

# CITY OF HELENA



**GRANDSTREET THEATER**  
A City-owned facility - Home to Helena's community theater

*Photo by R. Ricker*

## **ANNUAL BUDGET REPORT** **Fiscal Year 2014**

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City of Helena

# City of Helena

City Commission  
316 N. Park Avenue  
Helena, MT 59623

Phone: (406) 447-8410 Fax: (406) 447-8460  
E-Mail: [mayor&commission@helenamt.gov](mailto:mayor&commission@helenamt.gov)

July, 2013

To the Citizens of Helena:

We are pleased to present the fiscal year 2014 annual budget for the City of Helena, Montana. The annual budget is the principal mechanism through which the goals of the City Commission and the needs of our community are implemented.

This document represents the culmination of an extensive and thoughtful process. For the City Commission, this process started in April 2013. The City Commission met with city staff and the Helena Citizens' Council in a series of budget meetings which were open to the public to review current programs and community needs. These budget discussions along with our stated intents and directions, helped define for the City's management team, our goals and objectives for this operating plan. We are confident that this annual budget provides a solid framework to work from towards accomplishing those goals and objectives in the coming fiscal year.

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

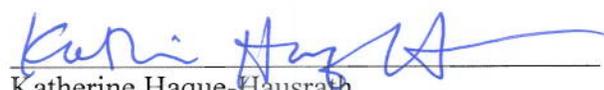
Sincerely,

  
James E. Smith  
Mayor

  
Dan Ellison  
Commissioner

  
Matthew Elsaesser  
Commissioner

  
Dick Thweatt  
Commissioner

  
Katherine Haque-Hausrath  
Commissioner

# BUDGET CERTIFICATION

THIS IS TO CERTIFY that the Annual Budget for the City of Helena for fiscal year 2014 was prepared according to law and adopted by the Helena City Commission on June 24, 2013, and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed James E. Smith Date 7-30-13.  
James E. Smith  
Mayor

Signed Ronald J. Alles Date 7/30/13  
Ronald J. Alles  
City Manager

## CITY OF HELENA, MONTANA



City of Helena

**Helena, Montana**  
Capital of Montana

Class of City	First Class
County Located in	Lewis and Clark
Year Incorporated	1881
Population	28,190
Elevation	4,364 feet
Form of Government	Charter-Self Governing
Form of Administration	Commission/Manager
Non-Profit Designation	Government Agency - 501(C3)
Number of Non-Elected Employees (Full-Time Equivalent)	298
Number of Elected Employees	6
Miles of Streets & Alleys	257
Municipal Water:	
Consumers	10,952
FY13 Water Rate (per unit of 748 gallons)	\$2.71
FY13 Waste Water Rate (per unit)	\$2.52

In 1976 the City of Helena adopted a Charter form of government. The Helena City Charter sets forth a commission/manager form of government. The rationale behind the commission/manager form of government is to separate the legislative and administrative responsibilities of the city. Thus, the Commission functions in a policy-making role, while the Manager executes that policy and generally administers city affairs.

City Commissioners are elected for four (4) year terms, with two positions filled at each general election. The Mayor and City Judge also serve terms of four (4) years.

Helena is cradled in the foothills of the Montana Rockies, surrounded by an abundance of outdoor recreational opportunities and pristine wilderness and is alive with history and culture. This charming, sophisticated and beautiful Victorian city is both the capital of the state of Montana and the county seat for Lewis and Clark County.

Helena is a unique blend of past and present. People from all walks of life can find an environment to suit their lifestyle. The city is alive with community spirit, street festivals, theaters, museums, symphonies, fairs and rodeos. A highlight to Helena's historic downtown area is the Pedestrian Walking Mall, a park-like setting that is home to a diverse array of specialty shops, restaurants and coffeehouses that offer a unique atmosphere and shopping experience.

The Helena area has provided the setting for thousands of years of Native American use, the Lewis and Clark Expedition, the wanderings of fur trappers and gold prospectors, homestead farmers and key transcontinental railroad lines.

Although the valley never served as the permanent home for any single Native American tribe, it became a “transitional zone” through which such tribes as the Blackfeet, the Salish, the Crow, and the Bannock moved regularly. Similarly, members of the Lewis and Clark Expedition, following the upper Missouri River, crossed the valley in both 1805 and 1806 while on their discovery mission.

Fur trappers also traversed the area early in the 19<sup>th</sup> century, but a wave of white settlements pushed them aside. In 1864, “the Four Georgians” discovered placer gold in Last Chance Creek. The ensuing gold strike brought thousands of “get-rich-quick” miners to the fabulously rich Last Chance Gulch.

Once the placer gold ran out, Helena could have easily become a ghost town. Its key geographical location, however, made it a vital redistribution center for businesses supplying scores of other gold-mining communities. Helena soon became the territorial banking center, and home of broad-based commercial enterprises. Simultaneously, farms and ranches spread across the fertile Helena valley.

When Helena secured the territorial capital in 1875, the city also became the political focus of Montana. The city’s victory over Anaconda in the “Capital Fight” of 1894 only solidified that political dominance.

Helena’s population has grown moderately throughout the 20<sup>th</sup> century – despite such disasters as fires and the devastating 1935 earthquake. The city has not experienced the boom-and-bust cycles that have affected many other Montana communities because of its reliance on state government and on a broad-based economy emphasizing goods and services. Helena retains many of its vintage commercial and residential buildings.

Helena thrives as an educational, commercial, recreational, cultural and political center for the entire state of Montana while celebrating a real appreciation for the community’s colorful, storied past.



**City of Helena**

# CITY OF HELENA ELECTED AND APPOINTED OFFICIALS

NAME	POSITION	PHONE NUMBER
<b>LEGISLATIVE OFFICE</b>		
		<u>Term Expires</u>
Jim Smith	Mayor	12/31/2013
Katherine Haque-Hausrath	Commissioner	12/31/2015
Matthew Elsaesser	Commissioner	12/31/2015
Dan Ellison	Commissioner	12/31/2013
Dick Thweatt	Commissioner	12/31/2013
Debbie Havens	Clerk of the Commission	447-8410
<b>JUDICIAL OFFICE</b>		
Robert J. Wood	City Judge	12/31/2015
Claudia Bagley	Court Administrator	447-8465
<b>ADMINISTRATION OFFICES</b>		
Ron Alles	City Manager	447-8401
Sarah Elkins	Admin/Public Affairs Specialist	447-8401
Jeffrey Hindoien	City Attorney	447-8595
Thomas Jodoin	Deputy City Attorney	447-8595
Todd Baker	Deputy City Attorney / City Prosecutor	447-8595
<b>ADMINISTRATIVE SERVICES DEPARTMENT</b>		
Tim Magee	Director	447-8412
Glenn Jorgenson	Controller	447-8415
Robert Ricker	Budget Manager	447-8407
Liz Hirst	Accounting Supervisor	447-8402
Darla Flansaas	Utility Customer Service Supervisor	447-8075
<b>COMMUNITY DEVELOPMENT DEPARTMENT</b>		
Sharon Haugen	Director	447-8445
Brandt Salo	Chief Bldg. Official - Building & Safety	447-8438
<b>COMMUNITY FACILITIES DEPARTMENT</b>		
Gery Carpenter	Director	447-8484
Diane Stavnes	Civic Center Manager	447-8382
<b>HUMAN RESOURCES MANAGER</b>		
James Fehr	Director	447-8405
Morgan Maynard-Dixon	HR/Benefits Specialist	447-8333
<b>INFORMATION TECHNOLOGY SERVICES</b>		
Art Pembroke	Director	447-8340
<b>PUBLIC WORKS DEPARTMENT</b>		
Phil Hauck	Director (Acting)	447-8426
Phil Hauck	Assistant Director	447-8427
Ryan Leland	City Engineer - Engineering Division	447-8430
Ben Sautter	Superintendent - Streets & Traffic / Vehicle Maintenance	447-8565
Pete Anderson	Superintendent - Solid Waste	447-8571
Kevin Hart	Superintendent - Utility Maintenance Division	447-8575
Don Clark	Superintendent - Water/Wastewater Treatment Division	447-8556
<b>POLICE DEPARTMENT</b>		
Troy McGee	Chief of Police	447-8476
Steve Hagen	Assistant Chief of Police	447-8476
<b>FIRE DEPARTMENT</b>		
Sean Logan	Fire Chief	447-8470
Kelly Tuck	Assistant Fire Chief - Operations	447-8494
Glenn Davis	Assistant Fire Chief - Training	447-8496
<b>PARKS &amp; RECREATION DEPARTMENT</b>		
Amy Teegarden	Director	447-8462
Craig Marr	Superintendent - Parks & Open Lands Division	447-8485
Larry Kurokawa	Maintenance Superintendent - Golf Course	447-8090
Scott Longenecker	Golf Pro	447-8091
<b>PARKING COMMISSION</b>		
Dave Hewitt	Director	447-8419

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

	FY 2012	FY 2013	FY 2014
<b>GENERAL GOVERNMENT GROUP</b>			
City Commission	7.00	7.00	7.00
Helena Citizens Council	0.38	0.38	0.38
City Manager	2.00	2.00	2.00
City Attorney	4.65	4.65	4.75
Human Resources	3.20	3.20	4.00
Property & Liability Insurance	0.45	0.45	FTE moved to HR
Medical Insurance	0.35	0.35	FTE moved to HR
Parking Commission	10.28	10.28	10.63
<b>General Government Total</b>	<b>28.31</b>	<b>28.31</b>	<b>28.76</b>
<b>ADMINISTRATIVE SERVICES DEPARTMENT</b>			
Administration and Budget	3.00	3.00	3.00
Accounting	4.00	4.00	4.00
Utility Customer Service	4.00	4.00	4.00
<b>Administrative Services Total</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>
<b>COMMUNITY DEVELOPMENT DEPARTMENT</b>			
Community Development	5.13	5.13	5.13
Building Division	11.00	8.50	8.50
<b>Community Development Total</b>	<b>16.13</b>	<b>13.63</b>	<b>13.63</b>
<b>MUNICIPAL COURT</b>			
Court Administration	5.00	5.00	5.00
<b>City Court Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b>POLICE DEPARTMENT</b>			
Police Operations	50.00	50.00	51.00
Animal Control	2.00	2.00	2.00
Drug Enforcement	1.00	1.00	1.00
VAWA	1.00	1.00	1.00
Records and Dispatch	18.50	18.50	18.50
Urban Wildlife	on-call	on-call	on-call
<b>Police Department Total</b>	<b>72.50</b>	<b>72.50</b>	<b>73.50</b>

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

	FY 2012	FY 2013	FY 2014
<b>FIRE DEPARTMENT</b>			
Fire	36.00	36.00	36.00
<b>Fire Department Total</b>	<b>36.00</b>	<b>36.00</b>	<b>36.00</b>
<b>PARKS DEPARTMENT</b>			
Park and Recreation Admin.	2.00	2.00	2.00
Park Maintenance	8.17	9.09	9.09
Swim Pool	0.57	0.65	0.65
Recreation Program	0.60	0.60	0.60
Kay's Kids	0.00	0.00	0.00
Open Space District	1.00	1.00	1.00
Urban Forestry	2.33	2.33	2.33
Weed Control	0.93	0.93	0.93
<b>Parks Department Total</b>	<b>15.60</b>	<b>16.60</b>	<b>16.60</b>
<b>GOLF COURSE</b>			
Golf Operations - Pro-Shop	2.00	2.00	2.00
Golf Concessions	0.70	0.64	0.00
Golf Course Maintenance	3.00	2.84	3.00
<b>Golf Course Total</b>	<b>5.70</b>	<b>5.48</b>	<b>5.00</b>
<b>COMMUNITY FACILITIES</b>			
Civic Center	5.44	5.44	5.44
Facilities Management	1.29	1.29	1.29
Project Management	0.84	0.84	0.84
PEG	0.04	0.04	0.04
City-County Building	5.30	5.30	5.30
CCAB Mail Operations	0.36	0.36	0.36
CCAB Mail Delivery	0.28	0.28	0.28
CCAB Telephone	0.43	0.43	0.43
<b>Community Facilities Total</b>	<b>13.98</b>	<b>13.98</b>	<b>13.98</b>

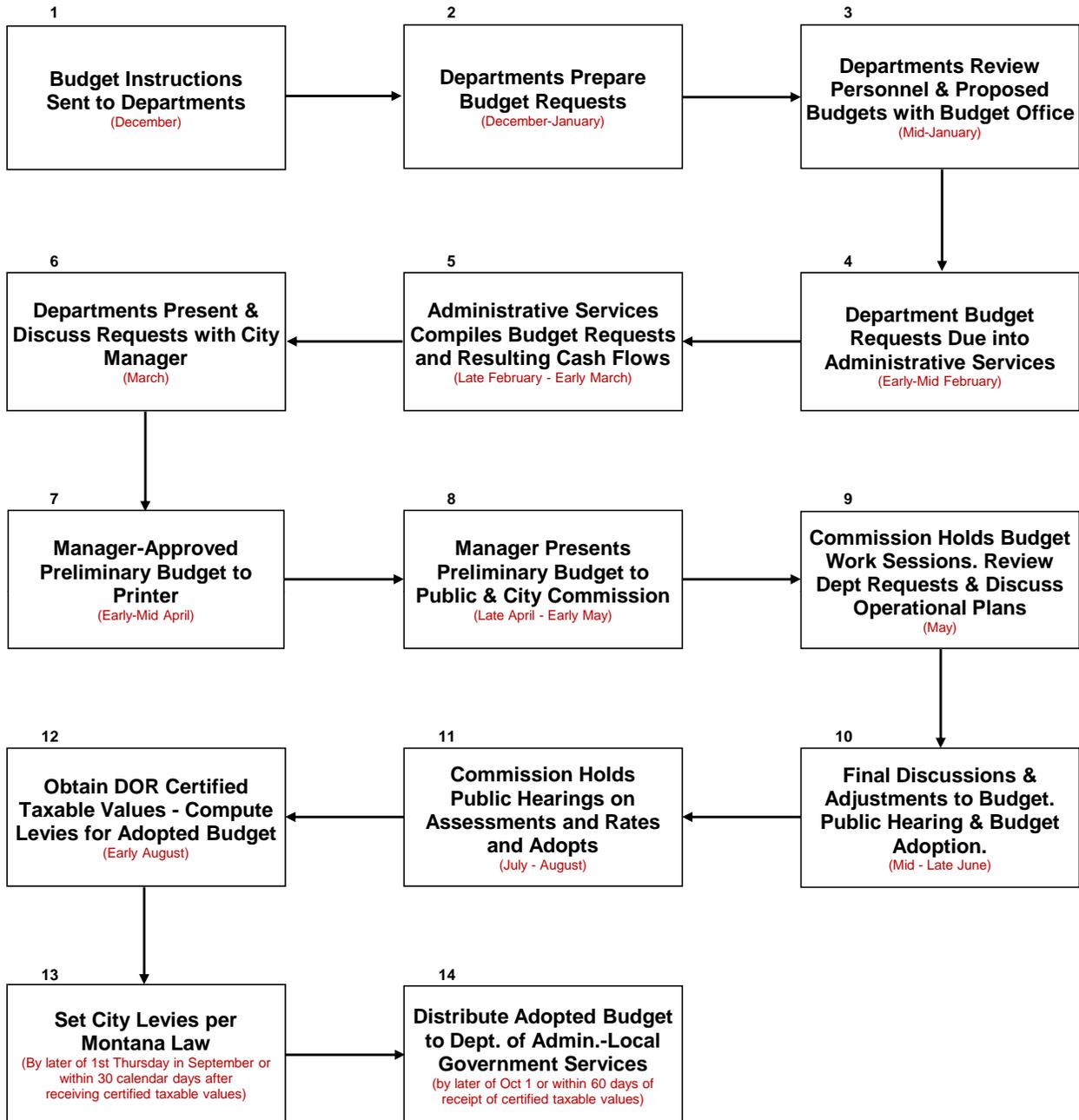
**CITY OF HELENA**  
**PERMANENT FULL & PART-TIME POSITIONS BY DEPARTMENT**  
(in Full-Time Equivalents)

	FY 2012	FY 2013	FY 2014
<b>PUBLIC WORKS DEPARTMENT</b>			
Public Works Administration	2.50	2.50	2.50
Engineering	7.90	7.90	7.90
Streets	11.88	11.75	11.75
Traffic Maintenance	2.44	2.38	2.38
Signal Maintenance	1.44	1.38	0.88
Water Treatment	9.12	9.75	10.00
Wastewater Treatment	9.70	9.40	9.65
Wastewater Pretreatment	0.55	0.85	0.85
Water Utility Maintenance	10.79	10.79	11.28
Wastewater Utility Maintenance	4.54	4.54	4.73
Storm Water Utility Maintenance	2.19	2.19	2.27
Residential Solid Waste	4.67	4.72	4.77
Commercial Solid Waste	3.83	3.88	3.53
Transfer Station	8.30	8.20	8.50
Recycling	2.20	2.20	2.20
<b>Public Works Total</b>	<b>82.05</b>	<b>82.43</b>	<b>83.19</b>
<b>FLEET SERVICES (Part of Public Works Department)</b>			
Fleet Services	5.50	5.50	5.50
Downtown Trolley	0.10	0.12	0.12
Bus	8.78	9.04	8.84
East Valley Grant	1.05	1.08	1.08
Head Start	1.23	1.25	1.25
Rimrock Stage	1.34	1.61	1.61
Rec-Connect	0.00	0.16	0.18
<b>Fleet Total</b>	<b>18.00</b>	<b>18.76</b>	<b>18.58</b>
<b>CITY TOTALS</b>	<b>304.27</b>	<b>303.69</b>	<b>305.24</b>

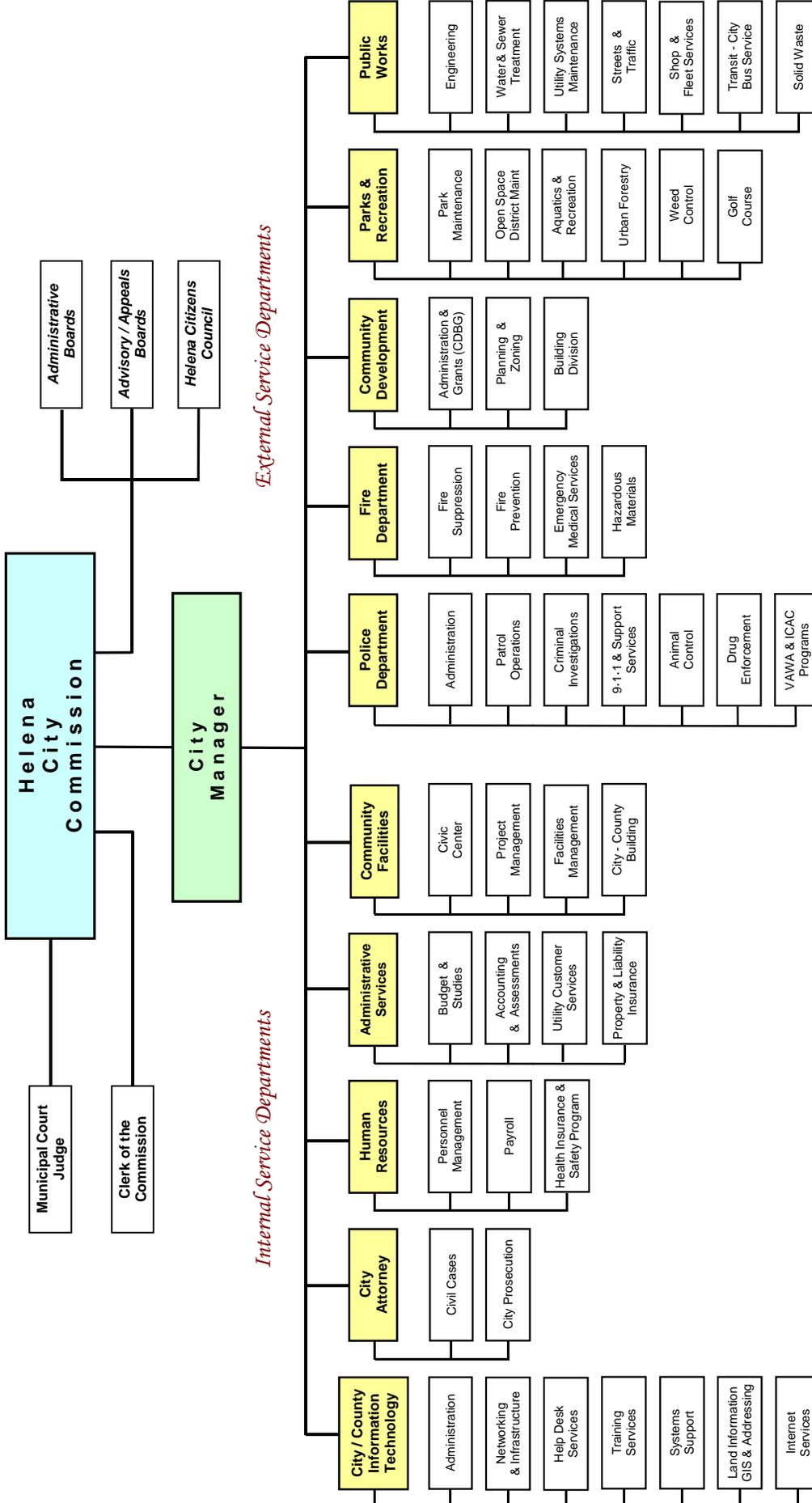
# CITY OF HELENA

## BUDGET PROCESS FLOW CHART

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



# CITY OF HELENA ORGANIZATION CHART



## ADVISORY/APPEAL BOARDS

### *General Government*

No Current Active Advisory/Appeal Boards or Committees

### *Community Development*

ADA Compliance Committee

Board of Adjustment

Building Board of Appeals

City Zoning Commission

City/County Consolidated Planning Board

Lewis & Clark Co. Heritage Preservation & Tourism Development Council

Public Art Committee

### *Community Facilities*

Civic Center Board

### *Human Resources*

Civil Service Board

### *Parks & Recreation*

City/County Parks Board

Golf Course Advisory Board

Helena Open Land Management Advisory Committee (HOLMAC)

### *Public Works*

Intergovernmental Transit Committee

Non-Motorized Travel Advisory Council

Transportation Coordinating Committee

Water Quality District Board

## ADMINISTRATIVE BOARDS

### *General Government*

Helena Parking Commission/Business Improvement District Board

Tourism Business Improvement District Board

### *Joint City / County Boards*

City/County Building Board of Directors

City/County Health Board

Information Technology and Services Board

Lewis & Clark City/County Library Board

Support Services Division

## INDEPENDENT AGENCIES

Helena Housing Authority

Helena Regional Airport Authority Commission

**CITY OF HELENA**  
**TAXABLE VALUATION / MILL LEVY**  
**TEN YEAR HISTORY & ANALYSIS**

(NOTE: This analysis includes only those levies subject to the limitations of Section 15-10-420, MCA and does not include voted levies. In addition, only the levies assessed on an entity-wide basis are to be included.)

Tax Year	Fiscal Year	City-Wide Taxable Valuation	Valuation % Change From Previous Yr	Previous Year Levy	Current Year Levy	Floated Mills Up / (Down)
2003	2003-2004	\$ 3,813,147	4.21%	86.12	90.22	4.10
2004	2004-2005	\$ 4,329,898	13.55%	90.22	100.70	10.48
2005	2005-2006	\$ 5,013,395	15.79%	100.70	108.80	8.10
2006	2006-2007	\$ 5,327,939	6.27%	108.80	112.67	3.87
2007	2007-2008	\$ 5,668,683	6.40%	112.67	111.31	-1.36
2008	2008-2009	\$ 6,050,905	6.74%	111.31	116.59	5.28
2009	2009-2010	\$ 6,371,359	5.30%	116.59	116.76	0.17
2010	2010-2011	\$ 6,846,974	7.46%	116.76	118.55	1.79
2011	2011-2012	\$ 7,017,435	2.49%	118.55	118.66	0.11
2012	2012-2013	\$ 7,138,093	1.72%	118.66	119.50	0.84

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

**ANNUAL TAX LEVIES**

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

	<b>Fiscal Years</b>				
	<b>2012/13</b>	<b>2011/12</b>	<b>2010/11</b>	<b>2009/10</b>	<b>2008/09</b>
General Purpose Levy	86.01	85.69	87.12	83.43	82.46
City Planning	8.70	8.54	8.75	9.71	10.29
Comprehensive Insurance	7.45	7.35	6.40	6.55	6.60
PERS	4.28	4.27	4.03	4.12	4.21
Police Retirement	7.46	7.17	6.91	7.29	7.20
Firefighter Retirement	5.60	5.64	5.34	5.66	5.83
Subtotal	<u>119.50</u>	<u>118.66</u>	<u>118.55</u>	<u>116.76</u>	<u>116.59</u>
Medical Insurance	21.30	20.29	18.93	19.32	17.66
Debt Service	18.40	18.06	18.34	14.61	15.04
Total Mill Levy (Note 1)	<u>159.20</u>	<u>157.01</u>	<u>155.82</u>	<u>150.69</u>	<u>149.29</u>
Net Mill Value \$ (Note 1)	59,733	59,139	57,756	54,568	51,899
Tax Levy \$	9,509,494	9,285,414	8,999,540	8,222,852	7,748,002

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

**OVERLAPPING MILL LEVIES**

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

<b><u>In Mills:</u></b>	<b>2012/13</b>	<b>2011/12</b>	<b>2010/11</b>	<b>2009/10</b>	<b>2008/09</b>
Schools					
District Levied	239.89	249.75	254.95	253.20	259.59
County Levied	98.63	98.05	108.53	106.70	108.57
State School Equalization	40.00	40.00	40.00	40.00	40.00
State University	6.00	6.00	6.00	6.00	6.00
State Vocational Technology	1.50	1.50	1.50	1.50	1.50
Total Schools	386.02	395.30	410.98	407.40	415.66
City of Helena	159.20	157.01	155.82	150.69	149.29
Lewis & Clark County	127.05	124.61	122.57	114.45	114.66
Public Safety Levy (Co. voted)	28.35	27.88	27.62	26.41	26.11
Library Levy (Co. Voted)	9.06	8.80	8.66	8.04	7.99
Fairgrounds Levy (Co. Voted)	12.82	12.61	12.49	12.08	11.94
State Welfare	0.00	0.00	0.00	0.00	0.00
Total Overlapping Levy	<u>722.50</u>	<u>726.21</u>	<u>738.14</u>	<u>719.07</u>	<u>725.65</u>
<b><u>As a Percent:</u></b>	<b>2012/13</b>	<b>2011/12</b>	<b>2010/11</b>	<b>2009/10</b>	<b>2008/09</b>
Local School Levies	46.86%	47.89%	49.24%	50.04%	50.73%
State School Levies	6.57%	6.54%	6.44%	6.61%	6.55%
Total Schools	53.43%	54.43%	55.68%	56.65%	57.28%
City of Helena	22.03%	21.62%	21.11%	20.96%	20.57%
Lewis & Clark County - All	24.54%	23.95%	23.21%	22.39%	22.15%
State Welfare	0.00%	0.00%	0.00%	0.00%	0.00%
Total Overlapping Levy	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

## Tax Levy

### The Bottom Line

Although there has been much publicity about property tax law changes, the City portion of property tax bills remains virtually the same from year to year. The City portion of property tax levies was less than 1% (0.234%) of current market value for residential property in FY2013.

### Tax Freeze

Local governments were under a tax **rate** freeze from 1987 through 1998. Starting in 1999, there is a tax **revenue** freeze.

- ◆ Taxes are limited to the prior year tax revenue,
- ◆ plus – tax base growth for new construction and improvements,
- ◆ plus – one-half of the average Consumer Price Index for the prior 3 years.

The tax rate may be adjusted to maintain the base tax revenue.

### What is a Mill?

A mill is the traditional unit for expressing property tax rates. It is:

- ✓ 1/10 of a percent (10 mills = 1%)
- ✓ one-thousandth (1/1000) of a dollar
- ✓ \$1 tax per \$1,000 of taxable valuation

### Property Valuation for Taxation

The State Legislature has set a multi-step formula for property tax computations. Each year Lewis & Clark County sends Assessment Notices to all property owners. The notice provides four key items for tax computations:

1. Current Market Value

The value determined by the State Department of Revenue as the current fair value of the property if it was to be sold in today's market.

2. Taxable Exemption

The percent set by the State Legislature as that portion of Current Market Value which will be exempt from taxation.

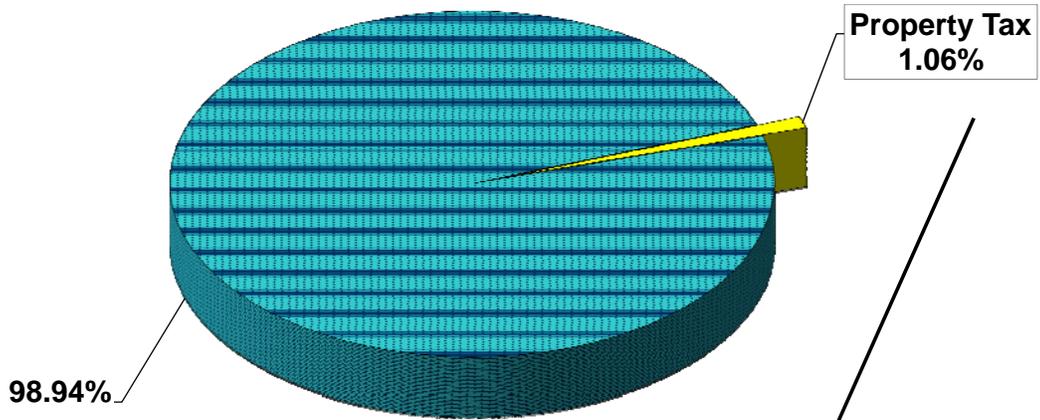
3. Taxable Rate (Percentage)

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

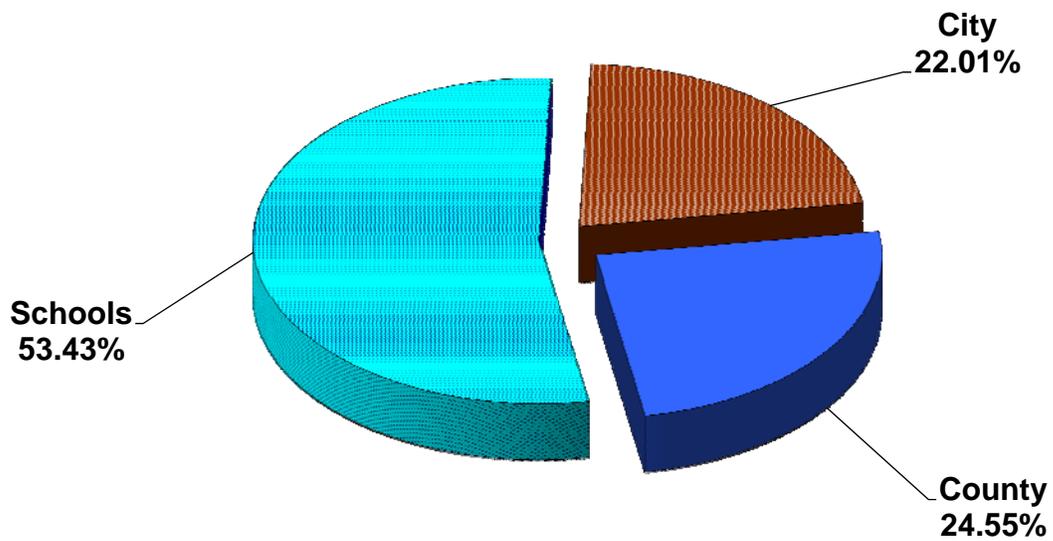
4. Current Taxable Value

Current Market Value, less the exemption, times the Taxable Rate. This is still NOT the amount you multiply times the mill levies. You must divide the Current Taxable by 1,000 to determine the Taxable Value per mill on a piece of property.

**2012 Property Tax - How Much of Market Value?  
(\$1,064 on a market value of \$100,000)**



**Where Your Property Taxes Were Used**



**RESIDENTIAL PROPERTY TAX COMPUTATION**  
**Within the City of Helena**

**2012 Levy Year** (Same as Calendar Year)

Multiply your home's market value by: **1.064%**  
**OR**  
 The following steps may be used to calculate property taxes.

Example				
\$ 100,000	X	1.064%	=	\$ 1,064

Example				
1.		<b>Current "Phased In" Market Value</b>	<b>\$ 100,000</b>	(From Assessment Notice)
2.	Subtract	2012 Exemption	<u>44.00%</u>	(44,000)
3.		<b>Non-Exempt Market Value</b>	<u>\$ 56,000</u>	
4.	Multiply By:	2012 Taxable Rate ( % )	X <u>2.6300%</u>	(From Assessment Notice)
5.		<b>Current Taxable Value</b>	\$ 1,473	(From Assessment Notice)
6.	Divide By:	1,000	<u>1,000</u>	(Mill Equivalent)
7.		<b>Taxable Value per Mill</b>	\$ 1.4730	
8.	Multiply By:	Total Levy in Mills	X <u>722.5</u>	(See Below)
9.		<b>Calculated Total Property Tax</b>	<u>\$ 1,064.24</u>	

This example represents a residential property with a \$ 100,000 current market value.

**The 2012 tax levy is the levy for fiscal year 2012/13**

The FY 2012/13 tax levies for the example are:

	<u>Total</u>	<u>State &amp; Local School Levies</u>	<u>City</u>	<u>County</u>
Mill Levy	722.50	386.02	159.20	177.28
Property Tax	\$1,064.24	\$568.61	\$234.50	\$261.13
Tax as a Percent of Market Value	1.06%	0.57%	0.23%	0.26%
Share of Total	100%	53.43%	22.03%	24.54%



**2013 Certified Taxable Valuation Information**  
(15-10-202, MCA)

**Lewis & Clark County**  
**CITY OF HELENA**

1. 2013 Total Market Value.....	\$	2,100,164,775
2. 2013 Total Taxable Value.....	\$	61,531,129
3. 2013 Taxable Value of Newly Taxable Property.....	\$	1,450,685
4. 2013 Taxable Value less Incremental Taxable Value* .....	\$	61,531,129
5. 2013 Taxable Value of Net and Gross Proceeds** (Class 1 and Class 2).....	\$	-

6. TIF Districts

Tax Increment District Name	Current Taxable Value	Base Taxable Value	Incremental Value
Total Incremental Value			\$ -

Preparer Karie Frydenlund Date 8/5/2013

\*This value is the taxing jurisdiction's taxable value less total incremental value of all tax increment financing districts.

\*\*The taxable value of class 1 and class 2 is included in the taxable value totals.

**For Information Purposes Only**

2013 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	61,375
II. Total value exclusive of "newly taxable" property	\$	156,050

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

## RESOLUTION NO. 20006

### A RESOLUTION ADOPTING FINAL BUDGETS, BUDGET AUTHORITIES AND ANNUAL APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 2013 AND ENDING JUNE 30, 2014 AND SETTING THE SALARY FOR MUNICIPAL JUDGE

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

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

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

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

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

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

"(1) In its final budget resolution, the governing body may authorize adjustments to appropriations funded by fees throughout the budget period. Adjustable appropriations are:

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

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

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. 20006

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

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

- (1) It is the policy of the state of Montana that all governmental accounting systems be established and maintained in accordance with generally accepted accounting principles that are nationally recognized as set forth by the governmental accounting standards board or its generally recognized successor.
- (2) The codifications, pronouncements, and interpretations of the governmental accounting standards board or its generally recognized successor must be recognized as the primary authoritative reference for governmental accounting; and

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

**WHEREAS**, the City of Helena properly advertised and conducted a public hearing on this matter June 24, 2013, at 6:00 p.m. in the Commission Chambers at the City-County Administration Building, 316 N. Park Ave., Helena, MT.

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

**Section 1. Legal Spending Limits:** The Helena City Commission adopts the final budget based upon the preliminary budget previously proposed, as subsequently amended, and after concluding a public hearing on the same. As part of the final budget the City Commission hereby sets the City's budget level for the ensuing fiscal year as shown in Appendix A attached hereto. Appendix A, Balances & Changes by Fund, of this resolution sets forth per fund:

- A. the estimated, July 1, beginning cash balances;
- B. the estimated revenues;
- C. the interfund transfers in and transfers out;
- D. the authorized appropriations; and,
- E. the estimated, June 30, ending cash balances.

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. 20006

The authorized appropriations as stated in Appendix A - Balances & Changes by Fund, establish the legal spending limits of the municipality at the fund level. Detail below the fund level in Appendix A is informational only and does not reflect the legal spending limits.

**Section 2. Property Tax Adjustments:** Property taxes are to be levied to the full extent as allowed by law. If the property tax levy as allowed by law exceeds the budgeted property tax revenues, the additional property tax revenue will be placed in the General Fund's Reserve for Capital and Major Maintenance, and is available for appropriation there from.

**Section 3. Budget Implementation Authority:** Management plans in the budget document and in the City's accounting records which detail revenues, expenditures and balances below the fund level are designated management tools. It is declared necessary for management to be able to adjust to changing circumstances while adhering to goals and objective principles. The purpose of this section is to retain budgetary control while providing effective operational flexibility.

A. Follow-through Authority As provided in section 7-6-4006(3), MCA, the City Manager is hereby delegated appropriation adjustment authority for the expenditure of funds from any or all of the following:

- i. debt service funds;
- ii. trust funds;
- iii. federal, state, local or private grants accepted and approved by the governing body;
- iv. special assessments;
- v. proceeds from the sale of land;
- vi. any fund for gifts or donations; and
- vii. money borrowed during the fiscal year.

The budget adjustment authority for federal, state, local or private grants in subsection

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. 20006

A. iii above includes the authority to appropriate the related City match, if any, with funding from reserves or transfers of available surplus.

- B. Fee Based Authority As provided in section 7-6-4012, MCA, the City Manager is hereby delegated authority to adjust volume-related appropriations funded by fees throughout the fiscal year for all of the following:
- i. proprietary funds (enterprise and internal service funds);
  - ii. general fund for fee supported services;
  - iii. street & traffic fund for fee supported services;
  - iv. civic center fund for fee supported services;
  - v. building fund for fee supported services;
  - vi. community facilities fund for fee supported services;
  - vii. police projects and reimbursements fund for fee supported services;
- and
- viii. storm water utility fund for fee supported services.
- C. Realignment Authority The City Manager is hereby delegated the authority to make transfers or revisions within or among line items which total the individual appropriations as provided in this resolution and any budget amendment resolutions consistent with Sections 7-6-4030 and 7-6-4033, MCA, legal spending limit.
- D. Police Budgets The City Manager is hereby delegated the authority to make transfers or revisions within or among line items for all Police Department budgets within or among the various funds, provided there is no increase in the total budgeted for the Police Department in the management plans supporting this resolution and any budget amendment resolutions.
- E. Fire Budgets The City Manager is hereby delegated the authority to make transfers or revisions within or among line items for all Fire Department budgets within or among the various funds, provided there is no increase in the total budgeted for the Fire Department in the management plans supporting this resolution and any budget amendment resolutions.
- F. Street & Gas Tax Budgets The City Manager is hereby delegated the

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. 20006

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

- G. Division Level Budgets The City Manager may delegate to his Department Directors the authority to make transfers or revisions within or among appropriations of specific operations within a fund, limited to the Division level of accountability consistent with sections 7-6-4030 and 7-6-4033, MCA, legal spending limit.
- H. Automatic Amendments Joint operating agreements approved by the governing body, insurance recoveries or dividends, hazardous material recoveries, donations for specific purposes, and refunds or reimbursements of expenditures shall automatically amend the annual appropriations or reduce recorded expenditures, whichever is correct in accordance with Generally Accepted Accounting Principles (GAAP).

**Section 4. - Appropriated Reserves:** Reserves, which have been established for specific purposes, are hereby declared to be appropriations available for expenditure and/or transfer according to the reserve purpose. They are acknowledged as current appropriations upon the determination by the City Manager that they are currently needed to serve their intended purpose. Unexpended reserves shall be carried forward to meet future needs in accordance with their purpose.

**Section 5. Contingency Accounts:**

- A. Contingency account appropriations are provided by the City Commission as flexible appropriations. They are intended to provide the City Manager with an effective management tool for adjusting to changing circumstances throughout the budgetary year.
- B. The City Manager is delegated the authority to transfer part or all of any contingency appropriation and related financing, after advising the City Commission of his intent at a City Commission meeting or public work session. Use of contingency appropriations is restricted to transfers of that

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. 20006

appropriation authority to specific operating budgets within the General fund or other City funds. Proper classification of expenditures to specific operations is required. Accordingly, charging of expenditures directly to Contingency accounts is prohibited.

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

- A. Previous fiscal year appropriations or segments thereof, are hereby declared authorized appropriations in addition to the appropriations set out in Appendix A, provided they meet the following criteria:
  - i. related financing was provided in the prior fiscal year;
  - ii. the appropriations were not obligated by year end;
  - iii. the purpose was not included, or rejected, in current budget financing or appropriations; and
  - iv. the City Manager determines the appropriation is still needed.
  
- B. Outstanding purchase orders and other obligations, representing a City obligation to pay the claim after receipt of the goods or services, are recognized as "claims incurred." They are hereby declared authorized "carryover" appropriations in addition to the appropriations set out in Appendix A, provided they meet the following criteria:
  - i. related financing was provided in the prior fiscal year;
  - ii. the appropriations were not otherwise obligated by year end;
  - iii. the purpose was not included, or rejected, in current budget financing or appropriations; and
  - iv. the City Manager determines the appropriation is still needed.

**Section 7. Capital Re-Appropriation:** The City Commission routinely updates

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. 20006

its Comprehensive Capital Improvement Program in order to fully identify long-term capital needs and analyze projected financing capacity. After each fiscal year, there are often unanticipated appropriation savings within City operations. Therefore, the Helena City Commission authorizes the City Manager to re-appropriate prior year unspent budget authority and reserves into current year authorized capital appropriations or capital reserves in order to address capital needs. Such capital re-appropriations may be made under the following conditions:

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

**Section 8. Municipal Judge Salary and Compensation:** The annual salary for the Municipal Judge is \$ 89,904 and total salary and benefits are \$ 113,125.

**PASSED AND EFFECTIVE BY THE COMMISSION OF THE CITY OF HELENA, MONTANA, THIS 24<sup>th</sup> DAY OF June 2013.**

**/S/ James E. Smith**  
**MAYOR**

**ATTEST:**

**/S/ Debbie Havens**  
**CLERK OF THE COMMISSION**

## **FINANCIAL PLANNING POLICY**

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

### **Section 1. Essential Services Sustainability:**

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

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

## **Section 2. Assets:**

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

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

### **Section 3. Employee Compensation:**

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

### **Section 4. Land Uses:**

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

### **Section 5. Transportation:**

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

### **Section 6. Culture and Recreation:**

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

### **Section 7. Annual Budget Guidance:**

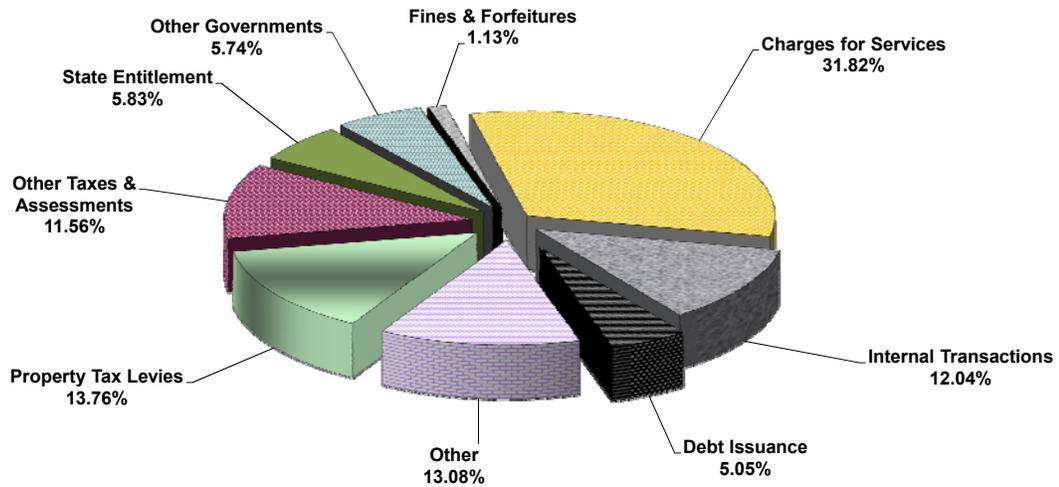
In developing the City's Annual Budget City Staff are directed to develop budget impact reviews. Each budget impact review shall address:

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



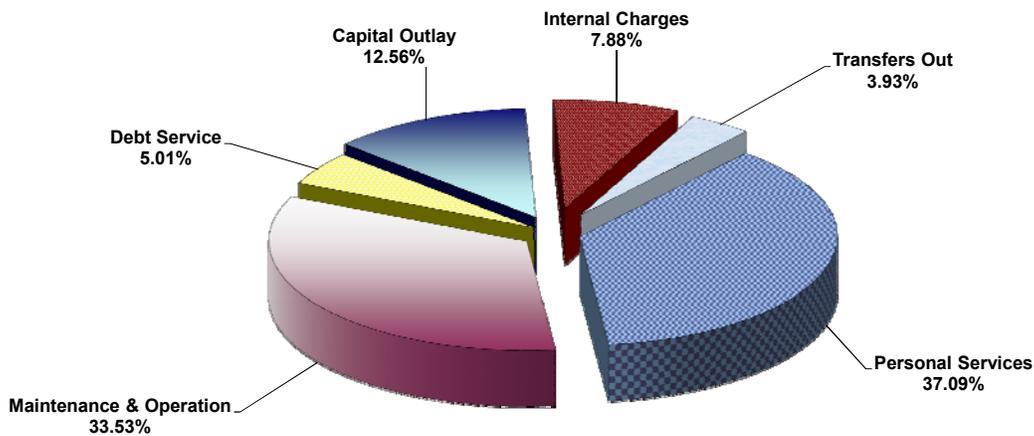
City of Helena

### WHERE THE MONEY COMES FROM - FY 2014



	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	Budget Increase (Decr)
Property Tax Levies	\$ 7,745,774	\$ 7,690,479	\$ 8,722,184	\$ 1,031,705
Other Taxes & Assessments	7,320,462	7,436,923	7,325,970	(110,953)
State Entitlement	3,474,415	3,571,614	3,696,600	124,986
Other Governments	5,046,458	5,023,021	3,639,861	(1,383,160)
Fines & Forfeitures	680,050	709,767	714,625	4,858
Charges for Services	19,944,893	21,324,127	20,170,921	(1,153,206)
Internal Transactions	8,914,406	8,207,838	7,635,570	(572,268)
Debt Issuance	465,465	912,906	3,200,000	2,287,094
Other	7,322,273	7,936,216	8,292,686	356,470
<b>Total City Revenues</b>	<b>\$ 60,914,196</b>	<b>\$ 62,812,891</b>	<b>\$ 63,398,417</b>	<b>\$ 585,526</b>

### WHERE THE MONEY GOES - FY 2014



	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	Budget Increase (Decr)
Personal Services	\$ 22,245,253	\$ 22,552,238	\$ 23,974,025	\$ 1,421,787
Maintenance & Operation	18,901,188	19,814,836	21,668,851	1,854,015
Debt Service	6,157,983	4,010,860	3,234,957	(775,903)
Capital Outlay	7,285,684	4,939,908	8,120,265	3,180,357
Internal Charges	4,739,440	4,739,765	5,093,293	353,528
Transfers Out	3,933,749	3,164,652	2,542,277	(622,375)
<b>Total City Expenditures</b>	<b>\$ 63,263,297</b>	<b>\$ 59,222,259</b>	<b>\$ 64,633,668</b>	<b>\$ 5,411,409</b>

**All Funds Combined**

Fund: 001

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	9,644,438	9,484,062	10,311,961	10,311,961	9,405,618	10,471,284
Special Assessments	5,157,850	5,582,174	5,392,126	5,414,626	5,721,784	5,576,870
<b>Taxes &amp; Assessments</b>	<b>14,802,288</b>	<b>15,066,236</b>	<b>15,704,087</b>	<b>15,726,587</b>	<b>15,127,402</b>	<b>16,048,154</b>
License & Permits	1,209,167	1,406,171	1,346,117	1,346,117	1,445,260	1,464,740
Intergovernmental Revenues	9,301,752	8,520,873	7,339,332	11,133,838	8,594,635	7,336,461
Charges For Services	18,744,916	19,944,893	19,538,478	19,979,153	21,324,127	20,170,921
Intra-City Revenues	865,096	944,044	1,112,109	1,112,109	1,044,786	1,172,101
Fines & Forfeitures	657,849	680,050	659,750	659,750	709,767	714,625
Investment Earnings	130,841	109,242	82,655	82,655	80,185	86,202
Other Financing Sources / (Uses)	5,146,162	4,862,816	5,096,403	5,291,879	5,365,985	5,569,643
<b>Other Operating Revenues</b>	<b>36,055,783</b>	<b>36,468,089</b>	<b>35,174,844</b>	<b>39,605,501</b>	<b>38,564,745</b>	<b>36,514,693</b>
Internal Service Revenues	4,565,627	4,980,656	5,043,186	5,043,186	5,043,186	5,093,293
Interfund Transfers In	3,178,633	3,933,750	3,151,041	3,176,041	3,164,652	2,542,277
<b>Internal Transactions</b>	<b>7,744,260</b>	<b>8,914,406</b>	<b>8,194,227</b>	<b>8,219,227</b>	<b>8,207,838</b>	<b>7,635,570</b>
<b>Long-Term Debt</b>	<b>642,639</b>	<b>465,465</b>	<b>150,000</b>	<b>723,235</b>	<b>912,906</b>	<b>3,200,000</b>
<b>Total Revenues</b>	<b>59,244,970</b>	<b>60,914,196</b>	<b>59,223,158</b>	<b>64,274,550</b>	<b>62,812,891</b>	<b>63,398,417</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>20,918,713</b>	<b>22,245,253</b>	<b>23,278,365</b>	<b>23,503,091</b>	<b>22,552,238</b>	<b>23,974,025</b>
Supplies & Materials	2,864,590	2,929,924	3,491,724	3,762,632	3,307,113	3,731,496
Purchased Services	8,428,273	9,471,329	9,993,369	11,390,239	9,316,274	10,184,293
Intra-City Charges	861,314	943,619	1,112,109	1,112,509	1,046,563	1,172,101
Fixed Costs & Subsidies	5,161,336	5,556,316	6,223,963	7,463,357	6,144,886	6,580,961
<b>Maintenance &amp; Operating</b>	<b>17,315,513</b>	<b>18,901,188</b>	<b>20,821,165</b>	<b>23,728,737</b>	<b>19,814,836</b>	<b>21,668,851</b>
Internal Charges	4,277,530	4,739,440	5,043,186	4,739,765	4,739,765	5,093,293
Transfers Out	3,178,633	3,933,749	3,151,041	3,176,291	3,164,652	2,542,277
<b>Internal Transactions</b>	<b>7,456,163</b>	<b>8,673,189</b>	<b>8,194,227</b>	<b>7,916,056</b>	<b>7,904,417</b>	<b>7,635,570</b>
Debt Service	5,467,953	6,157,983	3,916,121	4,061,086	4,010,860	3,234,957
Capital Outlay	8,680,299	7,285,684	3,577,387	10,856,997	4,939,908	8,120,265
<b>Debt &amp; Capital</b>	<b>14,148,252</b>	<b>13,443,667</b>	<b>7,493,508</b>	<b>14,918,083</b>	<b>8,950,768</b>	<b>11,355,222</b>
<b>Total Expenditures</b>	<b>59,838,641</b>	<b>63,263,297</b>	<b>59,787,265</b>	<b>70,065,967</b>	<b>59,222,259</b>	<b>64,633,668</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(593,671)</b>	<b>(2,349,101)</b>	<b>(564,107)</b>	<b>(5,791,417)</b>	<b>3,590,632</b>	<b>(1,235,251)</b>
<b>Beginning Cash Balance - July 1</b>	<b>32,975,876</b>	<b>32,382,205</b>	<b>30,033,104</b>	<b>30,033,104</b>	<b>30,033,104</b>	<b>33,623,736</b>
Net Loans Made / Repaid & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>32,382,205</b>	<b>30,033,104</b>	<b>29,468,997</b>	<b>24,241,687</b>	<b>33,623,736</b>	<b>32,388,485</b>
<b>Unreserved Balance</b>	<b>665,229</b>	<b>43,086</b>	<b>(131,352)</b>	<b>(64,708)</b>	<b>(113,110)</b>	<b>(13,822)</b>
<b>Reserved</b>	<b>31,716,976</b>	<b>29,990,018</b>	<b>29,600,349</b>	<b>24,306,395</b>	<b>33,736,846</b>	<b>32,402,307</b>
<b>Ending Cash Balance - June 30</b>	<b>32,382,205</b>	<b>30,033,104</b>	<b>29,468,997</b>	<b>24,241,687</b>	<b>33,623,736</b>	<b>32,388,485</b>

**Annual Budget Resolution - Appendix A  
Balances and Changes by Fund  
For the Fiscal Year Ending  
June 30, 2014**

	Estimated Beginning Cash Balance	(+ ) Sources		Total Sources	(- ) Uses (Appropriations)		Cash Loans / Adjustments In / (Out)	Estimated Ending Cash Balance
		Revenues	Transfers In		Expenditures	Transfers Out		
<b>100 General Fund</b>								
011 General Government	na	14,640,834	-	14,640,834	1,975,213	1,060,485	na	na
012 Police & Court	na	1,140,136	19,661	1,159,797	6,158,875	-	na	na
013 Fire Department	na	100,000	-	100,000	3,900,099	-	na	na
014 Community Development	na	6,700	-	6,700	527,814	-	na	na
015 Administrative Services	na	1,024,404	-	1,024,404	1,159,608	-	na	na
016 Public Works	na	994,501	-	994,501	1,115,670	364,500	na	na
017 Park & Recreation	na	325,932	-	325,932	2,117,457	-	na	na
<b>Total General Fund</b>	<b>4,443,571</b>	<b>18,232,507</b>	<b>19,661</b>	<b>18,252,168</b>	<b>16,954,736</b>	<b>1,424,985</b>		<b>4,316,018</b>
<b>200 Special Revenue Funds</b>								
201 Street & Traffic	2,541,831	3,188,000	-	3,188,000	3,252,121	-	-	2,477,710
211 Civic Center	379,382	201,000	500,000	701,000	696,220	25,200	-	358,962
212 Facilities Management	808,230	638,913	157,365	796,278	830,158	-	-	774,350
213 Facilities Management-HVCC	15,953	61,444	-	61,444	61,361	-	-	16,036
214 Neighborhood Center	63,139	10,200	-	10,200	18,837	-	-	54,502
215 Police Projects & Reimb	7,407	87,900	-	87,900	80,635	-	-	14,672
217 Law Enforcement Block Grant	-	19,661	-	19,661	-	19,661	-	-
218 9-1-1 Emergency Program	22,126	472,050	-	472,050	382,297	52,286	-	59,593
219 Support Services Division	93,550	1,172,150	52,286	1,224,436	1,288,318	-	-	29,668
226 CDBG	-	-	-	-	-	-	-	-
233 Community Devel Projects	4,168	2,400	-	2,400	3,275	-	-	3,293
235 Open Space District Maint	297,040	311,375	-	311,375	283,148	-	-	325,267
237 Urban Forestry	239,209	230,000	-	230,000	226,649	-	-	242,560
238 Loan Repayment	311	-	-	-	-	-	-	311
239 Weed Control	140,113	77,000	-	77,000	116,161	-	-	100,952
240 Gas Tax	925,014	778,500	-	778,500	770,487	-	-	933,027
245 Storm Water Utility	1,736,013	918,500	-	918,500	1,272,677	-	-	1,381,836
260 Fire Special Funds (Smoke Alarm Prgm)	1,940	-	-	-	-	-	-	1,940
029 Lighting Districts - All	696,737	784,181	-	784,181	811,517	-	-	669,401
<b>Total Special Revenue Funds</b>	<b>7,972,163</b>	<b>8,953,274</b>	<b>709,651</b>	<b>9,662,925</b>	<b>10,093,861</b>	<b>97,147</b>		<b>7,444,080</b>
<b>300 Debt Service Funds</b>								
306 INTERCAP-Fire Remodel/Trik	-	-	-	-	-	-	-	-
307 General Fund Bonds 2005	2,262	-	76,525	76,525	76,525	-	-	2,262
308 GO Bond-Park & Rec 2008	163,214	671,600	-	671,600	567,320	-	-	267,494
309 Cert of Participation 09	1,205,926	4,000	593,620	597,620	597,670	-	-	1,205,876
310 GO Refunding Bonds 2009	281,061	360,400	-	360,400	349,775	-	-	291,686
340 S I D Revolving	201,484	108,114	3,120	111,234	135,984	-	-	176,734
<b>Total Debt Service Funds</b>	<b>1,853,947</b>	<b>1,144,114</b>	<b>673,265</b>	<b>1,817,379</b>	<b>1,727,274</b>			<b>1,944,052</b>

