

CITY OF HELENA



PRELIMINARY BUDGET FISCAL YEAR 2016

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City of Helena



City of Helena

Ronald J. Alles, City Manager
316 North Park Avenue
Helena, MT 59623
Telephone: 406/447-8401 Fax: 406/447-8434
E-mail: ralles@ci.helena.mt.us

April 23, 2015

To the Honorable Mayor and City Commission,

Presented herein is the City Manager's Proposed Fiscal Year 2016 Budget for the City of Helena.

The City's preliminary annual budget was developed using an established process recognized by the Commission, the Helena Citizen's Council, the public, and management. The process includes review of the Comprehensive Capital Improvements Plan (CCIP) and the development of department proposals using our professional judgment recognizing projected revenues, expenditures, and necessary cash reserves balanced with City Commission and public requests and the need for service. The proposed \$65 million total budget maintains existing City services for FY16 and continues to fairly compensate employees and provide investments in long-term capital improvements. However, two notable funds, General Fund and Parking, require strategic planning for FY17 and future years and I will propose to set up Commission work sessions for that purpose in early fall of 2015.

Employee Wages and Benefits – The City Commission's target for employee wages continues to be the median of Montana's seven largest cities. This comparison was chosen because of the similarity in municipal position descriptions and it can be applied consistently to all City employee classifications.

This budget proposes a 0% cost of living adjustment (COLA) although the Consumer Price Index (CPI-U) used by the City is 0.76%. Recent market adjustments for various employee groups and COLA's for fiscal years 2013 through 2016 have generally kept wages in the target range. Because city employees' starting salaries are generally 80% of the median market, STEP increases are also included. Employees holding a position longer than five years do not receive a STEP increase.

City health insurance is provided through the Montana Municipal Interlocal Authority (MMIA) that includes access to the State Health Clinic, where a wide variety of services are provided without deductible or coinsurance cost to the employee. The City provides for 100% of the employee premiums using the "Madison Plan" and employees may purchase insurance for their dependents. This budget freezes dependent premiums and but provides for the estimated 6% increase in employee premiums.

Contingency – The proposed contingency for FY16 is a total of \$150,000 which is less than 1% of General fund expenditures. This includes \$75,000 each for unanticipated retirements and extraordinary items. Contingency’s purpose is to provide a safety net for one-time, unanticipated emergencies or expenditures. The Commission may want to consider increasing contingency to an amount more reflective of an extraordinary event. Expired contingency appropriation is always available in cash reserves for appropriation in the succeeding year.

Comprehensive Capital Improvements Plan – The City continues to generally meet our critical short-term capital replacement needs in most funds. While we fall short of the “50% funded” goal in most funds, we have been able to prioritize the replacement of equipment and infrastructure to those most susceptible to failure.

General Fund equipment and facilities are funded through the Capital Improvement Fund. This budget reflects continuation of a \$400,000 General Fund transfer to capital improvement program and maintains a \$2,000,000 reserve for long-term capital requirements. For FY16 we are funding \$524,000 of identified current General Fund capital needs. Best management practices suggest the City should strive for the establishment and funding of capital reserves to minimize large variations in capital contributions from year-to-year that adversely affect operations of City programs.

Notable Items Included in the Preliminary Budget-

- \$ 500,000 Ten Mile Treatment Plant Equipment/Capital Improvements
- \$ 800,000 Wastewater Treatment Plant Equipment/Capital Improvements
- \$ 725,000 Storm water Facility Improvements
- \$ 259,000 Six Police vehicles – Helena Police
- \$ 450,000 Forest Fuels Thinning Projects on Helena Open Lands
- \$ 190,000 Urban Forestry Lift Truck
- \$ 350,000 Tiger Grant Engineering/Environmental Assessment – Gas Tax
- \$ 375,000 City Investment in Transit System
- \$ 25,000 for a playground replacement - Parks
- \$ 70,000 to begin Water Meter Replacement Cycle
- \$ 150,000 for the Volunteer Sidewalk Improvement Loan Fund
- \$ 160,000 Helena Civic Television Contribution
- \$ 150,000 Methane Extraction System – Landfill Monitoring District
- \$ 125,000 Loading Area Scale – Transfer Station
- \$ 20,000 Tax Increment Financing Preparation for Railroad District
- \$ 35,000 Compact Tractor – Weed Department
- \$ 64,000 Two Greens Mowers - Golf
- \$ 10,000 Water Conservation Project – Park Improvement
- \$1,366,000 Residential Solid Waste Capital Reserves
- \$ 230,000 Residential Solid Waste Recycling Reserves

The proposed Preliminary Budget allows for good policy level discussions with the City Commission regarding significant opportunities and challenges within this and future fiscal years. Notable opportunities include: 1) Implementation of the Solid Waste Efficiency and Recycling Study, 2) proposed projects using the \$1.9 million tax settlement funds, 3) implementation of 2015 Helena Area Transportation Plan, and, 4) continued improvements to Capitol Area Transit service levels. Our most significant challenge will be scheduled fall review of General Fund service levels to identify potential sources of revenue or contraction of our existing service levels. I look forward to working with the public and Commission over the next several weeks to finalize the City 2016 Budget.

Sincerely,

A handwritten signature in black ink, appearing to read "Ronald J. Alles", with a long horizontal flourish extending to the right.

Ronald J. Alles
City Manager



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)	300
Number of Elected Employees	6
Miles of Streets & Alleys	257
Municipal Water:	
Consumers	11,186
FY15 Water Rate (per unit of 748 gallons)	\$2.91
FY15 Waste Water Rate (per unit)	\$2.68

Helena was founded with the July 14, 1864 discovery of gold in a gulch off the Prickly Pear valley by the "Four Georgians". The Four Georgians were a group of gold prospectors that are traditionally credited for opening the Last Chance Placer of Helena, Montana. They were John Cowan, D. J. Miller, John Crab, and Reginald (Robert) Stanley. Of the four, the only actual Georgian was Cowan, who hailed from Acworth, Georgia. The other three came from Alabama (Miller), Iowa (Crab) and England (Stanley). It has been speculated that they were named "Georgians" not from where they came from, but because they were practicing the "Georgian method" of placer mining.

In 1864, they left the Alder Gulch prospects of Virginia City, Montana Territory, heading north to find richer prospects. After weeks of prospecting and finding little or no gold, they returned south to a place that they had earlier named Last Chance Gulch. It was so named because the group had decided if good gold could not be found there they would give up on the whole area.

On July 14, 1864, they dug two prospect pits on Last Chance Gulch upstream from their earlier efforts. Both pits revealed flat gold nuggets and gold dust that made their "last chance" efforts very enriching. The city's main street is named Last Chance Gulch and lies close to the winding path of the original gulch through the historic downtown district.

By 1888, about 50 millionaires lived in Helena, more per capita than any city in the world. About \$3.6 billion (in today's dollars) of gold was taken from Last Chance Gulch over a 20-year period. The Last Chance Placer is one of the most famous

placer deposits in the western United States. Most of the production occurred before 1868 and much of the placer is now under the streets and buildings of Helena. This large concentration of wealth made for a large amount of culture, much of which still exists and is also evidenced in the varied architecture of the city and its Victorian neighborhoods.

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 19th century, but a wave of white settlements pushed them aside. The 1864 discovery of placer gold in Last Chance Creek 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 20th 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.

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.



City of Helena

CITY OF HELENA ELECTED AND APPOINTED OFFICIALS

NAME	POSITION	PHONE NUMBER
LEGISLATIVE OFFICE		
		<u>Term Expires</u>
Jim Smith	Mayor	12/31/2017
Katherine Haque-Hausrath	Commissioner	12/31/2019
Matthew Elsaesser	Commissioner	12/31/2019
Dan Ellison	Commissioner	12/31/2017
Andres Haladay	Commissioner	12/31/2017
Debbie Havens	Clerk of the Commission	447-8410
		447-8410
		447-8410
		447-8410
		447-8410
		447-8410
JUDICIAL OFFICE		
Robert J. Wood	City Judge	12/31/2019
	Court Administrator	447-8465
		447-8453
ADMINISTRATION OFFICES		
Ron Alles	City Manager	447-8401
Sarah Elkins	Admin/Public Affairs Specialist	447-8401
Thomas Jodoin	City Attorney	447-8595
Iryna O'Connor	Deputy City Attorney	447-8595
Todd Baker	Deputy City Attorney / City Prosecutor	447-8595
ADMINISTRATIVE SERVICES DEPARTMENT		
Tim Magee	Director	447-8412
Robert Ricker	Budget Manager	447-8407
Glenn Jorgenson	Controller	447-8415
Liz Hirst	Accounting Supervisor	447-8402
Darla Flansaas	Utility Customer Service Supervisor	447-8075
COMMUNITY DEVELOPMENT DEPARTMENT		
Sharon Haugen	Director	447-8445
Jon Pallister	Chief Bldg. Official - Building & Safety	447-8438
COMMUNITY FACILITIES DEPARTMENT		
Gery Carpenter	Director	447-8484
Diane Stavnes	Civic Center Manager	447-8382
HUMAN RESOURCES MANAGER		
James Fehr	Director	447-8405
Morgan Maynard	HR/Benefits Specialist	447-8333
INFORMATION TECHNOLOGY SERVICES		
Art Pembroke	Director	447-8340
PUBLIC WORKS DEPARTMENT		
Randall Camp	Director	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
POLICE DEPARTMENT		
Troy McGee	Chief of Police	447-8476
Steve Hagen	Assistant Chief of Police	447-8476
FIRE DEPARTMENT		
Sean Logan	Fire Chief	447-8470
Kelly Tuck	Assistant Fire Chief	447-8494
Ken Wood	Assistant Fire Chief	447-8496
PARKS & RECREATION DEPARTMENT		
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
PARKING COMMISSION		
Dave Hewitt	Director	447-8419

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

	FY 2014	FY 2015	FY 2016
GENERAL GOVERNMENT GROUP			
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	4.75	4.75	5.00
Human Resources	4.00	4.00	4.00
Parking Commission	10.63	9.80	7.65
General Government Total	28.76	27.93	26.03
ADMINISTRATIVE SERVICES DEPARTMENT			
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
Administrative Services Total	11.00	11.00	11.00
COMMUNITY DEVELOPMENT DEPARTMENT			
Community Development	5.13	5.13	5.13
Building Division	8.50	9.50	9.50
Community Development Total	13.63	14.63	14.63
MUNICIPAL COURT			
Court Administration	5.00	6.00	6.00
City Court Total	5.00	6.00	6.00
POLICE DEPARTMENT			
Police Operations	51.00	52.00	52.00
Animal Control	2.00	2.00	2.00
Drug Enforcement	1.00	1.00	2.00
VAWA	1.00	1.00	1.00
Records and Dispatch	18.50	18.50	18.50
Urban Wildlife	on-call	on-call	on-call
Police Department Total	73.50	74.50	75.50

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

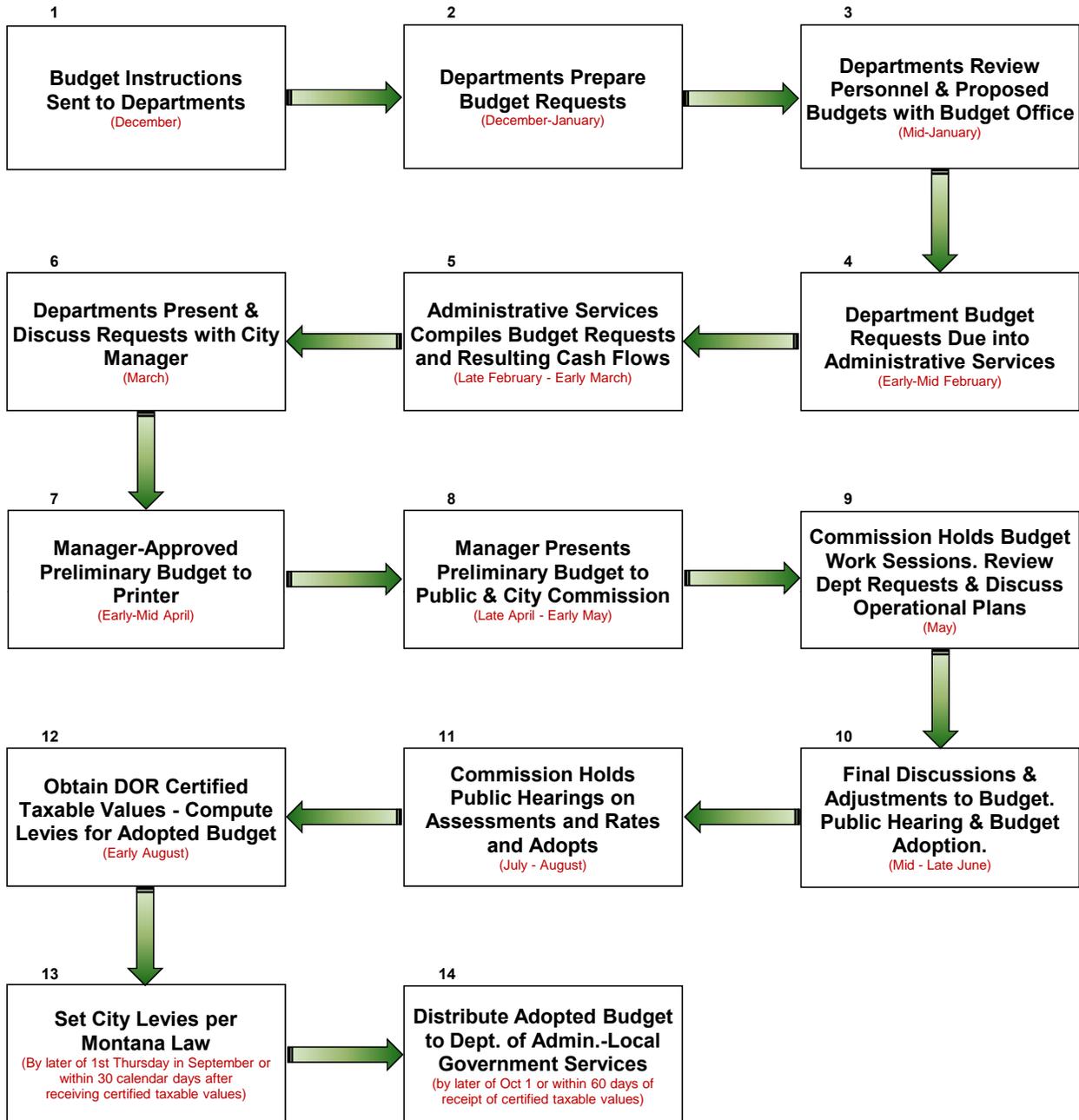
	FY 2014	FY 2015	FY 2016
FIRE DEPARTMENT			
Fire	36.00	36.46	37.00
Fire Department Total	36.00	36.46	37.00
PARKS DEPARTMENT			
Park and Recreation Admin.	2.00	2.00	2.00
Park Maintenance	9.09	9.42	8.92
Swim Pool	0.65	0.65	0.65
Recreation Program	0.60	0.60	0.60
Kay's Kids	0.00	0.00	0.00
Urban Trails	0.00	0.00	0.50
Open Space District	1.00	1.00	1.00
Urban Forestry	2.33	2.00	2.00
Weed Control	0.93	0.93	0.93
Watershed Projects	0.00	0.00	0.00
Parks Department Total	16.60	16.60	16.60
GOLF COURSE			
Golf Operations - Pro-Shop	2.00	2.00	2.00
Golf Concessions	0.00	0.00	0.00
Golf Course Maintenance	3.00	3.00	3.00
Golf Course Total	5.00	5.00	5.00
COMMUNITY FACILITIES			
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
Community Facilities Total	13.98	13.98	13.98

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

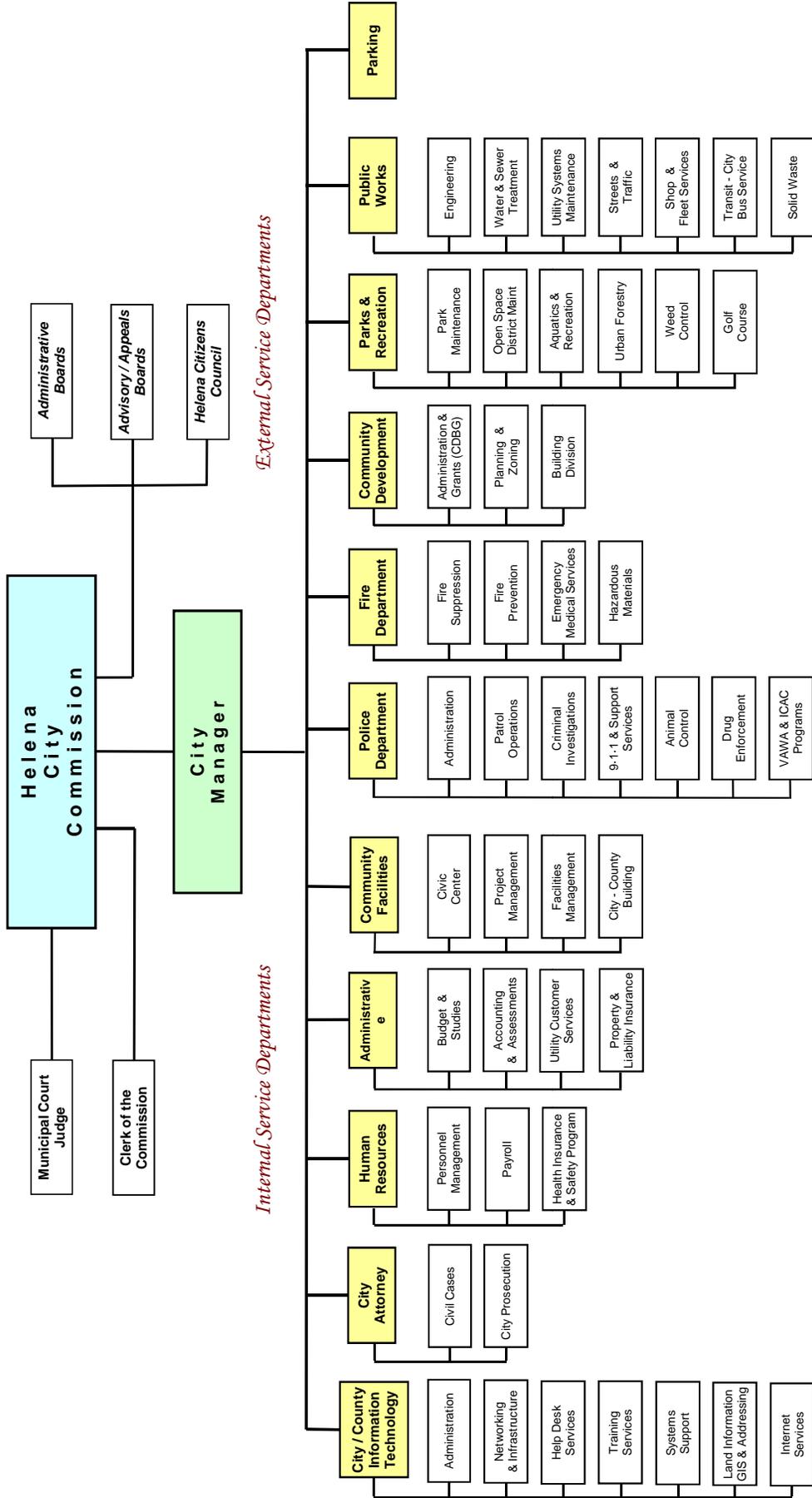
	FY 2014	FY 2015	FY 2016
PUBLIC WORKS DEPARTMENT			
Public Works Administration	2.50	2.50	2.50
Engineering	7.90	8.65	8.90
Streets	11.75	11.75	11.75
Traffic Maintenance	2.38	2.38	2.38
Signal Maintenance	0.88	0.88	0.88
Water Treatment	10.00	10.00	10.50
Wastewater Treatment	9.65	9.65	10.15
Wastewater Pretreatment	0.85	0.85	0.85
Water Utility Maintenance	11.28	11.28	11.76
Wastewater Utility Maintenance	4.73	4.73	4.91
Storm Water Utility Maintenance	2.27	2.27	2.33
Residential Solid Waste	4.77	4.77	4.77
Commercial Solid Waste	3.53	3.53	3.53
Transfer Station	8.50	8.50	8.50
Recycling	2.20	2.20	2.20
Public Works Total	83.19	83.94	85.91
FLEET SERVICES (Part of Public Works Department)			
Fleet Services	5.50	5.50	6.50
Downtown Trolley	0.12	0.12	0.12
Bus	8.84	9.26	9.26
East Valley Grant	1.08	0.82	1.14
Head Start	1.25	0.75	0.75
Rimrock Stage	1.61	0.00	0.00
Rec-Connect	0.18	0.00	0.00
Fleet Total	18.58	16.45	17.77
CITY TOTALS	305.24	306.49	309.42

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



ADMINISTRATIVE BOARDS

Helena Parking Commission/Business Improvement District Board
City/County Emergency Medical Services Board
City/County Building Board of Directors
City/County Health Board
Information Technology and Services Board
Lewis & Clark City/County Library Board
Support Services Division
Tourism Business Improvement District Board

ADVISORY/APPEAL BOARDS

ADA Compliance Committee
Board of Adjustment
Building Board of Appeals
City Zoning Commission
City/County Consolidated Planning Board
City/County Parks Board
Civic Center Board
Civil Service Board
Golf Course Advisory Board
Helena Open Land Management Advisory Committee (HOLMAC)
Non-Motorized Travel Advisory Council
Lewis & Clark Co. Heritage Preservation & Tourism Development Council
Public Art Committee
Transportation Coordinating Committee
Water Quality District Board

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)
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
2013	2013-2014	\$ 7,385,566	3.47%	119.50	120.03	0.53
2014	2014-2015	\$ 7,411,271	0.35%	120.03	125.22	5.19

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:

	Fiscal Years				
	2014/15	2013/14	2012/13	2011/12	2010/11
General Purpose Levy	90.62	87.36	86.01	85.69	87.12
City Planning	9.44	8.58	8.70	8.54	8.75
Comprehensive Insurance	5.90	6.34	7.45	7.35	6.40
PERS	5.56	4.98	4.28	4.27	4.03
Police Retirement	7.81	7.23	7.46	7.17	6.91
Firefighter Retirement	5.89	5.54	5.60	5.64	5.34
Subtotal	125.22	120.03	119.50	118.66	118.55
Medical Insurance	25.16	22.34	21.30	20.29	18.93
Debt Service	17.79	16.73	18.40	18.06	18.34
Total Mill Levy (Note 1)	168.17	159.10	159.20	157.01	155.82
Net Mill Value \$ (Note 1)	59,186	61,531	59,733	59,139	57,756
Tax Levy \$	9,953,310	9,789,582	9,509,494	9,285,414	8,999,540

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:

<u>In Mills:</u>	2014/15	2013/14	2012/13	2011/12	2010/11
Schools					
District Levied	253.37	244.11	239.89	249.75	254.95
County Levied	107.45	110.13	98.63	98.05	108.53
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	408.32	401.74	386.02	395.30	410.98
City of Helena	168.17	159.10	159.20	157.01	155.82
Lewis & Clark County	131.06	129.02	127.05	124.61	122.57
Public Safety Levy (Co. voted)	29.55	28.68	28.35	27.88	27.62
Library Levy (Co. Voted)	9.71	9.24	9.06	8.80	8.66
Fairgrounds Levy (Co. Voted)	3.43	12.97	12.82	12.61	12.49
State Welfare	0.00	0.00	0.00	0.00	0.00
Total Overlapping Levy	750.24	740.75	722.50	726.21	738.14
<u>As a Percent:</u>	2014/15	2013/14	2012/13	2011/12	2010/11
Local School Levies	48.09%	47.82%	46.86%	47.89%	49.24%
State School Levies	6.33%	6.41%	6.57%	6.54%	6.44%
Total Schools	54.42%	54.23%	53.43%	54.43%	55.68%
City of Helena	22.42%	21.48%	22.03%	21.62%	21.11%
Lewis & Clark County - All	23.16%	24.29%	24.54%	23.95%	23.21%
State Welfare	0.00%	0.00%	0.00%	0.00%	0.00%
Total Overlapping Levy	100.00%	100.00%	100.00%	100.00%	100.00%

Tax Levy

The Bottom Line

Although there has been much publicity about property tax law changes, the City portion of property tax bills continues to be virtually the same from year to year. The City portion of property tax levies was less than 1% (0.211%) of current market value for residential property in FY2015.

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.

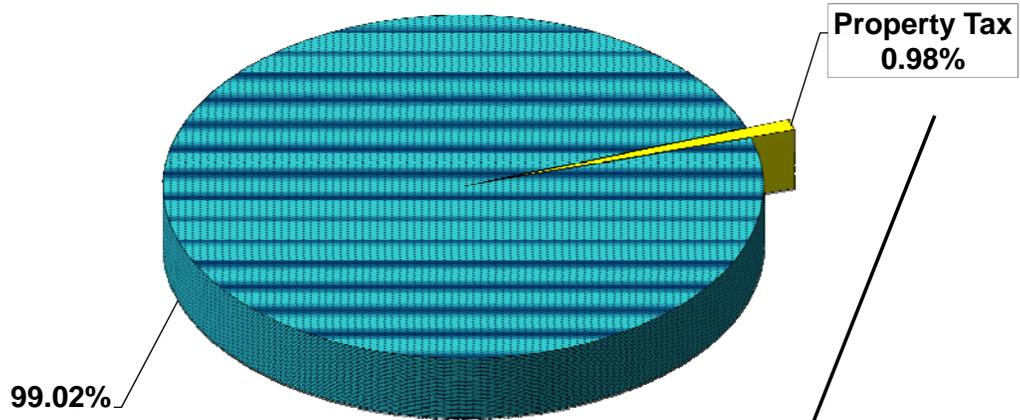
3. Taxable Rate (Percentage)

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

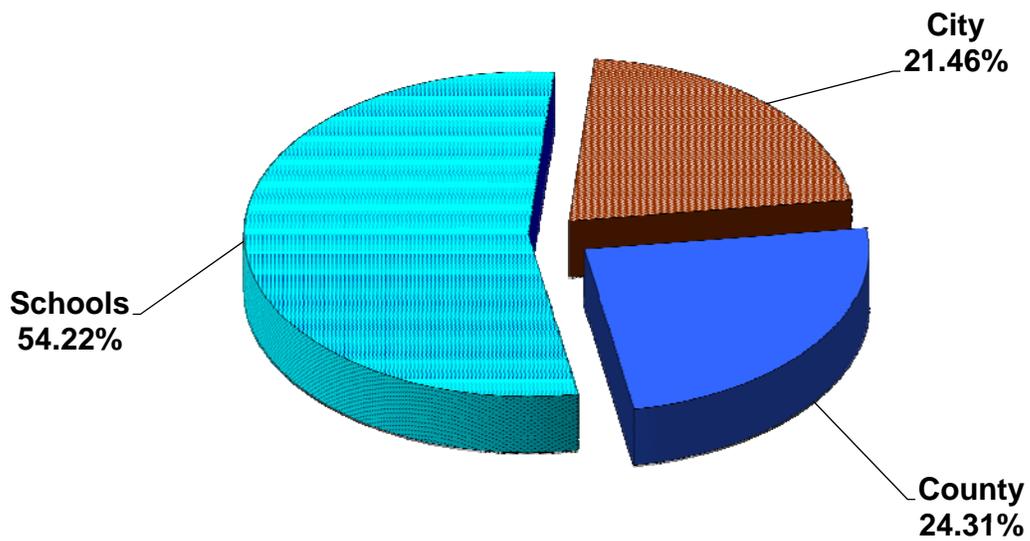
4. Current Taxable Value

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.

**2014 Property Tax - How Much of Market Value?
(\\$982 on a market value of \\$100,000)**



Where Your Property Taxes Were Used



RESIDENTIAL PROPERTY TAX COMPUTATION
Within the City of Helena

2014 Levy Year (Same as Calendar Year)

Multiply your home's market value by: **0.982%**

Example				
\$ 100,000	X	0.982%	=	\$ 982

OR

The following steps may be used to calculate property taxes.

Example

1.	Current "Phased In" Market Value	\$ 100,000	(From Assessment Notice)
2.	Subtract 2014 Exemption	<u>47.00%</u>	(47,000)
3.	Non-Exempt Market Value	<u>\$ 53,000</u>	
4.	Multiply By: 2014 Taxable Rate (%)	X <u>2.4700%</u>	(From Assessment Notice)
5.	Current Taxable Value	\$ 1,309	(From Assessment Notice)
6.	Divide By: 1,000	<u>1,000</u>	(Mill Equivalent)
7.	Taxable Value per Mill	\$ 1.3090	
8.	Multiply By: Total Levy in Mills	X <u>750.24</u>	(See Below)
9.	Calculated Total Property Tax	<u>\$ 982.06</u>	

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

The 2014 tax levy is the levy for fiscal year **2014/15**

The FY 2014/15 tax levies for the example are:

	<u>Total</u>	<u>State & Local School Levies</u>	<u>City</u>	<u>County</u>
Mill Levy	750.24	408.32	168.17	173.75
Property Tax	\$982.06	\$534.49	\$220.13	\$227.44
Tax as a Percent of Market Value	0.98%	0.53%	0.22%	0.23%
Share of Total	100%	54.43%	22.42%	23.16%



2014 Certified Taxable Valuation Information

(15-10-202, MCA)

Lewis & Clark County
CITY OF HELENA

1. 2014 Total Market Value*	\$	2,136,088,934
2. 2014 Total Taxable Value	\$	59,186,122
3. 2014 Taxable Value of Newly Taxable Property	\$	789,991
4. 2014 Taxable Value less Incremental Taxable Value**	\$	59,186,122
5. 2014 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 8/4/2014

*Market value does not include class 1 and class 2 value
 **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

2014 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	-

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

RESOLUTION NO. _____

A RESOLUTION ADOPTING FINAL BUDGETS, BUDGET AUTHORITIES AND ANNUAL APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 2015 AND ENDING JUNE 30, 2016 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. ____

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 29, 2015, 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. ____

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. ____

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. urban forestry and open space funds 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, provided there is no increase in the total appropriations budgeted 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.

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. ____

- F. Street & Gas Tax Budgets The City Manager is hereby delegated the 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. Department Level Budgets The City Manager may delegate to his Department Directors the authority to make transfers or revisions within or among appropriations of a department's operations within a fund, 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

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. ____

session. Use of contingency appropriations is restricted to transfers of that 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.

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. ____

Section 7. Capital Re-Appropriation: The City Commission routinely updates its Comprehensive Capital Improvement Program in order to fully identify long-term capital needs and analyze projected financing capacity. After each fiscal year, there may be unspent appropriations within City operations. Therefore, the Helena City Commission authorizes the City Manager to re-appropriate prior year unspent budget authority and reserves into current year authorized capital appropriations or capital reserves in order to address capital needs. Such capital re-appropriations may be made under the following conditions:

- A. related financing was provided or in reserves from prior fiscal years;
- B. the projected unspent appropriation balance was not reallocated as financing for other appropriations;
- C. the appropriations were not obligated by year end;
- D. the purpose was not included, or rejected, in current budget financing, reserves, or appropriations;
- E. the City Manager determines the re-appropriation is needed to finance the Comprehensive Capital Improvement Program; and
- F. after advising the City Commission of 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 \$ 95,434 and total salary and benefits are \$ 120,746.

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. ____

**PASSED AND EFFECTIVE BY THE COMMISSION OF THE CITY OF HELENA,
MONTANA, THIS 29th DAY OF June 2015.**

MAYOR

ATTEST:

CLERK OF THE COMMISSION

Draft

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:

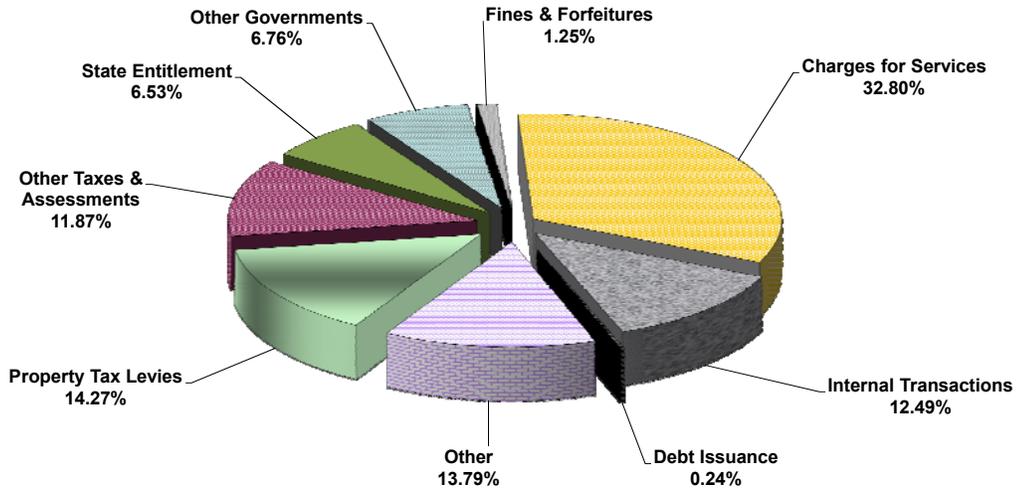
In developing the City's Annual Budget City Staff are directed to develop budget impact reviews. Each budget impact review shall address:

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.



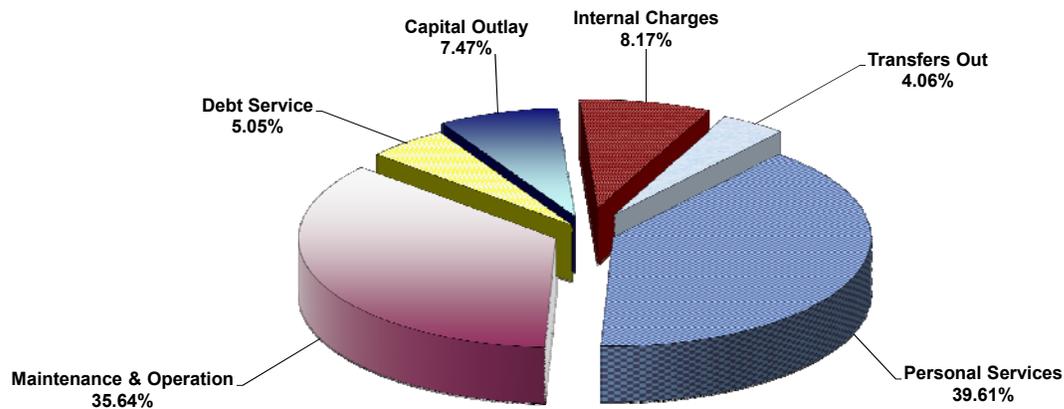
City of Helena

WHERE THE MONEY COMES FROM - FY 2016



	FY 2014 Actual	FY 2015 Projected	FY 2016 Budget	Budget Increase (Decr)
Property Tax Levies	\$ 8,130,440	\$ 8,927,537	\$ 9,043,548	\$ 116,011
Other Taxes & Assessments	7,380,453	9,533,906	7,526,104	(2,007,802)
State Entitlement	3,806,274	3,999,571	4,138,880	139,309
Other Governments	4,055,616	6,723,437	4,285,029	(2,438,408)
Fines & Forfeitures	822,720	808,000	793,800	(14,200)
Charges for Services	21,080,238	21,172,461	20,790,278	(382,183)
Internal Transactions	8,106,132	7,492,697	7,915,197	422,500
Debt Issuance	145,976	3,850,797	150,000	(3,700,797)
Other	8,338,736	8,895,631	8,737,821	(157,810)
Total City Revenues	\$ 61,866,585	\$ 71,404,037	\$ 63,380,657	\$ (8,023,380)

WHERE THE MONEY GOES - FY 2016



	FY 2014 Actual	FY 2015 Projected	FY 2016 Budget	Budget Increase (Decr)
Personal Services	\$ 23,294,864	\$ 24,847,620	\$ 25,637,652	\$ 790,032
Maintenance & Operation	19,636,017	24,927,059	23,065,979	(1,861,080)
Debt Service	3,222,521	3,273,276	3,271,260	(2,016)
Capital Outlay	4,453,674	16,883,150	4,831,817	(12,051,333)
Internal Charges	4,897,372	5,031,687	5,287,815	256,128
Transfers Out	2,999,793	2,463,359	2,627,382	164,023
Total City Expenditures	\$ 58,504,241	\$ 77,426,151	\$ 64,721,905	\$ (12,704,246)

All Funds Combined

Fund: 001

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	9,405,618	9,798,708	11,000,337	11,000,337	12,635,647	10,723,848
Special Assessments	5,712,912	5,712,185	5,737,296	5,737,296	5,825,796	5,845,804
Taxes & Assessments	15,118,530	15,510,893	16,737,633	16,737,633	18,461,443	16,569,652
License & Permits	1,445,153	1,614,624	1,612,920	1,612,920	1,612,920	1,529,101
Intergovernmental Revenues	8,594,635	7,861,890	7,717,438	10,533,812	10,723,008	8,423,909
Charges For Services	21,324,127	21,080,238	20,530,702	20,694,439	21,172,461	20,790,278
Intra-City Revenues	1,044,786	1,085,706	1,272,071	1,272,071	1,272,071	1,224,327
Fines & Forfeitures	709,767	822,720	808,000	808,000	808,000	793,800
Investment Earnings	77,320	43,340	56,132	56,132	37,144	28,439
Other Financing Sources / (Uses)	5,426,961	5,595,066	5,708,090	5,779,683	5,973,496	5,955,954
Other Operating Revenues	38,622,749	38,103,584	37,705,353	40,757,057	41,599,100	38,745,808
Internal Service Revenues	5,043,186	5,094,053	5,031,687	5,031,687	5,031,687	5,287,815
Interfund Transfers In	3,164,652	3,012,079	2,430,215	2,461,010	2,461,010	2,627,382
Internal Transactions	8,207,838	8,106,132	7,461,902	7,492,697	7,492,697	7,915,197
Long-Term Debt	912,906	145,976	3,150,000	3,716,850	3,850,797	150,000
Total Revenues	62,862,023	61,866,585	65,054,888	68,704,237	71,404,037	63,380,657
Expenditures						
Personal Services	22,552,238	23,294,864	24,759,370	24,874,806	24,847,620	25,637,652
Supplies & Materials	3,307,113	3,372,892	3,900,804	4,278,789	4,278,939	3,988,036
Purchased Services	9,316,274	9,363,819	10,861,340	11,969,044	11,940,692	10,979,812
Intra-City Charges	1,046,563	1,083,442	1,261,911	1,292,574	1,290,724	1,246,007
Fixed Costs & Subsidies	6,144,886	5,815,864	6,612,732	7,419,694	7,416,704	6,852,124
Maintenance & Operating	19,814,836	19,636,017	22,636,787	24,960,101	24,927,059	23,065,979
Internal Charges	4,739,765	4,897,372	5,031,687	5,031,687	5,031,687	5,287,815
Transfers Out	3,164,652	2,999,793	2,430,215	2,463,359	2,463,359	2,627,382
Internal Transactions	7,904,417	7,897,165	7,461,902	7,495,046	7,495,046	7,915,197
Debt Service	4,010,860	3,222,521	3,298,176	3,289,300	3,273,276	3,271,260
Capital Outlay	4,939,908	4,453,674	6,800,899	17,141,150	16,883,150	4,831,817
Debt & Capital	8,950,768	7,676,195	10,099,075	20,430,450	20,156,426	8,103,077
Total Expenditures	59,222,259	58,504,241	64,957,134	77,760,403	77,426,151	64,721,905
Revenues Over (Under) Expenditures	3,639,764	3,362,344	97,754	(9,056,166)	(6,022,114)	(1,341,248)
Beginning Cash Balance - July 1	30,033,104	33,623,736	36,927,710	36,927,710	36,927,710	30,938,399
Other Cash Sources / (Uses)	(49,132)	(58,370)	8,874	8,874	32,803	39,814
Ending Cash Balance - June 30	33,623,736	36,927,710	37,034,338	27,880,418	30,938,399	29,636,965
Unreserved Balance	66,196	427,860	398,032	398,053	398,053	264,855
Reserved	33,557,540	36,499,850	36,636,306	27,482,365	30,540,346	29,372,110
Ending Cash Balance - June 30	33,623,736	36,927,710	37,034,338	27,880,418	30,938,399	29,636,965

