

CITY OF HELENA



PRELIMINARY BUDGET FISCAL YEAR 2015



City of Helena

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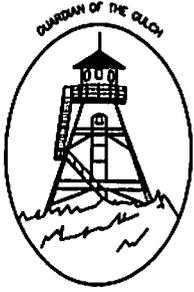
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City of Helena



City of Helena

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Helena, MT 59623
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April 14, 2014

To the Honorable Mayor and City Commission,

Presented herein is the City Manager's Proposed Fiscal Year 2015 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 budget maintains all existing City service levels and continues to make incremental increases to our long-term capital improvement program and fairly compensate employees.

Employee Benefits –

The City Commission's target for employee wages continues to be the median of Montana's seven largest cities.

While the Consumer Price Index (CPI-U) used by the City as a benchmark for calendar year 2013 is 1.50%, this budget proposes a 1% cost of living adjustment (COLA). Past market adjustments in 2011 and 2012 and annual cost of living adjustments (COLAs) have generally kept wages in the target range. This budget includes some market adjustments proposed to be implemented in FY 2015 or may include a second partial adjustment in FY 2016, depending on the size of the individual adjustment. 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.

The City has consistently used part of the CPI/U benchmark to continue coverage of City employee insurance premiums including health, dental, vision and life. City health insurance is provided through the Montana Municipal Interlocal Authority (MMIA) that now includes access to the State Health Clinic, where a wide variety of services are provided without deductible or coinsurance cost to the employee. This benefit allows us to change the employer sponsored coverage from the Bridger Plan to the Madison Plan and provide better employee-paid dependent coverage that will bring the rates closer to the median of Montana's seven largest cities. The City expects a 1.6% health insurance rate increase from the MMIA for FY 2015, even though health insurance costs are expected to rise 10 to 12% nationally.

Comprehensive Capital Improvements Plan –

The City's capital improvements' funding for enterprise or non-general fund supported programs is stable. Minor adjustments in purchase timing and/or rates may be necessary to attain the required short-term capital objectives.

General Fund equipment and facilities are funded through the Capital Improvement Fund. The capital improvement program shows that a fully funded general capital reserve would now be \$25 million. For FY 2015 we are funding about 30% of identified current capital needs and achieving a \$1.6 million reserve. 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.

Funding for general fund capital improvements is from two primary sources:

1. A \$400,000 budgeted transfer from the General Fund operating budget.
2. A capital re-appropriation transfer is authorized from unanticipated appropriation savings at the department level, if any. Capital re-appropriation transfers of \$913,900 in FY 2012 and \$500,000 in FY 2014 were made from the General Fund to the Capital Improvements Fund.

Contingency – The proposed contingency for FY15 is a total of \$150,000 which is approximately 0.8% 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. In the future, the Commission may 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.

Notable Items Included in the Preliminary Budget-

- \$ 296,000 for self-contained breathing apparatus (SCBA) – Helena Fire
- \$ 40,600 for fire station facilities – Helena Fire
- \$ 186,300 for four fully equipped patrol vehicles – Helena Police
- \$ 47,900 for two sedans – Helena Police
- \$ 65,104 for the Civic Center parking lot – Civic Center
- \$ 52,536 for two replacement pickups – Parks
- \$ 16,500 for two tennis courts – resurfacing – Parks
- \$ 25,000 for a playground replacement - Parks
- \$ 16,000 for swim pool filtration system & vacuum – Parks
- \$ 150,000 for the Volunteer Sidewalk Improvement Loan Fund
- \$1,267,000 Re-Budget Centennial Trail Project consisting of \$700,000 City CTEP, \$300,000 County CTEP, and \$267,000 right-of-way donation.
- \$ 24,000 for building inspector truck – Building
- \$ 500,000 for Gas Tax funded street projects (\$3.3 million in priority projects listed)
- \$ 409,000 for Water Treatment facility and systems
- \$2,000,000 for westside water mains
- \$1,290,000 for westside wastewater mains
- \$ 300,000 for utility maintenance cold storage building
- \$ 74,700 for water utility maintenance vehicle and equipment
- \$ 243,550 for wastewater treatment plant facility and systems
- \$ 180,000 for wastewater treatment sludge application machine
- \$ 43,710 for wastewater & storm water utility maintenance TV tractor camera
- \$ 35,000 for Bull Run Neighborhood drainage pipe
- \$ 240,000 for Commercial Solid Waste front load refuse truck replacement
- \$ 218,500 for Transfer Station loader tires and a compactor/power unit
- \$ 97,480 for Transfer Station Semi-tractor replacement
- \$ 75,000 for three Recycling compactor roll-offs
- \$ 25,000 for Recycling power service installation
- \$ 71,100 for HATS - 6 new Bus Shelters
- \$ 18,225 for HATS bus replacement
- \$ 22,000 for 4X4 truck – Parking
- \$ 35,000 for Golf Course trim mower replacement
- \$ 48,000 for review of the City solid waste system and recycling program.
- The addition of a Court Clerk
- The reinstatement of a fire fighter at mid-year pending review of City finances and overtime.
- The addition of a stormwater engineer

The Preliminary Budget maintains our existing service levels, provides for new projects and allows for flexibility to increase capital reserves. We will continue to monitor our fiscal position and service levels and inform the Commission of situations that may require change. I look forward to working with the public and Commission over the next several weeks in better defining the policy objectives through the final budget document.

Sincerely,



Ronald J. Alles
City Manager

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)	299
Number of Elected Employees	6
Miles of Streets & Alleys	257
Municipal Water:	
Consumers	10,952
FY14 Water Rate (per unit of 748 gallons)	\$2.85
FY14 Waste Water Rate (per unit)	\$2.61

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

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

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

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

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

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

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

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

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

Helena’s population has grown moderately throughout the 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.



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	12/31/2015
Matthew Elsaesser	Commissioner	12/31/2015
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	12/31/2015
Claudia Bagley	Court Administrator	447-8465
		447-8453
ADMINISTRATION OFFICES		
Ron Alles	City Manager	447-8401
Sarah Elkins	Admin/Public Affairs Specialist	447-8401
Jeffrey Hindoién	City Attorney	447-8595
Thomas Jodoin	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-Dixon	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 2013	FY 2014	FY 2015
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	4.65	4.75	4.75
Human Resources	3.20	4.00	4.00
Property & Liability Insurance	0.45	FTE moved to HR	FTE moved to HR
Medical Insurance	0.35	FTE moved to HR	FTE moved to HR
Parking Commission	10.28	10.63	11.63
General Government Total	28.31	28.76	29.76
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	8.50	8.50
Community Development Total	13.63	13.63	13.63
MUNICIPAL COURT			
Court Administration	5.00	5.00	5.00
City Court Total	5.00	5.00	5.00
POLICE DEPARTMENT			
Police Operations	50.00	51.00	51.00
Animal Control	2.00	2.00	2.00
Drug Enforcement	1.00	1.00	1.00
VAWA	1.00	1.00	1.00
Records and Dispatch	18.50	18.50	18.50
Urban Wildlife	on-call	on-call	on-call
Police Department Total	72.50	73.50	73.50