**Annual Budget Resolution - Appendix A  
Balances and Changes by Fund  
For the Fiscal Year Ending  
June 30, 2014**

	Estimated Beginning Cash Balance	(+ ) Sources		Total Sources	(- ) Uses (Appropriations)		Cash Loans / Adjustments In / (Out)	Estimated Ending Cash Balance
		Revenues	Transfers In		Expenditures	Transfers Out		
<b>400 Capital Project Funds</b>								
402 GF Debt Projects	-	-	-	-	-	-	-	-
403 GO Bonds-2008 Recreation	309,663	-	-	-	-	-	-	309,663
404 15th St Garage Constructn (Closed Out)	-	-	-	-	-	-	-	-
405 ARRA-Centennial Prk Grant (Closed Out)	-	-	-	-	-	-	-	-
440 Capital Improvements Fund	1,616,724	32,381	425,200	457,581	606,095	-	-	1,468,210
441 Parks Improvement	229,704	7,200	-	7,200	30,700	-	-	206,204
450 Sidewalk Improve/Construct	(143,637)	150,000	-	150,000	150,000	-	-	(143,637)
451 SID Capital Projects	11,261	-	-	-	-	-	-	11,261
459 CTEP Projects	(81,417)	-	-	-	-	-	-	(81,417)
<b>Total Capital Project Funds</b>	<b>1,942,298</b>	<b>189,581</b>	<b>425,200</b>	<b>614,781</b>	<b>786,795</b>	<b>-</b>	<b>-</b>	<b>1,770,284</b>
<b>500 Enterprise Funds</b>								
503 Building	749,469	850,740	-	850,740	957,363	-	-	642,846
521 Water	5,100,519	9,067,500	-	9,067,500	8,469,661	-	-	5,698,358
531 Wastewater	3,723,105	4,278,000	-	4,278,000	4,299,548	-	-	3,701,557
541 Solid Waste-Residential	2,132,145	1,946,700	-	1,946,700	1,782,045	-	-	2,296,800
542 Solid Waste-Commercial	1,190,295	1,208,700	-	1,208,700	1,203,517	-	-	1,195,478
543 Landfill Monitoring District	46,978	113,745	-	113,745	113,500	-	-	47,223
546 Transfer Station	1,161,087	2,806,497	-	2,806,497	3,078,521	350,000	-	539,063
547 Recycling	311,739	108,250	350,000	458,250	623,550	-	-	146,439
550 Municipal Utility (Closed Out)	-	-	-	-	-	-	-	-
551 Parking	690,555	1,682,272	-	1,682,272	1,210,109	670,145	-	492,573
561 Trolley	16,470	25,100	-	25,100	24,883	-	-	16,687
562 Helena Area Transit Service	235,748	1,151,109	364,500	1,515,609	1,464,028	-	-	287,329
563 Golf Course	460,949	1,277,221	-	1,277,221	1,231,574	-	-	506,596
570 City-County Building Fund	314,562	816,886	-	816,886	971,931	-	-	159,517
571 City/Cnty Bldg Mail	68,135	189,781	-	189,781	189,272	-	-	68,644
572 City/Cnty Bldg Telephone	3,461	22,531	-	22,531	24,735	-	-	1,257
<b>Total Enterprise Funds</b>	<b>16,205,217</b>	<b>25,545,032</b>	<b>714,500</b>	<b>26,259,532</b>	<b>25,644,237</b>	<b>1,020,145</b>	<b>-</b>	<b>15,800,367</b>
<b>600 Internal Service Funds</b>								
610 Fleet Services	149,318	1,756,712	-	1,756,712	1,708,875	-	-	197,155
643 Copier Revolving	55,642	24,805	-	24,805	22,614	-	-	57,833
645 Property & Liab Insurance	439,570	900,360	-	900,360	963,469	-	-	376,461
650 Health & Safety Program	440,962	3,782,260	-	3,782,260	3,856,030	-	-	367,192
651 Dental Program	66,385	274,879	-	274,879	279,400	-	-	61,864
652 Vision Program	54,663	52,616	-	52,616	54,100	-	-	53,179
<b>Total Internal Service Funds</b>	<b>1,206,540</b>	<b>6,791,632</b>	<b>-</b>	<b>6,791,632</b>	<b>6,884,488</b>	<b>-</b>	<b>-</b>	<b>1,113,684</b>
<b>Total All Budgeted Funds</b>	<b>33,623,736</b>	<b>60,856,140</b>	<b>2,542,277</b>	<b>63,398,417</b>	<b>62,091,391</b>	<b>2,542,277</b>	<b>-</b>	<b>32,388,485</b>

**Revenues by Fund and Type  
For the Fiscal Year Ending  
June 30, 2014**

	Transfers In	Total Revenues	Taxes	Special Assessmt	Licenses Permits	Inter-Govmnt	Charges For Srvc	Intra-City Revenues	Fines & Forfeits	Invest. Earnings	Other Source/Use	Internal Services	Debt Issuance
<b>100 General Fund</b>													
011 General Government	-	14,640,834	9,439,184	-	543,100	3,766,600	-	-	-	15,000	23,000	853,950	-
012 Police & Court	19,661	1,140,136	-	-	34,000	267,600	229,646	-	595,100	-	13,790	-	-
013 Fire Department	-	100,000	-	-	-	100,000	-	-	-	-	-	-	-
014 Community Development	-	6,700	-	-	1,200	-	5,500	-	-	-	-	-	-
015 Administrative Services	-	1,024,404	-	-	-	-	-	-	-	-	-	1,024,404	-
016 Public Works	-	994,501	-	-	-	-	1,000	-	-	-	64,500	929,001	-
017 Park & Recreation	-	325,932	-	-	-	-	198,050	-	-	-	39,766	88,116	-
<b>Total General Fund</b>	<b>19,661</b>	<b>18,232,507</b>	<b>9,439,184</b>	<b>-</b>	<b>578,300</b>	<b>4,034,200</b>	<b>534,196</b>	<b>-</b>	<b>595,100</b>	<b>15,000</b>	<b>141,056</b>	<b>2,895,471</b>	<b>-</b>
<b>200 Special Revenue Funds</b>													
201 Street & Traffic	-	3,188,000	-	3,123,000	-	-	-	-	-	5,000	60,000	-	-
211 Civic Center	500,000	201,000	-	-	-	-	201,000	-	-	-	-	-	-
212 Facilities Management	157,365	638,913	-	-	-	-	-	-	-	1,500	-	637,413	-
213 Facilities Management-HVCC	-	61,444	-	-	-	-	-	-	-	40	61,404	-	-
214 Neighborhood Center	-	10,200	-	-	-	-	-	-	-	200	10,000	-	-
215 Police Projects & Reimb	-	87,900	-	-	-	18,000	69,900	-	-	-	-	-	-
217 Law Enforcement Block Grant	-	19,661	-	-	-	19,661	-	-	-	-	-	-	-
218 9-1-1 Emergency Program	-	472,050	-	-	-	463,200	7,000	-	-	500	1,350	-	-
219 Support Services Division	52,286	1,172,150	-	-	10,000	1,157,900	4,200	-	-	50	-	-	-
226 CDBG	-	-	-	-	-	-	-	-	-	-	-	-	-
235 Open Space District Maint	-	311,375	-	305,500	-	-	-	-	-	875	5,000	-	-
237 Urban Forestry	-	230,000	-	230,000	-	-	-	-	-	-	-	-	-
238 Loan Repayment	-	-	-	-	-	-	-	-	-	-	-	-	-
239 Weed Control	-	77,000	-	-	-	-	-	-	-	-	-	77,000	-
240 Gas Tax	-	778,500	-	-	-	777,000	-	-	-	1,500	-	-	-
245 Storm Water Utility	-	918,500	-	913,500	-	-	-	-	-	5,000	-	-	-
260 Fire Special Funds (Smoke Alarm)	-	-	-	-	-	-	-	-	-	-	-	-	-
029 Lighting Districts - All	-	784,181	-	784,181	-	-	-	-	-	-	-	-	-
<b>Total Special Revenue Funds</b>	<b>709,651</b>	<b>8,953,274</b>	<b>-</b>	<b>5,356,181</b>	<b>10,000</b>	<b>2,435,761</b>	<b>282,100</b>	<b>-</b>	<b>-</b>	<b>14,665</b>	<b>140,154</b>	<b>714,413</b>	<b>-</b>
<b>300 Debt Service Funds</b>													
306 INTERCAP-Fire Remodel/Trk	-	-	-	-	-	-	-	-	-	-	-	-	-
307 General Fund Bonds 2005	76,525	-	-	-	-	-	-	-	-	-	-	-	-
308 GO Bond-Park & Rec 2008	-	671,600	671,800	-	-	-	-	-	-	(200)	-	-	-
309 Cert of Participation 09	593,620	4,000	-	-	-	-	-	-	-	4,000	-	-	-
310 GO Refunding Bonds 2009	-	360,400	360,300	-	-	-	-	-	-	100	-	-	-
340 SID Revolving	3,120	108,114	-	107,014	-	-	-	-	-	1,100	-	-	-
<b>Total Debt Service Funds</b>	<b>673,265</b>	<b>1,144,114</b>	<b>1,032,100</b>	<b>107,014</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Revenues by Fund and Type  
For the Fiscal Year Ending  
June 30, 2014**

	Transfers In	Total Revenues	Taxes	Special Assessmt	Licenses Permits	Inter-Governmt	Charges For Srvc	Intra-City Revenues	Fines & Forfeits	Invest. Earnings	Other Source/Use	Internal Services	Debt Issuance
<b>400 Capital Project Funds</b>													
402 GF Debt Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
403 GO Bonds-2008 Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
404 15th St Garage Constructn (Close	-	-	-	-	-	-	-	-	-	-	-	-	-
405 ARRA-Centennial Prk Grant (Clos	-	-	-	-	-	-	-	-	-	-	-	-	-
440 Capital Improvements Fund	425,200	32,381	-	-	28,000	-	-	-	-	4,381	1,200	-	-
441 Parks Improvement	-	7,200	-	-	-	-	6,000	-	-	-	-	-	-
450 Sidewalk Improve/Construct	-	150,000	-	-	-	-	-	-	-	-	-	-	150,000
451 SID Capital Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
459 CTEP Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Project Funds</b>	<b>425,200</b>	<b>189,581</b>	<b>-</b>	<b>-</b>	<b>28,000</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>4,381</b>	<b>1,200</b>	<b>-</b>	<b>150,000</b>
<b>500 Enterprise Funds</b>													
503 Building	-	850,740	-	-	848,440	-	-	-	-	2,300	-	-	-
521 Water	-	9,067,500	-	-	-	-	6,003,500	-	-	11,000	3,000	-	3,050,000
531 Wastewater	-	4,278,000	-	-	-	-	4,267,000	-	-	10,500	500	-	-
541 Solid Waste-Residential	-	1,946,700	-	-	-	-	1,941,000	-	-	4,500	1,200	-	-
542 Solid Waste-Commercial	-	1,208,700	-	-	-	-	1,100,000	-	-	1,800	106,900	-	-
543 Landfill Monitoring District	-	113,745	-	113,675	-	-	-	-	-	70	-	-	-
546 Transfer Station	-	2,806,497	-	-	-	-	2,779,119	-	-	3,400	23,978	-	-
547 Recycling	350,000	108,250	-	-	-	-	107,500	-	-	750	-	-	-
551 Parking	-	1,682,272	-	-	-	-	1,540,709	-	119,525	9,210	12,828	-	-
561 Trolley	-	25,100	-	-	-	-	25,100	-	-	-	-	-	-
562 Helena Area Transit Service	364,500	1,151,109	-	-	-	841,500	306,109	-	-	500	3,000	-	-
563 Golf Course	-	1,277,221	-	-	-	-	1,277,221	-	-	-	-	-	-
570 City-County Building Fund	-	816,886	-	-	-	-	-	-	-	1,500	815,386	-	-
571 City/Cnty Bldg Mail	-	189,781	-	-	-	-	-	-	-	100	189,681	-	-
572 City/Cnty Bldg Telephone	-	22,531	-	-	-	-	-	-	-	6	22,525	-	-
<b>Total Enterprise Funds</b>	<b>714,500</b>	<b>25,545,032</b>	<b>-</b>	<b>113,675</b>	<b>848,440</b>	<b>841,500</b>	<b>19,347,258</b>	<b>-</b>	<b>119,525</b>	<b>45,636</b>	<b>1,178,998</b>	<b>-</b>	<b>3,050,000</b>
<b>600 Internal Service Funds</b>													
610 Fleet Services	-	1,756,712	-	-	-	25,000	-	1,147,296	-	-	-	584,416	-
643 Copier Revolving	-	24,805	-	-	-	-	-	24,805	-	-	-	-	-
645 Property & Liab Insurance	-	900,360	-	-	-	-	1,367	-	-	-	-	898,993	-
650 Health & Safety Program	-	3,782,260	-	-	-	-	-	-	-	1,200	3,781,060	-	-
651 Dental Program	-	274,879	-	-	-	-	-	-	-	200	274,679	-	-
652 Vision Program	-	52,616	-	-	-	-	-	-	-	120	52,496	-	-
<b>Total Internal Service Funds</b>	<b>-</b>	<b>6,791,632</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>1,367</b>	<b>1,172,101</b>	<b>-</b>	<b>1,520</b>	<b>4,108,235</b>	<b>1,483,409</b>	<b>-</b>
<b>Total All Budgeted Funds</b>	<b>2,542,277</b>	<b>60,856,140</b>	<b>10,471,284</b>	<b>5,576,870</b>	<b>1,464,740</b>	<b>7,336,461</b>	<b>20,170,921</b>	<b>1,172,101</b>	<b>714,625</b>	<b>86,202</b>	<b>5,569,643</b>	<b>5,093,293</b>	<b>3,200,000</b>

**Expenditures by Fund and Type  
For the Fiscal Year Ending  
June 30, 2014**

	Transfers Out	Total Expenditures	Personal Services	Supplies & Materials	Purchased Services	Intra-City Charges	Fixed Charges	Internal Service	Debt Service	Capital Outlay
<b>100 General Fund</b>										
011 General Government	1,060,485	1,975,213	1,220,243	16,279	372,145	4,990	328,726	32,830	-	-
012 Police & Court	-	6,158,875	5,129,771	201,584	284,436	157,117	163,600	222,367	-	-
013 Fire Department	-	3,900,099	3,318,991	113,315	147,706	52,063	910	267,114	-	-
014 Community Development	-	527,814	399,622	6,412	56,372	2,600	52,133	10,675	-	-
015 Administrative Services	-	1,159,608	821,178	16,506	228,095	4,390	67,469	21,970	-	-
016 Public Works	364,500	1,115,670	916,208	10,250	79,326	7,737	73,621	28,528	-	-
017 Park & Recreation	-	2,117,457	1,297,203	142,387	417,445	50,872	84,282	125,268	-	-
<b>Total General Fund</b>	<b>1,424,985</b>	<b>16,954,736</b>	<b>13,103,216</b>	<b>506,733</b>	<b>1,585,525</b>	<b>279,769</b>	<b>770,741</b>	<b>708,752</b>	<b>-</b>	<b>-</b>
<b>200 Special Revenue Funds</b>										
201 Street & Traffic	-	3,252,121	1,210,787	678,145	537,617	206,266	3,863	455,943	-	159,500
211 Civic Center	25,200	696,220	361,779	24,030	115,150	50	6,370	188,841	-	-
212 Facilities Management	-	830,158	205,592	1,025	391,151	3,500	152,740	38,150	-	38,000
213 Facilities Management-HVCC	-	61,361	-	2,300	11,604	-	1,000	42,242	4,215	-
214 Neighborhood Center	-	18,837	-	-	-	-	-	18,837	-	-
215 Police Projects & Reimb	-	80,635	78,250	-	-	-	-	2,385	-	-
217 Law Enforcement Block Grant	19,661	-	-	-	-	-	-	-	-	-
218 9-1-1 Emergency Program	52,286	382,297	-	18,400	284,357	-	49,203	23,337	-	7,000
219 Support Services Division	-	1,288,318	1,149,541	18,000	66,402	-	47,990	6,385	-	-
226 CDBG	-	-	-	-	-	-	-	-	-	-
235 Open Space District Maint	-	283,148	113,094	41,850	47,929	5,020	15,409	47,846	-	12,000
237 Urban Forestry	-	226,649	142,475	18,100	22,630	9,710	150	33,584	-	-
238 Loan Repayment	-	-	-	-	-	-	-	-	-	-
239 Weed Control	-	116,161	71,747	4,380	18,752	3,349	7,400	10,533	-	-
240 Gas Tax	-	770,487	-	-	300,000	-	-	170,487	-	300,000
245 Storm Water Utility	-	1,272,677	174,881	61,130	62,020	-	18,330	227,456	-	728,860
260 Fire Special Funds (Smoke Alarm Prgm)	-	-	-	-	-	-	-	-	-	-
029 Lighting Districts - All	-	811,517	-	-	763,193	-	-	48,324	-	-
<b>Total Special Revenue Funds</b>	<b>97,147</b>	<b>10,093,861</b>	<b>3,508,146</b>	<b>867,540</b>	<b>2,623,900</b>	<b>227,895</b>	<b>302,455</b>	<b>1,314,350</b>	<b>4,215</b>	<b>1,245,360</b>
<b>300 Debt Service Funds</b>										
306 INTERCAP-Fire Remodel/Ttk	-	-	-	-	-	-	-	-	-	-
307 General Fund Bonds 2005	-	76,525	-	-	-	-	-	-	76,525	-
308 GO Bond-Park & Rec 2008	-	567,320	-	-	-	-	-	-	567,320	-
309 Cert of Participation 09	-	597,670	-	-	-	-	-	-	597,670	-
310 GO Refunding Bonds 2009	-	349,775	-	-	-	-	-	-	349,775	-
340 S I D Revolving	-	135,984	-	-	-	-	-	16,443	119,541	-
<b>Total Debt Service Funds</b>	<b>-</b>	<b>1,727,274</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,443</b>	<b>1,710,831</b>	<b>-</b>

**Expenditures by Fund and Type  
For the Fiscal Year Ending  
June 30, 2014**

	Transfers Out	Total Expenditures	Personal Services	Supplies & Materials	Purchased Services	Intra-City Charges	Fixed Charges	Internal Service	Debt Service	Capital Outlay
<b>Capital Project Funds</b>										
400 GF Debt Projects	-	-	-	-	-	-	-	-	-	-
402 GO Bonds-2008 Recreation	-	-	-	-	-	-	-	-	-	-
403 15th St Garage Constructn (Closed Out)	-	-	-	-	-	-	-	-	-	-
404 ARRA-Centennial Prk Grant (Closed Ot)	-	-	-	-	-	-	-	-	-	-
405 Capital Improvements Fund	-	606,095	-	20,000	30,910	-	-	-	-	555,185
440 Parks Improvement	-	30,700	-	-	700	-	-	-	-	30,000
441 Sidewalk Improve/Constrct	-	150,000	-	-	150,000	-	-	-	-	-
450 SID Capital Projects	-	-	-	-	-	-	-	-	-	-
451 CTEP Projects	-	-	-	-	-	-	-	-	-	-
459	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Project Funds</b>	-	<b>786,795</b>	-	<b>20,000</b>	<b>181,610</b>	-	-	-	-	<b>585,185</b>
<b>Enterprise Funds</b>										
500 Building	-	957,363	664,389	5,390	132,077	8,780	48,962	85,765	-	12,000
503 Water	-	8,469,661	1,588,768	546,140	755,693	65,363	58,290	951,200	480,627	4,023,580
521 Wastewater	-	4,299,548	1,117,968	226,025	539,475	74,945	48,580	789,290	770,260	733,005
531 Solid Waste-Residential	-	1,782,045	342,338	39,980	989,368	91,450	3,625	165,284	-	150,000
541 Solid Waste-Commercial	-	1,203,517	260,947	39,210	486,177	96,665	3,265	167,253	-	150,000
542 Landfill Monitoring District	-	113,500	-	-	113,500	-	-	-	-	-
543 Transfer Station	350,000	3,078,521	615,590	14,820	1,246,502	120,515	33,740	212,354	-	835,000
546 Recycling	-	623,550	171,726	3,250	207,254	5,715	-	70,605	-	165,000
547 Municipal Utility (Closed Out)	-	-	-	-	-	-	-	-	-	-
550	-	-	-	-	-	-	-	-	-	-
551 Parking	670,145	1,210,109	533,534	38,700	421,335	6,500	93,395	116,645	-	-
551 Trolley	-	24,883	17,021	400	-	5,240	-	2,222	-	-
561 Helena Area Transit Service	-	1,464,028	727,516	19,225	194,389	182,963	64,510	237,210	-	38,215
562 Golf Course	-	1,231,574	551,622	271,850	148,276	290	42,415	136,875	80,246	-
563 City-County Building Fund	-	971,931	319,401	48,400	196,711	150	31,200	19,041	188,778	168,250
570 City/Cnty Bldg Mail	-	189,272	29,954	4,000	154,018	-	500	800	-	-
571 City/Cnty Bldg Telephone	-	24,735	21,667	-	2,500	-	-	568	-	-
<b>Total Enterprise Funds</b>	<b>1,020,145</b>	<b>25,644,237</b>	<b>6,962,441</b>	<b>1,257,390</b>	<b>5,587,275</b>	<b>658,576</b>	<b>428,482</b>	<b>2,955,112</b>	<b>1,519,911</b>	<b>6,275,050</b>
<b>Internal Service Funds</b>										
600 Fleet Services	-	1,708,875	400,222	1,078,483	116,253	5,861	9,420	98,636	-	-
610 Copier Revolving	-	22,614	-	1,350	2,000	-	4,594	-	-	14,670
643 Property & Liab Insurance	-	963,469	-	-	-	-	963,469	-	-	-
645 Health & Safety Program	-	3,856,030	-	-	36,030	-	3,820,000	-	-	-
650 Dental Program	-	279,400	-	-	42,400	-	237,000	-	-	-
651 Vision Program	-	54,100	-	-	9,300	-	44,800	-	-	-
<b>Total Internal Service Funds</b>	-	<b>6,884,488</b>	<b>400,222</b>	<b>1,079,833</b>	<b>205,983</b>	<b>5,861</b>	<b>5,079,283</b>	<b>98,636</b>	-	<b>14,670</b>
<b>Total All Budgeted Funds</b>	<b>2,542,277</b>	<b>62,091,391</b>	<b>23,974,025</b>	<b>3,731,496</b>	<b>10,184,293</b>	<b>1,172,101</b>	<b>6,580,961</b>	<b>5,093,293</b>	<b>3,234,957</b>	<b>8,120,265</b>

CITY OF HELENA  
LONG-TERM DEBT  
30-Jun-2014

ORIGINAL ISSUANCE INFORMATION							CURRENT YEAR ACTIVITY							
Fund	Name of Issue	Type of Debt	Date of Issue	Final Maturity Date	Rate	Total Issue	Beginning Balance 1-Jul-13	Additional Issues	Principal Retired	Ending Balance 30-Jun-2014	Ending Balance Current	Ending Balance Long Term	Interest Payment/Expense	Paying Agent Fees
<b>SPECIAL REVENUE FUNDS</b>														
01/07/00														
213	FACILITIES MANAGEMENT - HVCC													
	HVCC - Parking Loan	Loan	08/01/95	08/01/20	5.00%	60,000	25,310	-	3,012	22,298	3,167	19,131	1,198	-
	<b>TOTAL FACILITIES MANAGEMENT-HVCC</b>					<b>60,000</b>	<b>25,310</b>	<b>-</b>	<b>3,012</b>	<b>22,298</b>	<b>3,167</b>	<b>19,131</b>	<b>1,198</b>	<b>-</b>
<b>DEBT SERVICE FUNDS</b>														
GENERAL OBLIGATION														
307	General Fund Bonds - Series 2005													
	G.O.		08/11/05	08/15/25	4.64%	1,140,000	955,000	-	35,000	900,000	50,000	850,000	41,225	300
308	General Obligation, Series 2008 Parks & Recreation													
	G.O.		04/10/08	01/01/28	3.77%	7,850,000	6,520,000	-	320,000	6,200,000	330,000	5,870,000	246,270	300
310	General Obligation Refunding Bonds, Series 2009 *													
	G.O.		04/08/09	07/01/18	2.77%	2,795,000	1,790,000	-	285,000	1,505,000	290,000	1,215,000	64,475	300
327	INTERCAP - Sidewalk '07													
	G.O. Loan		02/06/09	02/15/19	Variable	98,000	63,537	-	9,533	54,004	9,943	44,061	918	-
328	INTERCAP - Sidewalk '08													
	G.O. Loan		06/12/09	02/15/19	Variable	228,549	152,395	-	23,394	129,001	24,160	104,841	2,199	-
	<b>TOTAL GENERAL OBLIGATION</b>					<b>12,111,549</b>	<b>9,460,932</b>	<b>-</b>	<b>672,927</b>	<b>8,788,005</b>	<b>704,103</b>	<b>8,083,902</b>	<b>355,087</b>	<b>900</b>
<b>SPECIAL IMPROVEMENT DISTRICTS (SID) REVOLVING FUNDS</b>														
340	SPECIAL IMPROVEMENT DISTRICTS (SID) REVOLVING FUNDS													
	Sidewalk 2004	Warrant	12/01/04	01/01/15	5.00%	33,117	6,541	-	3,191	3,350	3,351	-	328	-
	Sidewalk 2005	Warrant	12/01/05	01/01/16	6.25%	21,974	7,643	-	2,544	5,099	2,703	2,396	478	-
	Sidewalk 2006	Warrant	01/01/07	01/01/17	0.00%	575	230	-	58	172	58	114	-	-
	Sidewalk 2010	Warrant	10/05/11	01/01/21	0.00%	34,776	27,822	-	3,478	24,344	3,478	20,866	-	-
	Sidewalk 2012	Warrant	10/01/12	07/01/22	0.00%	53,371	50,703	-	5,338	45,365	5,338	40,027	-	-
	400 Block - Last Chance Gulch	SID Bond	05/15/99	07/01/14	4.79%	149,000	5,000	-	5,000	-	-	-	123	300
	Brady Street Improvements	SID Bond	08/15/03	07/01/18	5.29%	174,500	55,000	-	15,000	40,000	-	40,000	2,710	300
	McHugh & Tamaraack Improvements	SID Bond	08/01/04	07/01/19	4.78%	645,825	210,000	-	35,000	175,000	-	175,000	9,325	300
	<b>TOTAL SID FUNDS</b>					<b>1,113,138</b>	<b>362,939</b>	<b>-</b>	<b>69,609</b>	<b>293,330</b>	<b>14,928</b>	<b>278,403</b>	<b>12,964</b>	<b>900</b>
<b>LEASE PURCHASE</b>														
309	2009 Certificates of Participation Lease Purchase													
			02/25/09	01/01/39	5.07%	8,900,000	8,545,000	-	185,000	8,360,000	190,000	8,170,000	409,169	-
	<b>TOTAL DEBT SERVICE FUNDS</b>					<b>22,124,687</b>	<b>18,368,871</b>	<b>-</b>	<b>927,536</b>	<b>17,441,335</b>	<b>909,031</b>	<b>16,532,305</b>	<b>777,220</b>	<b>1,800</b>

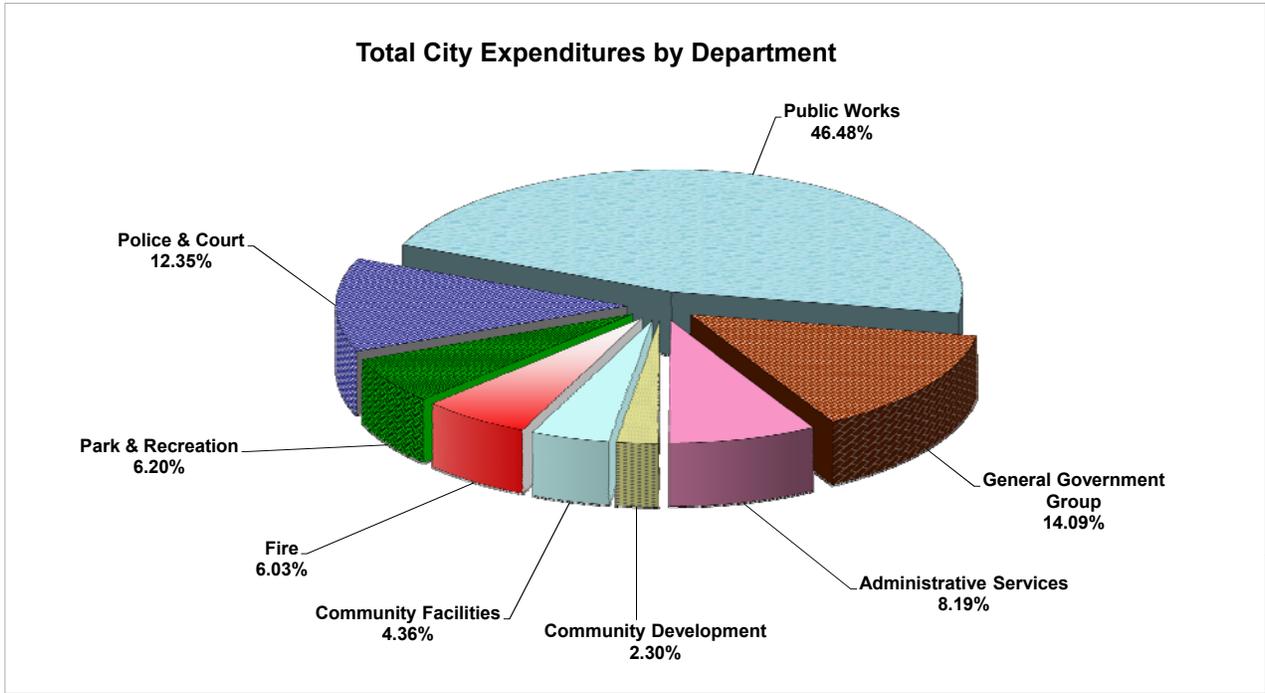
CITY OF HELENA  
LONG-TERM DEBT  
30-Jun-2014

ORIGINAL ISSUANCE INFORMATION										CURRENT YEAR ACTIVITY				
Fund	Name of Issue	Type of Debt	Date of Issue	Final Maturity Date	Rate	Total Issue	Beginning Balance 1-Jul-13	Additional Issues	Principal Retired	Ending Balance 30-Jun-2014	Ending Balance Current	Ending Balance Long Term	Interest Payment/Expense	Paying Agent Fees
<b>ENTERPRISE FUNDS</b>														
521	<b>WATER FUND</b>													
	DNRC Drinking Water 2005 Refunding Revenue		12/05/12	07/01/25	2.25%	2,072,000	2,003,000	-	141,000	1,862,000	143,000	1,719,000	44,280	-
	DNRC Drinking Water 2007 Refunding Revenue		12/05/12	07/01/24	2.25%	2,242,000	2,156,000	-	175,000	1,981,000	179,000	1,802,000	47,532	-
	DNRC Drinking Water 2012 Refunding Revenue		12/05/12	01/01/27	2.25%	1,325,000	973,268	-	42,000	931,268	86,000	845,268	29,813	-
	<b>TOTAL WATER FUND</b>					<b>5,639,000</b>	<b>5,132,268</b>	<b>-</b>	<b>358,000</b>	<b>4,774,268</b>	<b>408,000</b>	<b>4,366,268</b>	<b>121,625</b>	<b>-</b>
531	<b>WASTEWATER FUND</b>													
	DNRC Pollution Control - Series 1999 Refunding Revenue		12/05/12	07/01/21	2.00%	6,310,000	5,988,000	-	653,000	5,335,000	666,000	4,669,000	116,510	-
	<b>TOTAL WASTEWATER FUND</b>					<b>6,310,000</b>	<b>5,988,000</b>	<b>-</b>	<b>653,000</b>	<b>5,335,000</b>	<b>666,000</b>	<b>4,669,000</b>	<b>116,510</b>	<b>-</b>
563	<b>GOLF COURSE FUND</b>													
	SID 98 Refunding Bonds		12/15/98	07/01/13	4.77%	1,143,000	15,000	-	15,000	-	-	-	360	300
	INTERCAP - Golf Mowers		10/24/03	02/15/14	Variable	56,551	6,399	-	6,399	-	-	-	73	-
	INTERCAP - Golf Pond Liner		12/03/04	02/15/15	Variable	62,901	13,962	-	6,890	7,072	7,072	-	184	-
	INTERCAP - Driving Range/Clubhouse Improvements		09/25/09	08/15/19	Variable	207,000	141,198	-	19,986	121,212	20,641	100,571	2,044	-
	<b>TOTAL GOLF COURSE FUND</b>					<b>1,469,452</b>	<b>176,559</b>	<b>-</b>	<b>48,275</b>	<b>128,284</b>	<b>27,713</b>	<b>100,571</b>	<b>2,661</b>	<b>300</b>
570	<b>CITY-COUNTY ADMINISTRATION BOARD</b>													
	INTERCAP - Commission Chamber Remodel		10/01/04	08/15/14	Variable	175,974	28,748	-	19,554	9,194	9,194	-	359	-
	INTERCAP - City-County Bldg. Remodel		03/14/08	02/15/18	Variable	999,483	573,689	-	106,514	467,175	110,919	356,256	8,210	-
	INTERCAP - City-County Bldg. Remodel Ph II		06/25/10	08/15/20	Variable	505,000	386,392	-	48,532	337,860	49,483	288,377	7,299	-
	<b>TOTAL CITY-COUNTY ADMINISTRATION BOARD</b>					<b>1,680,458</b>	<b>988,829</b>	<b>-</b>	<b>174,600</b>	<b>814,229</b>	<b>169,596</b>	<b>644,633</b>	<b>15,868</b>	<b>-</b>
	<b>TOTAL ENTERPRISE FUNDS</b>					<b>15,098,910</b>	<b>12,285,656</b>	<b>-</b>	<b>1,233,875</b>	<b>11,051,781</b>	<b>1,271,309</b>	<b>9,780,472</b>	<b>256,664</b>	<b>300</b>



City of Helena

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Total City Revenues by Department</b>						
1 General Government Group	18,377,767	18,370,849	19,645,731	19,645,731	19,022,982	20,432,861
2 Administrative Services	4,951,811	7,029,893	5,839,692	5,913,692	5,939,076	5,008,710
3 Community Development	776,716	892,853	820,703	1,965,799	1,183,099	859,840
4 Community Facilities	2,536,764	2,736,227	2,561,699	2,918,023	2,923,096	2,598,120
5 Fire	190,057	194,834	111,000	221,902	159,403	100,000
6 Park & Recreation	2,329,520	2,457,122	2,203,429	3,114,524	2,812,615	2,228,728
7 Police & Court	2,876,173	2,799,884	2,839,183	2,900,634	2,793,308	2,963,844
8 Public Works	27,206,162	26,432,534	25,201,721	27,594,245	27,979,312	29,206,314
<b>Total City Revenues</b>	<b>59,244,970</b>	<b>60,914,196</b>	<b>59,223,158</b>	<b>64,274,550</b>	<b>62,812,891</b>	<b>63,398,417</b>



	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Total City Expenditures by Department</b>						
1 General Government Group	7,228,037	8,788,787	8,786,918	8,777,849	8,200,405	9,105,482
2 Administrative Services	7,240,071	7,686,391	6,242,475	7,284,925	6,530,033	5,290,577
3 Community Development	1,428,670	1,417,039	1,442,935	2,605,691	1,740,973	1,488,452
4 Community Facilities	2,451,501	2,595,239	2,602,867	3,027,084	2,766,348	2,817,714
5 Fire	3,598,221	3,901,059	3,940,611	4,116,451	3,866,144	3,900,099
6 Park & Recreation	4,435,738	3,817,678	3,899,748	5,261,633	4,113,329	4,005,689
7 Police & Court	6,832,277	8,234,173	7,963,841	8,084,417	7,807,061	7,982,072
8 Public Works	26,624,126	26,822,931	24,907,870	30,907,917	24,197,966	30,043,583
<b>Total City Expenditures</b>	<b>59,838,641</b>	<b>63,263,297</b>	<b>59,787,265</b>	<b>70,065,967</b>	<b>59,222,259</b>	<b>64,633,668</b>

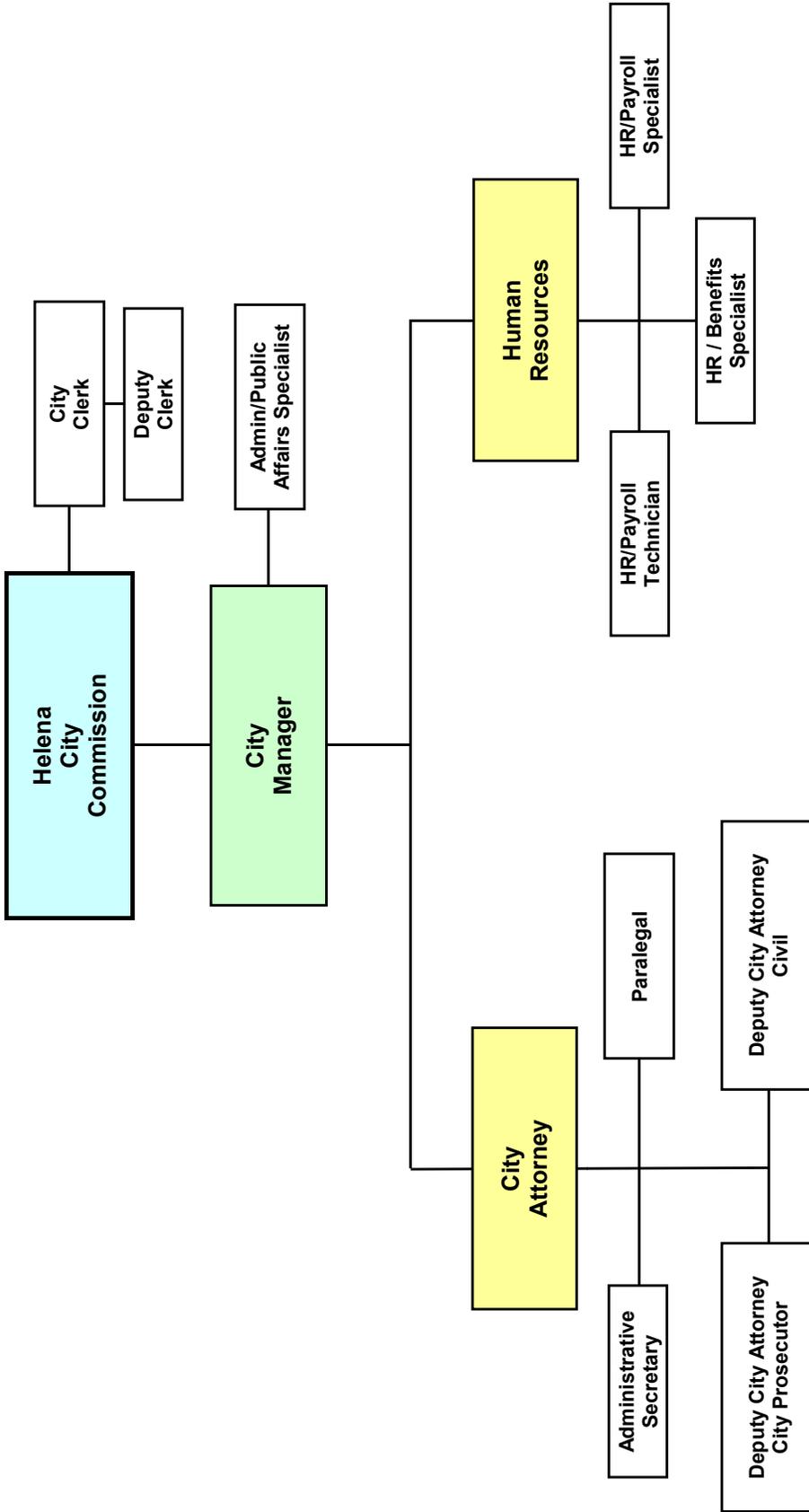
**General Government Group**  
(including General Government Revenue,  
and Parking)

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	8,614,185	8,478,525	9,209,761	9,209,761	8,399,681	9,439,184
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>8,614,185</b>	<b>8,478,525</b>	<b>9,209,761</b>	<b>9,209,761</b>	<b>8,399,681</b>	<b>9,439,184</b>
License & Permits	402,475	511,230	500,100	500,100	557,075	543,100
Intergovernmental Revenues	3,553,032	3,540,193	3,540,900	3,540,900	3,731,346	3,766,600
Charges For Services	1,330,830	1,337,097	1,483,433	1,483,433	1,566,012	1,540,709
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	97,807	94,439	120,600	120,600	98,664	119,525
Investment Earnings	25,470	28,014	23,810	23,810	20,940	25,730
Other Financing Sources / (Uses)	3,393,021	3,385,148	3,674,907	3,674,907	3,557,044	4,144,063
<b>Other Operating Revenue</b>	<b>8,802,635</b>	<b>8,896,121</b>	<b>9,343,750</b>	<b>9,343,750</b>	<b>9,531,081</b>	<b>10,139,727</b>
Internal Service Revenues	705,387	787,699	794,621	794,621	794,621	853,950
Interfund Transfers In	255,560	208,504	297,599	297,599	297,599	-
<b>Internal Transactions</b>	<b>960,947</b>	<b>996,203</b>	<b>1,092,220</b>	<b>1,092,220</b>	<b>1,092,220</b>	<b>853,950</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>18,377,767</b>	<b>18,370,849</b>	<b>19,645,731</b>	<b>19,645,731</b>	<b>19,022,982</b>	<b>20,432,861</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>1,464,708</b>	<b>1,607,277</b>	<b>1,675,963</b>	<b>1,675,963</b>	<b>1,619,937</b>	<b>1,753,777</b>
Supplies & Materials	42,077	49,506	52,384	52,384	45,691	54,979
Purchased Services	569,335	643,145	861,368	861,368	623,740	881,210
Intra-City Charges	8,146	9,846	11,400	11,400	11,222	11,490
Fixed Costs & Subsidies	3,448,954	3,662,372	4,159,178	4,150,109	3,884,121	4,523,921
<b>Maintenance &amp; Operating</b>	<b>4,068,512</b>	<b>4,364,869</b>	<b>5,084,330</b>	<b>5,075,261</b>	<b>4,564,774</b>	<b>5,471,600</b>
Internal Charges	138,704	160,552	164,559	164,559	164,559	149,475
Transfers Out	1,546,113	2,646,326	1,862,066	1,862,066	1,851,135	1,730,630
<b>Internal Transactions</b>	<b>1,684,817</b>	<b>2,806,878</b>	<b>2,026,625</b>	<b>2,026,625</b>	<b>2,015,694</b>	<b>1,880,105</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	10,000	9,763	-	-	-	-
<b>Debt &amp; Capital</b>	<b>10,000</b>	<b>9,763</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>7,228,037</b>	<b>8,788,787</b>	<b>8,786,918</b>	<b>8,777,849</b>	<b>8,200,405</b>	<b>9,105,482</b>
<b>Revenues Over (Under) Expenditures</b>	<b>11,149,730</b>	<b>9,582,062</b>	<b>10,858,813</b>	<b>10,867,882</b>	<b>10,822,577</b>	<b>11,327,379</b>

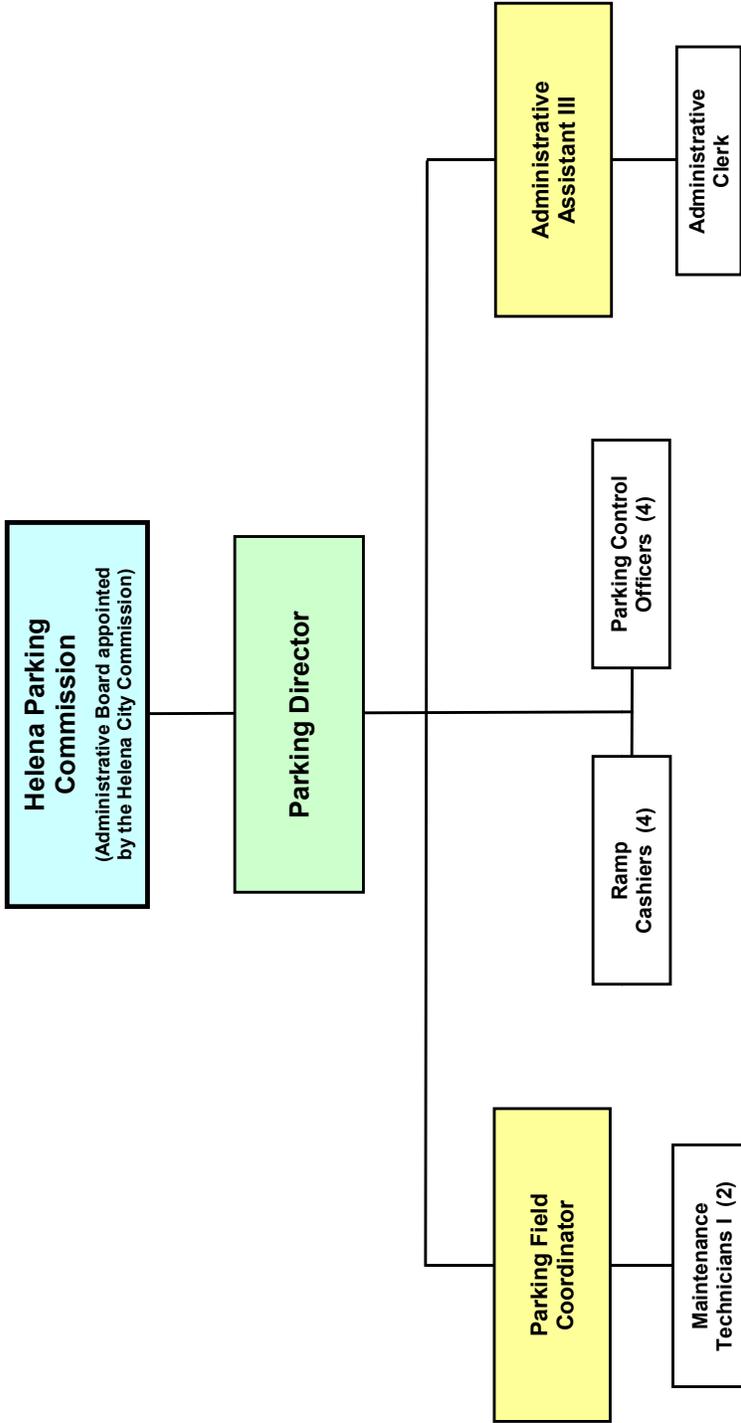
**Parts of the General Fund and Other Funds Included in this Group:**

- 011 General Government
- 551 Parking
- 650 Health & Safety Program
- 651 Dental Program
- 652 Vision Program

**CITY OF HELENA  
GENERAL GOVERNMENT GROUP**



**CITY OF HELENA  
PARKING COMMISSION**





City of Helena

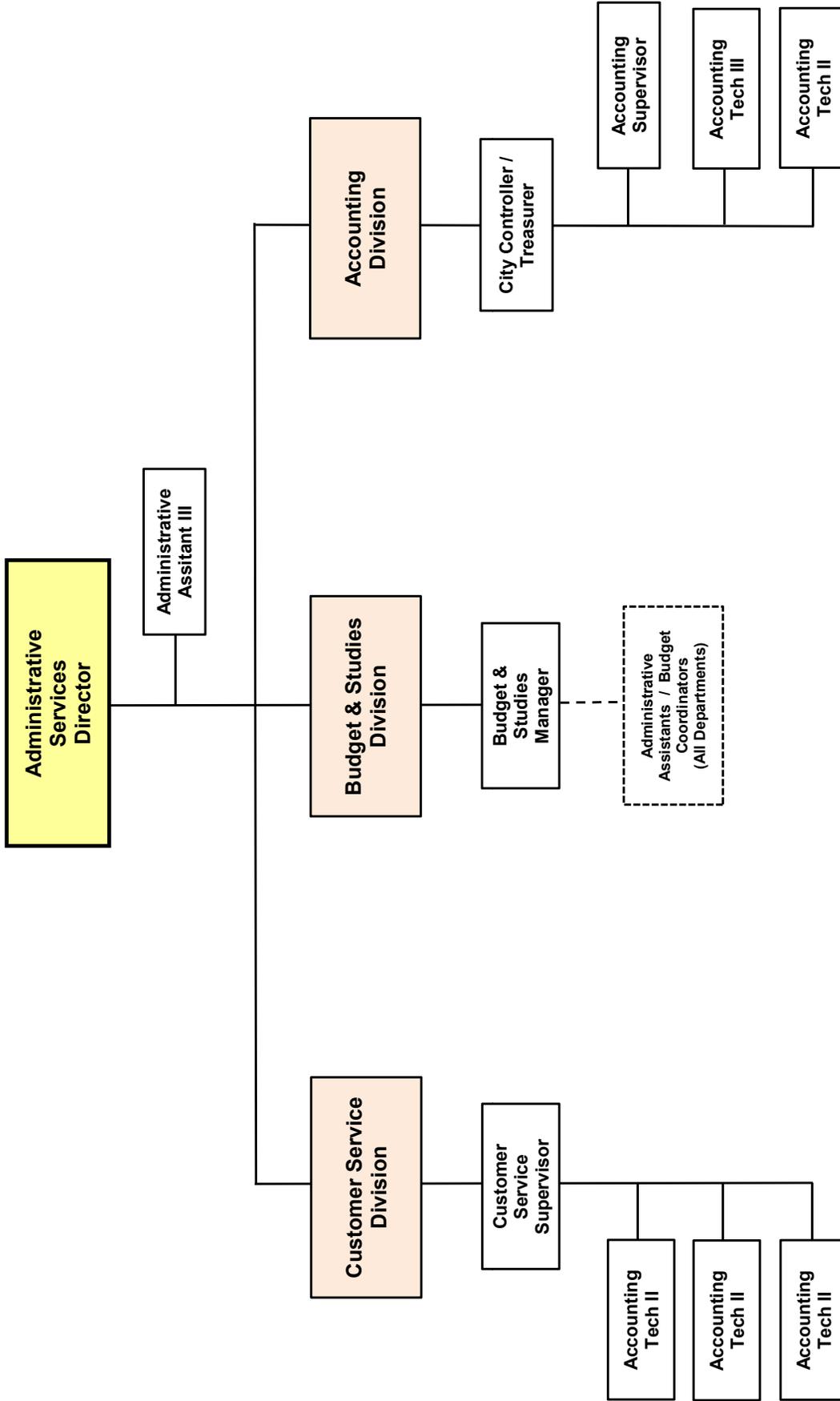
**Administrative Services Department**  
(including Debt Services  
and General Capital Funds)

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	1,030,253	1,005,537	1,102,200	1,102,200	1,005,937	1,032,100
Special Assessments	959,450	998,316	882,126	904,626	959,370	891,195
<b>Taxes &amp; Assessments</b>	<b>1,989,703</b>	<b>2,003,853</b>	<b>1,984,326</b>	<b>2,006,826</b>	<b>1,965,307</b>	<b>1,923,295</b>
License & Permits	-	-	-	-	10,000	28,000
Intergovernmental Revenues	-	596,091	430,000	430,000	430,000	-
Charges For Services	16,700	1,585	1,621	1,621	1,706	1,367
Intra-City Revenues	8,945	12,212	22,670	22,670	16,489	24,805
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	45,520	23,647	13,750	13,750	10,122	9,381
Other Financing Sources / (Uses)	12,967	174,047	-	26,500	104,720	-
<b>Other Operating Revenue</b>	<b>84,132</b>	<b>807,582</b>	<b>468,041</b>	<b>494,541</b>	<b>573,037</b>	<b>63,553</b>
Internal Service Revenues	1,839,214	2,049,820	2,027,133	2,027,133	2,027,133	1,923,397
Interfund Transfers In	1,038,762	2,168,638	1,360,192	1,385,192	1,373,599	1,098,465
<b>Internal Transactions</b>	<b>2,877,976</b>	<b>4,218,458</b>	<b>3,387,325</b>	<b>3,412,325</b>	<b>3,400,732</b>	<b>3,021,862</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>4,951,811</b>	<b>7,029,893</b>	<b>5,839,692</b>	<b>5,913,692</b>	<b>5,939,076</b>	<b>5,008,710</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>746,920</b>	<b>798,276</b>	<b>829,755</b>	<b>829,755</b>	<b>792,236</b>	<b>821,178</b>
Supplies & Materials	25,822	10,299	18,107	18,107	12,988	37,856
Purchased Services	904,245	1,408,126	1,110,908	1,127,962	977,151	1,024,198
Intra-City Charges	1,014	1,906	3,830	3,830	2,768	4,390
Fixed Costs & Subsidies	881,339	933,826	1,122,254	1,149,254	980,377	1,035,532
<b>Maintenance &amp; Operating</b>	<b>1,812,420</b>	<b>2,354,157</b>	<b>2,255,099</b>	<b>2,299,153</b>	<b>1,973,284</b>	<b>2,101,976</b>
Internal Charges	101,165	110,163	109,930	109,930	109,930	86,737
Transfers Out	279,312	253,032	399,696	399,696	399,696	-
<b>Internal Transactions</b>	<b>380,477</b>	<b>363,195</b>	<b>509,626</b>	<b>509,626</b>	<b>509,626</b>	<b>86,737</b>
Debt Service	1,787,733	1,935,079	1,876,602	1,886,192	1,874,310	1,710,831
Capital Outlay	2,512,521	2,235,684	771,393	1,760,199	1,380,577	569,855
<b>Debt &amp; Capital</b>	<b>4,300,254</b>	<b>4,170,763</b>	<b>2,647,995</b>	<b>3,646,391</b>	<b>3,254,887</b>	<b>2,280,686</b>
<b>Total Expenditures</b>	<b>7,240,071</b>	<b>7,686,391</b>	<b>6,242,475</b>	<b>7,284,925</b>	<b>6,530,033</b>	<b>5,290,577</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(2,288,260)</b>	<b>(656,498)</b>	<b>(402,783)</b>	<b>(1,371,233)</b>	<b>(590,957)</b>	<b>(281,867)</b>