**Annual Budget Resolution - Appendix A
Balances and Changes by Fund
For the Fiscal Year Ending June 30, 2016**

	Estimated Beginning Cash Balance	(+) Sources		(-) Uses (Appropriations)		Cash Loans / Adjustments In / (Out)	Estimated Ending Cash Balance
		Revenues	Transfers In	Total Sources	Expenditures		
100 General Fund							
011 General Government	na	15,490,628	38,000	15,528,628	2,134,038	1,049,910	na
012 Police & Court	na	1,335,674	17,600	1,353,274	6,973,209	-	na
013 Fire Department	na	114,000	-	114,000	4,128,007	-	na
014 Community Development	na	5,690	-	5,690	521,142	-	na
015 Administrative Services	na	1,062,709	-	1,062,709	1,203,900	-	na
016 Public Works	na	1,077,206	-	1,077,206	1,248,002	375,000	na
017 Park & Recreation	na	303,517	-	303,517	2,246,803	-	na
Total General Fund	6,081,259	19,389,424	55,600	19,445,024	18,455,101	1,424,910	5,646,272
200 Special Revenue Funds							
201 Street & Traffic	1,772,842	3,318,400	-	3,318,400	3,352,940	-	1,738,302
211 Civic Center	396,017	208,000	480,000	688,000	704,523	-	379,494
212 Facilities Management	891,546	605,259	165,480	770,739	778,535	-	883,750
213 Facilities Management-HVCC	12,271	62,105	-	62,105	61,921	-	12,455
214 Neighborhood Center	37,693	16,600	-	16,600	16,351	-	37,942
215 Police Projects & Reimb	(4,356)	73,500	-	73,500	80,099	-	(10,955)
217 Law Enforcement Block Grant	-	17,600	-	17,600	-	17,600	-
218 9-1-1 Emergency Program	309,649	684,110	-	684,110	550,232	93,000	350,527
219 Support Services Division	43,193	1,218,810	93,000	1,311,810	1,340,752	-	14,251
226 CDBG	-	-	-	-	-	-	-
233 Community Devel Projects	2,998	4,250	-	4,250	110	-	7,138
235 Open Space District Maint	281,181	695,728	-	695,728	738,389	-	238,520
237 Urban Forestry	308,973	240,000	-	240,000	430,710	-	118,263
238 Loan Repayment	312	-	-	-	-	-	312
239 Weed Control	118,822	100,000	-	100,000	153,809	-	65,013
240 Gas Tax	163,108	555,500	-	555,500	555,500	-	163,108
245 Storm Water Utility	1,085,830	1,001,290	-	1,001,290	1,560,832	-	526,288
246 Watershed Projects	90,950	-	-	-	21,215	-	69,735
260 Fire Special Funds (Smoke Alarm Prgm)	1,351	-	-	-	-	-	1,351
029 Lighting Districts - All	621,304	824,714	-	824,714	854,147	-	591,871
Total Special Revenue Funds	6,133,684	9,625,866	738,480	10,364,346	11,200,065	110,600	5,187,365
300 Debt Service Funds							
307 General Fund Bonds 2005	2,015	-	92,778	92,778	92,775	-	2,018
308 GO Bond-Park & Rec 2008	329,935	568,600	-	568,600	570,670	-	327,865
309 Cert of Participation 09	1,203,142	2,000	596,094	598,094	596,370	-	1,204,866
310 GO Refunding Bonds 2009	304,247	387,810	-	387,810	347,850	-	344,207
340 S I D Revolving	193,835	92,740	1,755	94,495	117,747	38,000	141,457
Total Debt Service Funds	2,033,174	1,051,150	690,627	1,741,777	1,725,412	38,000	2,020,413

**Annual Budget Resolution - Appendix A
Balances and Changes by Fund
For the Fiscal Year Ending June 30, 2016**

	Estimated Beginning Cash Balance	(+) Sources		(-) Uses (Appropriations)		Cash Loans / Adjustments In / (Out)	Estimated Ending Cash Balance
		Revenues	Transfers In	Total Sources	Expenditures		
400 Capital Project Funds							
402 GF Debt Projects	-	-	-	-	-	-	-
403 GO Bonds-2008 Recreation	-	-	-	-	-	-	-
440 Capital Improvements Fund	1,933,177	32,837	402,675	435,512	525,400	525,400	1,870,900
441 Parks Improvement	47,823	28,500	-	28,500	10,850	10,850	65,473
450 Sidewalk Improve/Construct	-	150,000	-	150,000	150,000	150,000	-
451 SID Capital Projects	-	-	-	-	-	-	-
459 CTEP Projects	3	-	-	-	-	-	3
Total Capital Project Funds	1,981,003	211,337	402,675	614,012	686,250	686,250	1,936,376
500 Enterprise Funds							
503 Building	689,656	901,701	-	901,701	1,019,166	1,019,166	572,191
521 Water	3,350,872	6,619,000	-	6,619,000	5,942,647	5,942,647	4,027,225
531 Wastewater	3,599,390	4,395,250	-	4,395,250	4,974,519	4,974,519	3,020,121
541 Solid Waste-Residential	2,202,582	2,062,900	-	2,062,900	1,518,865	365,000	2,381,617
542 Solid Waste-Commercial	1,229,248	1,233,100	-	1,233,100	1,050,641	-	1,411,707
543 Landfill Monitoring District	74,518	114,590	150,000	264,590	264,000	264,000	75,108
546 Transfer Station	1,250,238	2,470,908	-	2,470,908	2,430,088	2,430,088	1,291,058
547 Recycling	68,486	332,405	215,000	547,405	545,258	545,258	70,633
550 Municipal Utility (Closed Out)	-	-	-	-	-	-	-
551 Parking	3,119	1,801,794	-	1,801,794	1,122,661	688,872	(3,291)
561 Trolley	45,413	10,850	-	10,850	10,383	10,383	45,880
562 Helena Area Transit Svc	-	-	-	-	-	-	-
563 Golf Course	436,678	1,310,766	-	1,310,766	1,403,283	1,403,283	344,161
570 City-County Building Fund	117,140	846,438	-	846,438	865,420	865,420	98,158
571 City/Cnty Bldg Mail	62,834	205,843	-	205,843	205,183	205,183	63,494
572 City/Cnty Bldg Telephone	4,610	23,486	-	23,486	23,103	23,103	4,993
580 Helena Area Transit Svc	209,007	794,657	375,000	1,169,657	1,182,772	1,182,772	195,892
581 HAATS - East Valley	6,125	124,812	-	124,812	120,114	120,114	10,823
582 HAATS - Head Start	-	70,207	-	70,207	69,664	69,664	543
Total Enterprise Funds	13,349,916	23,318,707	740,000	24,058,707	22,747,767	1,053,872	13,610,313
600 Internal Service Funds							
610 Fleet Services	247,398	1,829,102	-	1,829,102	1,839,109	1,839,109	237,391
643 Copier Revolving	44,336	19,164	-	19,164	29,100	29,100	34,400
645 Property & Liab Insurance	485,909	824,540	-	824,540	897,811	897,811	412,638
650 Health & Safety Program	452,348	4,138,547	-	4,138,547	4,163,672	4,163,672	427,223
651 Dental Program	72,696	290,078	-	290,078	291,733	291,733	71,041
652 Vision Program	56,676	55,360	-	55,360	58,503	58,503	53,533
Total Internal Service Funds	1,359,363	7,156,791	-	7,156,791	7,279,928	-	1,236,226
Total All Budgeted Funds	30,938,399	60,753,275	2,627,382	63,380,657	62,094,523	2,627,382	29,636,965
							39,814

Revenues by Fund and Type
For the Fiscal Year Ending June 30, 2016

	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
100 General Fund													
011 General Government	38,000	15,490,628	9,767,548	-	553,300	4,187,180	-	-	-	4,000	29,000	949,600	-
012 Police & Court	17,600	1,335,674	-	34,000	299,754	312,000	-	-	688,300	-	1,620	-	-
013 Fire Department	-	114,000	-	-	-	114,000	-	-	-	-	-	-	-
014 Community Development	-	5,690	-	500	-	5,190	-	-	-	-	-	-	-
015 Administrative Services	-	1,062,709	-	-	-	-	-	-	-	-	-	1,062,709	-
016 Public Works	-	1,077,206	-	-	-	1,000	-	-	-	-	-	1,076,206	-
017 Park & Recreation	-	303,517	-	-	-	186,375	-	-	-	-	43,350	73,792	-
Total General Fund	55,600	19,389,424	9,767,548	587,800	4,486,934	618,565	-	688,300	4,000	73,970	3,162,307	-	-
200 Special Revenue Funds													
201 Street & Traffic	-	3,318,400	-	3,240,000	-	26,700	-	-	-	1,700	50,000	-	-
211 Civic Center	480,000	208,000	-	-	-	208,000	-	-	-	-	-	-	-
212 Facilities Management	165,480	605,259	-	-	-	-	-	-	-	600	-	604,659	-
213 Facilities Management-HVCC	-	62,105	-	-	-	-	-	-	-	5	62,100	-	-
214 Neighborhood Center	-	16,600	-	-	-	-	-	-	-	150	16,450	-	-
215 Police Projects & Reimb	-	73,500	-	-	18,000	55,500	-	-	-	-	-	-	-
217 Law Enforcement Block Grant	-	17,600	-	-	17,600	-	-	-	-	-	-	-	-
218 9-1-1 Emergency Program	-	684,110	-	-	672,700	10,000	-	-	-	50	1,360	-	-
219 Support Services Division	93,000	1,218,810	-	-	10,000	1,204,810	-	-	-	-	-	-	-
226 CDBG	-	-	-	-	-	-	-	-	-	-	-	-	-
235 Open Space District Maint	-	695,728	-	343,000	-	350,856	1,572	-	-	300	-	-	-
237 Urban Forestry	-	240,000	-	240,000	-	-	-	-	-	-	-	-	-
238 Loan Repayment	-	-	-	-	-	-	-	-	-	-	-	-	-
239 Weed Control	-	100,000	-	-	-	-	-	-	-	-	-	100,000	-
240 Gas Tax	-	555,500	-	-	554,500	-	-	-	-	1,000	-	-	-
245 Storm Water Utility	-	1,001,290	-	992,000	-	7,790	-	-	-	1,500	-	-	-
246 Watershed Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
260 Fire Special Funds (Smoke Alarm	-	-	-	-	-	-	-	-	-	-	-	-	-
029 Lighting Districts - All	-	824,714	-	824,714	-	-	-	-	-	-	-	-	-
Total Special Revenue Funds	738,480	9,625,866	-	5,639,714	10,000	2,852,956	279,072	-	688,300	5,305	134,160	704,659	-
300 Debt Service Funds													
307 General Fund Bonds 2005	92,778	-	-	-	-	-	-	-	-	-	-	-	-
308 GO Bond-Park & Rec 2008	-	568,600	568,500	-	-	-	-	-	-	100	-	-	-
309 Cert of Participation 09	596,094	2,000	-	-	-	-	-	-	-	2,000	-	-	-
310 GO Refunding Bonds 2009	-	387,810	387,800	-	-	-	-	-	-	10	-	-	-
340 S I D Revolving	1,755	92,740	-	92,240	-	-	-	-	-	500	-	-	-
Total Debt Service Funds	690,627	1,051,150	956,300	92,240	-	-	-	-	-	2,610	-	-	-

Revenues by Fund and Type
For the Fiscal Year Ending June 30, 2016

	Transfers In	Total Revenues	Taxes	Special Assessmt	Licenses Permits	Inter-Governmnt	Charges For Srvc	Intra-City Revenues	Fines & Forfeits	Invest. Earnings	Other Source/Use	Internal Services	Debt Issuance
400 Capital Project Funds													
402 GF Debt Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
403 GO Bonds-2008 Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
440 Capital Improvements Fund	402,675	32,837	-	30,000	-	-	-	-	-	2,837	-	-	-
441 Parks Improvement	-	28,500	-	-	-	-	8,600	-	-	-	19,900	-	-
450 Sidewalk Improve/Construct	-	150,000	-	-	-	-	-	-	-	-	-	-	150,000
451 SID Capital Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
459 CTEP Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Project Funds	402,675	211,337	-	30,000	-	8,600	-	-	-	2,837	19,900	-	150,000
500 Enterprise Funds													
503 Building	-	901,701	-	901,301	-	-	-	-	-	400	-	-	-
521 Water	-	6,619,000	-	-	-	-	6,611,000	-	-	5,000	3,000	-	-
531 Wastewater	-	4,395,250	-	-	-	-	4,392,000	-	-	3,000	250	-	-
541 Solid Waste-Residential	-	2,062,900	-	-	-	-	2,060,500	-	-	1,200	1,200	-	-
542 Solid Waste-Commercial	-	1,233,100	-	-	-	-	1,115,000	-	-	300	117,800	-	-
543 Landfill Monitoring District	150,000	114,590	-	113,850	700	-	-	-	-	40	-	-	-
546 Transfer Station	-	2,470,908	-	-	-	2,438,150	-	-	-	900	31,858	-	-
547 Recycling	215,000	332,405	-	-	215,000	117,375	-	-	-	30	-	-	-
551 Parking	-	1,801,794	-	-	-	1,680,513	-	105,500	-	1,881	13,900	-	-
561 Trolley	-	10,850	-	-	-	10,500	-	-	-	350	-	-	-
562 Helena Area Transit Srvc	-	-	-	-	-	-	-	-	-	-	-	-	-
563 Golf Course	-	1,310,766	-	-	-	1,310,766	-	-	-	-	-	-	-
570 City-County Building Fund	-	846,438	-	-	-	-	-	-	-	200	846,238	-	-
571 City/Cnty Bldg Mail	-	205,843	-	-	-	-	-	-	-	50	205,793	-	-
572 City/Cnty Bldg Telephone	-	23,486	-	-	-	-	-	-	-	6	23,480	-	-
580 Helena Area Transit Srvc	375,000	794,657	-	-	724,907	69,000	-	-	-	250	500	-	-
581 HATS - East Valley	-	124,812	-	-	117,412	7,400	-	-	-	-	-	-	-
582 HATS - Head Start	-	70,207	-	-	-	70,207	-	-	-	-	-	-	-
Total Enterprise Funds	740,000	23,318,707	-	113,850	901,301	1,058,019	19,882,411	-	105,500	13,257	1,244,369	-	-
600 Internal Service Funds													
610 Fleet Services	-	1,829,102	-	-	26,000	-	-	1,205,163	-	-	-	597,939	-
643 Copier Revolving	-	19,164	-	-	-	-	-	19,164	-	-	-	-	-
645 Property & Liab Insurance	-	824,540	-	-	-	1,630	-	-	-	-	-	822,910	-
650 Health & Safety Program	-	4,138,547	-	-	-	-	-	-	-	300	4,138,247	-	-
651 Dental Program	-	290,078	-	-	-	-	-	-	-	90	289,988	-	-
652 Vision Program	-	55,360	-	-	-	-	-	-	-	40	55,320	-	-
Total Internal Service Funds	-	7,156,791	-	-	26,000	1,630	1,224,327	-	430	4,483,555	1,420,849	-	-
Total All Budgeted Funds	2,627,382	60,753,275	10,723,848	5,845,804	1,529,101	8,423,909	20,790,278	1,224,327	793,800	28,439	5,955,954	5,287,815	150,000

Expenditures by Fund and Type
For the Fiscal Year Ending June 30, 2016

	Transfers Out	Total Expenditures	Personal Services	Supplies & Materials	Purchased Services	Intra-City Charges	Fixed Charges	Internal Service	Debt Service	Capital Outlay
100 General Fund										
011 General Government	1,049,910	2,134,038	1,327,546	30,280	428,260	4,585	314,497	28,870	-	-
012 Police & Court	-	6,973,209	5,750,866	223,361	399,495	179,415	189,516	230,556	-	-
013 Fire Department	-	4,128,007	3,529,428	129,601	152,198	57,015	950	258,815	-	-
014 Community Development	-	521,142	399,647	4,300	53,269	3,000	51,786	9,140	-	-
015 Administrative Services	-	1,203,900	858,053	17,290	228,404	3,220	77,586	19,347	-	-
016 Public Works	375,000	1,248,002	1,035,249	10,500	90,473	7,273	77,202	27,305	-	-
017 Park & Recreation	-	2,246,803	1,351,882	152,410	505,353	52,383	86,469	98,306	-	-
Total General Fund	1,424,910	18,455,101	14,252,671	567,742	1,857,452	306,891	798,006	672,339	-	-
200 Special Revenue Funds										
201 Street & Traffic	-	3,352,940	1,282,037	687,600	550,348	269,432	2,590	477,383	-	83,550
211 Civic Center	-	704,523	363,990	27,880	123,164	-	6,630	182,859	-	-
212 Facilities Management	-	778,535	200,462	2,625	361,079	4,000	160,480	40,389	-	9,500
213 Facilities Management-HVCC	-	61,921	-	2,500	13,484	-	1,080	40,642	4,215	-
214 Neighborhood Center	-	16,351	-	-	-	-	-	16,351	-	-
215 Police Projects & Reimb	-	80,099	78,082	-	-	-	-	2,017	-	-
217 Law Enforcement Block Grant	17,600	-	-	-	-	-	-	-	-	-
218 9-1-1 Emergency Program	93,000	550,232	-	14,200	283,522	-	50,456	20,054	-	182,000
219 Support Services Division	-	1,340,752	1,189,093	27,300	65,699	-	52,936	5,724	-	-
226 CDBG	-	-	-	-	-	-	-	-	-	-
235 Open Space District Maint	-	738,389	95,449	37,850	508,351	6,550	17,069	53,120	-	20,000
237 Urban Forestry	-	430,710	149,293	18,100	27,680	11,238	150	34,249	-	190,000
238 Loan Repayment	-	-	-	-	-	-	-	-	-	-
239 Weed Control	-	153,809	73,333	3,800	22,604	3,389	5,050	10,633	-	35,000
240 Gas Tax	-	555,500	-	-	-	-	-	205,253	-	350,247
245 Storm Water Utility	-	1,560,832	186,706	59,200	294,098	-	19,560	276,268	-	725,000
246 Watershed Projects	-	21,215	20,762	-	-	-	-	453	-	-
260 Fire Special Funds (Smoke Alarm Prgm)	-	-	-	-	-	-	-	-	-	-
029 Lighting Districts - All	-	854,147	-	-	802,215	-	-	51,932	-	-
Total Special Revenue Funds	110,600	11,200,065	3,639,207	881,105	3,052,304	294,609	316,001	1,417,327	4,215	1,595,297
300 Debt Service Funds										
307 General Fund Bonds 2005	-	92,775	-	-	-	-	-	-	92,775	-
308 GO Bond-Park & Rec 2008	-	570,670	-	-	-	-	-	-	570,670	-
309 Cert of Participation 09	-	596,370	-	-	-	-	-	-	596,370	-
310 GO Refunding Bonds 2009	-	347,850	-	-	-	-	-	-	347,850	-
340 S I D Revolving	38,000	117,747	-	-	-	-	-	5,097	112,650	-
Total Debt Service Funds	38,000	1,725,412	-	-	-	-	-	5,097	1,720,315	-

Expenditures by Fund and Type
For the Fiscal Year Ending June 30, 2016

	Transfers Out	Total Expenditures	Personal Services	Supplies & Materials	Purchased Services	Intra-City Charges	Fixed Charges	Internal Service	Debt Service	Capital Outlay
400 Capital Project Funds										
402 GF Debt Projects	-	-	-	-	-	-	-	-	-	-
403 GO Bonds-2008 Recreation	-	-	-	-	-	-	-	-	-	-
440 Capital Improvements Fund	-	525,400	-	-	23,930	-	-	-	-	501,470
441 Parks Improvement	-	10,850	-	-	10,850	-	-	-	-	-
450 Sidewalk Improve/Construct	-	150,000	-	-	150,000	-	-	-	-	-
451 SID Capital Projects	-	-	-	-	-	-	-	-	-	-
459 CTEP Projects	-	-	-	-	-	-	-	-	-	-
Total Capital Project Funds	-	686,250	-	-	184,780	-	-	-	-	501,470
500 Enterprise Funds										
503 Building	-	1,019,166	723,349	5,390	148,488	8,963	54,073	78,903	-	-
521 Water	-	5,942,647	1,714,105	641,790	794,729	65,575	57,385	1,015,195	522,818	1,131,050
531 Wastewater	-	4,974,519	1,218,041	240,695	677,876	73,769	51,910	859,958	769,750	1,082,520
541 Solid Waste-Residential	365,000	1,518,865	357,668	41,180	867,377	80,950	3,355	168,335	-	-
542 Solid Waste-Commercial	-	1,050,641	273,306	40,320	458,716	100,925	3,355	174,019	-	-
543 Landfill Monitoring District	-	264,000	-	-	114,000	-	-	-	-	150,000
546 Transfer Station	-	2,430,088	655,973	15,760	1,248,765	125,350	18,550	220,690	-	145,000
547 Recycling	-	545,258	183,666	4,650	262,699	5,700	15,630	72,913	-	-
550 Municipal Utility (Closed Out)	-	1,122,661	474,417	41,250	330,355	9,600	100,150	117,889	-	49,000
551 Parking	688,872	10,383	4,824	100	-	3,525	-	1,934	-	-
561 Trolley	-	-	-	-	-	-	-	-	-	-
562 Helena Area Transit Svc	-	-	-	-	-	-	-	-	-	-
563 Golf Course	-	1,403,283	600,025	310,771	164,424	200	46,755	123,451	80,657	77,000
570 City-County Building Fund	-	865,420	332,081	54,100	224,672	-	38,300	17,762	173,505	25,000
571 City/Cnty Bldg Mail	-	205,183	31,474	4,100	168,420	-	500	689	-	-
572 City/Cnty Bldg Telephone	-	23,103	22,615	-	-	-	-	488	-	-
580 Helena Area Transit Svc	-	1,182,772	581,665	14,850	182,257	131,500	1,500	210,020	-	60,980
581 HATS - East Valley	-	120,114	71,025	450	6,156	22,375	-	20,108	-	-
582 HATS - Head Start	-	69,664	41,431	275	6,200	10,400	-	11,358	-	-
Total Enterprise Funds	1,053,872	22,747,767	7,285,665	1,415,681	5,655,134	638,832	391,463	3,093,712	1,546,730	2,720,550
600 Internal Service Funds										
610 Fleet Services	-	1,839,109	460,109	1,117,623	146,622	5,675	9,740	99,340	-	-
643 Copier Revolving	-	29,100	-	5,885	4,170	-	4,545	-	-	14,500
645 Property & Liab Insurance	-	897,811	-	-	-	-	897,811	-	-	-
650 Health & Safety Program	-	4,163,672	-	-	25,800	-	4,137,872	-	-	-
651 Dental Program	-	291,733	-	-	43,575	-	248,158	-	-	-
652 Vision Program	-	58,503	-	-	9,975	-	48,528	-	-	-
Total Internal Service Funds	-	7,279,928	460,109	1,123,508	230,142	5,675	5,346,654	99,340	-	14,500
Total All Budgeted Funds	2,627,382	62,094,523	25,637,652	3,988,036	10,979,812	1,246,007	6,852,124	5,287,815	3,271,260	4,831,817

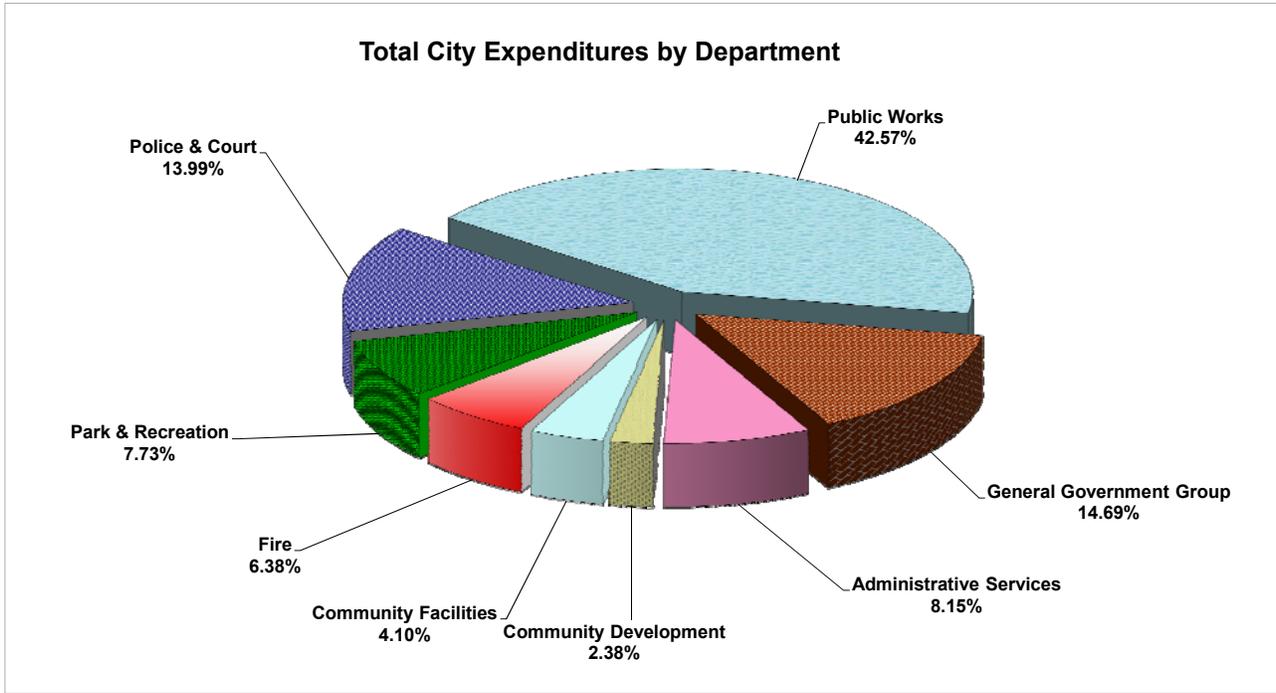
CITY OF HELENA
LONG-TERM DEBT
30-Jun-2016

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-15	Additional Issues	Principal Retired	Ending Balance 30-Jun-2016	Ending Balance Current	Ending Balance Long Term	Interest Payment/Expense	Paying Agent Fees
SPECIAL REVENUE FUNDS														
213	HVCC - Parking Loan	Loan	08/01/95	08/01/20	5.00%	60,000	19,131	-	3,329	15,802	3,499	12,303	881	-
TOTAL FACILITIES MANAGEMENT-HVCC							19,131	-	3,329	15,802	3,499	12,303	881	-
DEBT SERVICE FUNDS														
GENERAL OBLIGATION														
307	General Fund Bonds - Series 2005 G.O.		08/11/05	08/15/25	4.64%	1,140,000	850,000	-	55,000	795,000	65,000	730,000	37,425	350
308	General Obligation, Series 2008 Parks & Recreation G.O.		04/10/08	01/01/28	3.77%	7,850,000	5,870,000	-	345,000	5,525,000	360,000	5,165,000	224,320	350
310	General Obligation Refunding Bonds, Series 2009 * G.O.		04/08/09	07/01/18	2.77%	2,795,000	1,215,000	-	305,000	910,000	325,000	585,000	42,500	350
327	INTERCAP - Sidewalk '07 G.O. Loan		02/06/09	02/15/19	Variable	98,000	44,062	-	10,370	33,692	10,815	22,877	519	-
328	INTERCAP - Sidewalk '08 G.O. Loan		06/12/09	02/15/19	Variable	228,549	104,842	-	24,952	79,890	25,769	54,121	1,234	-
TOTAL GENERAL OBLIGATION							8,083,904	-	740,322	7,343,582	786,584	6,556,998	305,998	1,050
364	Brady Street Improvements SID 417	SID Bond	08/15/03	07/01/18	5.29%	174,500	25,000	-	20,000	5,000	-	5,000	1,250	350
365	McHugh & Tamarack Improvements SID 413 & 418	SID Bond	08/01/04	07/01/19	4.78%	645,825	135,000	-	45,000	90,000	-	90,000	6,060	350
TOTAL SID FUNDS							160,000	-	65,000	95,000	-	95,000	7,310	700
LEASE PURCHASE														
309	2009 Certificates of Participation Lease Purchase		02/25/09	01/01/39	5.07%	8,900,000	8,170,000	-	195,000	7,975,000	205,000	7,770,000	397,919	2,200
TOTAL DEBT SERVICE FUNDS							16,413,904	-	1,000,322	15,413,582	991,584	14,421,998	711,227	3,950

CITY OF HELENA
LONG-TERM DEBT
30-Jun-2016

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-15	Additional Issues	Principal Retired	Ending Balance 30-Jun-2016	Ending Balance Current	Ending Balance Long Term	Interest Payment/Expense	Paying Agent Fees
ENTERPRISE FUNDS														
521	WATER FUND													
	DNRC Drinking Water 2005 Refunding Revenue		12/05/12	07/01/25	2.25%	2,072,000	1,719,000	-	147,000	1,572,000	151,000	1,421,000	37,857	-
	DNRC Drinking Water 2007 Refunding Revenue		12/05/12	07/01/24	2.25%	2,242,000	1,802,000	-	183,000	1,619,000	187,000	1,432,000	39,522	-
	DNRC Drinking Water 2012 Refunding Revenue		12/05/12	01/01/27	2.25%	1,325,000	1,197,000	-	88,000	1,109,000	90,000	1,019,000	26,438	-
	TOTAL WATER FUND					5,639,000	4,718,000	-	418,000	4,300,000	428,000	3,872,000	103,817	-
531	WASTEWATER FUND													
	DNRC Pollution Control - Series 1999 Refunding Revenue		12/05/12	07/01/21	2.00%	6,310,000	4,669,000	-	679,000	3,990,000	693,000	3,297,000	90,000	-
	TOTAL WASTEWATER FUND					6,310,000	4,669,000	-	679,000	3,990,000	693,000	3,297,000	90,000	-
563	GOLF COURSE FUND													
	INTERCAP - Driving Range/Clubhouse Improvements		09/25/09	08/15/19	Variable	207,000	100,572	-	21,317	79,255	22,015	57,240	953	-
	Capital Improvement Fund Loan Interfund		04/30/13	04/30/18	1.00%	138,066	83,663	-	27,611	56,052	27,887	28,165	837	-
	INTERCAP - Irrigation		12/05/14	02/15/29	Variable	500,000	394,355	-	24,496	369,859	24,741	345,118	4,853	-
	TOTAL GOLF COURSE FUND					845,066	578,590	-	73,424	505,166	74,643	430,523	6,643	-
570	CITY-COUNTY ADMINISTRATION BOARD													
	INTERCAP - City-County Bldg. Remodel		03/14/08	02/15/18	Variable	999,483	356,257	-	115,509	240,748	120,287	120,461	4,096	-
	INTERCAP - City-County Bldg. Remodel Ph II		06/25/10	08/15/20	Variable	505,000	288,377	-	50,453	237,924	51,441	186,483	3,448	-
	TOTAL CITY-COUNTY ADMINISTRATION BOARD					1,504,483	644,634	-	165,962	478,672	171,728	306,944	7,544	-
	TOTAL ENTERPRISE FUNDS					14,298,549	10,610,224	-	1,336,386	9,273,838	1,367,371	7,906,467	208,004	-

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Total City Revenues by Department						
1 General Government Group	19,019,874	19,637,390	21,219,828	21,219,828	22,999,201	21,814,407
2 Administrative Services	6,068,270	5,489,672	4,901,265	5,034,940	5,032,989	4,908,416
3 Community Development	1,183,099	961,686	1,004,110	1,782,894	1,782,894	911,641
4 Community Facilities	2,923,096	2,740,280	2,665,195	2,799,452	2,799,452	2,613,211
5 Fire	159,403	207,274	100,000	163,837	163,837	114,000
6 Park & Recreation	2,676,876	2,490,438	2,681,592	3,311,902	3,402,852	2,678,511
7 Police & Court	2,793,201	3,347,220	3,314,484	3,348,765	3,348,765	3,440,294
8 Public Works	28,038,204	26,992,625	29,168,414	31,042,619	31,874,047	26,900,177
Total City Revenues	62,862,023	61,866,585	65,054,888	68,704,237	71,404,037	63,380,657



	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Total City Expenditures by Department						
1 General Government Group	8,201,645	9,072,722	9,297,132	9,285,907	9,245,010	9,509,389
2 Administrative Services	6,530,033	5,251,164	5,261,984	5,516,734	5,490,310	5,273,770
3 Community Development	1,739,733	1,505,775	1,562,748	2,350,052	2,350,052	1,540,418
4 Community Facilities	2,766,348	2,694,300	2,769,886	2,975,669	2,975,669	2,655,036
5 Fire	3,866,144	3,791,723	3,970,534	4,098,360	4,098,360	4,128,007
6 Park & Recreation	4,113,329	4,276,573	4,903,137	5,271,661	5,271,661	5,005,059
7 Police & Court	7,807,061	7,892,190	8,478,614	8,516,395	8,516,395	9,054,892
8 Public Works	24,197,966	24,019,794	28,713,099	39,745,625	39,478,694	27,555,334
Total City Expenditures	59,222,259	58,504,241	64,957,134	77,760,403	77,426,151	64,721,905

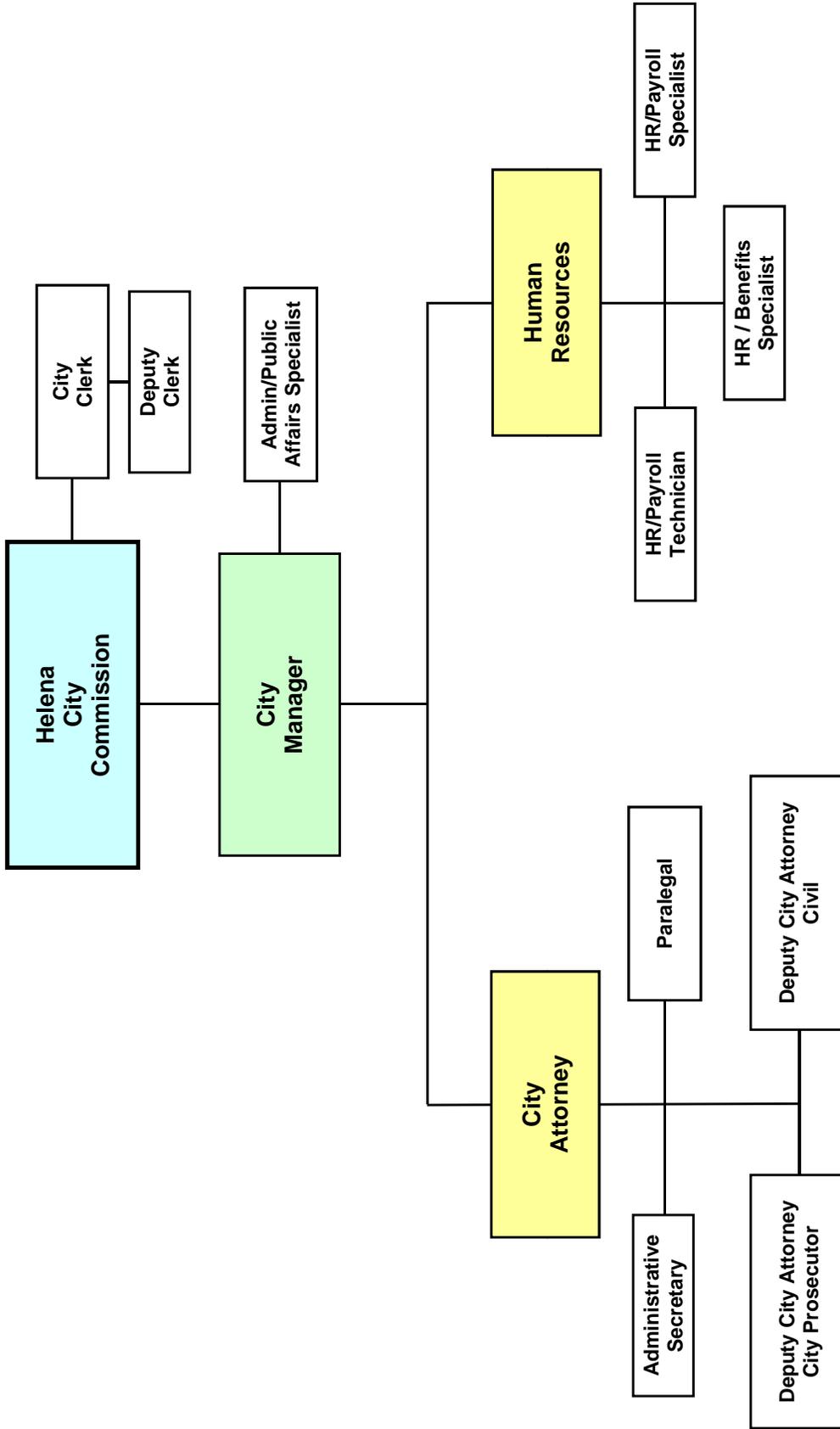
General Government Group
(including General Government Revenue,
and Parking)

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	8,399,681	8,835,986	9,944,537	9,944,537	11,579,847	9,767,548
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	8,399,681	8,835,986	9,944,537	9,944,537	11,579,847	9,767,548
License & Permits	557,075	648,442	545,900	545,900	545,900	553,300
Intergovernmental Revenues	3,731,346	3,881,776	3,898,900	3,898,900	4,046,130	4,187,180
Charges For Services	1,566,012	1,446,695	1,576,720	1,576,720	1,576,720	1,680,513
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	98,664	109,300	119,700	119,700	119,700	105,500
Investment Earnings	18,075	9,386	15,875	15,875	12,708	6,311
Other Financing Sources / (Uses)	3,556,801	3,851,855	4,274,910	4,274,910	4,274,910	4,526,455
Other Operating Revenue	9,527,973	9,947,454	10,432,005	10,432,005	10,576,068	11,059,259
Internal Service Revenues	794,621	853,950	843,286	843,286	843,286	949,600
Interfund Transfers In	297,599	-	-	-	-	38,000
Internal Transactions	1,092,220	853,950	843,286	843,286	843,286	987,600
Long-Term Debt	-	-	-	-	-	-
Total Revenues	19,019,874	19,637,390	21,219,828	21,219,828	22,999,201	21,814,407
Expenditures						
Personal Services	1,619,937	1,771,559	1,865,326	1,865,326	1,824,429	1,801,963
Supplies & Materials	45,808	35,104	75,175	75,175	75,175	71,530
Purchased Services	624,477	708,047	795,440	792,580	792,580	837,965
Intra-City Charges	11,608	10,765	11,660	11,660	11,660	14,185
Fixed Costs & Subsidies	3,884,121	3,923,039	4,627,487	4,585,467	4,585,467	4,849,205
Maintenance & Operating	4,566,014	4,676,955	5,509,762	5,464,882	5,464,882	5,772,885
Internal Charges	164,559	149,475	147,344	147,344	147,344	146,759
Transfers Out	1,851,135	2,226,619	1,752,700	1,783,495	1,783,495	1,738,782
Internal Transactions	2,015,694	2,376,094	1,900,044	1,930,839	1,930,839	1,885,541
Debt Service	-	-	-	-	-	-
Capital Outlay	-	248,114	22,000	24,860	24,860	49,000
Debt & Capital	-	248,114	22,000	24,860	24,860	49,000
Total Expenditures	8,201,645	9,072,722	9,297,132	9,285,907	9,245,010	9,509,389
Revenues Over (Under) Expenditures	10,818,229	10,564,668	11,922,696	11,933,921	13,754,191	12,305,018

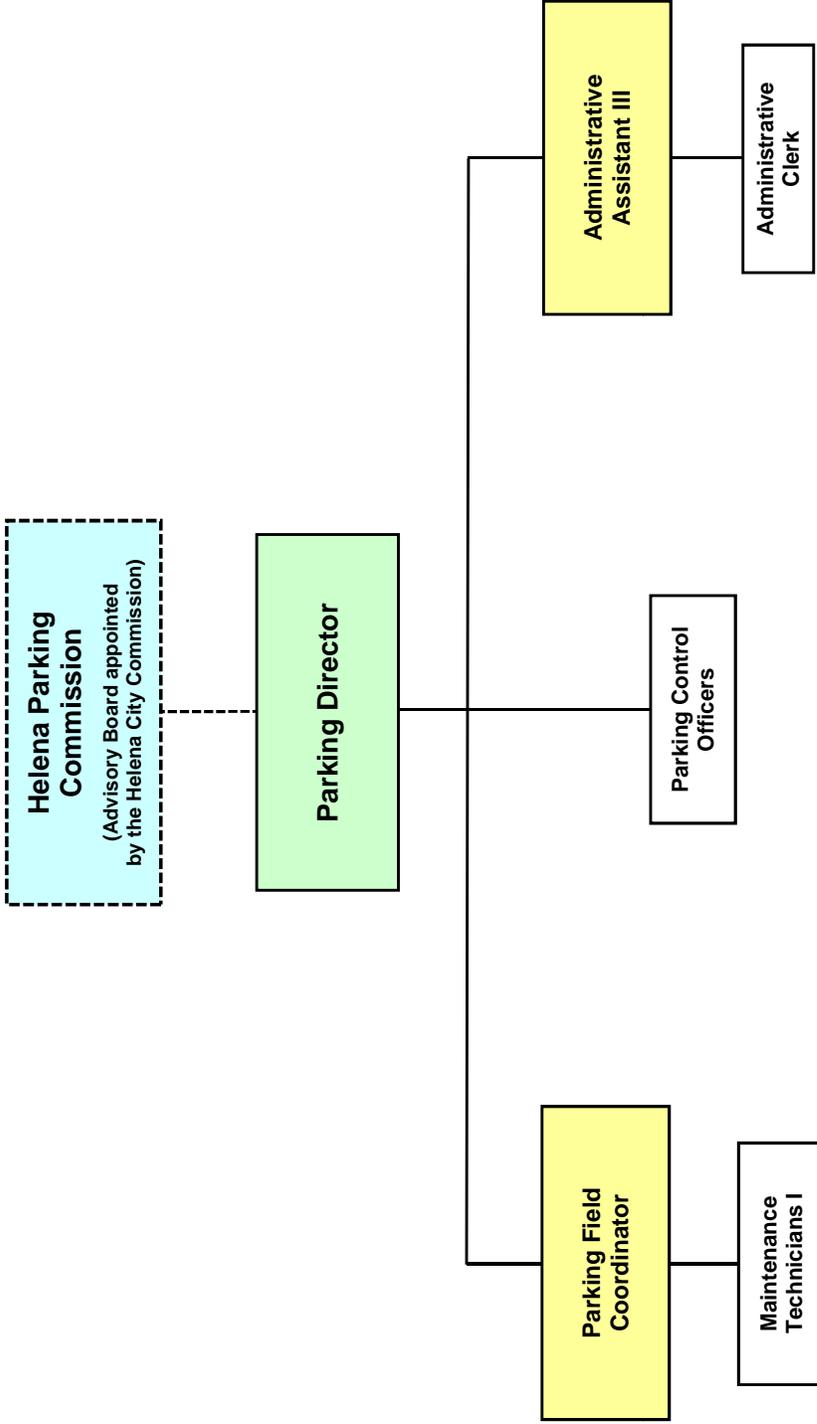
Parts of the General Fund and Other Funds Included in this Group:

- 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**



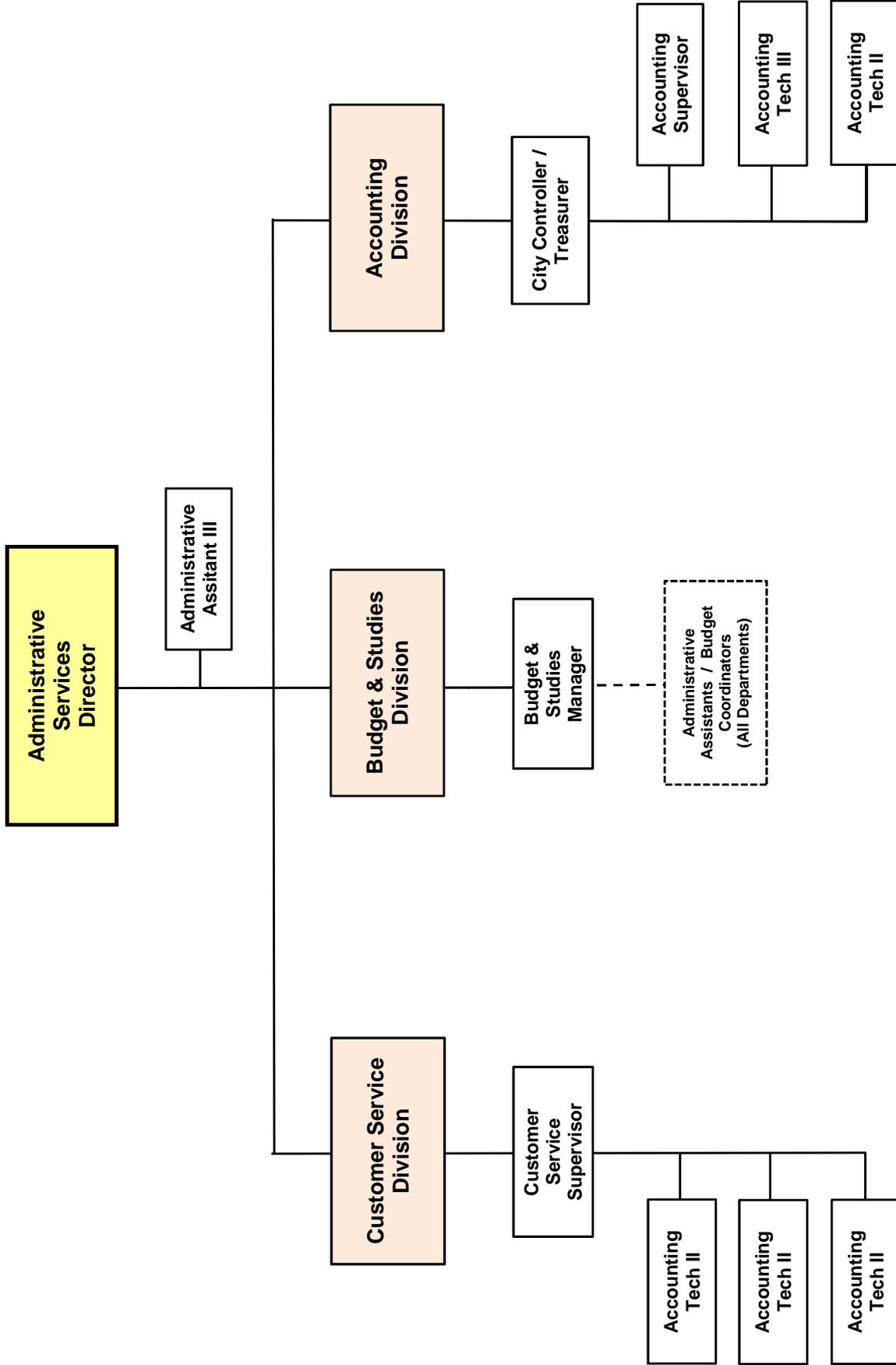
Administrative Services Department
(including Debt Services
and General Capital Funds)

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	1,005,937	962,722	1,055,800	1,055,800	1,055,800	956,300
Special Assessments	950,498	890,079	906,446	906,446	906,446	916,954
Taxes & Assessments	1,956,435	1,852,801	1,962,246	1,962,246	1,962,246	1,873,254
License & Permits	10,000	29,033	28,000	28,000	28,000	30,000
Intergovernmental Revenues	430,000	-	-	98,400	98,400	-
Charges For Services	1,706	1,367	1,480	5,960	5,960	1,630
Intra-City Revenues	16,489	17,800	17,450	17,450	17,450	19,164
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	10,122	7,984	7,771	7,771	5,820	5,447
Other Financing Sources / (Uses)	242,786	62,077	-	-	-	-
Other Operating Revenue	711,103	118,261	54,701	157,581	155,630	56,241
Internal Service Revenues	2,027,133	1,924,156	1,782,962	1,782,962	1,782,962	1,885,619
Interfund Transfers In	1,373,599	1,594,454	1,101,356	1,132,151	1,132,151	1,093,302
Internal Transactions	3,400,732	3,518,610	2,884,318	2,915,113	2,915,113	2,978,921
Long-Term Debt	-	-	-	-	-	-
Total Revenues	6,068,270	5,489,672	4,901,265	5,034,940	5,032,989	4,908,416
Expenditures						
Personal Services	792,236	802,441	838,034	838,034	838,034	858,053
Supplies & Materials	12,988	49,018	18,085	24,085	24,185	23,175
Purchased Services	977,151	1,005,239	1,055,227	1,055,227	1,044,727	1,058,719
Intra-City Charges	2,768	4,061	4,390	4,390	4,390	3,220
Fixed Costs & Subsidies	980,377	840,446	994,173	994,173	994,173	979,942
Maintenance & Operating	1,973,284	1,898,764	2,071,875	2,077,875	2,067,475	2,065,056
Internal Charges	109,930	86,737	74,118	74,118	74,118	76,376
Transfers Out	399,696	6,390	-	-	-	38,000
Internal Transactions	509,626	93,127	74,118	74,118	74,118	114,376
Debt Service	1,874,310	1,706,144	1,727,847	1,718,971	1,702,947	1,720,315
Capital Outlay	1,380,577	750,688	550,110	807,736	807,736	515,970
Debt & Capital	3,254,887	2,456,832	2,277,957	2,526,707	2,510,683	2,236,285
Total Expenditures	6,530,033	5,251,164	5,261,984	5,516,734	5,490,310	5,273,770
Revenues Over (Under) Expenditures	(461,763)	238,508	(360,719)	(481,794)	(457,321)	(365,354)

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

015	Administrative Services	309	Cert of Participation 09
1501	Budget & Admin Services	310	GO Refunding Bonds 2009
1506	Accounting	340	S I D Revolving
1507	Utility Customer Service	403	GO Bonds-2008 Recreation
238	Loan Repayment	440	Capital Improvements Fund
029	Lighting Districts - All	643	Copier Revolving
306	INTERCAP-Fire Remodel/Trk	645	Property & Liab Insurance
307	General Fund Bonds 2005		
308	GO Bond-Park & Rec 2008		

CITY OF HELENA
ADMINISTRATIVE SERVICES DEPARTMENT



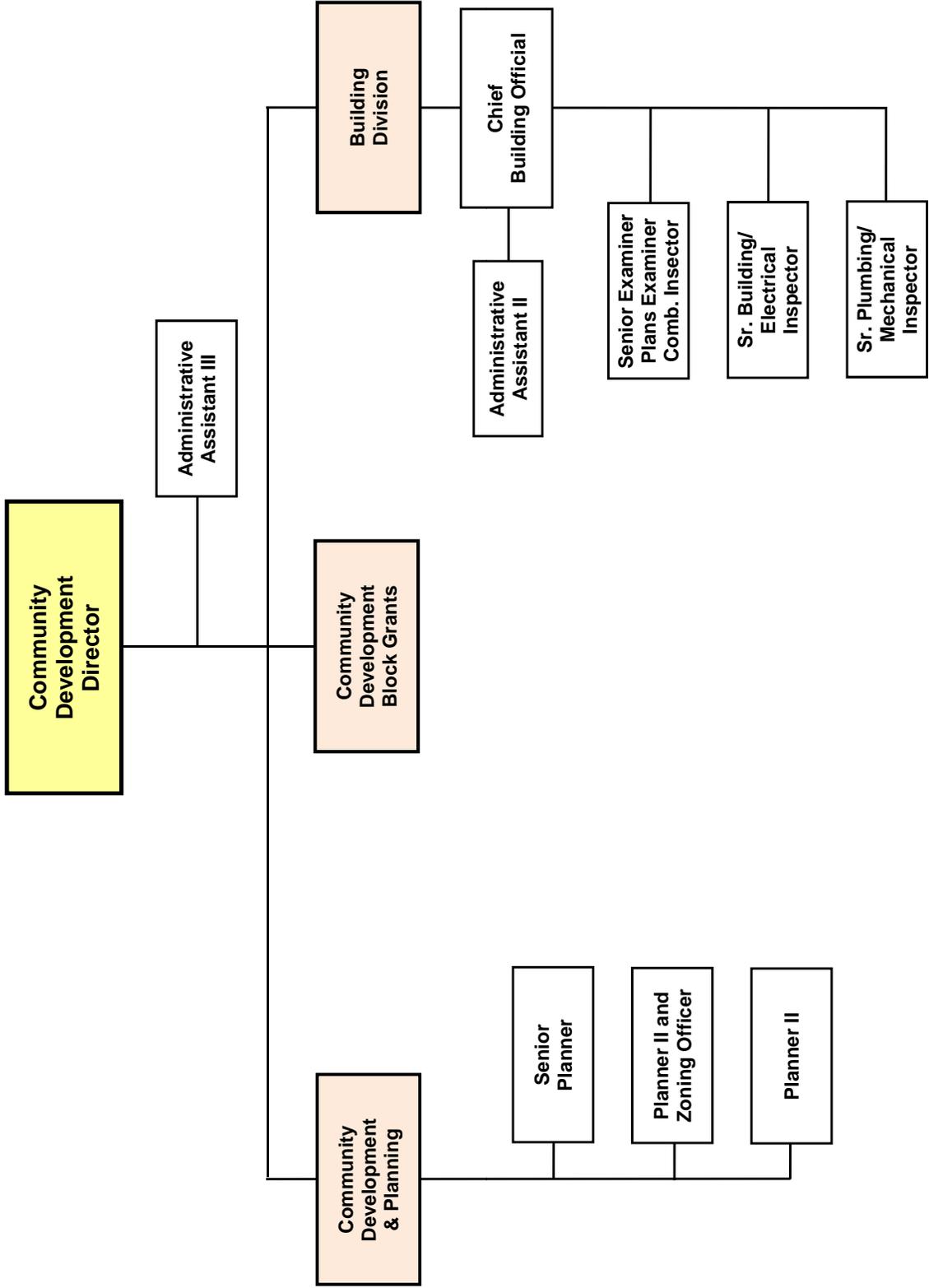
Community Development Department

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	834,090	877,962	995,020	995,020	995,020	901,801
Intergovernmental Revenues	328,848	73,765	-	778,784	778,784	-
Charges For Services	9,861	6,008	5,190	5,190	5,190	5,190
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	2,272	918	1,000	1,000	1,000	400
Other Financing Sources / (Uses)	2,892	3,033	1,900	1,900	1,900	4,250
Other Operating Revenue	1,177,963	961,686	1,003,110	1,781,894	1,781,894	911,641
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	5,136	-	1,000	1,000	1,000	-
Internal Transactions	5,136	-	1,000	1,000	1,000	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	1,183,099	961,686	1,004,110	1,782,894	1,782,894	911,641
Expenditures						
Personal Services	1,021,637	1,068,875	1,122,002	1,122,002	1,122,002	1,122,996
Supplies & Materials	21,614	12,090	14,975	14,975	14,975	9,740
Purchased Services	174,855	148,861	201,524	210,044	210,044	201,817
Intra-City Charges	8,755	8,084	12,363	12,363	12,363	11,963
Fixed Costs & Subsidies	424,690	164,363	102,199	880,983	880,983	105,859
Maintenance & Operating	629,914	333,398	331,061	1,118,365	1,118,365	329,379
Internal Charges	88,182	97,200	84,685	84,685	84,685	88,043
Transfers Out	-	-	1,000	1,000	1,000	-
Internal Transactions	88,182	97,200	85,685	85,685	85,685	88,043
Debt Service	-	-	-	-	-	-
Capital Outlay	-	6,302	24,000	24,000	24,000	-
Debt & Capital	-	6,302	24,000	24,000	24,000	-
Total Expenditures	1,739,733	1,505,775	1,562,748	2,350,052	2,350,052	1,540,418
Revenues Over (Under) Expenditures	(556,634)	(544,089)	(558,638)	(567,158)	(567,158)	(628,777)

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

- 014 Community Development
 - 1601 Community Development
- 226 CDBG
- 233 Community Devel Projects
- 503 Building

**CITY OF HELENA
COMMUNITY DEVELOPMENT DEPARTMENT**



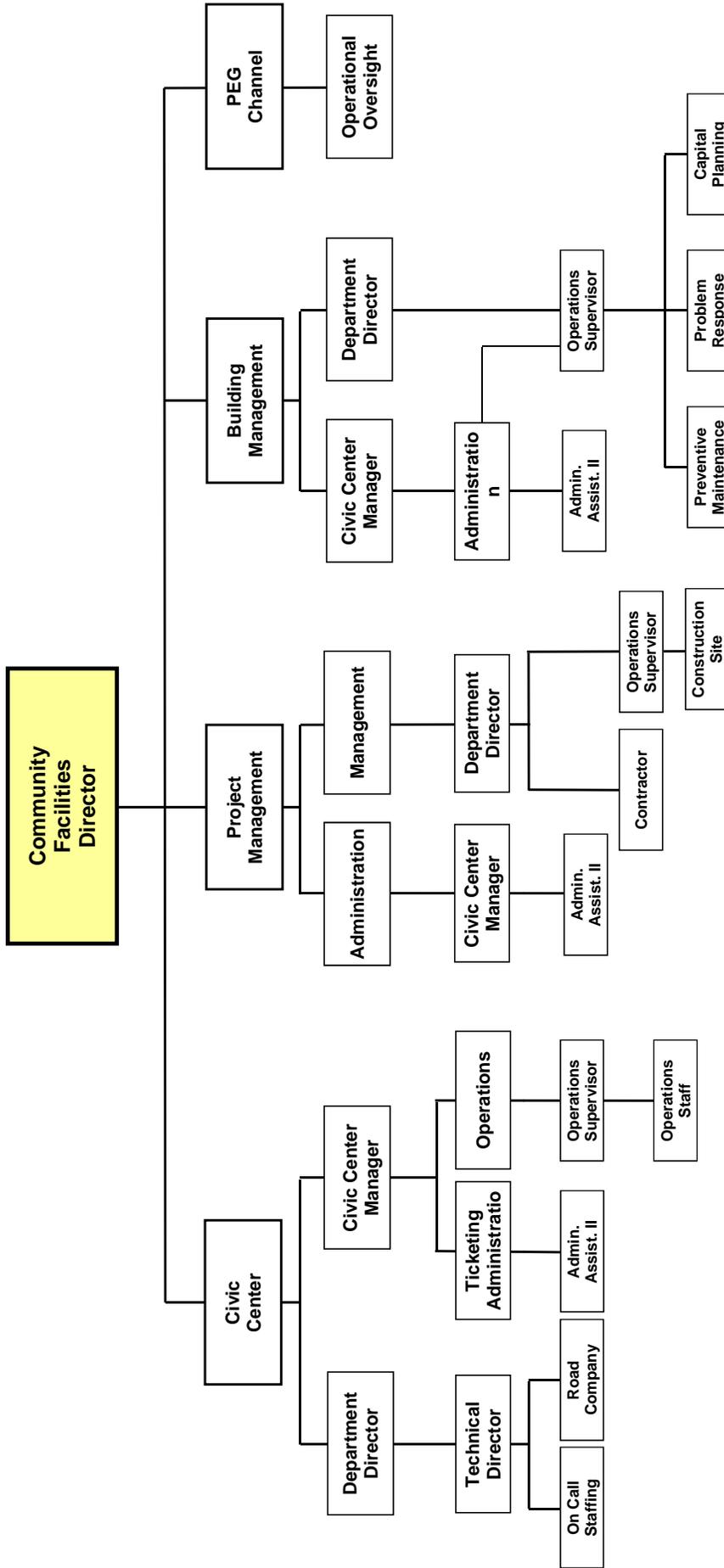
Community Facilities Department

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	582,207	365,439	223,200	357,457	357,457	208,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	3,302	1,615	1,846	1,846	1,846	1,011
Other Financing Sources / (Uses)	1,067,969	1,078,447	1,141,205	1,141,205	1,141,205	1,154,061
Other Operating Revenue	1,653,478	1,445,501	1,366,251	1,500,508	1,500,508	1,363,072
Internal Service Revenues	631,163	637,414	636,990	636,990	636,990	604,659
Interfund Transfers In	638,455	657,365	661,954	661,954	661,954	645,480
Internal Transactions	1,269,618	1,294,779	1,298,944	1,298,944	1,298,944	1,250,139
Long-Term Debt	-	-	-	-	-	-
Total Revenues	2,923,096	2,740,280	2,665,195	2,799,452	2,799,452	2,613,211
Expenditures						
Personal Services	911,566	911,053	951,740	962,802	962,802	950,622
Supplies & Materials	75,162	65,925	82,855	90,855	90,855	91,205
Purchased Services	1,001,074	903,187	910,993	1,034,048	1,034,048	890,819
Intra-City Charges	1,489	2,326	4,000	4,000	4,000	4,000
Fixed Costs & Subsidies	186,494	194,044	198,839	198,839	198,839	206,990
Maintenance & Operating	1,264,219	1,165,482	1,196,687	1,327,742	1,327,742	1,193,014
Internal Charges	305,676	308,479	312,412	312,412	312,412	299,180
Transfers Out	31,000	25,200	10,610	10,610	10,610	-
Internal Transactions	336,676	333,679	323,022	323,022	323,022	299,180
Debt Service	187,070	188,259	183,437	183,437	183,437	177,720
Capital Outlay	66,817	95,827	115,000	178,666	178,666	34,500
Debt & Capital	253,887	284,086	298,437	362,103	362,103	212,220
Total Expenditures	2,766,348	2,694,300	2,769,886	2,975,669	2,975,669	2,655,036
Revenues Over (Under) Expenditures	156,748	45,980	(104,691)	(176,217)	(176,217)	(41,825)

Funds Included in this Department:

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

CITY OF HELENA
COMMUNITY FACILITIES DEPARTMENT



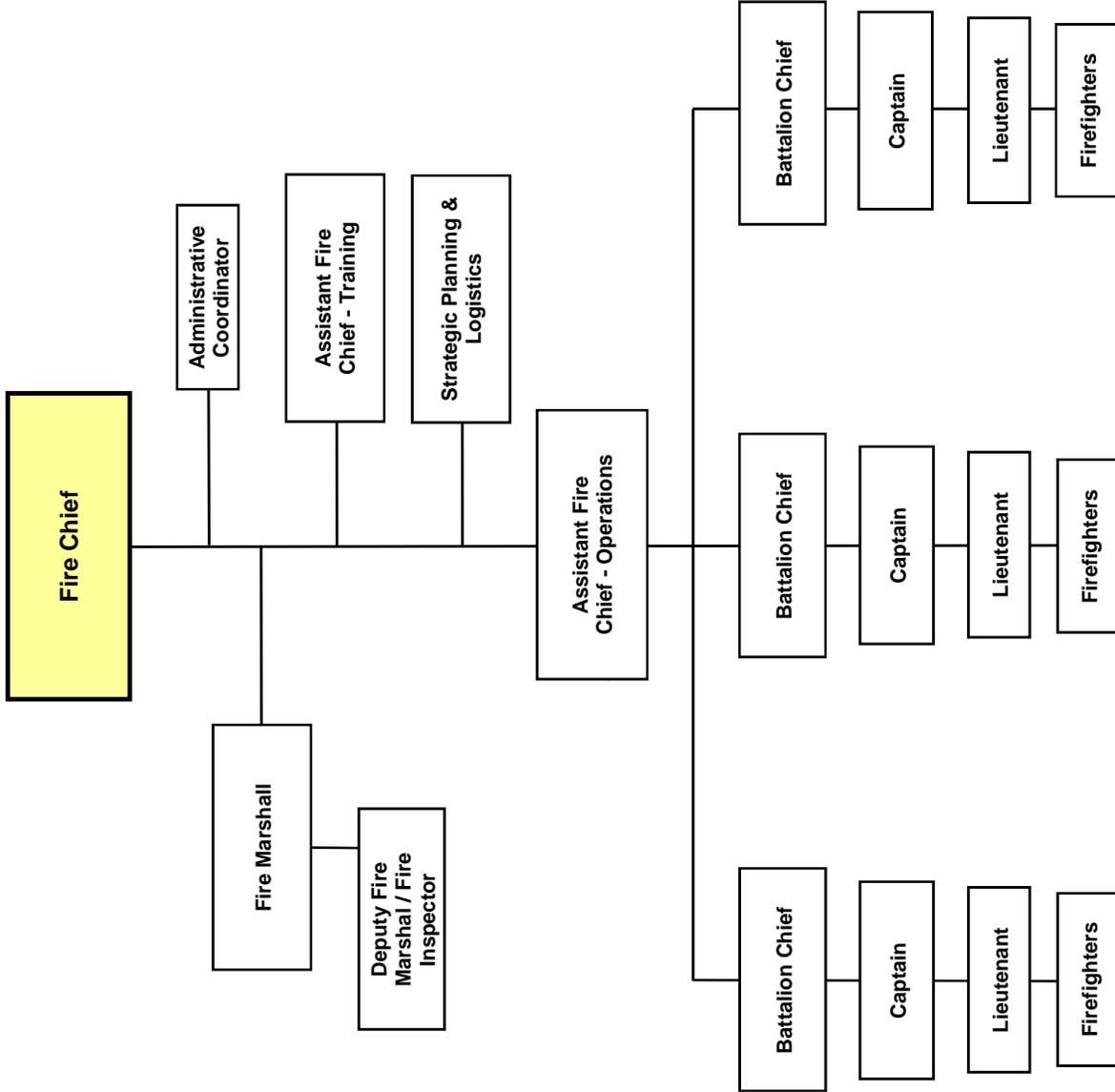
Fire Department

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	51,720	98,614	-	63,837	63,837	-
Charges For Services	105,205	107,815	100,000	100,000	100,000	114,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	2,478	845	-	-	-	-
Other Operating Revenue	159,403	207,274	100,000	163,837	163,837	114,000
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	159,403	207,274	100,000	163,837	163,837	114,000
Expenditures						
Personal Services	3,197,910	3,235,127	3,383,303	3,442,140	3,442,140	3,529,428
Supplies & Materials	76,140	96,311	125,080	125,080	125,080	129,601
Purchased Services	153,397	149,901	144,439	213,428	213,428	152,198
Intra-City Charges	41,146	42,369	57,001	57,001	57,001	57,015
Fixed Costs & Subsidies	880	901	930	930	930	950
Maintenance & Operating	271,563	289,482	327,450	396,439	396,439	339,764
Internal Charges	274,991	267,114	259,781	259,781	259,781	258,815
Transfers Out	121,680	-	-	-	-	-
Internal Transactions	396,671	267,114	259,781	259,781	259,781	258,815
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	3,866,144	3,791,723	3,970,534	4,098,360	4,098,360	4,128,007
Revenues Over (Under) Expenditures	(3,706,741)	(3,584,449)	(3,870,534)	(3,934,523)	(3,934,523)	(4,014,007)

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



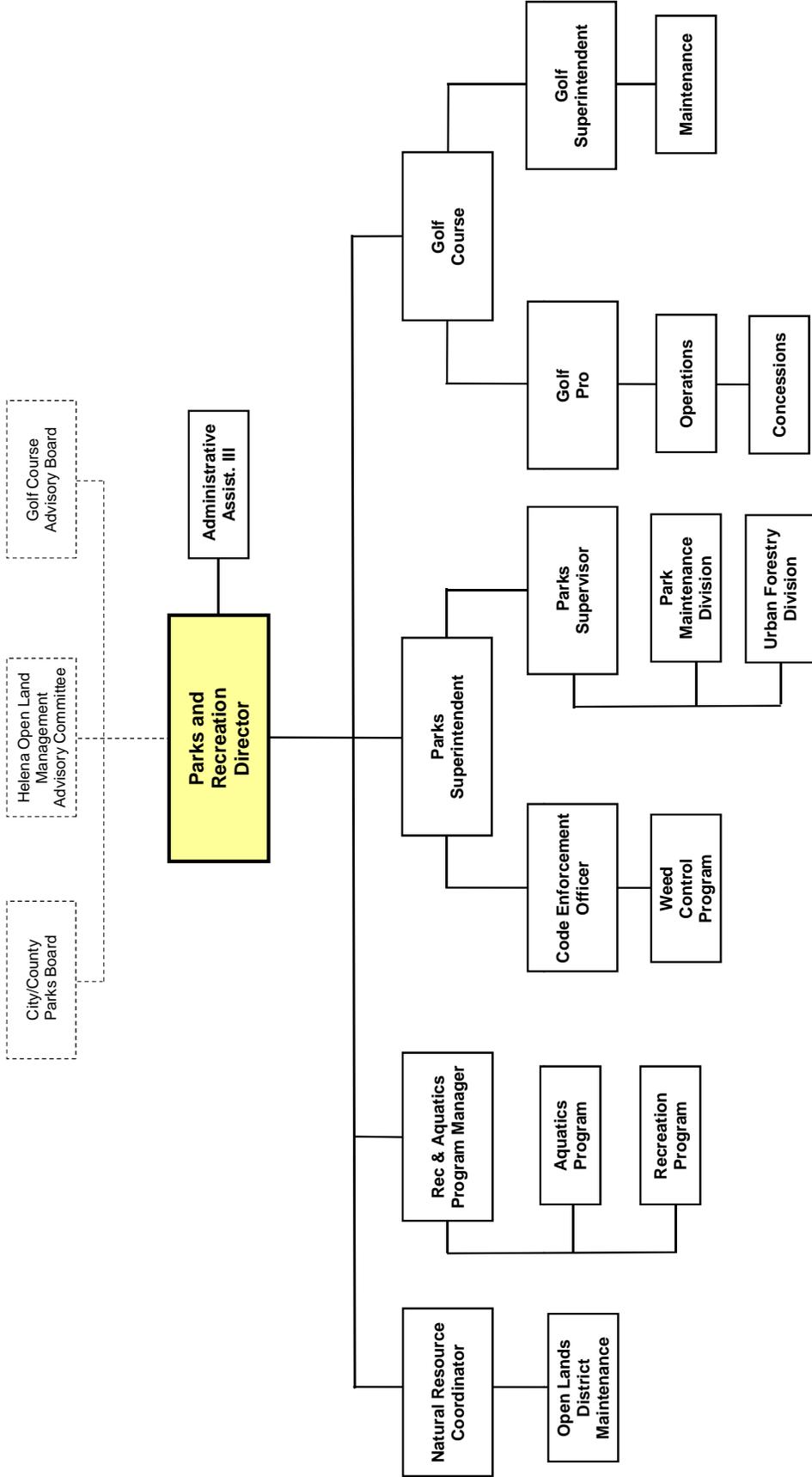
Park & Recreation Department

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	558,931	582,784	573,500	573,500	573,500	583,000
Taxes & Assessments	558,931	582,784	573,500	573,500	573,500	583,000
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	291,623	166,202	386,787	516,247	516,247	350,856
Charges For Services	1,523,953	1,494,739	1,491,714	1,491,714	1,491,714	1,507,313
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	1,827	1,078	800	800	800	300
Other Financing Sources / (Uses)	141,306	69,340	44,640	44,640	135,590	63,250
Other Operating Revenue	1,958,709	1,731,359	1,923,941	2,053,401	2,144,351	1,921,719
Internal Service Revenues	153,114	165,116	184,151	184,151	184,151	173,792
Interfund Transfers In	6,122	11,179	-	-	-	-
Internal Transactions	159,236	176,295	184,151	184,151	184,151	173,792
Long-Term Debt	-	-	-	500,850	500,850	-
Total Revenues	2,676,876	2,490,438	2,681,592	3,311,902	3,402,852	2,678,511
Expenditures						
Personal Services	1,891,729	1,958,781	2,240,284	2,240,284	2,240,284	2,290,744
Supplies & Materials	563,172	427,787	488,263	490,649	490,649	522,931
Purchased Services	678,742	715,701	1,345,229	1,427,196	1,427,196	1,239,262
Intra-City Charges	60,694	52,827	75,577	75,577	75,577	73,760
Fixed Costs & Subsidies	138,939	141,145	149,131	149,131	149,131	155,493
Maintenance & Operating	1,441,547	1,337,460	2,058,200	2,142,553	2,142,553	1,991,446
Internal Charges	330,264	354,106	338,981	338,981	338,981	320,212
Transfers Out	-	11,179	-	-	-	-
Internal Transactions	330,264	365,285	338,981	338,981	338,981	320,212
Debt Service	87,422	78,913	94,698	94,698	94,698	80,657
Capital Outlay	362,367	536,134	170,974	455,145	455,145	322,000
Debt & Capital	449,789	615,047	265,672	549,843	549,843	402,657
Total Expenditures	4,113,329	4,276,573	4,903,137	5,271,661	5,271,661	5,005,059
Revenues Over (Under) Expenditures	(1,436,453)	(1,786,135)	(2,221,545)	(1,959,759)	(1,868,809)	(2,326,548)

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

017	Park & Recreation	441	Parks Improvement
4101	Parks Administration	563	Golf Course
4102	Parks Maintenance	4111	Golf Operations
4103	Swimming Pool	4113	Golf Concessions
4104	Recreation	4115	Golf Maintenance
4105	Neighborhood Parks	4119	Golf Capital/Debt Service
4106	Kay's Kids		
4107	Urban Trails		
235	Open Space District Maint		
237	Urban Forestry		
239	Weed Control		
246	Watershed Projects		

CITY OF HELENA
 PARKS AND RECREATION DEPARTMENT



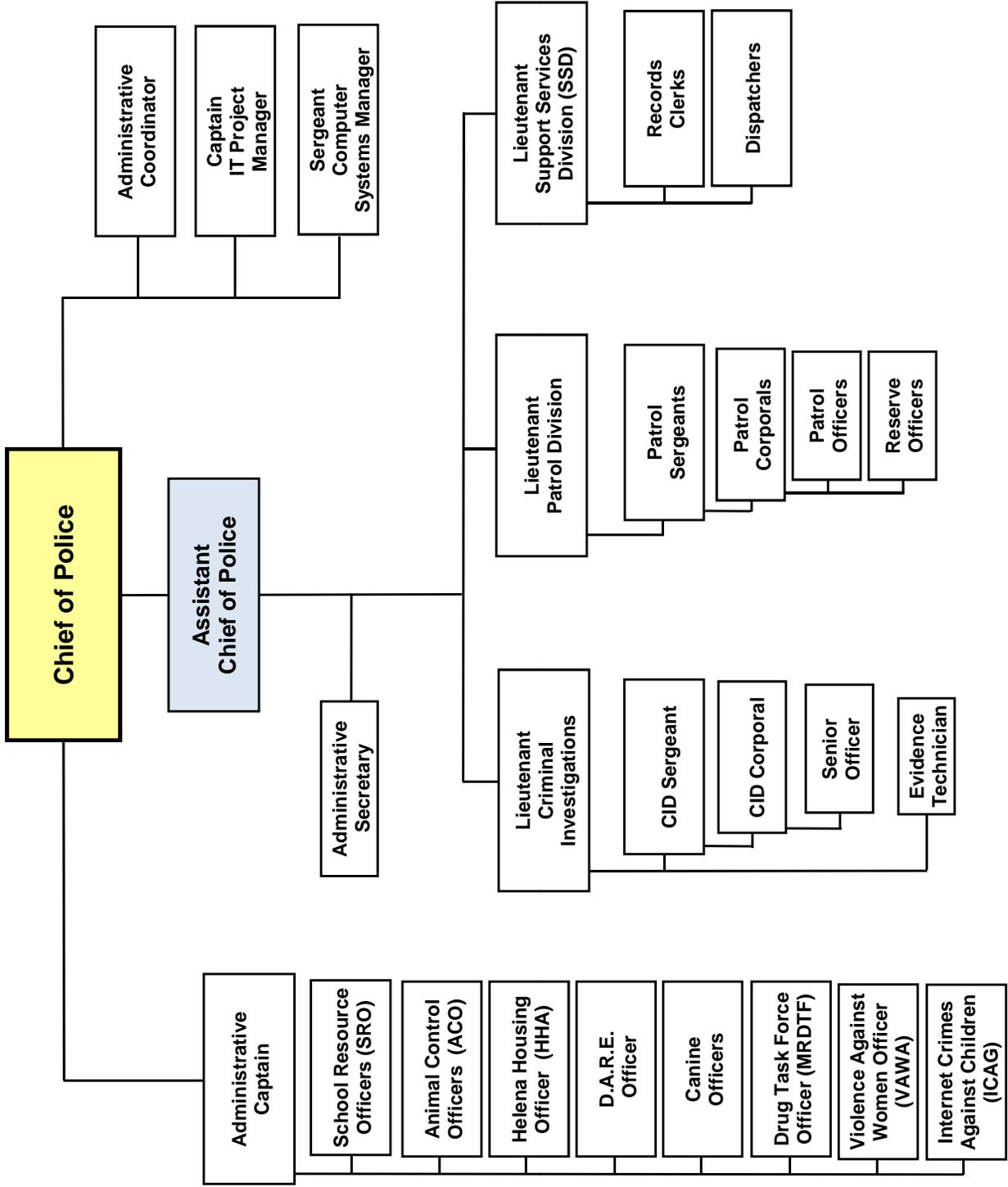
Police Department & City Court

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	43,988	59,187	44,000	44,000	44,000	44,000
Intergovernmental Revenues	1,742,984	2,098,723	2,132,469	2,166,750	2,166,750	2,212,864
Charges For Services	280,976	369,959	376,610	376,610	376,610	381,500
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	611,103	713,420	688,300	688,300	688,300	688,300
Investment Earnings	441	74	50	50	50	50
Other Financing Sources / (Uses)	32,913	35,951	3,150	3,150	3,150	2,980
Other Operating Revenue	2,712,405	3,277,314	3,244,579	3,278,860	3,278,860	3,329,694
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	80,796	69,906	69,905	69,905	69,905	110,600
Internal Transactions	80,796	69,906	69,905	69,905	69,905	110,600
Long-Term Debt	-	-	-	-	-	-
Total Revenues	2,793,201	3,347,220	3,314,484	3,348,765	3,348,765	3,440,294
Expenditures						
Personal Services	6,234,300	6,336,846	6,641,996	6,653,996	6,653,996	7,018,041
Supplies & Materials	177,867	195,726	227,060	233,594	233,594	264,861
Purchased Services	505,714	586,837	777,822	777,822	777,822	748,716
Intra-City Charges	144,994	130,458	178,065	178,065	178,065	179,415
Fixed Costs & Subsidies	244,333	277,195	283,476	300,374	300,374	292,908
Maintenance & Operating	1,072,908	1,190,216	1,466,423	1,489,855	1,489,855	1,485,900
Internal Charges	282,585	254,474	250,290	250,290	250,290	258,351
Transfers Out	72,151	69,905	69,905	72,254	72,254	110,600
Internal Transactions	354,736	324,379	320,195	322,544	322,544	368,951
Debt Service	-	-	-	-	-	-
Capital Outlay	145,117	40,749	50,000	50,000	50,000	182,000
Debt & Capital	145,117	40,749	50,000	50,000	50,000	182,000
Total Expenditures	7,807,061	7,892,190	8,478,614	8,516,395	8,516,395	9,054,892
Revenues Over (Under) Expenditures	(5,013,860)	(4,544,970)	(5,164,130)	(5,167,630)	(5,167,630)	(5,614,598)

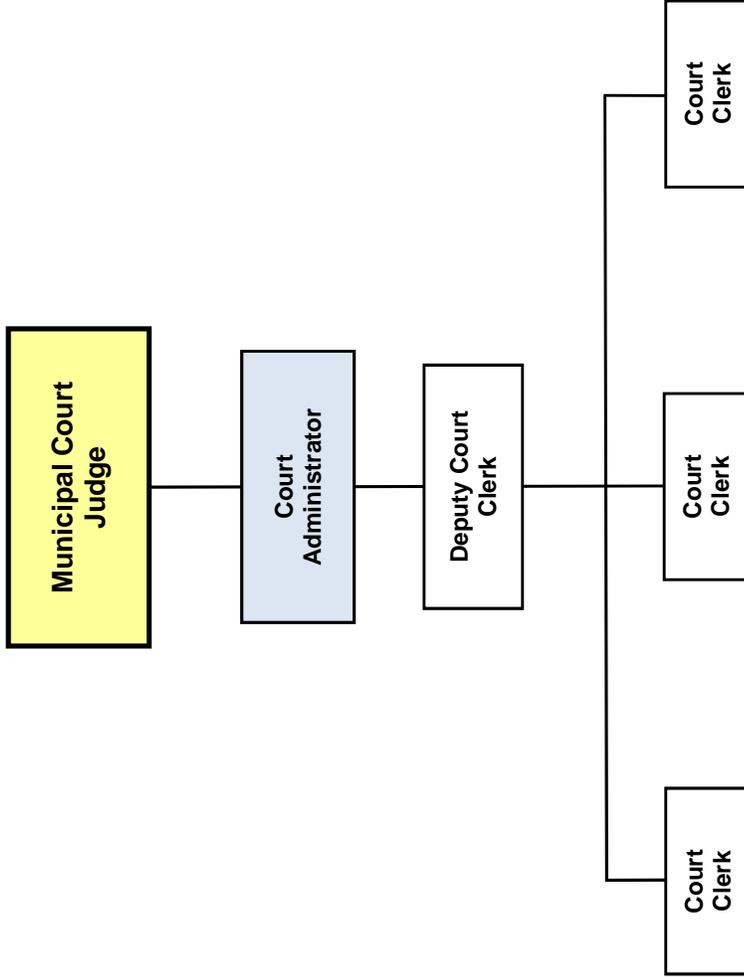
Parts of the General Fund and Other Funds Included in this Department:

- 012 Police & Court
 - 1401 Court Administration
 - 2201 Police Operations
 - 2203 Animal Control
 - 2207 Drug Enforcement
 - 2209 Violence Against Women
 - 2211 Urban Wildlife
 - 2212 Intrnt 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**



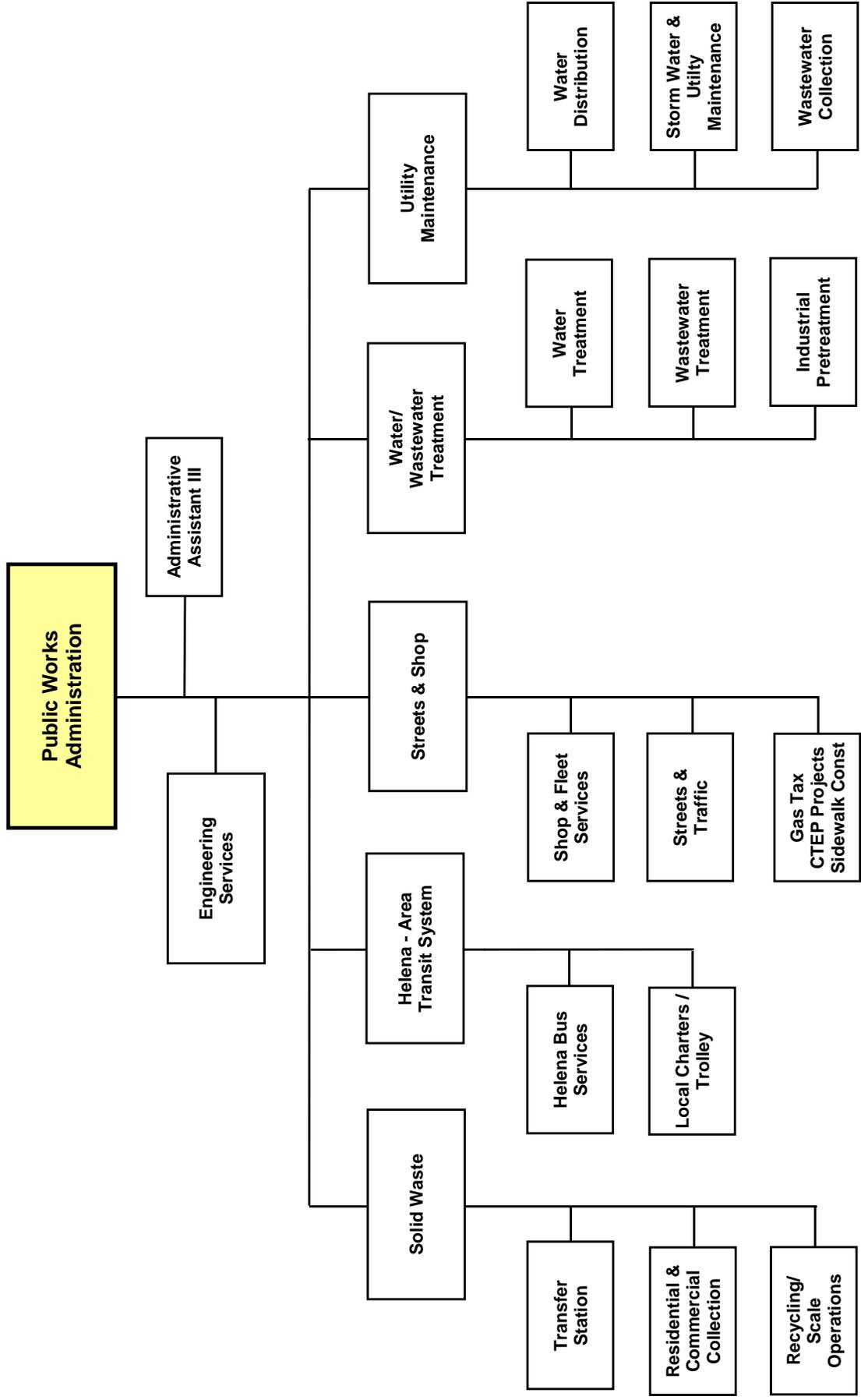
Public Works Department

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	4,203,483	4,239,322	4,257,350	4,257,350	4,345,850	4,345,850
Taxes & Assessments	4,203,483	4,239,322	4,257,350	4,257,350	4,345,850	4,345,850
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	2,018,114	1,542,810	1,299,282	3,010,894	3,052,860	1,673,009
Charges For Services	17,254,207	17,288,216	16,755,788	16,780,788	17,258,810	16,892,132
Intra-City Revenues	1,028,297	1,067,906	1,254,621	1,254,621	1,254,621	1,205,163
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	41,281	22,285	28,790	28,790	14,920	14,920
Other Financing Sources / (Uses)	379,816	493,518	242,285	313,878	416,741	204,958
Other Operating Revenue	20,721,715	20,414,735	19,580,766	21,388,971	21,997,952	19,990,182
Internal Service Revenues	1,437,155	1,513,417	1,584,298	1,584,298	1,584,298	1,674,145
Interfund Transfers In	762,945	679,175	596,000	596,000	596,000	740,000
Internal Transactions	2,200,100	2,192,592	2,180,298	2,180,298	2,180,298	2,414,145
Long-Term Debt	912,906	145,976	3,150,000	3,216,000	3,349,947	150,000
Total Revenues	28,038,204	26,992,625	29,168,414	31,042,619	31,874,047	26,900,177
Expenditures						
Personal Services	6,882,923	7,210,182	7,716,685	7,750,222	7,763,933	8,065,805
Supplies & Materials	2,334,362	2,490,931	2,869,311	3,224,376	3,224,426	2,874,993
Purchased Services	5,200,864	5,146,046	5,630,666	6,458,699	6,440,847	5,850,316
Intra-City Charges	775,109	832,552	918,855	949,518	947,668	902,449
Fixed Costs & Subsidies	285,052	274,731	256,497	309,797	306,807	260,777
Maintenance & Operating	8,595,387	8,744,260	9,675,329	10,942,390	10,919,748	9,888,535
Internal Charges	3,183,578	3,379,787	3,564,076	3,564,076	3,564,076	3,840,079
Transfers Out	688,990	660,500	596,000	596,000	596,000	740,000
Internal Transactions	3,872,568	4,040,287	4,160,076	4,160,076	4,160,076	4,580,079
Debt Service	1,862,058	1,249,205	1,292,194	1,292,194	1,292,194	1,292,568
Capital Outlay	2,985,030	2,775,860	5,868,815	15,600,743	15,342,743	3,728,347
Debt & Capital	4,847,088	4,025,065	7,161,009	16,892,937	16,634,937	5,020,915
Total Expenditures	24,197,966	24,019,794	28,713,099	39,745,625	39,478,694	27,555,334
Revenues Over (Under) Expenditures	3,840,238	2,972,831	455,315	(8,703,006)	(7,604,647)	(655,157)

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

016	Public Works	531	Wastewater
3101	Public Works Admin	3135	Wastewater Treatment
3102	Engineering	3136	Wastewater Util. Maint.
		3137	Wastewater Pretreatment
201	Street & Traffic	541	Solid Waste-Residential
240	Gas Tax	542	Solid Waste-Commercial
245	Storm Water Utility	543	Landfill Monitoring District
450	Sidewalk Improve/Constrct	546	Transfer Station
459	CTEP Projects	547	Recycling
521	Water	561	Trolley
3125	Water Treatment	580	Helena Area Transit Srvc
3126	Water Utility Maintenance	581	HATS - East Valley
		582	HATS - Head Start
		610	Fleet Services

CITY OF HELENA
PUBLIC WORKS DEPARTMENT





City of Helena

General Fund

Fund: 100

Description :

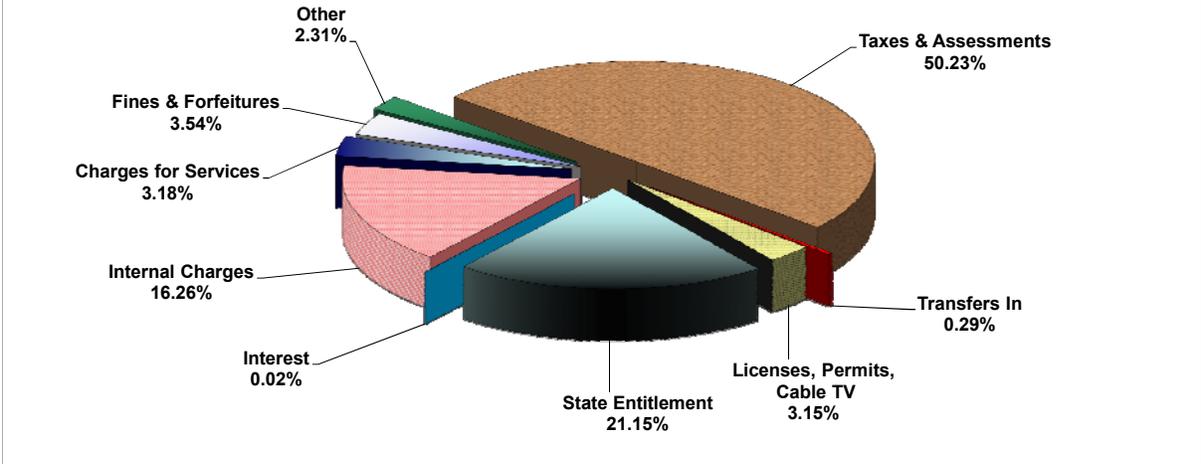
The General Fund accounts for all assets, sources and uses for financing the general operations and administration of the city. All other uses of resources for specific purposes are accounted for in other funds set up for those specific purposes.

