2019 Actual	FY 2020 Actual	FY 2021 Unaudited	FY 2022			Proposed FY 2023 Budget
					Adopted	Amended	Est Actuals	
Other Contracted Services		38,760	20,469	7,051	85,000	85,000	85,000	80,000
35,000	American Legal Publishing (Formerly Sterling Codifiers)							
50,000	Recruitment professional services							
10,000	Minute Book Project (Scanning of Historic Minutes)							
(15,000)	Budget constraint							
80,000								
Total	Purchased Services	120,622	81,776	45,452	218,636	218,636	204,617	148,938
Intra-City Charges								
Copier Revolving Program		1,560	1,734	1,655	1,738	1,738	1,738	1,738
Total	Intra-City Charges	1,560	1,734	1,655	1,738	1,738	1,738	1,738
Fixed Charges								
Rent of Bldgs & Offices		18,430	18,430	19,114	19,617	19,617	19,617	15,542
Total	Fixed Charges	18,430	18,430	19,114	19,617	19,617	19,617	15,542
Internal Charges								
Liability Insurance		3,992	4,254	4,086	4,256	4,256	4,256	6,048
Fidelity Insurance		56	56	56	56	56	56	64
Liability Deductible		-	-	-	-	0	0	-
Total	Internal Charges	4,048	4,310	4,142	4,312	4,312	4,312	6,112
Total	Commission	384,746	363,454	293,548	539,293	539,293	522,276	531,537

General Government										
Fund: 011			FY 2019	FY 2020	FY 2021	FY 2022			Proposed	
			Actual	Actual	Unaudited	Adopted	Amended	Est Actuals	FY 2023	
										Budget
Fund	011 General Government									
Dept	1201 City Manager									
Activity	412 Executive Services									
Personnel Services										
	Salaries & Wages		218,563	372,225	293,545	441,546	441,546	415,727	378,123	
	Temporary Salaries		9,750	15,726	19,511		-	-	-	
	Overtime - Misc		305				-	-	-	
	F.I.C.A. (Soc. Sec.)		13,666	19,810	18,904	27,865	27,865	22,422	23,595	
	P.E.R.S. Retirement		10,104	17,485	22,792	39,862	39,862	33,070	34,135	
	Health & Vision Insurance		5,388	26,001	37,711	70,832	70,832	36,955	51,868	
	Workers Comp. Ins.		1,180	1,416	1,987	3,286	3,286	2,665	2,734	
	Unemployment Ins.		1,021	980	786	1,172	1,172	1,351	1,030	
	Dental Insurance		1,396	3,384	2,607	5,264	5,264	3,230	4,341	
	F.I.C.A. Medicare		3,196	5,536	4,421	6,518	6,518	5,505	5,519	
	Vacancy Adjustment								(18,800)	
	Total	Personnel Services	264,569	462,564	402,263	596,345	596,345	520,925	482,545	
Supplies & Materials										
	Paper & Forms		-	-	354	-	-	-	-	
	Office Supplies & Equip		1,293	3,397	10,201	3,000	3,000	3,000	3,000	
	2,000 Outreach Supplies/Fees (ex: Farmers Mkt)									
	1,000 Supplies									
	Computr Equip/Sftwr/Sppl		5,010	7,664	14,769	37,520	37,520	37,520	27,987	
	500 Computer Supplies, Printer Ink, etc									
	987 Adobe Creative Cloud (PIO)									
	300 Vimeo Account									
	120 Canva									
	500 Social Media Management Subscription									
	- Balancing Act (Public Engagement Tool)									
	4,300 Archive Social subscription									
	- GIS Web Tech									
	- GIS Resimplify Tool									
	12,000 Be Heard Helena (Public Engagement Platform)									
	7,300 Frevvo (Contract Mgmt - City Documents)									
	1,980 M-Files Rotating License									
	27,987									
	Furniture		1,300	40	-	2,500	2,500	10,000	-	
	600 Office Chair									
	(600)	Budget Constraint								
	-									
	Total	Supplies & Materials	7,603	11,101	25,323	43,020	43,020	50,520	30,987	
Purchased Services										
	IT&S Computer Maint/Spprt		5,412	5,965	14,031	11,960	11,960	11,960	13,540	
	IT&S Telephone Service		1,366	1,368	2,844	2,844	2,844	2,844	1,896	
	City-Co Bldg Postage Adm		72	104	117	128	128	128	137	
	Postage		1	38	46	-	-	10	-	
	Cellular Services		625	1,902	1,938	2,400	2,400	2,055	2,400	
	Dues, Subscriptn, License		350	5,649	8,492	5,500	5,500	4,955	3,094	
	1,800 ICMA - \$1200 Mgr, \$400 Two Affiliate									
	240 Independent Record Subscription (PIO)									
	139 Project Management Institute Membership									
	715 IAP2 Public Engagement Government Group Membership - (Cities 200-1000 employees)									
	200 GOSDMA									
	3,094									
	Advertising		-	2,027	5,790	10,000	10,000	10,000	9,650	
	1,900 Stock Music/Photos for Videos/Social/etc.									
	1,250 Utility Inserts (2)									
	5,000 General Advertising Placement									
	1,500 Marketing Collateral									
	9,650									
	Long Dist Telephone Chrgs		15	87	-	-	-	-	-	
	Employee Auto Allowance		5,820	4,400	5,250	6,540	6,540	4,200	2,400	
	Meal Reimb-Taxable		-	45	207	250	250	100	250	
	Meals for Confereces - MGR									
	Travel & Meeting Expense		1,338	2,307	401	1,400	1,400	4,500	1,500	
	- ICMA Conference Travel Mgr									
	500 Lodging MLC&T Conference									
	1,000 Meeting Expenses									
	1500									