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

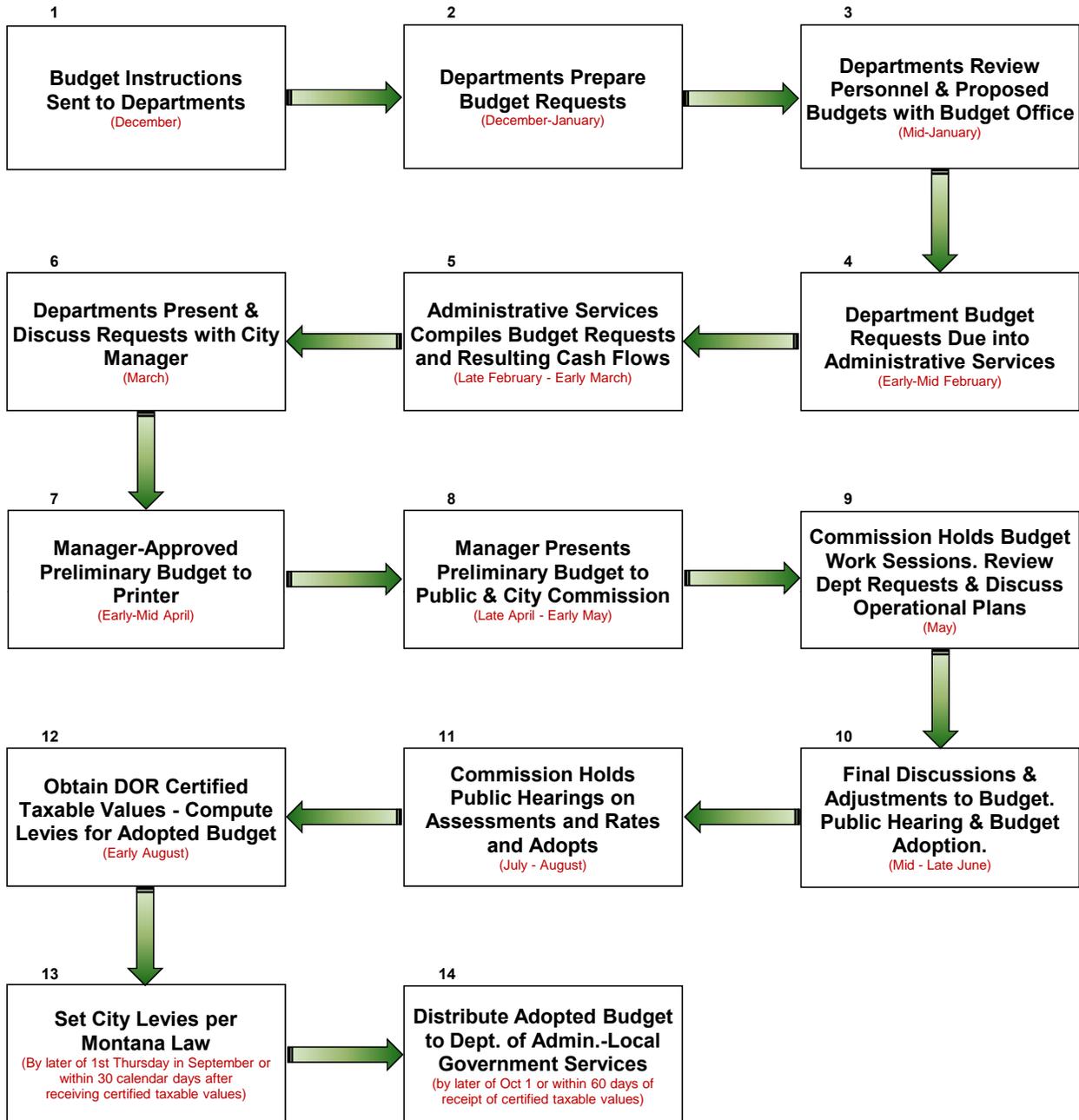
	FY 2013	FY 2014	FY 2015
FIRE DEPARTMENT			
Fire	36.00	36.00	36.00
Fire Department Total	36.00	36.00	36.00
PARKS DEPARTMENT			
Park and Recreation Admin.	2.00	2.00	2.00
Park Maintenance	9.09	9.09	9.09
Swim Pool	0.65	0.65	0.65
Recreation Program	0.60	0.60	0.60
Kay's Kids	0.00	0.00	0.00
Open Space District	1.00	1.00	1.00
Urban Forestry	2.33	2.33	2.33
Weed Control	0.93	0.93	0.93
Parks Department Total	16.60	16.60	16.60
GOLF COURSE			
Golf Operations - Pro-Shop	2.00	2.00	2.00
Golf Concessions	0.64	0.00	0.00
Golf Course Maintenance	2.84	3.00	3.00
Golf Course Total	5.48	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 Equivalents)