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

<b>015</b>	<b>Administrative Services</b>	<b>309</b>	<b>Cert of Participation 09</b>
1501	Budget & Admin Services	310	GO Refunding Bonds 2009
1506	Accounting	340	S I D Revolving
1507	Utility Customer Service	402	GF Debt Projects
1590	Impact Fees Study	403	GO Bonds-2008 Recreation
1591	Environment Conservtn Prj	404	15th St Garage Constructn (Closed Out)
<b>238</b>	<b>Loan Repayment</b>	<b>440</b>	<b>Capital Improvements Fund</b>
<b>029</b>	<b>Lighting Districts - All</b>	<b>643</b>	<b>Copier Revolving</b>
<b>306</b>	<b>INTERCAP-Fire Remodel/Trk</b>	<b>645</b>	<b>Property &amp; Liab Insurance</b>
<b>307</b>	<b>General Fund Bonds 2005</b>		
<b>308</b>	<b>GO Bond-Park &amp; Rec 2008</b>		

CITY OF HELENA  
ADMINISTRATIVE SERVICES DEPARTMENT



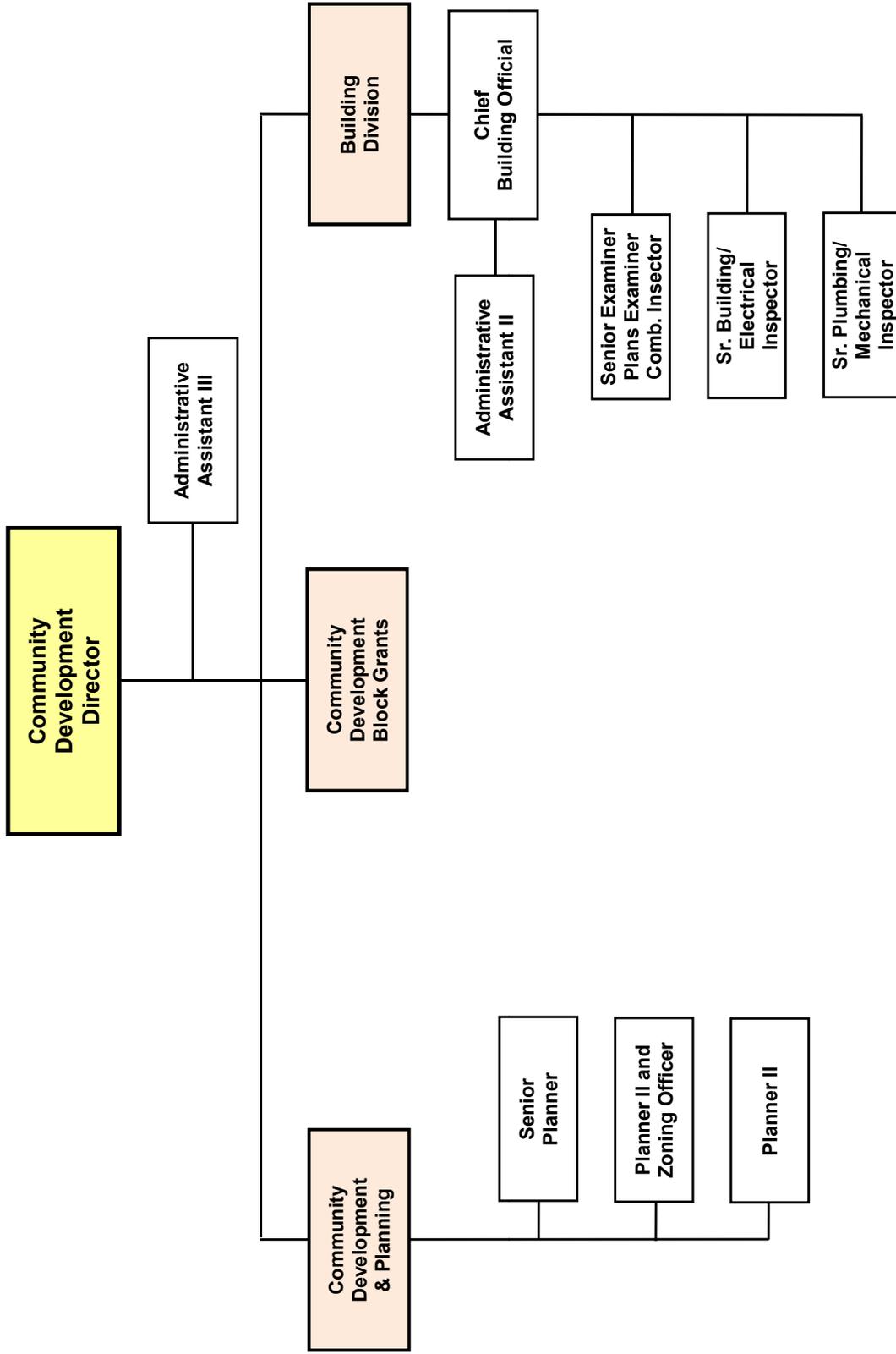
# Community Development Department

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	760,528	848,430	807,017	807,017	834,090	849,640
Intergovernmental Revenues	1,000	29,147	-	1,143,896	328,848	-
Charges For Services	8,314	9,154	6,550	6,550	9,861	5,500
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	3,757	2,827	2,000	2,000	2,272	2,300
Other Financing Sources / (Uses)	2,728	793	-	1,200	2,892	2,400
<b>Other Operating Revenue</b>	<b>776,327</b>	<b>890,351</b>	<b>815,567</b>	<b>1,960,663</b>	<b>1,177,963</b>	<b>859,840</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	389	2,502	5,136	5,136	5,136	-
<b>Internal Transactions</b>	<b>389</b>	<b>2,502</b>	<b>5,136</b>	<b>5,136</b>	<b>5,136</b>	<b>-</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>776,716</b>	<b>892,853</b>	<b>820,703</b>	<b>1,965,799</b>	<b>1,183,099</b>	<b>859,840</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>1,080,554</b>	<b>1,066,415</b>	<b>1,025,093</b>	<b>1,026,523</b>	<b>1,021,637</b>	<b>1,064,011</b>
Supplies & Materials	9,763	6,382	12,635	30,235	21,731	11,982
Purchased Services	158,643	137,249	205,830	205,660	175,592	191,544
Intra-City Charges	7,644	8,632	12,280	12,280	9,141	11,380
Fixed Costs & Subsidies	86,781	107,920	98,915	1,242,811	424,690	101,095
<b>Maintenance &amp; Operating</b>	<b>262,831</b>	<b>260,183</b>	<b>329,660</b>	<b>1,490,986</b>	<b>631,154</b>	<b>316,001</b>
Internal Charges	85,285	90,441	88,182	88,182	88,182	96,440
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>85,285</b>	<b>90,441</b>	<b>88,182</b>	<b>88,182</b>	<b>88,182</b>	<b>96,440</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	12,000
<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,000</b>
<b>Total Expenditures</b>	<b>1,428,670</b>	<b>1,417,039</b>	<b>1,442,935</b>	<b>2,605,691</b>	<b>1,740,973</b>	<b>1,488,452</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(651,954)</b>	<b>(524,186)</b>	<b>(622,232)</b>	<b>(639,892)</b>	<b>(557,874)</b>	<b>(628,612)</b>

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

- 014 Community Development
  - 1601 Community Development
  - 1608 Public Arts Preservation
- 226 CDBG
- 233 Community Devel Projects
- 503 Building

CITY OF HELENA  
COMMUNITY DEVELOPMENT DEPARTMENT



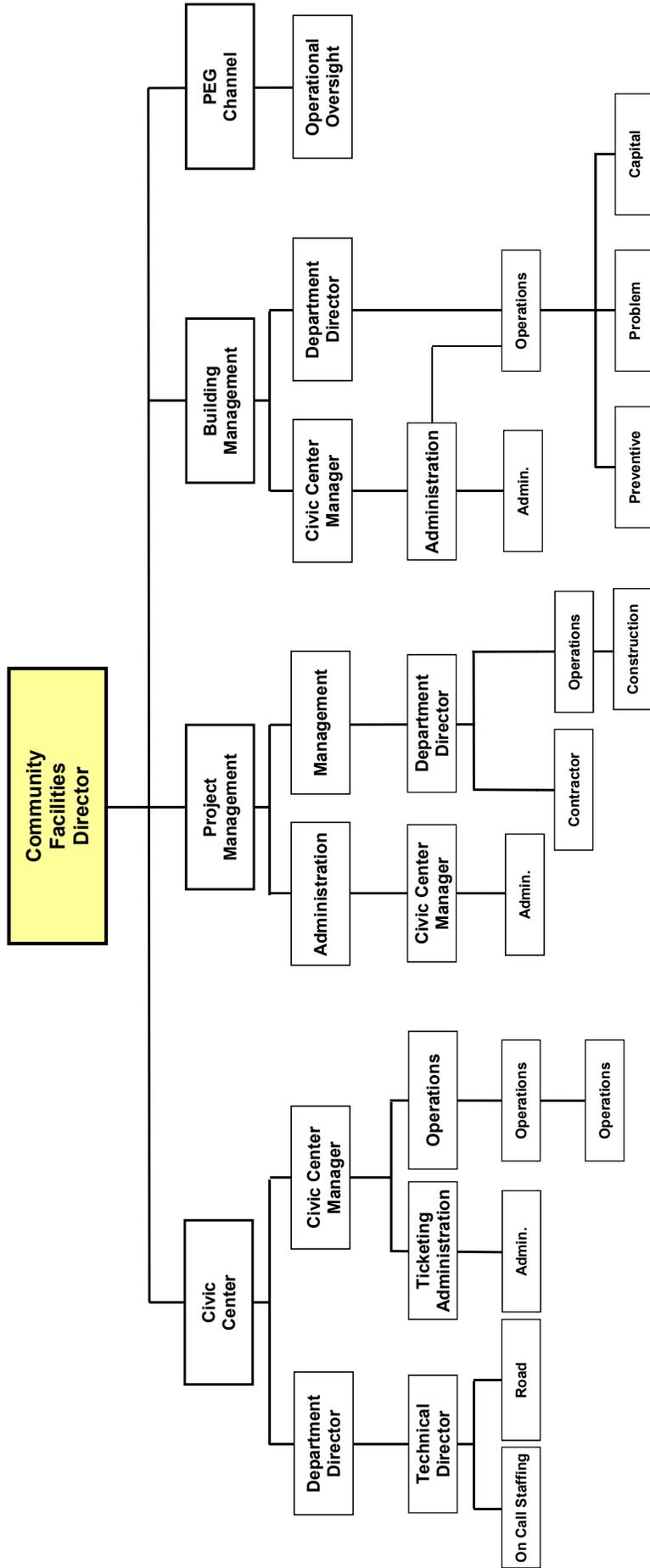
# Community Facilities Department

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	96,250	-	-	-	-
Charges For Services	326,908	362,397	201,000	557,324	582,207	201,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	4,039	3,892	3,370	3,370	3,302	3,346
Other Financing Sources / (Uses)	1,019,043	1,043,736	1,087,711	1,087,711	1,067,969	1,098,996
<b>Other Operating Revenue</b>	<b>1,349,990</b>	<b>1,506,275</b>	<b>1,292,081</b>	<b>1,648,405</b>	<b>1,653,478</b>	<b>1,303,342</b>
Internal Service Revenues	572,395	610,037	631,163	631,163	631,163	637,413
Interfund Transfers In	592,644	619,915	638,455	638,455	638,455	657,365
<b>Internal Transactions</b>	<b>1,165,039</b>	<b>1,229,952</b>	<b>1,269,618</b>	<b>1,269,618</b>	<b>1,269,618</b>	<b>1,294,778</b>
Long-Term Debt	21,735	-	-	-	-	-
<b>Total Revenues</b>	<b>2,536,764</b>	<b>2,736,227</b>	<b>2,561,699</b>	<b>2,918,023</b>	<b>2,923,096</b>	<b>2,598,120</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>836,252</b>	<b>892,690</b>	<b>908,211</b>	<b>920,105</b>	<b>911,566</b>	<b>938,393</b>
Supplies & Materials	66,095	103,169	77,930	82,130	75,162	79,755
Purchased Services	740,353	821,069	845,150	1,158,773	1,001,074	871,134
Intra-City Charges	1,859	1,484	3,200	3,200	1,489	3,700
Fixed Costs & Subsidies	176,591	182,753	188,740	188,740	186,494	191,810
<b>Maintenance &amp; Operating</b>	<b>984,898</b>	<b>1,108,475</b>	<b>1,115,020</b>	<b>1,432,843</b>	<b>1,264,219</b>	<b>1,146,399</b>
Internal Charges	302,386	297,633	305,676	305,676	305,676	308,479
Transfers Out	14,620	9,000	6,000	31,000	31,000	25,200
<b>Internal Transactions</b>	<b>317,006</b>	<b>306,633</b>	<b>311,676</b>	<b>336,676</b>	<b>336,676</b>	<b>333,679</b>
Debt Service	161,951	192,618	194,860	194,860	187,070	192,993
Capital Outlay	151,394	94,823	73,100	142,600	66,817	206,250
<b>Debt &amp; Capital</b>	<b>313,345</b>	<b>287,441</b>	<b>267,960</b>	<b>337,460</b>	<b>253,887</b>	<b>399,243</b>
<b>Total Expenditures</b>	<b>2,451,501</b>	<b>2,595,239</b>	<b>2,602,867</b>	<b>3,027,084</b>	<b>2,766,348</b>	<b>2,817,714</b>
<b>Revenues Over (Under) Expenditures</b>	<b>85,263</b>	<b>140,988</b>	<b>(41,168)</b>	<b>(109,061)</b>	<b>156,748</b>	<b>(219,594)</b>

## Funds Included in this Department:

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

CITY OF HELENA  
COMMUNITY FACILITIES DEPARTMENT



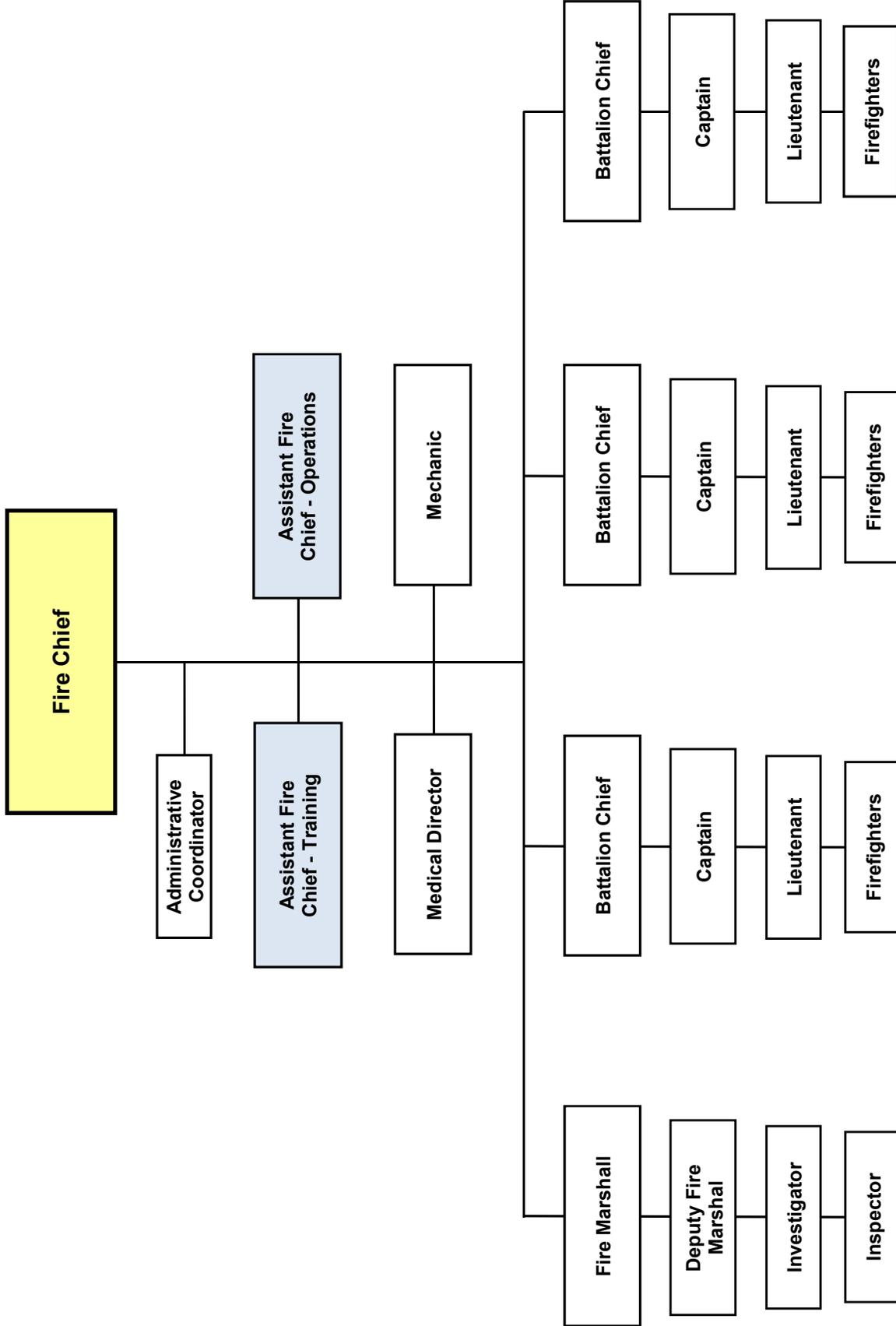
# Fire Department

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	77,078	90,390	-	110,902	51,720	-
Charges For Services	111,511	98,152	111,000	111,000	105,205	100,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	1,468	6,292	-	-	2,478	-
<b>Other Operating Revenue</b>	<b>190,057</b>	<b>194,834</b>	<b>111,000</b>	<b>221,902</b>	<b>159,403</b>	<b>100,000</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>190,057</b>	<b>194,834</b>	<b>111,000</b>	<b>221,902</b>	<b>159,403</b>	<b>100,000</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>2,991,405</b>	<b>3,213,635</b>	<b>3,232,859</b>	<b>3,329,435</b>	<b>3,197,910</b>	<b>3,318,991</b>
Supplies & Materials	66,528	62,016	97,989	99,534	76,140	113,315
Purchased Services	128,993	184,853	156,500	234,219	153,397	147,706
Intra-City Charges	35,906	38,435	55,050	55,050	41,146	52,063
Fixed Costs & Subsidies	793	845	880	880	880	910
<b>Maintenance &amp; Operating</b>	<b>232,220</b>	<b>286,149</b>	<b>310,419</b>	<b>389,683</b>	<b>271,563</b>	<b>313,994</b>
Internal Charges	253,492	275,299	274,991	274,991	274,991	267,114
Transfers Out	121,104	125,976	122,342	122,342	121,680	-
<b>Internal Transactions</b>	<b>374,596</b>	<b>401,275</b>	<b>397,333</b>	<b>397,333</b>	<b>396,671</b>	<b>267,114</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>3,598,221</b>	<b>3,901,059</b>	<b>3,940,611</b>	<b>4,116,451</b>	<b>3,866,144</b>	<b>3,900,099</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(3,408,164)</b>	<b>(3,706,225)</b>	<b>(3,829,611)</b>	<b>(3,894,549)</b>	<b>(3,706,741)</b>	<b>(3,800,099)</b>

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

- 013 Fire Department
  - 2301 Fire
  - 2305 Fire Grants
  - 2306 Fire Special Projects
- 260 Fire Special Funds (Smoke Alarm Prgm)

**CITY OF HELENA  
FIRE DEPARTMENT**



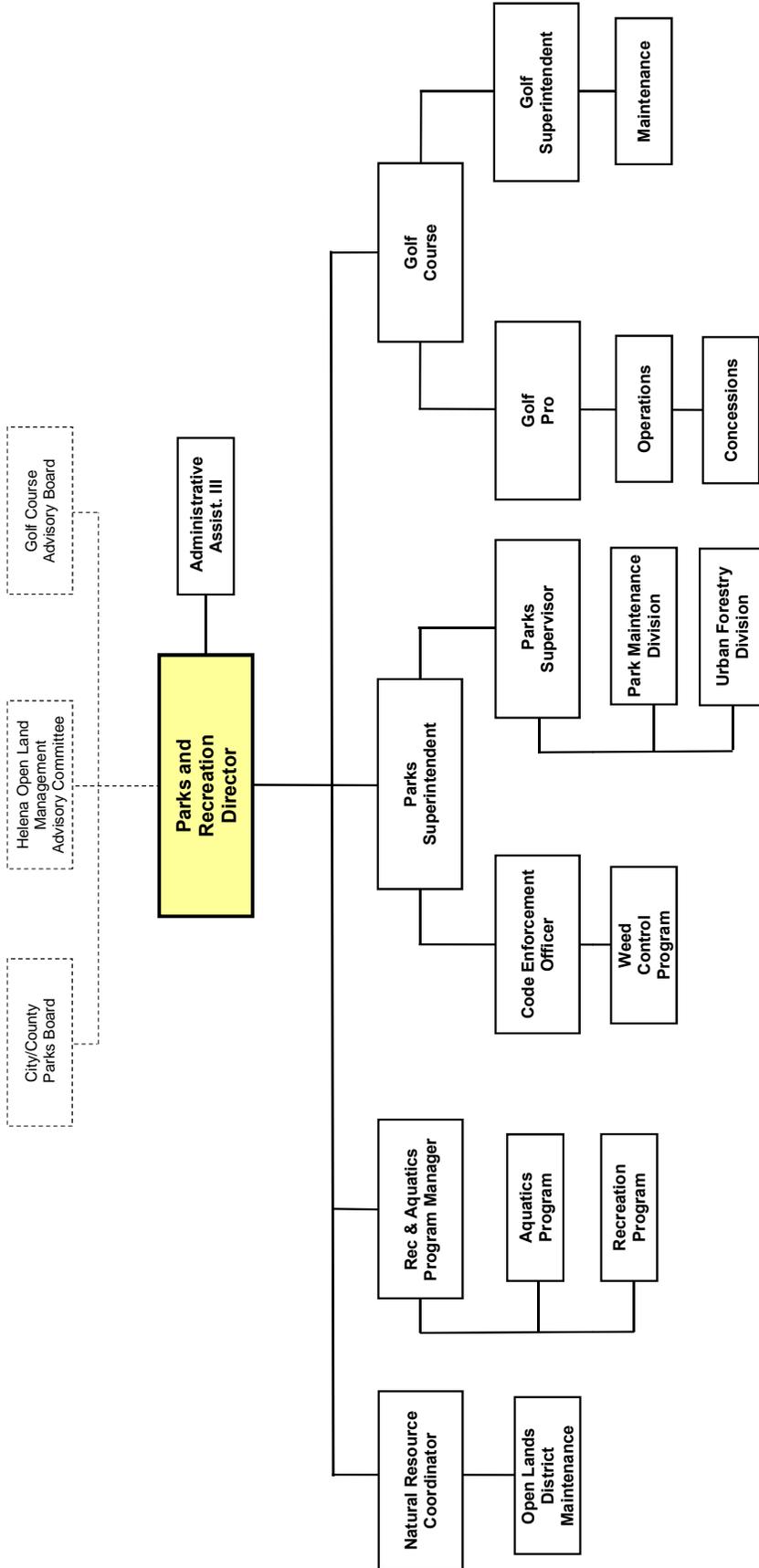
# Park & Recreation Department

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	425,824	545,889	551,500	551,500	558,931	535,500
<b>Taxes &amp; Assessments</b>	<b>425,824</b>	<b>545,889</b>	<b>551,500</b>	<b>551,500</b>	<b>558,931</b>	<b>535,500</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	212,050	177,321	-	902,095	291,623	-
Charges For Services	1,426,316	1,486,979	1,431,768	1,440,768	1,523,953	1,481,271
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	2,172	1,859	1,225	1,225	1,827	875
Other Financing Sources / (Uses)	84,374	59,017	59,700	59,700	277,045	45,966
<b>Other Operating Revenue</b>	<b>1,724,912</b>	<b>1,725,176</b>	<b>1,492,693</b>	<b>2,403,788</b>	<b>2,094,448</b>	<b>1,528,112</b>
Internal Service Revenues	144,583	147,734	153,114	153,114	153,114	165,116
Interfund Transfers In	34,201	38,323	6,122	6,122	6,122	-
<b>Internal Transactions</b>	<b>178,784</b>	<b>186,057</b>	<b>159,236</b>	<b>159,236</b>	<b>159,236</b>	<b>165,116</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>2,329,520</b>	<b>2,457,122</b>	<b>2,203,429</b>	<b>3,114,524</b>	<b>2,812,615</b>	<b>2,228,728</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>1,765,898</b>	<b>1,908,624</b>	<b>2,065,236</b>	<b>2,065,236</b>	<b>1,891,729</b>	<b>2,176,141</b>
Supplies & Materials	407,647	422,407	467,830	614,896	563,172	478,567
Purchased Services	757,487	772,636	677,581	1,510,514	678,742	655,732
Intra-City Charges	41,989	49,709	63,093	64,493	60,694	69,241
Fixed Costs & Subsidies	121,808	125,874	142,527	142,527	138,939	149,656
<b>Maintenance &amp; Operating</b>	<b>1,328,931</b>	<b>1,370,626</b>	<b>1,351,031</b>	<b>2,332,430</b>	<b>1,441,547</b>	<b>1,353,196</b>
Internal Charges	295,069	325,764	330,264	330,264	330,264	354,106
Transfers Out	29,293	38,323	-	-	-	-
<b>Internal Transactions</b>	<b>324,362</b>	<b>364,087</b>	<b>330,264</b>	<b>330,264</b>	<b>330,264</b>	<b>354,106</b>
Debt Service	113,945	100,989	89,217	89,217	87,422	80,246
Capital Outlay	902,602	73,352	64,000	444,486	362,367	42,000
<b>Debt &amp; Capital</b>	<b>1,016,547</b>	<b>174,341</b>	<b>153,217</b>	<b>533,703</b>	<b>449,789</b>	<b>122,246</b>
<b>Total Expenditures</b>	<b>4,435,738</b>	<b>3,817,678</b>	<b>3,899,748</b>	<b>5,261,633</b>	<b>4,113,329</b>	<b>4,005,689</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(2,106,218)</b>	<b>(1,360,556)</b>	<b>(1,696,319)</b>	<b>(2,147,109)</b>	<b>(1,300,714)</b>	<b>(1,776,961)</b>

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

<b>017</b>	<b>Park &amp; Recreation</b>	<b>563</b>	<b>Golf Course</b>
4101	Parks Administration	4111	Golf Operations
4102	Parks Maintenance	4113	Golf Concessions
4103	Swimming Pool	4115	Golf Maintenance
4104	Recreation	4119	Golf Capital/Debt Service
4105	Neighborhood Parks		
4106	Kay's Kids		
235	Open Space District Maint		
237	Urban Forestry		
239	Weed Control		
405	ARRA-Centennial Prk Grant (Closed Out)		
441	Parks Improvement		
481	Open Space Acquisitions (Closed out)		

CITY OF HELENA  
 PARKS AND RECREATION DEPARTMENT



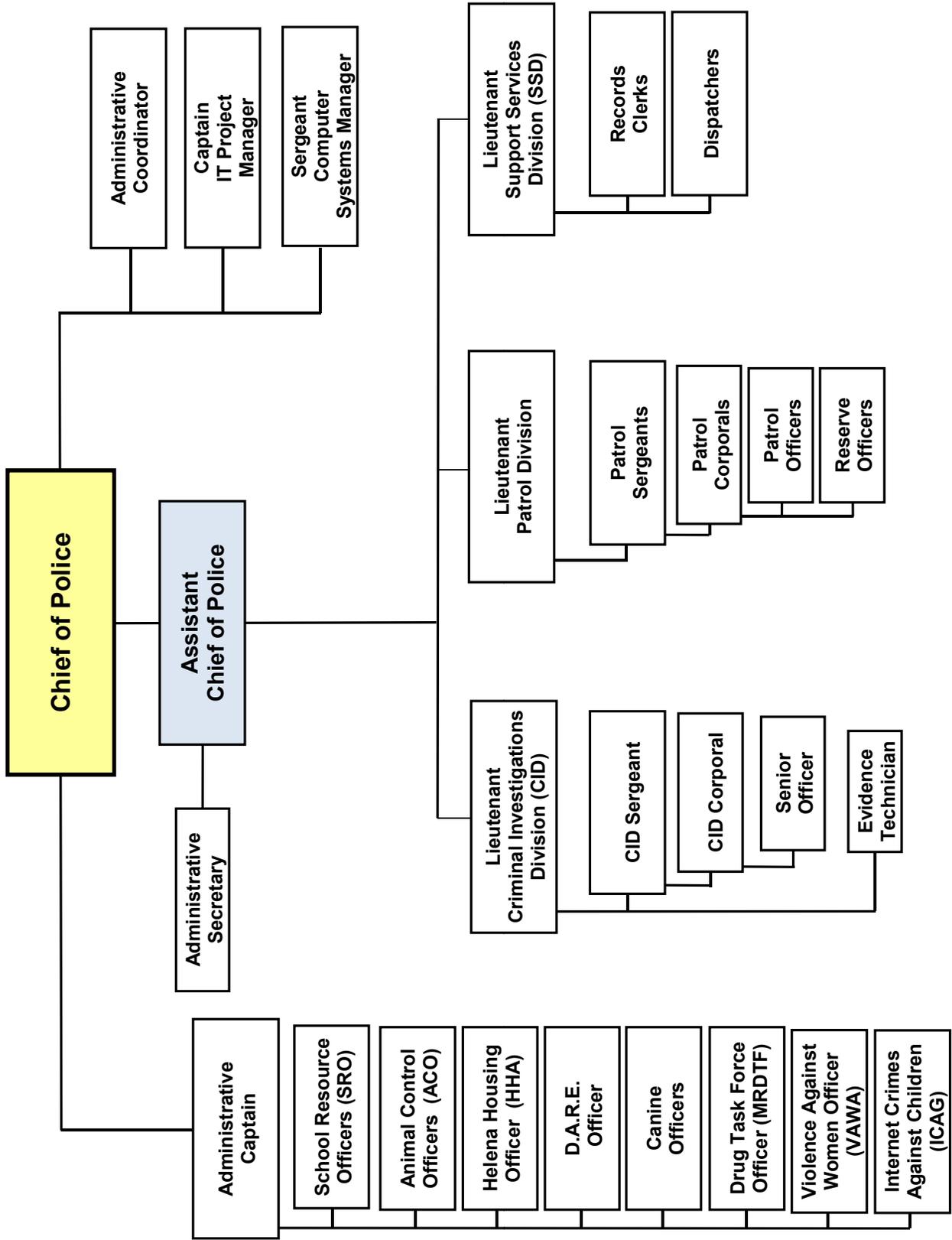
# Police Department & City Court

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	46,164	46,511	39,000	39,000	44,095	44,000
Intergovernmental Revenues	1,936,394	1,844,201	1,879,401	1,884,001	1,742,984	1,926,361
Charges For Services	233,686	237,719	284,650	341,501	280,976	310,746
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	560,042	585,611	539,150	539,150	611,103	595,100
Investment Earnings	3,094	2,672	2,100	2,100	441	550
Other Financing Sources / (Uses)	16,171	11,728	14,290	14,290	32,913	15,140
<b>Other Operating Revenue</b>	<b>2,795,551</b>	<b>2,728,442</b>	<b>2,758,591</b>	<b>2,820,042</b>	<b>2,712,512</b>	<b>2,891,897</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	80,622	71,442	80,592	80,592	80,796	71,947
<b>Internal Transactions</b>	<b>80,622</b>	<b>71,442</b>	<b>80,592</b>	<b>80,592</b>	<b>80,796</b>	<b>71,947</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>2,876,173</b>	<b>2,799,884</b>	<b>2,839,183</b>	<b>2,900,634</b>	<b>2,793,308</b>	<b>2,963,844</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>5,546,614</b>	<b>5,999,797</b>	<b>6,237,607</b>	<b>6,340,758</b>	<b>6,234,300</b>	<b>6,357,562</b>
Supplies & Materials	121,514	137,418	231,528	231,878	177,867	237,984
Purchased Services	463,529	486,930	604,172	604,172	505,714	635,195
Intra-City Charges	125,851	141,588	155,117	155,117	144,994	157,117
Fixed Costs & Subsidies	240,503	243,613	247,385	247,385	244,333	260,793
<b>Maintenance &amp; Operating</b>	<b>951,397</b>	<b>1,009,549</b>	<b>1,238,202</b>	<b>1,238,552</b>	<b>1,072,908</b>	<b>1,291,089</b>
Internal Charges	228,267	276,102	282,585	282,585	282,585	254,474
Transfers Out	73,535	71,442	71,947	72,197	72,151	71,947
<b>Internal Transactions</b>	<b>301,802</b>	<b>347,544</b>	<b>354,532</b>	<b>354,782</b>	<b>354,736</b>	<b>326,421</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	32,464	877,283	133,500	150,325	145,117	7,000
<b>Debt &amp; Capital</b>	<b>32,464</b>	<b>877,283</b>	<b>133,500</b>	<b>150,325</b>	<b>145,117</b>	<b>7,000</b>
<b>Total Expenditures</b>	<b>6,832,277</b>	<b>8,234,173</b>	<b>7,963,841</b>	<b>8,084,417</b>	<b>7,807,061</b>	<b>7,982,072</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(3,956,104)</b>	<b>(5,434,289)</b>	<b>(5,124,658)</b>	<b>(5,183,783)</b>	<b>(5,013,753)</b>	<b>(5,018,228)</b>

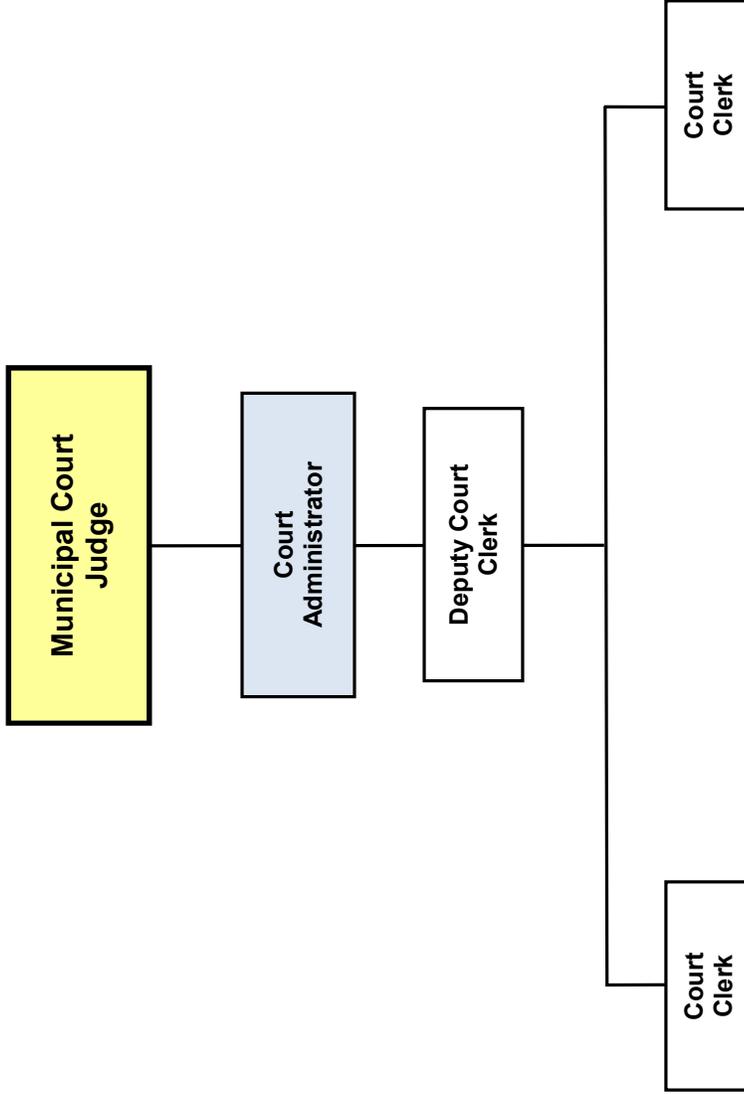
## Parts of the General Fund and Other Funds Included in this Department:

- 012 Police & Court
  - 1401 Court Administration
  - 2201 Police Operations
  - 2203 Animal Control
  - 2207 Drug Enforcement
  - 2209 Violence Against Women
  - 2211 Urban Wildlife
  - 2212 Inrnt Crimes Agnst Child
- 215 Police Projects & Reimb
- 217 Law Enforcement Block Grant
- 218 9-1-1 Emergency Program
- 219 Support Services Division

**CITY OF HELENA  
HELENA POLICE DEPARTMENT**



**CITY OF HELENA  
MUNICIPAL COURT**





City of Helena

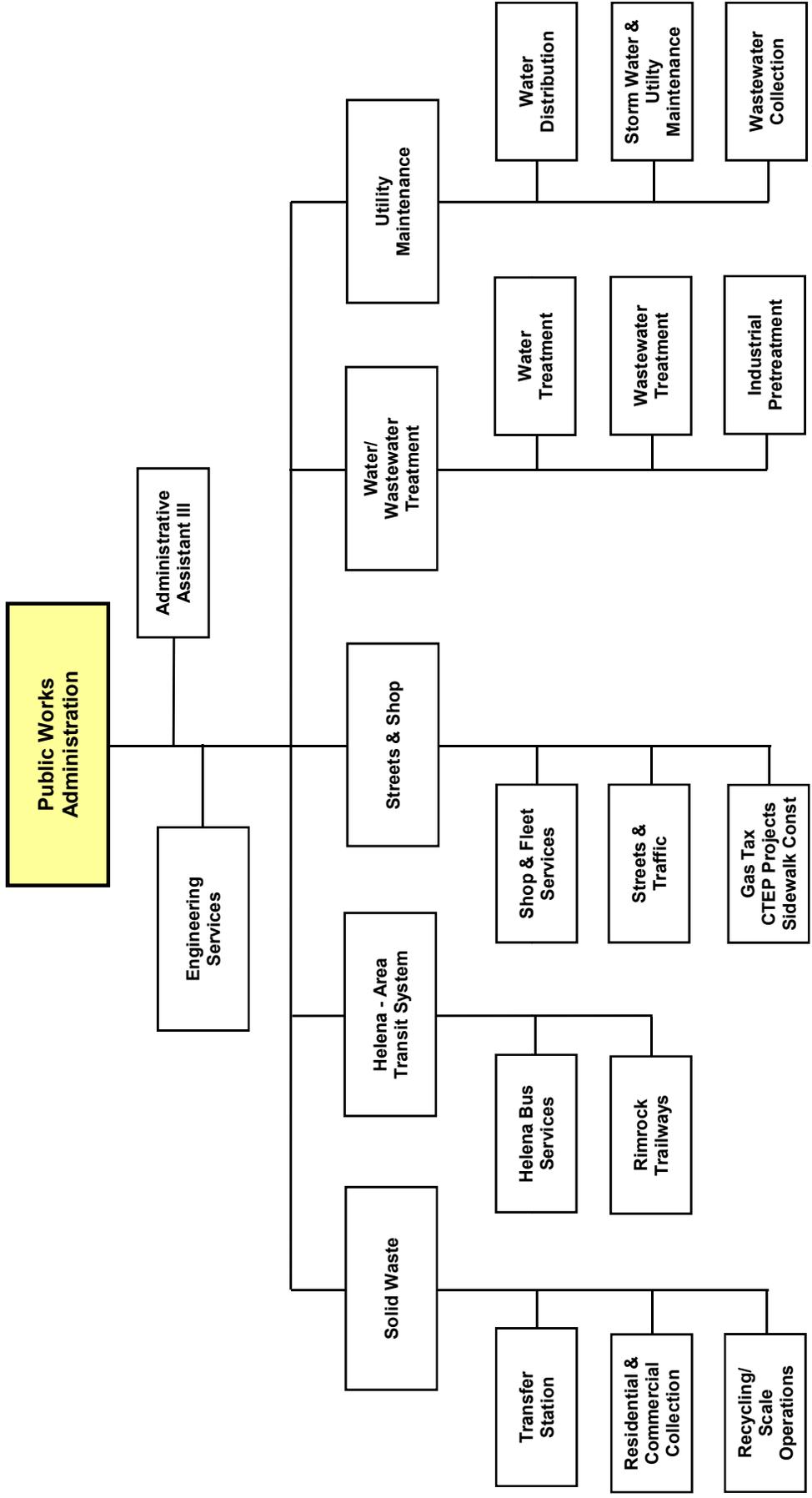
# Public Works Department

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	3,772,576	4,037,969	3,958,500	3,958,500	4,203,483	4,150,175
<b>Taxes &amp; Assessments</b>	<b>3,772,576</b>	<b>4,037,969</b>	<b>3,958,500</b>	<b>3,958,500</b>	<b>4,203,483</b>	<b>4,150,175</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	3,522,198	2,147,280	1,489,031	3,122,044	2,018,114	1,643,500
Charges For Services	15,290,651	16,411,810	16,018,456	16,036,956	17,254,207	16,530,328
Intra-City Revenues	856,151	931,832	1,089,439	1,089,439	1,028,297	1,147,296
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	46,789	46,331	36,400	36,400	41,281	44,020
Other Financing Sources / (Uses)	616,390	182,055	259,795	427,571	320,924	263,078
<b>Other Operating Revenue</b>	<b>20,332,179</b>	<b>19,719,308</b>	<b>18,893,121</b>	<b>20,712,410</b>	<b>20,662,823</b>	<b>19,628,222</b>
Internal Service Revenues	1,304,048	1,385,366	1,437,155	1,437,155	1,437,155	1,513,417
Interfund Transfers In	1,176,455	824,426	762,945	762,945	762,945	714,500
<b>Internal Transactions</b>	<b>2,480,503</b>	<b>2,209,792</b>	<b>2,200,100</b>	<b>2,200,100</b>	<b>2,200,100</b>	<b>2,227,917</b>
Long-Term Debt	620,904	465,465	150,000	723,235	912,906	3,200,000
<b>Total Revenues</b>	<b>27,206,162</b>	<b>26,432,534</b>	<b>25,201,721</b>	<b>27,594,245</b>	<b>27,979,312</b>	<b>29,206,314</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>6,486,362</b>	<b>6,758,539</b>	<b>7,303,641</b>	<b>7,315,316</b>	<b>6,882,923</b>	<b>7,543,972</b>
Supplies & Materials	2,125,144	2,138,727	2,533,321	2,633,468	2,334,362	2,717,058
Purchased Services	4,705,688	5,017,321	5,531,860	5,687,571	5,200,864	5,777,574
Intra-City Charges	638,905	692,019	808,139	807,139	775,109	862,720
Fixed Costs & Subsidies	204,567	299,113	264,084	341,651	285,052	317,244
<b>Maintenance &amp; Operating</b>	<b>7,674,304</b>	<b>8,147,180</b>	<b>9,137,404</b>	<b>9,469,829</b>	<b>8,595,387</b>	<b>9,674,596</b>
Internal Charges	2,873,162	3,203,486	3,486,999	3,183,578	3,183,578	3,576,468
Transfers Out	1,114,656	789,650	688,990	688,990	688,990	714,500
<b>Internal Transactions</b>	<b>3,987,818</b>	<b>3,993,136</b>	<b>4,175,989</b>	<b>3,872,568</b>	<b>3,872,568</b>	<b>4,290,968</b>
Debt Service	3,404,324	3,929,297	1,755,442	1,890,817	1,862,058	1,250,887
Capital Outlay	5,071,318	3,994,779	2,535,394	8,359,387	2,985,030	7,283,160
<b>Debt &amp; Capital</b>	<b>8,475,642</b>	<b>7,924,076</b>	<b>4,290,836</b>	<b>10,250,204</b>	<b>4,847,088</b>	<b>8,534,047</b>
<b>Total Expenditures</b>	<b>26,624,126</b>	<b>26,822,931</b>	<b>24,907,870</b>	<b>30,907,917</b>	<b>24,197,966</b>	<b>30,043,583</b>
<b>Revenues Over (Under) Expenditures</b>	<b>582,036</b>	<b>(390,397)</b>	<b>293,851</b>	<b>(3,313,672)</b>	<b>3,781,346</b>	<b>(837,269)</b>

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

<b>016</b>	<b>Public Works</b>	<b>531</b>	<b>Wastewater</b>
3101	Public Works Admin	3135	Wastewater Treatment
3102	Engineering	3136	Wastewater Util. Maint.
		3137	Wastewater Pretreatment
<b>201</b>	<b>Street &amp; Traffic</b>	<b>541</b>	<b>Solid Waste-Residential</b>
<b>240</b>	<b>Gas Tax</b>	<b>542</b>	<b>Solid Waste-Commercial</b>
<b>245</b>	<b>Storm Water Utility</b>	<b>543</b>	<b>Landfill Monitoring District</b>
<b>450</b>	<b>Sidewalk Improve/Constrct</b>	<b>546</b>	<b>Transfer Station</b>
<b>451</b>	<b>SID Capital Projects</b>	<b>547</b>	<b>Recycling</b>
<b>459</b>	<b>CTEP Projects</b>	<b>561</b>	<b>Trolley</b>
<b>521</b>	<b>Water</b>	<b>562</b>	<b>Helena Area Transit Service</b>
3125	Water Treatment	3160	Helena Bus
3126	Water Utility Maintenance	3162	East Valley
		3164	Head Start
		3165	Rimrock Stage
		<b>610</b>	<b>Fleet Services</b>

CITY OF HELENA  
PUBLIC WORKS DEPARTMENT



**General Fund**

Fund: 100

**Description :**

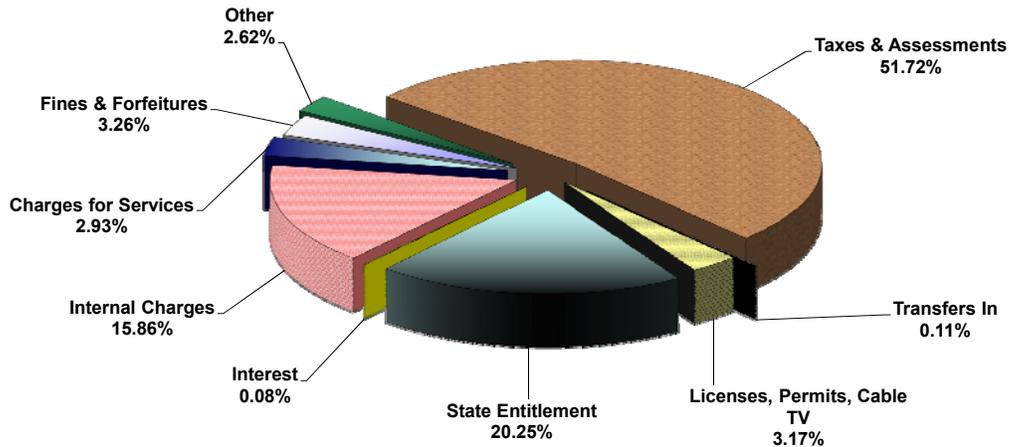
The General Fund accounts for all assets, sources and uses for financing the general operations and administration of the city. All other uses of resources for specific purposes are accounted for in other funds set up for those specific purposes.

The General Fund is accounted for as a single fund operation. For additional analysis and information, it is presented herein with sub-funds. Each budgetary sub-fund has a separate financial summary of the departments within each sub-fund. The following sub-funds comprise the operations of the General Fund:

Sub-Fund	
Description	Number
General Government	011
Police & Court	012
Fire Department	013
Community Development	014
Administrative Services	015
Public Works	016
Park & Recreation	017

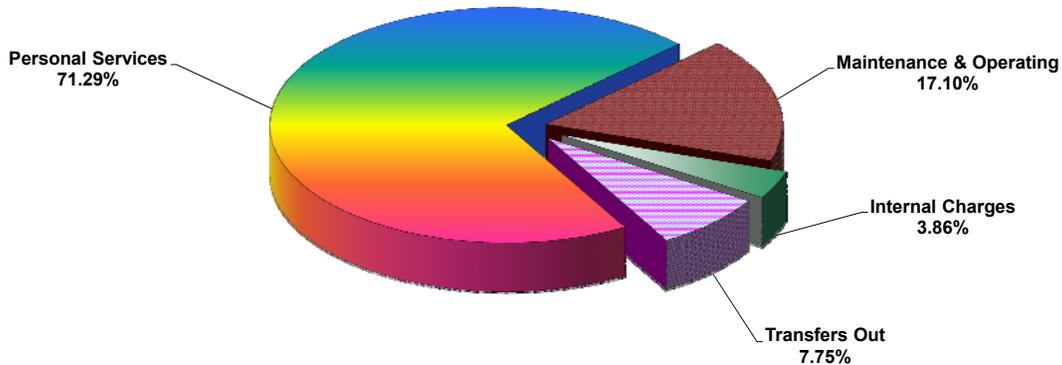
This sub-fund presentation allows for comparison of dedicated funding compared to general government funding for each sub-fund.