General Government

Fund: 011

Fund: 011		FY 2019 Actual	FY 2020 Actual	FY 2021 Unaudited	FY 2022			Proposed FY 2023 Budget
					Adopted	Amended	Est Actuals	
Required Training		-	149	955	2,600	2,600	2,600	950
-	Additional Training (ICMA)							
350	Project Management Training							
600	IAP2 Foundations Training							
950								
Conferences		1,962	2,677	1,245	4,000	4,000	2,500	2,150
1,000	GOSCMA Conference Registration							
350	MLC&T Conference Registration- MGR							
-	ICMA Conference- MGR							
800	Professional Dev/Continuing Education Course Fees							
2,150								
Other Contracted Services		13,000	122,730	163,599	146,950	116,950	60,000	33,000
50,000	Contingency							
(20,000)	Budget Constraint							
3,000	Strategic Planning Consultant							
33,000								
Total	Purchased Services	29,961	149,448	204,914	194,572	164,572	105,852	70,967
Intra-City Charges								
Copier Revolving Program		545	578	578	607	607	607	607
Total	Intra-City Charges	545	578	578	607	607	607	607
Fixed Charges								
Rent of Bldgs & Offices		31,968	31,968	38,722	34,028	34,028	34,028	34,028
Total	Fixed Charges	31,968	31,968	38,722	34,028	34,028	34,028	34,028
Internal Charges								
Property Insurance		130	130	140	150	150	150	-
Liability Insurance		5,596	6,936	10,382	11,703	11,703	11,703	10,815
Fidelity Insurance		16	24	48	48	48	48	32
Liability Deductible		-	-	-	-	-	-	11,251
Total	Internal Charges	5,742	7,090	10,570	11,901	11,901	11,901	22,098
Total	City Manager	340,388	662,749	682,370	880,473	850,473	723,833	641,231

General Government							
Fund: 011				FY 2022			Proposed
				Adopted	Amended	Est Actuals	FY 2023 Budget
Fund	011 General Government						
Dept	1301 City Attorney						
Activity	412 Executive Services						
Personnel Services							
Salaries & Wages		473,072	481,831	504,423	634,448	634,448	648,397
F.I.C.A. (Soc. Sec.)		28,591	29,075	30,530	39,339	39,339	40,205
P.E.R.S. Retirement		40,420	41,683	44,237	56,280	56,280	58,163
Health & Vision Insurance		64,787	73,968	84,631	100,736	100,736	103,736
Workers Comp. Ins.		2,888	3,083	3,329	4,638	4,638	4,217
Unemployment Ins.		2,128	1,203	1,285	1,652	1,652	1,755
Dental Insurance		3,353	3,688	3,913	4,800	4,800	4,800
F.I.C.A. Medicare		6,686	6,799	7,140	9,203	9,203	9,406
Vacancy Adjustment							(32,649)
Total	Personnel Services	621,925	641,330	679,489	851,096	851,096	838,030
Supplies & Materials							
Office Supplies & Equip		2,619	3,024	2,348	3,500	3,500	4,500
2,500	Supplies						
900	Copier Contract Billing						
100	Quarterly Print Charges						
1,000	Contract Shredding Service - Records Destruction						
4,500							
Computr Equip/Sftwr/Sppl		3,044	11,080	2,691	65,120	65,120	18,620
3,000	Fullcase annual maintenance & support (4)						
1,000	MFILES Professional Service Hours						
4,620	MFILES Licenses (7)						
10,000	Karpel Prosecutor Software, Support & Training						
18,620							
Furniture		-	8,827	-	7,800	7,800	2,000
2,000	Sit Stand Desk						
-							
2,000							
Total	Supplies & Materials	5,663	22,931	5,039	76,420	76,420	25,120
Purchased Services							
IT&S Computer Maint/Spprt		18,529	17,851	20,598	21,424	21,424	25,348
IT&S Telephone Service		3,641	3,648	3,792	3,792	3,792	4,266
City-Co Bldg Postage Adm		72	104	232	510	510	823
Postage		648	1,117	1,486	1,500	1,500	2,000
Cellular Services		-	-	1,199	1,630	1,630	1,630
630	Cell Phone #1 - Prosecutor						
1,000	Cell Phone #2 - City Attorney x2 new deputy						
Legal Notices & Fees		442	188	255	500	500	500
275	Public Hearing Notices						
25	MT Driving Records						
200	Out of State Driving Records						
Professional Dues		2,055	1,710	1,980	2,500	2,500	2,600
2,600	State Bar Attorney Dues (4)						
2,600							
Professional Subscriptions		3,816	3,604	7,640	5,970	5,970	6,400
100	MT Lawyers Desk book + Update						
-	MCA 2021						
-	MCA Title 7						
300	MCA Digital Access 2 Years (5)						
6,000	Lexis Research Subscr. (4)						
6,400							
Long Dist Telephone Chrgs		68	154	-	-	-	-
Legal Services		14,682	(10)	23,753	10,000	91,688	30,000
60,000	Outside Legal/ Professional Services						
(30,000)	Budget Constraint						
30,000							
Meal Reimb-Taxable		-	-	-	50	50	100
Travel & Meeting Expense		227	676	1,618	7,125	7,125	7,125
400	Travel						
825	MLC&T Motel/Meals/Transp. (3)						
1,500	Tillotson Conference motel/meals/transp (4)						
700	Co. Attorney Conf Motel/Meals/Transp. (2)						
2,200	Dallas CAW Motel/Meals/Transp. (1)						
1,500	Additional Costs for 1 new attorney						
7,125							