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 and narrative explanation. 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

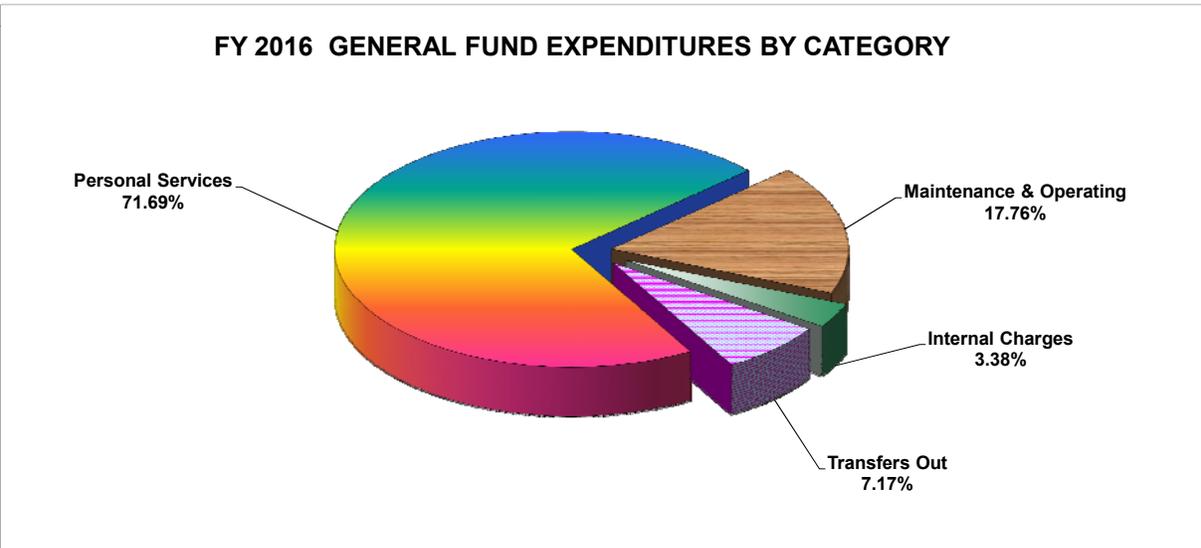
This sub-fund presentation allows for comparison of dedicated funding compared to general government funding for each sub-fund.

FY 2016 GENERAL FUND REVENUES BY CATEGORY



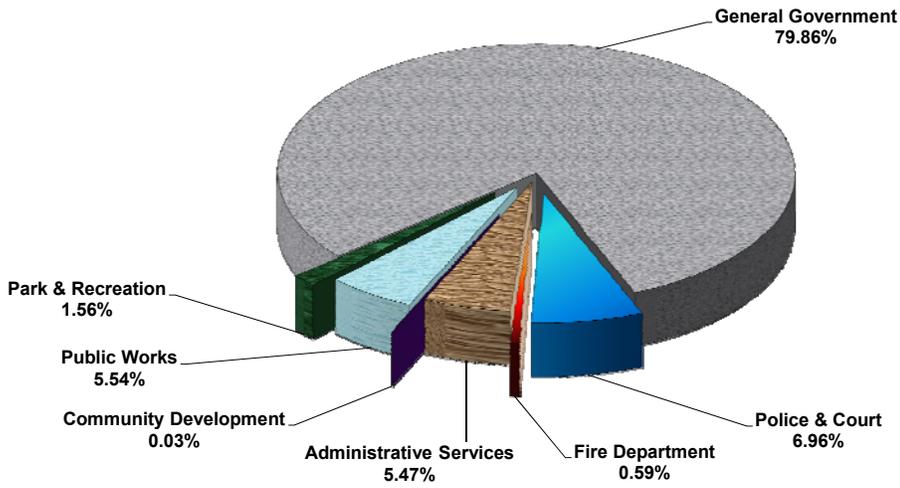
	FY 2014 Actual	FY 2015 Projected	FY 2016 Budget	Budget Increase (Decr)
Taxes & Assessments	\$ 8,835,986	\$ 11,579,847	\$ 9,767,548	\$ (1,812,299)
Transfers In	17,620	18,619	55,600	36,981
Licenses, Permits, Cable TV	683,764	580,400	587,800	7,400
State Entitlement	3,806,274	3,973,130	4,112,180	139,050
Interest	6,838	10,000	4,000	(6,000)
Internal Charges	2,895,471	2,900,426	3,162,307	261,881
Charges for Services	626,711	601,030	618,565	17,535
Fines & Forfeitures	713,420	688,300	688,300	-
Other	638,313	447,067	448,724	1,657
Total Sources	\$ 18,224,397	\$ 20,798,819	\$ 19,445,024	\$ (1,353,795)

FY 2016 GENERAL FUND EXPENDITURES BY CATEGORY



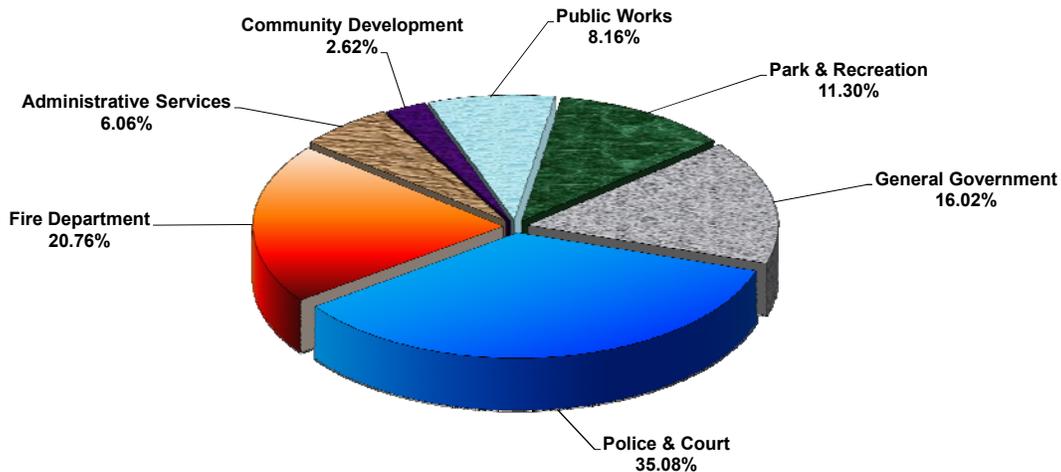
	FY 2014 Actual	FY 2015 Projected	FY 2016 Budget	Budget Increase (Decr)
Personal Services	\$ 12,817,683	\$ 13,721,984	\$ 14,252,671	\$ 530,687
Maintenance & Operating	2,653,996	3,461,068	3,530,091	69,023
Internal Charges	708,752	684,254	672,339	(11,915)
Transfers Out	1,934,580	1,396,300	1,424,910	28,610
Total Uses	\$ 18,115,011	\$ 19,263,606	\$ 19,880,011	\$ 616,405

FY 2016 GENERAL FUND REVENUES BY SUB-FUND



	FY 2014 Actual	FY 2015 Projected	FY 2016 Budget	Budget Increase (Decr)
General Government	\$ 14,298,322	\$ 17,048,163	\$ 15,528,628	\$ (1,519,535)
Police & Court	1,421,877	1,288,659	1,353,274	64,615
Fire Department	206,429	163,837	114,000	(49,837)
Administrative Services	1,024,404	974,377	1,062,709	88,332
Community Development	15,008	6,690	5,690	(1,000)
Public Works	937,007	999,612	1,077,206	77,594
Park & Recreation	321,350	317,481	303,517	(13,964)
\$	18,224,397	20,798,819	19,445,024	(1,353,795)

FY 2016 GENERAL FUND EXPENDITURES BY SUB-FUND



	FY 2014 Actual	FY 2015 Projected	FY 2016 Budget	Budget Increase (Decr)
General Government	3,260,957	3,092,718	3,183,948	91,230
Police & Court	6,109,195	6,540,094	6,973,209	433,115
Fire Department	3,790,289	4,098,360	4,128,007	29,647
Administrative Services	1,098,187	1,174,344	1,203,900	29,556
Community Development	508,160	563,802	521,142	(42,660)
Public Works	1,417,196	1,516,719	1,623,002	106,283
Park & Recreation	1,931,027	2,277,569	2,246,803	(30,766)
\$	18,115,011	19,263,606	19,880,011	616,405

General Fund						
Fund: 100						
	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	8,399,681	8,835,986	9,944,537	9,944,537	11,579,847	9,767,548
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	8,399,681	8,835,986	9,944,537	9,944,537	11,579,847	9,767,548
License & Permits	593,695	683,764	580,400	580,400	580,400	587,800
Intergovernmental Revenues	4,030,830	4,306,426	4,142,050	4,205,887	4,353,117	4,486,934
Charges For Services	570,574	626,711	601,030	601,030	601,030	618,565
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	611,103	713,420	688,300	688,300	688,300	688,300
Investment Earnings	12,906	6,838	10,000	10,000	10,000	4,000
Other Financing Sources / (Uses)	137,540	138,161	67,080	67,080	67,080	73,970
Other Operating Revenues	5,956,648	6,475,320	6,088,860	6,152,697	6,299,927	6,459,569
Internal Service Revenues	2,783,646	2,895,471	2,900,426	2,900,426	2,900,426	3,162,307
Interfund Transfers In	308,055	17,620	18,619	18,619	18,619	55,600
Internal Transactions	3,091,701	2,913,091	2,919,045	2,919,045	2,919,045	3,217,907
Long-Term Debt	-	-	-	-	-	-
Total Revenues	17,448,030	18,224,397	18,952,442	19,016,279	20,798,819	19,445,024
Expenditures						
Personal Services	12,427,636	12,817,683	13,663,147	13,721,984	13,721,984	14,252,671
Supplies & Materials	395,898	415,351	532,603	534,989	535,089	567,742
Purchased Services	1,268,021	1,422,240	1,739,587	1,837,874	1,834,874	1,857,452
Intra-City Charges	247,600	227,949	308,947	308,947	308,947	306,891
Fixed Costs & Subsidies	575,926	588,456	820,678	782,158	782,158	798,006
Maintenance & Operating	2,487,445	2,653,996	3,401,815	3,463,968	3,461,068	3,530,091
Internal Charges	753,622	708,752	684,254	684,254	684,254	672,339
Transfers Out	1,643,883	1,934,580	1,365,505	1,396,300	1,396,300	1,424,910
Internal Transactions	2,397,505	2,643,332	2,049,759	2,080,554	2,080,554	2,097,249
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	17,312,586	18,115,011	19,114,721	19,266,506	19,263,606	19,880,011
Revenues Over (Under) Expenditures	135,444	109,386	(162,279)	(250,227)	1,535,213	(434,987)
Beginning Cash Balance - July 1	4,297,820	4,443,571	4,546,046	4,546,046	4,546,046	6,081,259
Other Cash Sources / (Uses)	10,307	(6,911)	-	-	-	-
Ending Cash Balance - June 30	4,443,571	4,546,046	4,383,767	4,295,819	6,081,259	5,646,272
Unreserved Balance	-	-	-	-	-	-
Reserved	4,443,571	4,546,046	4,383,767	4,295,819	6,081,259	5,646,272
Ending Cash Balance - June 30	4,443,571	4,546,046	4,383,767	4,295,819	6,081,259	5,646,272
Reserves Detail:						
Operational Reserves (Required Cash Flow)	3,300,000	3,600,000	3,600,000	3,600,000	3,600,000	3,760,000
Capital Reserve - General Fund Departments	1,143,571	946,046	783,767	695,819	545,949	(49,038)
Tax Settlement Reserve	-	-	-	-	1,935,310	1,935,310
Capital Reserve - Park Improvements	-	-	-	-	-	-
Impact Fee Study Reserves	-	-	-	-	-	-
NOTE: 440-Capital transfer portion of Transfers Out	550,000	901,460	401,351	432,146	432,146	402,675

General Fund

Fund: 100

			FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
					Adopted	Amended	Projected	
3000000	Revenues							
3100000	Taxes							
3111100	Current Taxes - General Levy	gov	4,607,046	4,794,366	5,318,298	5,318,298	5,018,298	5,022,624
3111200	Current Taxes - Planning Levy	gov	465,821	471,262	558,693	558,693	558,693	521,142
3111300	Current Taxes - Comp Insurance Levy	gov	398,676	349,816	349,340	349,340	349,340	357,926
3111500	Current Taxes - PERS Levy	gov	229,196	272,332	328,970	328,970	328,970	337,254
3111600	Current Taxes - Police Retire Levy	gov	399,042	397,300	462,422	462,422	462,422	500,282
3111700	Current Taxes - Fire Retire Levy	gov	299,984	304,268	348,567	348,567	348,567	362,699
	Subtotal		6,399,765	6,589,344	7,366,290	7,366,290	7,066,290	7,101,927
3121000	Personal Property Taxes - All Years	gov	151,844	316,219	372,000	372,000	372,000	359,000
	Subtotal		6,551,609	6,905,563	7,738,290	7,738,290	7,438,290	7,460,927
					Tax Settlement		1,935,310	
							9,373,600	
3111400	Current Taxes - Health Ins Levy	gov	1,138,870	1,224,877	1,489,247	1,489,247	1,489,247	1,582,621
	1,529,550 General Fund Health Insurance Costs							
	53,071 Civic Center (General Fund Supported)							
	1,582,621 Total Gen. Fund Health Insurance Cost							
	- Amount of City Medical Insur. Fund offset in above total							
	1,582,621 Full cost of Gen Fund Health costs							
	Subtotal - General Purpose & Health Tax Levies		7,690,479	8,130,440	9,227,537	9,227,537	10,862,847	9,043,548
3130100	MV - County Option Tax (61-3-537)	gov	675,267	686,857	685,000	685,000	685,000	690,000
3130200	Entitlement -- MV - Assessed Taxes	gov	8,927	1,480	12,000	12,000	12,000	12,000
3140000	Pnlty & Intrst on Del Tax	gov	25,008	17,209	20,000	20,000	20,000	22,000
3100000	Total Taxes		8,399,681	8,835,986	9,944,537	9,944,537	11,579,847	9,767,548
3200000	License & Permits							
3220100	Liquor Licenses	gov	23,313	17,916	20,000	20,000	20,000	21,000
3220200	Beer & Wine Licenses	gov	28,760	26,940	26,000	26,000	26,000	27,000
3220400	Catering Permits	gov	3,430	3,745	2,100	2,100	2,100	2,500
3230300	Pawnbrokers & 2nd Hand	gov	1,250	1,150	1,100	1,100	1,100	1,100
3240100	General Business Licenses	gov	98,923	97,612	98,000	98,000	98,000	98,000
3240300	Cable TV Franchise	gov	398,147	498,064	395,000	395,000	395,000	400,000
3250000	Amusemnt Licenses & Prmts	gov	3,250	3,000	3,700	3,700	3,700	3,700
3270000	Animal Licenses	p&c	35,870	34,822	34,000	34,000	34,000	34,000
3280000	Bicycle Licenses	gov	2	15	-	-	-	-
3290500	Board of Adjustments	cd	750	500	500	500	500	500
3200000	Total License & Permits		593,695	683,764	580,400	580,400	580,400	587,800
3300000	Intergovernmental Revenues							
3310902	Fire Grants	fire	7,007	53,431	-	19,670	19,670	-
3312205	ICAC Grant	p&c	9,215	21,502	22,000	22,000	22,000	22,000
3312221	Dept of Justice Grant	p&c	85,911	116,246	80,000	80,000	80,000	80,000
	MATIC Grant-HPD (Project 531)							
3312223	Violence Agnst Women Grnt	p&c	53,075	45,677	34,600	34,600	34,600	34,600
3312227	HIDTA Grants	p&c	4,509	5,168	1,500	1,500	1,500	55,654
	HIDTA Overtime							
3312299	Police Grants-Misc	p&c	7,637	27,058	-	-	-	-
3319900	Misc Federal Grants							
	Commission Minutes Preservation Grant	gov	1,500	-	-	-	-	-
3340500	Live Card Game Lic Dist	gov	5,027	5,002	5,000	5,000	5,000	5,000
3340600	Video Gambling Lic Dist	gov	71,489	70,500	68,000	68,000	68,000	70,000
3340700	Pers Prop Tax Reduct Reimb (15-1-111)	gov	81,716	-	-	-	-	-
3341000	State Entitlement - HB124 / 2001	gov	3,571,614	3,806,274	3,825,900	3,825,900	3,973,130	4,112,180
	3.500% Inflation for FY 2016							
3350100	Drug Enforcement	p&c	12,399	27,794	30,000	30,000	30,000	30,000
3359900	State Grants - Misc.							
	Main Street Grant	cd	-	7,500	-	-	-	-
	Hazmat	fire	44,713	45,183	-	44,167	44,167	-
3370300	County Contributions							
	LCSO Reimb-.5 Ded-MDT & Crimestoppers	p&c	463	1,126	5,050	5,050	5,050	2,500
3370500	County - DARE Officer	p&c	74,555	73,965	70,000	70,000	70,000	75,000
3300000	Total Intergovernmental Revenues		4,030,830	4,306,426	4,142,050	4,205,887	4,353,117	4,486,934

General Fund

Fund: 100

			FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary
					Adopted	Amended	Projected	FY 2016 Budget
3400000	Charges For Services							
3411000	Sale of Maps & Publicatns	cd	126	38	-	-	-	-
3418100	Subdivisions	cd	2,785	175	1,500	1,500	1,500	1,500
3418200	Zoning Actions	cd	6,950	5,795	3,690	3,690	3,690	3,690
3420200	Alarm Fees (10%)	p&c	245	1,845	300	300	300	500
3420300	Fire Protection Fees	fire	90,343	89,070	85,000	85,000	85,000	88,000
	7/1/13 - 6/30/18 Westside Fire Service Area Agreement							
3420400	Fire Bldg Code Inspection	fire	14,862	18,745	15,000	15,000	15,000	26,000
3422000	DUI Vehicle Seizures	p&c	1,105	125	-	-	-	-
3423100	St Capital Officer	p&c	119,507	218,133	225,000	225,000	225,000	225,000
3424400	Police Range User Fees	p&c	2,040	2,610	2,500	2,500	2,500	2,500
3424800	Helena Housing Auth. Contract	p&c	75,353	82,312	72,000	72,000	72,000	80,000
3440400	Engineering Misc.	pw	16,290	519	1,000	1,000	1,000	1,000
3450100	Animal Control Fees	p&c	3,030	4,270	4,000	4,000	4,000	4,000
3470200	Swim Tickets & Passes	p&r						
3470201	Under 48in.	p&r	27,592	24,072	20,000	20,000	20,000	24,000
3470202	48in.and over	p&r	25,063	23,895	31,000	31,000	31,000	25,000
3470203	Non-Swimmer Entry Fee	p&r	1,658	1,548	1,600	1,600	1,600	1,600
3470204	Adult Companion-Resident	p&r	1,080	1,080	200	200	200	500
3470205	Adult Companion-Non-Resid	p&r	150	100	50	50	50	50
3470211	Wtr Aerobics-Adult 13-65	p&r	190	123	150	150	150	150
3470212	Wtr Aerobics-Senior	p&r	66	10	50	50	50	30
3470215	Lap Swim-Adult 13-65	p&r	1,078	927	1,010	1,010	1,010	900
3470216	Lap Swim-Senior	p&r	166	182	150	150	150	150
3470221	Wtr Polo-Adult 13-65	p&r	60	42	70	70	70	30
3470222	Wtr Polo-Senior	p&r	202	312	250	250	250	250
3470225	Wtr Walking-Adult 13-65	p&r	78	38	60	60	60	50
3470226	Wtr Walking-Senior	p&r	23	12	20	20	20	30
3470231	PC Residt - Under 48in.	p&r	6,289	6,692	4,300	4,300	4,300	4,300
3470232	PC Residt - 48in. & Over	p&r	3,058	3,990	4,500	4,500	4,500	3,000
3470233	PC Residt - Wtr Act-Adult	p&r	2,161	988	1,000	1,000	1,000	1,000
3470234	PC Residt - Wtr Act-Sr.	p&r	210	240	150	150	150	200
3470236	SP Residt - Under 48in.	p&r	4,515	4,130	1,500	1,500	1,500	2,500
3470237	SP Residt - 48in. & Over	p&r	720	990	500	500	500	600
3470238	SP Residt - Wtr Act-Adult	p&r	940	846	500	500	500	500
3470239	SP Residt - Wtr Act-Sr.	p&r	152	380	70	70	70	70
3470241	PC Non-Res - Under 48in.	p&r	295	142	200	200	200	200
3470242	PC Non-Res - 48in.& over	p&r	266	114	200	200	200	200
3470243	PC Non-Res - Wtr Act-Adlt	p&r	356	261	200	200	200	200
3470244	PC Non-Res - Wtr Act-Sr.	p&r	38	-	30	30	30	15
3470246	SP Non-Res - Under 48in.	p&r	640	400	200	200	200	250
3470247	SP Non-Res - 48in. & Over	p&r	800	150	350	350	350	350
3470248	SP Non-Res - Wtr Act-Adlt	p&r	597	335	100	100	100	150
3470249	SP Non-Res - Wtr Act-Sr.	p&r	-	45	50	50	50	20
3470300	Swim Lessons	p&r						
3470301	Resident 30 minutes	p&r	43,208	39,655	20,000	20,000	20,000	25,000
3470311	Non-Resident 30 minutes	p&r	6,018	3,153	4,000	4,000	4,000	2,000
3470400	Swim Pool Rent	p&r						
3470411	Swim Team Practice	p&r	1,885	2,030	2,050	2,050	2,050	1,800
3470412	Swim Team Meets	p&r	1,200	1,200	1,200	1,200	1,200	1,350
3470413	Private Party Rentals	p&r	750	984	1,050	1,050	1,050	800
3470500	Park Use Fees	p&r	58,552	39,642	59,000	59,000	59,000	49,600
3470600	Recreation Fees	p&r	3,208	1,161	2,000	2,000	2,000	1,500
3470601	Ice Skating Fees	p&r	7,390	5,213	4,500	4,500	4,500	5,000
3470700	Tennis Fees	p&r	11,449	11,183	6,750	6,750	6,750	7,000
3472701	Food & Misc	p&r	20,465	20,767	17,500	17,500	17,500	20,000
3472702	Beverage (Non-Alcoholic)	p&r	5,334	6,007	4,500	4,500	4,500	6,000
3472704	Merchandise	p&r	36	35	30	30	30	30
3400000	Total Charges For Services		570,574	626,711	601,030	601,030	601,030	618,565
3500000	Fines & Forfeitures							
3511000	Court Fines - Traffic	p&c	523,282	614,703	569,000	569,000	569,000	569,000
3513100	Animal Control Fines	p&c	8,455	4,703	5,000	5,000	5,000	5,000
3513200	Court Costs	p&c	26,407	28,470	34,500	34,500	34,500	34,500
3513300	Criminal Offense	p&c	39,119	45,519	61,000	61,000	61,000	61,000
3513400	Civil Costs	p&c	13,160	19,240	18,000	18,000	18,000	18,000
3513600	Victim/Witness Adv Srchrg	p&c	680	785	800	800	800	800
3500000	Total Fines & Forfeitures		611,103	713,420	688,300	688,300	688,300	688,300

General Fund								
Fund: 100								
			FY 2013	FY 2014	FY 2015			Preliminary
			Actual	Actual	Adopted	Amended	Projected	FY 2016
								Budget

3670000	Investment Earnings							
3670000	Interest Earnings		12,906	6,838	10,000	10,000	10,000	4,000
3670000	Total	Interest Earnings	12,906	6,838	10,000	10,000	10,000	4,000

3700000	Internal Service Revenues							
3766100	Comm, Mgr, Atty Charges	gov	657,370	690,885	681,446	681,446	681,446	765,624
3766200	Park & Rec Charges	p&r	80,031	88,116	84,151	84,151	84,151	73,792
3766300	Public Works Charges	pw	303,099	320,001	310,000	310,000	310,000	329,809
3768100	Human Resource Charges	gov	137,251	163,065	161,840	161,840	161,840	183,976
3768200	Budget & Accounting Charges	as	594,369	598,404	584,377	584,377	584,377	622,126
3768300	Utility Customer Service Charges	as	411,900	426,000	390,000	390,000	390,000	440,583
3768400	Engineering Charges	pw	599,626	609,000	688,612	688,612	688,612	746,397
3700000	Total	Internal Service Revenues	2,783,646	2,895,471	2,900,426	2,900,426	2,900,426	3,162,307

3800000	Other Financing Sources / (Uses)							
3610000	Other Revenues	gov	24,776	45,706	15,000	15,000	15,000	20,000
3610100	Rimrock Stage	pw	41,718	7,487	-	-	-	-
3610321	Police Workers Comp	p&c	28,933	6,624	-	-	-	-
3610322	Fire Workers Comp	fire	1,728	-	-	-	-	-
3612201	Sale of Unclaimed Evidence	p&c	2,009	690	1,500	1,500	1,500	1,500
3660200	Contribution & Donation / Restricted Contribution							
	General Government	gov	950	2,900	-	-	-	-
	Community Development	cd	-	1,000	-	-	-	-
	Fire Department	fire	350	-	-	-	-	-
	Police Department - Private Misc	p&c	1,250	750	-	-	-	-
3661400	Contribution & Donation / Canine Contributions	p&c	-	20,000	50	50	50	-
3662100	Contribution & Donation / Explorers Contributions	p&c	90	120	240	240	240	120
3662300	Contribution & Donation / Police-L&C Forfeiture Fnd	p&c	-	-	-	-	-	-
3664102	Contrib & Donation-Parks / Kay's Kids-McKenna Fndtr	p&r	16,801	21,211	32,211	32,211	32,211	33,300
3664103	Contrib & Donation-Parks / Kay's Kids-E Helena	p&r	7,331	6,661	6,733	6,733	6,733	6,700
3664104	Contrib & Donation-Parks / Kay's Kids-Helena Housing	p&r	2,210	2,288	3,346	3,346	3,346	3,350
3821000	Sale of Fixed Assets	gov	9,394	22,724	8,000	8,000	8,000	9,000
3800000	Total	Other Financing Sources / (Uses)	137,540	138,161	67,080	67,080	67,080	73,970

SUBTOTAL - OPERATING REVENUE	17,139,975	18,206,777	18,933,823	18,997,660	20,780,200	19,389,424
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3830000	Interfund Transfers In							
3830217	T/in - 217 Law Enforcement Block Grant	p&c	19,865	17,620	17,619	17,619	17,619	17,600
3830233	T/in - 233 Public Art Preservation	cd	-	-	1,000	1,000	1,000	-
3830340	T/in - 340 S I D Revolving (for 440 Capital funding)	gov	200,000	-	-	-	-	38,000
3830645	T/in - 645 Insurance & Safety	gov	88,190	-	-	-	-	-
3830000	Total	Interfund Transfers In	308,055	17,620	18,619	18,619	18,619	55,600

TOTAL REVENUE	17,448,030	18,224,397	18,952,442	19,016,279	20,798,819	19,445,024
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	Other Cash Sources / (Uses)							
207-0100	Chng in Util Cust Svc Vouchers Pybl (A/P)	gov	321	(72)	-	-	-	-
207-1000	Chng in Cust Deposits/Unidentifid	gov	-	656	-	-	-	-
207-1500	Credit Card Clearing	gov	(67)	(7,495)	-	-	-	-
208-0000	Chng in CR - Suspense Account (A/P)	gov	-	-	-	-	-	-
271-0000	Prior Year Adjustment/Correction	p&r	12,344	-	-	-	-	-
271-0000	Prior Year Adjustment/Correction	pw	(2,291)	-	-	-	-	-
	Total	Other Cash Sources / (Uses)	10,307	(6,911)	-	-	-	-

General Fund

Fund: 100

FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
		Adopted	Amended	Projected	

Revenue by Sub-Fund

011	General Government	13,818,939	14,298,322	15,265,623	15,265,623	17,048,163	15,528,628
012	Police & Court	1,148,164	1,421,877	1,288,659	1,288,659	1,288,659	1,353,274
013	Fire Department	159,003	206,429	100,000	163,837	163,837	114,000
014	Community Development	10,611	15,008	6,690	6,690	6,690	5,690
015	Administrative Services	1,006,269	1,024,404	974,377	974,377	974,377	1,062,709
016	Public Works	960,733	937,007	999,612	999,612	999,612	1,077,206
017	Park & Recreation	344,311	321,350	317,481	317,481	317,481	303,517

Total Revenue Allocated to Sub-Funds

17,448,030	18,224,397	18,952,442	19,016,279	20,798,819	19,445,024
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General Fund Internal Charge Cost Recovery**G.F. Internal Charges Recovered**

Comm, Mgr, Atty Charges	657,370	690,885	681,446	681,446	681,446	765,624
Park & Rec Charges	80,031	88,116	84,151	84,151	84,151	73,792
Public Works Charges	303,099	320,001	310,000	310,000	310,000	329,809
Human Resource Charges	137,251	163,065	161,840	161,840	161,840	183,976
Budget & Accounting Charges	594,369	598,404	584,377	584,377	584,377	622,126
Utility Customer Service Charges	411,900	426,000	390,000	390,000	390,000	440,583
Engineering Charges	599,626	609,000	688,612	688,612	688,612	746,397
Total G.F. Internal Charges Recovered	2,783,646	2,895,471	2,900,426	2,900,426	2,900,426	3,162,307

Internal Costs

Comm, Mgr, Atty Costs	1,030,655	1,184,941	1,287,161	1,287,161	1,287,161	1,395,399
Park & Rec Costs	248,245	247,982	249,118	259,504	259,504	254,071
Public Works Costs	270,740	272,567	314,497	314,497	314,497	326,068
Human Resource Costs	317,606	371,206	409,943	409,943	409,943	438,690
Budget & Accounting Costs	692,060	710,372	751,806	751,806	748,906	766,859
Utility Customer Service Costs	367,536	387,815	425,438	425,438	425,438	437,041
Engineering Costs	692,247	780,129	881,444	902,222	902,222	921,934
Total Internal Costs	3,619,089	3,955,012	4,319,407	4,350,571	4,347,671	4,540,062

Net G.F. Internal Revenues / (Costs)

Comm, Mgr, Atty Costs	(373,285)	(494,056)	(605,715)	(605,715)	(605,715)	(629,775)
Park & Rec Costs	(168,214)	(159,866)	(164,967)	(175,353)	(175,353)	(180,279)
Public Works Costs	32,359	47,434	(4,497)	(4,497)	(4,497)	3,741
Human Resource Costs	(180,355)	(208,141)	(248,103)	(248,103)	(248,103)	(254,714)
Budget & Accounting Costs	(97,691)	(111,968)	(167,429)	(167,429)	(164,529)	(144,733)
Utility Customer Service Costs	44,364	38,185	(35,438)	(35,438)	(35,438)	3,542
Engineering Costs	(92,621)	(171,129)	(192,832)	(213,610)	(213,610)	(175,537)
Total Net G.F. Internal Revenues / (Costs)	(835,443)	(1,059,541)	(1,418,981)	(1,450,145)	(1,447,245)	(1,377,755)

General Government

Sub-Fund: 011

Part of the General Fund		
\$ 3,183,948	General Government Sub-Fund Expend.	16.02%
16,696,063	Other Sub-Funds Expenditures	83.98%
<u>\$ 19,880,011</u>	Total General Fund Expenditures	<u>100.00%</u>

"General Government" includes budgets for :

	FY 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
City Commission	\$ 287,270	\$ 346,195	\$ 364,628	\$ 364,628	\$ 476,200
City Manager	273,840	293,313	331,982	331,982	337,606
City Attorney	469,545	545,433	590,551	590,551	581,593
Human Resources	317,606	371,206	409,943	409,943	438,690
Public Service Consortium	7,670	7,251	10,725	10,725	12,372
Helena Citizens Council (HCC)	13,773	12,367	23,620	23,620	24,260
Public Arts Preservation	1,240	597	3,411	3,411	1,330
Retirement and Operating Contingencies	-	-	192,273	150,253	150,000
Support / Subsidy Payments	137,874	123,694	111,305	111,305	111,987
Interfund Transactions	1,183,213	1,560,901	1,065,505	1,096,300	1,049,910
	<u>\$ 2,692,031</u>	<u>\$ 3,260,957</u>	<u>\$ 3,103,943</u>	<u>\$ 3,092,718</u>	<u>\$ 3,183,948</u>
Percent of the General Fund	15.09%	18.84%	16.24%	16.05%	16.02%

Major FY 2016 Interfund Transactions:

\$ 480,000	Civic Center Support
165,480	HCTV (PEG) Support
4,430	Sidewalk Program Support (Interest subsidies)
400,000	General Fund Capital (440 fund) Funding
<u>\$ 1,049,910</u>	

Revenues: (General Government Only)

79.86% of Total General Fund Revenue of \$ 19,445,024		FY 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
				Adopted	Projected	
Property Tax Revenue	\$ 7,715,487	\$ 8,147,649	\$ 9,247,537	\$ 10,882,847	\$ 9,065,548	
MV Assessed & Option Taxes	684,194	688,337	697,000	697,000	702,000	
Licenses & Permits	557,075	648,442	545,900	545,900	553,300	
State Entitlement	3,571,614	3,806,274	3,825,900	3,973,130	4,112,180	
Interest Earnings	12,906	6,838	10,000	10,000	4,000	
Internal Service Revenues	794,621	853,950	843,286	843,286	949,600	
Transfers In	288,190	0	0	0	38,000	
Other	194,852	146,832	96,000	96,000	104,000	
Total General Government Revenue	<u>\$ 13,818,939</u>	<u>\$ 14,298,322</u>	<u>\$ 15,265,623</u>	<u>\$ 17,048,163</u>	<u>\$ 15,528,628</u>	

General Government

Fund: 011

FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
		Adopted	Amended	Projected	

General Government Revenues

Taxes	8,399,681	8,835,986	9,944,537	9,944,537	11,579,847	9,767,548
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	8,399,681	8,835,986	9,944,537	9,944,537	11,579,847	9,767,548
License & Permits	557,075	648,442	545,900	545,900	545,900	553,300
Intergovernmental Revenues	3,731,346	3,881,776	3,898,900	3,898,900	4,046,130	4,187,180
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	12,906	6,838	10,000	10,000	10,000	4,000
Other Financing Sources / (Uses)	35,120	71,330	23,000	23,000	23,000	29,000
Other Operating Revenues	4,336,447	4,608,386	4,477,800	4,477,800	4,625,030	4,773,480
Internal Service Revenues	794,621	853,950	843,286	843,286	843,286	949,600
Interfund Transfers In	288,190	-	-	-	-	38,000
Internal Transactions	1,082,811	853,950	843,286	843,286	843,286	987,600
Long-Term Debt	-	-	-	-	-	-
Total General Government Revenues	13,818,939	14,298,322	15,265,623	15,265,623	17,048,163	15,528,628

Expenditures

Personal Services	1,090,229	1,197,956	1,299,629	1,299,629	1,299,629	1,327,546
Supplies & Materials	11,994	13,482	31,625	31,625	31,625	30,280
Purchased Services	189,049	293,012	315,272	315,272	315,272	428,260
Intra-City Charges	5,514	4,495	4,660	4,660	4,660	4,585
Fixed Costs & Subsidies	160,685	158,281	357,307	315,287	315,287	314,497
Maintenance & Operating	367,242	469,270	708,864	666,844	666,844	777,622
Internal Charges	51,347	32,830	29,945	29,945	29,945	28,870
Transfers Out	1,183,213	1,560,901	1,065,505	1,096,300	1,096,300	1,049,910
Internal Transactions	1,234,560	1,593,731	1,095,450	1,126,245	1,126,245	1,078,780
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	2,692,031	3,260,957	3,103,943	3,092,718	3,092,718	3,183,948

General Government Revenues Provided (Needed)	11,126,908	11,037,365	12,161,680	12,172,905	13,955,445	12,344,680
Percent of Total General Government Revenues	80.52%	77.19%	79.67%	79.74%	81.86%	79.50%

Expenditures by Division

1001	410 Interfund Transactions	1,183,213	1,560,901	1,065,505	1,096,300	1,096,300	1,049,910
1002	410 Support / Subsidy Payments	137,874	123,694	111,305	111,305	111,305	111,987
1101	411 Commission	287,270	346,195	364,628	364,628	364,628	476,200
1201	412 City Manager	273,840	293,313	331,982	331,982	331,982	337,606
1301	412 City Attorney	469,545	545,433	590,551	590,551	590,551	581,593
1586	410 Contingency	-	-	192,273	150,253	150,253	150,000
1701	411 Helena Citizens Council (HCC)	13,773	12,367	23,620	23,620	23,620	24,260
1702	401 Public Arts Preservation	1,240	597	3,411	3,411	3,411	1,330
1801	417 Human Resources	317,606	371,206	409,943	409,943	409,943	438,690
1808	417 Public Service Consortium	7,670	7,251	10,725	10,725	10,725	12,372
Total Expenditures		2,692,031	3,260,957	3,103,943	3,092,718	3,092,718	3,183,948

Police & Court
Sub-Fund: 012

Part of the General Fund		
\$ 6,973,209	Police & Court Sub-Fund Expend.	35.08%
12,906,802	Other Sub-Funds Expenditures	64.92%
<u>\$ 19,880,011</u>	<u>Total General Fund Expenditures</u>	<u>100.00%</u>

"Police & Court" includes budgets for :

	FY 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
Court Administration	\$ 401,314	\$ 431,842	\$ 505,951	\$ 505,951	\$ 508,630
Police Operations	5,201,556	5,257,678	5,566,620	5,566,620	5,892,850
Animal Control	140,044	144,617	161,871	161,871	169,394
Drug Enforcement	59,753	88,952	104,115	104,115	194,968
Violence Against Women	82,417	85,452	90,263	90,263	95,676
Urban Wildlife	32,931	22,477	19,990	19,990	19,045
Intrnt Crimes Agnst Child	13,482	23,477	28,764	28,764	29,706
Interfund Transactions	-	-	-	-	-
Support / Subsidy Payments	53,740	54,700	59,020	62,520	62,940
	<u>\$ 5,985,237</u>	<u>\$ 6,109,195</u>	<u>\$ 6,536,594</u>	<u>\$ 6,540,094</u>	<u>\$ 6,973,209</u>
Percent of the General Fund	33.54%	35.29%	34.20%	33.95%	35.08%

Major FY 2016 Support / Subsidy Payments:

\$ 55,940 City support for the Lewis & Clark Humane Society.