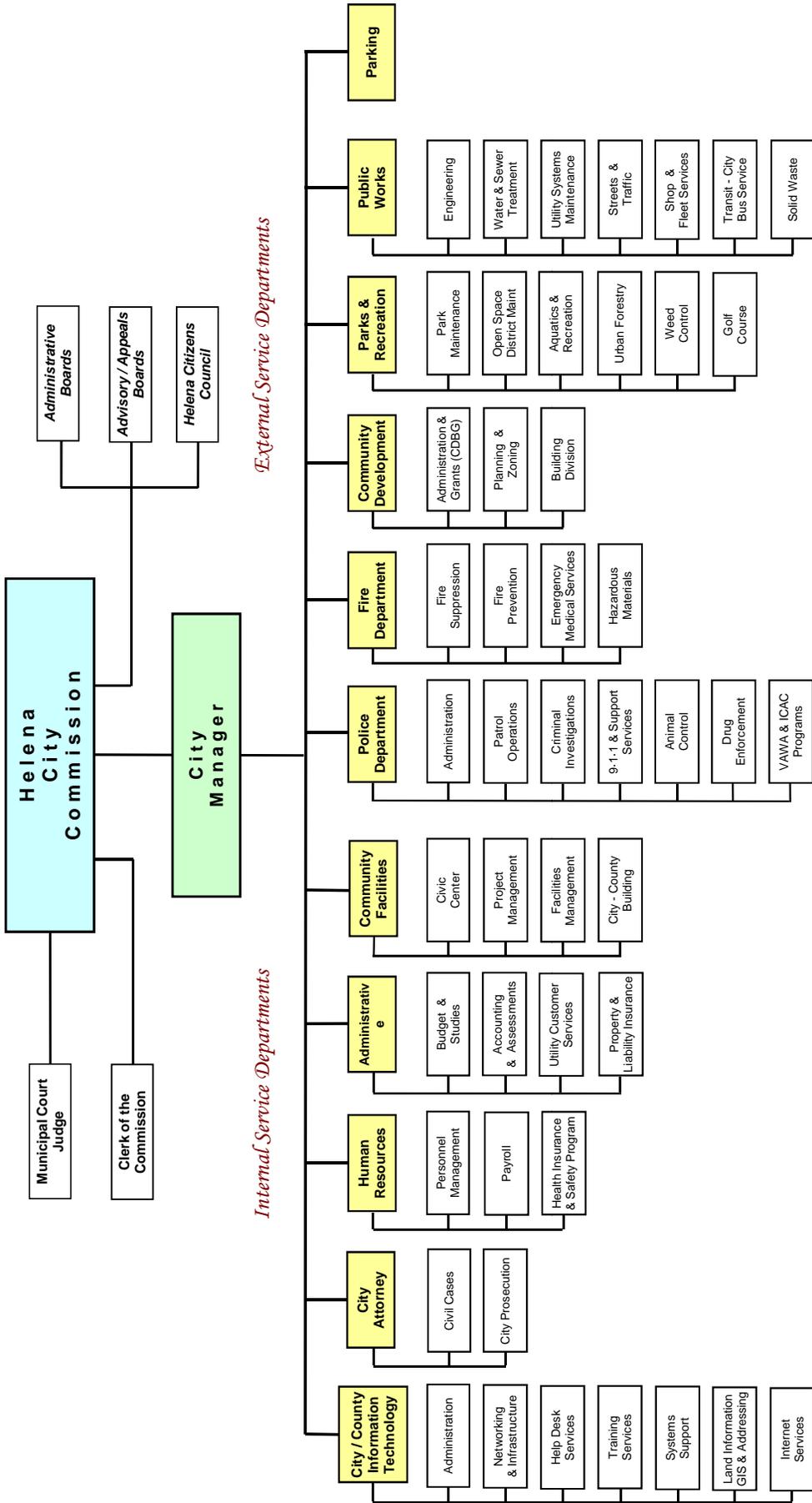
	FY 2013	FY 2014	FY 2015
PUBLIC WORKS DEPARTMENT			
Public Works Administration	2.50	2.50	2.50
Engineering	7.90	7.90	7.90
Streets	11.75	11.75	11.75
Traffic Maintenance	2.38	2.38	2.38
Signal Maintenance	1.38	0.88	0.88
Water Treatment	9.75	10.00	10.00
Wastewater Treatment	9.40	9.65	9.65
Wastewater Pretreatment	0.85	0.85	0.85
Water Utility Maintenance	10.79	11.28	11.28
Wastewater Utility Maintenance	4.54	4.73	4.73
Storm Water Utility Maintenance	2.19	2.27	2.27
Residential Solid Waste	4.72	4.77	4.77
Commercial Solid Waste	3.88	3.53	3.53
Transfer Station	8.20	8.50	8.50
Recycling	2.20	2.20	2.20
Public Works Total	82.43	83.19	83.19
FLEET SERVICES (Part of Public Works Department)			
Fleet Services	5.50	5.50	5.50
Downtown Trolley	0.12	0.12	0.12
Bus	9.04	8.84	8.84
East Valley Grant	1.08	1.08	1.08
Head Start	1.25	1.25	1.25
Rimrock Stage	1.61	1.61	0.00
Rec-Connect	0.16	0.18	0.18
Fleet Total	18.76	18.58	16.97
CITY TOTALS	303.69	305.24	304.63

CITY OF HELENA BUDGET PROCESS FLOW CHART

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



CITY OF HELENA ORGANIZATION CHART



ADVISORY/APPEAL BOARDS

General Government

No Current Active Advisory/Appeal Boards or Committees

Community Development

ADA Compliance Committee

Board of Adjustment

Building Board of Appeals

City Zoning Commission

City/County Consolidated Planning Board

Lewis & Clark Co. Heritage Preservation & Tourism Development Council

Public Art Committee

Community Facilities

Civic Center Board

Human Resources

Civil Service Board

Parks & Recreation

City/County Parks Board

Golf Course Advisory Board

Helena Open Land Management Advisory Committee (HOLMAC)

Public Works

Intergovernmental Transit Committee

Non-Motorized Travel Advisory Council

Transportation Coordinating Committee

Water Quality District Board

ADMINISTRATIVE BOARDS

General Government

Helena Parking Commission/Business Improvement District Board

Tourism Business Improvement District Board

Joint City / County Boards

City/County Building Board of Directors

City/County Health Board

Information Technology and Services Board

Lewis & Clark City/County Library Board

Support Services Division

INDEPENDENT AGENCIES

Helena Housing Authority

Helena Regional Airport Authority Commission

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

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

Tax Year	Fiscal Year	City-Wide Taxable Valuation	Valuation % Change From Previous Yr	Previous Year Levy	Current Year Levy	Floated Mills Up / (Down)
2004	2004-2005	\$ 4,329,898	13.55%	90.22	100.70	10.48
2005	2005-2006	\$ 5,013,395	15.79%	100.70	108.80	8.10
2006	2006-2007	\$ 5,327,939	6.27%	108.80	112.67	3.87
2007	2007-2008	\$ 5,668,683	6.40%	112.67	111.31	-1.36
2008	2008-2009	\$ 6,050,905	6.74%	111.31	116.59	5.28
2009	2009-2010	\$ 6,371,359	5.30%	116.59	116.76	0.17
2010	2010-2011	\$ 6,846,974	7.46%	116.76	118.55	1.79
2011	2011-2012	\$ 7,017,435	2.49%	118.55	118.66	0.11
2012	2012-2013	\$ 7,138,093	1.72%	118.66	119.50	0.84
2013	2013-2014	\$ 7,385,566	3.47%	119.50	120.03	0.53

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				
	<u>2013/14</u>	<u>2012/13</u>	<u>2011/12</u>	<u>2010/11</u>	<u>2009/10</u>
General Purpose Levy	87.36	86.01	85.69	87.12	83.43
City Planning	8.58	8.70	8.54	8.75	9.71
Comprehensive Insurance	6.34	7.45	7.35	6.40	6.55
PERS	4.98	4.28	4.27	4.03	4.12
Police Retirement	7.23	7.46	7.17	6.91	7.29
Firefighter Retirement	5.54	5.60	5.64	5.34	5.66
Subtotal	<u>120.03</u>	<u>119.50</u>	<u>118.66</u>	<u>118.55</u>	<u>116.76</u>
Medical Insurance	22.34	21.30	20.29	18.93	19.32
Debt Service	16.73	18.40	18.06	18.34	14.61
Total Mill Levy (Note 1)	<u>159.10</u>	<u>159.20</u>	<u>157.01</u>	<u>155.82</u>	<u>150.69</u>
Net Mill Value \$ (Note 1)	59,733	59,733	59,139	57,756	54,568
Tax Levy \$	9,503,520	9,509,494	9,285,414	8,999,540	8,222,852