General Government

Fund: 011

Fund: 011		FY 2019 Actual	FY 2020 Actual	FY 2021 Unaudited	FY 2022			Proposed FY 2023 Budget
					Adopted	Amended	Est Actuals	
Continued Prof Education		1,381	275	2,469	1,000	1,000	1,000	1,000
1,000 CLE (6 employees)								
<u>-</u>								
<u>1,000</u>								
Conferences		1,000	1,124	575	2,000	2,000	2,000	2,000
450 MLC&T Conf. - Registration (3)								
550 Co. Atty Conf. Registration (2)								
500 Dallas Caw Registration (1)								
<u>500</u> Additional for 1 new attorney								
<u>2,000</u>								
Other Contracted Services		2,000	2,000	2,000	-	-	-	-
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General Government							
Fund: 011				FY 2022			Proposed FY 2023 Budget
				Adopted	Amended	Est Actuals	
Fund	011 General Government						
Dept	1302 Victim Services						
Activity	412 Executive Services						
Personnel Services							
Salaries & Wages		44,767	47,762	51,405	52,376	52,376	58,181
F.I.C.A. (Soc. Sec.)		2,775	2,983	3,003	3,248	3,248	3,608
P.E.R.S. Retirement		3,837	4,171	4,511	4,646	4,646	5,219
Health & Vision Insurance		10,919	11,679	12,636	12,592	12,592	12,967
Workers Comp. Ins.		234	247	306	388	388	418
Unemployment Ins.		201	120	131	137	137	158
Dental Insurance		565	582	584	600	600	600
F.I.C.A. Medicare		649	698	702	760	760	844
Total	Personnel Services	63,947	68,243	73,280	74,747	74,747	81,995
Supplies & Materials							
Office Supplies & Equip		412	809	721	1,000	1,000	1,500
1,500 Misc							
<u>1,500</u>							
Computr Equip/Sftwr/Sppl		725	725	-	1,410	1,410	2,072
750 Full Case Annual Maintenance/Support							
662 Karpel Prosecutor Software, Support & Training							
660 MFILES License (1)							
<u>2,072</u>							
Furniture		462	-	330	-	-	-
Total	Supplies & Materials	1,599	1,534	1,051	2,410	2,410	3,572
Purchased Services							
IT&S Computer Maint/Spprt		2,752	2,688	3,140	2,967	2,967	3,177
IT&S Telephone Service		455	456	474	474	474	474
Postage		9	18	5	-	-	-
Cellular Services		-	-	741	700	700	600
Professional Dues		250	250	250	250	250	250
250 MCADSV Membership Dues							
<u>250</u>							
Long Dist Telephone Chrgs		55	18	-	-	-	-
Travel & Meeting Expense		2,018	-	-	2,200	2,200	1,050
2,200 Dallas CAW motel/meals/transp							
(2,500) Budget Constraint							
1,350 St of MT Prof Leadership Training & Budget Training							
<u>1,050</u>							
Conferences		-	-	425	500	500	500
500 Dallas Crimes Against Women Conference							
<u>500</u>							
Other Contracted Services		-	-	-	200	200	3,500
2,500 Victim Travel Expenses for prosecution cases							
1,000 Interpreter services							
<u>3,500</u>							
Total	Purchased Services	5,539	3,430	5,035	7,291	7,291	9,551
Fixed Charges							
Rent of Bldgs & Offices		3,850	3,810	7,737	5,748	5,748	5,975
4,056 ccab							
1,919 office at LJC							
<u>5,975</u>							
Total	Fixed Charges	3,850	3,810	7,737	5,748	5,748	5,975
Internal Charges							
Liability Insurance		1,223	1,223	1,359	1,388	1,388	1,664
Fidelity Insurance		8	8	8	8	8	8
Liability Deductible		-	-	-	-	-	-
Total	Internal Charges	1,231	1,231	1,367	1,396	1,396	1,672
Total	Victim Services	76,166	78,248	88,469	91,592	91,592	102,765

General Government							
Fund: 011				FY 2022			Proposed FY 2023 Budget
		FY 2019 Actual	FY 2020 Actual	FY 2021 Unaudited	Adopted	Amended	Est Actuals
Fund	011 General Government						
Dept	1586 Commission & Manager Priorities						
Activity	410 General Government						
Fixed Charges							
	Contingency	-	-	-	120,488	-	-
	0.5% of GF Revenue (N/A for FY23)				Allocated to expense lines		
	-						
Total	Fixed Charges	-	-	-	120,488	-	-
Total	Commission & Manager Priorities	-	-	-	120,488	-	-
Fund	011 General Government						
Dept	1701 Helena Citizens Council (HCC)						
Activity	411 Legislative Services						
Personnel Services							
	Salaries & Wages	9,218	13,260	18,524	19,959	19,959	20,617
	F.I.C.A. (Soc. Sec.)	572	822	1,021	1,238	1,238	1,258
	P.E.R.S. Retirement	790	1,150	1,626	1,771	1,771	1,764
	Health & Vision Insurance			2,125	3,150	3,150	47
	Workers Comp. Ins.	142	202	194	134	134	113
	Unemployment Ins.	41	33	47	52	52	52
	Dental Insurance			258	300	300	293
	F.I.C.A. Medicare	134	192	239	290	290	295
Total	Personnel Services	10,897	15,659	24,034	26,894	26,894	24,437
Supplies & Materials							
	Office Supplies & Equip	141	196	-	550	550	550
	Furniture & Fixtures-Misc		-	-	100	100	-
Total	Supplies & Materials	141	196	-	650	650	550
Purchased Services							
	IT&S Computer Maint/Sprrt	2,128	1,983	1,956	2,237	2,237	2,237
	IT&S Telephone Service	-	-	-	-	-	-
	City-Co Bldg Postage Adm	72	104	117	128	128	128
	Postage	-	-	-	150	150	150
	Printing & Duplicating	1,460	239	-	250	250	250
	250 Printing & Duplicating						
	250						
	Advertising	421	-	-	100	100	100
	Required Training	-	-	-	100	100	100
	Other Contracted Services	673	345	55	1,902	1,902	1,000
	700 Neighborhood Outreach						
	300 Survey Monkey Subscription						
	650 Water Bill Insert Internal Charges						
	(900) Budget Constraint						
	750						
Total	Purchased Services	4,754	2,671	2,128	4,867	4,867	3,965
Intra-City Charges							
	Copier Revolving Program	-	-	79	83	83	83
Total	Intra-City Charges	-	-	79	83	83	83
Internal Charges							
	Liability Insurance	368	346	370	529	529	529
	Fidelity Insurance	8	8	8	8	8	8
Total	Internal Charges	376	354	378	537	537	608
Total	Helena Citizens Council (HCC)	16,168	18,880	26,619	33,031	33,031	29,572
							34,312