Funded by:

General Government Revenue	\$ 4,837,073	\$ 4,687,318	\$ 5,247,935	\$ 5,251,435	\$ 5,619,935
percent of funding	80.82%	76.73%	80.29%	80.30%	80.59%
Fines & Forfeitures	611,103	713,420	688,300	688,300	688,300
percent of funding	10.21%	11.68%	10.53%	10.52%	9.87%
Other Dedicated Revenue	537,061	708,457	600,359	600,359	664,974
percent of funding	8.97%	11.60%	9.18%	9.18%	9.54%
Total	<u>\$ 5,985,237</u>	<u>\$ 6,109,195</u>	<u>\$ 6,536,594</u>	<u>\$ 6,540,094</u>	<u>\$ 6,973,209</u>

Police & Court

Fund: 012

FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
		Adopted	Amended	Projected	

Dedicated Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	35,870	34,822	34,000	34,000	34,000	34,000
Intergovernmental Revenues	247,764	318,536	243,150	243,150	243,150	299,754
Charges For Services	201,280	309,295	303,800	303,800	303,800	312,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	611,103	713,420	688,300	688,300	688,300	688,300
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	32,282	28,184	1,790	1,790	1,790	1,620
Other Operating Revenues	1,128,299	1,404,257	1,271,040	1,271,040	1,271,040	1,335,674
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	19,865	17,620	17,619	17,619	17,619	17,600
Internal Transactions	19,865	17,620	17,619	17,619	17,619	17,600
Long-Term Debt	-	-	-	-	-	-
Total Dedicated Revenues	1,148,164	1,421,877	1,288,659	1,288,659	1,288,659	1,353,274

Expenditures

Personal Services	5,075,500	5,161,558	5,389,709	5,389,709	5,389,709	5,750,866
Supplies & Materials	146,529	178,545	199,260	199,260	199,260	223,361
Purchased Services	222,476	252,959	366,843	366,843	366,843	399,495
Intra-City Charges	144,994	130,458	178,065	178,065	178,065	179,415
Fixed Costs & Subsidies	151,480	163,308	181,384	184,884	184,884	189,516
Maintenance & Operating	665,479	725,270	925,552	929,052	929,052	991,787
Internal Charges	244,258	222,367	221,333	221,333	221,333	230,556
Transfers Out	-	-	-	-	-	-
Internal Transactions	244,258	222,367	221,333	221,333	221,333	230,556
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	5,985,237	6,109,195	6,536,594	6,540,094	6,540,094	6,973,209

General Government Revenues Provided (Needed)

	(4,837,073)	(4,687,318)	(5,247,935)	(5,251,435)	(5,251,435)	(5,619,935)
Percent of Total General Government Revenues	35.00%	32.78%	34.38%	34.40%	30.80%	36.19%

Expenditures by Division

1001	410 Interfund Transactions	-	-	-	-	-	-
1002	410 Support / Subsidy Payments	53,740	54,700	59,020	62,520	62,520	62,940
1401	413 Court Administration	401,314	431,842	505,951	505,951	505,951	508,630
2201	421 Police Operations	5,201,556	5,257,678	5,566,620	5,566,620	5,566,620	5,892,850
2203	446 Animal Control	140,044	144,617	161,871	161,871	161,871	169,394
2207	421 Drug Enforcement	59,753	88,952	104,115	104,115	104,115	194,968
2209	421 Violence Against Women	82,417	85,452	90,263	90,263	90,263	95,676
2211	446 Urban Wildlife	32,931	22,477	19,990	19,990	19,990	19,045
2212	421 Intrnt Crimes Agnst Child	13,482	23,477	28,764	28,764	28,764	29,706
Total Expenditures		5,985,237	6,109,195	6,536,594	6,540,094	6,540,094	6,973,209

Fire Department
 Sub-Fund: 013

Part of the General Fund		
\$ 4,128,007	Fire Department Sub-Fund Expend.	20.76%
15,752,004	Other Sub-Funds Expenditures	79.24%
\$ 19,880,011	Total General Fund Expenditures	100.00%

"Fire" includes budgets for :

	FY 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
Fire	\$ 3,674,010	\$ 3,727,075	\$ 3,970,534	\$ 3,970,534	\$ 4,128,007
Fire Grants	67,886	63,214	-	127,826	-
Fire Special Projects	-	-	-	-	-
Interfund Transactions	121,680	-	-	-	-
	\$ 3,863,576	\$ 3,790,289	\$ 3,970,534	\$ 4,098,360	\$ 4,128,007
Percent of the General Fund	21.65%	21.89%	20.77%	21.28%	20.76%

Funded by:

General Government Revenue	\$ 3,704,573	\$ 3,583,860	\$ 3,870,534	\$ 3,934,523	\$ 4,014,007
percent of funding	95.88%	94.55%	97.48%	96.00%	97.24%
Dedicated Revenue	159,003	206,429	100,000	163,837	114,000
percent of funding	4.12%	5.45%	2.52%	4.00%	2.76%
Total	\$ 3,863,576	\$ 3,790,289	\$ 3,970,534	\$ 4,098,360	\$ 4,128,007

Fire Department

Fund: 013

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	

Dedicated Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	51,720	98,614	-	63,837	63,837	-
Charges For Services	105,205	107,815	100,000	100,000	100,000	114,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	2,078	-	-	-	-	-
Other Operating Revenues	159,003	206,429	100,000	163,837	163,837	114,000
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Dedicated Revenue	159,003	206,429	100,000	163,837	163,837	114,000

Expenditures

Personal Services	3,195,342	3,233,693	3,383,303	3,442,140	3,442,140	3,529,428
Supplies & Materials	76,140	96,311	125,080	125,080	125,080	129,601
Purchased Services	153,397	149,901	144,439	213,428	213,428	152,198
Intra-City Charges	41,146	42,369	57,001	57,001	57,001	57,015
Fixed Costs & Subsidies	880	901	930	930	930	950
Maintenance & Operating	271,563	289,482	327,450	396,439	396,439	339,764
Internal Charges	274,991	267,114	259,781	259,781	259,781	258,815
Transfers Out	121,680	-	-	-	-	-
Internal Transactions	396,671	267,114	259,781	259,781	259,781	258,815
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	3,863,576	3,790,289	3,970,534	4,098,360	4,098,360	4,128,007

General Government Revenues Provided (Needed) (3,704,573) (3,583,860) (3,870,534) (3,934,523) (3,934,523) (4,014,007)

Percent of Total General Government Revenues 26.81% 25.06% 25.35% 25.77% 23.08% 25.85%

Expenditures by Division

1001	410 Interfund Transactions	121,680	-	-	-	-
1002	410 Support / Subsidy Payments	-	-	-	-	-
2301	424 Fire	3,674,010	3,727,075	3,970,534	3,970,534	4,128,007
2305	424 Fire Grants	67,886	63,214	-	127,826	127,826
2306	424 Fire Special Projects	-	-	-	-	-
Total Expenditures		3,863,576	3,790,289	3,970,534	4,098,360	4,128,007

Community Development

Sub-Fund: 014

Part of the General Fund			
\$ 521,142	Community Development Sub-Fund Expend.		2.62%
19,358,869	Other Sub-Funds Expenditures		97.38%
<u>\$ 19,880,011</u>	Total General Fund Expenditures		<u>100.00%</u>

"Community Development" includes budgets for :

	FY 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
Community Development	\$ 494,646	\$ 488,160	\$ 535,282	\$ 543,802	\$ 501,142
Interfund Transactions	-	-	-	-	-
Support / Subsidy Payments	20,000	20,000	20,000	20,000	20,000
	<u>\$ 514,646</u>	<u>\$ 508,160</u>	<u>\$ 555,282</u>	<u>\$ 563,802</u>	<u>\$ 521,142</u>
Percent of the General Fund	2.88%	2.94%	2.90%	2.93%	2.62%

Support / Subsidy Payments provides for:

\$ 20,000 Historic Preservation Program-City contribution

Funded by:

General Government Revenue	\$ 504,035	\$ 493,152	\$ 548,592	\$ 557,112	\$ 515,452
percent of funding	97.94%	97.05%	98.80%	98.81%	98.91%
Dedicated Revenue	10,611	15,008	6,690	6,690	5,690
percent of funding	2.06%	2.95%	1.20%	1.19%	1.09%
Total	<u>\$ 514,646</u>	<u>\$ 508,160</u>	<u>\$ 555,282</u>	<u>\$ 563,802</u>	<u>\$ 521,142</u>

Community Development

Fund: 014

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	

Dedicated Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	750	500	500	500	500	500
Intergovernmental Revenues	-	7,500	-	-	-	-
Charges For Services	9,861	6,008	5,190	5,190	5,190	5,190
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	1,000	-	-	-	-
Other Operating Revenues	10,611	15,008	5,690	5,690	5,690	5,690
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	1,000	1,000	1,000	-
Internal Transactions	-	-	1,000	1,000	1,000	-
Long-Term Debt	-	-	-	-	-	-
Total Dedicated Revenue	10,611	15,008	6,690	6,690	6,690	5,690

Expenditures

Personal Services	385,363	389,369	417,301	417,301	417,301	399,647
Supplies & Materials	19,078	3,186	4,000	4,000	4,000	4,300
Purchased Services	44,519	50,857	69,692	78,212	78,212	53,269
Intra-City Charges	3,178	2,600	2,600	2,600	2,600	3,000
Fixed Costs & Subsidies	50,849	51,473	51,803	51,803	51,803	51,786
Maintenance & Operating	117,624	108,116	128,095	136,615	136,615	112,355
Internal Charges	11,659	10,675	9,886	9,886	9,886	9,140
Transfers Out	-	-	-	-	-	-
Internal Transactions	11,659	10,675	9,886	9,886	9,886	9,140
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	514,646	508,160	555,282	563,802	563,802	521,142

General Government Revenues Provided (Needed) (504,035) (493,152) (548,592) (557,112) (557,112) (515,452)

Percent of Total General Government Revenues 3.65% 3.45% 3.59% 3.65% 3.27% 3.32%

Expenditures by Division

1001	410 Interfund Transactions	-	-	-	-	-
1002	410 Support / Subsidy Payments (Hist. Preserv. Officer / Addressing / Trolley)	20,000	20,000	20,000	20,000	20,000
1601	418 Community Development	494,646	488,160	535,282	543,802	501,142
Total Expenditures		514,646	508,160	555,282	563,802	521,142

Administrative Services

Sub-Fund: 015

Part of the General Fund		
\$ 1,203,900	Administrative Services Sub-Fund Expend.	6.06%
18,676,111	Other Sub-Funds Expenditures	93.94%
<u>\$ 19,880,011</u>	<u>Total General Fund Expenditures</u>	<u>100.00%</u>

"Administrative Services" includes budgets for :

	FY 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
Budget & Admin Services	\$ 321,386	\$ 331,320	\$ 351,013	\$ 351,113	\$ 352,395
Accounting	370,674	379,052	400,793	397,793	414,464
Utility Customer Service	367,536	387,815	425,438	425,438	437,041
	<u>\$ 1,059,596</u>	<u>\$ 1,098,187</u>	<u>\$ 1,177,244</u>	<u>\$ 1,174,344</u>	<u>\$ 1,203,900</u>
Percent of the General Fund	5.94%	6.34%	6.16%	6.10%	6.06%

Funded by:

General Government Revenue	\$ 53,327	\$ 73,783	\$ 202,867	\$ 199,967	\$ 141,191
percent of funding	5.03%	6.72%	17.23%	17.03%	11.73%
Dedicated Revenue	1,006,269	1,024,404	974,377	974,377	1,062,709
percent of funding	94.97%	93.28%	82.77%	82.97%	88.27%
Total	<u>\$ 1,059,596</u>	<u>\$ 1,098,187</u>	<u>\$ 1,177,244</u>	<u>\$ 1,174,344</u>	<u>\$ 1,203,900</u>

Administrative Services

Fund: 015

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Dedicated Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
Internal Service Revenues	1,006,269	1,024,404	974,377	974,377	974,377	1,062,709
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	1,006,269	1,024,404	974,377	974,377	974,377	1,062,709
Long-Term Debt	-	-	-	-	-	-
Total Dedicated Revenue	1,006,269	1,024,404	974,377	974,377	974,377	1,062,709
Expenditures						
Personal Services	769,716	802,441	838,034	838,034	838,034	858,053
Supplies & Materials	12,557	12,757	16,735	16,735	16,835	17,290
Purchased Services	196,178	196,194	225,330	225,330	222,330	228,404
Intra-City Charges	2,768	4,061	4,390	4,390	4,390	3,220
Fixed Costs & Subsidies	54,234	60,764	72,917	72,917	72,917	77,586
Maintenance & Operating	265,737	273,776	319,372	319,372	316,472	326,500
Internal Charges	24,143	21,970	19,838	19,838	19,838	19,347
Transfers Out	-	-	-	-	-	-
Internal Transactions	24,143	21,970	19,838	19,838	19,838	19,347
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	1,059,596	1,098,187	1,177,244	1,177,244	1,174,344	1,203,900
General Government Revenues Provided (Needed)	(53,327)	(73,783)	(202,867)	(202,867)	(199,967)	(141,191)
Percent of Total General Government Revenues	0.39%	0.52%	1.33%	1.33%	1.17%	0.91%
Expenditures by Division						
1001	410 Interfund Transactions	-	-	-	-	-
1002	410 Support / Subsidy Payments	-	-	-	-	-
1501	414 Budget & Admin Services	321,386	331,320	351,013	351,013	351,113
1506	415 Accounting	370,674	379,052	400,793	400,793	397,793
1507	415 Utility Customer Service	367,536	387,815	425,438	425,438	425,438
Total Expenditures		1,059,596	1,098,187	1,177,244	1,177,244	1,174,344

Public Works

Sub-Fund: 016

Part of the General Fund		
\$ 1,623,002	Public Works Sub-Fund Expend.	8.16%
18,257,009	Other Sub-Funds Expenditures	91.84%
<u>\$ 19,880,011</u>	Total General Fund Expenditures	<u>100.00%</u>

"Public Works" includes budgets for :

	FY 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
Public Works Admin	\$ 270,740	\$ 272,567	\$ 314,497	\$ 314,497	\$ 326,068
Engineering	692,247	780,129	881,444	902,222	921,934
Interfund Transactions	338,990	364,500	300,000	300,000	375,000
	<u>\$ 1,301,977</u>	<u>\$ 1,417,196</u>	<u>\$ 1,495,941</u>	<u>\$ 1,516,719</u>	<u>\$ 1,623,002</u>
Percent of the General Fund	7.52%	7.82%	7.83%	7.87%	8.16%

Interfund Transactions provides for:

\$ 375,000 Helena Area Transit System Operations Support

Funded by:

General Government Revenue	\$ 341,244	\$ 480,189	\$ 496,329	\$ 517,107	\$ 545,796
percent of funding	26.21%	33.88%	33.18%	34.09%	33.63%
Dedicated Revenue	960,733	937,007	999,612	999,612	1,077,206
percent of funding	73.79%	66.12%	66.82%	65.91%	66.37%
Total	<u>\$ 1,301,977</u>	<u>\$ 1,417,196</u>	<u>\$ 1,495,941</u>	<u>\$ 1,516,719</u>	<u>\$ 1,623,002</u>

Public Works		FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
Fund: 016				Adopted	Amended	Projected	
Dedicated Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-
	Charges For Services	16,290	519	1,000	1,000	1,000	1,000
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	-	-	-	-	-	-
	Other Financing Sources / (Uses)	41,718	7,487	-	-	-	-
	Other Operating Revenues	58,008	8,006	1,000	1,000	1,000	1,000
	Internal Service Revenues	902,725	929,001	998,612	998,612	998,612	1,076,206
	Interfund Transfers In	-	-	-	-	-	-
	Internal Transactions	902,725	929,001	998,612	998,612	998,612	1,076,206
	Long-Term Debt	-	-	-	-	-	-
	Total Dedicated Revenue	960,733	937,007	999,612	999,612	999,612	1,077,206
Expenditures							
	Personal Services	770,491	857,286	993,996	993,996	993,996	1,035,249
	Supplies & Materials	17,414	7,538	13,700	13,700	13,700	10,500
	Purchased Services	59,688	80,651	79,221	99,999	99,999	90,473
	Intra-City Charges	4,370	4,955	7,821	7,821	7,821	7,273
	Fixed Costs & Subsidies	78,103	73,738	72,977	72,977	72,977	77,202
	Maintenance & Operating	159,575	166,882	173,719	194,497	194,497	185,448
	Internal Charges	32,921	28,528	28,226	28,226	28,226	27,305
	Transfers Out	338,990	364,500	300,000	300,000	300,000	375,000
	Internal Transactions	371,911	393,028	328,226	328,226	328,226	402,305
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Debt & Capital	-	-	-	-	-	-
	Total Expenditures	1,301,977	1,417,196	1,495,941	1,516,719	1,516,719	1,623,002
	General Government Revenues Provided (Needed)	(341,244)	(480,189)	(496,329)	(517,107)	(517,107)	(545,796)
	Percent of Total General Government Revenues	2.47%	3.36%	3.25%	3.39%	3.03%	3.51%
Expenditures by Division							
1001	410 Interfund Transactions	338,990	364,500	300,000	300,000	300,000	375,000
3101	431 Public Works Admin	270,740	272,567	314,497	314,497	314,497	326,068
3102	433 Engineering	692,247	780,129	881,444	902,222	902,222	921,934
	Total Expenditures	1,301,977	1,417,196	1,495,941	1,516,719	1,516,719	1,623,002

Park & Recreation

Sub-Fund: 017

Part of the General Fund		
\$ 2,246,803	Park & Recreation Sub-Fund Expend.	11.30%
17,633,208	Other Sub-Funds Expenditures	88.70%
<u>\$ 19,880,011</u>	Total General Fund Expenditures	<u>100.00%</u>

"Park & Recreation" includes budgets for :

	FY 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
Parks Administration	\$ 248,245	\$ 247,982	\$ 249,118	\$ 259,504	\$ 254,071
Parks Maintenance	1,235,088	1,283,328	1,502,707	1,502,707	1,406,065
Swimming Pool	319,962	306,654	406,268	398,268	417,314
Recreation	65,858	57,301	74,770	74,770	80,482
Neighborhood Parks	-	-	-	-	-
Kay's Kids	26,370	26,583	42,320	42,320	42,655
Urban Trails	-	-	-	-	46,216
Interfund Transactions	-	9,179	-	-	-
	<u>\$ 1,895,523</u>	<u>\$ 1,931,027</u>	<u>\$ 2,275,183</u>	<u>\$ 2,277,569</u>	<u>\$ 2,246,803</u>
Percent of the General Fund	10.95%	10.66%	11.90%	11.82%	11.30%

Funded by:

General Government Revenue	\$ 1,551,212	\$ 1,609,677	\$ 1,957,702	\$ 1,960,088	\$ 1,943,286
percent of funding	81.84%	83.36%	86.05%	86.06%	86.49%
Other Dedicated Revenue	344,311	321,350	317,481	317,481	303,517
percent of funding	18.16%	16.64%	13.95%	13.94%	13.51%
Total	<u>\$ 1,895,523</u>	<u>\$ 1,931,027</u>	<u>\$ 2,275,183</u>	<u>\$ 2,277,569</u>	<u>\$ 2,246,803</u>

Park & Recreation

Fund: 017

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	

Dedicated Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	237,938	203,074	191,040	191,040	191,040	186,375
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	26,342	30,160	42,290	42,290	42,290	43,350
Other Operating Revenues	264,280	233,234	233,330	233,330	233,330	229,725
Internal Service Revenues	80,031	88,116	84,151	84,151	84,151	73,792
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	80,031	88,116	84,151	84,151	84,151	73,792
Long-Term Debt	-	-	-	-	-	-
Total Dedicated Revenue	344,311	321,350	317,481	317,481	317,481	303,517

Expenditures

Personal Services	1,140,995	1,175,380	1,341,175	1,341,175	1,341,175	1,351,882
Supplies & Materials	112,186	103,532	142,203	144,589	144,589	152,410
Purchased Services	402,714	398,666	538,790	538,790	538,790	505,353
Intra-City Charges	45,630	39,011	54,410	54,410	54,410	52,383
Fixed Costs & Subsidies	79,695	79,991	83,360	83,360	83,360	86,469
Maintenance & Operating	640,225	621,200	818,763	821,149	821,149	796,615
Internal Charges	114,303	125,268	115,245	115,245	115,245	98,306
Transfers Out	-	9,179	-	-	-	-
Internal Transactions	114,303	134,447	115,245	115,245	115,245	98,306
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	1,895,523	1,931,027	2,275,183	2,277,569	2,277,569	2,246,803

General Government Revenues Provided (Needed) (1,551,212) (1,609,677) (1,957,702) (1,960,088) (1,960,088) (1,943,286)

Percent of Total General Government Revenues 11.23% 11.26% 12.82% 12.84% 11.50% 12.51%

Expenditures by Division

1001	410	Interfund Transactions	-	9,179	-	-	-	-
1002	410	Support / Subsidy Payments	-	-	-	-	-	-
4101	464	Parks Administration	248,245	247,982	249,118	259,504	259,504	254,071
4102	464	Parks Maintenance	1,235,088	1,283,328	1,502,707	1,502,707	1,502,707	1,406,065
4103	464	Swimming Pool	319,962	306,654	406,268	398,268	398,268	417,314
4104	464	Recreation	65,858	57,301	74,770	74,770	74,770	80,482
4105	464	Neighborhood Parks	-	-	-	-	-	-
4106	464	Kay's Kids	26,370	26,583	42,320	42,320	42,320	42,655
4107	464	Urban Trails	-	-	-	-	-	46,216
Total Expenditures			1,895,523	1,931,027	2,275,183	2,277,569	2,277,569	2,246,803

Street & Traffic

Fund: 201

Part of the Public Works Department

Description:

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

This Fund includes budgets for :

	FY 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
Streets	\$ 2,487,223	\$ 2,771,775	\$ 2,676,999	\$ 3,437,269	\$ 2,729,309
Traffic Maintenance	355,335	347,644	413,989	442,689	435,931
Signal Maintenance	143,567	138,471	194,397	194,397	187,700
	<u>\$ 2,986,125</u>	<u>\$ 3,257,890</u>	<u>\$ 3,285,385</u>	<u>\$ 4,074,355</u>	<u>\$ 3,352,940</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.

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:

\$ 5,000	Air Compressor	\$ 5,000	Compressor
34,000	3/4 Ton Flatbed Pickup (Replace Unit 303)	5,550	Paint Machine
34,000	3/4 Ton Flatbed Pickup (Replace Unit 77)	<u>\$ 10,550</u>	Traffic Maintenance
25,000	Capitol-Area Projects (Commission Requested)		
<u>\$ 98,000</u>	Streets	\$ -	None
		<u>\$ -</u>	Signal Maintenance

Street & Traffic
Fund: 201

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	3,159,246	3,182,469	3,195,000	3,195,000	3,240,000	3,240,000
Taxes & Assessments	3,159,246	3,182,469	3,195,000	3,195,000	3,240,000	3,240,000
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	26,441	26,700
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	4,770	2,437	2,700	2,700	1,700	1,700
Other Financing Sources / (Uses)	128,898	47,007	100,000	100,000	63,340	50,000
Other Operating Revenues	133,668	49,444	102,700	102,700	91,481	78,400
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	8,430	-	-	-	-	-
Internal Transactions	8,430	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	3,301,344	3,231,913	3,297,700	3,297,700	3,331,481	3,318,400
Expenditures						
Personal Services	1,124,523	1,180,833	1,244,307	1,244,307	1,244,307	1,282,037
Supplies & Materials	452,026	702,169	669,705	959,755	959,755	687,600
Purchased Services	436,235	418,791	638,552	1,120,022	1,120,022	550,348
Intra-City Charges	185,202	242,763	238,891	260,891	260,891	269,432
Fixed Costs & Subsidies	1,088	992	2,530	2,530	2,530	2,590
Maintenance & Operating	1,074,551	1,364,715	1,549,678	2,343,198	2,343,198	1,509,970
Internal Charges	447,129	455,943	443,850	443,850	443,850	477,383
Transfers Out	-	-	-	-	-	-
Internal Transactions	447,129	455,943	443,850	443,850	443,850	477,383
Debt Service	-	-	-	-	-	-
Capital Outlay	339,922	256,399	47,550	43,000	43,000	83,550
Debt & Capital	339,922	256,399	47,550	43,000	43,000	83,550
Total Expenditures	2,986,125	3,257,890	3,285,385	4,074,355	4,074,355	3,352,940
Revenues Over (Under) Expenditures	315,219	(25,977)	12,315	(776,655)	(742,874)	(34,540)
Beginning Cash Balance - July 1	2,226,514	2,541,831	2,515,716	2,515,716	2,515,716	1,772,842
Other Cash Sources / (Uses)	98	(138)	-	-	-	-
Ending Cash Balance - June 30	2,541,831	2,515,716	2,528,031	1,739,061	1,772,842	1,738,302
Unreserved Balance	-	-	-	-	-	-
Reserved	2,541,831	2,515,716	2,528,031	1,739,061	1,772,842	1,738,302
Ending Cash Balance - June 30	2,541,831	2,515,716	2,528,031	1,739,061	1,772,842	1,738,302
Reserves Detail:						
Operating Reserve (5 month)	1,102,585	1,250,621	1,349,098	1,679,731	1,679,731	1,362,246
Capital / Maintenance Projects Reserves	1,439,246	1,115,095	1,168,933	49,330	(66,889)	216,056
Trail / Crossings Maintenance Reserve	-	150,000	-	-	150,000	150,000
Street Plowing Overtime Reserve	-	-	10,000	10,000	10,000	10,000
	-	-	-	-	-	-

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 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
Civic Center	\$ 1,001,299	\$ 850,391	\$ 726,904	\$ 856,061	\$ 704,523
	<u>\$ 1,001,299</u>	<u>\$ 850,391</u>	<u>\$ 726,904</u>	<u>\$ 856,061</u>	<u>\$ 704,523</u>

Major Funding Sources:

General Fund Support Transfer	\$ 476,900	\$ 500,000	\$ 500,000	\$ 500,000	\$ 480,000
Civic Center Fees (Events/Rental)	582,207	365,439	223,200	357,457	208,000
	<u>\$ 1,059,107</u>	<u>\$ 865,439</u>	<u>\$ 723,200</u>	<u>\$ 857,457</u>	<u>\$ 688,000</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. Also, in order to better utilize the facility and increase revenues, the Civic Center has begun its own production efforts to actively solicit entertainment venues to come to the city and use the facility.

Major Capital:

(Accounted for in the 440 - Capital Improvement Fund)

\$ - None

Civic Center

Fund: 211

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	582,207	365,439	223,200	357,457	357,457	208,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	237	191	-	-	-	-
Other Operating Revenues	582,444	365,630	223,200	357,457	357,457	208,000
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	480,848	500,000	500,000	500,000	500,000	480,000
Internal Transactions	480,848	500,000	500,000	500,000	500,000	480,000
Long-Term Debt	-	-	-	-	-	-
Total Revenues	1,063,292	865,630	723,200	857,457	857,457	688,000
Expenditures						
Personal Services	356,646	354,985	372,656	383,718	383,718	363,990
Supplies & Materials	23,009	24,028	26,630	26,630	26,630	27,880
Purchased Services	396,818	251,112	116,585	234,680	234,680	123,164
Intra-City Charges	2	-	-	-	-	-
Fixed Costs & Subsidies	6,152	6,225	6,510	6,510	6,510	6,630
Maintenance & Operating	425,981	281,365	149,725	267,820	267,820	157,674
Internal Charges	187,672	188,841	193,913	193,913	193,913	182,859
Transfers Out	31,000	25,200	10,610	10,610	10,610	-
Internal Transactions	218,672	214,041	204,523	204,523	204,523	182,859
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	1,001,299	850,391	726,904	856,061	856,061	704,523
Revenues Over (Under) Expenditures	61,993	15,239	(3,704)	1,396	1,396	(16,523)
Beginning Cash Balance - July 1	317,389	379,382	394,621	394,621	394,621	396,017
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	379,382	394,621	390,917	396,017	396,017	379,494
Unreserved Balance	-	-	-	-	-	-
Reserved	379,382	394,621	390,917	396,017	396,017	379,494
Ending Cash Balance - June 30	379,382	394,621	390,917	396,017	396,017	379,494
Reserves Detail:						
Operating Reserve	8%	77,600	66,000	57,300	67,600	56,300
Equipment Reserve		301,782	328,621	333,617	328,417	323,194
		-	-	-	-	-

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 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
Facilities Administration	\$ 424,552	\$ 423,598	\$ 501,962	\$ 539,962	\$ 491,047
Project Management	109,362	114,141	118,073	118,073	122,109
Public Ed & Govt Acc Chnl (PEG)	153,453	157,385	161,385	161,385	165,379
	<u>\$ 687,367</u>	<u>\$ 695,124</u>	<u>\$ 781,420</u>	<u>\$ 819,420</u>	<u>\$ 778,535</u>

Major Funding Sources:

PEG Operational Support (General Fund)	\$ 4,306	\$ 4,625	\$ 5,395	\$ 5,395	\$ 5,000
PEG - Cable Franchise Fee Funded	149,010	152,740	156,559	156,559	160,480
Community Facilities Charges	631,163	637,414	636,990	636,990	604,659
	<u>\$ 784,479</u>	<u>\$ 794,779</u>	<u>\$ 798,944</u>	<u>\$ 798,944</u>	<u>\$ 770,139</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:

\$ 9,500 FY16 Man Lift (High Bay Lighting/Equip Repair)

Facilities Management

Fund: 212

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget	
			Adopted	Amended	Projected		
Revenues							
Taxes	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	
Taxes & Assessments	-	-	-	-	-	-	
License & Permits	-	-	-	-	-	-	
Intergovernmental Revenues	-	-	-	-	-	-	
Charges For Services	-	-	-	-	-	-	
Intra-City Revenues	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	
Investment Earnings	2,075	1,041	1,100	1,100	1,100	600	
Other Financing Sources / (Uses)	-	1,996	-	-	-	-	
Other Operating Revenues	2,075	3,037	1,100	1,100	1,100	600	
Internal Service Revenues	631,163	637,414	636,990	636,990	636,990	604,659	
Interfund Transfers In	154,632	157,365	161,954	161,954	161,954	165,480	
Internal Transactions	785,795	794,779	798,944	798,944	798,944	770,139	
Long-Term Debt	-	-	-	-	-	-	
Total Revenues	787,870	797,816	800,044	800,044	800,044	770,739	
Expenditures							
Personal Services	196,789	189,980	198,122	198,122	198,122	200,462	
Supplies & Materials	665	585	1,225	1,225	1,225	2,625	
Purchased Services	278,491	303,296	384,415	384,415	384,415	361,079	
Intra-City Charges	1,397	2,326	4,000	4,000	4,000	4,000	
Fixed Costs & Subsidies	149,010	152,740	156,559	156,559	156,559	160,480	
Maintenance & Operating	429,563	458,947	546,199	546,199	546,199	528,184	
Internal Charges	35,781	38,150	37,099	37,099	37,099	40,389	
Transfers Out	-	-	-	-	-	-	
Internal Transactions	35,781	38,150	37,099	37,099	37,099	40,389	
Debt Service	-	-	-	-	-	-	
Capital Outlay	25,234	8,047	-	38,000	38,000	9,500	
Debt & Capital	25,234	8,047	-	38,000	38,000	9,500	
Total Expenditures	687,367	695,124	781,420	819,420	819,420	778,535	
Revenues Over (Under) Expenditures	100,503	102,692	18,624	(19,376)	(19,376)	(7,796)	
Beginning Cash Balance - July 1	707,727	808,230	910,922	910,922	910,922	891,546	
Other Cash Sources / (Uses)	-	-	-	-	-	-	
Ending Cash Balance - June 30	808,230	910,922	929,546	891,546	891,546	883,750	
Unreserved Balance	-	-	-	-	-	-	
Reserved	808,230	910,922	929,546	891,546	891,546	883,750	
Ending Cash Balance - June 30	808,230	910,922	929,546	891,546	891,546	883,750	
Reserves Detail:							
Operating Reserve	(One month)	55,178	57,256	65,118	65,118	65,118	64,086
PEG Capital / Operational Reserve		(137)	(157)	412	412	412	513
Facilities Management - Other Reserves		753,189	853,823	864,016	826,016	826,016	819,151

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 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
Facilities Administration	\$ 60,718	\$ 62,015	\$ 62,137	\$ 63,137	\$ 61,921
	<u>\$ 60,718</u>	<u>\$ 62,015</u>	<u>\$ 62,137</u>	<u>\$ 63,137</u>	<u>\$ 61,921</u>

Major Funding Sources:

Chamber Bldg Rent	\$ 61,042	\$ 59,330	\$ 62,100	\$ 62,100	\$ 62,100
	<u>\$ 61,042</u>	<u>\$ 59,330</u>	<u>\$ 62,100</u>	<u>\$ 62,100</u>	<u>\$ 62,100</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 Managemnt-HVCC

Fund: 213

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	45	20	20	20	20	5
Other Financing Sources / (Uses)	61,042	59,330	62,100	62,100	62,100	62,100
Other Operating Revenues	61,087	59,350	62,120	62,120	62,120	62,105
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	317	-	-	-	-	-
Internal Transactions	317	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	61,404	59,350	62,120	62,120	62,120	62,105
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	1,951	2,591	2,500	2,500	2,500	2,500
Purchased Services	10,983	11,948	12,200	13,200	13,200	13,484
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	1,026	1,025	1,070	1,070	1,070	1,080
Maintenance & Operating	13,960	15,564	15,770	16,770	16,770	17,064
Internal Charges	42,549	42,242	42,152	42,152	42,152	40,642
Transfers Out	-	-	-	-	-	-
Internal Transactions	42,549	42,242	42,152	42,152	42,152	40,642
Debt Service	4,209	4,209	4,215	4,215	4,215	4,215
Capital Outlay	-	-	-	-	-	-
Debt & Capital	4,209	4,209	4,215	4,215	4,215	4,215
Total Expenditures	60,718	62,015	62,137	63,137	63,137	61,921
Revenues Over (Under) Expenditures	686	(2,665)	(17)	(1,017)	(1,017)	184
Beginning Cash Balance - July 1	15,267	15,953	13,288	13,288	13,288	12,271
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	15,953	13,288	13,271	12,271	12,271	12,455
Unreserved Balance	-	-	-	-	-	-
Reserved	15,953	13,288	13,271	12,271	12,271	12,455
Ending Cash Balance - June 30	15,953	13,288	13,271	12,271	12,271	12,455
Reserves Detail:						
Operating & Capital Reserve	15,953	13,288	13,271	12,271	12,271	12,455

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 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
Facilities Administration	\$ 18,405	\$ 26,230	\$ 19,435	\$ 19,435	\$ 16,351
	<u>\$ 18,405</u>	<u>\$ 26,230</u>	<u>\$ 19,435</u>	<u>\$ 19,435</u>	<u>\$ 16,351</u>

Major Funding Sources:

Neighborhood Center Rent	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 16,450
	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 16,450</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 (Rocky Mountain Development Council) 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.

In an effort to help keep valuable community programs (energy assistance, home delivered meals, Head Start, senior center, etc.) available to Helena citizens during a period of financial reorganization for Rocky Mountain Development Council (RMDC), the City agreed to temporarily reduce the rent charges for fiscal year 2013, 2014 & 2015. It is expected that the City will begin increasing rent charges in fiscal year 2016 back towards full rent charges in the near future as RMDC recovers financially.

Major Capital:

\$ - None

Neighborhood Center

Fund: 214

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	182	69	150	150	150	150
Other Financing Sources / (Uses)	10,000	10,000	10,000	10,000	10,000	16,450
Other Operating Revenues	10,182	10,069	10,150	10,150	10,150	16,600
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	365	-	-	-	-	-
Internal Transactions	365	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	10,547	10,069	10,150	10,150	10,150	16,600
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	7,393	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
Maintenance & Operating	-	7,393	-	-	-	-
Internal Charges	18,405	18,837	19,435	19,435	19,435	16,351
Transfers Out	-	-	-	-	-	-
Internal Transactions	18,405	18,837	19,435	19,435	19,435	16,351
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	18,405	26,230	19,435	19,435	19,435	16,351
Revenues Over (Under) Expenditures	(7,858)	(16,161)	(9,285)	(9,285)	(9,285)	249
Beginning Cash Balance - July 1	70,997	63,139	46,978	46,978	46,978	37,693
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	63,139	46,978	37,693	37,693	37,693	37,942
Unreserved Balance	-	-	-	-	-	-
Reserved	63,139	46,978	37,693	37,693	37,693	37,942
Ending Cash Balance - June 30	63,139	46,978	37,693	37,693	37,693	37,942
Reserves Detail:						
Operating & Capital Reserve	63,139	46,978	37,693	37,693	37,693	37,942

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 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
Highway Traffic Safety	\$ 18,506	\$ 11,426	\$ 18,000	\$ 18,000	\$ 18,000
Reimbursed Overtime	58,565	46,823	55,500	55,500	55,500
Other Program Funding	12,183	2,754	4,000	4,000	-
	<u>\$ 89,254</u>	<u>\$ 61,003</u>	<u>\$ 77,500</u>	<u>\$ 77,500</u>	<u>\$ 73,500</u>

Major Capital:

\$ - None

Police Projects & Reimb

Fund: 215

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	18,506	11,426	18,000	18,000	18,000	18,000
Charges For Services	70,748	49,577	59,500	59,500	59,500	55,500
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	89,254	61,003	77,500	77,500	77,500	73,500
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	1,016	-	-	-	-	-
Internal Transactions	1,016	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	90,270	61,003	77,500	77,500	77,500	73,500
Expenditures						
Personal Services	72,160	67,574	78,186	78,186	78,186	78,082
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-
Internal Charges	4,252	2,385	2,121	2,121	2,121	2,017
Transfers Out	-	-	-	-	-	-
Internal Transactions	4,252	2,385	2,121	2,121	2,121	2,017
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	76,412	69,959	80,307	80,307	80,307	80,099
Revenues Over (Under) Expenditures	13,858	(8,956)	(2,807)	(2,807)	(2,807)	(6,599)
Beginning Cash Balance - July 1	(6,451)	7,407	(1,549)	(1,549)	(1,549)	(4,356)
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	7,407	(1,549)	(4,356)	(4,356)	(4,356)	(10,955)
Unreserved Balance	-	-	-	-	-	-
Reserved	7,407	(1,549)	(4,356)	(4,356)	(4,356)	(10,955)
Ending Cash Balance - June 30	7,407	(1,549)	(4,356)	(4,356)	(4,356)	(10,955)
Reserves Detail:						
Misc. Reserves	7,407	(1,549)	(4,356)	(4,356)	(4,356)	(10,955)

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 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
Transfer/out - To Drug Enforcement Prgm	\$ 19,865	\$ 17,619	\$ 17,619	\$ 19,968	\$ 17,600
Other L&C Co Programs	-	17,620	-	13,398	-
Supplies & Materials	-	-	-	6,534	-
Equipment	-	-	-	-	-
	\$ 19,865	\$ 35,239	\$ 17,619	\$ 39,900	\$ 17,600

Law Enforcement Block Grant

Fund: 217

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	19,662	35,239	17,619	39,900	39,900	17,600
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	19,662	35,239	17,619	39,900	39,900	17,600
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	19,662	35,239	17,619	39,900	39,900	17,600
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	6,534	6,534	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	17,620	-	13,398	13,398	-
Maintenance & Operating	-	17,620	-	19,932	19,932	-
Internal Charges	-	-	-	-	-	-
Transfers Out	19,865	17,619	17,619	19,968	19,968	17,600
Internal Transactions	19,865	17,619	17,619	19,968	19,968	17,600
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	19,865	35,239	17,619	39,900	39,900	17,600
Revenues Over (Under) Expenditures	(203)	-	-	-	-	-
Beginning Cash Balance - July 1	203	-	-	-	-	-
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	-	-	-	-	-	-
Unreserved Balance	-	-	-	-	-	-
Reserved	-	-	-	-	-	-
Ending Cash Balance - June 30	-	-	-	-	-	-
Reserves Detail:						
Misc. Reserves	-	-	-	-	-	-

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 program operations that serve Helena and surrounding areas.