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>	<u>2013/14</u>	<u>2012/13</u>	<u>2011/12</u>	<u>2010/11</u>	<u>2009/10</u>
Schools					
District Levied	244.11	239.89	249.75	254.95	253.20
County Levied	110.13	98.63	98.05	108.53	106.70
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	401.74	386.02	395.30	410.98	407.40
City of Helena	159.10	159.20	157.01	155.82	150.69
Lewis & Clark County	129.02	127.05	124.61	122.57	114.45
Public Safety Levy (Co. voted)	28.68	28.35	27.88	27.62	26.41
Library Levy (Co. Voted)	9.24	9.06	8.80	8.66	8.04
Fairgrounds Levy (Co. Voted)	12.97	12.82	12.61	12.49	12.08
State Welfare	0.00	0.00	0.00	0.00	0.00
Total Overlapping Levy	<u>740.75</u>	<u>722.50</u>	<u>726.21</u>	<u>738.14</u>	<u>719.07</u>
<u>As a Percent:</u>	<u>2013/14</u>	<u>2012/13</u>	<u>2011/12</u>	<u>2010/11</u>	<u>2009/10</u>
Local School Levies	47.82%	46.86%	47.89%	49.24%	50.04%
State School Levies	6.41%	6.57%	6.54%	6.44%	6.61%
Total Schools	54.23%	53.43%	54.43%	55.68%	56.65%
City of Helena	21.48%	22.03%	21.62%	21.11%	20.96%
Lewis & Clark County - All	24.29%	24.54%	23.95%	23.21%	22.39%
State Welfare	0.00%	0.00%	0.00%	0.00%	0.00%
Total Overlapping Levy	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

Tax Levy

The Bottom Line

Although there has been much publicity about property tax law changes, the City portion of property tax bills remains virtually the same from year to year. The City portion of property tax levies was less than 1% (0.22%) of current market value for residential property in FY2014.

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.

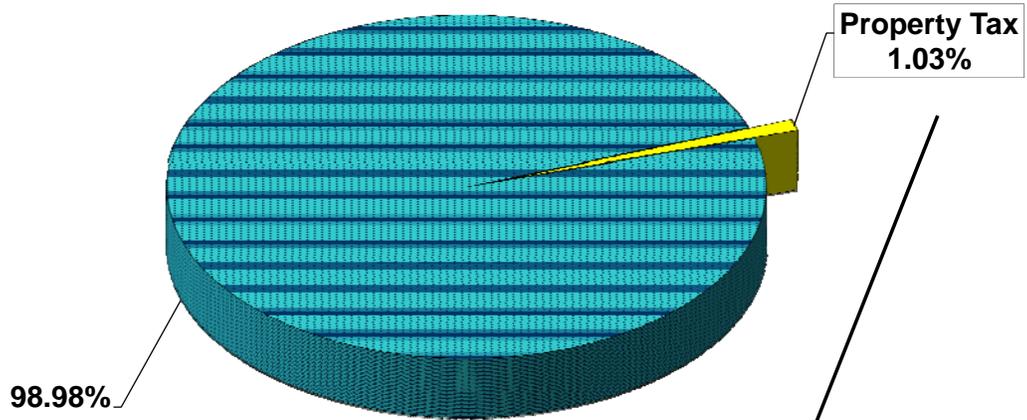
3. Taxable Rate (Percentage)

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

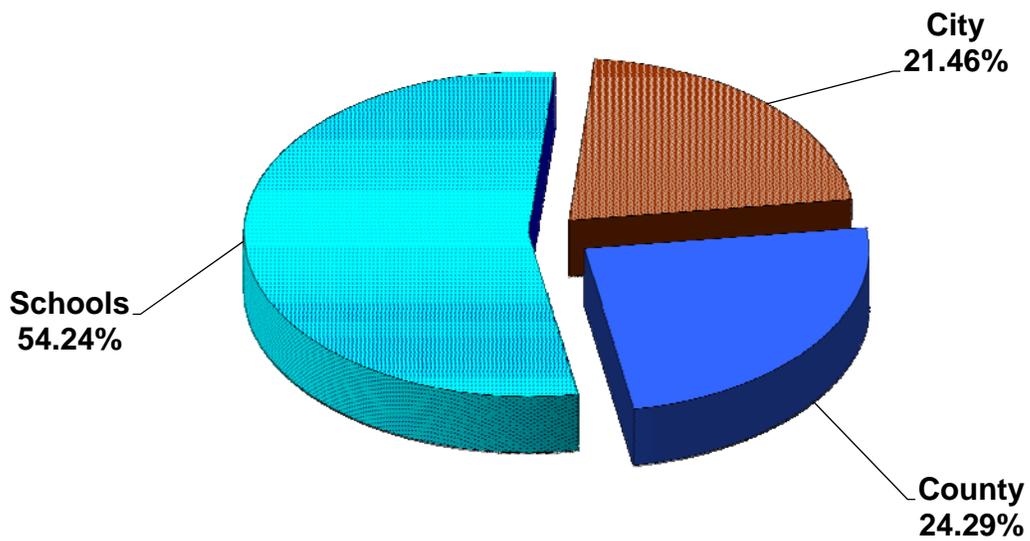
4. Current Taxable Value

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.

**2013 Property Tax - How Much of Market Value?
(\$1025 on a market value of \$100,000)**



Where Your Property Taxes Were Used



RESIDENTIAL PROPERTY TAX COMPUTATION
Within the City of Helena

2013 Levy Year (Same as Calendar Year)

Multiply your home's market value by: **1.025%**

Example				
\$ 100,000	X	1.025%	=	\$ 1,025

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 2013 Exemption	<u>45.50%</u>	(45,500)
3.	Non-Exempt Market Value	<u>\$ 54,500</u>	
4.	Multiply By: 2013 Taxable Rate (%)	X <u>2.5400%</u>	(From Assessment Notice)
5.	Current Taxable Value	\$ 1,384	(From Assessment Notice)
6.	Divide By: 1,000	<u>1,000</u>	(Mill Equivalent)
7.	Taxable Value per Mill	\$ 1.3840	
8.	Multiply By: Total Levy in Mills	X <u>740.75</u>	(See Below)
9.	Calculated Total Property Tax	<u>\$ 1,025.20</u>	

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

The 2013 tax levy is the levy for fiscal year **2013/14**

The FY 2013/14 tax levies for the example are:

	<u>Total</u>	<u>State & Local School Levies</u>	<u>City</u>	<u>County</u>
Mill Levy	740.75	401.74	159.10	179.91
Property Tax	\$1,025.20	\$556.01	\$220.19	\$249.00
Tax as a Percent of Market Value	1.03%	0.56%	0.22%	0.25%
Share of Total	100%	54.23%	21.48%	24.29%



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

Lewis & Clark County
CITY OF HELENA

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

6. TIF Districts

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

Preparer Karie Frydenlund Date 8/5/2013

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

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

For Information Purposes Only

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

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

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

RESOLUTION NO. _____

A RESOLUTION ADOPTING FINAL BUDGETS, BUDGET AUTHORITIES AND ANNUAL APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 2014 AND ENDING JUNE 30, 2015 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 23, 2014, 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. building fund for fee supported services;
- vi. community facilities fund for fee supported services;
- vii. police projects and reimbursements fund for fee supported services;
- and
- viii. storm water utility fund for fee supported services.

C. Realignment Authority The City Manager is hereby delegated the authority to make transfers or revisions within or among line items which total the individual appropriations as provided in this resolution and any budget amendment resolutions consistent with Sections 7-6-4030 and 7-6-4033, MCA, legal spending limit.