### FY 2014 GENERAL FUND REVENUES BY CATEGORY



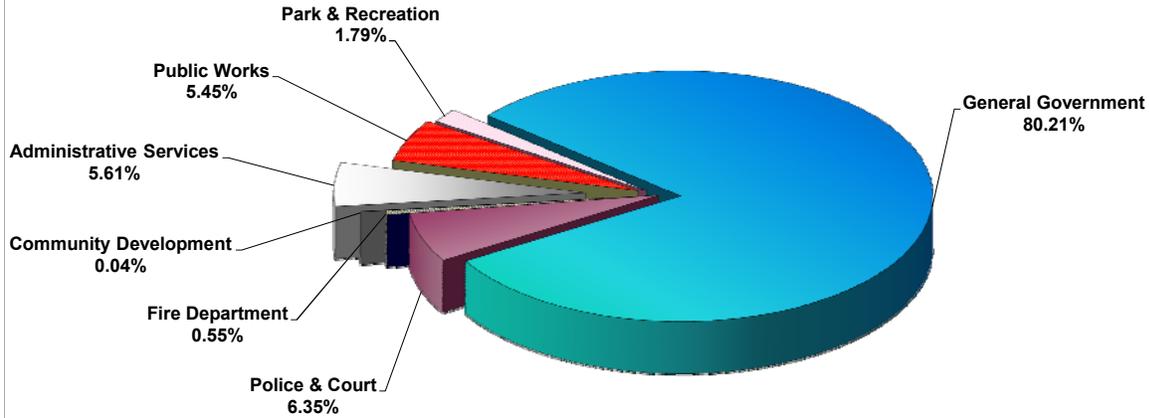
	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	Budget Increase (Decr)
Taxes & Assessments	\$ 8,478,525	\$ 8,399,681	\$ 9,439,184	\$ 1,039,503
Transfers In	277,660	308,055	19,661	(288,394)
Licenses, Permits, Cable TV	548,163	593,695	578,300	(15,395)
State Entitlement	3,474,415	3,571,614	3,696,600	124,986
Interest	17,548	12,906	15,000	2,094
Internal Charges	2,730,558	2,783,646	2,895,471	111,825
Charges for Services	510,165	570,574	534,196	(36,378)
Fines & Forfeitures	585,611	611,103	595,100	(16,003)
Other	549,043	607,063	478,656	(128,407)
<b>Total Sources</b>	<b>\$ 17,171,688</b>	<b>\$ 17,458,337</b>	<b>\$ 18,252,168</b>	<b>\$ 793,831</b>

### FY 2014 GENERAL FUND EXPENDITURES BY CATEGORY



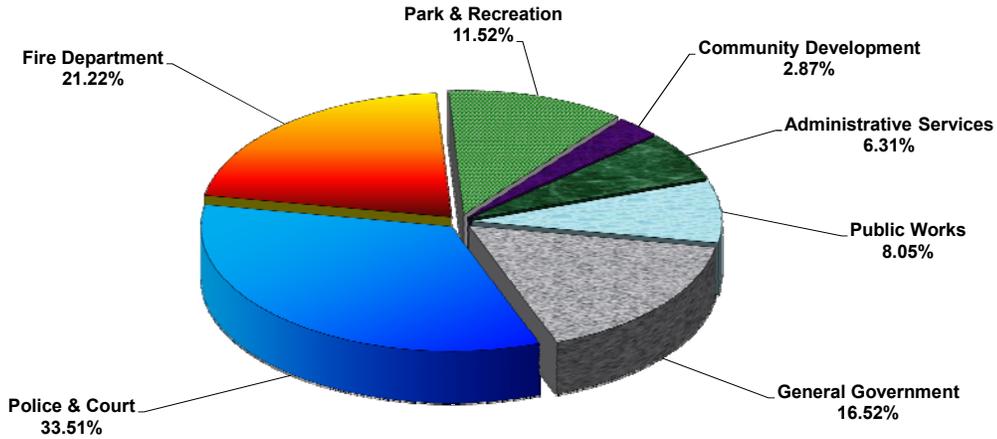
	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	Budget Increase (Decr)
Personal Services	\$ 12,227,686	\$ 12,427,636	\$ 13,103,216	\$ 675,580
Maintenance & Operating	2,360,076	2,487,445	3,142,768	655,323
Internal Charges	738,786	753,622	708,752	(44,870)
Transfers Out	2,518,043	1,643,883	1,424,985	(218,898)
<b>Total Uses</b>	<b>\$ 17,844,591</b>	<b>\$ 17,312,586</b>	<b>\$ 18,379,721</b>	<b>\$ 1,067,135</b>

### FY 2014 GENERAL FUND REVENUES BY SUB-FUND



	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	Budget Increase (Decr)
General Government	\$ 13,582,768	\$ 13,819,193	\$ 14,640,834	\$ 821,641
Police & Court	1,069,464	1,148,164	1,159,797	11,633
Fire Department	193,362	159,003	100,000	(59,003)
Community Development	9,904	10,611	6,700	(3,911)
Administrative Services	1,002,232	1,006,269	1,024,404	18,135
Public Works	949,174	958,442	994,501	36,059
Park & Recreation	364,784	356,655	325,932	(30,723)
<b>Total</b>	<b>\$ 17,171,688</b>	<b>\$ 17,458,337</b>	<b>\$ 18,252,168</b>	<b>\$ 793,831</b>

### FY 2014 GENERAL FUND EXPENDITURES BY SUB-FUND



	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	Budget Increase (Decr)
General Government	3,527,088	2,690,791	3,035,698	344,907
Police & Court	5,673,705	5,985,237	6,158,875	173,638
Fire Department	3,894,965	3,863,576	3,900,099	36,523
Park & Recreation	1,925,194	1,895,523	2,117,457	221,934
Community Development	473,400	515,886	527,814	11,928
Administrative Services	1,042,970	1,059,596	1,159,608	100,012
Public Works	1,307,269	1,301,977	1,480,170	178,193
<b>Total</b>	<b>\$ 17,844,591</b>	<b>\$ 17,312,586</b>	<b>\$ 18,379,721</b>	<b>\$ 1,067,135</b>

<b>General Fund</b>						
<b>Fund: 100</b>						
	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	8,614,185	8,478,525	9,209,761	9,209,761	8,399,681	9,439,184
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>8,614,185</b>	<b>8,478,525</b>	<b>9,209,761</b>	<b>9,209,761</b>	<b>8,399,681</b>	<b>9,439,184</b>
License & Permits	437,735	548,163	530,300	530,300	593,695	578,300
Intergovernmental Revenues	3,929,097	3,905,321	3,789,740	3,900,642	4,030,830	4,034,200
Charges For Services	508,831	510,165	450,690	507,541	570,574	534,196
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	560,042	585,611	539,150	539,150	611,103	595,100
Investment Earnings	14,284	17,548	15,000	15,000	12,906	15,000
Other Financing Sources / (Uses)	132,550	118,137	110,990	110,990	147,847	141,056
<b>Other Operating Revenues</b>	<b>5,582,539</b>	<b>5,684,945</b>	<b>5,435,870</b>	<b>5,603,623</b>	<b>5,966,955</b>	<b>5,897,852</b>
Internal Service Revenues	2,501,243	2,730,558	2,783,646	2,783,646	2,783,646	2,895,471
Interfund Transfers In	429,049	277,660	307,851	307,851	308,055	19,661
<b>Internal Transactions</b>	<b>2,930,292</b>	<b>3,008,218</b>	<b>3,091,497</b>	<b>3,091,497</b>	<b>3,091,701</b>	<b>2,915,132</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>17,127,016</b>	<b>17,171,688</b>	<b>17,737,128</b>	<b>17,904,881</b>	<b>17,458,337</b>	<b>18,252,168</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>11,269,503</b>	<b>12,227,686</b>	<b>12,642,106</b>	<b>12,834,554</b>	<b>12,427,636</b>	<b>13,103,216</b>
Supplies & Materials	319,464	327,439	468,078	494,528	395,898	506,733
Purchased Services	1,129,875	1,301,719	1,492,349	1,642,558	1,268,021	1,585,525
Intra-City Charges	203,705	228,507	275,325	275,325	247,600	279,769
Fixed Costs & Subsidies	489,790	502,411	756,779	747,710	575,926	770,741
<b>Maintenance &amp; Operating</b>	<b>2,142,834</b>	<b>2,360,076</b>	<b>2,992,531</b>	<b>3,160,121</b>	<b>2,487,445</b>	<b>3,142,768</b>
Internal Charges	653,638	738,786	753,622	753,622	753,622	708,752
Transfers Out	1,631,961	2,518,043	1,646,228	1,646,228	1,643,883	1,424,985
<b>Internal Transactions</b>	<b>2,285,599</b>	<b>3,256,829</b>	<b>2,399,850</b>	<b>2,399,850</b>	<b>2,397,505</b>	<b>2,133,737</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>15,697,936</b>	<b>17,844,591</b>	<b>18,034,487</b>	<b>18,394,525</b>	<b>17,312,586</b>	<b>18,379,721</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,429,080</b>	<b>(672,903)</b>	<b>(297,359)</b>	<b>(489,644)</b>	<b>145,751</b>	<b>(127,553)</b>
<b>Beginning Cash Balance - July 1</b>	<b>3,541,643</b>	<b>4,970,723</b>	<b>4,297,820</b>	<b>4,297,820</b>	<b>4,297,820</b>	<b>4,443,571</b>
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>4,970,723</b>	<b>4,297,820</b>	<b>4,000,461</b>	<b>3,808,176</b>	<b>4,443,571</b>	<b>4,316,018</b>
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	<b>4,970,723</b>	<b>4,297,820</b>	<b>4,000,461</b>	<b>3,808,176</b>	<b>4,443,571</b>	<b>4,316,018</b>
<b>Ending Cash Balance - June 30</b>	<b>4,970,723</b>	<b>4,297,820</b>	<b>4,000,461</b>	<b>3,808,176</b>	<b>4,443,571</b>	<b>4,316,018</b>
<b>Reserves Detail:</b>						
Operational Reserves (Required Cash Flow)	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000
Capital Reserve - General Fund Departments	1,283,672	997,820	700,461	508,176	1,143,571	1,016,018
Capital Reserve - Park Improvements	-	-	-	-	-	-
Impact Fee Study Reserves	61,969	-	-	-	-	-
Reserve for 27th Pay Period	325,082	-	-	-	-	-
φ NOTE: 440-Capital transfer portion of Transfers Out	469,393	1,413,900	550,000	550,000	550,000	400,000

**General Fund**

**Fund: 100**

		FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
				Adopted	Amended	Actual	
3000000	<b>Revenues</b>						
3100000	<b>Taxes</b>						
3111100	Current Taxes - General Levy	gov 4,681,716	4,537,152	4,900,928	4,900,928	4,607,046	4,984,745
3111200	Current Taxes - Planning Levy	gov 477,998	454,855	519,412	519,412	465,821	527,814
3111300	Current Taxes - Comp Insurance Levy	gov 346,449	387,262	445,149	445,149	398,676	389,910
3111500	Current Taxes - PERS Levy	gov 218,107	225,726	255,849	255,849	229,196	306,694
3111600	Current Taxes - Police Retire Levy	gov 374,553	379,704	445,502	445,502	399,042	444,562
3111700	Current Taxes - Fire Retire Levy	gov 290,146	298,647	334,660	334,660	299,984	340,661
	Subtotal	6,388,969	6,283,346	6,901,500	6,901,500	6,399,765	6,994,386
3121000	Personal Property Taxes - All Years	gov 497,402	393,565	326,000	326,000	151,844	353,000
	Subtotal	6,886,371	6,676,911	7,227,500	7,227,500	6,551,609	7,347,386
3111400	Current Taxes - Health Ins Levy	gov 1,018,473	1,068,863	1,272,261	1,272,261	1,138,870	1,374,798
	Subtotal - General Purpose & Health Tax Levies	7,904,844	7,745,774	8,499,761	8,499,761	7,690,479	8,722,184
3130100	MV - County Option Tax (61-3-537)	gov 668,643	683,886	675,000	675,000	675,267	685,000
3130200	Entitlement -- MV - Assessed Taxes	gov 10,698	15,066	12,000	12,000	8,927	12,000
3140000	Pnlty & Intrst on Del Tax	gov 30,000	33,799	23,000	23,000	25,008	20,000
3100000	<b>Total Taxes</b>	<b>8,614,185</b>	<b>8,478,525</b>	<b>9,209,761</b>	<b>9,209,761</b>	<b>8,399,681</b>	<b>9,439,184</b>
3200000	<b>License &amp; Permits</b>						
3220100	Liquor Licenses	gov 20,406	19,000	19,000	19,000	23,313	19,000
3220200	Beer & Wine Licenses	gov 27,625	24,410	22,000	22,000	28,760	25,000
3220400	Catering Permits	gov 1,890	2,520	2,000	2,000	3,430	2,000
3230300	Pawnbrokers & 2nd Hand	gov 1,100	1,200	1,100	1,100	1,250	1,100
3240100	General Business Licenses	gov 99,236	99,530	97,000	97,000	98,923	97,000
3240300	Cable TV Franchise	gov 248,317	360,860	355,000	355,000	398,147	395,000
3250000	Amusemnt Licenses & Prmts	gov 3,900	3,700	4,000	4,000	3,250	4,000
3270000	Animal Licenses	p&c 34,010	36,183	29,000	29,000	35,870	34,000
3280000	Bicycle Licenses	gov 1	10	-	-	2	-
3290500	Board of Adjustments	cd 1,250	750	1,200	1,200	750	1,200
3200000	<b>Total License &amp; Permits</b>	<b>437,735</b>	<b>548,163</b>	<b>530,300</b>	<b>530,300</b>	<b>593,695</b>	<b>578,300</b>
3300000	<b>Intergovernmental Revenues</b>						
3310902	Fire Grants	fire 9,610	44,614	-	66,735	7,007	-
3312203	Highway Traffic Safety DUI Grant	p&c -	-	4,000	4,000	-	4,000
3312205	ICAC Grant	p&c 12,411	12,718	22,000	22,000	9,215	22,000
3312221	Dept of Justice Grant MATIC Grant-HPD (Project 531)	p&c 78,488	62,972	80,000	80,000	85,911	80,000
3312223	Violence Agnst Women Grnt	p&c 49,029	47,239	34,600	34,600	53,075	34,600
3312227	HIDTA Grants HIDTA Overtime	p&c 1,105	4,366	1,000	1,000	4,509	1,000
3312299	Police Grants-Misc DES Grant - K9	p&c 15,027	1,000	5,000	5,000	7,637	21,950
		21,950					
		21,950					
3319900	Misc Federal Grants						
	Commission Minutes Preservation Grant	gov -	-	-	-	1,500	-
	CDBG Grant Audit Reimbursement	cd 1,000	-	-	-	-	-
	USDOT-HMEP Training Grant	fire 23,301	-	-	-	-	-
	ACHIEVE Grant	p&r 15,000	25,000	-	-	-	-
3340500	Live Card Game Lic Dist	gov 5,942	5,453	3,500	3,500	5,027	5,000
3340600	Video Gambling Lic Dist	gov 72,675	60,325	65,000	65,000	71,489	65,000
3340700	Pers Prop Tax Reduct Reimb (15-1-111)	gov -	-	-	-	81,716	-
3341000	<b>State Entitlement - HB124 / 2001</b> <b>3.500% Inflation for FY 2014</b>	gov 3,474,415	3,474,415	3,472,400	3,472,400	3,571,614	3,696,600
3350100	Drug Enforcement	p&c 54,202	48,669	30,000	30,000	12,399	30,000
3359900	State Grants - Misc. - Hazmat	fire 44,167	45,776	-	44,167	44,713	-
3370300	County Contributions LCSO Reimb-.5 Ded-MDT & Crimestoppers	p&c 1,160	599	2,240	2,240	463	4,050
3370500	County - DARE Officer	p&c 71,565	72,175	70,000	70,000	74,555	70,000
3300000	<b>Total Intergovernmental Revenues</b>	<b>3,929,097</b>	<b>3,905,321</b>	<b>3,789,740</b>	<b>3,900,642</b>	<b>4,030,830</b>	<b>4,034,200</b>
3400000	<b>Charges For Services</b>						
3411000	Sale of Maps & Publicatns	cd 54	44	50	50	126	-
3411801	Fire Consortium Reimb	gov -	-	-	-	-	-
3418100	Subdivisions	cd 6,170	5,815	4,000	4,000	2,785	3,000
3418200	Zoning Actions	cd 2,090	3,295	2,500	2,500	6,950	2,500

**General Fund**

**Fund: 100**

			FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
					Adopted	Amended	Actual	
3420200	Alarm Fees (10%)	p&c	455	360	300	300	245	300
3420300	Fire Protection Fees	fire	89,276	81,829	89,000	89,000	90,343	85,000
	7/1/07 - 6/30/12 Westside Fire Service Area Agreement							
3420400	Fire Bldg Code Inspection	fire	22,235	16,323	22,000	22,000	14,862	15,000
3422000	DUI Vehicle Seizures	p&c	-	870	-	-	1,105	-
3423100	St Capital Officer	p&c	83,696	87,272	89,500	146,351	119,507	162,846
3424300	Admin Reimbursement - L&C Co.	p&c	6,993	-	-	-	-	-
3424400	Police Range User Fees	p&c	2,580	2,770	2,500	2,500	2,040	2,500
3424800	Helena Housing Auth. Contract	p&c	71,834	75,937	60,000	60,000	75,353	60,000
3440400	Engineering Misc.	pw	1,884	500	1,000	1,000	16,290	1,000
3450100	Animal Control Fees	p&c	4,100	4,850	3,750	3,750	3,030	4,000
3470200	Swim Tickets & Passes	p&r						
3470201	Under 48in.	p&r	6,557	11,983	6,200	6,200	27,592	14,000
3470202	48in.and over	p&r	45,769	44,707	42,500	42,500	25,063	37,200
3470203	Non-Swimmer Entry Fee	p&r	1,469	1,928	1,100	1,100	1,658	1,600
3470204	Adult Companion-Resident	p&r	220	840	140	140	1,080	380
3470205	Adult Companion-Non-Resid	p&r	25	100	30	30	150	50
3470211	Wtr Aerobics-Adult 13-65	p&r	245	119	200	200	190	180
3470212	Wtr Aerobics-Senior	p&r	20	36	40	40	66	40
3470215	Lap Swim-Adult 13-65	p&r	1,170	1,104	1,000	1,000	1,078	1,070
3470216	Lap Swim-Senior	p&r	71	156	100	100	166	120
3470221	Wtr Polo-Adult 13-65	p&r	103	110	90	90	60	90
3470222	Wtr Polo-Senior	p&r	28	209	90	90	202	130
3470225	Wtr Walking-Adult 13-65	p&r	90	60	50	50	78	70
3470226	Wtr Walking-Senior	p&r	6	26	10	10	23	20
3470231	PC Residt - Under 48in.	p&r	1,182	1,553	1,400	1,400	6,289	2,600
3470232	PC Residt - 48in. & Over	p&r	5,156	6,998	7,800	7,800	3,058	4,500
3470233	PC Residt - Wtr Act-Adult	p&r	1,613	1,905	1,400	1,400	2,161	1,500
3470234	PC Residt - Wtr Act-Sr.	p&r	181	90	140	140	210	130
3470236	SP Residt - Under 48in.	p&r	395	3,780	500	500	4,515	1,400
3470237	SP Residt - 48in. & Over	p&r	2,565	1,470	1,300	1,300	720	1,300
3470238	SP Residt - Wtr Act-Adult	p&r	733	1,043	450	450	940	600
3470239	SP Residt - Wtr Act-Sr.	p&r	76	68	40	40	152	70
3470241	PC Non-Res - Under 48in.	p&r	-	314	100	100	295	200
3470242	PC Non-Res - 48in.& over	p&r	456	555	400	400	266	360
3470243	PC Non-Res - Wtr Act-Adlt	p&r	190	166	200	200	356	200
3470244	PC Non-Res - Wtr Act-Sr.	p&r	-	57	40	40	38	30
3470246	SP Non-Res - Under 48in.	p&r	40	360	40	40	640	200
3470247	SP Non-Res - 48in. & Over	p&r	200	700	150	150	800	350
3470248	SP Non-Res - Wtr Act-Adlt	p&r	336	168	130	130	597	180
3470249	SP Non-Res - Wtr Act-Sr.	p&r	-	135	50	50	-	50
3470300	Swim Lessons	p&r						
3470301	Resident 30 minutes	p&r	26,419	36,084	18,900	18,900	43,208	26,000
3470302	Resident 45 minutes	p&r	815	-	980	980	-	-
3470311	Non-Resident 30 minutes	p&r	5,035	5,420	4,500	4,500	6,018	4,000
3470312	Non-Resident 45 minutes	p&r	1,985	-	940	940	-	-
3470400	Swim Pool Rent	p&r						
3470411	Swim Team Practice	p&r	2,275	2,332	2,400	2,400	1,885	2,250
3470412	Swim Team Meets	p&r	1,000	1,200	1,200	1,200	1,200	1,200
3470413	Private Party Rentals	p&r	1,125	1,500	1,500	1,500	750	1,100
3470500	Park Use Fees	p&r	77,435	59,777	52,500	52,500	58,552	59,000
3470600	Recreation Fees	p&r	316	3,530	750	750	3,208	2,000
3470601	Ice Skating Fees	p&r	4,705	5,839	5,000	5,000	7,390	5,800
3470700	Tennis Fees	p&r	8,401	9,643	4,700	4,700	11,449	6,750
3472701	Food & Misc	p&r	15,566	19,255	14,400	14,400	20,465	17,100
3472702	Beverage (Non-Alcoholic)	p&r	3,452	4,939	2,600	2,600	5,334	4,200
3472704	Merchandise	p&r	39	41	30	30	36	30
3400000	<b>Total Charges For Services</b>		<b>508,831</b>	<b>510,165</b>	<b>450,690</b>	<b>507,541</b>	<b>570,574</b>	<b>534,196</b>
3500000	<b>Fines &amp; Forfeitures</b>							
3511000	Court Fines - Traffic	p&c	473,459	494,652	432,000	432,000	523,282	500,000
3513100	Animal Control Fines	p&c	9,726	8,034	8,500	8,500	8,455	8,900
3513200	Court Costs	p&c	25,304	22,963	26,000	26,000	26,407	32,000
3513300	Criminal Offense	p&c	43,878	38,213	50,000	50,000	39,119	38,500
3513400	Civil Costs	p&c	6,995	20,975	22,000	22,000	13,160	15,000
3513600	Victim/Witness Adv Srchrg	p&c	652	654	650	650	680	700
3515505	Parking Fines-City Court	p&c	28	120	-	-	-	-
3500000	<b>Total Fines &amp; Forfeitures</b>		<b>560,042</b>	<b>585,611</b>	<b>539,150</b>	<b>539,150</b>	<b>611,103</b>	<b>595,100</b>

**General Fund**

**Fund: 100**

		FY 2011	FY 2012	FY 2013			Adopted
		Actual	Actual	Adopted	Amended	Actual	FY 2014
							Budget
3670000	<b>Investment Earnings</b>						
3670000	Interest Earnings	14,284	17,548	15,000	15,000	12,906	15,000
3670000	<b>Total Interest Earnings</b>	<b>14,284</b>	<b>17,548</b>	<b>15,000</b>	<b>15,000</b>	<b>12,906</b>	<b>15,000</b>
3700000	<b>Internal Service Revenues</b>						
3766100	Comm, Mgr, Atty Charges	gov 576,933	644,653	657,370	657,370	657,370	690,885
3766200	Park & Rec Charges	p&r 72,865	79,602	80,031	80,031	80,031	88,116
3766300	Public Works Charges	pw 286,142	305,102	303,099	303,099	303,099	320,001
3768100	Human Resource Charges	gov 128,454	143,046	137,251	137,251	137,251	163,065
3768200	Budget & Accounting Charges	as 528,709	578,930	594,369	594,369	594,369	598,404
3768300	Utility Customer Service Charges	as 386,928	423,302	411,900	411,900	411,900	426,000
3768400	Engineering Charges	pw 521,212	555,923	599,626	599,626	599,626	609,000
3700000	<b>Total Internal Service Revenues</b>	<b>2,501,243</b>	<b>2,730,558</b>	<b>2,783,646</b>	<b>2,783,646</b>	<b>2,783,646</b>	<b>2,895,471</b>
3800000	<b>Other Financing Sources / (Uses)</b>						
3610000	Other Revenues	gov 38,318	23,849	20,000	20,000	24,776	15,000
3610100	Rimrock Stage	pw 29,138	37,649	40,000	40,000	41,718	64,500
3610201	Misc Employee Reimb	gov -	60	-	-	-	-
3610321	Police Workers Comp	p&c 10,590	1,899	-	-	28,933	-
3610322	Fire Workers Comp	fire -	4,820	-	-	1,728	-
3612201	Sale of Unclaimed Evidence	p&c 4,354	4,142	1,500	1,500	2,009	1,500
3660200	<b>Contribution &amp; Donation / Restricted Contribution</b>						
	General Government	gov -	-	-	-	950	-
	Community Development	cd 2,383	-	-	-	-	-
	Parks Department	p&r -	-	-	-	-	-
	Fire Department	fire -	-	-	-	350	-
	Police Department - Private Misc	p&c -	400	500	500	1,250	-
3661400	Contribution & Donation / Canine Contributions	p&c 100	-	50	50	-	50
3662100	Contribution & Donation / Explorers Contributions	p&c 465	276	240	240	90	240
3662300	Contribution & Donation / Police-L&C Forfeiture Fncp&c	-	-	12,000	12,000	-	12,000
3664102	Contrib & Donation-Parks / Kay's Kids-McKenna Fncp&r	15,647	17,242	16,400	16,400	16,801	29,687
3664103	Contrib & Donation-Parks / Kay's Kids-E Helena	p&r 5,170	7,237	5,700	5,700	7,331	6,733
3664104	Contrib & Donation-Parks / Kay's Kids-Helena Housp&r	4,832	5,403	4,600	4,600	2,210	3,346
3821000	Sale of Fixed Assets	gov 18,621	12,101	10,000	10,000	9,394	8,000
	MRDTF property sales	p&c -	-	-	-	-	-
207-0100	Chng in Util Cust Srv Vouchers Pybl (A/P)	gov 1,942	1,328	-	-	321	-
207-1000	Chng in Cust Deposits/Unidentifd	gov 1,000	-	-	-	-	-
207-1500	Credit Card Clearing	gov -	1,721	-	-	(67)	-
208-0000	Chng in CR - Suspense Account (A/P)	gov (10)	10	-	-	-	-
271-0000	Residual Equity Transfer - Close Drug/VAWA/ICAC	p&c -	-	-	-	-	-
271-0000	Prior Year Adjustment/Correction	p&r -	-	-	-	12,344	-
271-0000	Prior Year Adjustment/Correction	pw -	-	-	-	(2,291)	-
3800000	<b>Total Other Financing Sources / (Uses)</b>	<b>132,550</b>	<b>118,137</b>	<b>110,990</b>	<b>110,990</b>	<b>147,847</b>	<b>141,056</b>
<b>SUBTOTAL - OPERATING REVENUE</b>		<b>16,697,967</b>	<b>16,894,028</b>	<b>17,429,277</b>	<b>17,597,030</b>	<b>17,150,282</b>	<b>18,232,507</b>
3830000	<b>Interfund Transfers In</b>						
3830217	T/in - 217 Law Enforcement Block Grant	p&c 21,249	19,156	19,661	19,661	19,865	19,661
3830240	T/in - 240 Gas Tax	pw 100,000	-	-	-	-	-
3830340	T/in - 340 S I D Revolving (for 440 Capital funding)	gov 200,000	200,000	200,000	200,000	200,000	-
3830440	T/in - 440 Capital Improvements Fund	gov 1,012	8,504	-	-	-	-
3830521	T/in - 521 Water	pw 25,000	25,000	-	-	-	-
3830531	T/in - 531 Wastewater	pw 25,000	25,000	-	-	-	-
3830562	T/in - 562 Helena Area Transit Service	pw 2,240	-	-	-	-	-
3830645	T/in - 645 Insurance & Safety	gov -	-	88,190	88,190	88,190	-
3830650	T/in - 650 Medical Revolving	gov 54,548	-	-	-	-	-
3830000	<b>Total Interfund Transfers In</b>	<b>429,049</b>	<b>277,660</b>	<b>307,851</b>	<b>307,851</b>	<b>308,055</b>	<b>19,661</b>
<b>TOTAL Revenues</b>		<b>17,127,016</b>	<b>17,171,688</b>	<b>17,737,128</b>	<b>17,904,881</b>	<b>17,458,337</b>	<b>18,252,168</b>

**General Fund**

Fund: 100

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	

**Revenue by Sub-Fund**

011	General Government	13,604,794	13,582,768	14,378,572	14,378,572	13,819,193	14,640,834
012	Police & Court	1,083,455	1,069,464	1,006,991	1,063,842	1,148,164	1,159,797
013	Fire Department	188,589	193,362	111,000	221,902	159,003	100,000
014	Community Development	12,947	9,904	7,750	7,750	10,611	6,700
015	Administrative Services	915,637	1,002,232	1,006,269	1,006,269	1,006,269	1,024,404
016	Public Works	990,616	949,174	943,725	943,725	958,442	994,501
017	Park & Recreation	330,978	364,784	282,821	282,821	356,655	325,932

**Total Revenue Allocated to Sub-Funds**

<b>17,127,016</b>	<b>17,171,688</b>	<b>17,737,128</b>	<b>17,904,881</b>	<b>17,458,337</b>	<b>18,252,168</b>
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**General Fund Internal Charge Cost Recovery****G.F. Internal Charges Recovered**

Comm, Mgr, Atty Charges	576,933	644,653	657,370	657,370	657,370	690,885
Park & Rec Charges	72,865	79,602	80,031	80,031	80,031	88,116
Public Works Charges	286,142	305,102	303,099	303,099	303,099	320,001
Human Resource Charges	128,454	143,046	137,251	137,251	137,251	163,065
Budget & Accounting Charges	528,709	578,930	594,369	594,369	594,369	598,404
Utility Customer Service Charges	386,928	423,302	411,900	411,900	411,900	426,000
Engineering Charges	521,212	555,923	599,626	599,626	599,626	609,000
<b>Total G.F. Internal Charges Recovered</b>	<b>2,501,243</b>	<b>2,730,558</b>	<b>2,783,646</b>	<b>2,783,646</b>	<b>2,783,646</b>	<b>2,895,471</b>

**Internal Costs**

Comm, Mgr, Atty Costs	950,413	1,050,786	1,146,806	1,146,806	1,030,655	1,263,460
Park & Rec Costs	235,505	236,034	237,918	261,210	248,245	247,382
Public Works Costs	283,545	284,740	305,677	312,732	270,740	316,039
Human Resource Costs	275,424	309,646	330,121	330,121	317,606	385,138
Budget & Accounting Costs	659,971	693,036	730,645	730,645	692,060	741,849
Utility Customer Service Costs	350,891	349,934	406,339	406,339	367,536	417,759
Engineering Costs	682,383	707,879	793,530	803,530	692,247	799,631
<b>Total Internal Costs</b>	<b>3,438,132</b>	<b>3,632,055</b>	<b>3,951,036</b>	<b>3,991,383</b>	<b>3,619,089</b>	<b>4,171,258</b>

**Net G.F. Internal Revenues / (Costs)**

Comm, Mgr, Atty Costs	(373,480)	(406,133)	(489,436)	(489,436)	(373,285)	(572,575)
Park & Rec Costs	(162,640)	(156,432)	(157,887)	(181,179)	(168,214)	(159,266)
Public Works Costs	2,597	20,362	(2,578)	(9,633)	32,359	3,962
Human Resource Costs	(146,970)	(166,600)	(192,870)	(192,870)	(180,355)	(222,073)
Budget & Accounting Costs	(131,262)	(114,106)	(136,276)	(136,276)	(97,691)	(143,445)
Utility Customer Service Costs	36,037	73,368	5,561	5,561	44,364	8,241
Engineering Costs	(161,171)	(151,956)	(193,904)	(203,904)	(92,621)	(190,631)
<b>Total Net G.F. Internal Revenues / (Costs)</b>	<b>(936,889)</b>	<b>(901,497)</b>	<b>(1,167,390)</b>	<b>(1,207,737)</b>	<b>(835,443)</b>	<b>(1,275,787)</b>

**General Government**

Sub-Fund: 011

Part of the General Fund		
\$ 3,035,698	General Government Sub-Fund Expend.	16.52%
15,344,023	Other Sub-Funds Expenditures	83.48%
<u>\$ 18,379,721</u>	<u>Total General Fund Expenditures</u>	<u>100.00%</u>

"General Government" includes budgets for :

	FY 2011 Actual	FY 2012 Actual	FY 2013		Adopted FY 2014 Budget
			Adopted	Actual	
City Commission	\$ 268,353	\$ 312,100	\$ 335,109	\$ 287,270	\$ 391,476
City Manager	259,626	281,693	311,892	273,840	310,674
City Attorney	422,434	456,993	499,805	469,545	561,310
Human Resources	275,424	309,646	330,121	317,606	385,138
Public Service Consortium	6,916	8,083	7,983	7,670	10,249
Helena Citizens Council (HCC)	2,485	12,306	22,843	13,773	25,243
Retirement and Operating Contingencies	-	-	170,000	-	165,000
Support / Subsidy Payments	104,029	107,173	123,701	137,874	126,123
Interfund Transactions	1,065,370	2,039,094	1,184,896	1,183,213	1,060,485
	<u>\$ 2,404,637</u>	<u>\$ 3,527,088</u>	<u>\$ 2,986,350</u>	<u>\$ 2,690,791</u>	<u>\$ 3,035,698</u>
Percent of the General Fund	14.98%	22.47%	16.56%	15.54%	16.52%

Interfund Transactions provide for:

\$ 500,000	Civic Center Support
157,365	HCTV (PEG) Support
3,120	Sidewalk Program Support (Interest subsidies)
<u>400,000</u>	<u>General Fund Capital (440 fund) Funding</u>
<u>\$ 1,060,485</u>	

Revenues: (General Government Only)

80.21% of Total General Fund Revenue of \$ 18,252,168	FY 2011 Actual	FY 2012 Actual	FY 2013		Adopted FY 2014 Budget
			Adopted	Actual	
Property Tax Revenue	\$ 7,934,844	\$ 7,779,573	\$ 8,522,761	\$ 7,715,487	\$ 8,742,184
MV Assessed & Option Taxes	679,341	698,952	687,000	684,194	697,000
Licenses & Permits	402,475	511,230	500,100	557,075	543,100
State Entitlement	3,474,415	3,474,415	3,472,400	3,571,614	3,696,600
Interest Earnings	14,284	17,548	15,000	12,906	15,000
Internal Service Revenues	705,387	787,699	794,621	794,621	853,950
Transfers In	255,560	208,504	288,190	288,190	0
Other	138,488	104,847	98,500	195,106	93,000
Total General Government Revenue	<u>\$ 13,604,794</u>	<u>\$ 13,582,768</u>	<u>\$ 14,378,572</u>	<u>\$ 13,819,193</u>	<u>\$ 14,640,834</u>

**General Government**

Fund: 011

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	

**General Government Revenues**

Taxes	8,614,185	8,478,525	9,209,761	9,209,761	8,399,681	9,439,184
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>8,614,185</b>	<b>8,478,525</b>	<b>9,209,761</b>	<b>9,209,761</b>	<b>8,399,681</b>	<b>9,439,184</b>
License & Permits	402,475	511,230	500,100	500,100	557,075	543,100
Intergovernmental Revenues	3,553,032	3,540,193	3,540,900	3,540,900	3,731,346	3,766,600
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	14,284	17,548	15,000	15,000	12,906	15,000
Other Financing Sources / (Uses)	59,871	39,069	30,000	30,000	35,374	23,000
<b>Other Operating Revenues</b>	<b>4,029,662</b>	<b>4,108,040</b>	<b>4,086,000</b>	<b>4,086,000</b>	<b>4,336,701</b>	<b>4,347,700</b>
Internal Service Revenues	705,387	787,699	794,621	794,621	794,621	853,950
Interfund Transfers In	255,560	208,504	288,190	288,190	288,190	-
<b>Internal Transactions</b>	<b>960,947</b>	<b>996,203</b>	<b>1,082,811</b>	<b>1,082,811</b>	<b>1,082,811</b>	<b>853,950</b>
<b>Long-Term Debt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total General Government Revenues</b>	<b>13,604,794</b>	<b>13,582,768</b>	<b>14,378,572</b>	<b>14,378,572</b>	<b>13,819,193</b>	<b>14,640,834</b>

**Expenditures**

<b>Personal Services</b>	<b>1,001,894</b>	<b>1,082,207</b>	<b>1,130,359</b>	<b>1,130,359</b>	<b>1,090,229</b>	<b>1,220,243</b>
Supplies & Materials	12,895	7,755	18,684	18,684	11,877	16,279
Purchased Services	160,678	216,501	274,457	274,457	188,312	372,145
Intra-City Charges	2,405	3,290	5,150	5,150	5,128	4,990
Fixed Costs & Subsidies	120,482	136,623	321,457	312,388	160,685	328,726
<b>Maintenance &amp; Operating</b>	<b>296,460</b>	<b>364,169</b>	<b>619,748</b>	<b>610,679</b>	<b>366,002</b>	<b>722,140</b>
Internal Charges	40,913	41,618	51,347	51,347	51,347	32,830
Transfers Out	1,065,370	2,039,094	1,184,896	1,184,896	1,183,213	1,060,485
<b>Internal Transactions</b>	<b>1,106,283</b>	<b>2,080,712</b>	<b>1,236,243</b>	<b>1,236,243</b>	<b>1,234,560</b>	<b>1,093,315</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>2,404,637</b>	<b>3,527,088</b>	<b>2,986,350</b>	<b>2,977,281</b>	<b>2,690,791</b>	<b>3,035,698</b>

<b>General Government Revenues Provided (Needed)</b>	11,200,157	10,055,680	11,392,222	11,401,291	11,128,402	11,605,136
Percent of Total General Government Revenues	82.33%	74.03%	79.23%	79.29%	80.53%	79.27%

**Expenditures by Division**

1001	410 Interfund Transactions	1,065,370	2,039,094	1,184,896	1,184,896	1,183,213	1,060,485
1002	410 Support / Subsidy Payments	104,029	107,173	123,701	139,632	137,874	126,123
1101	411 Commission	268,353	312,100	335,109	335,109	287,270	391,476
1201	412 City Manager	259,626	281,693	311,892	311,892	273,840	310,674
1301	412 City Attorney	422,434	456,993	499,805	499,805	469,545	561,310
1586	410 Contingency	-	-	170,000	145,000	-	165,000
1701	411 Helena Citizens Council (HCC)	2,485	12,306	22,843	22,843	13,773	25,243
1801	417 Human Resources	275,424	309,646	330,121	330,121	317,606	385,138
1808	417 Public Service Consortium	6,916	8,083	7,983	7,983	7,670	10,249
<b>Total Expenditures</b>		<b>2,404,637</b>	<b>3,527,088</b>	<b>2,986,350</b>	<b>2,977,281</b>	<b>2,690,791</b>	<b>3,035,698</b>

**Police & Court**  
Sub-Fund: 012

Part of the General Fund		
\$ 6,158,875	Police & Court Sub-Fund Expend.	33.51%
12,220,846	Other Sub-Funds Expenditures	66.49%
<u>\$ 18,379,721</u>	<u>Total General Fund Expenditures</u>	<u>100.00%</u>

"Police & Court" includes budgets for :

	FY 2011 Actual	FY 2012 Actual	FY 2013		Adopted FY 2014 Budget
			Adopted	Actual	
Court Administration	\$ 369,707	\$ 397,859	\$ 415,565	\$ 401,314	\$ 432,677
Police Operations	4,432,063	4,849,731	5,120,658	5,201,556	5,276,429
Animal Control	132,545	141,324	150,587	140,044	155,154
Drug Enforcement	88,259	103,688	102,557	59,753	104,390
Violence Against Women	79,202	87,562	90,438	82,417	88,021
Urban Wildlife	10,040	24,680	15,646	32,931	20,025
Intrnt Crimes Agnst Child	13,837	16,691	22,951	13,482	27,479
Interfund Transactions	-	-	-	-	-
Support / Subsidy Payments	55,114	52,170	53,740	53,740	54,700
	<u>\$ 5,180,767</u>	<u>\$ 5,673,705</u>	<u>\$ 5,972,142</u>	<u>\$ 5,985,237</u>	<u>\$ 6,158,875</u>
Percent of the General Fund	32.27%	36.14%	33.12%	34.57%	33.51%

Support / Subsidy Payments provide for:

\$ 54,700 City support for the Lewis & Clark Humane Society.

Funded by:

<b>General Government Revenue</b>	\$ 4,356,136	\$ 4,097,312	\$ 4,965,151	\$ 4,837,073	\$ 4,999,078
percent of funding	85.19%	79.09%	83.14%	80.82%	81.17%
<b>Fines &amp; Forfeitures</b>	507,055	560,042	539,150	611,103	595,100
percent of funding	9.92%	10.81%	9.03%	10.21%	9.66%
<b>Other Dedicated Revenue</b>	250,415	523,413	467,841	537,061	564,697
percent of funding	4.90%	10.10%	7.83%	8.97%	9.17%
<b>Total</b>	<u>\$ 5,113,606</u>	<u>\$ 5,180,767</u>	<u>\$ 5,972,142</u>	<u>\$ 5,985,237</u>	<u>\$ 6,158,875</u>

**Police & Court**

Fund: 012

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	

**Dedicated Revenues**

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	34,010	36,183	29,000	29,000	35,870	34,000
Intergovernmental Revenues	282,987	249,738	248,840	248,840	247,764	267,600
Charges For Services	169,658	172,059	156,050	212,901	201,280	229,646
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	560,042	585,611	539,150	539,150	611,103	595,100
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	15,509	6,717	14,290	14,290	32,282	13,790
<b>Other Operating Revenues</b>	<b>1,062,206</b>	<b>1,050,308</b>	<b>987,330</b>	<b>1,044,181</b>	<b>1,128,299</b>	<b>1,140,136</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	21,249	19,156	19,661	19,661	19,865	19,661
<b>Internal Transactions</b>	<b>21,249</b>	<b>19,156</b>	<b>19,661</b>	<b>19,661</b>	<b>19,865</b>	<b>19,661</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Dedicated Revenues</b>	<b>1,083,455</b>	<b>1,069,464</b>	<b>1,006,991</b>	<b>1,063,842</b>	<b>1,148,164</b>	<b>1,159,797</b>

**Expenditures**

<b>Personal Services</b>	<b>4,401,054</b>	<b>4,813,584</b>	<b>4,959,081</b>	<b>5,057,632</b>	<b>5,075,500</b>	<b>5,129,771</b>
Supplies & Materials	101,073	119,212	188,528	188,878	146,529	201,584
Purchased Services	215,847	225,800	270,163	270,163	222,476	284,436
Intra-City Charges	125,851	141,588	155,117	155,117	144,994	157,117
Fixed Costs & Subsidies	144,394	136,330	154,995	154,995	151,480	163,600
<b>Maintenance &amp; Operating</b>	<b>587,165</b>	<b>622,930</b>	<b>768,803</b>	<b>769,153</b>	<b>665,479</b>	<b>806,737</b>
Internal Charges	192,548	237,191	244,258	244,258	244,258	222,367
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>192,548</b>	<b>237,191</b>	<b>244,258</b>	<b>244,258</b>	<b>244,258</b>	<b>222,367</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>5,180,767</b>	<b>5,673,705</b>	<b>5,972,142</b>	<b>6,071,043</b>	<b>5,985,237</b>	<b>6,158,875</b>

<b>General Government Revenues Provided (Needed)</b>	<b>(4,097,312)</b>	<b>(4,604,241)</b>	<b>(4,965,151)</b>	<b>(5,007,201)</b>	<b>(4,837,073)</b>	<b>(4,999,078)</b>
Percent of Total General Government Revenues	30.12%	33.90%	34.53%	34.82%	35.00%	34.14%

**Expenditures by Division**

1001	410 Interfund Transactions	-	-	-	-	-	-
1002	410 Support / Subsidy Payments	55,114	52,170	53,740	53,740	53,740	54,700
1401	413 Court Administration	369,707	397,859	415,565	415,565	401,314	432,677
2201	421 Police Operations	4,432,063	4,849,731	5,120,658	5,202,259	5,201,556	5,276,429
2203	446 Animal Control	132,545	141,324	150,587	150,587	140,044	155,154
2207	421 Drug Enforcement	88,259	103,688	102,557	102,557	59,753	104,390
2209	421 Violence Against Women	79,202	87,562	90,438	90,438	82,417	88,021
2211	446 Urban Wildlife	10,040	24,680	15,646	32,946	32,931	20,025
2212	421 Intrnt Crimes Agnst Child	13,837	16,691	22,951	22,951	13,482	27,479
<b>Total Expenditures</b>		<b>5,180,767</b>	<b>5,673,705</b>	<b>5,972,142</b>	<b>6,071,043</b>	<b>5,985,237</b>	<b>6,158,875</b>

**Fire Department**  
 Sub-Fund: 013

Part of the General Fund		
\$ 3,900,099	Fire Department Sub-Fund Expend.	21.22%
14,479,622	Other Sub-Funds Expenditures	78.78%
<u>\$ 18,379,721</u>	<u>Total General Fund Expenditures</u>	<u>100.00%</u>

"Fire" includes budgets for :

	FY 2011 Actual	FY 2012 Actual	FY 2013		Adopted FY 2014 Budget
			Adopted	Actual	
Fire	\$ 3,457,891	\$ 3,667,520	\$ 3,818,269	\$ 3,674,010	\$ 3,900,099
Fire Grants	17,706	101,469	-	67,886	-
Fire Special Projects	1,310	-	-	-	-
Interfund Transactions	121,104	125,976	122,342	121,680	-
	<u>\$ 3,598,011</u>	<u>\$ 3,894,965</u>	<u>\$ 3,940,611</u>	<u>\$ 3,863,576</u>	<u>\$ 3,900,099</u>
Percent of the General Fund	22.92%	21.83%	21.85%	22.32%	21.22%

Funded by:

<b>General Government Revenue</b>	\$ 3,409,422	\$ 3,701,603	\$ 3,829,611	\$ 3,704,573	\$ 3,800,099
percent of funding	94.76%	95.04%	97.18%	95.88%	97.44%
<b>Dedicated Revenue</b>	188,589	193,362	111,000	159,003	100,000
percent of funding	5.24%	4.96%	2.82%	4.12%	2.56%
<b>Total</b>	<u>\$ 3,598,011</u>	<u>\$ 3,894,965</u>	<u>\$ 3,940,611</u>	<u>\$ 3,863,576</u>	<u>\$ 3,900,099</u>

**Fire Department**

Fund: 013

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	

**Dedicated Revenues**

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	77,078	90,390	-	110,902	51,720	-
Charges For Services	111,511	98,152	111,000	111,000	105,205	100,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	4,820	-	-	2,078	-
<b>Other Operating Revenues</b>	<b>188,589</b>	<b>193,362</b>	<b>111,000</b>	<b>221,902</b>	<b>159,003</b>	<b>100,000</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Long-Term Debt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Dedicated Revenue</b>	<b>188,589</b>	<b>193,362</b>	<b>111,000</b>	<b>221,902</b>	<b>159,003</b>	<b>100,000</b>

**Expenditures**

<b>Personal Services</b>	<b>2,991,299</b>	<b>3,209,681</b>	<b>3,232,859</b>	<b>3,325,326</b>	<b>3,195,342</b>	<b>3,318,991</b>
Supplies & Materials	66,424	59,876	97,989	99,534	76,140	113,315
Purchased Services	128,993	184,853	156,500	234,219	153,397	147,706
Intra-City Charges	35,906	38,435	55,050	55,050	41,146	52,063
Fixed Costs & Subsidies	793	845	880	880	880	910
<b>Maintenance &amp; Operating</b>	<b>232,116</b>	<b>284,009</b>	<b>310,419</b>	<b>389,683</b>	<b>271,563</b>	<b>313,994</b>
Internal Charges	253,492	275,299	274,991	274,991	274,991	267,114
Transfers Out	121,104	125,976	122,342	122,342	121,680	-
<b>Internal Transactions</b>	<b>374,596</b>	<b>401,275</b>	<b>397,333</b>	<b>397,333</b>	<b>396,671</b>	<b>267,114</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>3,598,011</b>	<b>3,894,965</b>	<b>3,940,611</b>	<b>4,112,342</b>	<b>3,863,576</b>	<b>3,900,099</b>

<b>General Government Revenues Provided (Needed)</b>	<b>(3,409,422)</b>	<b>(3,701,603)</b>	<b>(3,829,611)</b>	<b>(3,890,440)</b>	<b>(3,704,573)</b>	<b>(3,800,099)</b>
Percent of Total General Government Revenues	25.06%	27.25%	26.63%	27.06%	26.81%	25.96%

**Expenditures by Division**

1001	410 Interfund Transactions	121,104	125,976	122,342	122,342	121,680	-
1002	410 Support / Subsidy Payments	-	-	-	-	-	-
2301	424 Fire	3,457,891	3,667,520	3,818,269	3,841,483	3,674,010	3,900,099
2305	424 Fire Grants	17,706	101,469	-	148,517	67,886	-
2306	424 Fire Special Projects	1,310	-	-	-	-	-
<b>Total Expenditures</b>		<b>3,598,011</b>	<b>3,894,965</b>	<b>3,940,611</b>	<b>4,112,342</b>	<b>3,863,576</b>	<b>3,900,099</b>

**Community Development**

Sub-Fund: 014

Part of the General Fund			
\$ 527,814	Community Development Sub-Fund Expend.		2.87%
17,851,907	Other Sub-Funds Expenditures		97.13%
<u>\$ 18,379,721</u>	<u>Total General Fund Expenditures</u>		<u>100.00%</u>

"Community Development" includes budgets for :

	FY 2011 Actual	FY 2012 Actual	FY 2013		Adopted FY 2014 Budget
			Adopted	Actual	
Community Development	\$ 451,624	\$ 464,555	\$ 498,329	\$ 494,646	\$ 506,647
Public Arts Preservation	2,426	8,248	1,083	1,240	1,167
Interfund Transactions	-	-	-	-	-
Support / Subsidy Payments	19,214	597	20,000	20,000	20,000
	<u>\$ 473,264</u>	<u>\$ 473,400</u>	<u>\$ 519,412</u>	<u>\$ 515,886</u>	<u>\$ 527,814</u>
Percent of the General Fund	3.01%	2.65%	2.88%	2.98%	2.87%

Support / Subsidy Payments provides for:

\$ 20,000 Historic Preservation Program-City contribution

Funded by:

<b>General Government Revenue</b>	\$ 460,317	\$ 463,496	\$ 511,662	\$ 505,275	\$ 521,114
percent of funding	97.26%	97.91%	98.51%	97.94%	98.73%
<b>Dedicated Revenue</b>	12,947	9,904	7,750	10,611	6,700
percent of funding	2.74%	2.09%	1.49%	2.06%	1.27%
<b>Total</b>	<u>\$ 473,264</u>	<u>\$ 473,400</u>	<u>\$ 519,412</u>	<u>\$ 515,886</u>	<u>\$ 527,814</u>

**Community Development**

Fund: 014

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Dedicated Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	1,250	750	1,200	1,200	750	1,200
Intergovernmental Revenues	1,000	-	-	-	-	-
Charges For Services	8,314	9,154	6,550	6,550	9,861	5,500
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	2,383	-	-	-	-	-
<b>Other Operating Revenues</b>	<b>12,947</b>	<b>9,904</b>	<b>7,750</b>	<b>7,750</b>	<b>10,611</b>	<b>6,700</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Long-Term Debt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Dedicated Revenue</b>	<b>12,947</b>	<b>9,904</b>	<b>7,750</b>	<b>7,750</b>	<b>10,611</b>	<b>6,700</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>370,370</b>	<b>386,938</b>	<b>385,514</b>	<b>386,944</b>	<b>385,363</b>	<b>399,622</b>
Supplies & Materials	5,982	4,108	6,175	23,675	19,195	6,412
Purchased Services	36,076	36,140	61,681	60,411	45,256	56,372
Intra-City Charges	1,363	2,509	3,500	3,500	3,564	2,600
Fixed Costs & Subsidies	47,834	31,391	50,883	50,883	50,849	52,133
<b>Maintenance &amp; Operating</b>	<b>91,255</b>	<b>74,148</b>	<b>122,239</b>	<b>138,469</b>	<b>118,864</b>	<b>117,517</b>
Internal Charges	11,639	12,314	11,659	11,659	11,659	10,675
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>11,639</b>	<b>12,314</b>	<b>11,659</b>	<b>11,659</b>	<b>11,659</b>	<b>10,675</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>473,264</b>	<b>473,400</b>	<b>519,412</b>	<b>537,072</b>	<b>515,886</b>	<b>527,814</b>
<b>General Government Revenues Provided (Needed)</b>	<b>(460,317)</b>	<b>(463,496)</b>	<b>(511,662)</b>	<b>(529,322)</b>	<b>(505,275)</b>	<b>(521,114)</b>
Percent of Total General Government Revenues	3.38%	3.41%	3.56%	3.68%	3.66%	3.56%
<b>Expenditures by Division</b>						
1001	410	Interfund Transactions	-	-	-	-
1002	410	Support / Subsidy Payments (Hist. Preserv. Officer / Addressing / Trolley)	19,214	597	20,000	20,000
1601	418	Community Development	451,624	464,555	498,329	515,829
1608	401	Public Arts Preservation	2,426	8,248	1,083	1,243
<b>Total Expenditures</b>			<b>473,264</b>	<b>473,400</b>	<b>519,412</b>	<b>537,072</b>

**Administrative Services**

Sub-Fund: 015

Part of the General Fund		
\$ 1,159,608	Administrative Services Sub-Fund Expend.	6.31%
17,220,113	Other Sub-Funds Expenditures	93.69%
<u>\$ 18,379,721</u>	Total General Fund Expenditures	<u>100.00%</u>

"Administrative Services" includes budgets for :

	FY 2011 Actual	FY 2012 Actual	FY 2013		Adopted FY 2014 Budget
			Adopted	Actual	
Budget & Admin Services	\$ 301,772	\$ 320,707	\$ 330,513	\$ 321,386	\$ 339,691
Accounting	358,199	372,329	400,132	370,674	402,158
Utility Customer Service	350,891	349,934	406,339	367,536	417,759
Impact Fees Study	1,768	-	-	-	-
Environment Conservtn Prj	600	-	-	-	-
	<u>\$ 1,013,230</u>	<u>\$ 1,042,970</u>	<u>\$ 1,136,984</u>	<u>\$ 1,059,596</u>	<u>\$ 1,159,608</u>
Percent of the General Fund	6.45%	5.84%	6.30%	6.12%	6.31%

Funded by:

<b>General Government Revenue</b>	\$ 97,593	\$ 40,738	\$ 130,715	\$ 53,327	\$ 135,204
percent of funding	9.63%	3.91%	11.50%	5.03%	11.66%
<b>Dedicated Revenue</b>	915,637	1,002,232	1,006,269	1,006,269	1,024,404
percent of funding	90.37%	96.09%	88.50%	94.97%	88.34%
<b>Total</b>	<u>\$ 1,013,230</u>	<u>\$ 1,042,970</u>	<u>\$ 1,136,984</u>	<u>\$ 1,059,596</u>	<u>\$ 1,159,608</u>

**Administrative Services**
**Fund: 015**

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	

**Dedicated Revenues**

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
<b>Other Operating Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Internal Service Revenues	915,637	1,002,232	1,006,269	1,006,269	1,006,269	1,024,404
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>915,637</b>	<b>1,002,232</b>	<b>1,006,269</b>	<b>1,006,269</b>	<b>1,006,269</b>	<b>1,024,404</b>
<b>Long-Term Debt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Dedicated Revenue</b>	<b>915,637</b>	<b>1,002,232</b>	<b>1,006,269</b>	<b>1,006,269</b>	<b>1,006,269</b>	<b>1,024,404</b>

**Expenditures**

<b>Personal Services</b>	<b>711,535</b>	<b>760,436</b>	<b>791,612</b>	<b>791,612</b>	<b>769,716</b>	<b>821,178</b>
Supplies & Materials	9,929	9,245	16,007	16,007	12,557	16,506
Purchased Services	191,261	194,271	236,056	236,056	196,178	228,095
Intra-City Charges	1,014	1,906	3,790	3,790	2,768	4,390
Fixed Costs & Subsidies	49,199	52,854	65,376	65,376	54,234	67,469
<b>Maintenance &amp; Operating</b>	<b>251,403</b>	<b>258,276</b>	<b>321,229</b>	<b>321,229</b>	<b>265,737</b>	<b>316,460</b>
Internal Charges	21,992	24,258	24,143	24,143	24,143	21,970
Transfers Out	28,300	-	-	-	-	-
<b>Internal Transactions</b>	<b>50,292</b>	<b>24,258</b>	<b>24,143</b>	<b>24,143</b>	<b>24,143</b>	<b>21,970</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1,013,230</b>	<b>1,042,970</b>	<b>1,136,984</b>	<b>1,136,984</b>	<b>1,059,596</b>	<b>1,159,608</b>

<b>General Government Revenues Provided (Needed)</b>	<b>(97,593)</b>	<b>(40,738)</b>	<b>(130,715)</b>	<b>(130,715)</b>	<b>(53,327)</b>	<b>(135,204)</b>
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Percent of Total General Government Revenues	0.72%	0.30%	0.91%	0.91%	0.39%	0.92%
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**Expenditures by Division**

1001	410 Interfund Transactions	-	-	-	-	-
1002	410 Support / Subsidy Payments	-	-	-	-	-
1501	414 Budget & Admin Services	301,772	320,707	330,513	330,513	321,386
1506	415 Accounting	358,199	372,329	400,132	400,132	370,674
1507	415 Utility Customer Service	350,891	349,934	406,339	406,339	367,536
1590	414 Impact Fees Study	1,768	-	-	-	-
1591	414 Environment Conservtn Prj	600	-	-	-	-
<b>Total Expenditures</b>		<b>1,013,230</b>	<b>1,042,970</b>	<b>1,136,984</b>	<b>1,136,984</b>	<b>1,059,596</b>

**Public Works**  
Sub-Fund: 016

Part of the General Fund		
\$ 1,480,170	Public Works Sub-Fund Expend.	8.05%
16,899,551	Other Sub-Funds Expenditures	91.95%
<u>\$ 18,379,721</u>	<u>Total General Fund Expenditures</u>	<u>100.00%</u>

"Public Works" includes budgets for :

	FY 2011 Actual	FY 2012 Actual	FY 2013		Adopted FY 2014 Budget
			Adopted	Actual	
Public Works Admin	\$ 283,545	\$ 284,740	\$ 305,677	\$ 270,740	\$ 316,039
Engineering	682,383	707,879	793,530	692,247	799,631
Interfund Transactions	349,647	314,650	338,990	338,990	364,500
	<u>\$ 1,315,575</u>	<u>\$ 1,307,269</u>	<u>\$ 1,438,197</u>	<u>\$ 1,301,977</u>	<u>\$ 1,480,170</u>
Percent of the General Fund	8.38%	7.33%	7.97%	7.52%	8.05%

Interfund Transactions provides for:

\$ 300,000	Helena Area Transit System Operations Support
64,500	Rimrock Stage City Operations Support
<u>\$ 364,500</u>	

Funded by:

<b>General Government Revenue</b>	\$ 324,959	\$ 358,095	\$ 494,472	\$ 343,535	\$ 485,669
percent of funding	24.70%	27.39%	34.38%	26.39%	32.81%
<b>Dedicated Revenue</b>	990,616	949,174	943,725	958,442	994,501
percent of funding	75.30%	72.61%	65.62%	73.61%	67.19%
<b>Total</b>	<u>\$ 1,315,575</u>	<u>\$ 1,307,269</u>	<u>\$ 1,438,197</u>	<u>\$ 1,301,977</u>	<u>\$ 1,480,170</u>

Significant Changes:

The Neighborhood Transportation Coordinator position, previously located in the Helena Area Transit System (HATS) fund, was replaced with an engineer position for fiscal year 2012 in the Engineering division. To integrate planning and engineering for motorized and non-motorized transportation, non-motorized duties will be shared across the engineering staff. City staff continues to participate with the Non-Motorized Travel Advisory Council to support Council activities, but the emphasis has shifted to technical planning and project-specific activities.

**Public Works**

Fund: 016

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget	
			Adopted	Amended	Actual		
<b>Dedicated Revenues</b>							
Taxes	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
License & Permits	-	-	-	-	-	-	
Intergovernmental Revenues	-	-	-	-	-	-	
Charges For Services	1,884	500	1,000	1,000	16,290	1,000	
Intra-City Revenues	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	
Investment Earnings	-	-	-	-	-	-	
Other Financing Sources / (Uses)	29,138	37,649	40,000	40,000	39,427	64,500	
<b>Other Operating Revenues</b>	<b>31,022</b>	<b>38,149</b>	<b>41,000</b>	<b>41,000</b>	<b>55,717</b>	<b>65,500</b>	
Internal Service Revenues	807,354	861,025	902,725	902,725	902,725	929,001	
Interfund Transfers In	152,240	50,000	-	-	-	-	
<b>Internal Transactions</b>	<b>959,594</b>	<b>911,025</b>	<b>902,725</b>	<b>902,725</b>	<b>902,725</b>	<b>929,001</b>	
<b>Long-Term Debt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Dedicated Revenue</b>	<b>990,616</b>	<b>949,174</b>	<b>943,725</b>	<b>943,725</b>	<b>958,442</b>	<b>994,501</b>	
<b>Expenditures</b>							
<b>Personal Services</b>	<b>755,490</b>	<b>817,886</b>	<b>888,980</b>	<b>888,980</b>	<b>770,491</b>	<b>916,208</b>	
Supplies & Materials	4,660	4,550	12,965	20,020	17,414	10,250	
Purchased Services	81,128	65,140	76,364	86,364	59,688	79,326	
Intra-City Charges	3,946	3,521	6,298	6,298	4,370	7,737	
Fixed Costs & Subsidies	55,956	69,955	81,679	81,679	78,103	73,621	
<b>Maintenance &amp; Operating</b>	<b>145,690</b>	<b>143,166</b>	<b>177,306</b>	<b>194,361</b>	<b>159,575</b>	<b>170,934</b>	
Internal Charges	26,501	31,567	32,921	32,921	32,921	28,528	
Transfers Out	387,894	314,650	338,990	338,990	338,990	364,500	
<b>Internal Transactions</b>	<b>414,395</b>	<b>346,217</b>	<b>371,911</b>	<b>371,911</b>	<b>371,911</b>	<b>393,028</b>	
Debt Service	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expenditures</b>	<b>1,315,575</b>	<b>1,307,269</b>	<b>1,438,197</b>	<b>1,455,252</b>	<b>1,301,977</b>	<b>1,480,170</b>	
<b>General Government Revenues Provided (Needed)</b>	<b>(324,959)</b>	<b>(358,095)</b>	<b>(494,472)</b>	<b>(511,527)</b>	<b>(343,535)</b>	<b>(485,669)</b>	
Percent of Total General Government Revenues	2.39%	2.64%	3.44%	3.56%	2.49%	3.32%	
<b>Expenditures by Division</b>							
1001	410 Interfund Transactions	349,647	314,650	338,990	338,990	338,990	364,500
3101	431 Public Works Admin	283,545	284,740	305,677	312,732	270,740	316,039
3102	433 Engineering	682,383	707,879	793,530	803,530	692,247	799,631
<b>Total Expenditures</b>		<b>1,315,575</b>	<b>1,307,269</b>	<b>1,438,197</b>	<b>1,455,252</b>	<b>1,301,977</b>	<b>1,480,170</b>

**Park & Recreation**

Sub-Fund: 017

Part of the General Fund		
\$ 2,117,457	Park & Recreation Sub-Fund Expend.	11.52%
16,262,264	Other Sub-Funds Expenditures	88.48%
\$ 18,379,721	Total General Fund Expenditures	100.00%

"Park & Recreation" includes budgets for :

	FY 2011 Actual	FY 2012 Actual	FY 2013		Adopted FY 2014 Budget
			Adopted	Actual	
Parks Administration	\$ 235,505	\$ 236,034	\$ 237,918	\$ 248,245	\$ 247,382
Parks Maintenance	1,066,607	1,225,721	1,298,568	1,235,088	1,343,023
Swimming Pool	312,156	328,925	400,087	319,962	410,751
Recreation	68,891	96,191	70,047	65,858	76,359
Neighborhood Parks	-	-	-	-	-
Kay's Kids	-	-	34,171	26,370	39,942
Interfund Transactions	29,293	38,323	-	-	-
Support / Subsidy Payments	-	-	-	-	-
	<b>\$ 1,712,452</b>	<b>\$ 1,925,194</b>	<b>\$ 2,040,791</b>	<b>\$ 1,895,523</b>	<b>\$ 2,117,457</b>
Percent of the General Fund	10.91%	10.79%	11.32%	10.95%	11.52%

Interfund Transactions provides for:

\$ - City operational support for the Weed Control Officer position (fund 239).