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. St. Peter's Hospital provides some funding for training of dispatchers to assist handling of medical emergency calls.

Major Funding Sources:

	FY 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
911-Lewis & Clark County	\$ 171,119	\$ 299,456	\$ 350,000	\$ 350,000	\$ 350,000
911-City of Helena	145,564	254,807	300,000	300,000	300,000
911-East Helena	10,245	17,925	22,200	22,200	22,200
911-Broadwater County	424	120	500	500	500
St. Peter's Hospital Training Reimb.	5,000	6,956	10,000	10,000	10,000
	\$ 332,352	\$ 579,264	\$ 682,700	\$ 682,700	\$ 682,700

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:

\$ 182,000 Computer Equipment Upgrades

9-1-1 Emergency Program

Fund: 218

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	327,352	572,308	672,700	672,700	672,700	672,700
Charges For Services	5,000	6,956	10,000	10,000	10,000	10,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	307	100	50	50	50	50
Other Financing Sources / (Uses)	631	7,767	1,360	1,360	1,360	1,360
Other Operating Revenues	333,290	587,131	684,110	684,110	684,110	684,110
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	127	-	-	-	-	-
Internal Transactions	127	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	333,417	587,131	684,110	684,110	684,110	684,110
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	23,987	6,310	14,600	14,600	14,600	14,200
Purchased Services	231,571	276,832	347,662	347,662	347,662	283,522
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	47,345	48,279	50,456	50,456	50,456	50,456
Maintenance & Operating	302,903	331,421	412,718	412,718	412,718	348,178
Internal Charges	26,681	23,337	20,921	20,921	20,921	20,054
Transfers Out	52,286	52,286	52,286	52,286	52,286	93,000
Internal Transactions	78,967	75,623	73,207	73,207	73,207	113,054
Debt Service	-	-	-	-	-	-
Capital Outlay	145,117	40,749	50,000	50,000	50,000	182,000
Debt & Capital	145,117	40,749	50,000	50,000	50,000	182,000
Total Expenditures	526,987	447,793	535,925	535,925	535,925	643,232
Revenues Over (Under) Expenditures	(193,570)	139,338	148,185	148,185	148,185	40,878
Beginning Cash Balance - July 1	215,696	22,126	161,464	161,464	161,464	309,649
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	22,126	161,464	309,649	309,649	309,649	350,527
Unreserved Balance	(73,342)	-	-	-	-	-
Reserved	95,468	161,464	309,649	309,649	309,649	350,527
Ending Cash Balance - June 30	22,126	161,464	309,649	309,649	309,649	350,527
Reserves Detail:						
Operational Reserve (¼ of operations less capital)	95,468	101,761	121,481	121,481	121,481	115,308
Equipment Reserve	-	59,703	188,168	188,168	188,168	235,219

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 primarily 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 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
Public Safety Mill Levy	\$ 1,129,700	\$ 1,157,900	\$ 1,181,000	\$ 1,181,000	\$ 1,192,810
9-1-1 Prgm (Salary Reimbursement)	52,286	52,286	52,286	52,286	93,000
False Alarm Fees	5,913	7,760	7,000	7,000	7,000
Alarm Application & Monitoring Fees	2,205	16,605	3,000	3,000	3,000
Accident Reports	2,883	2,706	3,000	3,000	3,000
	\$ 1,192,987	\$ 1,237,257	\$ 1,246,286	\$ 1,246,286	\$ 1,298,810

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 at the Helena Regional Airport. The Records operations remain at the Law Enforcement Facility.

Major Capital:

\$ - None

Support Services Division
Fund: 219

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	8,118	24,365	10,000	10,000	10,000	10,000
Intergovernmental Revenues	1,129,700	1,161,214	1,181,000	1,193,000	1,193,000	1,204,810
Charges For Services	3,948	4,131	3,310	3,310	3,310	4,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	134	(26)	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	1,141,900	1,189,684	1,194,310	1,206,310	1,206,310	1,218,810
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	59,788	52,286	52,286	52,286	52,286	93,000
Internal Transactions	59,788	52,286	52,286	52,286	52,286	93,000
Long-Term Debt	-	-	-	-	-	-
Total Revenues	1,201,688	1,241,970	1,246,596	1,258,596	1,258,596	1,311,810
Expenditures						
Personal Services	1,086,640	1,107,714	1,174,101	1,186,101	1,186,101	1,189,093
Supplies & Materials	7,351	10,871	13,200	13,200	13,200	27,300
Purchased Services	51,667	57,046	63,317	63,317	63,317	65,699
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	45,508	47,988	51,636	51,636	51,636	52,936
Maintenance & Operating	104,526	115,905	128,153	128,153	128,153	145,935
Internal Charges	7,394	6,385	5,915	5,915	5,915	5,724
Transfers Out	-	-	-	-	-	-
Internal Transactions	7,394	6,385	5,915	5,915	5,915	5,724
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	1,198,560	1,230,004	1,308,169	1,320,169	1,320,169	1,340,752
Revenues Over (Under) Expenditures	3,128	11,966	(61,573)	(61,573)	(61,573)	(28,942)
Beginning Cash Balance - July 1	90,315	93,550	104,766	104,766	104,766	43,193
Other Cash Sources / (Uses)	107	(750)	-	-	-	-
Ending Cash Balance - June 30	93,550	104,766	43,193	43,193	43,193	14,251
Unreserved Balance	-	-	-	-	-	-
Reserved	93,550	104,766	43,193	43,193	43,193	14,251
Ending Cash Balance - June 30	93,550	104,766	43,193	43,193	43,193	14,251
Reserves Detail:						
Operational Reserves	93,550	104,766	43,193	43,193	43,193	14,251
	-	-	-	-	-	-

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.

In fiscal year 2009, 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 an interest-free 20-year \$25,000 rehabilitation loan for the improvement using available cash reserves in the fund. The full amount of the loan is due at the end of the 20-year term or if/when the property is sold.

For fiscal year 2016, 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 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
Serendipity Apts	\$ -	\$ -	\$ -	\$ 30,000	\$ -
CDBG Intermountain Children's Home	328,848	44,218	-	67,787	-
HOME Grant - Westmont	-	-	-	253,044	-
CDBG Grant - Westmont	-	22,047	-	427,953	-
	\$ 328,848	\$ 66,265	\$ -	\$ 778,784	\$ -

Major Funding Sources:

Community Development Block Grants.

CDBG Fund: 226		FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
				Adopted	Amended	Projected	
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	328,848	66,265	-	778,784	778,784	-
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	-	-	-	-	-	-
	Other Financing Sources / (Uses)	-	-	-	-	-	-
	Other Operating Revenues	328,848	66,265	-	778,784	778,784	-
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
	Long-Term Debt	-	-	-	-	-	-
	Total Revenues	328,848	66,265	-	778,784	778,784	-
Expenditures							
	Personal Services	-	-	-	-	-	-
	Supplies & Materials	-	-	-	-	-	-
	Purchased Services	-	-	-	-	-	-
	Intra-City Charges	-	-	-	-	-	-
	Fixed Costs & Subsidies	328,848	66,265	-	778,784	778,784	-
	Maintenance & Operating	328,848	66,265	-	778,784	778,784	-
	Internal Charges	-	-	-	-	-	-
	Transfers Out	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Debt & Capital	-	-	-	-	-	-
	Total Expenditures	328,848	66,265	-	778,784	778,784	-
	Revenues Over (Under) Expenditures	-	-	-	-	-	-
	Beginning Cash Balance - July 1	-	-	-	-	-	-
	Other Cash Sources / (Uses)	-	-	-	-	-	-
	Ending Cash Balance - June 30	-	-	-	-	-	-
	Unreserved Balance	-	-	-	-	-	-
	Reserved	-	-	-	-	-	-
	Ending Cash Balance - June 30	-	-	-	-	-	-
	Reserves Detail:						
	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 General Fund contribution is reviewed by the Commission each year to determine the level of contribution, if any, to the

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 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
Public Arts Preservation	\$ 1,138	\$ 2,322	\$ 2,740	\$ 2,740	\$ 110
Misc Historic Pres Prjts	-	-	-	-	-
	<u>\$ 1,138</u>	<u>\$ 2,322</u>	<u>\$ 2,740</u>	<u>\$ 2,740</u>	<u>\$ 110</u>

Major Funding Sources:

Financing comes primarily from contributions, donations and fund raisers of the Helena Public Art Committee

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.

Community Devel Projects

Fund: 233

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	2,349	1,992	1,900	1,900	1,900	4,250
Other Operating Revenues	2,349	1,992	1,900	1,900	1,900	4,250
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	2,349	1,992	1,900	1,900	1,900	4,250
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	67	1,267	580	580	580	50
Purchased Services	1,071	1,055	1,160	1,160	1,160	60
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
Maintenance & Operating	1,138	2,322	1,740	1,740	1,740	110
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	1,000	1,000	1,000	-
Internal Transactions	-	-	1,000	1,000	1,000	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	1,138	2,322	2,740	2,740	2,740	110
Revenues Over (Under) Expenditures	1,211	(330)	(840)	(840)	(840)	4,140
Beginning Cash Balance - July 1	2,957	4,168	3,838	3,838	3,838	2,998
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	4,168	3,838	2,998	2,998	2,998	7,138
Unreserved Balance	-	-	-	-	-	-
Reserved	4,168	3,838	2,998	2,998	2,998	7,138
Ending Cash Balance - June 30	4,168	3,838	2,998	2,998	2,998	7,138
Reserves Detail:						
Project Reserves	4,168	3,838	2,998	2,998	2,998	7,138

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. The assessment was initially set 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 then adopted by the City Commission which was estimated would bring in an additional \$112,000 to the district each year. The funding increase was designed to 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 decimated forests throughout much of the Rocky Mountains. Continuation of the \$17.00 base charge was approved for FY11 and was to continue as needed for projects and grant matching.

In response to the growing fire dangers in open spaces, the City Commission proposed an increase in the current \$17 per lot base charge up to \$20 per lot for the 2014 fiscal year. The proposed increase was implemented. To help offset some of the costs of inflation, the City Commission increased the per square foot assessment from \$0.00215 to \$0.00221 (increase of 3%) for fiscal year 2015. The base rate was unchanged from the \$20 per lot charge.

Major Capital:

\$ 20,000 Skid Steer (used)

Open Space District Maint

Fund: 235

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	309,525	339,729	343,500	343,500	343,500	343,000
Taxes & Assessments	309,525	339,729	343,500	343,500	343,500	343,000
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	286,623	165,962	386,787	510,247	510,247	350,856
Charges For Services	3,165	1,582	1,572	1,572	1,572	1,572
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	603	351	300	300	300	300
Other Financing Sources / (Uses)	29,172	500	-	-	-	-
Other Operating Revenues	319,563	168,395	388,659	512,119	512,119	352,728
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	659	-	-	-	-	-
Internal Transactions	659	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	629,747	508,124	732,159	855,619	855,619	695,728
Expenditures						
Personal Services	103,213	105,057	113,804	113,804	113,804	95,449
Supplies & Materials	34,451	31,003	39,000	39,000	39,000	37,850
Purchased Services	106,088	157,700	600,281	682,248	682,248	508,351
Intra-City Charges	3,934	3,694	6,420	6,420	6,420	6,550
Fixed Costs & Subsidies	14,740	14,317	14,901	14,901	14,901	17,069
Maintenance & Operating	159,213	206,714	660,602	742,569	742,569	569,820
Internal Charges	46,531	47,846	50,058	50,058	50,058	53,120
Transfers Out	-	-	-	-	-	-
Internal Transactions	46,531	47,846	50,058	50,058	50,058	53,120
Debt Service	-	-	-	-	-	-
Capital Outlay	309,039	11,716	61,000	101,838	101,838	20,000
Debt & Capital	309,039	11,716	61,000	101,838	101,838	20,000
Total Expenditures	617,996	371,333	885,464	1,008,269	1,008,269	738,389
Revenues Over (Under) Expenditures	11,751	136,791	(153,305)	(152,650)	(152,650)	(42,661)
Beginning Cash Balance - July 1	285,289	297,040	433,831	433,831	433,831	281,181
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	297,040	433,831	280,526	281,181	281,181	238,520
Unreserved Balance	-	-	-	-	-	-
Reserved	297,040	433,831	280,526	281,181	281,181	238,520
Ending Cash Balance - June 30	297,040	433,831	280,526	281,181	281,181	238,520
Reserves Detail:						
Operating & Capital Reserve	297,040	433,831	280,526	281,181	281,181	238,520
	-	-	-	-	-	-

Urban Forestry

Fund: 237

Part of the Parks & Recreation Department

Description:

This fund originally 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 tree maintenance 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 arborist-certified positions.

The annual assessment was increased for 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 2016 Reserves	Annual Set-aside Needed	Reserve Goal	Estimated Year of Replacement
CCIP Estimates:				
2007 Pickup 1/2 Ton	\$ 21,636	\$ 2,404	\$ 24,040	2017
2013 Chipper (trailer type)	14,193	4,731	47,310	2023
2004 Stumper	19,449	1,621	21,390	2018
2005 1 Ton Dump Truck	29,201	2,655	34,510	2018
Total Estimates:	<u>\$ 84,479</u>		<u>\$ 127,250</u>	
Reserve Projection:	<u>17,967</u>	(See Capital Reserves on following cash flow page)		
Excess / (Unfunded) Reserves:	<u>\$ (66,512)</u>			

FY 2016 Capital Purchases:

\$ 190,000 Lift Bucket Truck (Replace 1994 Truck)

Urban Forestry
Fund: 237

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	249,406	243,055	230,000	230,000	230,000	240,000
Taxes & Assessments	249,406	243,055	230,000	230,000	230,000	240,000
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	9,225	-	-	-	-
Other Operating Revenues	-	9,225	-	-	-	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	823	-	-	-	-	-
Internal Transactions	823	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	250,229	252,280	230,000	230,000	230,000	240,000
Expenditures						
Personal Services	130,321	111,549	142,729	142,729	142,729	149,293
Supplies & Materials	4,142	12,513	18,100	18,100	18,100	18,100
Purchased Services	15,063	15,584	24,610	24,610	24,610	27,680
Intra-City Charges	8,755	7,571	11,238	11,238	11,238	11,238
Fixed Costs & Subsidies	-	-	150	150	150	150
Maintenance & Operating	27,960	35,668	54,098	54,098	54,098	57,168
Internal Charges	31,536	33,584	32,888	32,888	32,888	34,249
Transfers Out	-	2,000	-	-	-	-
Internal Transactions	31,536	35,584	32,888	32,888	32,888	34,249
Debt Service	-	-	-	-	-	-
Capital Outlay	35,184	-	-	-	-	190,000
Debt & Capital	35,184	-	-	-	-	190,000
Total Expenditures	225,001	182,801	229,715	229,715	229,715	430,710
Revenues Over (Under) Expenditures	25,228	69,479	285	285	285	(190,710)
Beginning Cash Balance - July 1	213,981	239,209	308,688	308,688	308,688	308,973
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	239,209	308,688	308,973	308,973	308,973	118,263
Unreserved Balance	-	-	-	-	-	-
Reserved	239,209	308,688	308,973	308,973	308,973	118,263
Ending Cash Balance - June 30	239,209	308,688	308,973	308,973	308,973	118,263
Reserves Detail:						
Capital Reserve	160,119	232,521	213,258	213,258	213,258	17,967
Operating Reserve (5 month)	79,090	76,167	95,715	95,715	95,715	100,296

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
1/6/1999	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
7/1/2005	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 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	1	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	-	1	-	-	-	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	-	1	-	-	-	-
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Revenues Over (Under) Expenditures	-	1	-	-	-	-
Beginning Cash Balance - July 1	311	311	312	312	312	312
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	311	312	312	312	312	312
Unreserved Balance	-	-	-	-	-	-
Reserved	311	312	312	312	312	312
Ending Cash Balance - June 30	311	312	312	312	312	312
Reserves Detail:						
Reserve for Projects (projects to be determined)	311	312	312	312	312	312

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 for the cost of service on their tax bill.

Major Funding Sources:

	FY 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
Weed Control Charges to Departments	\$ 73,083	\$ 77,000	\$ 100,000	\$ 100,000	\$ 100,000
	<u>\$ 73,083</u>	<u>\$ 77,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</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 2016 Reserves	Annual Set-aside Needed	Reserve Goal	Estimated Year of Replacement
CCIP Estimates:				
2007 Ford Ranger XL	\$ 16,326	\$ 1,814	\$ 18,140	2017
2007 PU 1/2T	18,873	2,097	20,970	2017
Total Estimates:	<u>\$ 35,199</u>		<u>\$ 39,110</u>	
Reserve Projection:	<u>35,199</u>	(See Capital Reserves on following page)		
Excess / (Unfunded) Reserves:	<u>\$ -</u>			

FY 2016 Capital Purchases:

\$ 35,000 FY16 - Compact Tractor

Weed Control							Preliminary FY 2016 Budget
Fund: 239		FY 2013 Actual	FY 2014 Actual	FY 2015			
				Adopted	Amended	Projected	
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	240	-	-	-	-
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	-	-	-	-	-	-
	Other Financing Sources / (Uses)	-	-	-	-	-	-
	Other Operating Revenues	-	240	-	-	-	-
	Internal Service Revenues	73,083	77,000	100,000	100,000	100,000	100,000
	Interfund Transfers In	426	-	-	-	-	-
	Internal Transactions	73,509	77,000	100,000	100,000	100,000	100,000
	Long-Term Debt	-	-	-	-	-	-
	Total Revenues	73,509	77,240	100,000	100,000	100,000	100,000
Expenditures							
	Personal Services	40,555	43,154	72,792	72,792	72,792	73,333
	Supplies & Materials	1,481	2,277	3,900	3,900	3,900	3,800
	Purchased Services	15,738	17,137	20,472	20,472	20,472	22,604
	Intra-City Charges	2,326	2,360	3,349	3,349	3,349	3,389
	Fixed Costs & Subsidies	3,862	5,083	7,400	7,400	7,400	5,050
	Maintenance & Operating	23,407	26,857	35,121	35,121	35,121	34,843
	Internal Charges	10,081	10,533	10,074	10,074	10,074	10,633
	Transfers Out	-	-	-	-	-	-
	Internal Transactions	10,081	10,533	10,074	10,074	10,074	10,633
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	35,000
	Debt & Capital	-	-	-	-	-	35,000
	Total Expenditures	74,043	80,544	117,987	117,987	117,987	153,809
	Revenues Over (Under) Expenditures	(534)	(3,304)	(17,987)	(17,987)	(17,987)	(53,809)
	Beginning Cash Balance - July 1	140,647	140,113	136,809	136,809	136,809	118,822
	Other Cash Sources / (Uses)	-	-	-	-	-	-
	Ending Cash Balance - June 30	140,113	136,809	118,822	118,822	118,822	65,013
	Unreserved Balance	104,306	96,008	67,869	67,869	67,869	10,012
	Reserved	35,807	40,801	50,953	50,953	50,953	55,001
	Ending Cash Balance - June 30	140,113	136,809	118,822	118,822	118,822	65,013
	Reserves Detail:						
	Maintenance Reserve						
	Capital Reserve						
	Maintenance Reserve	2 months of operations	12,341	13,424	19,665	19,665	19,802
	Capital Reserve		23,466	27,377	31,288	31,288	35,199

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:

\$ - To Be Determined

Gas Tax							
Fund: 240		FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
				Adopted	Amended	Projected	
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	552,720	554,641	554,500	734,500	734,500	554,500
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	1,897	1,314	1,500	1,500	1,000	1,000
	Other Financing Sources / (Uses)	-	-	-	-	-	-
	Other Operating Revenues	554,617	555,955	556,000	736,000	735,500	555,500
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
	Long-Term Debt	-	-	-	-	-	-
	Total Revenues	554,617	555,955	556,000	736,000	735,500	555,500
Expenditures							
	Personal Services	-	-	-	-	-	-
	Supplies & Materials	-	-	-	-	-	-
	Purchased Services	-	63,383	-	200,000	200,000	-
	Intra-City Charges	-	-	-	-	-	-
	Fixed Costs & Subsidies	-	-	-	-	-	-
	Maintenance & Operating	-	63,383	-	200,000	200,000	-
	Internal Charges	154,982	170,487	174,973	174,973	174,973	205,253
	Transfers Out	-	-	-	-	-	-
	Internal Transactions	154,982	170,487	174,973	174,973	174,973	205,253
	Debt Service	-	-	-	-	-	-
	Capital Outlay	51,912	12,989	500,000	1,431,529	1,431,529	350,247
	Debt & Capital	51,912	12,989	500,000	1,431,529	1,431,529	350,247
	Total Expenditures	206,894	246,859	674,973	1,806,502	1,806,502	555,500
	Revenues Over (Under) Expenditures	347,723	309,096	(118,973)	(1,070,502)	(1,071,002)	-
	Beginning Cash Balance - July 1	577,291	925,014	1,234,110	1,234,110	1,234,110	163,108
	Other Cash Sources / (Uses)	-	-	-	-	-	-
	Ending Cash Balance - June 30	925,014	1,234,110	1,115,137	163,608	163,108	163,108
	Unreserved Balance	-	-	-	-	-	-
	Reserved	925,014	1,234,110	1,115,137	163,608	163,108	163,108
	Ending Cash Balance - June 30	925,014	1,234,110	1,115,137	163,608	163,108	163,108
	Reserves Detail:						
	Capital Projects	925,014	1,234,110	1,115,137	163,608	163,108	163,108
	West Main Street Reserve	-	-	-	-	-	-

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 3.0% rate increase was approved by the City Commission to offset inflationary costs and improve the capital funding capacity of the program. The Commission approved a 3% rate increase for fiscal year 2015.

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:

\$ 650,000	Henderson Street L.I.D. Improvements
75,000	Lyndale/Centennial Stormwater Lining
<u>\$ 725,000</u>	

Storm Water Utility
Fund: 245

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	929,101	943,614	948,500	948,500	992,000	992,000
Taxes & Assessments	929,101	943,614	948,500	948,500	992,000	992,000
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	7,562	7,790
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	4,583	2,144	3,000	3,000	1,500	1,500
Other Financing Sources / (Uses)	16,040	50	-	-	-	-
Other Operating Revenues	20,623	2,194	3,000	3,000	9,062	9,290
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	1,097	-	-	-	-	-
Internal Transactions	1,097	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	950,821	945,808	951,500	951,500	1,001,062	1,001,290
Expenditures						
Personal Services	164,036	166,803	179,044	179,044	179,044	186,706
Supplies & Materials	54,853	29,654	59,200	59,200	59,200	59,200
Purchased Services	32,686	44,164	61,370	61,370	61,370	294,098
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	17,055	15,259	19,520	19,520	19,520	19,560
Maintenance & Operating	104,594	89,077	140,090	140,090	140,090	372,858
Internal Charges	126,949	227,456	293,649	293,649	293,649	276,268
Transfers Out	-	-	-	-	-	-
Internal Transactions	126,949	227,456	293,649	293,649	293,649	276,268
Debt Service	-	-	-	-	-	-
Capital Outlay	658,429	93,873	156,855	1,665,061	1,407,061	725,000
Debt & Capital	658,429	93,873	156,855	1,665,061	1,407,061	725,000
Total Expenditures	1,054,008	577,209	769,638	2,277,844	2,019,844	1,560,832
Revenues Over (Under) Expenditures	(103,187)	368,599	181,862	(1,326,344)	(1,018,782)	(559,542)
Beginning Cash Balance - July 1	1,839,200	1,736,013	2,104,612	2,104,612	2,104,612	1,085,830
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	1,736,013	2,104,612	2,286,474	778,268	1,085,830	526,288
Unreserved Balance	-	-	-	-	-	-
Reserved	1,736,013	2,104,612	2,286,474	778,268	1,085,830	526,288
Ending Cash Balance - June 30	1,736,013	2,104,612	2,286,474	778,268	1,085,830	526,288
Reserves Detail:						
Operational Reserve	164,825	201,390	255,326	255,326	255,326	348,263
Capital Projects Reserve	1,571,188	1,903,222	2,006,148	497,942	805,504	153,025
"Green Infrastructure" Reserve	-	-	25,000	25,000	25,000	25,000
SRF Loan Reserve	-	-	-	-	-	-

Watershed Projects

Fund: 246

Part of the Parks & Recreation Department

Description:

This fund accounts for the City's watershed projects in the Ten-Mile drainage system that provides water to Helena residents and businesses. Activities include but are not limited to:

- Removal of beetle-killed trees
- Planting of replacement trees
- Thinning of overgrowth areas
- Disposal of excess overgrowth and sale of removed trees

Deadfall and standing dead trees resulting from old age and beetle kill can threaten the Ten-Mile watershed drainage area through erosion and potential fire hazards. The Ten-Mile watershed area provides an important source of drinking and irrigation water. Protection and maintenance of this relatively low-cost water source is very important to the City and its inhabitants.

Major Funding Sources:

Funding is provided through timber sales of removed trees and fire mitigation grants.

Major Capital:

FY 2016 Capital Purchases:

\$ - None

Watershed Projects
Fund: 246

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	90,950	-
Other Operating Revenues	-	-	-	-	90,950	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	-	-	-	-	90,950	-
Expenditures						
Personal Services	-	-	-	-	-	20,762
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	453
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	453
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	21,215
Revenues Over (Under) Expenditures	-	-	-	-	90,950	(21,215)
Beginning Cash Balance - July 1	-	-	-	-	-	90,950
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	-	-	-	-	90,950	69,735
Unreserved Balance	-	-	-	-	-	-
Reserved	-	-	-	-	90,950	69,735
Ending Cash Balance - June 30	-	-	-	-	90,950	69,735
Reserves Detail:						
Operating & Capital Reserve	-	-	-	-	90,950	69,735
	-	-	-	-	-	-

Fire Special Funds (Smoke Alarm Prgm)

Fund: 260

Part of the Fire Department

Description:

This fund accounts for activity related to:

Purchase of smoke alarm equipment for qualifying households

Firefighter time for smoke alarm installations

Donations received in support of the Fire Smoke Alarm Program

Major Funding Sources:

	FY 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
Contribution & Donation	\$ 400	\$ 845	\$ -	\$ -	\$ -
Total Major Funding Sources	\$ 400	\$ 845	\$ -	\$ -	\$ -

NOTE: As donations and program reserves have declined over time, the continuation of this program is being reviewed. If donations are insufficient to fund this program, the City will need to supplement the funding or supplant those sources to provide the needed funding or consider closing this program.

Major Capital:

\$ - None

Fire Special Funds (Smoke Alarm Prgm)

Fund: 260

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	400	845	-	-	-	-
Other Operating Revenues	400	845	-	-	-	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	400	845	-	-	-	-
Expenditures						
Personal Services	2,568	1,434	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	2,568	1,434	-	-	-	-
Revenues Over (Under) Expenditures	(2,168)	(589)	-	-	-	-
Beginning Cash Balance - July 1	4,108	1,940	1,351	1,351	1,351	1,351
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	1,940	1,351	1,351	1,351	1,351	1,351
Unreserved Balance	-	-	-	-	-	-
Reserved	1,940	1,351	1,351	1,351	1,351	1,351
Ending Cash Balance - June 30	1,940	1,351	1,351	1,351	1,351	1,351
Reserves Detail:						
Operating Reserve	1,940	1,351	1,351	1,351	1,351	1,351

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 2016	
		Estimated Costs	Assessment
894	Lt Dist #164	\$ 5,498	\$ 5,390
873	Lt Dist #173	16,869	15,849
892	Lt Dist #192	7,007	6,882
893	Lt Dist #193	990	977
800	Lt Dist #200	9,622	8,981
801	Lt Dist #201	9,261	9,222
802	Lt Dist #202	2,997	2,812
803	Lt Dist #203	3,473	3,389
804	Lt Dist #204	21,572	20,444
805	Lt Dist #205	14,293	13,574
806	Lt Dist #206	3,298	3,337
807	Lt Dist #207	6,182	6,012
808	Lt Dist #208	1,200	1,201
809	Lt Dist #209	25,093	24,976
810	Lt Dist #210	1,800	1,753
811	Lt Dist #211	9,496	8,819
812	Lt Dist #212	4,905	4,055
813	Lt Dist #213	7,528	6,532
814	Lt Dist #214	8,904	8,701
815	Lt Dist #215	3,765	3,615
816	Lt Dist #216	4,594	4,457
817	Lt Dist #217	13,384	12,276
818	Lt Dist #218	5,447	5,400
819	Lt Dist #219	14,458	13,986
820	Lt Dist #220	22,791	19,458
821	Lt Dist #221	17,367	17,863
822	Lt Dist #222	30,946	29,959
823	Lt Dist #223	10,192	9,986
824	Lt Dist #224	15,913	15,723
826	Lt Dist #226	9,217	8,926
864	Lt Dist #264	45,250	44,961
869	Lt Dist #269	22,613	22,086
895	Lt Dist #304	10,159	9,507
896	Lt Dist #306	78,558	75,859
851	Lt Dist #351	17,080	16,868
857	Lt Dist #357	48,416	47,281
858	Lt Dist #358	6,507	6,375
859	Lt Dist #359	74,719	71,923
879	Lt Dist #359A	4,612	4,523
860	Lt Dist #360	49,885	48,155
861	Lt Dist #361	31,517	29,969
862	Lt Dist #362	56,740	55,637
866	Lt Dist #362A	12,292	12,059
863	Lt Dist #363	7,368	7,164
897	Lt Dist #364	16,241	15,776
867	Lt Dist #364A	6,953	6,840
865	Lt Dist #365	40,879	39,294
883	Lt Dist #383	2,352	2,296
885	Lt Dist #385	2,594	2,522
889	Lt Dist #389	2,387	2,299
890	Lt Dist #390	4,168	4,073
898	Lt Dist #398	4,795	4,692
52 Total Districts		<u>\$ 854,147</u>	<u>\$ 824,714</u>

Lighting Districts - All

Fund: 029

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	819,744	781,876	811,319	811,319	811,319	824,714
Taxes & Assessments	819,744	781,876	811,319	811,319	811,319	824,714
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	38,703	-	-	-	-	-
Other Operating Revenues	38,703	-	-	-	-	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	858,447	781,876	811,319	811,319	811,319	824,714
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	733,013	770,199	802,087	802,087	802,087	802,215
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	26,998	-	-	-	-	-
Maintenance & Operating	760,011	770,199	802,087	802,087	802,087	802,215
Internal Charges	46,339	48,324	48,018	48,018	48,018	51,932
Transfers Out	-	-	-	-	-	-
Internal Transactions	46,339	48,324	48,018	48,018	48,018	51,932
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	806,350	818,523	850,105	850,105	850,105	854,147
Revenues Over (Under) Expenditures	52,097	(36,647)	(38,786)	(38,786)	(38,786)	(29,433)
Beginning Cash Balance - July 1	644,640	696,737	660,090	660,090	660,090	621,304
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	696,737	660,090	621,304	621,304	621,304	591,871
Unreserved Balance	-	-	-	-	-	-
Reserved	696,737	660,090	621,304	621,304	621,304	591,871
Ending Cash Balance - June 30	696,737	660,090	621,304	621,304	621,304	591,871
Reserves Detail:						
Reserved in Individual Lighting Districts	696,737	660,090	621,304	621,304	621,304	591,871

INTERCAP-Fire Remodel/Trk

Fund: 306

Part of the Admin. Services Department

Description:

This fund accounts 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 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	121,680	-	-	-	-	-
Internal Transactions	121,680	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	121,680	-	-	-	-	-
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	126,054	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	126,054	-	-	-	-	-
Total Expenditures	126,054	-	-	-	-	-
Revenues Over (Under) Expenditures	(4,374)	-	-	-	-	-
Beginning Cash Balance - July 1	4,374	-	-	-	-	-
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	-	-	-	-	-	-
Unreserved Balance	-	-	-	-	-	-
Reserved	-	-	-	-	-	-
Ending Cash Balance - June 30	-	-	-	-	-	-
Reserves Detail:						
Debt Service Reserve	n/a	n/a	n/a	n/a	n/a	n/a

General Fund Bonds 2005

Fund: 307

Part of the Admin. Services Department

Description:

On August 8, 2005 the City of Helena issued \$1,140,000 in General Fund Bonds for: Street, Parking Ramp, Signage, and Walking Mall construction and/or improvements. Under MCA, 7-1-4104, General Fund revenue was pledged for the repayment of this debt. Subsequently, the existing Jackson Street Parking Garage Lease revenue was earmarked as the General Fund revenue source which will be used to repay these General Fund Bonds.

Since the Parking Commission is a City agency, it was determined to be in the best interest of the City to restructure the existing Lease Schedule -- from an initial \$100,000 per year for 20 years to the Lease Payment schedule shown below. This restructuring retains sufficient General Fund revenue to meet the General Fund bonded debt payments, and also allows funding to enhance the major maintenance and capital programs for the City parking program.

General Fund Bonds 2005 -- Debt Schedule					Jackson Street Parking Garage Lease Payments - General Fund Revenue		
August 15th		February 15th	Total Debt Service Payments	Fiscal Year	August 15th	February 15th	Total Revenue
Debt Payment	Fiscal Agent Fee	Debt Payment			August 15th	February 15th	Total Revenue
na	na	\$ 22,613.02	\$ 22,613.02	2005 / 2006	na	\$ 25,000.00	\$ 25,000.00
\$ 49,668.75	\$ 250.00	24,262.50	74,181.25	2006 / 2007	\$ 50,000.00	25,000.00	75,000.00
49,262.50	250.00	23,856.25	73,368.75	2007 / 2008	50,000.00	25,000.00	75,000.00
48,856.25	250.00	23,450.00	72,556.25	2008 / 2009	50,000.00	25,000.00	75,000.00
53,450.00	250.00	22,925.00	76,625.00	2009 / 2010	50,000.00	25,000.00	75,000.00
52,925.00	250.00	22,362.50	75,537.50	2010 / 2011	50,000.00	25,000.00	75,000.00
57,362.50	250.00	21,662.50	79,275.00	2011 / 2012	55,000.00	25,000.00	80,000.00
56,662.50	250.00	20,962.50	77,875.00	2012 / 2013	55,000.00	25,000.00	80,000.00
55,962.50	250.00	20,262.50	76,475.00	2013 / 2014	55,000.00	19,000.00	74,000.00
70,262.50	250.00	19,262.50	89,775.00	2014 / 2015	75,000.00	19,000.00	94,000.00
74,262.50	250.00	18,162.50	92,675.00	2015 / 2016	75,000.00	19,000.00	94,000.00
83,162.50	250.00	16,700.00	100,112.50	2016 / 2017	75,000.00	19,000.00	94,000.00
86,700.00	250.00	15,125.00	102,075.00	2017 / 2018	88,000.00	12,000.00	100,000.00
85,125.00	250.00	13,550.00	98,925.00	2018 / 2019	88,000.00	12,000.00	100,000.00
88,550.00	250.00	11,862.50	100,662.50	2019 / 2020	88,000.00	12,000.00	100,000.00
86,862.50	250.00	10,175.00	97,287.50	2020 / 2021	88,000.00	12,000.00	100,000.00
90,175.00	250.00	8,325.00	98,750.00	2021 / 2022	88,000.00	12,000.00	100,000.00
93,325.00	250.00	6,359.38	99,934.38	2022 / 2023	88,000.00	12,000.00	100,000.00
96,359.38	250.00	4,278.13	100,887.51	2023 / 2024	88,000.00	12,000.00	100,000.00
94,278.13	250.00	2,196.88	96,725.01	2024 / 2025	88,000.00	12,000.00	100,000.00
97,196.88	250.00	na	97,446.88	2025 / 2026	88,000.00	na	88,000.00
\$ 1,470,409.39					\$ 1,432,000.00		
\$ 5,000.00		\$ 328,353.66		\$ 372,000.00			\$ 1,804,000.00

Major Funding Sources:

Revenues from the Jackson Street Parking Garage Lease have been earmarked as the General Fund revenue source which will be used to repay these General Fund Bonds.

General Fund Bonds 2005

Fund: 307

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	6	3	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	6	3	-	-	-	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	77,625	76,225	89,875	89,875	89,875	92,778
Internal Transactions	77,625	76,225	89,875	89,875	89,875	92,778
Long-Term Debt	-	-	-	-	-	-
Total Revenues	77,631	76,228	89,875	89,875	89,875	92,778
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	77,875	76,475	89,875	89,875	89,875	92,775
Capital Outlay	-	-	-	-	-	-
Debt & Capital	77,875	76,475	89,875	89,875	89,875	92,775
Total Expenditures	77,875	76,475	89,875	89,875	89,875	92,775
Revenues Over (Under) Expenditures	(244)	(247)	-	-	-	3
Beginning Cash Balance - July 1	2,506	2,262	2,015	2,015	2,015	2,015
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	2,262	2,015	2,015	2,015	2,015	2,018
Unreserved Balance	-	-	-	-	-	-
Reserved	2,262	2,015	2,015	2,015	2,015	2,018
Ending Cash Balance - June 30	2,262	2,015	2,015	2,015	2,015	2,018
Reserves Detail:						
Debt Service Reserves	2,262	2,015	2,015	2,015	2,015	2,018

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. The 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
	FY 2014	320,000	246,270	566,270
	FY 2015	330,000	235,870	565,870
	Payments Paid:	\$ 1,980,000	\$ 1,763,193	\$ 3,743,193
Remaining:	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:	\$ 5,870,000	\$ 1,734,550	\$ 7,604,550
	Total Debt Payments:	\$ 7,850,000	\$ 3,497,743	\$ 11,347,743

GO Bond-Park & Rec 2008

Fund: 308

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	682,008	628,993	671,800	671,800	671,800	568,500
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	682,008	628,993	671,800	671,800	671,800	568,500
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	(244)	44	100	100	100	100
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	(244)	44	100	100	100	100
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	681,764	629,037	671,900	671,900	671,900	568,600
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	565,716	566,996	567,220	567,220	567,220	570,670
Capital Outlay	-	-	-	-	-	-
Debt & Capital	565,716	566,996	567,220	567,220	567,220	570,670
Total Expenditures	565,716	566,996	567,220	567,220	567,220	570,670
Revenues Over (Under) Expenditures	116,048	62,041	104,680	104,680	104,680	(2,070)
Beginning Cash Balance - July 1	47,166	163,214	225,255	225,255	225,255	329,935
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	163,214	225,255	329,935	329,935	329,935	327,865
Unreserved Balance	(119,921)	(57,680)	45,275	45,275	45,275	43,205
Reserved	283,135	282,935	284,660	284,660	284,660	284,660
Ending Cash Balance - June 30	163,214	225,255	329,935	329,935	329,935	327,865
Reserves Detail:						
Debt Service Reserve (½ next Principal & Interest Pymt)	283,135	282,935	284,660	284,660	284,660	284,660
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 2015 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)

(July 1 & January 1 of each fiscal year)

		Principal	Interest	Total	
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	
	FY 2014	185,000	409,169	594,169	
	FY 2015	190,000	403,619	593,619	
	Payments Paid:	\$ 730,000	\$ 2,423,840	\$ 3,153,840	
Remaining:	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:		\$ 8,170,000	\$ 6,096,333	\$ 14,266,333	
Total Debt Payments:		\$ 8,900,000	\$ 8,520,172	\$ 17,420,172	

Cert of Participation 09

Fund: 309

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	2,767	3,342	2,000	2,000	2,000	2,000
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	2,767	3,342	2,000	2,000	2,000	2,000
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	590,297	589,493	597,320	597,320	597,320	596,094
Internal Transactions	590,297	589,493	597,320	597,320	597,320	596,094
Long-Term Debt	-	-	-	-	-	-
Total Revenues	593,064	592,835	599,320	599,320	599,320	598,094
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	597,319	597,619	597,320	597,320	597,320	596,370
Capital Outlay	-	-	-	-	-	-
Debt & Capital	597,319	597,619	597,320	597,320	597,320	596,370
Total Expenditures	597,319	597,619	597,320	597,320	597,320	596,370
Revenues Over (Under) Expenditures	(4,255)	(4,784)	2,000	2,000	2,000	1,724
Beginning Cash Balance - July 1	1,210,181	1,205,926	1,201,142	1,201,142	1,201,142	1,203,142
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	1,205,926	1,201,142	1,203,142	1,203,142	1,203,142	1,204,866
Unreserved Balance	-	-	-	-	-	-
Reserved	1,205,926	1,201,142	1,203,142	1,203,142	1,203,142	1,204,866
Ending Cash Balance - June 30	1,205,926	1,201,142	1,203,142	1,203,142	1,203,142	1,204,866
Reserves Detail:						
Cash w/ Fiscal Agent - Debt Service Reserves	1,205,926	1,201,142	1,203,142	1,203,142	1,203,142	1,204,866

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>1. Open Space & Fire Equipment, Series 1997</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;">Total 1997 Bond Issue</p>	<p>Issued December 1, 1997</p> <p>\$ 375,000 40,000 2,660,000 300,000</p> <hr/> <p>\$ 3,375,000</p>
<p>2. Open Space, Series 2001</p> <p>Open Space Land Acquisition Open Space Maintenance</p> <p style="text-align: right;">Total 2001 Bond Issue</p>	<p>Issued March 15, 2001</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
	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
	Payments Paid:	\$ 1,580,000	\$ 430,002	\$ 2,010,002
Remaining:	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:	\$ 1,215,000	\$ 93,700	\$ 1,308,700	
Total Debt Payments:	\$ 2,795,000	\$ 523,702	\$ 3,318,702	

GO Refunding Bonds 2009

Fund: 310

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	323,929	333,729	384,000	384,000	384,000	387,800
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	323,929	333,729	384,000	384,000	384,000	387,800
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	111	22	10	10	10	10
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	111	22	10	10	10	10
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	324,040	333,751	384,010	384,010	384,010	387,810
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	343,100	349,825	344,750	344,750	344,750	347,850
Capital Outlay	-	-	-	-	-	-
Debt & Capital	343,100	349,825	344,750	344,750	344,750	347,850
Total Expenditures	343,100	349,825	344,750	344,750	344,750	347,850
Revenues Over (Under) Expenditures	(19,060)	(16,074)	39,260	39,260	39,260	39,960
Beginning Cash Balance - July 1	300,121	281,061	264,987	264,987	264,987	304,247
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	281,061	264,987	304,247	304,247	304,247	344,207
Unreserved Balance	-	-	-	-	-	-
Reserved	281,061	264,987	304,247	304,247	304,247	344,207
Ending Cash Balance - June 30	281,061	264,987	304,247	304,247	304,247	344,207
Reserves Detail:						
Debt Service Reserve (for next July 1st Payment)	319,375	320,100	329,300	329,300	329,300	343,200
Available Debt Service Cash Reserves	(38,314)	(55,113)	(25,053)	(25,053)	(25,053)	1,007

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 '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
Sidewalk '13	7/1/2013	145,976	7/1/2023
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.