General Government								
Fund: 011			FY 2019 Actual	FY 2020 Actual	FY 2021 Unaudited	FY 2022		Proposed FY 2023
						Adopted	Amended	Est Actuals
								Budget

Fund	011 General Government							
Dept	1702 Public Arts Preservation							
Activity	401 Other							
Supplies & Materials								
	Office Supplies & Equip	-	0	-	-	-	-	-
Total	Supplies & Materials	-	0	-	-	-	-	-
Purchased Services								
	City-Co Bldg Postage Adm	72	52	117	-	-	-	-
	Postage	-	0	5	-	-	-	-
Total	Purchased Services	24	52	122	-	-	-	-
Total	Public Arts Preservation	99	52	122	-	-	-	-

Fund	011 General Government							
Dept	1801 Human Resources							
Activity	417 Human Resources							
Personnel Services								
	Salaries & Wages	286,610	241,431	248,783	283,906	283,906	289,750	306,026
	Overtime - Misc	-	2,111	6,850	2,396	2,396	1,000	794
	F.I.C.A. (Soc. Sec.)	16,995	14,323	14,923	17,784	17,784	82,599	19,025
	P.E.R.S. Retirement	24,562	20,866	20,960	25,440	25,440	24,906	27,525
	Health & Vision Insurance	43,260	38,869	39,963	50,368	50,368	50,375	51,868
	Workers Comp. Ins.	3,301	2,884	2,330	2,087	2,087	1,790	1,973
	Unemployment Ins.	1,292	602	646	749	749	995	832
	Dental Insurance	2,239	1,941	1,687	2,400	2,400	2,331	2,400
	F.I.C.A. Medicare	3,975	3,350	3,490	4,160	4,160	4,030	4,451
	Vacancy Adjustment							(15,559)
Total	Personnel Services	382,234	326,377	339,632	389,290	389,290	457,776	399,335
Supplies & Materials								
	Paper & Forms	922	1,088	839	1,300	1,300	1,300	1,300
	Office Supplies & Equip	1,297	1,922	1,272	1,000	1,000	1,850	1,500
	Small Tools & Equip-Misc	-	119	58	100	100	-	-
	Computr Equip/Sftwr/Spplly	6,056	6,115	3,400	8,632	8,632	5,000	6,960
	1,300 Toner for all printers & fax							
	660 M Files Subscription (1)							
	5,000 Civic HR Software Yearly Charge							
	<u>6,960</u>							
	Furniture & Fixtures-Misc	1,504	-	-	500	500	500	-
	<u>-</u>							
Total	Supplies & Materials	9,779	9,244	5,569	11,532	11,532	8,650	9,760
Purchased Services								
	IT&S Computer Maint/Spprt	11,007	10,751	11,241	11,692	11,692	11,692	13,056
	IT&S Telephone Service	2,276	2,280	2,370	2,370	2,370	2,370	2,370
	City-Co Bldg Postage Adm	300	636	724	535	535	535	535
	Postage	981	900	862	1,200	1,200	500	1,200
	Cellular Services	520	374	702	800	800	800	600
	Printing & Duplicating	-	295	51	150	150	150	150
	150 Envelopes							
	<u>150</u>							
	Dues, Subscriptn, License	3,149	1,949	1,921	7,200	7,200	3,200	7,200
	2,000 Criminal Background Checks							
	4,000 Natl. SHRM Dues-ck							
	620 NPELRA Membership (3)							
	80 SHRM Dues (2)							
	<u>500</u> Additional Licenses							
	<u>7,200</u>							

General Government

Fund: 011

	FY 2019 Actual	FY 2020 Actual	FY 2021 Unaudited	FY 2022			Proposed FY 2023 Budget
				Adopted	Amended	Est Actuals	
Advertising	505	1,633	4,248	3,000	3,000	10,000	10,000
Long Dist Telephone Chrgs	113	114	-	-	-	-	-
Meal Reimb-Taxable	-	-	-	100	100	75	-
Travel & Meeting Expense	1,174	45	218	200	200	3,000	3,000
Required Training	651	1,081	-	22,000	22,000	5,000	2,000
1,700 Misc. Training or Tuition Reimb.							
300 Drug Training/Supervisor							
2,000							
Conferences	3,992	759	-	5,000	5,000	2,500	5,000
2,000 SHRM/MLC&T/Arbitration/Misc Conferences							
3,000 NPELRA Conference (2)							
5,000							
Other Contracted Services	113	14,359	92,678	53,350	53,350	15,000	38,550
550 Shredder/EAP Critical Incidents							
3,000 Legal Union Fee							
(15,000) Budget Constraint							
50,000 HR Service Agreement (CMS)							
38,550							
Total Purchased Services	24,781	35,174	115,013	107,597	107,597	54,822	83,661
Intra-City Charges							
Copier Revolving Program	2,265	2,115	2,250	2,221	2,221	2,221	2,221
Total Intra-City Charges	2,265	2,115	2,250	2,221	2,221	2,221	2,221
Fixed Charges							
Rent of Bldgs & Offices	26,472	26,472	27,455	28,178	28,178	28,178	28,178
Empl Awrds/Incentive Prgms	4,893	3,972	3,446	-	-	7,500	4,000
Total Fixed Charges	31,365	30,445	30,901	28,178	28,178	35,678	32,178
Internal Charges							
Liability Insurance	7,624	7,708	7,368	7,590	7,590	7,590	8,778
Fidelity Insurance	32	32	32	32	32	32	32
Liability Deductible	-	-	-	-	-	-	22,765
Total Internal Charges	7,656	7,740	7,400	7,622	7,622	7,622	31,575
Total Human Resources	458,080	411,095	500,765	546,440	546,440	566,769	558,730