Funded by:

<b>General Government Revenue</b>	\$ 1,381,474	\$ 1,560,410	\$ 1,757,970	\$ 1,538,868	\$ 1,791,525
percent of funding	80.67%	81.05%	86.14%	81.18%	84.61%
<b>Other Dedicated Revenue</b>	330,978	364,784	282,821	356,655	325,932
percent of funding	19.33%	18.95%	13.86%	18.82%	15.39%
<b>Total</b>	<b>\$ 1,712,452</b>	<b>\$ 1,925,194</b>	<b>\$ 2,040,791</b>	<b>\$ 1,895,523</b>	<b>\$ 2,117,457</b>

**Park & Recreation**

Fund: 017

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget		
			Adopted	Amended	Actual			
<b>Dedicated Revenues</b>								
Taxes	-	-	-	-	-	-		
Special Assessments	-	-	-	-	-	-		
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
License & Permits	-	-	-	-	-	-		
Intergovernmental Revenues	15,000	25,000	-	-	-	-		
Charges For Services	217,464	230,300	176,090	176,090	237,938	198,050		
Intra-City Revenues	-	-	-	-	-	-		
Fines & Forfeitures	-	-	-	-	-	-		
Investment Earnings	-	-	-	-	-	-		
Other Financing Sources / (Uses)	25,649	29,882	26,700	26,700	38,686	39,766		
<b>Other Operating Revenues</b>	<b>258,113</b>	<b>285,182</b>	<b>202,790</b>	<b>202,790</b>	<b>276,624</b>	<b>237,816</b>		
Internal Service Revenues	72,865	79,602	80,031	80,031	80,031	88,116		
Interfund Transfers In	-	-	-	-	-	-		
<b>Internal Transactions</b>	<b>72,865</b>	<b>79,602</b>	<b>80,031</b>	<b>80,031</b>	<b>80,031</b>	<b>88,116</b>		
<b>Long-Term Debt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total Dedicated Revenue</b>	<b>330,978</b>	<b>364,784</b>	<b>282,821</b>	<b>282,821</b>	<b>356,655</b>	<b>325,932</b>		
<b>Expenditures</b>								
<b>Personal Services</b>	<b>1,037,861</b>	<b>1,156,954</b>	<b>1,253,701</b>	<b>1,253,701</b>	<b>1,140,995</b>	<b>1,297,203</b>		
Supplies & Materials	118,501	122,693	127,730	127,730	112,186	142,387		
Purchased Services	315,892	379,014	417,128	480,888	402,714	417,445		
Intra-City Charges	33,220	37,258	46,420	46,420	45,630	50,872		
Fixed Costs & Subsidies	71,132	74,413	81,509	81,509	79,695	84,282		
<b>Maintenance &amp; Operating</b>	<b>538,745</b>	<b>613,378</b>	<b>672,787</b>	<b>736,547</b>	<b>640,225</b>	<b>694,986</b>		
Internal Charges	106,553	116,539	114,303	114,303	114,303	125,268		
Transfers Out	29,293	38,323	-	-	-	-		
<b>Internal Transactions</b>	<b>135,846</b>	<b>154,862</b>	<b>114,303</b>	<b>114,303</b>	<b>114,303</b>	<b>125,268</b>		
Debt Service	-	-	-	-	-	-		
Capital Outlay	-	-	-	-	-	-		
<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total Expenditures</b>	<b>1,712,452</b>	<b>1,925,194</b>	<b>2,040,791</b>	<b>2,104,551</b>	<b>1,895,523</b>	<b>2,117,457</b>		
<b>General Government Revenues Provided (Needed)</b>	<b>(1,381,474)</b>	<b>(1,560,410)</b>	<b>(1,757,970)</b>	<b>(1,821,730)</b>	<b>(1,538,868)</b>	<b>(1,791,525)</b>		
Percent of Total General Government Revenues	10.15%	11.49%	12.23%	12.67%	11.14%	12.24%		
<b>Expenditures by Division</b>								
1001	410	Interfund Transactions	29,293	38,323	-	-	-	-
1002	410	Support / Subsidy Payments	-	-	-	-	-	-
4101	464	Parks Administration	235,505	236,034	237,918	261,210	248,245	247,382
4102	464	Parks Maintenance	1,066,607	1,225,721	1,298,568	1,339,036	1,235,088	1,343,023
4103	464	Swimming Pool	312,156	328,925	400,087	400,087	319,962	410,751
4104	464	Recreation	68,891	96,191	70,047	70,047	65,858	76,359
4105	464	Neighborhood Parks	-	-	-	-	-	-
4106	464	Kay's Kids	-	-	34,171	34,171	26,370	39,942
<b>Total Expenditures</b>			<b>1,712,452</b>	<b>1,925,194</b>	<b>2,040,791</b>	<b>2,104,551</b>	<b>1,895,523</b>	<b>2,117,457</b>

**Street & Traffic**

Fund: 201

Part of the Public Works Department

**Description:**

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

**This Fund includes budgets for :**

	FY 2011 Actual	FY 2012 Actual	FY 2013		Adopted FY 2014 Budget
			Adopted	Actual	
Streets	\$ 1,998,201	\$ 2,235,182	\$ 2,433,025	\$ 2,487,223	\$ 2,674,535
Traffic Maintenance	313,379	405,812	402,929	355,335	409,912
Signal Maintenance	265,290	192,344	205,380	143,567	167,674
	<u>\$ 2,576,870</u>	<u>\$ 2,833,338</u>	<u>\$ 3,041,334</u>	<u>\$ 2,986,125</u>	<u>\$ 3,252,121</u>

**Major Funding Sources:**

The Street, Signal and Traffic divisions are almost exclusively supported by the annual assessment levied on city residents. This Street Maintenance assessment provides very little capacity for capital projects (MCA 7-12-4401). The City is primarily dependent upon Gas Tax funding (fund 240) for the Street capital program. For FY 2014, a 4.0% rate increase is being considered to help offset inflationary costs and provide capital funding.

**CCIP:**

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

**Major Capital:**

\$ 24,500	Sanders (2)	\$ -	None
49,000	Skid Steer	\$ -	Traffic Maintenance
48,500	Skid Steer Attachments/Trailer		
12,500	Hotsy Pressure Washer		
25,000	Street Construction	\$ -	None
<u>\$ 159,500</u>	<b>Streets</b>	<u>\$ -</u>	<b>Signal Maintenance</b>

**Street & Traffic**
**Fund: 201**

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	2,898,768	3,030,038	2,972,500	2,972,500	3,159,246	3,123,000
<b>Taxes &amp; Assessments</b>	<b>2,898,768</b>	<b>3,030,038</b>	<b>2,972,500</b>	<b>2,972,500</b>	<b>3,159,246</b>	<b>3,123,000</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	3,787	5,112	4,000	4,000	4,770	5,000
Other Financing Sources / (Uses)	66,529	102,358	60,000	66,600	128,996	60,000
<b>Other Operating Revenues</b>	<b>70,316</b>	<b>107,470</b>	<b>64,000</b>	<b>70,600</b>	<b>133,766</b>	<b>65,000</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	6,970	-	8,430	8,430	8,430	-
<b>Internal Transactions</b>	<b>6,970</b>	<b>-</b>	<b>8,430</b>	<b>8,430</b>	<b>8,430</b>	<b>-</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>2,976,054</b>	<b>3,137,508</b>	<b>3,044,930</b>	<b>3,051,530</b>	<b>3,301,442</b>	<b>3,188,000</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>1,077,268</b>	<b>1,136,422</b>	<b>1,221,927</b>	<b>1,221,927</b>	<b>1,124,523</b>	<b>1,210,787</b>
Supplies & Materials	428,385	507,042	539,080	594,722	452,026	678,145
Purchased Services	271,864	505,363	495,305	541,382	436,235	537,617
Intra-City Charges	180,005	156,430	194,033	194,033	185,202	206,266
Fixed Costs & Subsidies	2,133	1,122	3,870	3,870	1,088	3,863
<b>Maintenance &amp; Operating</b>	<b>882,387</b>	<b>1,169,957</b>	<b>1,232,288</b>	<b>1,334,007</b>	<b>1,074,551</b>	<b>1,425,891</b>
Internal Charges	410,591	456,900	447,129	447,129	447,129	455,943
Transfers Out	2,507	-	-	-	-	-
<b>Internal Transactions</b>	<b>413,098</b>	<b>456,900</b>	<b>447,129</b>	<b>447,129</b>	<b>447,129</b>	<b>455,943</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	204,117	70,059	139,990	371,903	339,922	159,500
<b>Debt &amp; Capital</b>	<b>204,117</b>	<b>70,059</b>	<b>139,990</b>	<b>371,903</b>	<b>339,922</b>	<b>159,500</b>
<b>Total Expenditures</b>	<b>2,576,870</b>	<b>2,833,338</b>	<b>3,041,334</b>	<b>3,374,966</b>	<b>2,986,125</b>	<b>3,252,121</b>
<b>Revenues Over (Under) Expenditures</b>	<b>399,184</b>	<b>304,170</b>	<b>3,596</b>	<b>(323,436)</b>	<b>315,317</b>	<b>(64,121)</b>
<b>Beginning Cash Balance - July 1</b>	<b>1,523,160</b>	<b>1,922,344</b>	<b>2,226,514</b>	<b>2,226,514</b>	<b>2,226,514</b>	<b>2,541,831</b>
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>1,922,344</b>	<b>2,226,514</b>	<b>2,230,110</b>	<b>1,903,078</b>	<b>2,541,831</b>	<b>2,477,710</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>1,922,344</b>	<b>2,226,514</b>	<b>2,230,110</b>	<b>1,903,078</b>	<b>2,541,831</b>	<b>2,477,710</b>
<b>Ending Cash Balance - June 30</b>	<b>1,922,344</b>	<b>2,226,514</b>	<b>2,230,110</b>	<b>1,903,078</b>	<b>2,541,831</b>	<b>2,477,710</b>
<b>Reserves Detail:</b>						
Operating Reserve (5 month)	988,647	1,151,366	1,208,893	1,251,276	1,102,585	1,288,592
Capital / Maintenance Projects Reserves	902,622	1,075,148	1,021,217	651,802	1,439,246	1,039,118
Trail / Crossings Improvement Reserve	-	-	-	-	-	150,000
Reserve for 27th Pay Period	31,075	-	-	-	-	-

**Civic Center**

Fund: 211

Administered by the Community Facilities Dept.

**Description:**

This Fund accounts for all activities of the Civic Center including shows and events.

**The Civic Center Fund includes budgets for :**

	FY 2011 Actual	FY 2012 Actual	FY 2013		Adopted FY 2014 Budget
			Adopted	Actual	
Civic Center	\$ 731,338	\$ 793,680	\$ 686,696	\$ 1,001,299	\$ 721,420
	<u>\$ 731,338</u>	<u>\$ 793,680</u>	<u>\$ 686,696</u>	<u>\$ 1,001,299</u>	<u>\$ 721,420</u>

**Major Funding Sources:**

General Fund Support Transfer	\$ 443,909	\$ 470,000	\$ 476,900	\$ 476,900	\$ 500,000
Civic Center Fees (Event/Rental)	190,241	175,324	145,000	216,626	145,000
Event Ticketing Sales & Fees	131,098	180,679	36,000	354,639	36,000
	<u>\$ 765,248</u>	<u>\$ 826,003</u>	<u>\$ 657,900</u>	<u>\$ 1,048,165</u>	<u>\$ 681,000</u>

**Community Facilities Department:**

The department is responsible for the promotion and operation of Civic Center events including on-site ticketing services, bookings, scheduling, and all services related to the rental of the Civic Center facilities.

Identified as a goal of the Comprehensive Plan, the Civic Center will continue its integral role as a community cultural asset. Marketing activities include an on-going program to solicit in-state organizations to bring conventions, expositions, and conferences to the Helena Civic Center, and to encourage local clubs and organizations to use the facilities for community events.

**Major Capital:**

(Accounted for in the 440 - Capital Improvement Fund)

\$ 20,000	Ballroom Tables (160)
5,200	Office Copier Replacement
<u>\$ 25,200</u>	

**Civic Center**

**Fund: 211**

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	326,908	362,397	201,000	557,324	582,207	201,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	121	-	-	237	-
<b>Other Operating Revenues</b>	326,908	362,518	201,000	557,324	582,444	201,000
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	443,909	470,000	480,848	480,848	480,848	500,000
<b>Internal Transactions</b>	443,909	470,000	480,848	480,848	480,848	500,000
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>770,817</b>	<b>832,518</b>	<b>681,848</b>	<b>1,038,172</b>	<b>1,063,292</b>	<b>701,000</b>
<b>Expenditures</b>						
<b>Personal Services</b>	330,047	344,585	350,156	362,050	356,646	361,779
Supplies & Materials	22,552	22,334	23,030	23,030	23,009	24,030
Purchased Services	177,170	230,806	113,618	410,160	396,818	115,150
Intra-City Charges	-	-	50	50	2	50
Fixed Costs & Subsidies	5,669	5,901	6,170	6,170	6,152	6,370
<b>Maintenance &amp; Operating</b>	205,391	259,041	142,868	439,410	425,981	145,600
Internal Charges	181,280	181,054	187,672	187,672	187,672	188,841
Transfers Out	14,620	9,000	6,000	31,000	31,000	25,200
<b>Internal Transactions</b>	195,900	190,054	193,672	218,672	218,672	214,041
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>731,338</b>	<b>793,680</b>	<b>686,696</b>	<b>1,020,132</b>	<b>1,001,299</b>	<b>721,420</b>
<b>Revenues Over (Under) Expenditures</b>	39,479	38,838	(4,848)	18,040	61,993	(20,420)
<b>Beginning Cash Balance - July 1</b>	239,072	278,551	317,389	317,389	317,389	379,382
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	278,551	317,389	312,541	335,429	379,382	358,962
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	278,551	317,389	312,541	335,429	379,382	358,962
<b>Ending Cash Balance - June 30</b>	278,551	317,389	312,541	335,429	379,382	358,962
<b>Reserves Detail:</b>						
Operating Reserve	8%	57,300	62,700	54,400	79,100	77,600
Equipment Reserve		211,730	254,689	258,141	256,329	301,782
Reserve for 27th Pay Period		9,521	-	-	-	-

**Facilities Management**

Fund: 212

Administered by the Community Facilities Dept.

**Description:**

This Fund accounts for all activities associated with Facilities Administration, Project Management and the Public Education and Government (PEG) Access Channel.

**The Facilities Management Fund includes budgets for :**

	FY 2011 Actual	FY 2012 Actual	FY 2013		Adopted FY 2014 Budget
			Adopted	Actual	
Facilities Administration	\$ 359,744	\$ 376,537	\$ 540,371	\$ 424,552	\$ 558,002
Project Management	102,957	128,994	109,890	109,362	114,735
Public Ed & Govt Acc Chnl (PEG)	146,036	149,807	153,489	153,453	157,421
	<u>\$ 608,737</u>	<u>\$ 655,338</u>	<u>\$ 803,750</u>	<u>\$ 687,367</u>	<u>\$ 830,158</u>

**Major Funding Sources:**

PEG Operational Support (General Fund)	\$ 4,376	\$ 4,535	\$ 4,306	\$ 4,306	\$ 4,625
PEG - Cable Franchise Fee Funded	141,830	145,380	149,010	149,010	152,740
Community Facilities Charges	572,395	610,037	631,163	631,163	637,413
	<u>\$ 718,601</u>	<u>\$ 759,952</u>	<u>\$ 784,479</u>	<u>\$ 784,479</u>	<u>\$ 794,778</u>

**Community Facilities Department:**

The Community Facilities Department provides project management supervision, coordination of on-site construction activities on City building projects and oversees the maintenance of various City facilities. The department also functions as liaison and provides administrative support to PEG television operations.

**Major Capital:**

\$ 38,000	Civic Center Ballroom Energy Saving LED lighting project
<u>\$ 38,000</u>	

**Facilities Management**

Fund: 212

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	1,936	2,279	1,500	1,500	2,075	1,500
Other Financing Sources / (Uses)	-	-	-	-	-	-
<b>Other Operating Revenues</b>	1,936	2,279	1,500	1,500	2,075	1,500
Internal Service Revenues	572,395	610,037	631,163	631,163	631,163	637,413
Interfund Transfers In	146,857	149,915	154,632	154,632	154,632	157,365
<b>Internal Transactions</b>	719,252	759,952	785,795	785,795	785,795	794,778
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>721,188</b>	<b>762,231</b>	<b>787,295</b>	<b>787,295</b>	<b>787,870</b>	<b>796,278</b>
<b>Expenditures</b>						
<b>Personal Services</b>	170,112	190,739	197,978	197,978	196,789	205,592
Supplies & Materials	510	3,363	1,025	1,025	665	1,025
Purchased Services	259,961	258,789	384,856	388,582	278,491	391,151
Intra-City Charges	1,741	1,399	3,000	3,000	1,397	3,500
Fixed Costs & Subsidies	141,830	145,380	149,010	149,010	149,010	152,740
<b>Maintenance &amp; Operating</b>	404,042	408,931	537,891	541,617	429,563	548,416
Internal Charges	34,583	35,668	35,781	35,781	35,781	38,150
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	34,583	35,668	35,781	35,781	35,781	38,150
Debt Service	-	-	-	-	-	-
Capital Outlay	-	20,000	32,100	32,100	25,234	38,000
<b>Debt &amp; Capital</b>	-	20,000	32,100	32,100	25,234	38,000
<b>Total Expenditures</b>	<b>608,737</b>	<b>655,338</b>	<b>803,750</b>	<b>807,476</b>	<b>687,367</b>	<b>830,158</b>
<b>Revenues Over (Under) Expenditures</b>	112,451	106,893	(16,455)	(20,181)	100,503	(33,880)
<b>Beginning Cash Balance - July 1</b>	488,383	600,834	707,727	707,727	707,727	808,230
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	600,834	707,727	691,272	687,546	808,230	774,350
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	600,834	707,727	691,272	687,546	808,230	774,350
<b>Ending Cash Balance - June 30</b>	600,834	707,727	691,272	687,546	808,230	774,350
<b>Reserves Detail:</b>						
Operating Reserve	-	-	-	-	-	-
PEG Capital / Operational Reserve	522	630	457	457	493	437
Facilities Management - Other Reserves	595,405	707,097	690,815	687,089	807,737	773,913
Reserve for 27th Pay Period	4,907	-	-	-	-	-

**Facilities Managemnt-HVCC**

Fund: 213

Administered by the Community Facilities Dept.

**Description:**

This Fund accounts for all activities associated with facilities maintenance of the Helena Visitor's and Commerce Center (HVCC). In 2004, the City became sole owner of this facility and established this maintenance and operation fund effective July 1, 2004.

**The Facilities Management-HVCC Fund includes budgets for :**

	FY 2011 Actual	FY 2012 Actual	FY 2013		Adopted FY 2014 Budget
			Adopted	Actual	
Facilities Administration	\$ 60,361	\$ 59,622	\$ 60,364	\$ 60,718	\$ 61,361
	<u>\$ 60,361</u>	<u>\$ 59,622</u>	<u>\$ 60,364</u>	<u>\$ 60,718</u>	<u>\$ 61,361</u>

**Major Funding Sources:**

Chamber Bldg Rent	\$ 59,069	\$ 60,767	\$ 61,042	\$ 61,042	\$ 61,404
	<u>\$ 59,069</u>	<u>\$ 60,767</u>	<u>\$ 61,042</u>	<u>\$ 61,042</u>	<u>\$ 61,404</u>

**Community Facilities Department:**

The Community Facilities Department is responsible for the overall management of this City-owned facility, including supervision of any building construction projects and oversight of the maintenance of the facility.

**Debt Issues:**

Name of Issue	Issue Date	Amount Issued	Maturity Date
(Remodel Project) HVCC-Parking Loan	08/01/95	\$ 60,000	08/01/20

**Major Capital:**

\$ - None

**Facilities Management-HVCC**
**Fund: 213**

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	71	55	40	40	45	40
Other Financing Sources / (Uses)	59,069	60,767	61,042	61,042	61,042	61,404
<b>Other Operating Revenues</b>	59,140	60,822	61,082	61,082	61,087	61,444
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	317	317	317	-
<b>Internal Transactions</b>	-	-	317	317	317	-
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>59,140</b>	<b>60,822</b>	<b>61,399</b>	<b>61,399</b>	<b>61,404</b>	<b>61,444</b>
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	2,247	1,726	2,025	2,025	1,951	2,300
Purchased Services	10,151	10,053	10,520	10,875	10,983	11,604
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	966	1,009	1,060	1,060	1,026	1,000
<b>Maintenance &amp; Operating</b>	13,364	12,788	13,605	13,960	13,960	14,904
Internal Charges	42,789	42,625	42,549	42,549	42,549	42,242
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	42,789	42,625	42,549	42,549	42,549	42,242
Debt Service	4,208	4,209	4,210	4,210	4,209	4,215
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	4,208	4,209	4,210	4,210	4,209	4,215
<b>Total Expenditures</b>	<b>60,361</b>	<b>59,622</b>	<b>60,364</b>	<b>60,719</b>	<b>60,718</b>	<b>61,361</b>
<b>Revenues Over (Under) Expenditures</b>	(1,221)	1,200	1,035	680	686	83
<b>Beginning Cash Balance - July 1</b>	15,288	14,067	15,267	15,267	15,267	15,953
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	14,067	15,267	16,302	15,947	15,953	16,036
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	14,067	15,267	16,302	15,947	15,953	16,036
<b>Ending Cash Balance - June 30</b>	14,067	15,267	16,302	15,947	15,953	16,036
<b>Reserves Detail:</b>						
Operating & Capital Reserve	14,067	15,267	16,302	15,947	15,953	16,036

**Neighborhood Center**

Fund: 214

Administered by the Community Facilities Dept.

**Description:**

This Fund accounts for City activities associated with facility maintenance of the city-owned Neighborhood Center.

**The Neighborhood Center Fund includes budgets for :**

	FY 2011 Actual	FY 2012 Actual	FY 2013		Adopted FY 2014 Budget
			Adopted	Actual	
Facilities Administration	\$ 17,721	\$ 17,669	\$ 18,405	\$ 18,405	\$ 18,837
	<u>\$ 17,721</u>	<u>\$ 17,669</u>	<u>\$ 18,405</u>	<u>\$ 18,405</u>	<u>\$ 18,837</u>

**Major Funding Sources:**

Neighborhood Center Rent	\$ 30,819	\$ 29,435	\$ 32,998	\$ 10,000	\$ 10,000
	<u>\$ 30,819</u>	<u>\$ 29,435</u>	<u>\$ 32,998</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>

**Community Facilities Department:**

The Community Facilities Department is responsible for the overall management of this City-owned facility, including supervision of any building construction projects and oversight of the maintenance of the facility. The tenant's financial responsibility includes utilities, janitorial services, minor repairs and maintenance and paying the annual taxes and assessments. Through tenant rent charges, the City covers building insurance premiums and is building a cash reserve in order to cover any major maintenance or necessary construction costs, such as roof or parking lot repairs or replacement.

**Major Capital:**

\$ - None

**Neighborhood Center**

**Fund: 214**

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	181	216	200	200	182	200
Other Financing Sources / (Uses)	30,819	29,435	32,998	32,998	10,000	10,000
<b>Other Operating Revenues</b>	31,000	29,651	33,198	33,198	10,182	10,200
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	365	365	365	-
<b>Internal Transactions</b>	-	-	365	365	365	-
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>31,000</b>	<b>29,651</b>	<b>33,563</b>	<b>33,563</b>	<b>10,547</b>	<b>10,200</b>
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	-	-	-	-	-	-
Internal Charges	17,721	17,669	18,405	18,405	18,405	18,837
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	17,721	17,669	18,405	18,405	18,405	18,837
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>17,721</b>	<b>17,669</b>	<b>18,405</b>	<b>18,405</b>	<b>18,405</b>	<b>18,837</b>
<b>Revenues Over (Under) Expenditures</b>	13,279	11,982	15,158	15,158	(7,858)	(8,637)
<b>Beginning Cash Balance - July 1</b>	45,736	59,015	70,997	70,997	70,997	63,139
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	59,015	70,997	86,155	86,155	63,139	54,502
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	59,015	70,997	86,155	86,155	63,139	54,502
<b>Ending Cash Balance - June 30</b>	59,015	70,997	86,155	86,155	63,139	54,502
<b>Reserves Detail:</b>						
Operating & Capital Reserve	59,015	70,997	86,155	86,155	63,139	54,502

**Police Projects & Reimb**

Fund: 215

Part of the Police Department

**Description:**

This fund accounts for activity related to:

Officer overtime that is fully reimbursed by businesses, schools, etc. requesting Police security for temporary events.

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

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

**Major Funding Sources:**

	FY 2011 Actual	FY 2012 Actual	FY 2013		Adopted FY 2014 Budget
			Adopted	Actual	
Highway Traffic Safety	\$ 13,710	\$ 19,492	\$ 18,000	\$ 18,506	\$ 18,000
Reimbursed Overtime	57,006	47,835	103,000	58,565	55,500
Other Program Funding	-	8,840	14,400	12,183	14,400
	<u>\$ 70,716</u>	<u>\$ 76,167</u>	<u>\$ 135,400</u>	<u>\$ 89,254</u>	<u>\$ 87,900</u>

**Major Capital:**

\$ - None

**Police Projects & Reimb**

**Fund: 215**

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	13,710	19,492	18,000	18,000	18,506	18,000
Charges For Services	57,006	56,675	117,400	117,400	70,748	69,900
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
<b>Other Operating Revenues</b>	<b>70,716</b>	<b>76,167</b>	<b>135,400</b>	<b>135,400</b>	<b>89,254</b>	<b>87,900</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	1,016	1,016	1,016	-
<b>Internal Transactions</b>	-	-	<b>1,016</b>	<b>1,016</b>	<b>1,016</b>	-
<b>Long-Term Debt</b>	-	-	-	-	-	-
<b>Total Revenues</b>	<b>70,716</b>	<b>76,167</b>	<b>136,416</b>	<b>136,416</b>	<b>90,270</b>	<b>87,900</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>65,943</b>	<b>74,979</b>	<b>125,208</b>	<b>125,208</b>	<b>72,160</b>	<b>78,250</b>
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	-	-	-	-	-	-
Internal Charges	4,106	4,520	4,252	4,252	4,252	2,385
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>4,106</b>	<b>4,520</b>	<b>4,252</b>	<b>4,252</b>	<b>4,252</b>	<b>2,385</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>70,049</b>	<b>79,499</b>	<b>129,460</b>	<b>129,460</b>	<b>76,412</b>	<b>80,635</b>
<b>Revenues Over (Under) Expenditures</b>	<b>667</b>	<b>(3,332)</b>	<b>6,956</b>	<b>6,956</b>	<b>13,858</b>	<b>7,265</b>
<b>Beginning Cash Balance - July 1</b>	<b>(3,786)</b>	<b>(3,119)</b>	<b>(6,451)</b>	<b>(6,451)</b>	<b>(6,451)</b>	<b>7,407</b>
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>(3,119)</b>	<b>(6,451)</b>	<b>505</b>	<b>505</b>	<b>7,407</b>	<b>14,672</b>
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	<b>(3,119)</b>	<b>(6,451)</b>	<b>505</b>	<b>505</b>	<b>7,407</b>	<b>14,672</b>
<b>Ending Cash Balance - June 30</b>	<b>(3,119)</b>	<b>(6,451)</b>	<b>505</b>	<b>505</b>	<b>7,407</b>	<b>14,672</b>
<b>Reserves Detail:</b>						
Operating Reserve	(3,119)	(6,451)	505	505	7,407	14,672

**Law Enforcement Block Grant**

Fund: 217

Part of the Police Department

**Description:**

This fund accounts for proceeds from the federal Law Enforcement Block Grant program.

Grant funds are used to offset grant-eligible costs incurred by the City of Helena.

The City submits quarterly cost reports and subsequently receives grant reimbursement.

Annual grant proceeds are:

shared on a 50/50 basis with Lewis & Clark County.

transferred to the Drug Enforcement program to help fund grant-eligible costs.

**The Law Enforcement Block Grant Fund includes budgets for :**

	FY 2011 Actual	FY 2012 Actual	FY 2013		Adopted FY 2014 Budget
			Adopted	Actual	
Transfer-Out - To Drug Enforcement Prgm	\$ 21,249	\$ 19,156	\$ 19,661	\$ 19,865	\$ 19,661
Other L&C Co Programs	26,499	11,650	-	-	-
Equipment	-	4,191	-	-	-
	<b>\$ 47,748</b>	<b>\$ 34,997</b>	<b>\$ 19,661</b>	<b>\$ 19,865</b>	<b>\$ 19,661</b>

**Significant Changes:**

In FY 2010, the City was awarded \$126,159 in stimulus funding. \$43,916 was received in FY 2010 with the remaining funds of \$82,243 collected in FY 2011. This funding allowed the Police Department to:

- purchase two Police vehicles and related equipment totaling nearly \$70,000 that were earlier cut from the department's budget due to funding constraints in the General Fund.
- provide for crime scene reconstruction equipment and related training totaling over \$12,000.
- transfer the remaining stimulus funding of nearly \$44,000 to Lewis & Clark County to augment their operations.

**Major Capital:**

\$ - None

**Law Enforcement Block Grant**

Fund: 217

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	130,219	35,175	19,661	19,661	19,662	19,661
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	(74)	24	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
<b>Other Operating Revenues</b>	130,145	35,199	19,661	19,661	19,662	19,661
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>130,145</b>	<b>35,199</b>	<b>19,661</b>	<b>19,661</b>	<b>19,662</b>	<b>19,661</b>
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	26,499	11,650	-	-	-	-
<b>Maintenance &amp; Operating</b>	26,499	11,650	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	21,249	19,156	19,661	19,911	19,865	19,661
<b>Internal Transactions</b>	21,249	19,156	19,661	19,911	19,865	19,661
Debt Service	-	-	-	-	-	-
Capital Outlay	-	4,191	-	-	-	-
<b>Debt &amp; Capital</b>	-	4,191	-	-	-	-
<b>Total Expenditures</b>	<b>47,748</b>	<b>34,997</b>	<b>19,661</b>	<b>19,911</b>	<b>19,865</b>	<b>19,661</b>
<b>Revenues Over (Under) Expenditures</b>	82,397	202	-	(250)	(203)	-
<b>Beginning Cash Balance - July 1</b>	(82,396)	1	203	203	203	-
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	1	203	203	(47)	-	-
<b>Unreserved Balance</b>	-	-	-	(47)	-	-
<b>Reserved</b>	1	203	203	-	-	-
<b>Ending Cash Balance - June 30</b>	1	203	203	(47)	-	-
<b>Reserves Detail:</b>						
Operating Reserve	1	203	203	-	-	-

**9-1-1 Emergency Program**

Fund: 218

Part of the Police Department

**Description:**

This fund accounts for the City's administration of the regional dispatch center and includes basic 9-1-1 and Enhanced 9-1-1 revenue and expenditures.

The major funding source is the State of Montana who levies a fee to each phone user within the City of Helena's jurisdiction (including cell phones) which is then calculated on a percentage basis for distribution. Funds are received on a quarterly basis.

**Major Funding Sources:**

	FY 2011 Actual	FY 2012 Actual	FY 2013		Adopted FY 2014 Budget
			Adopted	Actual	
911-Lewis & Clark County	\$ 222,606	\$ 227,907	\$ 228,000	\$ 171,119	\$ 228,000
911-City of Helena	203,345	197,789	212,000	145,564	212,000
911-East Helena	12,952	13,528	22,200	10,245	22,200
911-Broadwater County	575	572	1,000	424	1,000
St. Peter's Hospital Training Reimb.	3,000	5,000	7,000	5,000	7,000
	<b>\$ 442,478</b>	<b>\$ 444,796</b>	<b>\$ 470,200</b>	<b>\$ 332,352</b>	<b>\$ 470,200</b>

**Significant Changes:**

In recent years, adequate space requirements have become a problem for the Dispatch Center and Radio Room operations. In order to meet operational needs, the Dispatch Center and Radio Room were moved during fiscal year 2012 into available space near the Helena Regional Airport. This required a sizable expenditure for wiring and equipment upgrades to prepare the new area for those operations.

**Major Capital:**

\$ 7,000 Smart Board 8000 Series

**9-1-1 Emergency Program**

Fund: 218

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	439,478	439,796	463,200	463,200	327,352	463,200
Charges For Services	3,000	5,000	7,000	7,000	5,000	7,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	3,214	2,268	2,000	2,000	307	500
Other Financing Sources / (Uses)	22	5,011	-	-	631	1,350
<b>Other Operating Revenues</b>	<b>445,714</b>	<b>452,075</b>	<b>472,200</b>	<b>472,200</b>	<b>333,290</b>	<b>472,050</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	127	127	127	-
<b>Internal Transactions</b>	-	-	<b>127</b>	<b>127</b>	<b>127</b>	-
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>445,714</b>	<b>452,075</b>	<b>472,327</b>	<b>472,327</b>	<b>333,417</b>	<b>472,050</b>
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	9,711	6,603	25,800	25,800	23,987	18,400
Purchased Services	195,951	210,137	269,927	269,927	231,571	284,357
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	24,062	53,793	46,860	46,860	47,345	49,203
<b>Maintenance &amp; Operating</b>	<b>229,724</b>	<b>270,533</b>	<b>342,587</b>	<b>342,587</b>	<b>302,903</b>	<b>351,960</b>
Internal Charges	26,815	29,783	26,681	26,681	26,681	23,337
Transfers Out	52,286	52,286	52,286	52,286	52,286	52,286
<b>Internal Transactions</b>	<b>79,101</b>	<b>82,069</b>	<b>78,967</b>	<b>78,967</b>	<b>78,967</b>	<b>75,623</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	32,464	873,092	133,500	150,325	145,117	7,000
<b>Debt &amp; Capital</b>	<b>32,464</b>	<b>873,092</b>	<b>133,500</b>	<b>150,325</b>	<b>145,117</b>	<b>7,000</b>
<b>Total Expenditures</b>	<b>341,289</b>	<b>1,225,694</b>	<b>555,054</b>	<b>571,879</b>	<b>526,987</b>	<b>434,583</b>
<b>Revenues Over (Under) Expenditures</b>	<b>104,425</b>	<b>(773,619)</b>	<b>(82,727)</b>	<b>(99,552)</b>	<b>(193,570)</b>	<b>37,467</b>
<b>Beginning Cash Balance - July 1</b>	<b>884,890</b>	<b>989,315</b>	<b>215,696</b>	<b>215,696</b>	<b>215,696</b>	<b>22,126</b>
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>989,315</b>	<b>215,696</b>	<b>132,969</b>	<b>116,144</b>	<b>22,126</b>	<b>59,593</b>
<b>Unreserved Balance</b>	<b>837,109</b>	<b>52,545</b>	<b>(47,420)</b>	<b>(64,245)</b>	<b>(148,342)</b>	<b>(90,425)</b>
<b>Reserved</b>	<b>152,206</b>	<b>163,151</b>	<b>180,389</b>	<b>180,389</b>	<b>170,468</b>	<b>150,018</b>
<b>Ending Cash Balance - June 30</b>	<b>989,315</b>	<b>215,696</b>	<b>132,969</b>	<b>116,144</b>	<b>22,126</b>	<b>59,593</b>
<b>Reserves Detail:</b>						
Operational Reserve (¼ of operations less capital)	77,206	88,151	105,389	105,389	95,468	106,896
Equipment Reserve	75,000	75,000	75,000	75,000	75,000	43,122

**Support Services Division**

Fund: 219

Part of the Police Department

**Description:**

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

**Major Funding Sources:**

Operations are funded by a public safety mill levy that is collected by the County. A portion of the levy is used to fund the majority of this joint operation.

	FY 2011 Actual	FY 2012 Actual	FY 2013		Adopted FY 2014 Budget
			Adopted	Actual	
Public Safety Mill Levy	\$ 1,070,000	\$ 1,100,000	\$ 1,129,700	\$ 1,129,700	\$ 1,157,900
9-1-1 Prgm (Salary Reimbursement)	52,286	52,286	52,286	52,286	52,286
False Alarm Fees	8,149	6,798	7,000	5,913	7,000
Alarm Application & Monitoring Fees	4,095	3,240	3,000	2,205	3,000
Accident Reports	3,092	2,920	3,000	2,883	3,000
	<b>\$ 1,137,622</b>	<b>\$ 1,165,244</b>	<b>\$ 1,194,986</b>	<b>\$ 1,192,987</b>	<b>\$ 1,223,186</b>

**Significant Changes:**

In recent years, adequate space requirements became a functional problem for the Dispatch Center and Radio Room (Dispatch operations). In order to meet operational needs, the Dispatch Center and Radio Room were moved during fiscal year 2012 from the Law Enforcement Facility on Breckenridge into available space near the Helena Regional Airport. The Records operations remain at the Law Enforcement Facility.

**Major Capital:**

\$ - None

**Support Services Division**

Fund: 219

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	12,154	10,328	10,000	10,000	8,225	10,000
Intergovernmental Revenues	1,070,000	1,100,000	1,129,700	1,134,300	1,129,700	1,157,900
Charges For Services	4,022	3,985	4,200	4,200	3,948	4,200
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	(46)	380	100	100	134	50
Other Financing Sources / (Uses)	640	-	-	-	-	-
<b>Other Operating Revenues</b>	<b>1,086,770</b>	<b>1,114,693</b>	<b>1,144,000</b>	<b>1,148,600</b>	<b>1,142,007</b>	<b>1,172,150</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	59,373	52,286	59,788	59,788	59,788	52,286
<b>Internal Transactions</b>	<b>59,373</b>	<b>52,286</b>	<b>59,788</b>	<b>59,788</b>	<b>59,788</b>	<b>52,286</b>
<b>Long-Term Debt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>1,146,143</b>	<b>1,166,979</b>	<b>1,203,788</b>	<b>1,208,388</b>	<b>1,201,795</b>	<b>1,224,436</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>1,079,617</b>	<b>1,111,234</b>	<b>1,153,318</b>	<b>1,157,918</b>	<b>1,086,640</b>	<b>1,149,541</b>
Supplies & Materials	10,730	11,603	17,200	17,200	7,351	18,000
Purchased Services	51,731	50,993	64,082	64,082	51,667	66,402
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	45,548	41,840	45,530	45,530	45,508	47,990
<b>Maintenance &amp; Operating</b>	<b>108,009</b>	<b>104,436</b>	<b>126,812</b>	<b>126,812</b>	<b>104,526</b>	<b>132,392</b>
Internal Charges	4,798	4,608	7,394	7,394	7,394	6,385
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>4,798</b>	<b>4,608</b>	<b>7,394</b>	<b>7,394</b>	<b>7,394</b>	<b>6,385</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1,192,424</b>	<b>1,220,278</b>	<b>1,287,524</b>	<b>1,292,124</b>	<b>1,198,560</b>	<b>1,288,318</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(46,281)</b>	<b>(53,299)</b>	<b>(83,736)</b>	<b>(83,736)</b>	<b>3,235</b>	<b>(63,882)</b>
<b>Beginning Cash Balance - July 1</b>	<b>189,895</b>	<b>143,614</b>	<b>90,315</b>	<b>90,315</b>	<b>90,315</b>	<b>93,550</b>
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>143,614</b>	<b>90,315</b>	<b>6,579</b>	<b>6,579</b>	<b>93,550</b>	<b>29,668</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>143,614</b>	<b>90,315</b>	<b>6,579</b>	<b>6,579</b>	<b>93,550</b>	<b>29,668</b>
<b>Ending Cash Balance - June 30</b>	<b>143,614</b>	<b>90,315</b>	<b>6,579</b>	<b>6,579</b>	<b>93,550</b>	<b>29,668</b>
<b>Reserves Detail:</b>						
Operational Reserve	112,471	90,315	6,579	6,579	93,550	29,668
Reserve for 27th Pay Period	31,143	-	-	-	-	-

**CDBG**

Fund: 226

Part of the Community Development Department

**Description:**

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

For fiscal year 2009, \$25,000 of cash reserves were set aside as potential funding towards the construction of a Center for Mental Health (Crisis Stabilization Center) project. Later in the year, the Young Women's Christian Association (YWCA) approached the City Commission with a request for helping fund a replacement boiler and needed renovations to avoid having to close the facility. The Commission granted the organization a \$25,000 rehabilitation loan for the improvement. The loan committed all funding that had been reserved for the Center for Mental Health project. For subsequent fiscal years, the Center for Mental Health project reserve has been removed until additional funds can be realized and a reserve re-established.

For fiscal year 2014, there are currently no new projects planned for this budget. If projects develop and funding is secured, budgets will be established once projects are accepted by and funding is approved by the Helena City Commission.

**Funded Projects:**

	FY 2011 Actual	FY 2012 Actual	FY 2013		Adopted FY 2014 Budget
			Adopted	Actual	
Eagles Manor Rehab	\$ 4,000	\$ -	\$ -	\$ -	\$ -
MT Youth Homes	2,058	-	-	-	-
Intermountain Children's Home	-	9,147	-	328,848	-
YWCA Par Grant	-	20,000	-	-	-
HOME grant-Westmont	-	-	-	-	-
CDBG grant - Westmont	-	-	-	-	-
	<b>\$ 6,058</b>	<b>\$ 29,147</b>	<b>\$ -</b>	<b>\$ 328,848</b>	<b>\$ -</b>

**Major Funding Sources:**

Community Development Block Grants.

**CDBG**  
**Fund: 226**

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	29,147	-	1,143,896	328,848	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	15	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
<b>Other Operating Revenues</b>	15	29,147	-	1,143,896	328,848	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>15</b>	<b>29,147</b>	<b>-</b>	<b>1,143,896</b>	<b>328,848</b>	<b>-</b>
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	6,058	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	29,147	-	1,143,896	328,848	-
<b>Maintenance &amp; Operating</b>	6,058	29,147	-	1,143,896	328,848	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>6,058</b>	<b>29,147</b>	<b>-</b>	<b>1,143,896</b>	<b>328,848</b>	<b>-</b>
<b>Revenues Over (Under) Expenditures</b>	(6,043)	-	-	-	-	-
<b>Beginning Cash Balance - July 1</b>	6,043	-	-	-	-	-
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	-	-	-	-	-	-
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	-	-	-	-	-	-
<b>Reserves Detail:</b>						
Projects & Administration Reserves	-	-	-	-	-	-
Youth Home Project Reserves	-	-	-	-	-	-
Center for Mental Health Project Reserves	-	-	-	-	-	-

**Community Devel Projects**

Fund: 233

Part of the Community Development Department

**Description:**

This fund accounted for all City public art preservation grant activities. However, due to declining grant funding and increasing reliance on General Fund support, the fund was closed out into a separate division of the General Fund in fiscal year 2010. The City has made subsidy contributions from the General Fund to Lewis & Clark County to fund the joint Historic Preservation Program. This contribution is reviewed by the Commission each year to determine the City's level of contribution to the program.

Due to continuing private donations for public art projects within the city, a need to ensure proper tracking and accountability for those types of funds arose. The city reopened this fund during fiscal year 2012 to account for donations for public art projects and other community development projects that may arise in the future.

**The Public Preservation Fund includes budgets for :**

	FY 2011 Actual	FY 2012 Actual	FY 2013		Adopted FY 2014 Budget
			Adopted	Actual	
Public Arts Preservation	see 100-1608	\$ -	\$ 1,120	\$ 1,138	\$ 3,275
Misc Historic Pres Projts	see 100-1608	-	-	-	-
	\$ -	\$ -	\$ 1,120	\$ 1,138	\$ 3,275

**Major Funding Sources:**

Financing comes primarily from the following sources:

Contributions, donations and fund raisers of the Helena Public Art Committee

Public Art Grant proceeds

**Significant Changes:**

During fiscal year 2010, in order to provide accounting consistent with other programs which receive major funding from the General Fund, operations of this fund were transferred to a separate Community Development division (1608) within the General Fund. Miscellaneous capital project funding and accounting was transferred to a separate division in the 440-Capital Improvements Fund for similar consistency. As noted above, this fund was reactivated for FY2013 to better account for any grant/donation funded community development projects including capital-related activities. City general administrative support for public art will continue to be accounted for in the General Fund under the Community Development Department (100-1608).

**Community Devel Projects**

Fund: 233

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	455	-	1,200	2,349	2,400
<b>Other Operating Revenues</b>	-	455	-	1,200	2,349	2,400
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	2,502	-	-	-	-
<b>Internal Transactions</b>	-	2,502	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	-	<b>2,957</b>	-	<b>1,200</b>	<b>2,349</b>	<b>2,400</b>
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	-	-	170	270	67	180
Purchased Services	-	-	950	2,050	1,071	3,095
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	-	-	1,120	2,320	1,138	3,275
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	<b>1,120</b>	<b>2,320</b>	<b>1,138</b>	<b>3,275</b>
<b>Revenues Over (Under) Expenditures</b>	-	2,957	(1,120)	(1,120)	1,211	(875)
<b>Beginning Cash Balance - July 1</b>	-	-	2,957	2,957	2,957	4,168
Loans / Repayments To (-) / From (+) Other	-	-	-	-	-	-
Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	-	2,957	1,837	1,837	4,168	3,293
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	-	2,957	1,837	1,837	4,168	3,293
<b>Ending Cash Balance - June 30</b>	-	2,957	1,837	1,837	4,168	3,293
<b>Reserves Detail:</b>						
Project Reserves	-	2,957	1,837	1,837	4,168	3,293

## Open Space District Maint

Fund: 235

Part of the Park & Recreation Department

### Description:

On January 29, 2007, the City Commission held a public hearing and approved a resolution creating the Helena Open Space Maintenance District No. 1. This district is funded by a city-wide assessment, as allowed by Montana statute, that provides on-going, long-term funding for the maintenance of the City's open space lands. The district provides funding for labor and materials to maintain and manage the City's open space land system, including forest fuel reduction to mitigate potential fires, weed control, trail development and maintenance and other related maintenance issues.

### Major Funding Sources:

Funding is provided through an annual assessment to each lot or parcel in the city with a base amount of \$7.00 per lot plus \$0.00215 per square foot of impervious area in excess of 2,222 square feet. Eligible State of Montana Property Tax Assistance properties receive a 50% assessment reduction.

In early FY 2010, a proposed additional base charge of \$10.00 per lot (total base charge of \$17.00) was considered and adopted by the City Commission which was estimated would bring in an additional \$112,000 to the district each year. This funding increase will be used to provide matching funds for grants and help offset some of the costs of a proposed plan for tree removal and forest fire mitigation efforts on City lands in the Helena area associated with the pine beetle infestation that has decimating forests throughout much of the Rocky Mountains. Continuation of the additional base charge was approved for FY11 and was set to continue as needed for projects and grant matching.

In response to the growing fire dangers in open spaces, the City Commission agreed to propose an increase in the current \$17 per lot charge up to \$20 per lot for the 2014 fiscal year. This proposed increase will be further discussed and public input sought during the public hearing for the annual assessment set for late August.

### Major Capital:

\$ 12,000 FY14 - 2013 Polaris Ranger

**Open Space District Maint**

**Fund: 235**

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	303,763	306,422	321,500	321,500	309,525	305,500
<b>Taxes &amp; Assessments</b>	<b>303,763</b>	<b>306,422</b>	<b>321,500</b>	<b>321,500</b>	<b>309,525</b>	<b>305,500</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	182,050	141,321	-	897,095	286,623	-
Charges For Services	1,572	1,572	1,572	1,572	3,165	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	1,000	884	875	875	603	875
Other Financing Sources / (Uses)	-	394	5,000	5,000	29,172	5,000
<b>Other Operating Revenues</b>	<b>184,622</b>	<b>144,171</b>	<b>7,447</b>	<b>904,542</b>	<b>319,563</b>	<b>5,875</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	300	-	659	659	659	-
<b>Internal Transactions</b>	<b>300</b>	<b>-</b>	<b>659</b>	<b>659</b>	<b>659</b>	<b>-</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>488,685</b>	<b>450,593</b>	<b>329,606</b>	<b>1,226,701</b>	<b>629,747</b>	<b>311,375</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>84,339</b>	<b>91,662</b>	<b>105,066</b>	<b>105,066</b>	<b>103,213</b>	<b>113,094</b>
Supplies & Materials	16,812	23,480	41,850	41,850	34,451	41,850
Purchased Services	241,480	230,299	66,232	827,305	106,088	47,929
Intra-City Charges	1,406	3,022	4,775	4,775	3,934	5,020
Fixed Costs & Subsidies	10,055	10,262	15,948	15,948	14,740	15,409
<b>Maintenance &amp; Operating</b>	<b>269,753</b>	<b>267,063</b>	<b>128,805</b>	<b>889,878</b>	<b>159,213</b>	<b>110,208</b>
Internal Charges	35,056	36,551	46,531	46,531	46,531	47,846
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>35,056</b>	<b>36,551</b>	<b>46,531</b>	<b>46,531</b>	<b>46,531</b>	<b>47,846</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	58,694	40,126	7,000	311,874	309,039	12,000
<b>Debt &amp; Capital</b>	<b>58,694</b>	<b>40,126</b>	<b>7,000</b>	<b>311,874</b>	<b>309,039</b>	<b>12,000</b>
<b>Total Expenditures</b>	<b>447,842</b>	<b>435,402</b>	<b>287,402</b>	<b>1,353,349</b>	<b>617,996</b>	<b>283,148</b>
<b>Revenues Over (Under) Expenditures</b>	<b>40,843</b>	<b>15,191</b>	<b>42,204</b>	<b>(126,648)</b>	<b>11,751</b>	<b>28,227</b>
<b>Beginning Cash Balance - July 1</b>	<b>229,255</b>	<b>270,098</b>	<b>285,289</b>	<b>285,289</b>	<b>285,289</b>	<b>297,040</b>
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>270,098</b>	<b>285,289</b>	<b>327,493</b>	<b>158,641</b>	<b>297,040</b>	<b>325,267</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>270,098</b>	<b>285,289</b>	<b>327,493</b>	<b>158,641</b>	<b>297,040</b>	<b>325,267</b>
<b>Ending Cash Balance - June 30</b>	<b>270,098</b>	<b>285,289</b>	<b>327,493</b>	<b>158,641</b>	<b>297,040</b>	<b>325,267</b>
<b>Reserves Detail:</b>						
Operating & Capital Reserve	267,665	285,289	327,493	158,641	297,040	325,267
Reserve for 27th Pay Period	2,433	-	-	-	-	-

**Urban Forestry**

Fund: 237

Part of the Parks & Recreation Department

**Description:**

This fund accounted for the Tree Maintenance District that was created in August 1997. That program provided for basic care and maintenance of the City's trees along streets and in City parks, including:

- Tree Trimming
- Tree Replacement
- Stump Removal
- Planting of Additional Trees

**Major Funding Sources:**

Funding is provided through annual assessments of parcels within the City limits.

**Significant Changes:**

Prior to fiscal year 2012, funding for the basic program was provided through an annual assessment of \$10 per parcel within the City limits. For fiscal year 2012, a special urban forest management district was created to manage and maintain public trees on public rights-of-way and in city-owned public parks. The community forest management program was created to address the challenges and issues that confront the City's community trees. Management activities include:

- Tree Removal
- Pruning
- Planting
- Education & Community Outreach

A reorganization of personnel was initiated for fiscal year 2012 to help implement the community forest management program. This resulted in a net increase of one FTE to the program and provided for two positions with arborist backgrounds.

The annual assessment was increased in fiscal year 2012 to \$20 per parcel to fund this expanded urban forest program.

**Major Capital:**

Capital reserves are being set aside for the future purchase of needed equipment in accordance with the city's comprehensive capital improvement plan (CCIP) for the urban forest program. Under the program funding mechanism prior to FY 2012 (\$10 per parcel), reserve set asides were not sufficient to adequately fund equipment replacements. Under the new funding structure (\$20 per parcel), additional funds will be set aside to help fund the capital needs of the program. Actual replacement dates will be dependent on attaining adequate reserves to make needed purchases.