D. Police Budgets The City Manager is hereby delegated the authority to make transfers or revisions within or among line items for all Police Department budgets within or among the various funds, provided there is no increase in the total budgeted for the Police Department in the management plans supporting this resolution and any budget amendment resolutions.

E. Fire Budgets The City Manager is hereby delegated the authority to make transfers or revisions within or among line items for all Fire Department budgets within or among the various funds, provided there is no increase in the total budgeted for the Fire Department in the management plans supporting this resolution and any budget amendment resolutions.

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

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

Section 5. Contingency Accounts:

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

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. _____

Commission of his intent at a City Commission meeting or public work 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

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. _____

iv. the City Manager determines the appropriation is still needed.

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 are often unanticipated appropriation savings within City operations. Therefore, the Helena City Commission authorizes the City Manager to re-appropriate prior year unspent budget authority and reserves into current year authorized capital appropriations or capital reserves in order to address capital needs. Such capital re-appropriations may be made under the following conditions:

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

Section 8. Municipal Judge Salary and Compensation: The annual salary for the Municipal Judge is \$ 95,336 and total salary and benefits are \$ 120,024.

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. _____

**PASSED AND EFFECTIVE BY THE COMMISSION OF THE CITY OF HELENA,
MONTANA, THIS 23rd DAY OF June 2014.**

ATTEST:

MAYOR

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:

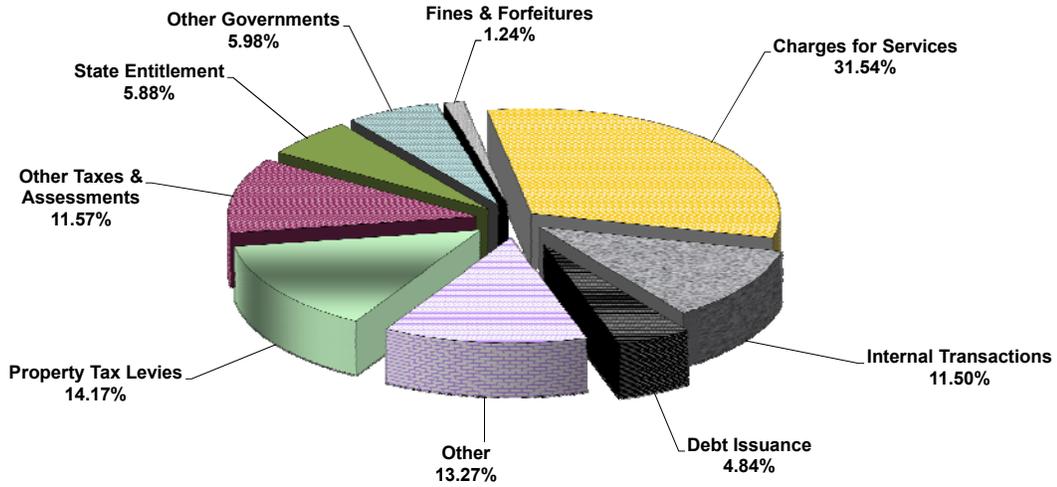
The City Commission recognizes the need for vibrant arts, history and culture as keys to quality of life in a community. To this end, the City will continue to pursue partnerships, collaborations and regional approaches to provide recreation services and opportunities. The City's efforts will include, 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:

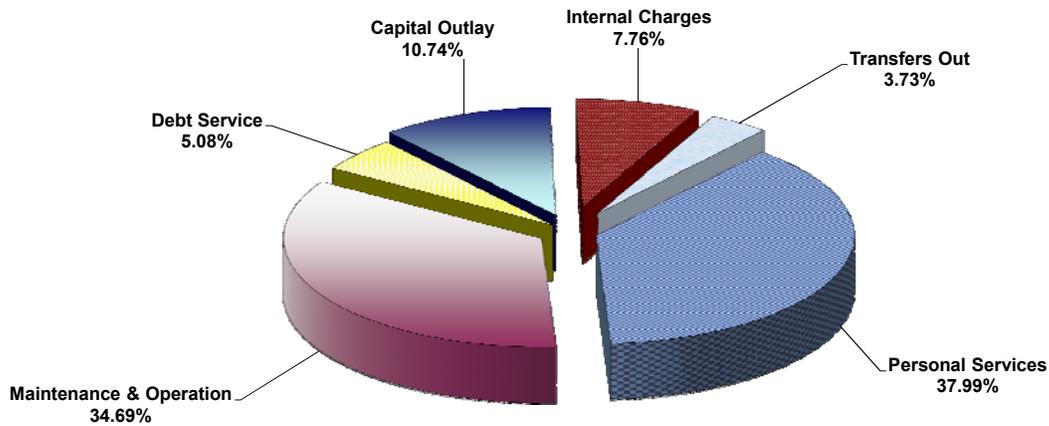
1. All costs, including:
 - a. start up and first year costs which would need to be included in the next annual budget; and
 - b. on-going annual costs, maintenance schedules, and capital replacement schedules.
2. Funding sources for all costs, including:
 - a. tax or rate adjustments;
 - b. offsetting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

WHERE THE MONEY COMES FROM - FY 2015



	FY 2013 Actual	FY 2014 Projected	FY 2015 Budget	Budget Increase (Decr)
Property Tax Levies	\$ 7,690,479	\$ 8,722,184	\$ 9,222,920	\$ 500,736
Other Taxes & Assessments	7,436,923	7,440,444	7,533,568	93,124
State Entitlement	3,571,614	3,696,600	3,825,900	129,300
Other Governments	5,023,021	6,902,434	3,891,538	(3,010,896)
Fines & Forfeitures	709,767	741,725	808,000	66,275
Charges for Services	21,324,127	20,787,425	20,530,863	(256,562)
Internal Transactions	8,207,838	8,257,600	7,484,192	(773,408)
Debt Issuance	912,906	3,753,572	3,150,000	(603,572)
Other	7,997,085	8,155,709	8,639,002	483,293
Total City Revenues	\$ 62,873,760	\$ 68,457,693	\$ 65,085,983	\$ (3,371,710)

WHERE THE MONEY GOES - FY 2015



	FY 2013 Actual	FY 2014 Projected	FY 2015 Budget	Budget Increase (Decr)
Personal Services	\$ 22,552,238	\$ 24,149,674	\$ 24,755,473	\$ 605,799
Maintenance & Operation	19,814,836	23,434,680	22,605,100	(829,580)
Debt Service	4,010,860	3,242,906	3,312,774	69,868
Capital Outlay	4,939,908	14,441,501	7,000,899	(7,440,602)
Internal Charges	4,739,765	5,096,151	5,053,977	(42,174)
Transfers Out	3,164,652	3,005,506	2,430,215	(575,291)
Total City Expenditures	\$ 59,222,259	\$ 73,370,418	\$ 65,158,438	\$ (8,211,980)