General Government

Fund: 011

		FY 2019 Actual	FY 2020 Actual	FY 2021 Unaudited	FY 2022			Proposed FY 2023 Budget
					Adopted	Amended	Est Actuals	
Fund	011 General Government							
Dept	1808 Public Service Consortium							
Activity	417 Human Resources							
Personnel Services								
	Overtime - Misc	4,251	-	-	5,970	5,970	-	7,192
	Workers Comp. Ins.	197	-	-	358	358	-	487
	Unemployment Ins.	20	-	-	16	16	-	20
	F.I.C.A. Medicare	64	-	0	87	87	-	105
Total	Personnel Services	4,532	-	0	6,431	6,431	-	7,804
Supplies & Materials								
	Office Supplies & Equip	-	-	-	-	-	-	-
Total	Supplies & Materials	-	-	-	-	-	-	-
Purchased Services								
	Travel & Meeting Expense	4,958	598	468	5,000	5,000	-	4,000
	Other Contracted Services	1,231	1,311	1,271	1,380	1,380	-	1,380
	1,200 Firefighting Consortium Fee							
	180 Civil Svc Board Member Mtg per diem							
	<u>1,380</u>							
Total	Purchased Services	6,189	1,909	1,740	6,380	6,380	-	5,380
Internal Charges								
	Liability Insurance	159	155	158	159	159	-	206
Total	Internal Charges	159	155	158	159	159	-	206
Total	Public Service Consortium	10,880	2,064	1,898	12,970	12,970	-	13,390

Capital Improvements Fund

Fund: 440

Fund: 440							Proposed FY 2023 Budget
	FY 2019 Actual	FY 2020 Actual	FY 2021 Unaudited	FY 2022			
				Adopted	Amended	Est Actuals	
Revenues							
Special Assessments	128	158	159	-	-	165	-
Taxes & Assessments	128	158	159	-	-	165	-
License & Permits	10,329	10,080	9,320	10,000	10,000	8,664	8,664
Investment Earnings	68,705	34,648	3,992	3,340	3,340	2,840	2,840
Other Financing Sources / (Uses)	-	-	-	-	-	-	-
Other Operating Revenues	79,034	44,728	13,312	13,340	13,340	11,504	11,504
Interfund Transfers In	504,974	-	648,475	2,766,000	2,766,000	2,766,000	-
Internal Transactions	504,974	-	648,475	2,766,000	2,766,000	2,766,000	-
Total Revenues	584,136	44,885	661,946	2,779,340	2,779,340	2,777,669	11,504
Expenditures							
Purchased Services	17,750	4,180	21,860	111,500	111,500	111,500	91,000
Maintenance & Operating	17,750	4,180	21,860	111,500	111,500	111,500	91,000
Transfers Out	1,330,140	8,000	100,000	-	-	-	-
Internal Transactions	1,330,140	8,000	100,000	-	-	-	-
Capital Outlay	654,729	788,538	571,960	2,498,920	3,397,741	3,366,181	1,288,273
Debt & Capital	654,729	788,538	571,960	2,498,920	3,397,741	3,366,181	1,288,273
Total Expenditures	2,002,619	800,718	693,820	2,610,420	3,509,241	3,477,681	1,379,273
Revenues Over (Under) Expenditures							
	(1,418,483)	(755,833)	(31,875)	168,920	(729,901)	(700,012)	(1,367,769)
Beginning Cash Balance - July 1							
	3,757,922	2,403,145	1,708,211	1,593,410	1,593,410	1,593,410	955,573
Other Cash Sources / (Uses)	63,706	60,899	(82,927)	42,597	42,597	62,175	-
Ending Cash Balance - June 30							
	2,403,145	1,708,211	1,593,410	1,804,927	906,106	955,573	(412,196)

Capital Improvements Fund

Fund: 440

Fund: 440		FY 2019 Actual	FY 2020 Actual	FY 2021 Unaudited	FY 2022			Proposed FY 2023 Budget
					Adopted	Amended	Est Actuals	
Revenues								
Special Assessments								
P & I on Del Assmnts		128	158	159	-	-	165	-
Total	Special Assessments	128	158	159	-	-	165	-
License & Permits								
PEG Support Fee		10,329	10,080	9,320	10,000	10,000	8,664	8,664
Total	License & Permits	10,329	10,080	9,320	10,000	10,000	8,664	8,664
Investment Earnings								
Interest Earnings		68,705	33,395	3,153	2,500	2,500	2,000	2,000
Loan Repayment Interest								
Golf Course - Golf Cart loan interest		-	1,253	839	840	840	840	840
Total	Interest Earnings	68,705	34,648	3,992	3,340	3,340	2,840	2,840
Other Financing Sources / (Uses)								
Sale of Fixed Assets		-	-	-	-	-	-	-
Total	Other Financing Sources / (Uses)	-	-	-	-	-	-	-
SUBTOTAL - OPERATING REVENUE		79,162	44,885	13,471	13,340	13,340	11,669	11,504
Interfund Transfers In								
T/in - 100 General Fund								
Annual General Fund Allocation		500,000	-	568,475	1,266,000	1,266,000	1,266,000	-
Parks Well Project		-		80,000		-	-	-
Sidewalk loans - interest subsidy payments		4,974	-	-	-	-	-	-
ERP Software - Gen Fund Savings approved in FY 21		-	-	-	1,500,000	1,500,000	1,500,000	-
Total GF Transfers		504,974	-	648,475	2,766,000	2,766,000	2,766,000	-
T/in - 645 Insurance & Safety		-	-	-	-	-	-	-
Total	Interfund Transfers In	504,974	-	648,475	2,766,000	2,766,000	2,766,000	-
TOTAL REVENUE		584,136	44,885	661,946	2,779,340	2,779,340	2,777,669	11,504
Other Sources / (Uses) - Non-Budgeted								
Interfund Loan Repayments (Golf Fund Ended FY22)		40,935	41,344	41,757	42,597	42,597	42,175	-
Interfund Loan Receivables - Sidewalk Fund		22,771	19,555	(124,684)	-	-	20,000	-
Total	Other Sources / (Uses) - Non-Budgeted	63,706	60,899	(82,927)	42,597	42,597	62,175	-