Description	FY 2014 Reserves	Annual Set-aside Needed	Reserve Goal	Estimated Year of Replacement
<b>CCIP Estimates:</b>				
2004 Pickup 3/4 Ton	\$ 22,655	\$ 2,265	\$ 24,920	2015
1994 Lift All Bucket Truck	164,790	8,240	173,030	2015
2013 Chipper (trailer type)	4,731	4,731	47,310	2023
2004 Stumper	17,825	1,783	21,390	2016
2005 1 Ton Dump Truck	21,237	2,655	34,510	2018
<b>Total Estimates:</b>	<u>\$ 231,238</u>		<u>\$ 301,160</u>	
<b>Reserve Projection:</b>	<u>148,123</u>	<i>(See Capital Reserves on following page)</i>		
<b>Excess / (Unfunded) Reserves:</b>	<u>\$ (83,115)</u>			

**FY 2014 Capital Purchases:**  
 \$ - None

**Urban Forestry**

Fund: 237

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	122,061	239,467	230,000	230,000	249,406	230,000
<b>Taxes &amp; Assessments</b>	<b>122,061</b>	<b>239,467</b>	<b>230,000</b>	<b>230,000</b>	<b>249,406</b>	<b>230,000</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	15,000	11,000	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	1,000	250	-	-	-	-
<b>Other Operating Revenues</b>	<b>16,000</b>	<b>11,250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	401	-	823	823	823	-
<b>Internal Transactions</b>	<b>401</b>	<b>-</b>	<b>823</b>	<b>823</b>	<b>823</b>	<b>-</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>138,462</b>	<b>250,717</b>	<b>230,823</b>	<b>230,823</b>	<b>250,229</b>	<b>230,000</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>74,836</b>	<b>70,069</b>	<b>128,509</b>	<b>128,509</b>	<b>130,321</b>	<b>142,475</b>
Supplies & Materials	3,660	11,758	18,100	18,100	4,142	18,100
Purchased Services	52,620	12,196	22,285	22,285	15,063	22,630
Intra-City Charges	5,177	6,242	8,335	9,735	8,755	9,710
Fixed Costs & Subsidies	-	-	150	150	-	150
<b>Maintenance &amp; Operating</b>	<b>61,457</b>	<b>30,196</b>	<b>48,870</b>	<b>50,270</b>	<b>27,960</b>	<b>50,590</b>
Internal Charges	23,690	26,876	31,536	31,536	31,536	33,584
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>23,690</b>	<b>26,876</b>	<b>31,536</b>	<b>31,536</b>	<b>31,536</b>	<b>33,584</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	35,500	35,184	-
<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,500</b>	<b>35,184</b>	<b>-</b>
<b>Total Expenditures</b>	<b>159,983</b>	<b>127,141</b>	<b>208,915</b>	<b>245,815</b>	<b>225,001</b>	<b>226,649</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(21,521)</b>	<b>123,576</b>	<b>21,908</b>	<b>(14,992)</b>	<b>25,228</b>	<b>3,351</b>
<b>Beginning Cash Balance - July 1</b>	<b>111,926</b>	<b>90,405</b>	<b>213,981</b>	<b>213,981</b>	<b>213,981</b>	<b>239,209</b>
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>90,405</b>	<b>213,981</b>	<b>235,889</b>	<b>198,989</b>	<b>239,209</b>	<b>242,560</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>90,405</b>	<b>213,981</b>	<b>235,889</b>	<b>198,989</b>	<b>239,209</b>	<b>242,560</b>
<b>Ending Cash Balance - June 30</b>	<b>90,405</b>	<b>213,981</b>	<b>235,889</b>	<b>198,989</b>	<b>239,209</b>	<b>242,560</b>
<b>Reserves Detail:</b>						
Capital Reserve	21,586	161,006	148,841	111,358	160,119	148,123
Operating Reserve (5 month)	66,660	52,975	87,048	87,631	79,090	94,437
Reserve for 27th Pay Period	2,159	-	-	-	-	-

## Loan Repayment

Fund: 238

Part of the Admin. Services Department

### Description:

This fund accounts for repayments of loans made from the City's Tax Increment District. These loan repayments did not sunset with the end of the Tax Increment Districts on July 1, 2005.

### Major Funding Sources:

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

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

### ARTISAN LOAN HISTORY

Dates	Description	Loan Payments		Loan Balance
		Interest	Principal	
07/08/98	Original Loan \$ 880,000			\$ 880,000
7/8/98 ~ 1/6/99	Accrued Interest		\$ (24,458)	904,458
01/06/99	Credit - Getchell Parking Lot Land Sale to City		193,315	711,143
1/6/99 ~ 7/1/01	Accrued Interest		(54,768)	765,911
9/1/01 ~ 8/1/02	Loan Payments	\$ 22,417	41,055	724,856
Tax Yr 02-04	Credit - Hotel Taxes Paid into TIF District		254,740	470,117
8/1/02 ~ 7/1/05	Accrued Interest		(65,533)	535,650
07/01/05	Credit - Development Incentive		65,533	470,117
7/1/05 ~ 8/1/07	Accrued Interest		(28,663)	498,780
8/1/07 ~ 4/1/20	Loan and Interest Deferred			498,780
4/1/20 ~ 3/1/34	Loan Payments (\$3,631 / month: 14 Years)	111,144	498,780	0

**Loan Repayment**

Fund: 238

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	1	1	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
<b>Other Operating Revenues</b>	1	1	-	-	-	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	1	1	-	-	-	-
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-
<b>Revenues Over (Under) Expenditures</b>	1	1	-	-	-	-
<b>Beginning Cash Balance - July 1</b>	309	310	311	311	311	311
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	310	311	311	311	311	311
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	310	311	311	311	311	311
<b>Ending Cash Balance - June 30</b>	310	311	311	311	311	311
<b>Reserves Detail:</b>						
Reserve for Projects (projects to be determined)	310	311	311	311	311	311

**Weed Control**

Fund: 239

Part of the Park & Recreation Dept.

**Description:**

This fund accounts for the Weed Control Program which provides for the control of noxious and nuisance weeds within the City of Helena, including weed management for City-owned properties.

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

**Major Funding Sources:**

	FY 2011 Actual	FY 2012 Actual	FY 2013		Adopted FY 2014 Budget
			Adopted	Actual	
Weed Control Charges to Departments	\$ 71,718	\$ 68,132	\$ 73,083	\$ 73,083	\$ 77,000
General Fund Support-Weed Officer	29,293	38,323	-	-	-
	<u>\$ 101,011</u>	<u>\$ 106,455</u>	<u>\$ 73,083</u>	<u>\$ 73,083</u>	<u>\$ 77,000</u>

**Major Capital:**

Capital reserves are being set aside for the future purchase of needed equipment in accordance with the city's comprehensive capital improvement plan (CCIP) for the weed control program. Currently, reserve set asides are sufficient to adequately fund equipment replacements. Actual replacement dates will be dependent on attaining adequate reserves to make needed purchases.

Description	FY 2014 Reserves	Annual Set-aside Needed	Reserve Goal	Estimated Year of Replacement
<b>CCIP Estimates:</b>				
2007 Ford Ranger XL	\$ 12,698	\$ 1,814	\$ 18,140	2017
2007 PU 1/2T	14,679	2,097	20,970	2017
<b>Total Estimates:</b>	<u>\$ 27,377</u>		<u>\$ 39,110</u>	
<b>Reserve Projection:</b>	<u>27,377</u>	(See Capital Reserves on following page)		
<b>Excess / (Unfunded) Reserves:</b>	<u>\$ -</u>			

**FY 2014 Capital Purchases:**  
\$ - None

**Weed Control**

Fund: 239

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	342	435	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
<b>Other Operating Revenues</b>	342	435	-	-	-	-
Internal Service Revenues	71,718	68,132	73,083	73,083	73,083	77,000
Interfund Transfers In	29,566	38,323	426	426	426	-
<b>Internal Transactions</b>	101,284	106,455	73,509	73,509	73,509	77,000
<b>Long-Term Debt</b>	-	-	-	-	-	-
<b>Total Revenues</b>	<b>101,626</b>	<b>106,890</b>	<b>73,509</b>	<b>73,509</b>	<b>73,509</b>	<b>77,000</b>
<b>Expenditures</b>						
<b>Personal Services</b>	58,946	56,701	67,779	67,779	40,555	71,747
Supplies & Materials	3,716	3,082	3,900	3,900	1,481	4,380
Purchased Services	15,554	15,258	16,820	16,820	15,738	18,752
Intra-City Charges	2,154	2,966	3,123	3,123	2,326	3,349
Fixed Costs & Subsidies	5,200	4,019	7,400	7,400	3,862	7,400
<b>Maintenance &amp; Operating</b>	26,624	25,325	31,243	31,243	23,407	33,881
Internal Charges	8,686	9,729	10,081	10,081	10,081	10,533
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	8,686	9,729	10,081	10,081	10,081	10,533
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>94,256</b>	<b>91,755</b>	<b>109,103</b>	<b>109,103</b>	<b>74,043</b>	<b>116,161</b>
<b>Revenues Over (Under) Expenditures</b>	7,370	15,135	(35,594)	(35,594)	(534)	(39,161)
<b>Beginning Cash Balance - July 1</b>	118,142	125,512	140,647	140,647	140,647	140,113
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	125,512	140,647	105,053	105,053	140,113	100,952
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	125,512	140,647	105,053	105,053	140,113	100,952
<b>Ending Cash Balance - June 30</b>	125,512	140,647	105,053	105,053	140,113	100,952
<b>Reserves Detail:</b>						
Maintenance Reserve	108,168	121,092	81,587	81,587	116,647	73,575
Capital Reserve	15,644	19,555	23,466	23,466	23,466	27,377
Reserve for 27th Pay Period	1,700	-	-	-	-	-

**Gas Tax**

Fund: 240

Part of the Public Works Department

**Description:**

This fund accounts for the use of state-shared Gas Tax Apportionment revenues. It provides most of the capital funding for Streets. Streets operation and maintenance are budgeted in the Street & Traffic Fund No. 201.

**Major Funding Sources:**

Gas Tax Apportionment monies are the largest funding source for this program.

**Major Capital:**

\$ 75,000	Henderson Brady Signal (EN0901)
<u>225,000</u>	Country Club/Joslyn - OR - LCG/Neil Improvement - OR - California St.
<u>\$ 300,000</u>	

**Gas Tax**  
Fund: 240

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	560,532	552,205	552,000	552,000	552,720	777,000
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	1,388	1,116	700	700	1,897	1,500
Other Financing Sources / (Uses)	16,241	613	-	-	-	-
<b>Other Operating Revenues</b>	<b>578,161</b>	<b>553,934</b>	<b>552,700</b>	<b>552,700</b>	<b>554,617</b>	<b>778,500</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	8,194	-	-	-	-	-
<b>Internal Transactions</b>	<b>8,194</b>	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>586,355</b>	<b>553,934</b>	<b>552,700</b>	<b>552,700</b>	<b>554,617</b>	<b>778,500</b>
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	300,000
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	-	-	-	-	-	300,000
Internal Charges	110,879	100,449	167,235	154,982	154,982	170,487
Transfers Out	100,000	-	-	-	-	-
<b>Internal Transactions</b>	<b>210,879</b>	<b>100,449</b>	<b>167,235</b>	<b>154,982</b>	<b>154,982</b>	<b>170,487</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	305,559	243,943	700,000	845,543	51,912	300,000
<b>Debt &amp; Capital</b>	<b>305,559</b>	<b>243,943</b>	<b>700,000</b>	<b>845,543</b>	<b>51,912</b>	<b>300,000</b>
<b>Total Expenditures</b>	<b>516,438</b>	<b>344,392</b>	<b>867,235</b>	<b>1,000,525</b>	<b>206,894</b>	<b>770,487</b>
<b>Revenues Over (Under) Expenditures</b>	<b>69,917</b>	<b>209,542</b>	<b>(314,535)</b>	<b>(447,825)</b>	<b>347,723</b>	<b>8,013</b>
<b>Beginning Cash Balance - July 1</b>	<b>297,832</b>	<b>367,749</b>	<b>577,291</b>	<b>577,291</b>	<b>577,291</b>	<b>925,014</b>
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>367,749</b>	<b>577,291</b>	<b>262,756</b>	<b>129,466</b>	<b>925,014</b>	<b>933,027</b>
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	<b>367,749</b>	<b>577,291</b>	<b>262,756</b>	<b>129,466</b>	<b>925,014</b>	<b>933,027</b>
<b>Ending Cash Balance - June 30</b>	<b>367,749</b>	<b>577,291</b>	<b>262,756</b>	<b>129,466</b>	<b>925,014</b>	<b>933,027</b>
<b>Reserves Detail:</b>						
Capital Projects	367,749	177,291	262,756	129,466	925,014	933,027
West Main Street Reserve	-	400,000	-	-	-	-

**Storm Water Utility**

Fund: 245

Part of the Public Works Department

**Description:**

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

**Major Funding Sources:**

Storm Water Utility is almost entirely supported by the annual assessment levied on city residents. For FY 2014, a 4.0% rate increase is proposed to offset inflationary costs and improve the capital funding capacity of the program.

**CCIP:**

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

**Major Capital:**

\$	20,000	Storm Water Access Points
	46,350	Skid Steer New
	12,510	Attachments for Skid Steer New
	<u>650,000</u>	Front Street 13th-end of front 48" concrete to 66"
\$	<u>728,860</u>	

## Storm Water Utility

Fund: 245

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	873,808	900,539	873,500	873,500	929,101	913,500
<b>Taxes &amp; Assessments</b>	<b>873,808</b>	<b>900,539</b>	<b>873,500</b>	<b>873,500</b>	<b>929,101</b>	<b>913,500</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	3,288	4,985	3,800	3,800	4,583	5,000
Other Financing Sources / (Uses)	48,650	20	-	16,000	16,040	-
<b>Other Operating Revenues</b>	<b>51,938</b>	<b>5,005</b>	<b>3,800</b>	<b>19,800</b>	<b>20,623</b>	<b>5,000</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	7,911	-	1,097	1,097	1,097	-
<b>Internal Transactions</b>	<b>7,911</b>	<b>-</b>	<b>1,097</b>	<b>1,097</b>	<b>1,097</b>	<b>-</b>
Long-Term Debt	484,862	-	-	-	-	-
<b>Total Revenues</b>	<b>1,418,519</b>	<b>905,544</b>	<b>878,397</b>	<b>894,397</b>	<b>950,821</b>	<b>918,500</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>176,419</b>	<b>161,578</b>	<b>169,460</b>	<b>169,460</b>	<b>164,036</b>	<b>174,881</b>
Supplies & Materials	38,938	28,837	61,130	61,130	54,853	61,130
Purchased Services	22,758	37,602	58,608	58,608	32,686	62,020
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	13,363	14,613	21,565	21,565	17,055	18,330
<b>Maintenance &amp; Operating</b>	<b>75,059</b>	<b>81,052</b>	<b>141,303</b>	<b>141,303</b>	<b>104,594</b>	<b>141,480</b>
Internal Charges	183,192	207,991	214,219	126,949	126,949	227,456
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>183,192</b>	<b>207,991</b>	<b>214,219</b>	<b>126,949</b>	<b>126,949</b>	<b>227,456</b>
Debt Service	233,958	-	-	-	-	-
Capital Outlay	167,536	44,173	358,060	1,637,135	658,429	728,860
<b>Debt &amp; Capital</b>	<b>401,494</b>	<b>44,173</b>	<b>358,060</b>	<b>1,637,135</b>	<b>658,429</b>	<b>728,860</b>
<b>Total Expenditures</b>	<b>836,164</b>	<b>494,794</b>	<b>883,042</b>	<b>2,074,847</b>	<b>1,054,008</b>	<b>1,272,677</b>
<b>Revenues Over (Under) Expenditures</b>	<b>582,355</b>	<b>410,750</b>	<b>(4,645)</b>	<b>(1,180,450)</b>	<b>(103,187)</b>	<b>(354,177)</b>
<b>Beginning Cash Balance - July 1</b>	<b>846,095</b>	<b>1,428,450</b>	<b>1,839,200</b>	<b>1,839,200</b>	<b>1,839,200</b>	<b>1,736,013</b>
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>1,428,450</b>	<b>1,839,200</b>	<b>1,834,555</b>	<b>658,750</b>	<b>1,736,013</b>	<b>1,381,836</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>1,428,450</b>	<b>1,839,200</b>	<b>1,834,555</b>	<b>658,750</b>	<b>1,736,013</b>	<b>1,381,836</b>
<b>Ending Cash Balance - June 30</b>	<b>1,428,450</b>	<b>1,839,200</b>	<b>1,834,555</b>	<b>658,750</b>	<b>1,736,013</b>	<b>1,381,836</b>
<b>Reserves Detail:</b>						
Operational Reserve	181,113	187,759	218,743	182,380	164,825	226,590
Capital Projects Reserve	1,242,248	1,651,441	1,615,813	476,370	1,571,188	1,155,246
SRF Loan Reserve	-	-	-	-	-	-
Reserve for 27th Pay Period	5,089	-	-	-	-	-

**Fire Special Funds (Smoke Alarm Prgm)**

Fund: 260

Part of the Fire Department

**Description:**

This fund accounts for activity related to:

Firefighter time funded by donations for the installation of smoke alarms in qualifying households

Purchase of smoke alarms and miscellaneous, related program equipment

Donations received in support of the Fire Smoke Alarm Program

**Major Funding Sources:**

	FY 2011 Actual	FY 2012 Actual	FY 2013		Adopted FY 2014 Budget
			Adopted	Actual	
Contribution & Donation	\$ 1,468	\$ 1,472	\$ -	\$ 400	\$ -
<b>Total Major Funding Sources</b>	<b>\$ 1,468</b>	<b>\$ 1,472</b>	<b>\$ -</b>	<b>\$ 400</b>	<b>\$ -</b>

**Major Capital:**

\$ - None

**Fire Special Funds (Smoke Alarm Prgm)**

Fund: 260

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	1,468	1,472	-	-	400	-
<b>Other Operating Revenues</b>	1,468	1,472	-	-	400	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,468</b>	<b>1,472</b>	-	-	<b>400</b>	-
<b>Expenditures</b>						
<b>Personal Services</b>	106	3,954	-	4,109	2,568	-
Supplies & Materials	104	2,140	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	104	2,140	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>210</b>	<b>6,094</b>	-	<b>4,109</b>	<b>2,568</b>	-
<b>Revenues Over (Under) Expenditures</b>	1,258	(4,622)	-	(4,109)	(2,168)	-
<b>Beginning Cash Balance - July 1</b>	7,472	8,730	4,108	4,108	4,108	1,940
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>8,730</b>	<b>4,108</b>	<b>4,108</b>	<b>(1)</b>	<b>1,940</b>	<b>1,940</b>
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	8,730	4,108	4,108	(1)	1,940	1,940
<b>Ending Cash Balance - June 30</b>	<b>8,730</b>	<b>4,108</b>	<b>4,108</b>	<b>(1)</b>	<b>1,940</b>	<b>1,940</b>
<b>Reserves Detail:</b>						
Operating Reserve	8,730	4,108	4,108	(1)	1,940	1,940

**Lighting Districts - All**

Fund: 029 (Various - see fund # below)

Part of the Admin. Services Department

**Description:**

Street lighting districts are created when a majority of property owners in an area petition the City to form a light district. Property owners in these districts are assessed on their annual tax bill for electricity and administrative charges. The City also pays a share to those districts which have city arterial lights.

**District Assessments:**

Fund #	Light District #	FY 2014	
		Estimated Costs	Assessment
894	Lt Dist #164	\$ 5,253	\$ 5,160
873	Lt Dist #173	16,125	14,510
892	Lt Dist #192	6,662	6,520
893	Lt Dist #193	943	941
800	Lt Dist #200	9,079	8,705
801	Lt Dist #201	8,892	9,066
802	Lt Dist #202	2,878	2,602
803	Lt Dist #203	3,328	3,281
804	Lt Dist #204	18,188	16,919
805	Lt Dist #205	13,759	12,884
806	Lt Dist #206	3,156	3,238
807	Lt Dist #207	5,932	5,645
808	Lt Dist #208	1,151	1,160
809	Lt Dist #209	21,718	20,814
810	Lt Dist #210	1,722	1,791
811	Lt Dist #211	9,062	8,570
812	Lt Dist #212	4,724	3,940
813	Lt Dist #213	7,243	6,094
814	Lt Dist #214	8,539	8,234
815	Lt Dist #215	3,622	3,335
816	Lt Dist #216	4,424	4,302
817	Lt Dist #217	12,879	11,304
818	Lt Dist #218	5,247	5,040
819	Lt Dist #219	13,908	12,889
820	Lt Dist #220	21,863	21,890
821	Lt Dist #221	16,733	17,257
822	Lt Dist #222	28,043	26,663
823	Lt Dist #223	10,249	9,794
824	Lt Dist #224	15,212	29,291
826	Lt Dist #226	8,809	8,336
864	Lt Dist #264	42,967	42,204
869	Lt Dist #269	21,676	21,149
895	Lt Dist #304	9,686	7,865
896	Lt Dist #306	75,328	71,577
851	Lt Dist #351	16,400	15,956
857	Lt Dist #357	46,219	44,952
858	Lt Dist #358	6,217	6,056
859	Lt Dist #359	71,323	64,686
879	Lt Dist #359A	4,402	4,241
860	Lt Dist #360	47,677	44,472
861	Lt Dist #361	29,957	27,291
862	Lt Dist #362	54,339	52,419
866	Lt Dist #362A	11,829	11,542
863	Lt Dist #363	7,056	6,307
897	Lt Dist #364	15,548	15,250
867	Lt Dist #364A	6,681	6,504
865	Lt Dist #365	39,257	36,851
883	Lt Dist #383	2,240	2,057
885	Lt Dist #385	2,490	2,402
889	Lt Dist #389	2,284	1,875
890	Lt Dist #390	3,994	3,802
898	Lt Dist #398	4,604	4,548
52 Total Districts		<u>\$ 811,517</u>	<u>\$ 784,181</u>

**Lighting Districts - All**

Fund: 029

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	718,306	785,196	760,357	782,857	819,744	784,181
<b>Taxes &amp; Assessments</b>	<b>718,306</b>	<b>785,196</b>	<b>760,357</b>	<b>782,857</b>	<b>819,744</b>	<b>784,181</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	22,100	38,703	-
<b>Other Operating Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,100</b>	<b>38,703</b>	<b>-</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Long-Term Debt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>718,306</b>	<b>785,196</b>	<b>760,357</b>	<b>804,957</b>	<b>858,447</b>	<b>784,181</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Supplies & Materials	-	-	-	-	-	-
Purchased Services	698,267	741,386	803,539	826,039	733,013	763,193
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	27,000	26,998	-
<b>Maintenance &amp; Operating</b>	<b>698,267</b>	<b>741,386</b>	<b>803,539</b>	<b>853,039</b>	<b>760,011</b>	<b>763,193</b>
Internal Charges	45,144	49,052	46,339	46,339	46,339	48,324
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>45,144</b>	<b>49,052</b>	<b>46,339</b>	<b>46,339</b>	<b>46,339</b>	<b>48,324</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>743,411</b>	<b>790,438</b>	<b>849,878</b>	<b>899,378</b>	<b>806,350</b>	<b>811,517</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(25,105)</b>	<b>(5,242)</b>	<b>(89,521)</b>	<b>(94,421)</b>	<b>52,097</b>	<b>(27,336)</b>
<b>Beginning Cash Balance - July 1</b>	<b>674,987</b>	<b>649,882</b>	<b>644,640</b>	<b>644,640</b>	<b>644,640</b>	<b>696,737</b>
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>649,882</b>	<b>644,640</b>	<b>555,119</b>	<b>550,219</b>	<b>696,737</b>	<b>669,401</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>649,882</b>	<b>644,640</b>	<b>555,119</b>	<b>550,219</b>	<b>696,737</b>	<b>669,401</b>
<b>Ending Cash Balance - June 30</b>	<b>649,882</b>	<b>644,640</b>	<b>555,119</b>	<b>550,219</b>	<b>696,737</b>	<b>669,401</b>
<b>Reserves Detail:</b>						
Reserved in Individual Lighting Districts	649,882	644,640	555,119	550,219	696,737	669,401

**INTERCAP-Fire Remodel/Trk**

Fund: 306

Part of the Admin. Services Department

**Description:**

This fund accounted for the Debt Service on an Intercap Loan for:

- \$400,000 remodel of Fire Station No. 1, which was built in the 1930's, and
- \$681,117 purchase of a new tower fire engine.

Loan draw downs totaled \$1,081,116.73, consisting of \$674,241 in November 2002 and \$406,875 in August 2003. The first loan payment was on 8/15/2003 with the final payment on this 10 year loan made on 2/15/2013.

**Major Funding Sources:**

When Lewis and Clark County voters passed the Public Safety levy in June 2000, that levy relieved the City of an annual contribution of almost \$375,000 for joint Public Safety purposes.

The City used General Fund - Public Safety cost savings to repay the Intercap Loan.

**Debt Issues:**

Name of Issue	Issue Date	Amount Issued	Maturity Date	
Fire Truck / Fire Station Remodel	11/08/02	\$ 1,081,116	02/15/13	PAID IN FULL

**INTERCAP-Fire Remodel/Trk**

Fund: 306

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
<b>Other Operating Revenues</b>	-	-	-	-	-	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	121,104	125,976	122,342	122,342	121,680	-
<b>Internal Transactions</b>	121,104	125,976	122,342	122,342	121,680	-
<b>Long-Term Debt</b>	-	-	-	-	-	-
<b>Total Revenues</b>	<b>121,104</b>	<b>125,976</b>	<b>122,342</b>	<b>122,342</b>	<b>121,680</b>	-
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Debt Service	124,679	125,970	126,709	126,709	126,054	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	124,679	125,970	126,709	126,709	126,054	-
<b>Total Expenditures</b>	<b>124,679</b>	<b>125,970</b>	<b>126,709</b>	<b>126,709</b>	<b>126,054</b>	-
<b>Revenues Over (Under) Expenditures</b>	(3,575)	6	(4,367)	(4,367)	(4,374)	-
<b>Beginning Cash Balance - July 1</b>	7,943	4,368	4,374	4,374	4,374	-
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>4,368</b>	<b>4,374</b>	<b>7</b>	<b>7</b>	<b>-</b>	-
<b>Unreserved Balance</b>	-	-	7	7	-	-
<b>Reserved</b>	4,368	4,374	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>4,368</b>	<b>4,374</b>	<b>7</b>	<b>7</b>	<b>-</b>	-
<b>Reserves Detail:</b>						
Debt Service Reserve	4,368	4,374	n/a	n/a	n/a	n/a



**General Fund Bonds 2005**

Fund: 307

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	(53)	10	-	-	6	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
<b>Other Operating Revenues</b>	(53)	10	-	-	6	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	75,000	76,663	80,000	80,000	77,625	76,525
<b>Internal Transactions</b>	75,000	76,663	80,000	80,000	77,625	76,525
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>74,947</b>	<b>76,673</b>	<b>80,000</b>	<b>80,000</b>	<b>77,631</b>	<b>76,525</b>
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Debt Service	75,538	79,275	77,926	77,926	77,875	76,525
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>75,538</b>	<b>79,275</b>	<b>77,926</b>	<b>77,926</b>	<b>77,875</b>	<b>76,525</b>
<b>Total Expenditures</b>	<b>75,538</b>	<b>79,275</b>	<b>77,926</b>	<b>77,926</b>	<b>77,875</b>	<b>76,525</b>
<b>Revenues Over (Under) Expenditures</b>	(591)	(2,602)	2,074	2,074	(244)	-
<b>Beginning Cash Balance - July 1</b>	5,699	5,108	2,506	2,506	2,506	2,262
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>5,108</b>	<b>2,506</b>	<b>4,580</b>	<b>4,580</b>	<b>2,262</b>	<b>2,262</b>
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	5,108	2,506	4,580	4,580	2,262	2,262
<b>Ending Cash Balance - June 30</b>	<b>5,108</b>	<b>2,506</b>	<b>4,580</b>	<b>4,580</b>	<b>2,262</b>	<b>2,262</b>
<b>Reserves Detail:</b>						
Debt Service Reserves	5,108	2,506	4,580	4,580	2,262	2,262

**GO Bond-Park & Rec 2008**

Fund: 308

Part of the Admin. Services Department

**Description:**

This fund accounts for the debt service on the General Obligation Bonds authorized by Helena voters in November 2007. Voters approved issuance of \$7,850,000 in General Obligation Bonds for the purpose of funding improvements to Centennial Park, Kindrick-Legion Field and the Memorial Park Pool. The use of the bond proceeds for these projects are accounted for in capital fund 403.

**Funding:**

The full faith and credit of the City is pledged. Funding is through an annual tax levy.

**Debt Schedule**

		Principal	Interest	Total
(January 1 of each year)				
Paid:	FY 2009	170,000	207,473	377,473
	FY 2010	275,000	281,070	556,070
	FY 2011	285,000	272,820	557,820
	FY 2012	295,000	264,270	559,270
	FY 2013	305,000	255,420	560,420
	Payments Paid:	\$ 1,330,000	\$ 1,281,053	\$ 2,611,053
Remaining:	FY 2014	320,000	246,270	566,270
	FY 2015	330,000	235,870	565,870
	FY 2016	345,000	224,320	569,320
	FY 2017	360,000	212,245	572,245
	FY 2018	370,000	197,845	567,845
	FY 2019	390,000	183,045	573,045
	FY 2020	405,000	169,200	574,200
	FY 2021	420,000	154,620	574,620
	FY 2022	440,000	139,290	579,290
	FY 2023	460,000	123,010	583,010
	FY 2024	485,000	105,760	590,760
	FY 2025	510,000	87,330	597,330
	FY 2026	535,000	67,695	602,695
	FY 2027	560,000	46,295	606,295
	FY 2028	590,000	23,895	613,895
	Payments Remaining:	\$ 6,520,000	\$ 2,216,690	\$ 8,736,690
	Total Debt Payments:	\$ 7,850,000	\$ 3,497,743	\$ 11,347,743

**GO Bond-Park & Rec 2008**

Fund: 308

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	675,070	679,967	747,000	747,000	682,008	671,800
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>675,070</b>	<b>679,967</b>	<b>747,000</b>	<b>747,000</b>	<b>682,008</b>	<b>671,800</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	(1,225)	(707)	(250)	(250)	(244)	(200)
Other Financing Sources / (Uses)	-	-	-	-	-	-
<b>Other Operating Revenues</b>	<b>(1,225)</b>	<b>(707)</b>	<b>(250)</b>	<b>(250)</b>	<b>(244)</b>	<b>(200)</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>673,845</b>	<b>679,260</b>	<b>746,750</b>	<b>746,750</b>	<b>681,764</b>	<b>671,600</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Debt Service	558,870	560,799	561,470	565,720	565,716	567,320
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>558,870</b>	<b>560,799</b>	<b>561,470</b>	<b>565,720</b>	<b>565,716</b>	<b>567,320</b>
<b>Total Expenditures</b>	<b>558,870</b>	<b>560,799</b>	<b>561,470</b>	<b>565,720</b>	<b>565,716</b>	<b>567,320</b>
<b>Revenues Over (Under) Expenditures</b>	<b>114,975</b>	<b>118,461</b>	<b>185,280</b>	<b>181,030</b>	<b>116,048</b>	<b>104,280</b>
<b>Beginning Cash Balance - July 1</b>	<b>(186,270)</b>	<b>(71,295)</b>	<b>47,166</b>	<b>47,166</b>	<b>47,166</b>	<b>163,214</b>
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>(71,295)</b>	<b>47,166</b>	<b>232,446</b>	<b>228,196</b>	<b>163,214</b>	<b>267,494</b>
<b>Unreserved Balance</b>	<b>(350,930)</b>	<b>(233,044)</b>	<b>(50,689)</b>	<b>(54,939)</b>	<b>(119,921)</b>	<b>(15,441)</b>
<b>Reserved</b>	<b>279,635</b>	<b>280,210</b>	<b>283,135</b>	<b>283,135</b>	<b>283,135</b>	<b>282,935</b>
<b>Ending Cash Balance - June 30</b>	<b>(71,295)</b>	<b>47,166</b>	<b>232,446</b>	<b>228,196</b>	<b>163,214</b>	<b>267,494</b>
<b>Reserves Detail:</b>						
Debt Service Reserve (½ next Principal & Interest Pymt)	279,635	280,210	283,135	283,135	283,135	282,935

NOTE: Negative unreserved cash position is due to timing differences between when taxes are received and debt service payments are made. The negative unreserved position is expected to be resolved in FY 2014 and a positive near-zero cash balance maintained thereafter.

**Cert of Participation 09**

Fund: 309

Part of the Admin. Services Department

**Description:**

During fiscal year 2009, the City entered into a \$8,900,00 Lease Purchase Agreement with US Bank, N.A. to construct a 365 space, multi-level parking garage next to the new State Workers Compensation Fund building near the Great Northern area. The parking garage was completed and occupied that summer. This fund accounts for the debt service. The construction activity is accounted for in fund 404 - 15th St Garage Constructn.

**Funding:**

The City will use income from this parking garage and the downtown parking system as the revenue source which will be used to repay these Certificates of Participation (COPS). US Bank will own the structure during the course of the 30 year lease. Ownership will transfer to the City after final payment is made on the lease-purchase.

**Debt Schedule**

(Payments to Bondholders)

		Principal	Interest	Total
(July 1 & January 1 of each fiscal year)				
Paid:	FY 2010		\$ 356,846	\$ 356,846
	FY 2011		419,819	419,819
	FY 2012	\$ 175,000	419,819	594,819
	FY 2013	180,000	414,569	594,569
	Payments Paid:	\$ 355,000	\$ 1,611,052	\$ 1,966,052
Remaining:	FY 2014	185,000	409,169	594,169
	FY 2015	190,000	403,619	593,619
	FY 2016	195,000	397,919	592,919
	FY 2017	205,000	391,094	596,094
	FY 2018	210,000	383,919	593,919
	FY 2019	220,000	375,519	595,519
	FY 2020	230,000	366,719	596,719
	FY 2021	235,000	357,519	592,519
	FY 2022	245,000	347,825	592,825
	FY 2023	260,000	337,290	597,290
	FY 2024	270,000	325,590	595,590
	FY 2025	280,000	313,103	593,103
	FY 2026	295,000	299,103	594,103
	FY 2027	310,000	284,353	594,353
	FY 2028	325,000	268,853	593,853
	FY 2029	340,000	252,603	592,603
	FY 2030	360,000	235,603	595,603
	FY 2031	380,000	217,063	597,063
	FY 2032	395,000	197,493	592,493
	FY 2033	420,000	177,150	597,150
	FY 2034	440,000	155,520	595,520
	FY 2035	460,000	132,860	592,860
	FY 2036	485,000	108,940	593,940
	FY 2037	510,000	83,720	593,720
	FY 2038	535,000	57,200	592,200
	FY 2039	565,000	29,380	594,380
				(Final Maturity - January 1, 2039)
Payments Remaining:		\$ 8,545,000	\$ 6,909,120	\$ 15,454,120
Total Debt Payments:		\$ 8,900,000	\$ 8,520,172	\$ 17,420,172

**Cert of Participation 09**

**Fund: 309**

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	25,812	13,058	10,000	10,000	2,767	4,000
Other Financing Sources / (Uses)	345,297	-	-	-	-	-
<b>Other Operating Revenues</b>	<b>371,109</b>	<b>13,058</b>	<b>10,000</b>	<b>10,000</b>	<b>2,767</b>	<b>4,000</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	302,648	530,570	597,170	597,170	590,297	593,620
<b>Internal Transactions</b>	<b>302,648</b>	<b>530,570</b>	<b>597,170</b>	<b>597,170</b>	<b>590,297</b>	<b>593,620</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>673,757</b>	<b>543,628</b>	<b>607,170</b>	<b>607,170</b>	<b>593,064</b>	<b>597,620</b>
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Debt Service	425,069	597,958	597,570	597,570	597,319	597,670
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>425,069</b>	<b>597,958</b>	<b>597,570</b>	<b>597,570</b>	<b>597,319</b>	<b>597,670</b>
<b>Total Expenditures</b>	<b>425,069</b>	<b>597,958</b>	<b>597,570</b>	<b>597,570</b>	<b>597,319</b>	<b>597,670</b>
<b>Revenues Over (Under) Expenditures</b>	<b>248,688</b>	<b>(54,330)</b>	<b>9,600</b>	<b>9,600</b>	<b>(4,255)</b>	<b>(50)</b>
<b>Beginning Cash Balance - July 1</b>	<b>1,015,823</b>	<b>1,264,511</b>	<b>1,210,181</b>	<b>1,210,181</b>	<b>1,210,181</b>	<b>1,205,926</b>
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>1,264,511</b>	<b>1,210,181</b>	<b>1,219,781</b>	<b>1,219,781</b>	<b>1,205,926</b>	<b>1,205,876</b>
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	<b>1,264,511</b>	<b>1,210,181</b>	<b>1,219,781</b>	<b>1,219,781</b>	<b>1,205,926</b>	<b>1,205,876</b>
<b>Ending Cash Balance - June 30</b>	<b>1,264,511</b>	<b>1,210,181</b>	<b>1,219,781</b>	<b>1,219,781</b>	<b>1,205,926</b>	<b>1,205,876</b>
<b>Reserves Detail:</b>						
Cash w/ Fiscal Agent - Debt Service Reserves	1,264,511	1,210,181	1,219,781	1,219,781	1,205,926	1,205,876

**GO Refunding Bonds 2009**

Fund: 310

Part of the Admin. Services Department

**Description:**

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

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

<p><b>1. Open Space &amp; Fire Equipment, Series 1997</b></p> <p>Fire Apparatus (Engine) Comprehensive Parks, Recreation and Open Space Plan Open Space Land Acquisition Open Space Maintenance</p> <p style="text-align: right;"><b>Total 1997 Bond Issue</b></p>	<p><b>Issued December 1, 1997</b></p> <p>\$ 375,000 40,000 2,660,000 300,000</p> <hr/> <p>\$ 3,375,000</p>
<p><b>2. Open Space, Series 2001</b></p> <p>Open Space Land Acquisition Open Space Maintenance</p> <p style="text-align: right;"><b>Total 2001 Bond Issue</b></p>	<p><b>Issued March 15, 2001</b></p> <p>\$ 2,000,000 -</p> <hr/> <p>\$ 2,000,000</p>

**Funding:**

The full faith and credit of the City is pledged. Funding is through an annual tax levy.

**Debt Schedule**

		Principal	Interest	Total
Paid:	07/01/09	220,000	22,802	242,802
	01/01/10		46,150	46,150
	07/01/10	250,000	46,150	296,150
	01/01/11		42,400	42,400
	07/01/11	265,000	42,400	307,400
	01/01/12		38,425	38,425
	07/01/12	270,000	38,425	308,425
	01/01/13		34,375	34,375
	Payments Paid:	\$ 1,005,000	\$ 311,127	\$ 1,316,127
Remaining:	07/01/13	285,000	34,375	319,375
	01/01/14		30,100	30,100
	07/01/14	290,000	30,100	320,100
	01/01/15		24,300	24,300
	07/01/15	305,000	24,300	329,300
	01/01/16		18,200	18,200
	07/01/16	325,000	18,200	343,200
	01/01/17		11,700	11,700
	07/01/17	345,000	11,700	356,700
	01/01/18		4,800	4,800
Final Maturity	07/01/18	240,000	4,800	244,800
	Payments Remaining:	\$ 1,790,000	\$ 212,575	\$ 2,002,575
	Total Debt Payments:	\$ 2,795,000	\$ 523,702	\$ 3,318,702

**GO Refunding Bonds 2009**

Fund: 310

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	355,183	325,570	355,200	355,200	323,929	360,300
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>355,183</b>	<b>325,570</b>	<b>355,200</b>	<b>355,200</b>	<b>323,929</b>	<b>360,300</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	648	303	500	500	111	100
Other Financing Sources / (Uses)	-	-	-	-	-	-
<b>Other Operating Revenues</b>	<b>648</b>	<b>303</b>	<b>500</b>	<b>500</b>	<b>111</b>	<b>100</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>355,831</b>	<b>325,873</b>	<b>355,700</b>	<b>355,700</b>	<b>324,040</b>	<b>360,400</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Debt Service	338,850	346,125	343,100	343,100	343,100	349,775
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>338,850</b>	<b>346,125</b>	<b>343,100</b>	<b>343,100</b>	<b>343,100</b>	<b>349,775</b>
<b>Total Expenditures</b>	<b>338,850</b>	<b>346,125</b>	<b>343,100</b>	<b>343,100</b>	<b>343,100</b>	<b>349,775</b>
<b>Revenues Over (Under) Expenditures</b>	<b>16,981</b>	<b>(20,252)</b>	<b>12,600</b>	<b>12,600</b>	<b>(19,060)</b>	<b>10,625</b>
<b>Beginning Cash Balance - July 1</b>	<b>303,392</b>	<b>320,373</b>	<b>300,121</b>	<b>300,121</b>	<b>300,121</b>	<b>281,061</b>
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>320,373</b>	<b>300,121</b>	<b>312,721</b>	<b>312,721</b>	<b>281,061</b>	<b>291,686</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>320,373</b>	<b>300,121</b>	<b>312,721</b>	<b>312,721</b>	<b>281,061</b>	<b>291,686</b>
<b>Ending Cash Balance - June 30</b>	<b>320,373</b>	<b>300,121</b>	<b>312,721</b>	<b>312,721</b>	<b>281,061</b>	<b>291,686</b>
<b>Reserves Detail:</b>						
Debt Service Reserve (for next July 1st Payment)	307,400	308,425	319,375	319,375	319,375	320,100
Available Debt Service Cash Reserves	12,973	(8,304)	(6,654)	(6,654)	(38,314)	(28,414)

**S I D Revolving**

Fund: 340

Part of the Admin. Services Department

**Description:**

This fund accounts for bonded indebtedness on Special Improvement Districts (SIDs). SIDs are created for improvements such as water, sewer, streets and sidewalks.

**Major Funding Sources:**

Actual revenues are dependent upon assessment payments billed to and made by the property owners who were benefited by the specific improvements in the individual districts.

**Special Improvement District Reserves:**

When SIDs are created, a 5% debt service reserve is required by law to help ensure bond payments are made.

When each SID is completely paid off, any remaining reserve is released.

Released SID reserves may be transferred to the General Fund.

Beginning in FY 1999, \$200,000 per year was transferred to the General Fund from released SID reserves to provide capital replacement funding for General Fund departments. For FY 2014 and beyond, the remaining released SID reserves will be a source to provide funding for future SID or other capital projects as directed.

**Debt Issues Outstanding:**

Name of Issue	Issue Date	Amount Issued	Maturity Date
Sidewalk '04	12/1/2004	33,117	1/1/2015
Sidewalk '05	12/1/2005	21,974	1/1/2016
Sidewalk '06	1/1/2007	575	1/1/2017
Sidewalk '07	2/6/2009	98,000	2/15/2019
Sidewalk '08	6/12/2009	228,549	2/15/2019
Sidewalk '10	10/5/2011	34,776	1/1/2021
Sidewalk '12	10/1/2012	53,371	7/1/2022
SID 404	5/15/1999	149,000	7/1/2014
SID 417	8/15/2003	174,500	7/1/2018
SID 413/418	8/1/2004	645,825	7/1/2019

**SID Revolving Fund Surplus:**

In accordance with State statute, the SID Revolving surplus is available to the General Fund for general purpose expenditures.

\$ 105,972 Projected July 1, 2013 Beginning Surplus Balance  
 \$ 101,530 Projected June 30, 2014 Ending Surplus Balance

**S I D Revolving**
**Fund: 340**

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	241,144	213,120	121,769	121,769	139,626	107,014
<b>Taxes &amp; Assessments</b>	<b>241,144</b>	<b>213,120</b>	<b>121,769</b>	<b>121,769</b>	<b>139,626</b>	<b>107,014</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	4,323	2,661	1,000	1,000	1,437	1,100
Other Financing Sources / (Uses)	-	34,776	-	-	-	-
<b>Other Operating Revenues</b>	<b>4,323</b>	<b>37,437</b>	<b>1,000</b>	<b>1,000</b>	<b>1,437</b>	<b>1,100</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	5,862	5,279	4,680	4,680	2,997	3,120
<b>Internal Transactions</b>	<b>5,862</b>	<b>5,279</b>	<b>4,680</b>	<b>4,680</b>	<b>2,997</b>	<b>3,120</b>
<b>Long-Term Debt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>251,329</b>	<b>255,836</b>	<b>127,449</b>	<b>127,449</b>	<b>144,060</b>	<b>111,234</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	25,000	25,000	22,919	-
<b>Maintenance &amp; Operating</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>22,919</b>	<b>-</b>
Internal Charges	32,608	35,211	37,823	37,823	37,823	16,443
Transfers Out	200,000	234,776	200,000	200,000	200,000	-
<b>Internal Transactions</b>	<b>232,608</b>	<b>269,987</b>	<b>237,823</b>	<b>237,823</b>	<b>237,823</b>	<b>16,443</b>
Debt Service	264,727	224,952	169,827	175,167	164,246	119,541
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>264,727</b>	<b>224,952</b>	<b>169,827</b>	<b>175,167</b>	<b>164,246</b>	<b>119,541</b>
<b>Total Expenditures</b>	<b>497,335</b>	<b>494,939</b>	<b>432,650</b>	<b>437,990</b>	<b>424,988</b>	<b>135,984</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(246,006)</b>	<b>(239,103)</b>	<b>(305,201)</b>	<b>(310,541)</b>	<b>(280,928)</b>	<b>(24,750)</b>
<b>Beginning Cash Balance - July 1</b>	<b>967,521</b>	<b>721,515</b>	<b>482,412</b>	<b>482,412</b>	<b>482,412</b>	<b>201,484</b>
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>721,515</b>	<b>482,412</b>	<b>177,211</b>	<b>171,871</b>	<b>201,484</b>	<b>176,734</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>721,515</b>	<b>482,412</b>	<b>177,211</b>	<b>171,871</b>	<b>201,484</b>	<b>176,734</b>
<b>Ending Cash Balance - June 30</b>	<b>721,515</b>	<b>482,412</b>	<b>177,211</b>	<b>171,871</b>	<b>201,484</b>	<b>176,734</b>
<b>Reserves Detail:</b>						
Debt Service	84,914	84,914	84,914	87,584	82,123	59,771
SID Revolving 5%	33,005	20,560	13,272	13,005	13,389	15,433
Program (Misc) Reserves	603,596	376,939	79,026	71,283	105,972	101,530

**GO Bonds-2008 Recreation**

Fund: 403

Part of the Admin. Services Department

**Description:**

In November 2007, Helena voters approved issuance of \$7,850,000 in General Obligation Bonds for the purpose of funding improvements to Centennial Park, Kindrick-Legion Field and the Memorial Park Pool. This fund accounts for the use of those bond proceeds which were issued in April 2008.

**Major Funding Sources:**

Funding was provided by the GO Bond-Park & Rec 2008 bond which was issued in April 2008. The debt service for this issue is accounted for in fund No. 308.

**Projects:**

<u>Description</u>	<b>Project Budget Authorized</b>	<b>Project Totals To-Date Thru 6/26/13</b>
Centennial Park	\$ 4,115,273	\$ 3,828,415
Memorial Park Pool	2,955,156	2,945,156
Kindrick-Legion Field	883,692	858,590
	<u>\$ 7,954,121</u>	<u>\$ 7,632,162</u>

**GO Bonds-2008 Recreation**

Fund: 403

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	11,100	4,088	-	-	1,664	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
<b>Other Operating Revenues</b>	11,100	4,088	-	-	1,664	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>11,100</b>	<b>4,088</b>	-	-	<b>1,664</b>	-
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	1,762,605	1,150,621	-	816,228	507,118	-
<b>Debt &amp; Capital</b>	<b>1,762,605</b>	<b>1,150,621</b>	-	<b>816,228</b>	<b>507,118</b>	-
<b>Total Expenditures</b>	<b>1,762,605</b>	<b>1,150,621</b>	-	<b>816,228</b>	<b>507,118</b>	-
<b>Revenues Over (Under) Expenditures</b>	(1,751,505)	(1,146,533)	-	(816,228)	(505,454)	-
<b>Beginning Cash Balance - July 1</b>	<b>3,713,155</b>	<b>1,961,650</b>	<b>815,117</b>	<b>815,117</b>	<b>815,117</b>	<b>309,663</b>
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>1,961,650</b>	<b>815,117</b>	<b>815,117</b>	<b>(1,111)</b>	<b>309,663</b>	<b>309,663</b>
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	<b>1,961,650</b>	<b>815,117</b>	<b>815,117</b>	<b>(1,111)</b>	<b>309,663</b>	<b>309,663</b>
<b>Ending Cash Balance - June 30</b>	<b>1,961,650</b>	<b>815,117</b>	<b>815,117</b>	<b>(1,111)</b>	<b>309,663</b>	<b>309,663</b>
<b>Reserves Detail:</b>						
Project Reserves	1,961,650	815,117	815,117	(1,111)	309,663	309,663

**15th St Garage Constructn (Closed Out)**

Fund: 404

Part of the Admin. Services Department

**Description:**

During fiscal year 2009, the City entered into a \$8,900,00 Lease Purchase Agreement with US Bank, N.A. to construct a 365 space, multi-level parking garage next to the new State Workers Compensation Fund building near the Great Northern Town Center. The parking garage was essentially completed and occupied in the summer of 2010. Final construction expenditures were completed by the spring of fiscal year 2011. The debt service activity for the structure is accounted for in fund 309 - Cert of Participation 09

**Major Funding Sources:**

The City will use the income from this parking garage and the downtown parking system as the revenue source which will be used to repay the Certificates of Participation (COPS). US Bank will own the structure during the course of the 30 year lease. Ownership will transfer to the City after final payment is made on the lease-purchase.

**Projects:**

<u>Description</u>	<b>Project Budget Authorized</b>	<b>(Completed) Project Totals To-Date Thru 6/30/11</b>
15th Street Garage	\$ 7,185,000	\$ 6,876,328
	<u>\$ 7,185,000</u>	<u>\$ 6,876,328</u>

Project completed by spring of fiscal year 2011. Remaining funds transferred to debt service fund #309.

**15th St Garage Constructn (Closed Out)**

Fund: 404

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	(345,297)	-	-	-	-	-
<b>Other Operating Revenues</b>	(345,297)	-	-	-	-	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(345,297)</b>	-	-	-	-	-
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	291,494	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>291,494</b>	-	-	-	-	-
<b>Total Expenditures</b>	<b>291,494</b>	-	-	-	-	-
<b>Revenues Over (Under) Expenditures</b>	<b>(636,791)</b>	-	-	-	-	-
<b>Beginning Cash Balance - July 1</b>	<b>636,791</b>	-	-	-	-	-
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>-</b>	-	-	-	-	-
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>-</b>	-	-	-	-	-
<b>Reserves Detail:</b>						
Operating Reserve	-	-	-	-	-	-

**ARRA-Centennial Prk Grant (Closed Out)**

Fund: 405

Part of the Park & Recreation Dept.

**Description:**

As part of the national economic stimulus package - American Recovery & Reinvestment Act (ARRA) - enacted by Congress in February 2009, the State of Montana was awarded a portion to be used to create jobs, promote energy efficiency and invest in infrastructure. The City received, via the Montana Department of Commerce, an ARRA stimulus grant in fiscal year 2010 to be applied to the Centennial Park improvement project. All grant funds were expended by the fall of fiscal year 2011.

**Major Funding Sources:**

100% of this funding comes from the ARRA Grant. These funds will be used in combination with funds dedicated from the 2008 G.O. Bonds (Fund 403) to fund improvements to Centennial Park.

**Projects:**

<u>Description</u>	<b>Project Budget Authorized</b>	<b>(Completed) Project Totals To-Date Thru 6/30/11</b>
Centennial Park	\$ 498,776	\$ 498,776
	<u>\$ 498,776</u>	<u>\$ 498,776</u>

**ARRA-Centennial Prk Grant (Closed Out)**

Fund: 405

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	49,878	-	-	-	-	-
<b>Other Operating Revenues</b>	49,878	-	-	-	-	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>49,878</b>	-	-	-	-	-
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	498,776	-	-	-	-	-
<b>Debt &amp; Capital</b>	498,776	-	-	-	-	-
<b>Total Expenditures</b>	<b>498,776</b>	-	-	-	-	-
<b>Revenues Over (Under) Expenditures</b>	(448,898)	-	-	-	-	-
<b>Beginning Cash Balance - July 1</b>	448,898	-	-	-	-	-
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	-	-	-	-	-	-
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	-	-	-	-	-	-
<b>Reserves Detail:</b>						
Project Reserves	-	-	-	-	-	-

**Capital Improvements Fund**

Fund: 440

Part of the Admin. Services Department

**Description:**

This fund accounts for the annual general government funding of the long-range Capital Improvement Program.

**Major Funding Sources:**

	FY 2011 Actual	FY 2012 Actual	FY 2013		Adopted FY 2014 Budget
			Adopted	Actual	
General Purpose Funding	\$ 269,393	\$ 300,000	\$ 350,000	\$ 350,000	\$ 400,000
General Capital Surplus	-	913,900	-	-	-
SID Revolving Funds	200,000	200,000	200,000	200,000	-
Interest/Investment Earnings	4,914	4,233	2,500	4,381	4,381
Transfer In - Le Grande Cannon Prj.	-	-	-	-	-
Private Match - Le Grande Cannon Prj.	-	-	-	196,500	-
Grants / Donations	-	596,091	430,000	430,000	-
<b>Total Major Sources</b>	<b>\$ 474,307</b>	<b>\$ 2,014,224</b>	<b>\$ 982,500</b>	<b>\$ 1,180,881</b>	<b>\$ 404,381</b>

**Major Capital: (Including Major Non-Capital Maintenance)**

**Commission**

\$ 11,000 "Docuware" Records Management Software

**Attorney**

\$ 32,595 Practice Management Software

**Police Department**

\$ 22,000 Video Management Server System  
 161,490 Police Vehicles & Accessories  
\$ 183,490

**Fire Department**

\$ 196,640 Self-Contained Breathing Apparatus (SCBA)  
 Note: Anticipate up to an addnl \$100,000 in future grants / other funding  
 14,520 Station 1 - Flooring  
\$ 211,160

**Parks Department**

\$ 16,390 Civic Center Courts- Resurface (2)  
 74,260 Mower - Centennial Park  
 20,000 Air Compressor  
\$ 110,650

**Swimming Pool**

\$ 7,000 Sound System

**Neighborhood Parks**

\$ 25,000 Park Playground (Mtn Meadows)  
 Note: An additional \$30,000 budgeted in 441 Fund

**Facilities Management - Civic Center**

\$ 20,000 Ballroom Exposition Tables (160)  
 5,200 Office Copier Replacement  
\$ 25,200

\$ 606,095 **Total Major Capital & Maintenance**

## Capital Improvements Fund

Fund: 440

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	10,000	28,000
Intergovernmental Revenues	-	596,091	430,000	430,000	430,000	-
Charges For Services	15,000	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	4,914	4,233	2,500	2,500	4,381	4,381
Other Financing Sources / (Uses)	10,483	135,166	-	4,400	62,834	-
<b>Other Operating Revenues</b>	<b>30,397</b>	<b>735,490</b>	<b>432,500</b>	<b>436,900</b>	<b>507,215</b>	<b>32,381</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	534,013	1,422,900	556,000	581,000	581,000	425,200
<b>Internal Transactions</b>	<b>534,013</b>	<b>1,422,900</b>	<b>556,000</b>	<b>581,000</b>	<b>581,000</b>	<b>425,200</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>564,410</b>	<b>2,158,390</b>	<b>988,500</b>	<b>1,017,900</b>	<b>1,088,215</b>	<b>457,581</b>
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	14,620	-	-	-	-	20,000
Purchased Services	4,487	461,497	57,480	52,034	41,590	30,910
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	<b>19,107</b>	<b>461,497</b>	<b>57,480</b>	<b>52,034</b>	<b>41,590</b>	<b>50,910</b>
Internal Charges	-	-	-	-	-	-
Transfers Out	1,012	18,256	-	-	-	-
<b>Internal Transactions</b>	<b>1,012</b>	<b>18,256</b>	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	458,422	1,077,819	763,893	936,471	873,459	555,185
<b>Debt &amp; Capital</b>	<b>458,422</b>	<b>1,077,819</b>	<b>763,893</b>	<b>936,471</b>	<b>873,459</b>	<b>555,185</b>
<b>Total Expenditures</b>	<b>478,541</b>	<b>1,557,572</b>	<b>821,373</b>	<b>988,505</b>	<b>915,049</b>	<b>606,095</b>
<b>Revenues Over (Under) Expenditures</b>	<b>85,869</b>	<b>600,818</b>	<b>167,127</b>	<b>29,395</b>	<b>173,166</b>	<b>(148,514)</b>
<b>Beginning Cash Balance - July 1</b>	<b>756,871</b>	<b>842,740</b>	<b>1,443,558</b>	<b>1,443,558</b>	<b>1,443,558</b>	<b>1,616,724</b>
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>842,740</b>	<b>1,443,558</b>	<b>1,610,685</b>	<b>1,472,953</b>	<b>1,616,724</b>	<b>1,468,210</b>
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	<b>842,740</b>	<b>1,443,558</b>	<b>1,610,685</b>	<b>1,472,953</b>	<b>1,616,724</b>	<b>1,468,210</b>
<b>Ending Cash Balance - June 30</b>	<b>842,740</b>	<b>1,443,558</b>	<b>1,610,685</b>	<b>1,472,953</b>	<b>1,616,724</b>	<b>1,468,210</b>
<b>Reserves Detail:</b>						
General Capital Reserves	816,322	825,147	972,274	834,542	830,247	653,733
Department Capital Reserves (from General Surplus)	-	563,900	563,900	563,900	563,900	563,900
Neighborhood Transportation Projects Reserve	17,111	9,511	9,511	9,511	9,511	9,511
Public Art Donations Reserve (Transfer to 233 FY12)	9,307	-	-	-	-	-
HCTV Digital Equipment Reserve (\$75k for FY14)	-	45,000	60,000	60,000	70,000	98,000
Street Lighting Conversion Reserve	-	-	5,000	5,000	5,000	5,000
<b>Receivables Outstanding:</b>						
Golf Course Cart Loan	-	-	-	-	138,066	138,066
Sidewalk Program Loans	-	-	-	-	-	-

## **Parks Improvement**

Fund: 441

Part of the Park & Recreation Dept.