All Funds Combined

Fund: 001

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	9,484,062	9,405,618	10,471,284	10,471,284	10,471,284	10,995,720
Special Assessments	5,582,174	5,721,784	5,576,870	5,584,169	5,691,344	5,760,768
Taxes & Assessments	15,066,236	15,127,402	16,048,154	16,055,453	16,162,628	16,756,488
License & Permits	1,405,881	1,445,153	1,464,740	1,464,740	1,479,040	1,612,920
Intergovernmental Revenues	8,520,873	8,594,635	7,336,461	10,330,351	10,599,034	7,717,438
Charges For Services	19,944,893	21,324,127	20,170,921	20,403,937	20,787,425	20,530,863
Intra-City Revenues	944,044	1,044,786	1,172,101	1,172,101	1,172,101	1,272,071
Fines & Forfeitures	680,050	709,767	714,625	714,625	741,725	808,000
Investment Earnings	109,242	80,185	86,202	87,662	54,748	56,132
Other Financing Sources / (Uses)	5,067,464	5,426,961	5,569,643	5,841,269	5,449,820	5,697,879
Other Operating Revenues	36,672,447	38,625,614	36,514,693	40,014,685	40,283,893	37,695,303
Internal Service Revenues	4,980,656	5,043,186	5,093,293	5,093,293	5,093,293	5,053,977
Interfund Transfers In	3,933,750	3,164,652	2,542,277	3,060,046	3,164,307	2,430,215
Internal Transactions	8,914,406	8,207,838	7,635,570	8,153,339	8,257,600	7,484,192
Long-Term Debt	465,465	912,906	3,200,000	3,700,850	3,753,572	3,150,000
Total Revenues	61,118,554	62,873,760	63,398,417	67,924,327	68,457,693	65,085,983
Expenditures						
Personal Services	22,245,253	22,552,238	23,974,025	24,193,078	24,149,674	24,755,473
Supplies & Materials	2,929,924	3,307,113	3,731,496	3,917,724	3,876,947	3,900,804
Purchased Services	9,471,329	9,316,274	10,184,293	11,341,302	11,235,702	10,852,670
Intra-City Charges	943,619	1,046,563	1,172,101	1,172,101	1,170,051	1,261,911
Fixed Costs & Subsidies	5,556,316	6,144,886	6,580,961	7,401,980	7,151,980	6,589,715
Maintenance & Operating	18,901,188	19,814,836	21,668,851	23,833,107	23,434,680	22,605,100
Internal Charges	4,739,440	4,739,765	5,093,293	5,096,151	5,096,151	5,053,977
Transfers Out	3,933,749	3,164,652	2,542,277	3,059,506	3,005,506	2,430,215
Internal Transactions	8,673,189	7,904,417	7,635,570	8,155,657	8,101,657	7,484,192
Debt Service	6,157,983	4,010,860	3,234,957	3,242,906	3,242,906	3,312,774
Capital Outlay	7,285,684	4,939,908	8,120,265	15,449,003	14,441,501	7,000,899
Debt & Capital	13,443,667	8,950,768	11,355,222	18,691,909	17,684,407	10,313,673
Total Expenditures	63,263,297	59,222,259	64,633,668	74,873,751	73,370,418	65,158,438
Revenues Over (Under) Expenditures	(2,144,743)	3,651,501	(1,235,251)	(6,949,424)	(4,912,725)	(72,455)
Beginning Cash Balance - July 1	32,382,205	30,033,104	33,623,736	33,623,736	33,623,736	28,565,035
Other Cash Sources / (Uses)	(204,358)	(60,869)	-	-	(145,976)	-
Ending Cash Balance - June 30	30,033,104	33,623,736	32,388,485	26,674,312	28,565,035	28,492,580
Unreserved Balance	96,340	66,196	83,515	97,383	212,485	189,349
Reserved	29,936,764	33,557,540	32,304,970	26,576,929	28,352,550	28,303,231
Ending Cash Balance - June 30	30,033,104	33,623,736	32,388,485	26,674,312	28,565,035	28,492,580

**Annual Budget Resolution - Appendix A
Balances and Changes by Fund
For the Fiscal Year Ending June 30, 2015**

	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	15,261,006	-	15,261,006	1,988,979	1,065,505	na
012 Police & Court	na	1,271,040	17,619	1,288,659	6,529,576	-	na
013 Fire Department	na	100,000	-	100,000	3,968,883	-	na
014 Community Development	na	5,690	1,000	6,690	558,372	-	na
015 Administrative Services	na	974,377	-	974,377	1,176,666	-	na
016 Public Works	na	999,612	-	999,612	1,195,214	300,000	na
017 Park & Recreation	na	307,270	-	307,270	2,275,085	-	na
Total General Fund	3,722,513	18,918,995	18,619	18,937,614	17,692,775	1,365,505	3,601,847
200 Special Revenue Funds							
201 Street & Traffic	2,233,777	3,297,700	-	3,297,700	3,509,920	-	2,021,557
211 Civic Center	378,916	223,200	500,000	723,200	716,028	10,610	375,478
212 Facilities Management	764,584	638,090	161,954	800,044	794,853	-	769,775
213 Facilities Management-HVCC	16,016	62,120	-	62,120	62,294	-	15,842
214 Neighborhood Center	47,002	10,150	-	10,150	19,788	-	37,364
215 Police Projects & Reimb	14,672	77,500	-	77,500	80,237	-	11,935
217 Law Enforcement Block Grant	-	17,619	-	17,619	-	17,619	-
218 9-1-1 Emergency Program	269,651	684,110	-	684,110	483,689	52,286	417,786
219 Support Services Division	81,868	1,194,310	52,286	1,246,596	1,307,326	-	21,138
226 CDBG	-	-	-	-	-	-	-
233 Community Devel Projects	3,293	1,900	-	1,900	1,740	1,000	2,453
235 Open Space District Maint	288,522	732,159	-	732,159	860,398	-	160,283
237 Urban Forestry	242,560	230,000	-	230,000	229,645	-	242,915
238 Loan Repayment	311	-	-	-	-	-	311
239 Weed Control	100,952	100,000	-	100,000	117,942	-	83,010
240 Gas Tax	165,010	556,000	-	556,000	674,973	-	46,037
245 Storm Water Utility	440,135	951,500	-	951,500	769,511	-	622,124
260 Fire Special Funds (Smoke Alarm Prgm)	385	-	-	-	-	-	385
029 Lighting Districts - All	669,401	811,319	-	811,319	850,105	-	630,615
Total Special Revenue Funds	5,717,055	9,587,677	714,240	10,301,917	10,478,449	81,515	5,459,008
300 Debt Service Funds							
307 General Fund Bonds 2005	2,262	-	89,875	89,875	89,875	-	2,262
308 GO Bond-Park & Rec 2008	267,744	671,900	-	671,900	567,220	-	372,424
309 Cert of Participation 09	1,203,876	2,000	597,320	599,320	597,320	-	1,205,876
310 GO Refunding Bonds 2009	291,546	384,010	-	384,010	344,750	-	330,806
340 S I D Revolving	176,439	119,599	3,551	123,150	157,042	-	142,547
Total Debt Service Funds	1,941,867	1,177,509	690,746	1,868,255	1,756,207	-	2,053,915