\$ 36,000 Projected July 1 Beginning Surplus Balance
 \$ 1,000 Projected June 30 Ending Surplus Balance

S I D Revolving
Fund: 340

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	130,754	108,203	95,127	95,127	95,127	92,240
Taxes & Assessments	130,754	108,203	95,127	95,127	95,127	92,240
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	1,437	843	2,351	2,351	600	500
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	1,437	843	2,351	2,351	600	500
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	2,997	2,077	2,200	2,200	2,200	1,755
Internal Transactions	2,997	2,077	2,200	2,200	2,200	1,755
Long-Term Debt	-	-	-	-	-	-
Total Revenues	135,188	111,123	99,678	99,678	97,927	94,495
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	7,500	7,500	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	22,919	-	-	-	-	-
Maintenance & Operating	22,919	-	7,500	7,500	-	-
Internal Charges	37,823	16,443	6,262	6,262	6,262	5,097
Transfers Out	200,000	-	-	-	-	38,000
Internal Transactions	237,823	16,443	6,262	6,262	6,262	43,097
Debt Service	164,246	115,229	128,682	119,806	103,782	112,650
Capital Outlay	-	-	-	-	-	-
Debt & Capital	164,246	115,229	128,682	119,806	103,782	112,650
Total Expenditures	424,988	131,672	142,444	133,568	110,044	155,747
Revenues Over (Under) Expenditures	(289,800)	(20,549)	(42,766)	(33,890)	(12,117)	(61,252)
Beginning Cash Balance - July 1	482,412	201,484	203,653	203,653	203,653	193,835
Other Cash Sources / (Uses)	8,872	22,718	8,874	8,874	2,299	8,874
Ending Cash Balance - June 30	201,484	203,653	169,761	178,637	193,835	141,457
Unreserved Balance	-	-	-	-	-	-
Reserved	201,484	203,653	169,761	178,637	193,835	141,457
Ending Cash Balance - June 30	201,484	203,653	169,761	178,637	193,835	141,457
Reserves Detail:						
SID Revolving Cash	30,060	28,450	36,000	36,000	36,000	1,000
Warrants Receivable	92,937	78,331	63,406	63,406	63,406	52,136
Cash Restricted for Debt Service	78,487	96,872	70,355	79,231	94,429	88,321

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 accounted for the use of those bond proceeds which were issued in April 2008. All projects are completed.

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>	Project Budget Authorized	(Completed) Project Totals To-Date Thru 6/30/14
Centennial Park	\$ 4,131,323	\$ 4,130,976
Memorial Park Pool	2,955,156	2,955,156
Kindrick-Legion Field	868,377	868,377
	<u>\$ 7,954,856</u>	<u>\$ 7,954,509</u>

GO Bonds-2008 Recreation

Fund: 403

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	1,664	182	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	1,664	182	-	-	-	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	1,664	182	-	-	-	-
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	507,118	309,845	-	-	-	-
Debt & Capital	507,118	309,845	-	-	-	-
Total Expenditures	507,118	309,845	-	-	-	-
Revenues Over (Under) Expenditures	(505,454)	(309,663)	-	-	-	-
Beginning Cash Balance - July 1	815,117	309,663	-	-	-	-
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	309,663	-	-	-	-	-
Unreserved Balance	-	-	-	-	-	-
Reserved	309,663	-	-	-	-	-
Ending Cash Balance - June 30	309,663	-	-	-	-	-
Reserves Detail:						
Project Reserves	309,663	-	-	-	-	-

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 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
General Purpose Funding	\$ 350,000	\$ 901,459	\$ 400,000	\$ 430,000	\$ 400,000
General Capital Surplus	-	-	-	-	-
SID Revolving Funds	200,000	-	-	-	-
Interest/Investment Earnings	4,381	3,547	3,310	3,110	2,837
Transfer In - Le Grande Cannon Prj.	-	-	-	-	-
Private Match - Le Grande Cannon Prj.	196,500	-	-	-	-
Grants / Donations	430,000	-	-	98,400	-
Total Major Sources	\$ 1,180,881	\$ 905,006	\$ 403,310	\$ 531,510	\$ 402,837

Intra-City Loans Outstanding:

The City has made use of some of its available capital reserves to provide short-term, smaller denomination loans to other City departments. These intra-city loans provide a favorable interest rate to those departments while also providing the Capital Improvements Fund with a slightly higher investment return on those loaned funds.

	Date Issued	Loan Term	Original Loan	Payments Received	Outstanding Balance
Golf Course Carts (1% loan rate)	04/30/13	5 Yrs	138,066	54,404	83,662
Sidewalk 2013 Program (1% loan rate)	07/01/13	10 Yrs	145,976	23,283	122,693
Sidewalk 2014 Program (1% loan rate)	12/01/14	10 Yrs	158,825	10,498	148,327
			442,867	88,185	354,682

Major Capital: (Including Major Maintenance)

Police Department

\$ 259,580	Police Vehicles & Accessories
53,000	Evidence Room Shelving w/ Construction
12,500	Interview Room - New Recording System
21,200	Patrol cars / ACO Radio Replacements (4)
<u>\$ 346,280</u>	

Fire Department

\$ 7,430	FY16 Sta 1 Floors-Main Floor Offices
7,100	Fire Safety Educ. Robot ("Herbie")
<u>\$ 14,530</u>	

Parks Department

\$ 16,500	Tennis Courts- Resurface (2)
9,000	Batch Fields Bleacher Replacement
25,000	Clinton Playground Replacement
16,480	Walker Turf Mower
25,000	Replace Jeep w/ ATV
<u>\$ 91,980</u>	

Swimming Pool

\$ 35,460	Pool Mats Replacement (Energy Conservation)
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Facilities Management - Civic Center

\$ 26,225	Stage Wash Lights (net of 50% Civic Center Board Funding)
10,925	Board ETC expression with RFU (net of 50% Civic Center Board Funding)
<u>\$ 37,150</u>	

<u>\$ 525,400</u>	Total Major Capital & Maintenance
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Capital Improvements Fund
Fund: 440

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	10,000	29,033	28,000	28,000	28,000	30,000
Intergovernmental Revenues	430,000	-	-	98,400	98,400	-
Charges For Services	-	-	-	4,480	4,480	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	4,381	3,547	3,310	3,310	3,110	2,837
Other Financing Sources / (Uses)	200,900	34,250	-	-	-	-
Other Operating Revenues	645,281	66,830	31,310	134,190	133,990	32,837
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	581,000	926,659	411,961	442,756	442,756	402,675
Internal Transactions	581,000	926,659	411,961	442,756	442,756	402,675
Long-Term Debt	-	-	-	-	-	-
Total Revenues	1,226,281	993,489	443,271	576,946	576,746	435,512
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	35,387	-	-	-	-
Purchased Services	41,590	34,991	16,500	16,500	16,500	23,930
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
Maintenance & Operating	41,590	70,378	16,500	16,500	16,500	23,930
Internal Charges	-	-	-	-	-	-
Transfers Out	-	6,390	-	-	-	-
Internal Transactions	-	6,390	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	873,459	418,442	544,110	807,736	807,736	501,470
Debt & Capital	873,459	418,442	544,110	807,736	807,736	501,470
Total Expenditures	915,049	495,210	560,610	824,236	824,236	525,400
Revenues Over (Under) Expenditures	311,232	498,279	(117,339)	(247,290)	(247,490)	(89,888)
Beginning Cash Balance - July 1	1,443,558	1,616,724	2,142,069	2,142,069	2,142,069	1,933,177
Other Cash Sources / (Uses)	(138,066)	27,066	-	-	38,598	27,611
Ending Cash Balance - June 30	1,616,724	2,142,069	2,024,730	1,894,779	1,933,177	1,870,900
Unreserved Balance	-	-	-	-	-	-
Reserved	1,616,724	2,142,069	2,024,730	1,894,779	1,933,177	1,870,900
Ending Cash Balance - June 30	1,616,724	2,142,069	2,024,730	1,894,779	1,933,177	1,870,900
Reserves Detail:						
General Capital Reserves	1,419,869	1,810,573	275,759	145,808	222,804	158,138
Sidewalk Warrants Receivable	-	138,677	271,020	271,020	271,020	271,020
Notes / Loans Receivable	138,066	111,000	111,000	111,000	72,402	44,791
Department Capital Reserves:						
> Police Reserve	-	-	300,766	300,766	300,766	300,766
> Fire Reserve	-	-	525,766	525,766	525,766	525,766
> Park & Recreation Reserve	-	-	387,700	387,700	387,700	387,700
> Public Works Reserve	-	-	37,900	37,900	37,900	37,900
> HCTV Digital Equipment Reserve	53,789	76,819	104,819	104,819	104,819	134,819
Street Lighting Conversion Reserve	5,000	5,000	10,000	10,000	10,000	10,000

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

Centennial Park / Playground / Dog Park / Bike Park / Improvements

Skelton Park

6th Ward Park

Playable Playgrounds

Parks Improvement						
Fund: 441	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	6,000	6,000	-
Charges For Services	6,901	9,206	6,000	6,000	6,000	8,600
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	518	264	-	-	-	-
Other Financing Sources / (Uses)	79,053	28,692	2,350	2,350	2,350	19,900
Other Operating Revenues	86,472	38,162	8,350	14,350	14,350	28,500
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	11,179	-	-	-	-
Internal Transactions	-	11,179	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	86,472	49,341	8,350	14,350	14,350	28,500
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	3,051	15	850	850	850	10,850
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
Maintenance & Operating	3,051	15	850	850	850	10,850
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	4,312	112,704	74,974	132,003	132,003	-
Debt & Capital	4,312	112,704	74,974	132,003	132,003	-
Total Expenditures	7,363	112,719	75,824	132,853	132,853	10,850
Revenues Over (Under) Expenditures	79,109	(63,378)	(67,474)	(118,503)	(118,503)	17,650
Beginning Cash Balance - July 1	162,939	229,704	166,326	166,326	166,326	47,823
Other Cash Sources / (Uses)	(12,344)	-	-	-	-	-
Ending Cash Balance - June 30	229,704	166,326	98,852	47,823	47,823	65,473
Unreserved Balance	-	-	-	-	-	-
Reserved	229,704	166,326	98,852	47,823	47,823	65,473
Ending Cash Balance - June 30	229,704	166,326	98,852	47,823	47,823	65,473
Reserves Detail:						
Unrestricted / Cash In Lieu of Park Lands	41,765	41,765	41,765	41,765	41,765	31,765
Reserved for Projects	187,939	124,561	57,087	6,058	6,058	33,708

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 nine 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.).

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 '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%	520
Sidewalk '08	6/12/2009	228,549	2/15/2019	0.00%	1,235
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
Sidewalk '13	7/1/2013	145,976	7/1/2023	0.00%	2,675

Major Capital:

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

Sidewalk Improve/Construct

Fund: 450

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	1,915	-	-	-	-	-
Other Operating Revenues	1,915	-	-	-	-	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	53,371	145,976	150,000	216,000	349,947	150,000
Total Revenues	55,286	145,976	150,000	216,000	349,947	150,000
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	197,278	136,286	150,000	216,000	216,000	150,000
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
Maintenance & Operating	197,278	136,286	150,000	216,000	216,000	150,000
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	197,278	136,286	150,000	216,000	216,000	150,000
Revenues Over (Under) Expenditures	(141,992)	9,690	-	-	133,947	-
Beginning Cash Balance - July 1	(1,645)	(143,637)	(133,947)	(133,947)	(133,947)	-
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	(143,637)	(133,947)	(133,947)	(133,947)	-	-
Unreserved Balance	-	-	-	-	-	-
Reserved	(143,637)	(133,947)	(133,947)	(133,947)	-	-
Ending Cash Balance - June 30	(143,637)	(133,947)	(133,947)	(133,947)	-	-
Reserves Detail:						
Capital Program / Projects Reserve	(143,637)	(133,947)	(133,947)	(133,947)	-	-

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 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
Revenue Recap by Project					
<u>Project #</u>					
TBD	CTEP Prjcts (To be assigned by Cr	\$ -	\$ -	\$ -	\$ -
CT0934	C.R. Anderson Sidewalks	-	-	-	-
CT1904	Centennial Trail East	23,715	74,885	-	605,057
CT5901	Centennial Trail West	-	-	-	441,778
CT1901	Guardian Building Sidewalk	-	-	-	36,700
CT1902	Park Sidewalks	69,070	6,390	-	-
CT1903	Broadway ADA Improvements	-	12,285	-	-
CT5902	Gallatin/Helena Sidewalks/Bulbouts	-	-	-	55,000
Total Revenues - All Projects		\$ 92,785	\$ 93,560	\$ -	\$ 1,138,535

	FY 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
Expenditure Recap by Project					
<u>Project #</u>					
TBD	CTEP Prjcts (To be assigned by Cr	\$ -	\$ -	\$ -	\$ -
CT0934	C.R. Anderson Sidewalks	-	-	-	-
CT1904	Centennial Trail East	86,436	12,164	-	605,054
CT5901	Centennial Trail West	-	-	-	441,778
CT1901	Guardian Building Sidewalk	-	-	-	36,679
CT1902	Park Sidewalks	-	-	-	-
CT1903	Broadway ADA Improvements	-	-	-	-
CT5902	Gallatin/Helena Sidewalks/Bulbouts	-	-	-	55,000
Total Expenditures - All Projects		\$ 86,436	\$ 12,164	\$ -	\$ 1,138,511

CTEP Projects
Fund: 459

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	92,785	74,885	-	1,066,942	1,066,942	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	71,593	71,593	-
Other Operating Revenues	92,785	74,885	-	1,138,535	1,138,535	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	18,675	-	-	-	-
Internal Transactions	-	18,675	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	92,785	93,560	-	1,138,535	1,138,535	-
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	86,436	12,164	-	1,138,511	1,138,511	-
Debt & Capital	86,436	12,164	-	1,138,511	1,138,511	-
Total Expenditures	86,436	12,164	-	1,138,511	1,138,511	-
Revenues Over (Under) Expenditures	6,349	81,396	-	24	24	-
Beginning Cash Balance - July 1	(87,766)	(81,417)	(21)	(21)	(21)	3
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	(81,417)	(21)	(21)	3	3	3
Unreserved Balance	(81,417)	(21)	(21)	-	-	-
Reserved	-	-	-	3	3	3
Ending Cash Balance - June 30	(81,417)	(21)	(21)	3	3	3
Reserves Detail:						
Unspent & Committed Project Funds	-	-	-	3	3	3
NOTE: Fund operates on a reimbursement basis. Any negative cash balances represent outstanding reimbursements to be collected.						

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 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
Major License & Permit Fee Revenues:					
Building Permits	\$ 415,668	\$ 451,265	\$ 498,830	\$ 498,830	\$ 453,042
Electrical Permits	69,138	80,483	88,110	88,110	79,765
Plumbing Permits	80,137	79,764	92,690	92,690	83,911
Plan Check Fees	248,766	245,316	293,660	293,660	265,613
Curb Cuts	2,466	2,729	3,230	3,230	2,920
Street Opening Permits	7,210	10,500	8,300	8,300	7,500
Sewer Taps	9,405	7,405	9,650	9,650	8,500
	\$ 832,790	\$ 877,462	\$ 994,470	\$ 994,470	\$ 901,251

Significant Changes:

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. For FY15, the department requested that a part-time administrative assistant position be made a full-time position which was approved. The department will continue to monitor the local building economic situation and its operations.

Major Capital:

\$ - None

Building							Preliminary
Fund: 503		FY 2013	FY 2014	FY 2015			FY 2016
		Actual	Actual	Adopted	Amended	Projected	Budget
Revenues							
Taxes		-	-	-	-	-	-
Special Assessments		-	-	-	-	-	-
Taxes & Assessments		-	-	-	-	-	-
License & Permits		833,340	877,462	994,520	994,520	994,520	901,301
Intergovernmental Revenues		-	-	-	-	-	-
Charges For Services		-	-	-	-	-	-
Intra-City Revenues		-	-	-	-	-	-
Fines & Forfeitures		-	-	-	-	-	-
Investment Earnings		2,272	918	1,000	1,000	1,000	400
Other Financing Sources / (Uses)		543	41	-	-	-	-
Other Operating Revenues		836,155	878,421	995,520	995,520	995,520	901,701
Internal Service Revenues		-	-	-	-	-	-
Interfund Transfers In		5,136	-	-	-	-	-
Internal Transactions		5,136	-	-	-	-	-
Long-Term Debt		-	-	-	-	-	-
Total Revenues		841,291	878,421	995,520	995,520	995,520	901,701
Expenditures							
Personal Services		636,274	679,506	704,701	704,701	704,701	723,349
Supplies & Materials		2,469	7,637	10,395	10,395	10,395	5,390
Purchased Services		129,265	96,949	130,672	130,672	130,672	148,488
Intra-City Charges		5,577	5,484	9,763	9,763	9,763	8,963
Fixed Costs & Subsidies		44,993	46,625	50,396	50,396	50,396	54,073
Maintenance & Operating		182,304	156,695	201,226	201,226	201,226	216,914
Internal Charges		76,523	86,525	74,799	74,799	74,799	78,903
Transfers Out		-	-	-	-	-	-
Internal Transactions		76,523	86,525	74,799	74,799	74,799	78,903
Debt Service		-	-	-	-	-	-
Capital Outlay		-	6,302	24,000	24,000	24,000	-
Debt & Capital		-	6,302	24,000	24,000	24,000	-
Total Expenditures		895,101	929,028	1,004,726	1,004,726	1,004,726	1,019,166
Revenues Over (Under) Expenditures		(53,810)	(50,607)	(9,206)	(9,206)	(9,206)	(117,465)
Beginning Cash Balance - July 1		803,279	749,469	698,862	698,862	698,862	689,656
Other Cash Sources / (Uses)		-	-	-	-	-	-
Ending Cash Balance - June 30		749,469	698,862	689,656	689,656	689,656	572,191
Unreserved Balance		-	-	-	-	-	-
Reserved		749,469	698,862	689,656	689,656	689,656	572,191
Ending Cash Balance - June 30		749,469	698,862	689,656	689,656	689,656	572,191
Reserves Detail:							
Operating Reserve		749,469	698,862	689,656	689,656	689,656	572,191

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 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
Water Treatment	\$ 2,729,997	\$ 2,600,250	\$ 2,829,499	\$ 6,828,617	\$ 3,096,023
Water Utility Maintenance	2,026,429	1,708,779	3,865,762	5,293,502	2,323,806
DNRC Drinking Water 2005	206,600	185,280	184,097	184,097	184,857
DNRC Drinking Water 2007	223,677	222,531	222,572	222,572	222,522
DNRC 2012 SRF Loan	26,563	71,134	115,385	115,385	115,439
	<u>\$ 5,213,266</u>	<u>\$ 4,787,974</u>	<u>\$ 7,217,315</u>	<u>\$ 12,644,173</u>	<u>\$ 5,942,647</u>

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 2.0% was implemented for FY 2015. A rate adjustment, if any, for FY2016 will be reviewed as part of the budget process.

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:

\$ 100,000	Land/Easement Purchases on the Red Mtn Flume	\$ 154,550	12 yd Dump Truck to Replace Unit #444
80,000	TMTP - Rebuild (4) CAC's (Add to #TM5904)	26,000	Replace Unit #406
350,000	TMTP - PLC (Add to #TM4906)	300,000	North Sanders (Phoenix to Poplar)
6,000	TMTP - Backwash Turbidity Meters	<u>\$ 480,550</u>	Water Maintenance
19,000	TMTP - Static Rapid Chemical Mix		
6,000	MRTP - Backwash Turbidity Meters		
55,000	MRTP - Filter Turbidity Meters		
6,000	Riding Lawn Mower		
28,500	Replace Unit 418 3/4 Ton PU & Remount Plow		
<u>\$ 650,500</u>	Water Treatment		

Water							
Fund: 521		FY 2013	FY 2014	FY 2015			Preliminary
		Actual	Actual	Adopted	Amended	Projected	FY 2016
							Budget
Revenues							
Taxes	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-
Intergovernmental Revenues	586,771	110,471	-	393,370	393,370	-	-
Charges For Services	6,706,941	6,597,299	6,201,500	6,201,500	6,611,000	6,611,000	-
Intra-City Revenues	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Investment Earnings	11,080	7,674	10,000	10,000	5,000	5,000	-
Other Financing Sources / (Uses)	27,949	36,292	3,000	3,000	31,425	3,000	-
Other Operating Revenues	7,332,741	6,751,736	6,214,500	6,607,870	7,040,795	6,619,000	-
Internal Service Revenues	-	-	-	-	-	-	-
Interfund Transfers In	29,807	-	-	-	-	-	-
Internal Transactions	29,807	-	-	-	-	-	-
Long-Term Debt	859,535	-	2,000,000	2,000,000	2,000,000	-	-
Total Revenues	8,222,083	6,751,736	8,214,500	8,607,870	9,040,795	6,619,000	-
Expenditures							
Personal Services	1,438,805	1,513,906	1,632,840	1,632,840	1,632,840	1,714,105	-
Supplies & Materials	500,191	488,324	585,965	588,180	588,180	641,790	-
Purchased Services	686,532	634,659	839,055	848,840	848,840	794,729	-
Intra-City Charges	60,967	50,169	70,805	70,805	70,805	65,575	-
Fixed Costs & Subsidies	49,491	45,239	57,410	57,410	57,410	57,385	-
Maintenance & Operating	1,297,181	1,218,391	1,553,235	1,565,235	1,565,235	1,559,479	-
Internal Charges	784,818	817,439	925,486	925,486	925,486	1,015,195	-
Transfers Out	-	-	-	-	-	-	-
Internal Transactions	784,818	817,439	925,486	925,486	925,486	1,015,195	-
Debt Service	456,840	478,945	522,054	522,054	522,054	522,818	-
Capital Outlay	1,235,622	759,293	2,583,700	7,998,558	7,998,558	1,131,050	-
Debt & Capital	1,692,462	1,238,238	3,105,754	8,520,612	8,520,612	1,653,868	-
Total Expenditures	5,213,266	4,787,974	7,217,315	12,644,173	12,644,173	5,942,647	-
Revenues Over (Under) Expenditures	3,008,817	1,963,762	997,185	(4,036,303)	(3,603,378)	676,353	-
Beginning Cash Balance - July 1	2,122,898	5,100,519	6,954,250	6,954,250	6,954,250	3,350,872	-
Other Cash Sources / (Uses)	(31,196)	(110,031)	-	-	-	-	-
Ending Cash Balance - June 30	5,100,519	6,954,250	7,951,435	2,917,947	3,350,872	4,027,225	-
Unreserved Balance	-	-	-	-	-	-	-
Reserved	5,100,519	6,954,250	7,951,435	2,917,947	3,350,872	4,027,225	-
Ending Cash Balance - June 30	5,100,519	6,954,250	7,951,435	2,917,947	3,350,872	4,027,225	-
Reserves Detail:							
Operating Reserve	293,400	295,811	342,630	343,630	343,630	357,398	-
Debt Service Fixed Reserve	479,958	479,958	522,372	522,372	522,372	522,372	-
Revenue Bond Reserve	260,668	260,668	260,668	260,668	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	250,000	250,000	250,000	250,000	-
Capital Reserves	4,026,493	5,877,813	6,555,765	1,521,277	1,954,202	2,616,787	-
	-	-	-	-	-	-	-

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 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
SRF Loan Debt Service	\$ 947,981	\$ 770,260	\$ 770,140	\$ 770,140	\$ 769,750
Wastewater Treatment	1,793,643	2,011,880	2,256,136	2,445,041	2,857,548
Wastewater Util. Maint.	999,893	935,846	2,307,359	2,756,928	1,227,410
Wastewater Pretreatment	95,424	111,921	116,623	140,503	119,811
	<u>\$ 3,836,941</u>	<u>\$ 3,829,907</u>	<u>\$ 5,450,258</u>	<u>\$ 6,112,612</u>	<u>\$ 4,974,519</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 2.5% was implemented for FY 2015. A rate adjustment, if any, for FY2016 will be reviewed as part of the budget process.

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:

\$ 500,000	Primary scum pump station rebuild	\$ 45,000	Root Foamer (Replace #464)
67,000	Launder covers for 2 primary clarifiers	225,000	Sewer Lining Projects
115,930	Belt Press Lighting/motor/rollers/pump	<u>\$ -</u>	Wastewater Maintenance
32,000	Gas Detection System		
10,000	Nonpot Pump		
58,000	Client Controls for BFP & GBT		
6,400	On-Line ORP Probe Systems for Bioreactors		
23,190	1/2 Ton Pickup (Replace #452)	\$ -	(None)
<u>\$ 812,520</u>	Wastewater Treatment	<u>\$ -</u>	Wastewater Pre-Treatment

Wastewater							
Fund: 531		FY 2013	FY 2014	FY 2015			Preliminary
		Actual	Actual	Adopted	Amended	Projected	FY 2016
		Budget					
Revenues							
Taxes	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Taxes & Assessments	-						
License & Permits	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-
Charges For Services	4,288,295	4,305,335	4,377,000	4,377,000	4,377,000	4,377,000	4,392,000
Intra-City Revenues	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Investment Earnings	8,883	4,719	6,000	6,000	3,000	3,000	3,000
Other Financing Sources / (Uses)	-	18,059	250	250	98,280	250	250
Other Operating Revenues	4,297,178	4,328,113	4,383,250	4,383,250	4,478,280	4,395,250	
Internal Service Revenues	-	-	-	-	-	-	-
Interfund Transfers In	16,255	-	-	-	-	-	-
Internal Transactions	16,255	-	-	-	-	-	-
Long-Term Debt	-	-	1,000,000	1,000,000	1,000,000	-	-
Total Revenues	4,313,433	4,328,113	5,383,250	5,383,250	5,478,280	4,395,250	
Expenditures							
Personal Services	1,016,794	1,068,554	1,142,622	1,142,622	1,142,622	1,218,041	
Supplies & Materials	213,580	205,453	226,625	226,625	226,625	240,695	
Purchased Services	507,736	437,446	573,745	623,745	623,745	677,876	
Intra-City Charges	65,129	60,357	78,125	78,125	78,125	73,769	
Fixed Costs & Subsidies	40,189	43,498	52,635	52,635	52,635	51,910	
Maintenance & Operating	826,634	746,754	931,130	981,130	981,130	1,044,250	
Internal Charges	716,049	726,370	770,961	770,961	770,961	859,958	
Transfers Out	-	-	-	-	-	-	-
Internal Transactions	716,049	726,370	770,961	770,961	770,961	859,958	
Debt Service	947,981	770,260	770,140	770,140	770,140	769,750	
Capital Outlay	329,483	517,969	1,835,405	2,447,759	2,447,759	1,082,520	
Debt & Capital	1,277,464	1,288,229	2,605,545	3,217,899	3,217,899	1,852,270	
Total Expenditures	3,836,941	3,829,907	5,450,258	6,112,612	6,112,612	4,974,519	
Revenues Over (Under) Expenditures	476,492	498,206	(67,008)	(729,362)	(634,332)	(579,269)	
Beginning Cash Balance - July 1	3,272,385	3,723,105	4,233,722	4,233,722	4,233,722	3,599,390	
Other Cash Sources / (Uses)	(25,772)	12,411	-	-	-	-	
Ending Cash Balance - June 30	3,246,613	4,233,722	4,166,714	3,504,360	3,599,390	3,020,121	
Unreserved Balance	-	-	-	-	-	-	
Reserved	3,246,613	4,233,722	4,166,714	3,504,360	3,599,390	3,020,121	
Ending Cash Balance - June 30	3,246,613	4,233,722	4,166,714	3,504,360	3,599,390	3,020,121	
Reserves Detail:							
Operating Reserve	213,290	211,807	237,059	241,226	241,226	260,187	
Debt Service Fixed Reserve	779,140	779,140	769,720	769,720	769,720	769,720	
Revenue Bond Reserve	384,880	384,880	384,880	384,880	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	2,041,795	2,553,895	2,471,055	1,804,534	1,899,564	1,301,334	

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 1.5% was approved for Residential Solid Waste for FY 2015. A rate adjustment, if any, for FY2016 will be reviewed as part of the budget process.

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:

\$ - (None)

Solid Waste-Residential
Fund: 541

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	1,944,730	1,981,860	1,998,500	1,998,500	2,060,500	2,060,500
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	4,231	2,142	3,500	3,500	1,200	1,200
Other Financing Sources / (Uses)	1,720	241,795	1,200	1,200	1,200	1,200
Other Operating Revenues	1,950,681	2,225,797	2,003,200	2,003,200	2,062,900	2,062,900
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	2,267	-	-	-	-	-
Internal Transactions	2,267	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	1,952,948	2,225,797	2,003,200	2,003,200	2,062,900	2,062,900
Expenditures						
Personal Services	318,798	332,027	352,548	352,548	352,548	357,668
Supplies & Materials	62,376	5,106	40,980	72,980	72,980	41,180
Purchased Services	938,294	975,029	1,003,477	1,003,477	1,003,477	867,377
Intra-City Charges	91,239	79,099	98,550	98,550	98,550	80,950
Fixed Costs & Subsidies	3,165	3,223	3,320	3,320	3,320	3,355
Maintenance & Operating	1,095,074	1,062,457	1,146,327	1,178,327	1,178,327	992,862
Internal Charges	155,985	165,284	160,289	160,289	160,289	168,335
Transfers Out	-	-	-	-	-	365,000
Internal Transactions	155,985	165,284	160,289	160,289	160,289	533,335
Debt Service	-	-	-	-	-	-
Capital Outlay	6,488	967,328	-	-	-	-
Debt & Capital	6,488	967,328	-	-	-	-
Total Expenditures	1,576,345	2,527,096	1,659,164	1,691,164	1,691,164	1,883,865
Revenues Over (Under) Expenditures	376,603	(301,299)	344,036	312,036	371,736	179,035
Beginning Cash Balance - July 1	1,755,542	2,132,145	1,830,846	1,830,846	1,830,846	2,202,582
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	2,132,145	1,830,846	2,174,882	2,142,882	2,202,582	2,381,617
Unreserved Balance	-	-	-	-	-	-
Reserved	2,132,145	1,830,846	2,174,882	2,142,882	2,202,582	2,381,617
Ending Cash Balance - June 30	2,132,145	1,830,846	2,174,882	2,142,882	2,202,582	2,381,617
Reserves Detail:						
Capital Reserves	1,478,038	1,120,943	1,253,564	1,208,230	1,267,930	1,366,673
Operating Reserve	654,107	649,903	691,318	704,652	704,652	784,944
Recycling Program Reserves	-	60,000	230,000	230,000	230,000	230,000
Intercap Loan Reserves	-	-	-	-	-	-

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, 2014 and 2015, no rate increases were made. A rate adjustment, if any, for FY2016 will be reviewed as part of the budget process.

Debt Issues:

Name of Issue	Issue Date	Amount Issued	Maturity Date
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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:

\$ - None

Solid Waste-Commercial
Fund: 542

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	1,084,202	1,123,273	1,100,000	1,100,000	1,115,000	1,115,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	1,612	229	300	300	300	300
Other Financing Sources / (Uses)	114,834	107,863	106,900	106,900	117,800	117,800
Other Operating Revenues	1,200,648	1,231,365	1,207,200	1,207,200	1,233,100	1,233,100
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	1,960	-	-	-	-	-
Internal Transactions	1,960	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	1,202,608	1,231,365	1,207,200	1,207,200	1,233,100	1,233,100
Expenditures						
Personal Services	264,937	251,071	269,674	269,674	269,674	273,306
Supplies & Materials	79,960	38,206	40,210	70,210	70,210	40,320
Purchased Services	465,619	515,695	492,713	492,713	492,713	458,716
Intra-City Charges	98,184	95,083	108,425	108,425	108,425	100,925
Fixed Costs & Subsidies	3,145	3,279	3,320	3,320	3,320	3,355
Maintenance & Operating	646,908	652,263	644,668	674,668	674,668	603,316
Internal Charges	161,704	167,253	165,238	165,238	165,238	174,019
Transfers Out	-	-	-	-	-	-
Internal Transactions	161,704	167,253	165,238	165,238	165,238	174,019
Debt Service	-	-	-	-	-	-
Capital Outlay	6,488	-	240,000	240,000	240,000	-
Debt & Capital	6,488	-	240,000	240,000	240,000	-
Total Expenditures	1,080,037	1,070,587	1,319,580	1,349,580	1,349,580	1,050,641
Revenues Over (Under) Expenditures	122,571	160,778	(112,380)	(142,380)	(116,480)	182,459
Beginning Cash Balance - July 1	1,057,132	1,190,295	1,345,728	1,345,728	1,345,728	1,229,248
Other Cash Sources / (Uses)	10,592	(5,345)	-	-	-	-
Ending Cash Balance - June 30	1,190,295	1,345,728	1,233,348	1,203,348	1,229,248	1,411,707
Unreserved Balance	-	-	-	-	-	-
Reserved	1,190,295	1,345,728	1,233,348	1,203,348	1,229,248	1,411,707
Ending Cash Balance - June 30	1,190,295	1,345,728	1,233,348	1,203,348	1,229,248	1,411,707
Reserves Detail:						
Capital Reserves	1,100,833	1,256,512	1,143,383	1,110,883	1,136,783	1,324,154
Operating Reserve	89,462	89,216	89,965	92,465	92,465	87,553
Fixed Bond Reserves	-	-	-	-	-	-
Intercap Loan Reserves	-	-	-	-	-	-

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 Environmental 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:

\$ 150,000 Methane Extraction System - South Boundary

Landfill Monitoring District

Fund: 543

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	115,136	113,239	113,850	113,850	113,850	113,850
Taxes & Assessments	115,136	113,239	113,850	113,850	113,850	113,850
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	696	700
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	78	30	40	40	40	40
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	78	30	40	40	736	740
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	150,000
Internal Transactions	-	-	-	-	-	150,000
Long-Term Debt	-	-	-	-	-	-
Total Revenues	115,214	113,269	113,890	113,890	114,586	264,590
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	105,187	86,565	113,750	113,750	113,750	114,000
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
Maintenance & Operating	105,187	86,565	113,750	113,750	113,750	114,000
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	150,000
Debt & Capital	-	-	-	-	-	150,000
Total Expenditures	105,187	86,565	113,750	113,750	113,750	264,000
Revenues Over (Under) Expenditures	10,027	26,704	140	140	836	590
Beginning Cash Balance - July 1	36,951	46,978	73,682	73,682	73,682	74,518
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	46,978	73,682	73,822	73,822	74,518	75,108
Unreserved Balance	-	-	-	-	-	-
Reserved	46,978	73,682	73,822	73,822	74,518	75,108
Ending Cash Balance - June 30	46,978	73,682	73,822	73,822	74,518	75,108
Reserves Detail:						
Operating Reserve (5 month)	43,828	36,069	47,396	47,396	47,396	47,500
Capital / Equipment Replacement Reserve	3,150	37,613	26,426	26,426	27,122	27,608

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 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
Trnsfr Stn - 1993 Series	\$ 457,237	\$ -	\$ -	\$ -	Paid Off
Transfer Station	2,678,946	2,618,396	2,888,692	2,963,692	2,430,088
	<u>\$ 3,136,183</u>	<u>\$ 2,618,396</u>	<u>\$ 2,888,692</u>	<u>\$ 2,963,692</u>	<u>\$ 2,430,088</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, 2014 and again for FY 2015.

Debt Issues:

Name of Issue	Issue Date	Amount Issued	Maturity Date
None			

Major Capital:

\$ 10,000	Tipping Floor Gates/Bumper Stops (North)
125,000	Loading Area Scale Installation
10,000	Centennial Trail Fencing
<u>\$ 145,000</u>	

Transfer Station
Fund: 546

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	2,759,874	2,835,411	2,772,044	2,772,044	2,772,044	2,438,150
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	2,962	1,068	1,200	1,200	900	900
Other Financing Sources / (Uses)	39,610	30,621	30,435	30,435	31,858	31,858
Other Operating Revenues	2,802,446	2,867,100	2,803,679	2,803,679	2,804,802	2,470,908
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	4,485	-	-	-	-	-
Internal Transactions	4,485	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	2,806,931	2,867,100	2,803,679	2,803,679	2,804,802	2,470,908
Expenditures						
Personal Services	549,363	611,750	642,895	642,895	642,895	655,973
Supplies & Materials	12,901	12,837	15,320	15,320	15,320	15,760
Purchased Services	1,189,955	1,221,373	1,251,359	1,251,359	1,251,359	1,248,765
Intra-City Charges	104,814	101,853	130,640	130,640	130,640	125,350
Fixed Costs & Subsidies	29,254	30,430	33,675	33,675	33,675	18,550
Maintenance & Operating	1,336,924	1,366,493	1,430,994	1,430,994	1,430,994	1,408,425
Internal Charges	215,313	212,354	202,823	202,823	202,823	220,690
Transfers Out	350,000	296,000	296,000	296,000	296,000	-
Internal Transactions	565,313	508,354	498,823	498,823	498,823	220,690
Debt Service	457,237	-	-	-	-	-
Capital Outlay	227,346	131,799	315,980	390,980	390,980	145,000
Debt & Capital	684,583	131,799	315,980	390,980	390,980	145,000
Total Expenditures	3,136,183	2,618,396	2,888,692	2,963,692	2,963,692	2,430,088
Revenues Over (Under) Expenditures	(329,252)	248,704	(85,013)	(160,013)	(158,890)	40,820
Beginning Cash Balance - July 1	1,502,010	1,161,087	1,409,128	1,409,128	1,409,128	1,250,238
Other Cash Sources / (Uses)	(11,671)	(663)	-	-	-	-
Ending Cash Balance - June 30	1,161,087	1,409,128	1,324,115	1,249,115	1,250,238	1,291,058
Unreserved Balance	-	-	-	-	-	-
Reserved	1,161,087	1,409,128	1,324,115	1,249,115	1,250,238	1,291,058
Ending Cash Balance - June 30	1,161,087	1,409,128	1,324,115	1,249,115	1,250,238	1,291,058
Reserves Detail:						
Capital Reserves	956,787	1,201,912	1,109,722	1,034,722	1,035,845	1,100,634
Operating Reserve	204,300	207,216	214,393	214,393	214,393	190,424
Fixed Bond Reserves	-	-	-	-	-	-
Revenue Bond Reserves	-	-	-	-	-	-

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 and steel cans, plastics (#1 & #2), 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, tires and other recyclables 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 a third of needed revenues to support the recycling program. The remaining funding comes from a support transfer from the Transfer Station program.