### **Description:**

This fund accounts for resources dedicated to improving City of Helena Parks.

### **Major Funding Sources:**

Currently this fund does not receive any "major", regular funding.

Developments which do not provide parkland within the development area make a cash in lieu of parklands payment.

Donations are received from time to time for specific projects.

### **Active or on-going projects include:**

- Memorial Trees
- Veterans Memorial
- Kay McKenna Park
- Skelton Park
- Centennial Park / Playground
- Selma Held Memorial

**Parks Improvement**

Fund: 441

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	7,425	15,779	4,000	4,000	6,901	6,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	499	457	-	-	518	-
Other Financing Sources / (Uses)	380	21,723	26,000	26,000	66,709	1,200
<b>Other Operating Revenues</b>	8,304	37,959	30,000	30,000	74,128	7,200
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>8,304</b>	<b>37,959</b>	<b>30,000</b>	<b>30,000</b>	<b>74,128</b>	<b>7,200</b>
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	305	200	600	3,700	3,051	700
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	305	200	600	3,700	3,051	700
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	15,726	-	40,112	4,312	30,000
<b>Debt &amp; Capital</b>	-	15,726	-	40,112	4,312	30,000
<b>Total Expenditures</b>	<b>305</b>	<b>15,926</b>	<b>600</b>	<b>43,812</b>	<b>7,363</b>	<b>30,700</b>
<b>Revenues Over (Under) Expenditures</b>	7,999	22,033	29,400	(13,812)	66,765	(23,500)
<b>Beginning Cash Balance - July 1</b>	132,907	140,906	162,939	162,939	162,939	229,704
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	140,906	162,939	192,339	149,127	229,704	206,204
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	140,906	162,939	192,339	149,127	229,704	206,204
<b>Ending Cash Balance - June 30</b>	140,906	162,939	192,339	149,127	229,704	206,204
<b>Reserves Detail:</b>						
Cash In Lieu of Park Lands	41,765	41,765	41,765	41,765	41,765	41,765
Reserved for Projects	99,141	121,174	150,574	107,362	187,939	164,439

## Sidewalk Improve/Construct

Fund: 450

Part of the Public Works Department

### Description:

This fund accounts for the capital projects funded with sidewalk warrants or loan proceeds.

- Property owners voluntarily participate in the annual program.
- The size of the annual program is dependent on the number of voluntary participants.
- In the interest of promoting safe sidewalks and in order to stimulate property owner usage of this sidewalk replacement program, the City Commission authorized sidewalk debt to participants with no interest charge, beginning with the Sidewalk '06 program in fiscal year 2007.
- The City coordinates voluntary sign-ups with private contractors to complete sidewalk projects each year.

Whenever Special Improvement District debt is issued by the City Commission, the appropriation of bond proceeds is automatically created as provided in MCA 7-69-4006(3d) and 7-6-4011.

### Major Funding Sources:

Sidewalk warrants / loans are issued as special assessment debt to the participants.

- The warrants / loans are issued with a repayment period of one to ten years.
- Principal and interest assessments are placed against benefited property annually.
- The warrants are purchased by the SID Revolving Fund, and held as an investment until maturity.
- Due to declining funds and a successfully expanding program, Intercap Loans were utilized for the Sidewalk '07 & '08 program in FY09. The smaller size of the Sidewalk '10 & '12 programs allowed funding the cost via the SID Revolving Fund.
- Interest charges the City pays on the Intercap Loans for the 0% debt to participants in the Sidewalk '07 & '08 programs are currently being funded by the General Fund (G.F.).
- Sidewalk '13 program was completed late in FY 2013 with a total cost of \$145,976. Funding for this program will come from a loan from the 440 - Capital Improvements fund in early FY2014. The 440 fund will be repaid over 10 years from the annual assessments billed to participants. Proceeds from the loan will return this fund to a positive cash position.

**Debt Issues Outstanding:** (Payments accounted for in Debt Service funds. See fund 340.)

Name of Issue	Issue Date	Amount Issued	Maturity Date	Participant Interest Rate	G.F. Interest Support
Sidewalk '04	12/1/2004	33,117	1/1/2015	5.00%	na
Sidewalk '05	12/1/2005	21,974	1/1/2016	6.25%	na
Sidewalk '06	1/1/2007	575	1/1/2017	0.00%	na
Sidewalk '07	2/6/2009	98,000	2/15/2019	0.00%	920
Sidewalk '08	6/12/2009	228,549	2/15/2019	0.00%	2,200
Sidewalk '10	10/5/2011	34,776	1/1/2021	0.00%	na
Sidewalk '12	10/1/2012	53,371	7/1/2022	0.00%	na

### Major Capital:

\$ 150,000 Estimated level of public participation in the Sidewalk Program

**Sidewalk Improve/Constrct**

**Fund: 450**

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	485	-	-	1,915	-
<b>Other Operating Revenues</b>	-	485	-	-	1,915	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	32,933	-	-	-	-
<b>Internal Transactions</b>	-	32,933	-	-	-	-
<b>Long-Term Debt</b>	-	-	150,000	250,000	53,371	150,000
<b>Total Revenues</b>	-	<b>33,418</b>	<b>150,000</b>	<b>250,000</b>	<b>55,286</b>	<b>150,000</b>
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	20,841	14,222	150,000	250,000	197,278	150,000
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	20,841	14,222	150,000	250,000	197,278	150,000
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>20,841</b>	<b>14,222</b>	<b>150,000</b>	<b>250,000</b>	<b>197,278</b>	<b>150,000</b>
<b>Revenues Over (Under) Expenditures</b>	(20,841)	19,196	-	-	(141,992)	-
<b>Beginning Cash Balance - July 1</b>	-	(20,841)	(1,645)	(1,645)	(1,645)	(143,637)
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>(20,841)</b>	<b>(1,645)</b>	<b>(1,645)</b>	<b>(1,645)</b>	<b>(143,637)</b>	<b>(143,637)</b>
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	(20,841)	(1,645)	(1,645)	(1,645)	(143,637)	(143,637)
<b>Ending Cash Balance - June 30</b>	<b>(20,841)</b>	<b>(1,645)</b>	<b>(1,645)</b>	<b>(1,645)</b>	<b>(143,637)</b>	<b>(143,637)</b>
<b>Reserves Detail:</b>						
Capital Program / Projects Reserve	(20,841)	(1,645)	(1,645)	(1,645)	(143,637)	(143,637)

**SID Capital Projects**

Fund: 451

Part of the Public Works Department

**Description:**

Accounts for the Capital Projects funded from debt issued for Special Improvement Districts.

Whenever Special Improvement District debt is issued by the City Commission, the appropriation of bond proceeds is automatically created as provided in MCA 7-6-4006(3d) and 7-6-4011.

**Major Funding Sources:**

Special Improvement District Debt (Bonds, Loans, etc.)

**Major Capital:**

\$ - None

**SID Capital Projects**

Fund: 451

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	

**Revenues**

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
<b>Other Operating Revenues</b>	-	-	-	-	-	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	-	-

**Expenditures**

<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-

**Revenues Over (Under) Expenditures**

	-	-	-	-	-	-
--	---	---	---	---	---	---

**Beginning Cash Balance - July 1**

	11,261	11,261	11,261	11,261	11,261	11,261
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Loans / Repayments To (-) / From (+) Other  
Funds & Adjustments

	-	-	-	-	-	-
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**Ending Cash Balance - June 30**

	11,261	11,261	11,261	11,261	11,261	11,261
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**Unreserved Balance**

**Reserved**

**Ending Cash Balance - June 30**

	-	-	-	-	-	-
	11,261	11,261	11,261	11,261	11,261	11,261
	11,261	11,261	11,261	11,261	11,261	11,261

**Reserves Detail:**

Capital Program / Projects Reserve

	11,261	11,261	11,261	11,261	11,261	11,261
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**CTEP Projects**

Fund: 459

Public Works Department

**Description:**

This fund accounts for the City's share of the Community Transportation Enhancement Program (CTEP). CTEP is administered through the Montana Department of Transportation as a reimbursement program. Each reimbursement is accounted for individually through project accounting. CTEP project appropriations are created whenever the City Commission allocates CTEP funds for specific purposes.

**Major Funding Sources:**

Community Transportation Enhancement Grants 86.58%  
 City or Private Matching Funds 13.42%

		FY 2010 Actual	FY 2011 Actual	FY 2013		Adopted FY 2014 Budget
				Adopted	Actual	
<b>Revenue Recap by Project</b>						
<u>Project #</u>						
TBD	CTEP Projects (Cmmssn Apprvd)	\$ -	\$ 78,323	\$ 193,684	\$ 92,785	\$ -
CT0934	C.R. Anderson Sidewalks	100,203	1,843	-	-	-
CT1904	Centennial Trail	-	-	-	-	-
CT1901	Guardian Building Sidewalk	-	-	-	-	-
CT1902	Park Sidewalks	-	-	-	-	-
CT1903	Broadway ADA Improvements	-	-	-	-	-
Total Revenues - All Projects		\$ 100,203	\$ 80,166	\$ 193,684	\$ 92,785	\$ -

<b>Expenditure Recap by Project</b>						
<u>Project #</u>						
TBD	CTEP Projects (Cmmssn Apprvd)	\$ -	\$ -	\$ 193,684	\$ -	\$ -
CT0934	C.R. Anderson Sidewalks	100,171	-	-	-	-
CT1904	Centennial Trail	-	-	-	86,436	-
CT1901	Guardian Building Sidewalk	21	-	-	-	-
CT1902	Park Sidewalks	-	75,460	-	-	-
CT1903	Broadway ADA Improvements	145	90,463	-	-	-
Total Expenditures - All Projects		\$ 100,337	\$ 165,923	\$ 193,684	\$ 86,436	\$ -

**CTEP Projects**

Fund: 459

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	92,778	78,323	170,767	1,070,980	92,785	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	2,280	-	22,917	165,892	-	-
<b>Other Operating Revenues</b>	95,058	78,323	193,684	1,236,872	92,785	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	5,145	1,843	-	-	-	-
<b>Internal Transactions</b>	5,145	1,843	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>100,203</b>	<b>80,166</b>	<b>193,684</b>	<b>1,236,872</b>	<b>92,785</b>	<b>-</b>
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	100,337	165,923	193,684	1,094,626	86,436	-
<b>Debt &amp; Capital</b>	100,337	165,923	193,684	1,094,626	86,436	-
<b>Total Expenditures</b>	<b>100,337</b>	<b>165,923</b>	<b>193,684</b>	<b>1,094,626</b>	<b>86,436</b>	<b>-</b>
<b>Revenues Over (Under) Expenditures</b>	(134)	(85,757)	-	142,246	6,349	-
<b>Beginning Cash Balance - July 1</b>	(1,875)	(2,009)	(87,766)	(87,766)	(87,766)	(81,417)
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	(2,009)	(87,766)	(87,766)	54,480	(81,417)	(81,417)
<b>Unreserved Balance</b>	(2,009)	(87,766)	(87,766)	-	(81,417)	(81,417)
<b>Reserved</b>	-	-	-	54,480	-	-
<b>Ending Cash Balance - June 30</b>	(2,009)	(87,766)	(87,766)	54,480	(81,417)	(81,417)
<b>Reserves Detail:</b>						
Unspent & Committed Project Funds	-	-	-	54,480	-	-
NOTE: This fund operates on a reimbursement basis for projects. Any negative cash balances represent outstanding reimbursements (CTEP and/or matching funds) which will be collected.						

**Open Space Acquisitions (Closed out)**

Fund: 481

Part of the Park & Recreation Dept.

**Description:**

This fund accounted for the capital acquisition of open spaces funded by General Obligation Bonds authorized in 1996. Debt Service was provided through the General Obligation Bond Fund No. 302. All funds for designated purchases were expended by early fiscal year 2011.

**Major Funding Sources:**

In Nov.1996, the voters approved issuance of \$5,375,000 in General Obligation Bonds.

The authorized bonds were issued in two series:

<p>1. <b>Open Space &amp; Fire Equipment, Series 1997</b>                  Fire Apparatus (Engine)                  &gt; <b>Comprehensive Parks, Recreation and Open Space Plan</b>                  &gt; <b>Open Space Land Acquisition</b>                  Open Space Maintenance    <p style="text-align: right;"><b>Total 1997 Bond Issue</b></p> </p>	<p style="text-align: right;"><b>Issued December 1, 1997</b></p> <table border="0"> <tr> <td style="text-align: right;">\$</td> <td style="text-align: right;">375,000</td> <td style="text-align: right;">Fund 480</td> </tr> <tr> <td></td> <td style="text-align: right;"><b>40,000</b></td> <td style="text-align: right;"><b>Fund 481</b></td> </tr> <tr> <td></td> <td style="text-align: right;"><b>2,660,000</b></td> <td style="text-align: right;"><b>Fund 481</b></td> </tr> <tr> <td></td> <td style="text-align: right;">300,000</td> <td style="text-align: right;">Fund 236</td> </tr> <tr> <td></td> <td style="text-align: right;"><hr style="width: 100%;"/></td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;">\$ 3,375,000</td> <td></td> </tr> </table>	\$	375,000	Fund 480		<b>40,000</b>	<b>Fund 481</b>		<b>2,660,000</b>	<b>Fund 481</b>		300,000	Fund 236		<hr style="width: 100%;"/>			\$ 3,375,000	
\$	375,000	Fund 480																	
	<b>40,000</b>	<b>Fund 481</b>																	
	<b>2,660,000</b>	<b>Fund 481</b>																	
	300,000	Fund 236																	
	<hr style="width: 100%;"/>																		
	\$ 3,375,000																		
<p>2. <b>Open Space, Series 2001</b>                  &gt; <b>Open Space Land Acquisition</b>                  Open Space Maintenance    <p style="text-align: right;"><b>Total 2001 Bond Issue</b></p> </p>	<p style="text-align: right;"><b>Issued March 15, 2001</b></p> <table border="0"> <tr> <td style="text-align: right;">\$</td> <td style="text-align: right;"><b>2,000,000</b></td> <td style="text-align: right;"><b>Fund 481</b></td> </tr> <tr> <td></td> <td style="text-align: right;">-</td> <td style="text-align: right;">Fund 236</td> </tr> <tr> <td></td> <td style="text-align: right;"><hr style="width: 100%;"/></td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;">\$ 2,000,000</td> <td></td> </tr> </table>	\$	<b>2,000,000</b>	<b>Fund 481</b>		-	Fund 236		<hr style="width: 100%;"/>			\$ 2,000,000							
\$	<b>2,000,000</b>	<b>Fund 481</b>																	
	-	Fund 236																	
	<hr style="width: 100%;"/>																		
	\$ 2,000,000																		

**Reallocated Funding:**

\$ 2,550,000	Open Space/other parks acquisition and development
1,884,000	Sports fields/facilities acquisition and development
186,000	Trails acquisition and development
300,000	Maintenance
80,000	Parks plan, bond expenses, misc. costs
<hr style="width: 100%;"/>	
\$ 5,000,000	

**Open Space Acquisitions (Closed out)**

Fund: 481

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
<b>Other Operating Revenues</b>	-	-	-	-	-	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
<b>Long-Term Debt</b>	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	-	-
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	5,619	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	5,619	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	328,363	-	-	-	-	-
<b>Debt &amp; Capital</b>	328,363	-	-	-	-	-
<b>Total Expenditures</b>	<b>333,982</b>	-	-	-	-	-
<b>Revenues Over (Under) Expenditures</b>	(333,982)	-	-	-	-	-
<b>Beginning Cash Balance - July 1</b>	333,982	-	-	-	-	-
Loans / Repayments To (-) / From (+) Other	-	-	-	-	-	-
Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	-	-	-	-	-	-
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	-	-	-	-	-	-
<b>Reserves Detail:</b>						
Open Space Acquisitions / Projects Reserve	-	-	-	-	-	-

**Building**

Fund: 503

Part of the Community Development Department

**Description:**

The Building department enforces all City of Helena building code programs, including building, plumbing, mechanical and electrical. The department also issues curb cuts, sewer taps and street opening permits and reviews zoning compliance for the issuance of city business licenses.

**Major Funding Sources:**

These operations are fully funded from license and permit fees or reserves from those fees. Fees are established, and periodically adjusted to pay for program costs. A reserve is needed to provide adequate operational funding for year to year fluctuations in building-related activities.

	FY 2011 Actual	FY 2012 Actual	FY 2013		Adopted FY 2014 Budget
			Adopted	Actual	
<b>Major License &amp; Permit Fee Revenues:</b>					
Building Permits	\$ 372,435	\$ 420,620	\$ 393,454	\$ 415,668	\$ 425,000
Electrical Permits	73,695	79,367	74,437	69,138	75,100
Plumbing Permits	71,833	77,592	77,562	80,137	79,000
Plan Check Fees	225,222	249,582	243,427	248,766	250,000
Curb Cuts	2,924	3,275	3,040	2,466	2,920
Street Opening Permits	4,830	8,295	5,480	7,210	7,500
Sewer Taps	8,358	8,249	8,070	9,405	8,500
	<u>\$ 759,297</u>	<u>\$ 846,980</u>	<u>\$ 805,470</u>	<u>\$ 832,790</u>	<u>\$ 848,020</u>

**Significant Changes:**

In recent years this fund has been spending down reserves for normal operations. License and permit fees were reviewed, and fee recommendations proposed to address this long-term budget balancing problem and provide for two additional staff positions to handle increasing service needs. Fee increases averaging about 34% were adopted on July 25, 2005. Consequently, over the next several years, operational reserves were brought back to a stable level.

In fiscal year (FY) 2009, local building activities hit a peak then began to fall due to the effects of the recession on the economy and, in particular, on the building industry. In response, the department implemented cost-cutting measures for FY10 and FY11. Later in FY12, two full-time positions and one part-time position were cut to further reduce costs. The department will continue to monitor the local building economic situation and its operations.

**Major Capital:**

\$ 5,000	Equipment & Hardware-Inspector Field Devices
7,000	Replace Copier/fax/scanner
<u>\$ 12,000</u>	

<b>Building</b>							
<b>Fund: 503</b>		<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>			<b>Adopted</b>
		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>	<b>Actual</b>	<b>FY 2014</b>
							<b>Budget</b>
<b>Revenues</b>							
Taxes	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	759,278	847,680	805,817	805,817	833,340	848,440	
Intergovernmental Revenues	-	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Investment Earnings	3,742	2,827	2,000	2,000	2,272	2,300	
Other Financing Sources / (Uses)	345	338	-	-	543	-	
<b>Other Operating Revenues</b>	<b>763,365</b>	<b>850,845</b>	<b>807,817</b>	<b>807,817</b>	<b>836,155</b>	<b>850,740</b>	
Internal Service Revenues	-	-	-	-	-	-	-
Interfund Transfers In	389	-	5,136	5,136	5,136	-	
<b>Internal Transactions</b>	<b>389</b>	<b>-</b>	<b>5,136</b>	<b>5,136</b>	<b>5,136</b>	<b>-</b>	
Long-Term Debt	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>763,754</b>	<b>850,845</b>	<b>812,953</b>	<b>812,953</b>	<b>841,291</b>	<b>850,740</b>	
<b>Expenditures</b>							
<b>Personal Services</b>	<b>710,184</b>	<b>679,477</b>	<b>639,579</b>	<b>639,579</b>	<b>636,274</b>	<b>664,389</b>	
Supplies & Materials	3,781	2,274	6,290	6,290	2,469	5,390	
Purchased Services	116,509	101,109	143,199	143,199	129,265	132,077	
Intra-City Charges	6,281	6,123	8,780	8,780	5,577	8,780	
Fixed Costs & Subsidies	38,947	47,382	48,032	48,032	44,993	48,962	
<b>Maintenance &amp; Operating</b>	<b>165,518</b>	<b>156,888</b>	<b>206,301</b>	<b>206,301</b>	<b>182,304</b>	<b>195,209</b>	
Internal Charges	73,646	78,127	76,523	76,523	76,523	85,765	
Transfers Out	-	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>73,646</b>	<b>78,127</b>	<b>76,523</b>	<b>76,523</b>	<b>76,523</b>	<b>85,765</b>	
Debt Service	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	12,000	
<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,000</b>	
<b>Total Expenditures</b>	<b>949,348</b>	<b>914,492</b>	<b>922,403</b>	<b>922,403</b>	<b>895,101</b>	<b>957,363</b>	
<b>Revenues Over (Under) Expenditures</b>	<b>(185,594)</b>	<b>(63,647)</b>	<b>(109,450)</b>	<b>(109,450)</b>	<b>(53,810)</b>	<b>(106,623)</b>	
<b>Beginning Cash Balance - July 1</b>	<b>1,052,520</b>	<b>866,926</b>	<b>803,279</b>	<b>803,279</b>	<b>803,279</b>	<b>749,469</b>	
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>866,926</b>	<b>803,279</b>	<b>693,829</b>	<b>693,829</b>	<b>749,469</b>	<b>642,846</b>	
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Reserved</b>	<b>866,926</b>	<b>803,279</b>	<b>693,829</b>	<b>693,829</b>	<b>749,469</b>	<b>642,846</b>	
<b>Ending Cash Balance - June 30</b>	<b>866,926</b>	<b>803,279</b>	<b>693,829</b>	<b>693,829</b>	<b>749,469</b>	<b>642,846</b>	
<b>Reserves Detail:</b>							
Operating Reserve	846,440	803,279	693,829	693,829	749,469	642,846	
Reserve for 27th Pay Period	20,486	-	-	-	-	-	-

**Water**

Fund: 521

Part of the Public Works Department

**Description:**

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

**This Fund includes budgets for :**

	FY 2011 Actual	FY 2012 Actual	FY 2013		Adopted FY 2014 Budget
			Adopted	Actual	
Water Treatment	\$ 2,573,025	\$ 3,980,253	\$ 2,347,792	\$ 2,729,997	\$ 5,510,745
Water Utility Maintenance	1,979,425	2,032,630	2,074,668	2,026,429	2,478,289
DNRC Drinking Water 2001	152,360	76,500	-	-	-
Water Ref Series 2002	92,606	2,359,467	-	-	-
DNRC Drinking Water 2005	202,694	202,344	202,844	206,600	185,281
Water 2004 Debt Service	989,875	-	-	-	-
DNRC Drinking Water 2007	196,056	196,156	196,107	223,677	222,532
SRF Stimulus Loan	331,878	-	-	-	-
DNRC 2012 SRF Loan	-	7,500	41,406	26,563	72,814
	<b>\$ 6,517,919</b>	<b>\$ 8,854,850</b>	<b>\$ 4,862,817</b>	<b>\$ 5,213,266</b>	<b>\$ 8,469,661</b>

**Major Funding Sources:**

Funding is derived from monthly utility charges to customers, system development fees, miscellaneous system charges, and investment earnings. A rate increase of 2.5% was implemented for FY 2013. A rate increase of up to 13.0% is being considered for FY 2014 to offset inflation and provide additional capital funding.

**Debt Issues:**

Name of Issue	Issue Date	Amount Issued	Maturity Date
DNRC Drinking Water 2005	08/25/05	\$ 2,850,000	07/01/25
DNRC Drinking Water 2007	09/01/07	\$ 2,750,000	07/01/24
DNRC 2012 SRF Loan	03/01/12	\$ 1,325,000	01/01/27

**CCIP:**

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

**Major Capital:**

\$ 75,000	Aerator Building (with tracks)	\$ 10,000	Water Station Improvements
25,000	MRTTP Support Facilities	33,640	½ ton 4x4 Pickup / Tool Box / Radio / Strobe
950,000	TMTP Clearwell Cover	260,000	Ten Mile Transmission Main Eng.
1,500,000	TMTP Backwash/Recycle	500,940	Front St - 800 Block to 1600 Block
6,000	Beaver Head Gate Rebuild	<u>\$ 804,580</u>	<b>Water Maintenance</b>
400,000	Sodium Hypochlorite System for TMTP		
150,000	PLC for TMTP		
15,000	Total Organic Carbon Analyzer		
10,000	TMTP Water Pump		
20,000	Corrosion Control for MRTTP		
8,000	Storage Bldg for New Lagoon Pump Equipment		
10,000	Sediment Spreader		
50,000	Reeder's Village Controls/PLC (Rebuild)		
<u>\$ 3,219,000</u>	<b>Water Treatment</b>		

<b>Water</b>							
<b>Fund: 521</b>		<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>			<b>Adopted</b>
		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>	<b>Actual</b>	<b>FY 2014</b>
						<b>Budget</b>	
<b>Revenues</b>							
Taxes	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	-	-	-	-	-	-	-
Intergovernmental Revenues	133,180	604,781	-	685,200	586,771	-	-
Charges For Services	5,177,456	6,108,187	5,690,200	5,690,200	6,706,941	6,003,500	-
Intra-City Revenues	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Investment Earnings	17,567	13,477	11,000	11,000	11,080	11,000	-
Other Financing Sources / (Uses)	210,504	(224,369)	2,500	2,500	(3,247)	3,000	-
<b>Other Operating Revenues</b>	<b>5,538,707</b>	<b>6,502,076</b>	<b>5,703,700</b>	<b>6,388,900</b>	<b>7,301,545</b>	<b>6,017,500</b>	<b>-</b>
Internal Service Revenues	-	-	-	-	-	-	-
Interfund Transfers In	37,309	-	29,807	29,807	29,807	-	-
<b>Internal Transactions</b>	<b>37,309</b>	<b>-</b>	<b>29,807</b>	<b>29,807</b>	<b>29,807</b>	<b>-</b>	<b>-</b>
Long-Term Debt	-	465,465	-	473,235	859,535	3,050,000	-
<b>Total Revenues</b>	<b>5,576,016</b>	<b>6,967,541</b>	<b>5,733,507</b>	<b>6,891,942</b>	<b>8,190,887</b>	<b>9,067,500</b>	<b>-</b>
<b>Expenditures</b>							
<b>Personal Services</b>	<b>1,295,229</b>	<b>1,365,970</b>	<b>1,519,231</b>	<b>1,519,231</b>	<b>1,438,805</b>	<b>1,588,768</b>	<b>-</b>
Supplies & Materials	425,701	381,872	478,740	471,740	500,191	546,140	-
Purchased Services	631,547	624,812	747,492	747,492	686,532	755,693	-
Intra-City Charges	50,939	50,824	65,050	65,050	60,967	65,363	-
Fixed Costs & Subsidies	48,576	50,886	56,920	56,920	49,491	58,290	-
<b>Maintenance &amp; Operating</b>	<b>1,156,763</b>	<b>1,108,394</b>	<b>1,348,202</b>	<b>1,341,202</b>	<b>1,297,181</b>	<b>1,425,486</b>	<b>-</b>
#VALUE!	735,434	807,983	933,447	784,818	784,818	951,200	-
Transfers Out	25,000	25,000	-	-	-	-	-
<b>Internal Transactions</b>	<b>760,434</b>	<b>832,983</b>	<b>933,447</b>	<b>784,818</b>	<b>784,818</b>	<b>951,200</b>	<b>-</b>
Debt Service	1,965,469	2,841,967	440,357	476,357	456,840	480,627	-
Capital Outlay	1,340,024	2,705,536	621,580	2,319,265	1,235,622	4,023,580	-
<b>Debt &amp; Capital</b>	<b>3,305,493</b>	<b>5,547,503</b>	<b>1,061,937</b>	<b>2,795,622</b>	<b>1,692,462</b>	<b>4,504,207</b>	<b>-</b>
<b>Total Expenditures</b>	<b>6,517,919</b>	<b>8,854,850</b>	<b>4,862,817</b>	<b>6,440,873</b>	<b>5,213,266</b>	<b>8,469,661</b>	<b>-</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(941,903)</b>	<b>(1,887,309)</b>	<b>870,690</b>	<b>451,069</b>	<b>2,977,621</b>	<b>597,839</b>	<b>-</b>
<b>Beginning Cash Balance - July 1</b>	<b>4,952,110</b>	<b>4,010,207</b>	<b>2,122,898</b>	<b>2,122,898</b>	<b>2,122,898</b>	<b>5,100,519</b>	<b>-</b>
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>4,010,207</b>	<b>2,122,898</b>	<b>2,993,588</b>	<b>2,573,967</b>	<b>5,100,519</b>	<b>5,698,358</b>	<b>-</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>4,010,207</b>	<b>2,122,898</b>	<b>2,993,588</b>	<b>2,573,967</b>	<b>5,100,519</b>	<b>5,698,358</b>	<b>-</b>
<b>Ending Cash Balance - June 30</b>	<b>4,010,207</b>	<b>2,122,898</b>	<b>2,993,588</b>	<b>2,573,967</b>	<b>5,100,519</b>	<b>5,698,358</b>	<b>-</b>
<b>Reserves Detail:</b>							
Operating Reserve	267,702	275,612	316,740	303,771	293,400	330,455	-
Debt Service Fixed Reserve	475,200	528,182	528,182	528,182	479,958	479,958	-
Revenue Bond Reserve	1,040,978	987,057	224,500	224,500	260,668	260,668	-
System Development Fee Reserve	-	-	-	-	-	-	-
Research & Development	20,000	20,000	20,000	20,000	20,000	20,000	-
Ten-Mile Watershed Projects Reserve	20,000	20,000	20,000	20,000	20,000	20,000	-
Capital Reserves	2,148,965	292,047	1,884,166	1,477,514	4,026,493	4,587,277	-
Reserve for 27th Pay Period	37,362	-	-	-	-	-	-

**Wastewater**

Fund: 531

Part of the Public Works Department

**Description:**

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

**This Fund includes budgets for :**

	FY 2011 Actual	FY 2012 Actual	FY 2013		Adopted FY 2014 Budget
			Adopted	Actual	
SRF Loan Debt Service	\$ 852,850	\$ 851,917	\$ 851,910	\$ 947,981	\$ 770,260
WW Ref Series 2002	-	-	-	-	-
SRF Stimulus Loan	120,867	-	-	-	-
Wastewater Treatment	1,752,034	1,963,734	1,947,065	1,793,643	2,180,389
Wastewater Util. Maint.	1,223,452	1,008,359	1,118,703	999,893	1,233,662
Wastewater Pretreatment	68,650	71,687	138,778	95,424	115,237
	<u>\$ 4,017,853</u>	<u>\$ 3,895,697</u>	<u>\$ 4,056,456</u>	<u>\$ 3,836,941</u>	<u>\$ 4,299,548</u>

**Major Funding Sources:**

Funding is derived from monthly utility charges to customers, system development fees, miscellaneous charges, and investment earnings. The wastewater charges are based upon the winter usage of metered water for most customers. A rate increase of 3.0% was implemented for FY 2013 and up to a 4.0% rate increase is being considered for FY 2014.

**Debt Issues:**

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

**CCIP:**

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

**Major Capital:**

\$ 67,000	Launder covers for 2 primary clarifiers	\$ 23,530	Mobile Generator/Standby
13,390	Catwalks/Stairs for Belt Press Bldg.	40,770	4x4 Flatbed Unit 461
16,000	Belt Press Bldg Metal Floor Inserts	96,675	Missoula-Washington to Fee
19,000	Belt Press Flowtube Replacement	55,750	Townsend, Hannaford East
12,000	Digester Valve	59,850	Flowerree, Linden to Laurel
75,000	New IMP pump	69,540	Cannon South-Monroe to Harrison
150,000	Sludge Application Machine	<u>\$ 346,115</u>	<b>Wastewater Maintenance</b>
28,500	Replace Unit 456 w/ 4x4 Flatbed Truck		
6,000	Replace 4 Wheeler		
<u>\$ 386,890</u>	<b>Wastewater Treatment</b>	\$ -	(None)
		<u>\$ -</u>	<b>Wastewater Pre-Treatment</b>

<b>Wastewater</b>						
<b>Fund: 531</b>						
	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	3,854,798	4,082,326	4,091,800	4,091,800	4,288,295	4,267,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	10,772	9,891	7,500	7,500	8,883	10,500
Other Financing Sources / (Uses)	166,753	129,278	500	500	(25,772)	500
<b>Other Operating Revenues</b>	<b>4,032,323</b>	<b>4,221,495</b>	<b>4,099,800</b>	<b>4,099,800</b>	<b>4,271,406</b>	<b>4,278,000</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	22,387	-	16,255	16,255	16,255	-
<b>Internal Transactions</b>	<b>22,387</b>	<b>-</b>	<b>16,255</b>	<b>16,255</b>	<b>16,255</b>	<b>-</b>
Long-Term Debt	136,042	-	-	-	-	-
<b>Total Revenues</b>	<b>4,190,752</b>	<b>4,221,495</b>	<b>4,116,055</b>	<b>4,116,055</b>	<b>4,287,661</b>	<b>4,278,000</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>996,006</b>	<b>1,036,991</b>	<b>1,071,653</b>	<b>1,071,653</b>	<b>1,016,794</b>	<b>1,117,968</b>
Supplies & Materials	202,796	174,823	238,680	238,680	213,580	226,025
Purchased Services	434,583	452,922	563,540	563,540	507,736	539,475
Intra-City Charges	53,203	67,113	67,525	67,525	65,129	74,945
Fixed Costs & Subsidies	40,082	42,107	48,860	48,860	40,189	48,580
<b>Maintenance &amp; Operating</b>	<b>730,664</b>	<b>736,965</b>	<b>918,605</b>	<b>918,605</b>	<b>826,634</b>	<b>889,025</b>
Internal Charges	563,963	723,851	771,318	716,049	716,049	789,290
Transfers Out	25,000	25,000	-	-	-	-
<b>Internal Transactions</b>	<b>588,963</b>	<b>748,851</b>	<b>771,318</b>	<b>716,049</b>	<b>716,049</b>	<b>789,290</b>
Debt Service	973,717	851,917	851,910	951,285	947,981	770,260
Capital Outlay	728,503	520,973	442,970	813,348	329,483	733,005
<b>Debt &amp; Capital</b>	<b>1,702,220</b>	<b>1,372,890</b>	<b>1,294,880</b>	<b>1,764,633</b>	<b>1,277,464</b>	<b>1,503,265</b>
<b>Total Expenditures</b>	<b>4,017,853</b>	<b>3,895,697</b>	<b>4,056,456</b>	<b>4,470,940</b>	<b>3,836,941</b>	<b>4,299,548</b>
<b>Revenues Over (Under) Expenditures</b>	<b>172,899</b>	<b>325,798</b>	<b>59,599</b>	<b>(354,885)</b>	<b>450,720</b>	<b>(21,548)</b>
<b>Beginning Cash Balance - July 1</b>	<b>2,773,688</b>	<b>2,946,587</b>	<b>3,272,385</b>	<b>3,272,385</b>	<b>3,272,385</b>	<b>3,723,105</b>
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>2,946,587</b>	<b>3,272,385</b>	<b>3,331,984</b>	<b>2,917,500</b>	<b>3,723,105</b>	<b>3,701,557</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>2,946,587</b>	<b>3,272,385</b>	<b>3,331,984</b>	<b>2,917,500</b>	<b>3,723,105</b>	<b>3,701,557</b>
<b>Ending Cash Balance - June 30</b>	<b>2,946,587</b>	<b>3,272,385</b>	<b>3,331,984</b>	<b>2,917,500</b>	<b>3,723,105</b>	<b>3,701,557</b>
<b>Reserves Detail:</b>						
Operating Reserve	192,969	210,234	230,131	225,526	213,290	233,024
Debt Service Fixed Reserve	852,860	852,860	852,860	852,860	779,140	779,140
Revenue Bond Reserve	425,840	425,500	424,700	424,700	384,880	384,880
System Development Fee Reserve	-	-	-	-	-	-
Research & Development	20,000	20,000	20,000	20,000	20,000	20,000
Sewer Surcharge	284,000	284,000	284,000	284,000	284,000	284,000
Capital Reserves	1,142,187	1,479,791	1,520,293	1,110,414	2,041,795	2,000,513
Reserve for 27th Pay Period	28,731	-	-	-	-	-

**Solid Waste-Residential**

Fund: 541

Part of the Public Works Department

**Description:**

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

**Major Funding Sources:**

This fund is fully funded by residential solid waste assessments and interest earnings. A rate increase of 2.0% was approved for Residential Solid Waste for FY 2013. For FY 2014, a rate increase up to 2.0% is being considered.

**Significant Changes:**

Prior to fiscal year (FY) 2011, the Residential and Commercial Solid Waste programs were accounted for in one fund (540). In order to better track these separate operations and cash flows, the programs were split into two funds (541 & 542) for FY11 and past years activities were retroactively stated for each operation within the new funds.

**Debt Issues:**

Name of Issue	Issue Date	Amount Issued	Maturity Date
No Issues Currently			

**CCIP:**

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

**Major Capital:**

\$ 150,000 Transfer Station Improvement Project

**Solid Waste-Residential**
**Fund: 541**

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	1,851,053	1,891,384	1,866,000	1,866,000	1,944,730	1,941,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	3,598	4,224	3,500	3,500	4,231	4,500
Other Financing Sources / (Uses)	1,370	1,501	-	-	1,720	1,200
<b>Other Operating Revenues</b>	<b>1,856,021</b>	<b>1,897,109</b>	<b>1,869,500</b>	<b>1,869,500</b>	<b>1,950,681</b>	<b>1,946,700</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	2,865	-	2,267	2,267	2,267	-
<b>Internal Transactions</b>	<b>2,865</b>	<b>-</b>	<b>2,267</b>	<b>2,267</b>	<b>2,267</b>	<b>-</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,858,886</b>	<b>1,897,109</b>	<b>1,871,767</b>	<b>1,871,767</b>	<b>1,952,948</b>	<b>1,946,700</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>291,216</b>	<b>309,367</b>	<b>325,654</b>	<b>325,654</b>	<b>318,798</b>	<b>342,338</b>
Supplies & Materials	82,152	53,393	63,950	63,950	62,376	39,980
Purchased Services	958,114	1,016,083	982,653	982,653	938,294	989,368
Intra-City Charges	56,289	78,881	81,825	81,825	91,239	91,450
Fixed Costs & Subsidies	2,959	3,016	3,110	3,110	3,165	3,625
<b>Maintenance &amp; Operating</b>	<b>1,099,514</b>	<b>1,151,373</b>	<b>1,131,538</b>	<b>1,131,538</b>	<b>1,095,074</b>	<b>1,124,423</b>
Internal Charges	146,585	143,888	155,985	155,985	155,985	165,284
Transfers Out	70,426	-	-	-	-	-
<b>Internal Transactions</b>	<b>217,011</b>	<b>143,888</b>	<b>155,985</b>	<b>155,985</b>	<b>155,985</b>	<b>165,284</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	2,265	-	6,530	978,450	6,488	150,000
<b>Debt &amp; Capital</b>	<b>2,265</b>	<b>-</b>	<b>6,530</b>	<b>978,450</b>	<b>6,488</b>	<b>150,000</b>
<b>Total Expenditures</b>	<b>1,610,006</b>	<b>1,604,628</b>	<b>1,619,707</b>	<b>2,591,627</b>	<b>1,576,345</b>	<b>1,782,045</b>
<b>Revenues Over (Under) Expenditures</b>	<b>248,880</b>	<b>292,481</b>	<b>252,060</b>	<b>(719,860)</b>	<b>376,603</b>	<b>164,655</b>
<b>Beginning Cash Balance - July 1</b>	<b>1,214,181</b>	<b>1,463,061</b>	<b>1,755,542</b>	<b>1,755,542</b>	<b>1,755,542</b>	<b>2,132,145</b>
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>1,463,061</b>	<b>1,755,542</b>	<b>2,007,602</b>	<b>1,035,682</b>	<b>2,132,145</b>	<b>2,296,800</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>1,463,061</b>	<b>1,755,542</b>	<b>2,007,602</b>	<b>1,035,682</b>	<b>2,132,145</b>	<b>2,296,800</b>
<b>Ending Cash Balance - June 30</b>	<b>1,463,061</b>	<b>1,755,542</b>	<b>2,007,602</b>	<b>1,035,682</b>	<b>2,132,145</b>	<b>2,296,800</b>
<b>Reserves Detail:</b>						
Operating Reserve	669,892	668,595	672,157	672,157	654,107	680,019
"Blue Bag" Recycling Program Reserves	-	-	-	-	-	60,000
Intercap Loan Reserves	-	-	-	-	-	-
Capital Reserves	784,769	1,086,947	1,335,445	363,525	1,478,038	1,556,781
Reserve for 27th Pay Period	8,400	-	-	-	-	-

**Solid Waste-Commercial**

Fund: 542

Part of the Public Works Department

**Description:**

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

**Major Funding Sources:**

This fund is fully funded by commercial customer service charges and interest earnings. No rate adjustment was made for FY 2010 or FY 2011. A FY 2012 rate reduction of 4.6% for Commercial Solid Waste was implemented to reflect the reduced expenses to the fund associated with the transfer of activity for the Landfill Monitoring District (Fund 543) which was created in fiscal year 2011 and began receiving supporting assessments in fiscal year 2012. For FY 2013, no rate increase was made. At present, no rate increase is planned for FY 2014.

**Significant Changes:**

Prior to fiscal year (FY) 2011, the Residential and Commercial Solid Waste programs were accounted for in one fund (540). In order to better track these separate operations and cash flows, the programs were split into two funds (541 & 542) for FY11 and past years activities were retroactively stated for each operation within the new funds.

**Debt Issues:**

Name of Issue	Issue Date	Amount Issued	Maturity Date
No Issues Currently			

**CCIP:**

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

**Major Capital:**

\$ 150,000 Transfer Station Improvement Project

**Solid Waste-Commercial**
**Fund: 542**

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	1,143,716	1,079,402	1,095,000	1,095,000	1,084,202	1,100,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	1,006	1,601	1,200	1,200	1,612	1,800
Other Financing Sources / (Uses)	74,654	76,525	106,900	106,900	125,426	106,900
<b>Other Operating Revenues</b>	<b>1,219,376</b>	<b>1,157,528</b>	<b>1,203,100</b>	<b>1,203,100</b>	<b>1,211,240</b>	<b>1,208,700</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	4,320	-	1,960	1,960	1,960	-
<b>Internal Transactions</b>	<b>4,320</b>	<b>-</b>	<b>1,960</b>	<b>1,960</b>	<b>1,960</b>	<b>-</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,223,696</b>	<b>1,157,528</b>	<b>1,205,060</b>	<b>1,205,060</b>	<b>1,213,200</b>	<b>1,208,700</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>222,332</b>	<b>249,023</b>	<b>275,079</b>	<b>275,079</b>	<b>264,937</b>	<b>260,947</b>
Supplies & Materials	55,306	32,113	76,605	111,605	79,960	39,210
Purchased Services	462,265	484,389	478,731	478,731	465,619	486,177
Intra-City Charges	56,203	65,659	80,400	80,400	98,184	96,665
Fixed Costs & Subsidies	2,921	2,996	3,110	3,110	3,145	3,265
<b>Maintenance &amp; Operating</b>	<b>576,695</b>	<b>585,157</b>	<b>638,846</b>	<b>673,846</b>	<b>646,908</b>	<b>625,317</b>
Internal Charges	164,731	148,967	161,704	161,704	161,704	167,253
Transfers Out	46,951	-	-	-	-	-
<b>Internal Transactions</b>	<b>211,682</b>	<b>148,967</b>	<b>161,704</b>	<b>161,704</b>	<b>161,704</b>	<b>167,253</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	2,265	-	6,530	6,530	6,488	150,000
<b>Debt &amp; Capital</b>	<b>2,265</b>	<b>-</b>	<b>6,530</b>	<b>6,530</b>	<b>6,488</b>	<b>150,000</b>
<b>Total Expenditures</b>	<b>1,012,974</b>	<b>983,147</b>	<b>1,082,159</b>	<b>1,117,159</b>	<b>1,080,037</b>	<b>1,203,517</b>
<b>Revenues Over (Under) Expenditures</b>	<b>210,722</b>	<b>174,381</b>	<b>122,901</b>	<b>87,901</b>	<b>133,163</b>	<b>5,183</b>
<b>Beginning Cash Balance - July 1</b>	<b>672,029</b>	<b>882,751</b>	<b>1,057,132</b>	<b>1,057,132</b>	<b>1,057,132</b>	<b>1,190,295</b>
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>882,751</b>	<b>1,057,132</b>	<b>1,180,033</b>	<b>1,145,033</b>	<b>1,190,295</b>	<b>1,195,478</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>882,751</b>	<b>1,057,132</b>	<b>1,180,033</b>	<b>1,145,033</b>	<b>1,190,295</b>	<b>1,195,478</b>
<b>Ending Cash Balance - June 30</b>	<b>882,751</b>	<b>1,057,132</b>	<b>1,180,033</b>	<b>1,145,033</b>	<b>1,190,295</b>	<b>1,195,478</b>
<b>Reserves Detail:</b>						
Operating Reserve	84,226	81,929	89,636	92,552	89,462	87,793
Fixed Bond Reserves	-	-	-	-	-	-
Intercap Loan Reserves	-	-	-	-	-	-
Capital Reserves	792,112	975,203	1,090,397	1,052,481	1,100,833	1,107,685
Reserve for 27th Pay Period	6,413	-	-	-	-	-

**Landfill Monitoring District**

Fund: 543

Part of the Public Works Department

**Description:**

This fund accounts for the costs of monitoring the old City of Helena landfill site next to the Transfer Station facility, as mandated by the federal Environmental Protection Agency (EPA) and the Montana Department of Environment Quality (DEQ).

**Major Funding Sources:**

The City began funding this on-going cost through a city-wide landfill monitoring district which was established December 20, 2010 (Resolution #19801). Prior to the district being created, funding for this program came from the Solid Waste program.

**Debt Issues:**

Name of Issue	Issue Date	Amount Issued	Maturity Date
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No Issues Currently

**Major Capital:**

\$ - None

**Landfill Monitoring District**

Fund: 543

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	107,392	112,500	112,500	115,136	113,675
<b>Taxes &amp; Assessments</b>	-	107,392	112,500	112,500	115,136	113,675
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	(151)	(29)	-	-	78	70
Other Financing Sources / (Uses)	-	-	-	-	-	-
<b>Other Operating Revenues</b>	(151)	(29)	-	-	78	70
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	117,377	-	-	-	-	-
<b>Internal Transactions</b>	117,377	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>117,226</b>	<b>107,363</b>	<b>112,500</b>	<b>112,500</b>	<b>115,214</b>	<b>113,745</b>
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	117,226	70,412	110,000	130,000	105,187	113,500
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	117,226	70,412	110,000	130,000	105,187	113,500
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>117,226</b>	<b>70,412</b>	<b>110,000</b>	<b>130,000</b>	<b>105,187</b>	<b>113,500</b>
<b>Revenues Over (Under) Expenditures</b>	-	36,951	2,500	(17,500)	10,027	245
<b>Beginning Cash Balance - July 1</b>	-	-	36,951	36,951	36,951	46,978
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	-	36,951	39,451	19,451	46,978	47,223
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	-	36,951	39,451	19,451	46,978	47,223
<b>Ending Cash Balance - June 30</b>	-	36,951	39,451	19,451	46,978	47,223
<b>Reserves Detail:</b>						
Operating Reserve (1 month)	-	5,868	9,167	10,833	8,766	9,458
Capital / Equipment Replacement Reserve	-	31,083	30,284	8,618	38,212	37,765

**Transfer Station**

Fund: 546

Part of the Public Works Department

**Description:**

This fund accounts for the operations of the City's transfer station program.

The Transfer Station functions as the collection point for solid waste from Helena and the Scratch Gravel Landfill District. Waste collections are then hauled to the Lewis & Clark County Landfill.

**This Fund includes budgets for :**

	FY 2011 Actual	FY 2012 Actual	FY 2013		Adopted FY 2014 Budget
			Adopted	Actual	
Trnsfr Stn - 1993 Series	\$ 231,180	\$ 235,413	\$ 463,175	\$ 457,237	Paid Off
Transfer Station	2,507,184	2,586,195	2,627,531	2,678,946	3,428,521
	<u>\$ 2,738,364</u>	<u>\$ 2,821,608</u>	<u>\$ 3,090,706</u>	<u>\$ 3,136,183</u>	<u>\$ 3,428,521</u>

**Major Funding Sources:**

This fund is fully funded by customer service charges paid directly at the Transfer Station, or paid as internal service charges from the City's Solid Waste Fund operations and interest earnings. A rate increase of 12.25% was approved for FY 2011 to offset increased City operational costs and County fee increases for landfill operations that are passed through to the City. An increase of \$2.00 per ton to cover County fee increases was approved for FY 2012. No increase was proposed for City costs. No rate increase was proposed nor implemented for FY 2013 and again for FY 2014.

**Significant Changes:**

Prior to fiscal year (FY) 2011, the Transfer Station and Recycling programs were accounted for in one fund (545). In order to better track these separate operations and cash flows, the programs were split into two funds (546 & 547) for FY11 and past years activities were retroactively stated for each operation within the new funds.

**Debt Issues:**

Name of Issue	Issue Date	Amount Issued	Maturity Date	
Transfer Station 1993	04/01/93	\$ 2,760,000	07/01/13	Paid early - 07/01/12

**Major Capital:**

\$ 5,000	Landscaping for Admin Office (TS2901)
730,000	Transfer Station Improvement Project
75,000	Transfer Trailer (Unit #232)
25,000	Grizzly Grapple Attachment
<u>\$ 835,000</u>	

**Transfer Station**
**Fund: 546**

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	2,845,327	2,861,360	2,871,644	2,871,644	2,759,874	2,779,119
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	4,800	4,636	3,800	3,800	2,962	3,400
Other Financing Sources / (Uses)	(6,925)	45,800	23,978	23,978	27,939	23,978
<b>Other Operating Revenues</b>	<b>2,843,202</b>	<b>2,911,796</b>	<b>2,899,422</b>	<b>2,899,422</b>	<b>2,790,775</b>	<b>2,806,497</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	4,798	-	4,485	4,485	4,485	-
<b>Internal Transactions</b>	<b>4,798</b>	<b>-</b>	<b>4,485</b>	<b>4,485</b>	<b>4,485</b>	<b>-</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>2,848,000</b>	<b>2,911,796</b>	<b>2,903,907</b>	<b>2,903,907</b>	<b>2,795,260</b>	<b>2,806,497</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>514,327</b>	<b>509,215</b>	<b>565,599</b>	<b>565,599</b>	<b>549,363</b>	<b>615,590</b>
Supplies & Materials	12,482	13,306	14,960	16,510	12,901	14,820
Purchased Services	1,195,474	1,267,612	1,303,519	1,303,519	1,189,955	1,246,502
Intra-City Charges	89,224	102,060	117,250	117,250	104,814	120,515
Fixed Costs & Subsidies	27,678	28,171	32,860	32,860	29,254	33,740
<b>Maintenance &amp; Operating</b>	<b>1,324,858</b>	<b>1,411,149</b>	<b>1,468,589</b>	<b>1,470,139</b>	<b>1,336,924</b>	<b>1,415,577</b>
Internal Charges	194,310	211,797	215,313	215,313	215,313	212,354
Transfers Out	452,000	425,000	350,000	350,000	350,000	350,000
<b>Internal Transactions</b>	<b>646,310</b>	<b>636,797</b>	<b>565,313</b>	<b>565,313</b>	<b>565,313</b>	<b>562,354</b>
Debt Service	231,180	235,413	463,175	463,175	457,237	-
Capital Outlay	21,689	29,034	28,030	233,067	227,346	835,000
<b>Debt &amp; Capital</b>	<b>252,869</b>	<b>264,447</b>	<b>491,205</b>	<b>696,242</b>	<b>684,583</b>	<b>835,000</b>
<b>Total Expenditures</b>	<b>2,738,364</b>	<b>2,821,608</b>	<b>3,090,706</b>	<b>3,297,293</b>	<b>3,136,183</b>	<b>3,428,521</b>
<b>Revenues Over (Under) Expenditures</b>	<b>109,636</b>	<b>90,188</b>	<b>(186,799)</b>	<b>(393,386)</b>	<b>(340,923)</b>	<b>(622,024)</b>
<b>Beginning Cash Balance - July 1</b>	<b>1,302,186</b>	<b>1,411,822</b>	<b>1,502,010</b>	<b>1,502,010</b>	<b>1,502,010</b>	<b>1,161,087</b>
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>1,411,822</b>	<b>1,502,010</b>	<b>1,315,211</b>	<b>1,108,624</b>	<b>1,161,087</b>	<b>539,063</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>1,411,822</b>	<b>1,502,010</b>	<b>1,315,211</b>	<b>1,108,624</b>	<b>1,161,087</b>	<b>539,063</b>
<b>Ending Cash Balance - June 30</b>	<b>1,411,822</b>	<b>1,502,010</b>	<b>1,315,211</b>	<b>1,108,624</b>	<b>1,161,087</b>	<b>539,063</b>
<b>Reserves Detail:</b>						
Operating Reserve	207,125	213,097	216,625	216,754	204,300	216,127
Fixed Bond Reserves	65,000	65,000	65,000	65,000	-	-
Revenue Bond Reserves	222,875	227,238	227,238	227,238	-	-
Capital Reserves	901,986	996,675	806,348	599,632	956,787	322,936
Reserve for 27th Pay Period	14,836	-	-	-	-	-

**Recycling**

Fund: 547

Part of the Public Works Department

**Description:**

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

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

**Major Funding Sources:**

This operation is partially funded by disposal charges on refrigerants and tires paid directly by customers at the Transfer Station and revenues collected from recyclers who purchase recyclables for further processing. However, this accounts for only about 10 - 15% of needed revenues to support the recycling program. The remaining funding comes from a support transfer from the Transfer Station program.

**Significant Changes:**

Prior to fiscal year (FY) 2011, the Transfer Station and Recycling programs were accounted for in one fund (545). In order to better track these separate operations and cash flows, the programs were split into two funds (546 & 547) for FY11 and past years activities were retroactively stated for each operation within the new funds.