Capital Improvements Fund

Fund: 440

		FY 2019 Actual	FY 2020 Actual	FY 2021 Unaudited	FY 2022			Proposed FY 2023 Budget
					Adopted	Amended	Est Actuals	
Fund	440 Capital Improvements Fund							
Dept	1001 Interfund Transactions							
Activity	410 General Government							
Transfers Out								
T/out - 100 General Fund		-	-	-	-	-	-	-
T/out - Other Funds		1,330,140	8,000	100,000	-	-	-	-
100,000 L&J Center Court Remodel Contribution (573)								
Total	Transfers Out	1,330,140	8,000	100,000	-	-	-	-
Total	Interfund Transactions	1,330,140	8,000	100,000	-	-	-	-
Fund	440 Capital Improvements Fund							
Dept	1101 Commission							
Activity	411 Legislative Services							
Capital Outlay								
Equipment		-	-	-	-	290,000	290,000	-
CO1900	90,000 Solar Energy Project							
CO1901	100,000 Photovoltaic							
FY22	190,000							
Total	Capital Outlay	-	-	-	-	290,000	290,000	-
Total	Commission	-	-	-	-	290,000	290,000	-
Fund	440 Capital Improvements Fund							
Dept	1401 Court Administration							
Activity	413 Judicial Services							
Capital Outlay								
Buildings		-	-	-	-	-	-	-
Equipment			12,163					
Total	Capital Outlay	-	12,163	-	-	-	-	-
Total	Court Administration	-	12,163	-	-	-	-	-
Fund	440 Capital Improvements Fund							
Dept	1501 Finance & Budget							
Activity	414 Administrative Services							
Capital Outlay								
Equipment				-	1,520,000	1,540,000	1,540,000	-
20,000 Office build out for new staff								
1,500,000 ERP system (Will carryover to FY23 & FY24)								
FY22	1,520,000							
Total	Capital Outlay	-	-	-	1,520,000	1,540,000	1,540,000	-
Total	Finance & Budget	-	-	-	1,520,000	1,540,000	1,540,000	-

Capital Improvements Fund								
Fund: 440		FY 2019 Actual	FY 2020 Actual	FY 2021 Unaudited	FY 2022			Proposed FY 2023 Budget
					Adopted	Amended	Est Actuals	

Fund	440 Capital Improvements Fund
Dept	1801 Human Resources
Activity	417 Human Resources

Capital Outlay								
	Imprvmnts Other Than Bldgs	-	-	-	-	-	-	75,000
	75,000 Office Rebuild for Human Resources							
	<u>75,000</u>							
Total	Capital Outlay	-	-	-	-	-	-	75,000
Total	Human Resources	-	-	-	-	-	-	75,000

Fund	440 Capital Improvements Fund
Dept	2201 Police Operations
Activity	421 Police Protection

Capital Outlay								
	Buildings	-	-	-	-	80,000	80,000	-
	Equipment	65,000	67,000	-	125,000	125,000	125,000	169,758
53	52,557 Glock 22 (Gen 5) & Accessories - End of Life Replacements)							
1	75,000 FARO 3d Laser Scanner Investigation Tool							
1	42,201 DJI Matrice 300 Drone							
	<u>169,758</u>							
	Vehicles	231,415	270,784	420,113	273,680	313,680	302,120	271,025
4	271,025 Patrol Vehicles - AWD Hybrid Powertrain							
	<u>271,025</u>							
Total	Capital Outlay	296,415	337,784	420,113	398,680	518,680	507,120	440,783
Total	Police Operations	296,415	337,784	420,113	398,680	518,680	507,120	440,783

Capital Improvements Fund							
Fund: 440	FY 2019 Actual	FY 2020 Actual	FY 2021 Unaudited	FY 2022			Proposed FY 2023
				Adopted	Amended	Est Actuals	Budget

Fund	440 Capital Improvements Fund
Dept	2301 Fire
Activity	424 Fire Protection

Capital Outlay								
Buildings		-	-	-	-	-	-	-
Imprvmnts Other Than Bldgs		9,065	-	-	-	-	-	-
Equipment		-	-	-	-	-	-	-
Vehicles		15,000	-	-	-	-	-	-
Total	Capital Outlay	24,065	-	-	-	-	-	-
Total	Fire	24,065	-	-	-	-	-	-

Fund	440 Capital Improvements Fund
Dept	3102 Engineering
Activity	433 Engineering

Capital Outlay								
Buildings		-	-	-	40,000	20,000	-	40,000
40,000	New Office Remodel Room 412							
Equipment		-	-	-	-	-	-	-
Infrastructure		21,817	-	-	-	-	-	-
Vehicles		29,467	-	-	-	-	-	-
Total	Capital Outlay	51,284	-	-	40,000	20,000	-	40,000
Total	Engineering	51,284	-	-	40,000	20,000	-	40,000