**Annual Budget Resolution - Appendix A
Balances and Changes by Fund
For the Fiscal Year Ending June 30, 2015**

	Estimated Beginning Cash Balance	(+) Sources		Total Sources	(-) Uses (Appropriations)		Cash Loans / Adjustments In / (Out)	Estimated Ending Cash Balance
		Revenues	Transfers In		Expenditures	Transfers Out		
400 Capital Project Funds								
402 GF Debt Projects	-	-	-	-	-	-	-	-
403 GO Bonds-2008 Recreation	-	-	-	-	-	-	-	-
440 Capital Improvements Fund	1,735,523	32,661	410,610	443,271	560,610	560,610	-	1,618,184
441 Parks Improvement	160,937	8,350	-	8,350	75,824	75,824	-	93,463
450 Sidewalk Improve/Construct	2,339	150,000	-	150,000	150,000	150,000	-	2,339
451 SID Capital Projects	11,261	-	-	-	-	-	-	11,261
459 CTEP Projects	-	-	-	-	-	-	-	-
Total Capital Project Funds	1,910,060	191,011	410,610	601,621	786,434	786,434	-	1,725,247
500 Enterprise Funds								
503 Building	602,546	995,520	-	995,520	1,007,879	1,007,879	-	590,187
521 Water	4,745,799	8,214,500	-	8,214,500	7,222,173	7,222,173	-	5,738,126
531 Wastewater	3,303,676	5,383,250	-	5,383,250	5,450,787	5,450,787	-	3,236,139
541 Solid Waste-Residential	1,531,380	2,003,200	-	2,003,200	1,659,093	1,659,093	-	1,875,487
542 Solid Waste-Commercial	1,313,778	1,207,200	-	1,207,200	1,319,564	1,319,564	-	1,201,414
543 Landfill Monitoring District	47,368	113,890	-	113,890	113,750	113,750	-	47,508
546 Transfer Station	1,236,926	2,803,679	-	2,803,679	2,592,546	2,592,546	-	1,152,059
547 Recycling	212,164	142,075	296,000	438,075	606,070	606,070	-	44,169
550 Municipal Utility (Closed Out)	-	-	-	-	-	-	-	-
551 Parking	235,103	1,715,693	-	1,715,693	1,260,896	1,260,896	-	2,705
551 Trolley	16,687	7,000	-	7,000	6,817	6,817	-	16,870
562 Helena Area Transit Svc	273,117	-	-	-	-	-	(273,117)	-
563 Golf Course	463,928	1,293,602	-	1,293,602	1,318,520	1,318,520	-	439,010
570 City-County Building Fund	150,517	840,397	-	840,397	951,282	951,282	-	39,632
571 City/Cnty Bldg Mail	33,619	206,066	-	206,066	205,533	205,533	-	34,152
572 City/Cnty Bldg Telephone	1,271	23,218	-	23,218	22,902	22,902	-	1,587
580 Helena Area Transit Svc	-	693,308	300,000	993,308	1,050,746	1,050,746	273,117	215,679
581 HAATS - East Valley	-	103,724	-	103,724	102,245	102,245	-	1,479
582 HAATS - Head Start	-	80,469	-	80,469	79,461	79,461	-	1,008
Total Enterprise Funds	14,167,879	25,826,791	596,000	26,422,791	24,970,264	24,970,264	983,195	14,637,211
600 Internal Service Funds								
610 Fleet Services	203,882	1,865,307	-	1,865,307	1,843,022	1,843,022	-	226,167
643 Copier Revolving	45,633	17,450	-	17,450	14,207	14,207	-	48,876
645 Property & Liab Insurance	376,461	832,516	-	832,516	939,465	939,465	-	269,512
650 Health & Safety Program	368,962	3,901,778	-	3,901,778	3,915,400	3,915,400	-	355,340
651 Dental Program	53,885	282,924	-	282,924	276,500	276,500	-	60,309
652 Vision Program	56,838	53,810	-	53,810	55,500	55,500	-	55,148
Total Internal Service Funds	1,105,661	6,953,785	-	6,953,785	7,044,094	7,044,094	-	1,015,352
Total All Budgeted Funds	28,565,035	62,655,768	2,430,215	65,085,983	62,728,223	62,728,223	2,430,215	28,492,580

Revenues by Fund and Type
For the Fiscal Year Ending June 30, 2015

	Transfers In	Total Revenues	Taxes	Special Assessmt	Licenses Permits	Inter-Governmt	Charges For Srvc	Intra-City Revenues	Fines & Forfeits	Invest. Earnings	Other Source/Use	Internal Services	Debt Issuance
100 General Fund													
011 General Government	-	15,261,006	9,939,920	-	545,900	3,898,900	-	-	-	10,000	23,000	843,286	-
012 Police & Court	17,619	1,271,040	-	34,000	243,150	303,800	-	-	688,300	-	1,790	-	-
013 Fire Department	-	100,000	-	-	-	100,000	-	-	-	-	-	-	-
014 Community Development	1,000	5,690	-	500	-	5,190	-	-	-	-	-	-	-
015 Administrative Services	-	974,377	-	-	-	-	-	-	-	-	-	974,377	-
016 Public Works	-	999,612	-	-	-	1,000	-	-	-	-	-	998,612	-
017 Park & Recreation	-	307,270	-	-	-	191,040	-	-	-	-	32,079	84,151	-
Total General Fund	18,619	18,918,995	9,939,920	580,400	4,142,050	601,030	-	688,300	10,000	56,869	2,900,426	-	-
200 Special Revenue Funds													
201 Street & Traffic	-	3,297,700	-	3,195,000	-	-	-	-	-	2,700	100,000	-	-
211 Civic Center	500,000	223,200	-	-	-	223,200	-	-	-	-	-	-	-
212 Facilities Management	161,954	638,090	-	-	-	-	-	-	-	1,100	-	636,990	-
213 Facilities Management-HVCC	-	62,120	-	-	-	-	-	-	-	20	62,100	-	-
214 Neighborhood Center	-	10,150	-	-	-	-	-	-	-	150	10,000	-	-
215 Police Projects & Reimb	-	77,500	-	-	18,000	59,500	-	-	-	-	-	-	-
217 Law Enforcement Block Grant	-	17,619	-	-	17,619	-	-	-	-	-	-	-	-
218 9-1-1 Emergency Program	-	684,110	-	-	672,700	10,000	-	-	-	50	1,360	-	-
219 Support Services Division	52,286	1,194,310	-	10,000	1,181,000	3,310	-	-	-	-	-	-	-
226 CDBG	-	-	-	-	-	-	-	-	-	-	-	-	-
235 Open Space District Maint	-	732,159	-	343,500	386,787	1,572	-	-	-	300	-	-	-
237 Urban Forestry	-	230,000	-	230,000	-	-	-	-	-	-	-	-	-
238 Loan Repayment	-	-	-	-	-	-	-	-	-	-	-	-	-
239 Weed Control	-	100,000	-	-	-	-	-	-	-	-	-	100,000	-
240 Gas Tax	-	556,000	-	-	554,500	-	-	-	-	1,500	-	-	-
245 Storm Water Utility	-	951,500	-	948,500	-	-	-	-	-	3,000	-	-	-
260 Fire Special Funds (Smoke Alarm)	-	-	-	-	-	-	-	-	-	-	-	-	-
029 Lighting Districts - All	-	811,319	-	811,319	-	-	-	-	-	-	-	-	-
Total Special Revenue Funds	714,240	9,587,677	-	5,528,319	10,000	2,830,606	297,582	-	8,820	175,360	736,990	-	-
300 Debt Service Funds													
307 General Fund Bonds 2005	89,875	-	-	-	-	-	-	-	-	-	-	-	-
308 GO Bond-Park & Rec 2008	-	671,900	671,800	-	-	-	-	-	-	100	-	-	-
309 Cert of Participation 09	597,320	2,000	-	-	-	-	-	-	-	2,000	-	-	-
310 GO Refunding Bonds 2009	-	384,010	384,000	-	-	-	-	-	-	10	-	-	-
340 S I D Revolving	3,551	119,599	-	118,599	-	-	-	-	-	1,000	-	-	-
Total Debt Service Funds	690,746	1,177,509	1,055,800	118,599	-	-	-	-	-	3,110	-	-	-