**Debt Issues:**

Name of Issue	Issue Date	Amount Issued	Maturity Date
No Issues Currently			

**Major Capital:**

\$ 150,000	14 Transfer Station Improvement Project
<u>15,000</u>	Recycling Roll-Offs 2 @ \$7,500 each
<u>\$ 165,000</u>	

Recycling Fund: 547		FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
				Adopted	Amended	Actual	
<b>Revenues</b>							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-
	Charges For Services	67,269	110,269	72,800	72,800	132,328	107,500
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	221	683	500	500	711	750
	Other Financing Sources / (Uses)	1,405	-	-	-	6	-
	<b>Other Operating Revenues</b>	<b>68,895</b>	<b>110,952</b>	<b>73,300</b>	<b>73,300</b>	<b>133,045</b>	<b>108,250</b>
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	452,916	425,000	351,290	351,290	351,290	350,000
	<b>Internal Transactions</b>	<b>452,916</b>	<b>425,000</b>	<b>351,290</b>	<b>351,290</b>	<b>351,290</b>	<b>350,000</b>
	Long-Term Debt	-	-	-	-	-	-
	<b>Total Revenues</b>	<b>521,811</b>	<b>535,952</b>	<b>424,590</b>	<b>424,590</b>	<b>484,335</b>	<b>458,250</b>
<b>Expenditures</b>							
	<b>Personal Services</b>	<b>137,231</b>	<b>151,872</b>	<b>166,984</b>	<b>166,984</b>	<b>159,187</b>	<b>171,726</b>
	Supplies & Materials	1,534	2,550	3,465	3,465	1,872	3,250
	Purchased Services	178,031	185,355	193,217	218,217	197,858	207,254
	Intra-City Charges	3,084	4,924	5,675	5,675	1,870	5,715
	Fixed Costs & Subsidies	-	-	-	-	-	-
	<b>Maintenance &amp; Operating</b>	<b>182,649</b>	<b>192,829</b>	<b>202,357</b>	<b>227,357</b>	<b>201,600</b>	<b>216,219</b>
	Internal Charges	62,817	68,947	69,977	69,977	69,977	70,605
	Transfers Out	-	-	-	-	-	-
	<b>Internal Transactions</b>	<b>62,817</b>	<b>68,947</b>	<b>69,977</b>	<b>69,977</b>	<b>69,977</b>	<b>70,605</b>
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	25,340	6,530	6,530	6,487	165,000
	<b>Debt &amp; Capital</b>	<b>-</b>	<b>25,340</b>	<b>6,530</b>	<b>6,530</b>	<b>6,487</b>	<b>165,000</b>
	<b>Total Expenditures</b>	<b>382,697</b>	<b>438,988</b>	<b>445,848</b>	<b>470,848</b>	<b>437,251</b>	<b>623,550</b>
	<b>Revenues Over (Under) Expenditures</b>	<b>139,114</b>	<b>96,964</b>	<b>(21,258)</b>	<b>(46,258)</b>	<b>47,084</b>	<b>(165,300)</b>
	<b>Beginning Cash Balance - July 1</b>	<b>28,577</b>	<b>167,691</b>	<b>264,655</b>	<b>264,655</b>	<b>264,655</b>	<b>311,739</b>
	Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
	<b>Ending Cash Balance - June 30</b>	<b>167,691</b>	<b>264,655</b>	<b>243,397</b>	<b>218,397</b>	<b>311,739</b>	<b>146,439</b>
	<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Reserved</b>	<b>167,691</b>	<b>264,655</b>	<b>243,397</b>	<b>218,397</b>	<b>311,739</b>	<b>146,439</b>
	<b>Ending Cash Balance - June 30</b>	<b>167,691</b>	<b>264,655</b>	<b>243,397</b>	<b>218,397</b>	<b>311,739</b>	<b>146,439</b>
	<b>Reserves Detail:</b>						
	Operating Reserve	31,891	34,471	36,610	38,693	35,897	38,213
	Capital Reserves	131,841	230,184	206,787	179,704	275,842	108,226
	Reserve for 27th Pay Period	3,959	-	-	-	-	-

**Parking**

Fund: 551

Part of the General Government Group

**Description:**

This fund accounts for the parking operations administered by the Helena Parking Commission.

As allowed by state law (7-14-4603 MCA), the City of Helena created a Parking Commission. A Parking Commission may consist of at least five but no more than seven members who serve four-year, staggered terms of office. The Helena Parking Commission consists of seven members which are appointed by and are accountable to the City Commission.

**Major Funding Sources:**

This is a self-funding operation deriving its revenues from parking lot fees, parking meters, and the related parking violation fines.

**Jackson St. Parking Garage Lease:**

On June 13, 2005 the City of Helena entered into a 20-year agreement to lease out the Jackson Street parking garage to the Helena Parking Commission. The City has earmarked these lease payments to fund the repayment of the General Fund bonds issued on August 8, 2005 for signage, street, parking ramp and walking mall construction / improvements. For further information, see debt service fund 307.

**15th Street Garage:**

In fiscal year 2009, the City entered into a \$8,900,000 Lease Purchase Agreement with US Bank, N.A. to construct a 365 space, multi-level parking garage next to the new State Workers Compensation Fund building near the Great Northern area. The City will use income from the parking garage and the downtown parking system to repay the Certificates of Participation (COPS). For further information, see debt service fund 309 and construction fund 404.

**Major Capital:**

\$ - None

Parking Fund: 551		FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
				Adopted	Amended	Actual	
<b>Revenues</b>							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-
	Charges For Services	1,330,830	1,337,097	1,483,433	1,483,433	1,566,012	1,540,709
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	97,807	94,439	120,600	120,600	98,664	119,525
	Investment Earnings	7,870	7,834	7,210	7,210	6,511	9,210
	Other Financing Sources / (Uses)	11,192	10,539	12,398	12,398	11,872	12,828
	<b>Other Operating Revenues</b>	<b>1,447,699</b>	<b>1,449,909</b>	<b>1,623,641</b>	<b>1,623,641</b>	<b>1,683,059</b>	<b>1,682,272</b>
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	9,231	9,231	9,231	-
	<b>Internal Transactions</b>	-	-	<b>9,231</b>	<b>9,231</b>	<b>9,231</b>	-
	Long-Term Debt	-	-	-	-	-	-
	<b>Total Revenues</b>	<b>1,447,699</b>	<b>1,449,909</b>	<b>1,632,872</b>	<b>1,632,872</b>	<b>1,692,290</b>	<b>1,682,272</b>
<b>Expenditures</b>							
	<b>Personal Services</b>	<b>437,877</b>	<b>498,767</b>	<b>519,188</b>	<b>519,188</b>	<b>512,308</b>	<b>533,534</b>
	Supplies & Materials	29,137	41,345	33,650	33,650	33,814	38,700
	Purchased Services	326,541	353,684	484,855	484,855	359,231	421,335
	Intra-City Charges	5,741	6,556	6,250	6,250	6,094	6,500
	Fixed Costs & Subsidies	84,788	88,958	90,621	90,621	92,537	93,395
	<b>Maintenance &amp; Operating</b>	<b>446,207</b>	<b>490,543</b>	<b>615,376</b>	<b>615,376</b>	<b>491,676</b>	<b>559,930</b>
	Internal Charges	96,765	117,762	112,057	112,057	112,057	116,645
	Transfers Out	377,648	607,232	677,170	677,170	667,922	670,145
	<b>Internal Transactions</b>	<b>474,413</b>	<b>724,994</b>	<b>789,227</b>	<b>789,227</b>	<b>779,979</b>	<b>786,790</b>
	Debt Service	-	-	-	-	-	-
	Capital Outlay	10,000	9,763	-	-	-	-
	<b>Debt &amp; Capital</b>	<b>10,000</b>	<b>9,763</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>1,368,497</b>	<b>1,724,067</b>	<b>1,923,791</b>	<b>1,923,791</b>	<b>1,783,963</b>	<b>1,880,254</b>
	<b>Revenues Over (Under) Expenditures</b>	<b>79,202</b>	<b>(274,158)</b>	<b>(290,919)</b>	<b>(290,919)</b>	<b>(91,673)</b>	<b>(197,982)</b>
	<b>Beginning Cash Balance - July 1</b>	<b>977,184</b>	<b>1,056,386</b>	<b>782,228</b>	<b>782,228</b>	<b>782,228</b>	<b>690,555</b>
	Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
	<b>Ending Cash Balance - June 30</b>	<b>1,056,386</b>	<b>782,228</b>	<b>491,309</b>	<b>491,309</b>	<b>690,555</b>	<b>492,573</b>
	<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Reserved</b>	<b>1,056,386</b>	<b>782,228</b>	<b>491,309</b>	<b>491,309</b>	<b>690,555</b>	<b>492,573</b>
	<b>Ending Cash Balance - June 30</b>	<b>1,056,386</b>	<b>782,228</b>	<b>491,309</b>	<b>491,309</b>	<b>690,555</b>	<b>492,573</b>
	<b>Reserves Detail:</b>						
	Operational Reserve	113,300	142,900	160,400	160,400	148,700	156,700
	Parking Improvements / Capital Reserves	930,455	639,328	330,909	330,909	541,855	335,873
	Reserve for 27th Pay Period	12,631	-	-	-	-	-

**Trolley**

Fund: 561

Part of the Public Works Department

**Description:**

This fund accounts for the Trolley operation for the Trolley-to-Trails and the Rec-Connect programs.

**This Fund includes budgets for :**

	FY 2011 Actual	FY 2012 Actual	FY 2013		Adopted FY 2014 Budget
			Adopted	Actual	
Downtown Trolley	\$ 9,244	\$ 6,821	\$ 10,895	\$ 8,036	\$ 8,420
Rec-Connect	-	743	17,697	8,405	16,463
	<b>\$ 9,244</b>	<b>\$ 7,564</b>	<b>\$ 28,592</b>	<b>\$ 16,441</b>	<b>\$ 24,883</b>

**Major Funding Sources:**

	FY 2011 Actual	FY 2012 Actual	FY 2013		Adopted FY 2014 Budget
			Adopted	Actual	
F.T.A. Operating Grant	\$ 10,951	\$ -	\$ -	\$ -	\$ -
Trolley Fares	176	-	175	-	-
Special Charters	-	3,100	1,000	3,000	3,000
BID Trolley Reimbursement	18,543	6,600	9,600	7,392	5,500
General Fund Support	5,025	-	-	-	-
Youth Connections	-	-	17,697	16,500	16,600
Other Financing Sources	25,474	190	-	192	-
	<b>\$ 60,169</b>	<b>\$ 9,890</b>	<b>\$ 28,472</b>	<b>\$ 27,084</b>	<b>\$ 25,100</b>

**Significant Changes:**

Due to noted declining ridership on the downtown area trolley program during the work week, the City Commission decided to discontinue operations for FY 2011 and redirect the Federal Transit Authority (FTA) grant funds towards the City bus (HATS) operations. For FY 2011, as shown in the sources above, the FTA Operating Grant and the bulk of the BID Trolley Reimbursement funding sources represent outstanding and uncollected reimbursements of the Trolley program prior to its termination.

In order to maintain the popular weekend "Trolley-to-Trails" program which uses the trolley to transport bikers and hikers to popular trailheads in the area, the City Commission committed \$5,000 of General Fund support in FY 2011 toward the cost of that program to be matched against a similar amount from the Helena Business Improvement District. No City funding has been committed for that program for FY 2012 or beyond. The Business Improvement District (BID) has elected to fully fund that program through reimbursements to the City for operational costs.

In June of 2012, the City partnered with the local Youth Connections program to initiate a pilot program (Rec-Connect) providing transportation for local area youth to attend youth venues within the city and surrounding area. Youth Connections has established a nine week summer route that will transport participants within the city and north valley areas to/from various points around the Helena area including parks, tennis courts, the library, Exploration Works in the Great Northern Township area and the Last Chance Splash Water Park & Pool to name a few. Youth Connections will cover 100% of the cost of the program.

Youth Connections is a group of community members (parents, educators, youth-serving organizations and church & business leaders) working to make Helena a healthy and supportive place for youth and families. The group's focus is on preventing and reducing substance abuse and violence among youth and providing programs, services and activities to help support youth and families, including sponsoring the Rec-Connect program to provide transportation to summer youth programs and activities.

**Major Capital:**

\$ - None

Trolley Fund: 561		FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
				Adopted	Amended	Actual	
<b>Revenues</b>							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	10,951	-	-	-	-	-
	Charges For Services	18,719	9,700	28,472	28,472	26,892	25,100
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	-	-	-	-	-	-
	Other Financing Sources / (Uses)	25,474	190	-	-	192	-
	<b>Other Operating Revenues</b>	55,144	9,890	28,472	28,472	27,084	25,100
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	5,025	-	-	-	-	-
	<b>Internal Transactions</b>	5,025	-	-	-	-	-
	Long-Term Debt	-	-	-	-	-	-
	<b>Total Revenues</b>	<b>60,169</b>	<b>9,890</b>	<b>28,472</b>	<b>28,472</b>	<b>27,084</b>	<b>25,100</b>
<b>Expenditures</b>							
	<b>Personal Services</b>	5,367	4,298	15,649	15,649	10,685	17,021
	Supplies & Materials	-	-	1,020	1,020	8	400
	Purchased Services	87	-	-	-	-	-
	Intra-City Charges	2,470	1,794	9,900	9,900	3,725	5,240
	Fixed Costs & Subsidies	-	-	-	-	-	-
	<b>Maintenance &amp; Operating</b>	2,557	1,794	10,920	10,920	3,733	5,640
	Internal Charges	1,320	1,472	2,023	2,023	2,023	2,222
	Transfers Out	-	-	-	-	-	-
	<b>Internal Transactions</b>	1,320	1,472	2,023	2,023	2,023	2,222
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	<b>Debt &amp; Capital</b>	-	-	-	-	-	-
	<b>Total Expenditures</b>	<b>9,244</b>	<b>7,564</b>	<b>28,592</b>	<b>28,592</b>	<b>16,441</b>	<b>24,883</b>
	<b>Revenues Over (Under) Expenditures</b>	50,925	2,326	(120)	(120)	10,643	217
	<b>Beginning Cash Balance - July 1</b>	(47,424)	3,501	5,827	5,827	5,827	16,470
	Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
	<b>Ending Cash Balance - June 30</b>	3,501	5,827	5,707	5,707	16,470	16,687
	<b>Unreserved Balance</b>	-	-	-	-	-	-
	<b>Reserved</b>	3,501	5,827	5,707	5,707	16,470	16,687
	<b>Ending Cash Balance - June 30</b>	3,501	5,827	5,707	5,707	16,470	16,687
	<b>Reserves Detail:</b>						
	Operating Reserve	3,346	5,827	5,707	5,707	16,470	16,687
	Reserve for 27th Pay Period	155	-	-	-	-	-
NOTE: This fund operates on a break-even, reimbursement basis for operations. Any negative Ending Balances are the result of outstanding receivables due from the Helena Business Improvement District (BID) for unreimbursed operational costs.							

**Helena Area Transit Service**

Fund: 562

Part of the Public Works Department

**Description:**

This fund accounts for the City's public transportation system.

**This Fund includes budgets for :**

	FY 2011 Actual	FY 2012 Actual	FY 2013		Adopted FY 2014 Budget
			Adopted	Actual	
Helena Bus	\$ 3,020,595	\$ 1,079,550	\$ 989,376	\$ 988,173	\$ 1,029,123
East Valley	183,491	218,651	231,120	237,236	239,451
Head Start	73,924	76,485	94,840	73,352	100,456
Rimrock Stage	72,275	86,287	85,990	76,954	94,998
Neighborhood Trans Coord	89,145	-	-	-	-
	<b>\$ 3,439,430</b>	<b>\$ 1,460,973</b>	<b>\$ 1,401,326</b>	<b>\$ 1,375,715</b>	<b>\$ 1,464,028</b>

**Major Funding Sources:**

	FY 2011 Actual	FY 2012 Actual	FY 2013		Adopted FY 2014 Budget
			Adopted	Actual	
F.T.A. Grant-Operating	\$ 433,103	\$ 535,754	\$ 572,554	\$ 564,375	\$ 641,500
F.T.A. Grant-Capital	2,182,367	200,815	-	-	-
J.A.R.C. Grant	71,166	54,913	82,143	44,901	34,000
Charges For Services	330,429	268,682	301,540	294,655	306,109
Transfer In from 100 - General Fund	689,294	629,300	677,980	677,980	729,000
	<b>\$ 3,706,359</b>	<b>\$ 1,689,464</b>	<b>\$ 1,634,217</b>	<b>\$ 1,581,911</b>	<b>\$ 1,710,609</b>

**Significant Changes:**

For FY 2012, in an effort to continue to provide non-motorized transportation services in a more efficient manner, the Neighborhood Transportation Coordinator program was reorganized and combined with transportation services in the Engineering Department in the General Fund.

In FY 2010, \$3,000,000 of American Recovery & Reinvestment Act (ARRA) funding was awarded to the City of Helena for construction of a new mass transportation facility. Construction began in the spring of 2010 with most of the project being completed by the end of FY 2011. A grand opening was held for the public on May 25, 2011 and the facility became operational.

**Major Capital:**

Helena Bus	\$	18,990	Bus (14% capital grant match)
Helena Bus		19,225	Route Software Match
	\$	<u>38,215</u>	

**Helena Area Transit Service**
**Fund: 562**

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	2,696,053	886,806	741,264	788,864	760,617	841,500
Charges For Services	330,429	268,682	301,540	320,040	294,655	306,109
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	513	635	400	400	474	500
Other Financing Sources / (Uses)	(22,543)	11,511	3,000	5,201	6,137	3,000
<b>Other Operating Revenues</b>	<b>3,004,452</b>	<b>1,167,634</b>	<b>1,046,204</b>	<b>1,114,505</b>	<b>1,061,883</b>	<b>1,151,109</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	347,117	314,650	344,328	344,328	344,328	364,500
<b>Internal Transactions</b>	<b>347,117</b>	<b>314,650</b>	<b>344,328</b>	<b>344,328</b>	<b>344,328</b>	<b>364,500</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>3,351,569</b>	<b>1,482,284</b>	<b>1,390,532</b>	<b>1,458,833</b>	<b>1,406,211</b>	<b>1,515,609</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>672,711</b>	<b>642,499</b>	<b>698,395</b>	<b>710,070</b>	<b>684,488</b>	<b>727,516</b>
Supplies & Materials	14,527	13,757	13,557	21,457	18,313	19,225
Purchased Services	231,463	177,490	275,736	230,370	221,003	194,389
Intra-City Charges	140,241	157,534	174,450	173,450	155,775	182,963
Fixed Costs & Subsidies	2,824	77,941	3,050	80,617	54,484	64,510
<b>Maintenance &amp; Operating</b>	<b>389,055</b>	<b>426,722</b>	<b>466,793</b>	<b>505,894</b>	<b>449,575</b>	<b>461,087</b>
Internal Charges	179,403	201,954	217,148	217,148	217,148	237,210
Transfers Out	4,878	-	-	-	-	-
<b>Internal Transactions</b>	<b>184,281</b>	<b>201,954</b>	<b>217,148</b>	<b>217,148</b>	<b>217,148</b>	<b>237,210</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	2,193,383	189,798	18,990	40,490	24,504	38,215
<b>Debt &amp; Capital</b>	<b>2,193,383</b>	<b>189,798</b>	<b>18,990</b>	<b>40,490</b>	<b>24,504</b>	<b>38,215</b>
<b>Total Expenditures</b>	<b>3,439,430</b>	<b>1,460,973</b>	<b>1,401,326</b>	<b>1,473,602</b>	<b>1,375,715</b>	<b>1,464,028</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(87,861)</b>	<b>21,311</b>	<b>(10,794)</b>	<b>(14,769)</b>	<b>30,496</b>	<b>51,581</b>
<b>Beginning Cash Balance - July 1</b>	<b>271,802</b>	<b>183,941</b>	<b>205,252</b>	<b>205,252</b>	<b>205,252</b>	<b>235,748</b>
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>183,941</b>	<b>205,252</b>	<b>194,458</b>	<b>190,483</b>	<b>235,748</b>	<b>287,329</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>183,941</b>	<b>205,252</b>	<b>194,458</b>	<b>190,483</b>	<b>235,748</b>	<b>287,329</b>
<b>Ending Cash Balance - June 30</b>	<b>183,941</b>	<b>205,252</b>	<b>194,458</b>	<b>190,483</b>	<b>235,748</b>	<b>287,329</b>
<b>Reserves Detail:</b>						
Capital Reserves	60,699	99,321	79,263	71,057	123,147	168,511
Operating Reserves (1 month)	103,837	105,931	115,195	119,426	112,601	118,818
Reserve for 27th Pay Period	19,405	-	-	-	-	-

**Golf Course**

Fund: 563

Part of the Park & Recreation Department

**Description:**

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

**This Fund includes budgets for :**

	FY 2011 Actual	FY 2012 Actual	FY 2013		Adopted FY 2014 Budget
			Adopted	Actual	
Golf Operations	\$ 439,375	\$ 457,609	\$ 454,480	\$ 446,426	\$ 466,949
Golf Concessions	164,292	178,787	159,520	168,501	164,578
Golf Maintenance	453,761	467,375	492,720	439,156	519,801
Golf Capital/Debt Service	130,714	118,489	146,217	239,320	80,246
	<b>\$ 1,188,142</b>	<b>\$ 1,222,260</b>	<b>\$ 1,252,937</b>	<b>\$ 1,293,403</b>	<b>\$ 1,231,574</b>

**Major Funding Sources:**

Golf maintenance, operation, debt service and capital programs are to be fully funded through user fees.

**Debt Issues:**

Name of Issue	Issue Date	Amount Issued	Maturity Date
SID '98 Refunding	12/15/98	\$ 1,143,000	07/01/13
INTERCAP - Golf Mowers	10/24/03	\$ 56,551	02/15/14
INTERCAP - Golf Pond Liner	12/03/04	\$ 62,901	02/15/15
INTERCAP - Driving Range & Patio Imprvmts	09/25/09	\$ 207,000	02/15/20
440 Loan - Golf Carts (5 yrs)	04/19/13	\$ 138,066	04/19/18

**Major Capital:**

\$ - None

**Golf Course**

Fund: 563

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget	
			Adopted	Amended	Actual		
<b>Revenues</b>							
Taxes	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-	
License & Permits	-	-	-	-	-	-	
Intergovernmental Revenues	-	-	-	5,000	5,000	-	
Charges For Services	1,199,513	1,238,893	1,250,106	1,259,106	1,275,949	1,277,221	
Intra-City Revenues	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	
Investment Earnings	673	518	350	350	706	-	
Other Financing Sources / (Uses)	7,467	6,768	2,000	2,000	142,478	-	
<b>Other Operating Revenues</b>	1,207,653	1,246,179	1,252,456	1,266,456	1,424,133	1,277,221	
Internal Service Revenues	-	-	-	-	-	-	
Interfund Transfers In	3,934	-	4,214	4,214	4,214	-	
<b>Internal Transactions</b>	3,934	-	4,214	4,214	4,214	-	
Long-Term Debt	-	-	-	-	-	-	
<b>Total Revenues</b>	<b>1,211,587</b>	<b>1,246,179</b>	<b>1,256,670</b>	<b>1,270,670</b>	<b>1,428,347</b>	<b>1,277,221</b>	
<b>Expenditures</b>							
<b>Personal Services</b>	509,916	533,238	510,181	510,181	476,645	551,622	
Supplies & Materials	264,958	261,394	276,250	423,316	410,912	271,850	
Purchased Services	126,017	135,669	154,516	159,516	136,088	148,276	
Intra-City Charges	32	221	440	440	49	290	
Fixed Costs & Subsidies	35,421	37,180	37,520	37,520	40,642	42,415	
<b>Maintenance &amp; Operating</b>	426,428	434,464	468,726	620,792	587,691	462,831	
Internal Charges	121,084	136,069	127,813	127,813	127,813	136,875	
Transfers Out	-	-	-	-	-	-	
<b>Internal Transactions</b>	121,084	136,069	127,813	127,813	127,813	136,875	
Debt Service	113,945	100,989	89,217	89,217	87,422	80,246	
Capital Outlay	16,769	17,500	57,000	57,000	13,832	-	
<b>Debt &amp; Capital</b>	130,714	118,489	146,217	146,217	101,254	80,246	
<b>Total Expenditures</b>	<b>1,188,142</b>	<b>1,222,260</b>	<b>1,252,937</b>	<b>1,405,003</b>	<b>1,293,403</b>	<b>1,231,574</b>	
<b>Revenues Over (Under) Expenditures</b>	23,445	23,919	3,733	(134,333)	134,944	45,647	
<b>Beginning Cash Balance - July 1</b>	278,641	302,086	326,005	326,005	326,005	460,949	
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-	
<b>Ending Cash Balance - June 30</b>	302,086	326,005	329,738	191,672	460,949	506,596	
<b>Unreserved Balance</b>	-	-	-	-	-	-	
<b>Reserved</b>	302,086	326,005	329,738	191,672	460,949	506,596	
<b>Ending Cash Balance - June 30</b>	302,086	326,005	329,738	191,672	460,949	506,596	
<b>Reserves Detail:</b>							
Operations Reserve	20%	222,919	244,452	250,587	191,672	258,681	246,315
Capital Reserve		64,458	81,553	79,151	-	202,268	260,281
Reserve for 27th Pay Period		14,709	-	-	-	-	-

**City-County Building Fund**

Fund: 570

Administered by the Community Facilities Dept.

**Description:**

This fund accounts for activities related to the administration and maintenance of the City-County Building. Mail service operations and telephone operations are provided as a service to building tenants and are separately accounted for in funds 571 and 572 respectively.

Oversight of the City-County Administration Building is provided by a board of directors comprised of the following five members:

- \* City Manager
- \* City Commissioner
- \* County Chief Administrative Officer
- \* County Commissioner
- \* Public Member at Large

The City-County Administration Building, Inc. (CCAB) is a non-profit corporation operated as a joint venture by the City of Helena and Lewis & Clark County. Prior to fiscal year 2008, the city provided accounting services to the CCAB for payroll only. Investment functions were provided by Lewis & Clark County. All remaining accounting functions were performed by the CCAB.

In fiscal year 2008, in a move to consolidate operations, all accounting functions, including fund investments, were transferred to the City of Helena and the CCAB and its personnel became a sub-department of the City's Community Facility Department. The CCAB remains a joint venture operation between the City and County.

**Major Funding Sources:**

Rent charges are the predominant source of funding, primarily from the City of Helena and Lewis & Clark County.

**Major Capital:**

\$	8,250	Attic catwalk and lighting
	15,000	Controls - Phase II Cooling
	145,000	Cooling Project Phase II
	<u>168,250</u>	

**City-County Building Fund**

Fund: 570

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	96,250	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	1,686	1,206	1,500	1,500	856	1,500
Other Financing Sources / (Uses)	741,921	758,233	783,331	783,331	784,042	815,386
<b>Other Operating Revenues</b>	<b>743,607</b>	<b>855,689</b>	<b>784,831</b>	<b>784,831</b>	<b>784,898</b>	<b>816,886</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	1,564	-	1,956	1,956	1,956	-
<b>Internal Transactions</b>	<b>1,564</b>	<b>-</b>	<b>1,956</b>	<b>1,956</b>	<b>1,956</b>	<b>-</b>
<b>Long-Term Debt</b>	<b>21,735</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>766,906</b>	<b>855,689</b>	<b>786,787</b>	<b>786,787</b>	<b>786,854</b>	<b>816,886</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>291,101</b>	<b>308,857</b>	<b>310,239</b>	<b>310,239</b>	<b>309,369</b>	<b>319,401</b>
Supplies & Materials	38,137	72,633	48,400	52,100	46,231	48,400
Purchased Services	167,131	177,311	182,196	182,196	169,642	196,711
Intra-City Charges	118	85	150	150	90	150
Fixed Costs & Subsidies	28,085	30,197	32,000	32,000	30,126	31,200
<b>Maintenance &amp; Operating</b>	<b>233,471</b>	<b>280,226</b>	<b>262,746</b>	<b>266,446</b>	<b>246,089</b>	<b>276,461</b>
Internal Charges	24,689	19,070	19,789	19,789	19,789	19,041
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>24,689</b>	<b>19,070</b>	<b>19,789</b>	<b>19,789</b>	<b>19,789</b>	<b>19,041</b>
Debt Service	157,743	188,409	190,650	190,650	182,861	188,778
Capital Outlay	151,394	74,823	6,000	75,500	41,583	168,250
<b>Debt &amp; Capital</b>	<b>309,137</b>	<b>263,232</b>	<b>196,650</b>	<b>266,150</b>	<b>224,444</b>	<b>357,028</b>
<b>Total Expenditures</b>	<b>858,398</b>	<b>871,385</b>	<b>789,424</b>	<b>862,624</b>	<b>799,691</b>	<b>971,931</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(91,492)</b>	<b>(15,696)</b>	<b>(2,637)</b>	<b>(75,837)</b>	<b>(12,837)</b>	<b>(155,045)</b>
<b>Beginning Cash Balance - July 1</b>	<b>434,587</b>	<b>343,095</b>	<b>327,399</b>	<b>327,399</b>	<b>327,399</b>	<b>314,562</b>
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>343,095</b>	<b>327,399</b>	<b>324,762</b>	<b>251,562</b>	<b>314,562</b>	<b>159,517</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>343,095</b>	<b>327,399</b>	<b>324,762</b>	<b>251,562</b>	<b>314,562</b>	<b>159,517</b>
<b>Ending Cash Balance - June 30</b>	<b>343,095</b>	<b>327,399</b>	<b>324,762</b>	<b>251,562</b>	<b>314,562</b>	<b>159,517</b>
<b>Reserves Detail:</b>						
Operating Reserve	334,698	327,399	324,762	251,562	314,562	159,517
Reserve for 27th Pay Period	8,397	-	-	-	-	-

**City/Cnty Bldg Mail**

Fund: 571

Administered by the Community Facilities Dept.

**Description:**

This fund accounts for activities related to the administration of the mail system within City-County Building. City-County Administration Building (CCAB) personnel provide in-coming and out-going mail service for building tenants including inter-department mail service within the building and to remote City and County job sites.

**Major Funding Sources:**

Operations are funded predominantly through mail service charges to user departments that reimburse the CCAB for postage and mail delivery costs.

**Major Capital:**

\$ - None

**City/Cnty Bldg Mail**

Fund: 571

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	124	106	100	100	114	100
Other Financing Sources / (Uses)	167,150	172,593	188,636	188,636	190,944	189,681
<b>Other Operating Revenues</b>	<b>167,274</b>	<b>172,699</b>	<b>188,736</b>	<b>188,736</b>	<b>191,058</b>	<b>189,781</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	314	-	199	199	199	-
<b>Internal Transactions</b>	<b>314</b>	<b>-</b>	<b>199</b>	<b>199</b>	<b>199</b>	<b>-</b>
<b>Long-Term Debt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>167,588</b>	<b>172,699</b>	<b>188,935</b>	<b>188,935</b>	<b>191,257</b>	<b>189,781</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>26,386</b>	<b>28,293</b>	<b>29,203</b>	<b>29,203</b>	<b>28,490</b>	<b>29,954</b>
Supplies & Materials	2,649	3,113	3,450	3,950	3,306	4,000
Purchased Services	125,940	144,110	153,960	166,960	145,140	154,018
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	41	266	500	500	180	500
<b>Maintenance &amp; Operating</b>	<b>128,630</b>	<b>147,489</b>	<b>157,910</b>	<b>171,410</b>	<b>148,626</b>	<b>158,518</b>
Internal Charges	780	926	875	875	875	800
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>780</b>	<b>926</b>	<b>875</b>	<b>875</b>	<b>875</b>	<b>800</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	35,000	35,000	-	-
<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>155,796</b>	<b>176,708</b>	<b>222,988</b>	<b>236,488</b>	<b>177,991</b>	<b>189,272</b>
<b>Revenues Over (Under) Expenditures</b>	<b>11,792</b>	<b>(4,009)</b>	<b>(34,053)</b>	<b>(47,553)</b>	<b>13,266</b>	<b>509</b>
<b>Beginning Cash Balance - July 1</b>	<b>47,086</b>	<b>58,878</b>	<b>54,869</b>	<b>54,869</b>	<b>54,869</b>	<b>68,135</b>
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>58,878</b>	<b>54,869</b>	<b>20,816</b>	<b>7,316</b>	<b>68,135</b>	<b>68,644</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>58,878</b>	<b>54,869</b>	<b>20,816</b>	<b>7,316</b>	<b>68,135</b>	<b>68,644</b>
<b>Ending Cash Balance - June 30</b>	<b>58,878</b>	<b>54,869</b>	<b>20,816</b>	<b>7,316</b>	<b>68,135</b>	<b>68,644</b>
<b>Reserves Detail:</b>						
Operating Reserve	55,517	52,269	18,216	4,716	65,535	66,044
Equipment Reserve	2,600	2,600	2,600	2,600	2,600	2,600
Reserve for 27th Pay Period	761	-	-	-	-	-

**City/Cnty Bldg Telephone**

Fund: 572

Administered by the Community Facilities Dept.

**Description:**

This fund accounts for activities related to the operations of the telephone system within the City-County Building. Telephone operations were upgraded and transferred to the City-County Information Technology & Services (IT&S) Department by the end of fiscal year 2010. CCAB continues to provide personnel to operate the switchboard and call routing functions.

**Major Funding Sources:**

Building telephone operations are funded through telephone service charges to user departments that reimburse IT&S for telephone service, long distance charges and telephone equipment usage costs. Switchboard operations, which are provided by CCAB personnel, are funded by charges to the IT&S department.

**Major Capital:**

\$ - None

**City/Cnty Bldg Telephone**

Fund: 572

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	41	30	30	30	30	6
Other Financing Sources / (Uses)	20,084	22,587	21,704	21,704	21,704	22,525
<b>Other Operating Revenues</b>	20,125	22,617	21,734	21,734	21,734	22,531
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	138	138	138	-
<b>Internal Transactions</b>	-	-	138	138	138	-
<b>Long-Term Debt</b>	-	-	-	-	-	-
<b>Total Revenues</b>	<b>20,125</b>	<b>22,617</b>	<b>21,872</b>	<b>21,872</b>	<b>21,872</b>	<b>22,531</b>
<b>Expenditures</b>						
<b>Personal Services</b>	18,606	20,216	20,635	20,635	20,272	21,667
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	2,500
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	-	-	-	-	-	2,500
Internal Charges	544	621	605	605	605	568
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	544	621	605	605	605	568
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>19,150</b>	<b>20,837</b>	<b>21,240</b>	<b>21,240</b>	<b>20,877</b>	<b>24,735</b>
<b>Revenues Over (Under) Expenditures</b>	975	1,780	632	632	995	(2,204)
<b>Beginning Cash Balance - July 1</b>	(289)	686	2,466	2,466	2,466	3,461
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	686	2,466	3,098	3,098	3,461	1,257
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	686	2,466	3,098	3,098	3,461	1,257
<b>Ending Cash Balance - June 30</b>	686	2,466	3,098	3,098	3,461	1,257
<b>Reserves Detail:</b>						
Operating Reserve	686	2,466	3,098	3,098	3,461	1,257

**Fleet Services**

Fund: 610

Part of the Public Works Department

**Description:**

This fund accounts for the City's centralized fleet management operations including:  
 Complete vehicle and equipment information  
 Maintenance records and preventive maintenance scheduling  
 Equipment repairs and arranging for outside repairs and service  
 Fuel acquisition and management system  
 Vehicle replacement policies, procedures  
 Standardization and acquisition of vehicles and equipment  
 Parts storage and inventory  
 Fleet Revolving Program

**This Fund includes budgets for :**

	FY 2011 Actual	FY 2012 Actual	FY 2013		Adopted FY 2014 Budget
			Adopted	Actual	
Shop (Operations)	\$ 502,293	\$ 539,298	\$ 556,558	\$ 545,498	\$ 557,852
Shop - Gas, Oil & Parts	909,895	985,828	1,080,209	1,042,384	1,151,023
	<u>\$ 1,412,188</u>	<u>\$ 1,525,126</u>	<u>\$ 1,636,767</u>	<u>\$ 1,587,882</u>	<u>\$ 1,708,875</u>

**Major Funding Sources:**

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

	FY 2011 Actual	FY 2012 Actual	FY 2013		Adopted FY 2014 Budget
			Adopted	Actual	
Fuel Tax Refund	\$ 28,443	\$ 28,704	\$ 25,000	\$ 25,221	\$ 25,000
City Department Charges:					
Gas & Fuel Charges	466,328	531,608	715,759	628,266	749,866
Veh & Equip Parts/Repairs	317,461	302,564	308,200	269,516	326,150
Tires & Tire Repairs	-	21,979	65,480	80,440	71,280
Shop Charges	513,784	496,694	534,430	534,430	584,416
	<u>\$ 1,326,016</u>	<u>\$ 1,381,549</u>	<u>\$ 1,648,869</u>	<u>\$ 1,537,873</u>	<u>\$ 1,756,712</u>

**Significant Changes:**

The City is changing to full Fleet Management cost accounting through the operations accounted for in this fund. A Fleet Revolving Program is being developed to provide a long-term, fully funded capital improvement program managed through our centralized Fleet Management operations.

**Major Capital:**

\$ - None

**Fleet Services**
**Fund: 610**

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	28,704	25,165	25,000	25,000	25,221	25,000
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	856,151	931,832	1,089,439	1,089,439	1,028,297	1,147,296
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	2,860	494	-	-	2,145	-
<b>Other Operating Revenues</b>	<b>887,715</b>	<b>957,491</b>	<b>1,114,439</b>	<b>1,114,439</b>	<b>1,055,663</b>	<b>1,172,296</b>
Internal Service Revenues	496,694	524,341	534,430	534,430	534,430	584,416
Interfund Transfers In	1,881	-	3,026	3,026	3,026	-
<b>Internal Transactions</b>	<b>498,575</b>	<b>524,341</b>	<b>537,456</b>	<b>537,456</b>	<b>537,456</b>	<b>584,416</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,386,290</b>	<b>1,481,832</b>	<b>1,651,895</b>	<b>1,651,895</b>	<b>1,593,119</b>	<b>1,756,712</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>342,766</b>	<b>373,418</b>	<b>385,030</b>	<b>385,030</b>	<b>380,816</b>	<b>400,222</b>
Supplies & Materials	858,663	926,484	1,029,169	1,029,169	920,868	1,078,483
Purchased Services	100,307	115,919	96,695	96,695	162,793	116,253
Intra-City Charges	3,301	3,279	5,733	5,733	3,834	5,861
Fixed Costs & Subsidies	8,075	8,306	9,060	9,060	9,078	9,420
<b>Maintenance &amp; Operating</b>	<b>970,346</b>	<b>1,053,988</b>	<b>1,140,657</b>	<b>1,140,657</b>	<b>1,096,573</b>	<b>1,210,017</b>
Internal Charges	93,436	97,720	98,580	98,580	98,580	98,636
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>93,436</b>	<b>97,720</b>	<b>98,580</b>	<b>98,580</b>	<b>98,580</b>	<b>98,636</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	5,640	-	12,500	12,500	11,913	-
<b>Debt &amp; Capital</b>	<b>5,640</b>	<b>-</b>	<b>12,500</b>	<b>12,500</b>	<b>11,913</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1,412,188</b>	<b>1,525,126</b>	<b>1,636,767</b>	<b>1,636,767</b>	<b>1,587,882</b>	<b>1,708,875</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(25,898)</b>	<b>(43,294)</b>	<b>15,128</b>	<b>15,128</b>	<b>5,237</b>	<b>47,837</b>
<b>Beginning Cash Balance - July 1</b>	<b>213,273</b>	<b>187,375</b>	<b>144,081</b>	<b>144,081</b>	<b>144,081</b>	<b>149,318</b>
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>187,375</b>	<b>144,081</b>	<b>159,209</b>	<b>159,209</b>	<b>149,318</b>	<b>197,155</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>187,375</b>	<b>144,081</b>	<b>159,209</b>	<b>159,209</b>	<b>149,318</b>	<b>197,155</b>
<b>Ending Cash Balance - June 30</b>	<b>187,375</b>	<b>144,081</b>	<b>159,209</b>	<b>159,209</b>	<b>149,318</b>	<b>197,155</b>
<b>Reserves Detail:</b>						
Operating Reserve	117,212	127,094	135,356	135,356	131,331	142,406
Capital Reserve	60,275	16,987	23,853	23,853	17,987	54,749
Reserve for 27th Pay Period	9,887	-	-	-	-	-

**Copier Revolving**

Fund: 643

Part of the Administrative Services Dept.

**Description:**

This fund accounts for the purchase, maintenance and supplies for six copiers used by various city departments. Copier costs are recouped through billings to user departments on an estimated annual charge. The charges are reviewed each year to ensure costs are adequately recovered to maintain operations and provide for the replacement of each copier as needed. These operations are administered by the Accounting Division of the Administrative Services Department.

**Copier Locations**

- 1st Floor - City/County Bldg (Utility Customer Service)
- 1st Floor - City/County Bldg (Human Resources)
- 3rd Floor - City/County Building (Admin Services)
- 4th Floor - City/County Building (Engineering/Public Works Admin/Parks Departments)
- Fire Station #1
- City Shop

**Major Funding Sources:**

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

**Major Capital:**

\$ 14,670 4th Floor Copier (Engr./PW Admin/Parks)

**Copier Revolving**

**Fund: 643**

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	46	36	70	70	-	-
Intra-City Revenues	8,945	12,212	22,670	22,670	16,489	24,805
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
<b>Other Operating Revenues</b>	8,991	12,248	22,740	22,740	16,489	24,805
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	7,250	-	-	-	-
<b>Internal Transactions</b>	-	7,250	-	-	-	-
<b>Long-Term Debt</b>	-	-	-	-	-	-
<b>Total Revenues</b>	<b>8,991</b>	<b>19,498</b>	<b>22,740</b>	<b>22,740</b>	<b>16,489</b>	<b>24,805</b>
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	1,099	619	1,650	1,650	431	1,350
Purchased Services	4,106	3,488	2,000	2,000	1,494	2,000
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	4,091	4,402	4,415	4,415	4,409	4,594
<b>Maintenance &amp; Operating</b>	9,296	8,509	8,065	8,065	6,334	7,944
Internal Charges	-	-	-	-	-	-
Transfers Out	50,000	-	-	-	-	-
<b>Internal Transactions</b>	50,000	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	7,244	7,500	7,500	-	14,670
<b>Debt &amp; Capital</b>	-	7,244	7,500	7,500	-	14,670
<b>Total Expenditures</b>	<b>59,296</b>	<b>15,753</b>	<b>15,565</b>	<b>15,565</b>	<b>6,334</b>	<b>22,614</b>
<b>Revenues Over (Under) Expenditures</b>	(50,305)	3,745	7,175	7,175	10,155	2,191
<b>Beginning Cash Balance - July 1</b>	92,047	41,742	45,487	45,487	45,487	55,642
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	41,742	45,487	52,662	52,662	55,642	57,833
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	41,742	45,487	52,662	52,662	55,642	57,833
<b>Ending Cash Balance - June 30</b>	41,742	45,487	52,662	52,662	55,642	57,833
<b>Reserves Detail:</b>						
Copier Revolving Reserve	41,742	45,487	52,662	52,662	55,642	57,833

**Property & Liab Insurance**

Fund: 645

Part of the Human Resources Department

**Description:**

This fund accounts for all City liability and property insurance provided through Montana Municipal Interlocal Authority (MMIA). As an MMIA charter city, Helena maintains a position on the MMIA Board of Directors.

**Insurance Costs - Major Items :**

	FY 2011 Actual	FY 2012 Actual	FY 2013		Adopted FY 2014 Budget
			Adopted	Actual	
Insur on Bldgs & Contents	\$ 176,705	\$ 198,848	\$ 202,918	\$ 196,969	\$ 181,553
Insur on Vehicles & Equip	15,366	16,193	16,258	30,040	33,656
Liability Insurance	519,956	562,950	670,262	612,482	614,496
Insurance Deductibles	107,496	89,710	130,000	21,679	130,000
	<b>\$ 819,523</b>	<b>\$ 867,701</b>	<b>\$ 1,019,438</b>	<b>\$ 861,170</b>	<b>\$ 959,705</b>

**Major Funding Sources:**

Insurance premiums, deductibles, and administration are paid through this fund and are 100% funded by Internal Service Charges to all applicable city departments. The Internal Service Charges are allocated as follows:

- Liability Insurance premiums are based upon Gross Payroll.
- Property Insurance is based upon insured value of each facility or item.
- Deductibles are based upon the historical record of actual deductibles paid.

**Major Capital:**

\$ - None

**Property & Liab Insurance**

**Fund: 645**

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	1,654	1,549	1,551	1,551	1,706	1,367
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	2,484	4,105	-	-	3,183	-
<b>Other Operating Revenues</b>	4,138	5,654	1,551	1,551	4,889	1,367
Internal Service Revenues	923,577	1,047,588	1,020,864	1,020,864	1,020,864	898,993
Interfund Transfers In	135	-	-	-	-	-
<b>Internal Transactions</b>	923,712	1,047,588	1,020,864	1,020,864	1,020,864	898,993
<b>Long-Term Debt</b>	-	-	-	-	-	-
<b>Total Revenues</b>	<b>927,850</b>	<b>1,053,242</b>	<b>1,022,415</b>	<b>1,022,415</b>	<b>1,025,753</b>	<b>900,360</b>
<b>Expenditures</b>						
<b>Personal Services</b>	35,385	37,840	38,143	38,143	22,520	-
Supplies & Materials	174	435	450	450	-	-
Purchased Services	6,124	7,484	11,833	11,833	4,876	-
Intra-City Charges	-	-	40	40	-	-
Fixed Costs & Subsidies	828,049	876,570	1,027,463	1,027,463	871,817	963,469
<b>Maintenance &amp; Operating</b>	834,347	884,489	1,039,786	1,039,786	876,693	963,469
Internal Charges	1,421	1,642	1,625	1,625	1,625	-
Transfers Out	-	-	199,696	199,696	199,696	-
<b>Internal Transactions</b>	1,421	1,642	201,321	201,321	201,321	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>871,153</b>	<b>923,971</b>	<b>1,279,250</b>	<b>1,279,250</b>	<b>1,100,534</b>	<b>963,469</b>
<b>Revenues Over (Under) Expenditures</b>	56,697	129,271	(256,835)	(256,835)	(74,781)	(63,109)
<b>Beginning Cash Balance - July 1</b>	328,383	385,080	514,351	514,351	514,351	439,570
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>385,080</b>	<b>514,351</b>	<b>257,516</b>	<b>257,516</b>	<b>439,570</b>	<b>376,461</b>
<b>Unreserved Balance</b>	181,059	311,351	54,516	54,516	236,570	173,461
<b>Reserved</b>	204,021	203,000	203,000	203,000	203,000	203,000
<b>Ending Cash Balance - June 30</b>	<b>385,080</b>	<b>514,351</b>	<b>257,516</b>	<b>257,516</b>	<b>439,570</b>	<b>376,461</b>
<b>Reserves Detail:</b>						
Operating Reserve	3,000	3,000	3,000	3,000	3,000	3,000
Deductibles/Premiums Reserve	200,000	200,000	200,000	200,000	200,000	200,000
Reserve for 27th Pay Period	1,021	-	-	-	-	-

## Health & Safety Program

Fund: 650

Part of the General Government Group

### Description:

This fund accounts for the payment of the medical claims of all individuals covered under the City's medical plan. The plan was established July 1, 1994 as a self-insured plan and is administered by Allegiance Benefit Plan Management out of Missoula (previously named Intermountain Administrators, Inc.). The City covers the full cost of the basic medical plan to full-time employees with the added costs of family coverage and optional coverage being paid by the employee.

The City, in order to strengthen its medical liability position, elected to move the City's self-insurance medical plan over to the Montana Municipal Interlocal Authority (MMIA) and join a larger risk pool of Montana municipalities. This move is expected to help control future cost increases to the City and its employees and provide greater stability as a benefit of being part of a larger risk pool. City employees will also have several options to choose from to better fit their individual medical insurance needs. The Commission agreed to a 5-year contract with MMIA on April 6, 2009 and was effective July 1, 2009. The City's dental and vision plans are unchanged and will remain with the City.

### Major Funding Sources:

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

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

City Contributions (for all current City employees)	66.4%
Employee Contributions (for the dependents of employees)	12.5%
Retiree Contributions	9.7%
Other Group Contributions	11.4%
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	100.0%

### Significant Changes:

FY 2012 premium costs increased 10% over the prior year. The City included a 4.38% increase in rates to help cover the higher premiums and elected to fund the remaining increased costs by using some available cash reserves of the Medical Revolving fund. FY 2013 premiums increased another 5% and the City again elected to help offset some of the rate increase by subsidizing rates approximately 4.9% with available reserves. For FY 2014, insurance premiums increased 2.5%. With decreasing cash reserves, the ability of the City to use reserves to offset some of the premium costs is reduced. The City elected not to offset any of the premium increase with reserves for FY 2014.

### Major Capital:

\$ - None

## Health & Safety Program

Fund: 650

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	2,857	2,153	1,400	1,400	1,156	1,200
Other Financing Sources / (Uses)	3,000,446	3,019,558	3,297,502	3,297,502	3,189,343	3,781,060
<b>Other Operating Revenues</b>	3,003,303	3,021,711	3,298,902	3,298,902	3,190,499	3,782,260
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	178	178	178	-
<b>Internal Transactions</b>	-	-	178	178	178	-
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>3,003,303</b>	<b>3,021,711</b>	<b>3,299,080</b>	<b>3,299,080</b>	<b>3,190,677</b>	<b>3,782,260</b>
<b>Expenditures</b>						
<b>Personal Services</b>	24,937	26,303	26,416	26,416	17,400	-
Supplies & Materials	45	406	50	50	-	-
Purchased Services	32,613	24,051	48,680	48,680	25,868	36,030
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	2,985,232	3,160,350	3,463,940	3,463,940	3,353,081	3,820,000
<b>Maintenance &amp; Operating</b>	3,017,890	3,184,807	3,512,670	3,512,670	3,378,949	3,856,030
Internal Charges	1,026	1,172	1,155	1,155	1,155	-
Transfers Out	103,095	-	-	-	-	-
<b>Internal Transactions</b>	104,121	1,172	1,155	1,155	1,155	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>3,146,948</b>	<b>3,212,282</b>	<b>3,540,241</b>	<b>3,540,241</b>	<b>3,397,504</b>	<b>3,856,030</b>
<b>Revenues Over (Under) Expenditures</b>	(143,645)	(190,571)	(241,161)	(241,161)	(206,827)	(73,770)
<b>Beginning Cash Balance - July 1</b>	982,005	838,360	647,789	647,789	647,789	440,962
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	838,360	647,789	406,628	406,628	440,962	367,192
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	838,360	647,789	406,628	406,628	440,962	367,192
<b>Ending Cash Balance - June 30</b>	838,360	647,789	406,628	406,628	440,962	367,192
<b>Reserves Detail:</b>						
Claims Reserve	837,641	647,789	406,628	406,628	440,962	367,192
Reserve for 27th Pay Period	719	-	-	-	-	-
Reserve for Employee Health Insurance Costs	-	-	-	-	-	-

**Dental Program**

Fund: 651

Part of the General Government Group

**Description:**

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

**Major Funding Sources:**

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

City Contributions (for all current City employees)	56.9%
Employee Contributions (for the dependents of employees)	23.9%
Retiree Contributions	9.4%
Other Group Contributions	9.8%
	<hr/>
	100.0%

**Significant Changes:**

FY 2014 reflects no proposed increase in rates and no other changes to the program.

**Major Capital:**

\$ - None

**Dental Program**

Fund: 651

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	275	300	100	100	223	200
Other Financing Sources / (Uses)	269,078	263,028	282,636	282,636	266,147	274,679
<b>Other Operating Revenues</b>	269,353	263,328	282,736	282,736	266,370	274,879
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>269,353</b>	<b>263,328</b>	<b>282,736</b>	<b>282,736</b>	<b>266,370</b>	<b>274,879</b>
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	41,202	40,642	43,776	43,776	41,164	42,400
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	215,810	233,698	237,080	237,080	232,681	237,000
<b>Maintenance &amp; Operating</b>	257,012	274,340	280,856	280,856	273,845	279,400
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>257,012</b>	<b>274,340</b>	<b>280,856</b>	<b>280,856</b>	<b>273,845</b>	<b>279,400</b>
<b>Revenues Over (Under) Expenditures</b>	12,341	(11,012)	1,880	1,880	(7,475)	(4,521)
<b>Beginning Cash Balance - July 1</b>	72,531	84,872	73,860	73,860	73,860	66,385
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	84,872	73,860	75,740	75,740	66,385	61,864
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	84,872	73,860	75,740	75,740	66,385	61,864
<b>Ending Cash Balance - June 30</b>	84,872	73,860	75,740	75,740	66,385	61,864
<b>Reserves Detail:</b>						
Claims Reserve	84,872	73,860	75,740	75,740	66,385	61,864

**Vision Program**

Fund: 652

Part of the General Government Group

**Description:**

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

**Major Funding Sources:**

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

City Contributions (for all current City employees)	46.8%
Employee Contributions (for the dependents of employees)	33.0%
Retiree Contributions	10.3%
Other Group Contributions	9.9%
	<hr/>
	100.0%

**Significant Changes:**

FY 2014 reflects no proposed increase in rates and no other changes to the program.

**Major Capital:**

\$ - None

**Vision Program**

Fund: 652

	FY 2011 Actual	FY 2012 Actual	FY 2013			Adopted FY 2014 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	184	179	100	100	144	120
Other Financing Sources / (Uses)	52,434	52,954	52,371	52,371	54,308	52,496
<b>Other Operating Revenues</b>	52,618	53,133	52,471	52,471	54,452	52,616
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>52,618</b>	<b>53,133</b>	<b>52,471</b>	<b>52,471</b>	<b>54,452</b>	<b>52,616</b>
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	8,301	8,267	9,600	9,600	9,165	9,300
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	42,642	42,743	46,080	46,080	45,137	44,800
<b>Maintenance &amp; Operating</b>	50,943	51,010	55,680	55,680	54,302	54,100
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>50,943</b>	<b>51,010</b>	<b>55,680</b>	<b>55,680</b>	<b>54,302</b>	<b>54,100</b>
<b>Revenues Over (Under) Expenditures</b>	1,675	2,123	(3,209)	(3,209)	150	(1,484)
<b>Beginning Cash Balance - July 1</b>	50,715	52,390	54,513	54,513	54,513	54,663
Loans / Repayments To (-) / From (+) Other Funds & Adjustments	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	52,390	54,513	51,304	51,304	54,663	53,179
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	52,390	54,513	51,304	51,304	54,663	53,179
<b>Ending Cash Balance - June 30</b>	52,390	54,513	51,304	51,304	54,663	53,179
<b>Reserves Detail:</b>						
Claims Reserve	52,390	54,513	51,304	51,304	54,663	53,179



City of Helena

## LIST OF COMMON ACRONYMS

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

## LIST OF COMMON ACRONYMS

ACRONYM	DESCRIPTION
<b>MCA</b>	Montana Codes Annotated (State law codes)
<b>MDOT</b>	Montana Department of Transportation
<b>MDT</b>	Montana Department of Transportation
<b>MDT</b>	Mobile Data Terminal
<b>MLCT</b>	Montana League of Cities & Towns
<b>MLEA</b>	Montana Law Enforcement Academy
<b>MMCTFOA</b>	Montana Municipal Clerks, Treasurers & Finance Officers Assoc.
<b>MMIA</b>	Montana Municipal Interlocal Authority
<b>MRDTF</b>	Missouri River Drug Task Force
<b>MRL</b>	Montana Rail Link
<b>MRP</b>	Main Replacement Program
<b>MRPA</b>	Montana Recreation & Park Association
<b>MRTP</b>	Missouri River Treatment Plant
<b>MSGA</b>	Montana State Golf Association
<b>NRPA</b>	National Recreation & Park Association
<b>NWE</b>	NorthWestern Energy
<b>PAYT</b>	Pay As You Throw
<b>PGA</b>	Professional Golfers Association
<b>PY</b>	Prior Year
<b>RMDC</b>	Rocky Mountain Development Council
<b>SCBA</b>	Self-Contained Breathing Apparatus
<b>SHRM</b>	Society for Human Resource Management
<b>SID</b>	Special Improvement District
<b>SRF</b>	State Revolving Fund
<b>SSD</b>	Support Services Division
<b>TBA</b>	To Be Assigned
<b>TBD</b>	To Be Determined
<b>TIF</b>	Tax Increment Financing
<b>TMDL</b>	Total Maximum Daily Load
<b>TMTP</b>	Ten Mile Treatment Plant
<b>USFS</b>	United States Forest Service
<b>USGA</b>	United States Golf Association
<b>UWP</b>	Urban Wildlife Program
<b>VAWA</b>	Violence Against Women Act