Capital Improvements Fund

Fund: 440

		FY 2019 Actual	FY 2020 Actual	FY 2021 Unaudited	FY 2022			Proposed FY 2023 Budget
					Adopted	Amended	Est Actuals	
Fund	440 Capital Improvements Fund							
Dept	4102 Parks Maintenance							
Activity	464 Park & Recreation							
Purchased Services								
	Repairs/Services-Misc	16,783	4,180	21,860	111,500	111,500	111,500	91,000
	5,000 Playground safety net: Batch Park							
	7,500 Irrigation replacement: Lincoln Park							
	10,000 Back stop: Lincoln Park							
	18,000 Basketball court resurface: Mountain View Park							
	46,000 Tennis Court resurface (4) : Barney							
	25,000 Basketball court rebuild: Barney							
FY22	<u>111,500</u>							
	51,000 Resurface Tennis Courts (Lockey)							
	8,000 Playground resurficing (ADA) (Jaycee)							
	20,000 Kindrick Field- Paint faciilites & Sink & Toilet Plumbing							
	12,000 Centennial park Trail Repair							
FY23	<u>91,000</u>							
	Other Contracted Services	967	-	-	-	-	-	-
Total	Purchased Services	17,750	4,180	21,860	111,500	111,500	111,500	91,000
Capital Outlay								
	Buildings	15,078	20,000	-	-	-	-	-
	Imprvmnts Other Than Bldgs	13,428	4,109	-	-	195,170	195,170	520,000
	40,000 Waukesha well project							
	30,170 Trail Paving							
	125,000 Kindrick artificial turf (1/2)							
FY22	<u>195,170</u>							
	150,000 Cover for Memorial Park Ice Rink							
	120,000 Chiller for Ice Rink							
	15,000 Pedestrian Mall Electric Upgrades							
	10,000 Memorial Parking Lot							
	100,000 Centennial Trail Paving/engineering/grant match							
	125,000 Kindrick artificial turf (1/2)							
FY23	<u>520,000</u>							
	Parks & Rec. Facilities	1,135	119,288	2,490	-	150,000	150,000	17,000
	150,000 Fire Tower Restoration							
FY22	<u>150,000</u>							
	9,000 Batch Garage Roof Replacement							
	8,000 Asphalt Parking at Parks Maint. Shop							
FY23	<u>17,000</u>							
	Equipment	15,810	-	-	342,930	342,930	342,930	-
	247,930 Frontier/Memorial playground replacement							
	95,000 Kindrick Bleacher Replacement							
FY22	<u>342,930</u>							
FY23	<u>-</u>							
	Vehicles	29,383	160,898	33,560	77,310	77,310	77,310	159,990
	31,690 Ford ½ ton replacement							
	45,620 Ford F350 dump truck							
FY22	<u>77,310</u>							
	44,870 Ford F-250 (Replace Unit #512)							
	48,620 GMC (Replace Unit #515)							
	48,000 Hiliift Turf Sweeper (Replace Unit #522)							
	18,500 Walker Mower (Replace Unit #530)							
FY23	<u>159,990</u>							
Total	Capital Outlay	74,834	304,296	36,050	420,240	765,410	765,410	696,990
Total	Parks Maintenance	92,585	308,476	57,910	531,740	876,910	876,910	787,990

Capital Improvements Fund

Fund: 440

	FY 2019 Actual	FY 2020 Actual	FY 2021 Unaudited	FY 2022			Proposed FY 2023 Budget
				Adopted	Amended	Est Actuals	

Fund	440 Capital Improvements Fund
Dept	4103 Swimming Pool
Activity	464 Park & Recreation

Capital Outlay							
	Parks & Rec. Facilities	-	48,709	109,816	-	78,980	35,500
	78,980 Pool Roof Replacement						
FY22	<u>78,980</u>						
	35,500 Boiler for Lazy River						
FY23	<u>35,500</u>						
Total	Capital Outlay	-	48,709	109,816	-	78,980	35,500
Total	Swimming Pool	-	48,709	109,816	-	78,980	35,500

Fund	440 Capital Improvements Fund
Dept	4105 Neighborhood Parks
Activity	464 Park & Recreation

Capital Outlay							
	Parks & Rec. Facilities	772	-	-	-	-	-
Total	Capital Outlay	772	-	-	-	-	-
Total	Neighborhood Parks	772	-	-	-	-	-

Fund	440 Capital Improvements Fund
Dept	4120 Civic Center
Activity	464 Park & Recreation

Capital Outlay							
	Buildings	-	-	-	-	-	-
	Imprvmnts Other Than Bldgs	30,975	84,252	-	-	64,671	-
	64,671 ADA Sidewalk upgrades						
FY22	<u>64,671</u>						
	- Civic Center Air Conditioning Project						
FY23	<u>-</u>						
	Equipment	-	-	-	120,000	120,000	-
	120,000 CC Tennis Court Replacement / Rebuild						
FY22	<u>120,000</u>						
FY23	<u>-</u>						
Total	Capital Outlay	30,975	84,252	-	120,000	184,671	-
Total	Civic Center	30,975	84,252	-	120,000	184,671	-

Fund	440 Capital Improvements Fund
Dept	4507 Public Ed & Govt Acc Chnl
Activity	403 Facilities Administration

Capital Outlay							
	Equipment	176,382	1,335	5,982	-	-	-
Total	Capital Outlay	176,382	1,335	5,982	-	-	-
Total	Public Ed & Govt Acc Chnl	176,382	1,335	5,982	-	-	-

Parks Improvement
Fund: 441

Fund: 441					FY 2022			Proposed FY 2023 Budget
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Unaudited	FY 2022			
					Adopted	Amended	Est Actuals	
Revenues								
Charges For Services	17,930	22,734	34,082	27,505	15,000	15,000	95,000	80,000
Investment Earnings	3,091	5,159	3,328	360	500	500	500	50
Other Financing Sources / (Uses)	31,041	2,397	14,180	360	15,500	15,500	500	700
Other Operating Revenues	52,062	30,290	51,590	28,225	31,000	31,000	96,000	80,750
Total Revenues	52,062	30,290	51,590	28,225	31,000	31,000	96,000	80,750
Expenditures								
Purchased Services	21,699	9,969	35,066	28,657	-	-	-	-
Maintenance & Operating	21,699	9,969	35,066	28,657	-	-	-	-
Capital Outlay	-	40,213	46,725	54,734	21,000	21,000	21,000	75,000
Debt & Capital	-	40,213	46,725	54,734	21,000	21,000	21,000	75,000
Total Expenditures	21,699	50,182	81,792	83,391	21,000	21,000	21,000	75,000
Revenues Over (Under) Expenditures	30,363	(19,892)	(30,202)	(55,166)	10,000	10,000	75,000	5,750
Beginning Cash Balance - July 1	202,094	232,458	212,566	182,364	127,198	127,198	127,198	202,198
Other Cash Sources / (Uses)	1	-	-	-	-	-	-	-
Ending Cash Balance - June 30	232,458	212,566	182,364	127,198	137,198	137,198	202,198	207,948