Debt Issues:

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

Major Capital:

\$ - None

Recycling Fund: 547		FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
				Adopted	Amended	Projected	
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	215,000
	Charges For Services	132,328	136,804	141,875	141,875	117,375	117,375
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	711	175	200	200	30	30
	Other Financing Sources / (Uses)	-	-	-	-	-	-
	Other Operating Revenues	133,039	136,979	142,075	142,075	117,405	332,405
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	351,290	296,000	296,000	296,000	296,000	215,000
	Internal Transactions	351,290	296,000	296,000	296,000	296,000	215,000
	Long-Term Debt	-	-	-	-	-	-
	Total Revenues	484,329	432,979	438,075	438,075	413,405	547,405
Expenditures							
	Personal Services	159,187	168,995	180,540	180,540	180,540	183,666
	Supplies & Materials	1,872	4,370	4,650	4,650	4,650	4,650
	Purchased Services	197,858	204,387	246,120	246,120	228,268	262,699
	Intra-City Charges	1,870	2,434	6,080	6,080	6,080	5,700
	Fixed Costs & Subsidies	-	-	-	-	-	15,630
	Maintenance & Operating	201,600	211,191	256,850	256,850	238,998	288,679
	Internal Charges	69,977	70,605	68,809	68,809	68,809	72,913
	Transfers Out	-	-	-	-	-	-
	Internal Transactions	69,977	70,605	68,809	68,809	68,809	72,913
	Debt Service	-	-	-	-	-	-
	Capital Outlay	6,487	13,470	100,000	137,030	137,030	-
	Debt & Capital	6,487	13,470	100,000	137,030	137,030	-
	Total Expenditures	437,251	464,261	606,199	643,229	625,377	545,258
	Revenues Over (Under) Expenditures	47,078	(31,282)	(168,124)	(205,154)	(211,972)	2,147
	Beginning Cash Balance - July 1	264,655	311,739	280,458	280,458	280,458	68,486
	Other Cash Sources / (Uses)	6	1	-	-	-	-
	Ending Cash Balance - June 30	311,739	280,458	112,334	75,304	68,486	70,633
	Unreserved Balance	-	-	-	-	-	-
	Reserved	311,739	280,458	112,334	75,304	68,486	70,633
	Ending Cash Balance - June 30	311,739	280,458	112,334	75,304	68,486	70,633
	Reserves Detail:						
	Capital Reserves	275,842	242,892	70,151	33,121	27,790	25,195
	Operating Reserve (1 month)	35,897	37,566	42,183	42,183	40,696	45,438
		-	-	-	-	-	-

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:

\$	14,000	Side-by-Side Utility Vehicle
	13,000	Server
	5,000	Compressor-shared w/HPC/Streets/Traffic
	17,000	Hamilton Pay & Display-Lot #3
<u>\$</u>	<u>49,000</u>	

Parking							Preliminary
Fund: 551		FY 2013	FY 2014	FY 2015			FY 2016
		Actual	Actual	Adopted	Amended	Projected	Budget
Revenues							
Taxes		-	-	-	-	-	-
Special Assessments		-	-	-	-	-	-
Taxes & Assessments		-	-	-	-	-	-
License & Permits		-	-	-	-	-	-
Intergovernmental Revenues		-	-	-	-	-	-
Charges For Services		1,566,012	1,446,695	1,576,720	1,576,720	1,576,720	1,680,513
Intra-City Revenues		-	-	-	-	-	-
Fines & Forfeitures		98,664	109,300	119,700	119,700	119,700	105,500
Investment Earnings		3,646	1,989	5,210	5,210	2,043	1,881
Other Financing Sources / (Uses)		11,883	13,110	14,063	14,063	14,063	13,900
Other Operating Revenues		1,680,205	1,571,094	1,715,693	1,715,693	1,712,526	1,801,794
Internal Service Revenues		-	-	-	-	-	-
Interfund Transfers In		9,231	-	-	-	-	-
Internal Transactions		9,231	-	-	-	-	-
Long-Term Debt		-	-	-	-	-	-
Total Revenues		1,689,436	1,571,094	1,715,693	1,715,693	1,712,526	1,801,794
Expenditures							
Personal Services		512,308	573,603	565,697	565,697	524,800	474,417
Supplies & Materials		33,814	21,607	43,550	43,550	43,550	41,250
Purchased Services		359,231	346,553	403,768	400,908	400,908	330,355
Intra-City Charges		6,094	6,270	7,000	7,000	7,000	9,600
Fixed Costs & Subsidies		92,537	93,879	99,180	99,180	99,180	100,150
Maintenance & Operating		491,676	468,309	553,498	550,638	550,638	481,355
Internal Charges		112,057	116,645	117,399	117,399	117,399	117,889
Transfers Out		667,922	665,718	687,195	687,195	687,195	688,872
Internal Transactions		779,979	782,363	804,594	804,594	804,594	806,761
Debt Service		-	-	-	-	-	-
Capital Outlay		-	248,114	22,000	24,860	24,860	49,000
Debt & Capital		-	248,114	22,000	24,860	24,860	49,000
Total Expenditures		1,783,963	2,072,389	1,945,789	1,945,789	1,904,892	1,811,533
Revenues Over (Under) Expenditures		(94,527)	(501,295)	(230,096)	(230,096)	(192,366)	(9,739)
Beginning Cash Balance - July 1		782,228	690,555	192,318	192,318	192,318	3,119
Other Cash Sources / (Uses)		2,854	3,058	-	-	3,167	3,329
Ending Cash Balance - June 30		690,555	192,318	(37,778)	(37,778)	3,119	(3,291)
Unreserved Balance		-	-	-	-	-	-
Reserved		690,555	192,318	(37,778)	(37,778)	3,119	(3,291)
Ending Cash Balance - June 30		690,555	192,318	(37,778)	(37,778)	3,119	(3,291)
Reserves Detail:							
Parking Improvements / Capital Reserves		541,855	40,218	(198,178)	(197,878)	(153,581)	(150,191)
Operational Reserve (1 month)		148,700	152,100	160,400	160,100	156,700	146,900

Trolley

Fund: 561

Part of the Public Works Department

Description:

This fund accounts for the Trolley and Special Charter operations, including Trolley rental, the Trolley-to-Trails, Rec-Connect and other special charter programs.

This Fund includes budgets for :

	FY 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
Downtown Trolley	\$ 8,036	\$ 11,192	\$ 6,803	\$ 9,003	\$ 10,383
Rec-Connect/State Shuttle	8,405	7,433	-	25,000	-
	<u>\$ 16,441</u>	<u>\$ 18,625</u>	<u>\$ 6,803</u>	<u>\$ 34,003</u>	<u>\$ 10,383</u>

Major Funding Sources:

	FY 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
Special Charters	\$ 3,000	\$ 16,185	\$ 7,000	\$ 7,000	\$ 5,000
Trolley Fares	-	-	-	-	-
BID Trolley Reimbursement	7,392	-	-	12,075	5,500
General Fund Support	-	-	-	-	-
Rec-Connect/State Shuttle	16,500	15,400	-	30,000	-
Other Financing Sources	192	516	-	395	350
	<u>\$ 27,084</u>	<u>\$ 32,101</u>	<u>\$ 7,000</u>	<u>\$ 49,470</u>	<u>\$ 10,850</u>

Significant Changes:

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 established a nine week summer route that transported 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 covered 100% of the cost of the program for FY14. No program operations are planned at this time for the future.

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.

In early 2015, with the state legislature convening for its biannual budget meetings and with the logistical transportation challenges it brings with it to the city, a pilot shuttle program was initiated. The Capital Shuttle is a joint venture funded by the City of Helena and the State of Montana. The shuttle is a local circular bus service designed to alleviate the lack of parking on the capital campus. The bus continuously circled between the Capital Hill Mall and the rear of the State Capital building. Each loop was completed in 10-12 minutes providing effective, timely and safe transportation for state employees, lobbyists, capital visitors and those who came to Helena to testify at the legislature. By the end of the session, it is estimated that the shuttle will have provided approximately 10,000 fare free trips.

Major Capital:

\$ - None

Trolley Fund: 561		FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
				Adopted	Amended	Projected	
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-
	Charges For Services	26,892	31,585	7,000	32,000	49,075	10,500
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	-	-	-	-	-	-
	Other Financing Sources / (Uses)	192	516	-	-	395	350
	Other Operating Revenues	27,084	32,101	7,000	32,000	49,470	10,850
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
	Long-Term Debt	-	-	-	-	-	-
	Total Revenues	27,084	32,101	7,000	32,000	49,470	10,850
Expenditures							
	Personal Services	10,685	12,317	4,829	23,866	23,866	4,824
	Supplies & Materials	8	149	-	800	850	100
	Purchased Services	-	-	-	-	-	-
	Intra-City Charges	3,725	3,937	-	5,163	7,313	3,525
	Fixed Costs & Subsidies	-	-	-	-	-	-
	Maintenance & Operating	3,733	4,086	-	5,963	8,163	3,625
	Internal Charges	2,023	2,222	1,974	1,974	1,974	1,934
	Transfers Out	-	-	-	-	-	-
	Internal Transactions	2,023	2,222	1,974	1,974	1,974	1,934
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Debt & Capital	-	-	-	-	-	-
	Total Expenditures	16,441	18,625	6,803	31,803	34,003	10,383
	Revenues Over (Under) Expenditures	10,643	13,476	197	197	15,467	467
	Beginning Cash Balance - July 1	5,827	16,470	29,946	29,946	29,946	45,413
	Other Cash Sources / (Uses)	-	-	-	-	-	-
	Ending Cash Balance - June 30	16,470	29,946	30,143	30,143	45,413	45,880
	Unreserved Balance	-	-	-	-	-	-
	Reserved	16,470	29,946	30,143	30,143	45,413	45,880
	Ending Cash Balance - June 30	16,470	29,946	30,143	30,143	45,413	45,880
	Reserves Detail:						
	Operating Reserve	16,470	29,946	30,143	30,143	45,413	45,880
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 Srvc

Fund: 562

Part of the Public Works Department

Description:

This fund accounted for the City's public transportation system programs up through fiscal year 2014. In order to provide better individual accounting and cash flow analysis for each of the programs, a separate fund was created for each major program beginning in fiscal year 2015. (See funds 580, 581 and 582).

This Fund includes budgets for :

	FY 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
Helena Bus	\$ 988,173	\$ 1,020,361	See Fund 580	See Fund 580	See Fund 580
East Valley	237,236	230,767	See Fund 581	See Fund 581	See Fund 581
Head Start	73,352	61,461	See Fund 582	See Fund 582	See Fund 582
Rimrock Stage	76,954	50,333	Discontinued	Discontinued	Discontinued
	\$ 1,375,715	\$ 1,362,922	\$ -	\$ -	\$ -

Major Funding Sources:

	FY 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
F.T.A. Grant-Operating	\$ 564,375	\$ 599,555	See Fund 580	See Fund 580	See Fund 580
F.T.A. Grant-Capital	-	-	See Fund 580	See Fund 580	See Fund 580
J.A.R.C. Grant	44,901	40,208	See Fund 580	See Fund 580	See Fund 580
Charges For Services	294,655	276,130	-	-	-
Transfer In from 100 - General Fund	338,990	364,500	-	-	-
	\$ 1,242,921	\$ 1,280,393	\$ -	\$ -	\$ -

Significant Changes:

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.

In fiscal year 2014, as a result of numerous safety violations issued by the Federal Motor Carrier Safety Administration, the privately held Rimrock Stages bus line, which provided interstate bus service in Montana, was shut down by federal order. The City of Helena provided operational support for the bus line which was reimbursed by the company. Operations have ceased as a result of the shutdown. In February 2014, Salt Lake Express bus line began providing bus service between Great Falls and Butte with connections available with other carriers to further destinations. The City is not involved with those new operations.

Major Capital:

None

Helena Area Transit Srvc
Fund: 562

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	760,617	776,674	-	-	-	-
Charges For Services	294,655	276,130	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	474	353	-	-	-	-
Other Financing Sources / (Uses)	5,762	571	-	-	-	-
Other Operating Revenues	1,061,508	1,053,728	-	-	-	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	344,328	364,500	-	-	-	-
Internal Transactions	344,328	364,500	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	1,405,836	1,418,228	-	-	-	-
Expenditures						
Personal Services	684,488	658,492	-	-	-	-
Supplies & Materials	18,313	34,833	-	-	-	-
Purchased Services	221,003	185,242	-	-	-	-
Intra-City Charges	155,775	186,731	-	-	-	-
Fixed Costs & Subsidies	54,484	49,838	-	-	-	-
Maintenance & Operating	449,575	456,644	-	-	-	-
Internal Charges	217,148	237,210	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	217,148	237,210	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	24,504	10,576	-	-	-	-
Debt & Capital	24,504	10,576	-	-	-	-
Total Expenditures	1,375,715	1,362,922	-	-	-	-
Revenues Over (Under) Expenditures	30,121	55,306	-	-	-	-
Beginning Cash Balance - July 1	205,252	235,748	290,569	290,569	290,569	-
Other Cash Sources / (Uses)	375	(485)	(290,569)	(290,569)	(290,569)	-
Ending Cash Balance - June 30	235,748	290,569	-	-	-	-
Unreserved Balance	-	-	-	-	-	-
Reserved	235,748	290,569	-	-	-	-
Ending Cash Balance - June 30	235,748	290,569	-	-	-	-
Reserves Detail:						
Capital Reserves	123,147	177,874	-	-	-	-
Operating Reserves (1 month)	112,601	112,696	-	-	-	-
	-	-	-	-	-	-

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 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
Golf Operations	\$ 446,426	\$ 458,241	\$ 480,063	\$ 480,063	\$ 502,251
Golf Concessions	168,501	160,018	171,851	171,851	180,702
Golf Maintenance	439,156	489,263	537,352	537,352	562,673
Golf Capital/Debt Service	239,320	490,627	129,698	316,002	157,657
	<u>\$ 1,293,403</u>	<u>\$ 1,598,149</u>	<u>\$ 1,318,964</u>	<u>\$ 1,505,268</u>	<u>\$ 1,403,283</u>

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
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
INTERCAP - Irrigation & Landscape Imprvmts	5/1/14 (Est.)	\$ 500,850	02/15/30

Major Capital:

\$ 64,000	Two Greens Mowers
13,000	Pro Shop Lockers
<u>\$ 77,000</u>	

Golf Course							
Fund: 563		FY 2013	FY 2014	FY 2015			Preliminary
		Actual	Actual	Adopted	Amended	Projected	FY 2016
							Budget
Revenues							
Taxes		-	-	-	-	-	-
Special Assessments		-	-	-	-	-	-
Taxes & Assessments		-	-	-	-	-	-
License & Permits		-	-	-	-	-	-
Intergovernmental Revenues		5,000	-	-	-	-	-
Charges For Services		1,275,949	1,280,877	1,293,102	1,293,102	1,293,102	1,310,766
Intra-City Revenues		-	-	-	-	-	-
Fines & Forfeitures		-	-	-	-	-	-
Investment Earnings		706	463	500	500	500	-
Other Financing Sources / (Uses)		6,739	763	-	-	-	-
Other Operating Revenues		1,288,394	1,282,103	1,293,602	1,293,602	1,293,602	1,310,766
Internal Service Revenues		-	-	-	-	-	-
Interfund Transfers In		4,214	-	-	-	-	-
Internal Transactions		4,214	-	-	-	-	-
Long-Term Debt		-	-	-	500,850	500,850	-
Total Revenues		1,292,608	1,282,103	1,293,602	1,794,452	1,794,452	1,310,766
Expenditures							
Personal Services		476,645	523,641	569,784	569,784	569,784	600,025
Supplies & Materials		410,912	278,462	285,060	285,060	285,060	310,771
Purchased Services		136,088	126,599	160,226	160,226	160,226	164,424
Intra-City Charges		49	191	160	160	160	200
Fixed Costs & Subsidies		40,642	41,754	43,320	43,320	43,320	46,755
Maintenance & Operating		587,691	447,006	488,766	488,766	488,766	522,150
Internal Charges		127,813	136,875	130,716	130,716	130,716	123,451
Transfers Out		-	-	-	-	-	-
Internal Transactions		127,813	136,875	130,716	130,716	130,716	123,451
Debt Service		87,422	78,913	94,698	94,698	94,698	80,657
Capital Outlay		13,832	411,714	35,000	221,304	221,304	77,000
Debt & Capital		101,254	490,627	129,698	316,002	316,002	157,657
Total Expenditures		1,293,403	1,598,149	1,318,964	1,505,268	1,505,268	1,403,283
Revenues Over (Under) Expenditures		(795)	(316,046)	(25,362)	289,184	289,184	(92,517)
Beginning Cash Balance - July 1		326,005	460,949	147,494	147,494	147,494	436,678
Other Cash Sources / (Uses)		135,739	2,591	-	-	-	-
Ending Cash Balance - June 30		460,949	147,494	122,132	436,678	436,678	344,161
Unreserved Balance		-	-	-	-	-	-
Reserved		460,949	147,494	122,132	436,678	436,678	344,161
Ending Cash Balance - June 30		460,949	147,494	122,132	436,678	436,678	344,161
Reserves Detail:							
Capital Reserve		202,268	-	-	135,624	135,624	63,504
Operations Reserve	20%	258,681	147,494	122,132	301,054	301,054	280,657

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:

\$ 25,000 Engineering Cooling Project Phase 3

City-County Building Fund

Fund: 570

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	856	406	500	500	500	200
Other Financing Sources / (Uses)	784,042	820,288	839,897	839,897	839,897	846,238
Other Operating Revenues	784,898	820,694	840,397	840,397	840,397	846,438
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	1,956	-	-	-	-	-
Internal Transactions	1,956	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	786,854	820,694	840,397	840,397	840,397	846,438
Expenditures						
Personal Services	309,369	315,129	327,338	327,338	327,338	332,081
Supplies & Materials	46,231	35,917	48,400	56,400	56,400	54,100
Purchased Services	169,642	193,442	228,775	232,235	232,235	224,672
Intra-City Charges	90	-	-	-	-	-
Fixed Costs & Subsidies	30,126	34,000	34,200	34,200	34,200	38,300
Maintenance & Operating	246,089	263,359	311,375	322,835	322,835	317,072
Internal Charges	19,789	19,041	18,579	18,579	18,579	17,762
Transfers Out	-	-	-	-	-	-
Internal Transactions	19,789	19,041	18,579	18,579	18,579	17,762
Debt Service	182,861	184,050	179,222	179,222	179,222	173,505
Capital Outlay	41,583	87,780	115,000	140,666	140,666	25,000
Debt & Capital	224,444	271,830	294,222	319,888	319,888	198,505
Total Expenditures	799,691	869,359	951,514	988,640	988,640	865,420
Revenues Over (Under) Expenditures	(12,837)	(48,665)	(111,117)	(148,243)	(148,243)	(18,982)
Beginning Cash Balance - July 1	327,399	314,562	265,383	265,383	265,383	117,140
Other Cash Sources / (Uses)	-	(514)	-	-	-	-
Ending Cash Balance - June 30	314,562	265,383	154,266	117,140	117,140	98,158
Unreserved Balance	-	-	-	-	-	-
Reserved	314,562	265,383	154,266	117,140	117,140	98,158
Ending Cash Balance - June 30	314,562	265,383	154,266	117,140	117,140	98,158
Reserves Detail:						
Operating Reserve	314,562	265,383	154,266	117,140	117,140	98,158
	-	-	-	-	-	-

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 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	114	61	70	70	70	50
Other Financing Sources / (Uses)	190,944	164,117	205,996	205,996	205,996	205,793
Other Operating Revenues	191,058	164,178	206,066	206,066	206,066	205,843
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	199	-	-	-	-	-
Internal Transactions	199	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	191,257	164,178	206,066	206,066	206,066	205,843
Expenditures						
Personal Services	28,490	29,834	31,217	31,217	31,217	31,474
Supplies & Materials	3,306	2,804	4,100	4,100	4,100	4,100
Purchased Services	145,140	135,996	169,018	169,518	169,518	168,420
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	180	54	500	500	500	500
Maintenance & Operating	148,626	138,854	173,618	174,118	174,118	173,020
Internal Charges	875	800	722	722	722	689
Transfers Out	-	-	-	-	-	-
Internal Transactions	875	800	722	722	722	689
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	177,991	169,488	205,557	206,057	206,057	205,183
Revenues Over (Under) Expenditures	13,266	(5,310)	509	9	9	660
Beginning Cash Balance - July 1	54,869	68,135	62,825	62,825	62,825	62,834
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	68,135	62,825	63,334	62,834	62,834	63,494
Unreserved Balance	-	-	-	-	-	-
Reserved	68,135	62,825	63,334	62,834	62,834	63,494
Ending Cash Balance - June 30	68,135	62,825	63,334	62,834	62,834	63,494
Reserves Detail:						
Operating Reserve	65,535	60,225	60,734	60,234	60,234	60,894
Equipment Reserve	2,600	2,600	2,600	2,600	2,600	2,600
	-	-	-	-	-	-

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 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	

Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	30	18	6	6	6	6
Other Financing Sources / (Uses)	21,704	22,525	23,212	23,212	23,212	23,480
Other Operating Revenues	21,734	22,543	23,218	23,218	23,218	23,486
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	138	-	-	-	-	-
Internal Transactions	138	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	21,872	22,543	23,218	23,218	23,218	23,486

Expenditures

Personal Services	20,272	21,125	22,407	22,407	22,407	22,615
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-
Internal Charges	605	568	512	512	512	488
Transfers Out	-	-	-	-	-	-
Internal Transactions	605	568	512	512	512	488
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	20,877	21,693	22,919	22,919	22,919	23,103

Revenues Over (Under) Expenditures

995 850 299 299 299 383

Beginning Cash Balance - July 1

2,466 3,461 4,311 4,311 4,311 4,610

Other Cash Sources / (Uses)

- - - - - -

Ending Cash Balance - June 30

3,461 4,311 4,610 4,610 4,610 4,993

Unreserved Balance

- - - - - -

Reserved

3,461 4,311 4,610 4,610 4,610 4,993

Ending Cash Balance - June 30

3,461 4,311 4,610 4,610 4,610 4,993

Reserves Detail:

Operating Reserve

3,461 4,311 4,610 4,610 4,610 4,993

Helena Area Transit Srvc

Fund: 580

Part of the Public Works Department

Description:

This fund accounts for the City's public transportation system which provides bus service for area residents within the city limits.

This Fund includes budgets for :

	FY 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
Helena Bus	\$ -	\$ -	\$ 1,050,676	\$ 1,133,687	\$ 1,182,772
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,050,676</u>	<u>\$ 1,133,687</u>	<u>\$ 1,182,772</u>

Major Funding Sources:

	FY 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
F.T.A. Grant-Operating	\$ -	\$ -	\$ 573,458	\$ 595,908	\$ 636,405
Transade Grant	-	-	50,000	50,310	45,692
Transit Fares-HATS	-	-	-	62,500	62,500
General Fund Operational/Capital Support	-	-	300,000	300,000	375,000
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 923,458</u>	<u>\$ 1,008,718</u>	<u>\$ 1,119,597</u>

Significant Changes:

Prior to fiscal year 2015, this program was accounted for in fund 562 along with the East Valley and Head Start bus programs. In order to provide better individual accounting and cash flow analysis for each of the programs, a separate fund was created for each major program beginning in fiscal year 2015. This fund now accounts for the Helena Bus program (HATS) only.

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:

\$ 6,710	Fixed Route Software (\$50,000x13.42%)
15,600	ADA Notification Software
26,170	New Bus Replaces #605 (\$195,000 X 13.42%)
4,000	Bus Video System
2,500	Bike Rack
4,000	Luminator Sign
2,000	Passenger Signal System
<u>\$ 60,980</u>	

Helena Area Transit Srvc

Fund: 580

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary
			Adopted	Amended	Projected	FY 2016 Budget
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	623,458	676,758	682,375	724,907
Charges For Services	-	-	69,000	69,000	69,000	69,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	350	350	250	250
Other Financing Sources / (Uses)	-	-	500	500	500	500
Other Operating Revenues	-	-	693,308	746,608	752,125	794,657
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	300,000	300,000	300,000	375,000
Internal Transactions	-	-	300,000	300,000	300,000	375,000
Long-Term Debt	-	-	-	-	-	-
Total Revenues	-	-	993,308	1,046,608	1,052,125	1,169,657
Expenditures						
Personal Services	-	-	558,352	558,352	572,063	581,665
Supplies & Materials	-	-	13,900	13,900	13,900	14,850
Purchased Services	-	-	55,857	55,857	55,857	182,257
Intra-City Charges	-	-	131,500	131,500	131,500	131,500
Fixed Costs & Subsidies	-	-	1,490	54,790	51,800	1,500
Maintenance & Operating	-	-	202,747	256,047	253,057	330,107
Internal Charges	-	-	200,252	200,252	200,252	210,020
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	200,252	200,252	200,252	210,020
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	89,325	108,315	108,315	60,980
Debt & Capital	-	-	89,325	108,315	108,315	60,980
Total Expenditures	-	-	1,050,676	1,122,966	1,133,687	1,182,772
Revenues Over (Under) Expenditures	-	-	(57,368)	(76,358)	(81,562)	(13,115)
Beginning Cash Balance - July 1	-	-	-	-	-	209,007
Other Cash Sources / (Uses)	-	-	290,569	290,569	290,569	-
Ending Cash Balance - June 30	-	-	233,201	214,211	209,007	195,892
Unreserved Balance	-	-	-	-	-	-
Reserved	-	-	233,201	214,211	209,007	195,892
Ending Cash Balance - June 30	-	-	233,201	214,211	209,007	195,892
Reserves Detail:						
Capital Reserves	-	-	153,088	129,657	123,559	102,409
Operating Reserves (1 month)	-	-	80,113	84,554	85,448	93,483

HATS - East Valley

Fund: 581

Part of the Public Works Department

Description:

This fund accounts for the East Valley public transportation system which provides bus service for area residents between the city and East Helena.

This Fund includes budgets for :

	FY 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
East Valley	\$ -	\$ -	\$ 102,249	\$ 116,249	\$ 120,114
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 102,249</u>	<u>\$ 116,249</u>	<u>\$ 120,114</u>

Major Funding Sources:

	FY 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
F.T.A. Grant-Operating	\$ -	\$ -	\$ 61,774	\$ 61,774	\$ 70,712
Misc Intergovrnmtl Rev	-	-	34,550	53,200	46,700
Transit Fares-Valley	-	-	6,500	6,500	6,500
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 102,824</u>	<u>\$ 121,474</u>	<u>\$ 123,912</u>

Significant Changes:

Prior to fiscal year 2015, this program was accounted for in fund 562 along with the Helena Area Transit Service and Head Start bus programs. In order to provide better individual accounting and cash flow analysis for each of the programs, a separate fund was created for each major program beginning in fiscal year 2015. This fund now accounts for the East Valley program only.

Major Capital:

None

HATS - East Valley
Fund: 581

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	96,324	114,324	114,974	117,412
Charges For Services	-	-	7,400	7,400	7,400	7,400
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	-	-	103,724	121,724	122,374	124,812
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	-	-	103,724	121,724	122,374	124,812
Expenditures						
Personal Services	-	-	55,399	69,899	69,899	71,025
Supplies & Materials	-	-	300	300	300	450
Purchased Services	-	-	5,553	5,553	5,553	6,156
Intra-City Charges	-	-	22,875	26,375	22,375	22,375
Fixed Costs & Subsidies	-	-	-	-	-	-
Maintenance & Operating	-	-	28,728	32,228	28,228	28,981
Internal Charges	-	-	18,122	18,122	18,122	20,108
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	18,122	18,122	18,122	20,108
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	-	-	102,249	120,249	116,249	120,114
Revenues Over (Under) Expenditures	-	-	1,475	1,475	6,125	4,698
Beginning Cash Balance - July 1	-	-	-	-	-	6,125
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	-	-	1,475	1,475	6,125	10,823
Unreserved Balance	-	-	-	-	-	-
Reserved	-	-	1,475	1,475	6,125	10,823
Ending Cash Balance - June 30	-	-	1,475	1,475	6,125	10,823
Reserves Detail:						
Operating Reserves	-	-	1,475	1,475	6,125	10,823

HATS - Head Start

Fund: 582

Part of the Public Works Department

Description:

This fund accounts for the Head Start transportation system which provides bus service for children of low income families enrolled in the Head Start program serviced by Rocky Mountain Development Council.

This Fund includes budgets for :

	FY 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
Head Start	\$ -	\$ -	\$ 79,416	\$ 79,416	\$ 69,664
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 79,416</u>	<u>\$ 79,416</u>	<u>\$ 69,664</u>

Major Funding Sources:

	FY 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
Trnsprttn Svcs-Operating	\$ -	\$ -	\$ 80,469	\$ 79,416	\$ 70,207
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80,469</u>	<u>\$ 79,416</u>	<u>\$ 70,207</u>

Significant Changes:

Prior to fiscal year 2015, this program was accounted for in fund 562 along with the Helena Area Transit Service and East Valley bus programs. In order to provide better individual accounting and cash flow analysis for each of the programs, a separate fund was created for each major program beginning in fiscal year 2015. This fund now accounts for the Head Start program only.

Major Capital:

None

HATS - Head Start

Fund: 582

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	80,469	80,469	79,416	70,207
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	-	-	80,469	80,469	79,416	70,207
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	-	-	80,469	80,469	79,416	70,207
Expenditures						
Personal Services	-	-	41,984	41,984	41,984	41,431
Supplies & Materials	-	-	275	275	275	275
Purchased Services	-	-	6,200	6,200	6,200	6,200
Intra-City Charges	-	-	19,185	19,185	19,185	10,400
Fixed Costs & Subsidies	-	-	-	-	-	-
Maintenance & Operating	-	-	25,660	25,660	25,660	16,875
Internal Charges	-	-	11,772	11,772	11,772	11,358
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	11,772	11,772	11,772	11,358
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	-	-	79,416	79,416	79,416	69,664
Revenues Over (Under) Expenditures	-	-	1,053	1,053	-	543
Beginning Cash Balance - July 1	-	-	-	-	-	-
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	-	-	1,053	1,053	-	543
Unreserved Balance	-	-	-	-	-	-
Reserved	-	-	1,053	1,053	-	543
Ending Cash Balance - June 30	-	-	1,053	1,053	-	543
Reserves Detail:						
Operating Reserves	-	-	1,053	1,053	-	543

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

This Fund includes budgets for :

	FY 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
Shop (Operations)	\$ 545,498	\$ 541,744	\$ 587,939	\$ 587,939	\$ 633,446
Shop - Gas, Oil & Parts	1,042,384	1,064,113	1,255,121	1,255,121	1,205,663
	\$ 1,587,882	\$ 1,605,857	\$ 1,843,060	\$ 1,843,060	\$ 1,839,109

Major Funding Sources:

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

	FY 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
Fuel Tax Refund	\$ 25,221	\$ 26,139	\$ 25,000	\$ 26,000	\$ 26,000
City Department Charges:					
Gas & Fuel Charges	628,266	663,079	785,896	785,896	716,163
Veh & Equip Repairs	269,516	132,322	91,400	91,400	119,050
Tires & Tire Repairs	80,440	106,658	77,850	77,850	105,350
Shop Parts	50,075	165,847	299,475	299,475	264,600
Shop Charges	534,430	584,416	585,686	585,686	597,939
	\$ 1,587,948	\$ 1,678,461	\$ 1,865,307	\$ 1,866,307	\$ 1,829,102

Major Capital:

\$ - None

Fleet Services
Fund: 610

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	25,221	26,139	25,000	25,000	26,000	26,000
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	1,028,297	1,067,906	1,254,621	1,254,621	1,254,621	1,205,163
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	1,178	3,257	-	-	350	-
Other Operating Revenues	1,054,696	1,097,302	1,279,621	1,279,621	1,280,971	1,231,163
Internal Service Revenues	534,430	584,416	585,686	585,686	585,686	597,939
Interfund Transfers In	3,026	-	-	-	-	-
Internal Transactions	537,456	584,416	585,686	585,686	585,686	597,939
Long-Term Debt	-	-	-	-	-	-
Total Revenues	1,592,152	1,681,718	1,865,307	1,865,307	1,866,657	1,829,102
Expenditures						
Personal Services	380,816	388,148	417,655	417,655	417,655	460,109
Supplies & Materials	920,868	962,292	1,198,481	1,198,481	1,198,481	1,117,623
Purchased Services	162,793	142,375	113,694	113,694	113,694	146,622
Intra-City Charges	3,834	5,171	5,958	5,958	5,958	5,675
Fixed Costs & Subsidies	9,078	9,235	9,620	9,620	9,620	9,740
Maintenance & Operating	1,096,573	1,119,073	1,327,753	1,327,753	1,327,753	1,279,660
Internal Charges	98,580	98,636	97,652	97,652	97,652	99,340
Transfers Out	-	-	-	-	-	-
Internal Transactions	98,580	98,636	97,652	97,652	97,652	99,340
Debt Service	-	-	-	-	-	-
Capital Outlay	11,913	-	-	-	-	-
Debt & Capital	11,913	-	-	-	-	-
Total Expenditures	1,587,882	1,605,857	1,843,060	1,843,060	1,843,060	1,839,109
Revenues Over (Under) Expenditures	4,270	75,861	22,247	22,247	23,597	(10,007)
Beginning Cash Balance - July 1	144,081	149,318	223,801	223,801	223,801	247,398
Other Cash Sources / (Uses)	967	(1,378)	-	-	-	-
Ending Cash Balance - June 30	149,318	223,801	246,048	246,048	247,398	237,391
Unreserved Balance	-	-	-	-	-	-
Reserved	149,318	223,801	246,048	246,048	247,398	237,391
Ending Cash Balance - June 30	149,318	223,801	246,048	246,048	247,398	237,391
Reserves Detail:						
Operating Reserve	(1 month) 131,331	133,821	153,588	153,588	153,588	153,259
Capital Reserve	17,987	89,980	92,460	92,460	93,810	84,132

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)

2nd Floor - City/County Building (Attorney)

3rd Floor - City/County Building (Admin Services)

4th Floor - City/County Building (Engineering/Public Works Admin/Parks/Community Development 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:

\$ 14,500 Replace 3rd Floor Copier

Copier Revolving

Fund: 643

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	16,489	17,800	17,450	17,450	17,450	19,164
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	16,489	17,800	17,450	17,450	17,450	19,164
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	16,489	17,800	17,450	17,450	17,450	19,164
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	431	874	1,350	7,350	7,350	5,885
Purchased Services	1,494	3,075	3,810	3,810	3,810	4,170
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	4,409	4,499	4,547	4,547	4,547	4,545
Maintenance & Operating	6,334	8,448	9,707	15,707	15,707	14,600
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	22,401	6,000	-	-	14,500
Debt & Capital	-	22,401	6,000	-	-	14,500
Total Expenditures	6,334	30,849	15,707	15,707	15,707	29,100
Revenues Over (Under) Expenditures	10,155	(13,049)	1,743	1,743	1,743	(9,936)
Beginning Cash Balance - July 1	45,487	55,642	42,593	42,593	42,593	44,336
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	55,642	42,593	44,336	44,336	44,336	34,400
Unreserved Balance	-	-	-	-	-	-
Reserved	55,642	42,593	44,336	44,336	44,336	34,400
Ending Cash Balance - June 30	55,642	42,593	44,336	44,336	44,336	34,400
Reserves Detail:						
Copier Revolving Reserve	55,642	42,593	44,336	44,336	44,336	34,400

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 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
Insur Prem: Bldgs/Prop	\$ 196,969	\$ 180,974	\$ 190,000	\$ 190,000	\$ 182,937
Insur Prem: Veh/Movabl Eq	30,040	29,119	31,000	31,000	29,398
Insur Prem: Liability	612,482	471,695	561,835	561,835	551,504
Insur Prem: Fidelity	3,135	3,247	3,874	3,874	3,972
Insurance Deductibles	21,679	63,633	125,000	125,000	125,000
	\$ 864,305	\$ 748,668	\$ 911,709	\$ 911,709	\$ 892,811

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.
- Fidelity Insurance premiums are a flat charge per employee.
- Property Insurance is based upon insured value of each facility or item.
- Deductibles are based upon the historical record of actual deductibles paid.

	FY 2013 Actual	FY 2014 Actual	FY 2015		Preliminary FY 2016 Budget
			Adopted	Projected	
Bldg/Prop Insur Chrg	\$ 201,367	\$ 180,186	\$ 177,831	\$ 177,831	\$ 182,934
Veh/Movabl Equip Chrg	16,256	33,656	29,015	29,015	29,397
Liability Insur Chrg	670,788	615,246	561,835	561,835	551,504
Fidelity Insur Chrg	3,690	3,773	3,874	3,874	3,972
Liability Deductible Chrg	72,005	66,891	36,030	36,030	55,103
	\$ 964,106	\$ 899,752	\$ 808,585	\$ 808,585	\$ 822,910

Major Capital:

\$ - None

Property & Liab Insurance
Fund: 645

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	1,706	1,367	1,480	1,480	1,480	1,630
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	3,183	27,827	-	-	-	-
Other Operating Revenues	4,889	29,194	1,480	1,480	1,480	1,630
Internal Service Revenues	1,020,864	899,752	808,585	808,585	808,585	822,910
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	1,020,864	899,752	808,585	808,585	808,585	822,910
Long-Term Debt	-	-	-	-	-	-
Total Revenues	1,025,753	928,946	810,065	810,065	810,065	824,540
Expenditures						
Personal Services	22,520	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	4,876	780	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	871,817	775,183	916,709	916,709	916,709	897,811
Maintenance & Operating	876,693	775,963	916,709	916,709	916,709	897,811
Internal Charges	1,625	-	-	-	-	-
Transfers Out	199,696	-	-	-	-	-
Internal Transactions	201,321	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	1,100,534	775,963	916,709	916,709	916,709	897,811
Revenues Over (Under) Expenditures	(74,781)	152,983	(106,644)	(106,644)	(106,644)	(73,271)
Beginning Cash Balance - July 1	514,351	439,570	592,553	592,553	592,553	485,909
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	439,570	592,553	485,909	485,909	485,909	412,638
Unreserved Balance	236,570	389,553	284,909	284,909	284,909	211,638
Reserved	203,000	203,000	201,000	201,000	201,000	201,000
Ending Cash Balance - June 30	439,570	592,553	485,909	485,909	485,909	412,638
Reserves Detail:						
Operating Reserve	3,000	3,000	1,000	1,000	1,000	1,000
Deductibles/Premiums Reserve	200,000	200,000	200,000	200,000	200,000	200,000

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

City Contributions (for all current City employees)	\$ 2,795,247	67.5%
Employee Contributions (for spouses & dependents of employees)	451,000	10.9%
Retiree Contributions	409,000	9.9%
Other Group Contributions (Airport / Library / Business Improvement District)	483,000	11.7%
	<u>\$ 4,138,247</u>	<u>100.0%</u>

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 and again for FY 2015. FY 2016 rates are estimated to increase by approximately 6% and will be fully covered by charges back to all participants with no reserve subsidy.

Major Capital:

\$ - None

Health & Safety Program

Fund: 650

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	1,156	397	500	500	500	300
Other Financing Sources / (Uses)	3,189,343	3,434,054	3,901,278	3,901,278	3,901,278	4,138,247
Other Operating Revenues	3,190,499	3,434,451	3,901,778	3,901,778	3,901,778	4,138,547
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	178	-	-	-	-	-
Internal Transactions	178	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	3,190,677	3,434,451	3,901,778	3,901,778	3,901,778	4,138,547
Expenditures						
Personal Services	17,400	-	-	-	-	-
Supplies & Materials	-	15	-	-	-	-
Purchased Services	25,868	18,346	25,400	25,400	25,400	25,800
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	3,353,081	3,391,082	3,890,000	3,890,000	3,890,000	4,137,872
Maintenance & Operating	3,378,949	3,409,443	3,915,400	3,915,400	3,915,400	4,163,672
Internal Charges	1,155	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	1,155	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	3,397,504	3,409,443	3,915,400	3,915,400	3,915,400	4,163,672
Revenues Over (Under) Expenditures	(206,827)	25,008	(13,622)	(13,622)	(13,622)	(25,125)
Beginning Cash Balance - July 1	647,789	440,962	465,970	465,970	465,970	452,348
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	440,962	465,970	452,348	452,348	452,348	427,223
Unreserved Balance	-	-	-	-	-	-
Reserved	440,962	465,970	452,348	452,348	452,348	427,223
Ending Cash Balance - June 30	440,962	465,970	452,348	452,348	452,348	427,223
Reserves Detail:						
Health & Safety Programs Reserve	440,962	465,970	452,348	452,348	452,348	427,223

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)	\$ 158,738	54.7%
Employee Contributions (for the dependents of employees)	71,925	24.8%
Retiree Contributions	28,875	10.0%
Other Group Contributions	30,450	10.5%
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	\$ 289,988	100.0%

Significant Changes:

The City's self-insured dental plan has held relatively steady in costs and charges since FY 2011. No increase in rates has been implemented since FY 2011. FY 2016 again reflects no proposed increase in rates and no other changes to the program.

Major Capital:

\$ - None

Dental Program
Fund: 651

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	223	94	90	90	90	90
Other Financing Sources / (Uses)	266,147	276,954	282,834	282,834	282,834	289,988
Other Operating Revenues	266,370	277,048	282,924	282,924	282,924	290,078
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	266,370	277,048	282,924	282,924	282,924	290,078
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	41,164	41,605	41,500	41,500	41,500	43,575
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	232,681	235,556	235,000	235,000	235,000	248,158
Maintenance & Operating	273,845	277,161	276,500	276,500	276,500	291,733
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	273,845	277,161	276,500	276,500	276,500	291,733
Revenues Over (Under) Expenditures	(7,475)	(113)	6,424	6,424	6,424	(1,655)
Beginning Cash Balance - July 1	73,860	66,385	66,272	66,272	66,272	72,696
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	66,385	66,272	72,696	72,696	72,696	71,041
Unreserved Balance	-	-	-	-	-	-
Reserved	66,385	66,272	72,696	72,696	72,696	71,041
Ending Cash Balance - June 30	66,385	66,272	72,696	72,696	72,696	71,041
Reserves Detail:						
Claims Reserve	66,385	66,272	72,696	72,696	72,696	71,041

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)	\$ 24,975	45.1%
Employee Contributions (for the dependents of employees)	18,375	33.2%
Retiree Contributions	6,300	11.4%
Other Group Contributions	5,670	10.2%
	<hr/>	
	\$ 55,320	100.0%

Significant Changes:

The City's vision plan has experienced no increases in costs and charges since FY 2005. FY 2016 again reflects no proposed increase in rates and no other changes to the program.

Major Capital:

\$ - None

Vision Program
Fund: 652

	FY 2013 Actual	FY 2014 Actual	FY 2015			Preliminary FY 2016 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	144	68	75	75	75	40
Other Financing Sources / (Uses)	54,308	56,407	53,735	53,735	53,735	55,320
Other Operating Revenues	54,452	56,475	53,810	53,810	53,810	55,360
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	54,452	56,475	53,810	53,810	53,810	55,360
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	9,165	8,531	9,500	9,500	9,500	9,975
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	45,137	44,241	46,000	46,000	46,000	48,528
Maintenance & Operating	54,302	52,772	55,500	55,500	55,500	58,503
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	54,302	52,772	55,500	55,500	55,500	58,503
Revenues Over (Under) Expenditures	150	3,703	(1,690)	(1,690)	(1,690)	(3,143)
Beginning Cash Balance - July 1	54,513	54,663	58,366	58,366	58,366	56,676
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	54,663	58,366	56,676	56,676	56,676	53,533
Unreserved Balance	-	-	-	-	-	-
Reserved	54,663	58,366	56,676	56,676	56,676	53,533
Ending Cash Balance - June 30	54,663	58,366	56,676	56,676	56,676	53,533
Reserves Detail:						
Claims Reserve	54,663	58,366	56,676	56,676	56,676	53,533



City of Helena