Parks Improvement

Fund: 441

Fund: 441									Proposed FY 2023 Budget
		FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Unaudited	FY 2022			
						Adopted	Amended	Est Actuals	
Revenues									
Charges For Services									
	Park Use Fees	17,930	22,734	12,495	27,505	15,000	15,000	95,000	80,000
	Cash in Lieu of Parkland	-	-	21,587	-	-	-	-	-
	Total Charges For Services	17,930	22,734	34,082	27,505	15,000	15,000	95,000	80,000
Investment Earnings									
	Interest Earnings	3,091	5,159	3,328	360	500	500	500	50
	Total Interest Earnings	3,091	5,159	3,328	360	500	500	500	50
Other Financing Sources / (Uses)									
	Other Revenues	-	-	7	160	-	-	-	-
	Restricted Contribution	30,541	2,397	11,674	200	15,000	15,000	-	200
	Memorial Tree Contrib	500	-	-	-	500	500	500	500
	Sale of Fixed Assets			2,500					
	Total Other Financing Sources / (Uses)	31,041	2,397	14,180	360	15,500	15,500	500	700
SUBTOTAL - OPERATING REVENUE									
		52,062	30,290	51,590	28,225	31,000	31,000	96,000	80,750
TOTAL REVENUE									
		52,062	30,290	51,590	28,225	31,000	31,000	96,000	80,750
Fund 441 Parks Improvement									
Dept 4140 Parks-Art & Rec Development									
Activity 464 Park & Recreation									
Purchased Services									
	Solid Waste		3,960	17,698	140	-	-	-	-
	Utility Services - Misc			5,685	385	-	-	-	-
	ADA Compliance	-	-	7,794	-	-	-	-	-
	Other Contracted Services			3,890	-	-	-	-	-
PR0023	Pet cemetery restricted donations	-	-	-	150	-	-	-	-
PR0099	Donations to Misc Parks	-	-	-	4,245	-	-	-	-
PR3101	Memorial Trees	-	-	-	2,150	-	-	-	-
	6th Ward Garden Park	21,699	6,009	-	-	-	-	-	-
PR0922	Intermountain Subdivision	-	-	-	21,587	-	-	-	-
	Total Purchased Services	21,699	9,969	35,066	28,657	-	-	-	-
Capital Outlay									
	Vehicles	-	-	-	-	-	-	-	-
FY23	-	-	-	-	-	-	-	-	-
	Parks & Rec. Facilities	-	40,213	46,725	10,562	-	-	-	-
PR4922	5,000 6th Ward Park - funded by restricted donations	-	-	-	27,876	5,000	5,000	5,000	-
PR9915	16,000 Park Well project	-	-	-	16,296	16,000	16,000	16,000	-
FY22	21,000								
	15,000 North Benton Park/Field Space Feasibility & Design	-	-	-	-	-	-	-	75,000
	30,000 Park Sidewalk Repairs - ADA								
	10,000 Picnic Tables and Garbage Receptacles								
	10,000 Leo Pocha Playground Replacement								
	10,000 Memorial Park Picnic Shelter (2)								
FY23	75,000								
	Total Capital Outlay	-	40,213	46,725	54,734	21,000	21,000	21,000	75,000
Total	Parks-Art & Rec Development	21,699	50,182	81,792	83,391	21,000	21,000	21,000	75,000

Development and Administration

Budget Development and Administration:

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

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

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

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

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

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

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

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

Appropriation and Adjustment Authority

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

Realignment Authority:

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

Realignment in Department Funds:

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

Automatic Amendments:

Joint operating agreements approved by the governing body, insurance recoveries, hazardous material recoveries, donations for specific purposes, and refund or reimbursements of expenditures shall automatically amend the annual appropriations or reduce recorded expenditures, whichever is correct in accordance with Generally Accepted Accounting Principles (GAAP).

Follow-through authority:

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

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

Appropriation and Adjustment Authority (Cont.)

Fee Based Authority:

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

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

Fund Operating Reserves

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

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

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

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

Fund Operating Reserves (Cont.)

General Fund Reserve:

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

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

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

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

At the end of each fiscal year, twenty percent (20%) of General Fund excess reserves, if any, will be earmarked to a designated Emergency Contingency Fund. Spending from the Emergency Contingency Fund will be dedicated only for unforeseen emergency situations as determined by the City Manager and the City Commission.

Fund Operating Reserves (Cont.)

Special Revenue Fund Reserve:

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

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

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

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

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

Debt Service Funds Reserve:

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

Fund Operating Reserves (Cont.)

Capital Improvement Fund Reserve:

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

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

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

Enterprise Funds Reserve:

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

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

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

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

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

Fund Operating Reserves (Cont.)

Internal Service Funds Reserve:

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

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

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

Compliance with Operating Reserves:

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

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

Fund Operating Reserves (Cont.)

Excess Operating Reserves:

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

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

Twenty percent (20%) of General Fund Excess Reserves will be earmarked to be transferred to the Contingency Fund.

General Fund Contingency Account Reserve:

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

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

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

Annual contingency account reserve may be \$100,000 or 0.5% of general fund operating revenues, whichever is greater, at the discretion of the City Manager.

Indirect Cost Allocation of Central Services

Introduction Overview:

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

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

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

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

General Fund Central Services Subject to Allocations:

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

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

Indirect Cost Allocation of Central Services (Cont.)

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

Special Revenue Funds:

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

Internal Service and Debt Service Funds:

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

Enterprise Funds:

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

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

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

The indirect charge for the current year will be the prior years' adopted budget. It is intended that basing the allocation on the prior year's estimates is a conservative approach since prior year projections do not include any of the cost inflators for the current year. At the end of each fiscal year, after the funds have been audited, if a determination that the actual dollars expended exceed a 10% variance from the budget in which the costs were allocated, an adjustment will be made to reflect the increase or decrease.

Indirect Cost Allocation of Central Services (Cont.)

Methodology for General Fund Central Services Allocations:

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

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

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

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

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

Council Agenda Items/ Full Time equivalents/Operating Costs:

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

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

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

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

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

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

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

Indirect Cost Allocation of Central Services (Cont.)

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

Accounts Payable Transactions (Number of invoices processed)

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

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

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

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

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

Methodology for Insurance Liability Allocations:

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

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