Revenues by Fund and Type
For the Fiscal Year Ending June 30, 2015

	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	410,610	32,661	-	28,000	-	-	-	-	-	4,661	-	-	-
441 Parks Improvement	-	8,350	-	-	-	-	6,000	-	-	-	2,350	-	-
450 Sidewalk Improve/Construct	-	150,000	-	-	-	-	-	-	-	-	-	-	150,000
451 SID Capital Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
459 CTEP Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Project Funds	410,610	191,011	-	28,000	-	6,000	-	-	-	4,661	2,350	-	150,000
500 Enterprise Funds													
503 Building	-	995,520	-	994,520	-	-	-	-	-	1,000	-	-	-
521 Water	-	8,214,500	-	-	-	-	6,201,500	-	-	10,000	3,000	-	2,000,000
531 Wastewater	-	5,383,250	-	-	-	-	4,377,000	-	-	6,000	250	-	1,000,000
541 Solid Waste-Residential	-	2,003,200	-	-	-	-	1,998,500	-	-	3,500	1,200	-	-
542 Solid Waste-Commercial	-	1,207,200	-	-	-	-	1,100,000	-	-	300	106,900	-	-
543 Landfill Monitoring District	-	113,890	-	113,850	-	-	-	-	-	40	-	-	-
546 Transfer Station	-	2,803,679	-	-	-	-	2,772,044	-	-	1,200	30,435	-	-
547 Recycling	296,000	142,075	-	-	-	-	141,875	-	-	200	-	-	-
551 Parking	-	1,715,693	-	-	-	-	1,576,720	-	119,700	5,210	14,063	-	-
561 Trolley	-	7,000	-	-	-	-	7,000	-	-	-	-	-	-
562 Helena Area Transit Srvc	-	-	-	-	-	-	-	-	-	-	-	-	-
563 Golf Course	-	1,293,602	-	-	-	-	1,293,102	-	-	500	-	-	-
570 City-County Building Fund	-	840,397	-	-	-	-	-	-	-	500	839,897	-	-
571 City/Cnty Bldg Mail	-	206,066	-	-	-	-	-	-	-	70	205,996	-	-
572 City/Cnty Bldg Telephone	-	23,218	-	-	-	-	-	-	-	6	23,212	-	-
580 Helena Area Transit Srvc	300,000	693,308	-	-	-	623,458	69,000	-	-	350	500	-	-
581 HATS - East Valley	-	103,724	-	-	-	96,324	7,400	-	-	-	-	-	-
582 HATS - Head Start	-	80,469	-	-	-	-	80,469	-	-	-	-	-	-
Total Enterprise Funds	596,000	25,826,791	-	113,850	994,520	719,782	19,624,610	-	119,700	28,876	1,225,453	-	3,000,000
600 Internal Service Funds													
610 Fleet Services	-	1,865,307	-	-	-	25,000	-	1,254,621	-	-	-	585,686	-
643 Copier Revolving	-	17,450	-	-	-	-	-	17,450	-	-	-	-	-
645 Property & Liab Insurance	-	832,516	-	-	-	-	1,641	-	-	-	-	830,875	-
650 Health & Safety Program	-	3,901,778	-	-	-	-	-	-	-	500	3,901,278	-	-
651 Dental Program	-	282,924	-	-	-	-	-	-	-	90	282,834	-	-
652 Vision Program	-	53,810	-	-	-	-	-	-	-	75	53,735	-	-
Total Internal Service Funds	-	6,953,785	-	-	25,000	1,641	1,641	1,272,071	-	665	4,237,847	1,416,561	-
Total All Budgeted Funds	2,430,215	62,655,768	10,995,720	5,760,768	1,612,920	7,717,438	20,530,863	1,272,071	808,000	56,132	5,697,879	5,053,977	3,150,000

Expenditures by Fund and Type
For the Fiscal Year Ending June 30, 2015

	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	1,065,505	1,988,979	1,297,831	31,355	310,161	4,660	315,034	29,938	-	-
012 Police & Court	-	6,529,576	5,385,778	199,260	366,843	178,065	177,884	221,746	-	-
013 Fire Department	-	3,968,883	3,380,751	125,080	144,439	57,001	930	260,682	-	-
014 Community Development	-	558,372	416,980	4,270	72,833	2,600	51,803	9,886	-	-
015 Administrative Services	-	1,176,666	837,402	16,735	225,330	4,390	72,917	19,892	-	-
016 Public Works	300,000	1,195,214	993,241	13,700	79,221	7,821	72,977	28,254	-	-
017 Park & Recreation	-	2,275,085	1,340,134	142,203	538,790	54,410	83,360	116,188	-	-
Total General Fund	1,365,505	17,692,775	13,652,117	532,603	1,737,617	308,947	774,905	686,586	-	-
200 Special Revenue Funds										
201 Street & Traffic	-	3,509,920	1,243,406	669,705	638,552	238,891	2,530	444,286	-	272,550
211 Civic Center	10,610	716,028	370,809	26,630	116,585	-	6,510	195,494	-	-
212 Facilities Management	-	794,853	211,213	1,225	384,415	4,000	156,559	37,441	-	-
213 Facilities Management-HVCC	-	62,294	-	2,500	12,200	-	1,070	42,309	4,215	-
214 Neighborhood Center	-	19,788	-	-	-	-	-	19,788	-	-
215 Police Projects & Reimb	-	80,237	78,116	-	-	-	-	2,121	-	-
217 Law Enforcement Block Grant	17,619	-	-	-	-	-	-	-	-	-
218 9-1-1 Emergency Program	52,286	483,689	-	14,600	347,662	-	50,456	20,971	-	50,000
219 Support Services Division	-	1,307,326	1,173,249	13,200	63,317	-	51,636	5,924	-	-
226 CDBG	-	-	-	-	-	-	-	-	-	-
235 Open Space District Maint	-	860,398	113,719	39,000	600,281	6,420	14,901	50,077	-	36,000
237 Urban Forestry	-	229,645	142,626	18,100	24,610	11,238	150	32,921	-	-
238 Loan Repayment	-	-	-	-	-	-	-	-	-	-
239 Weed Control	-	117,942	72,739	3,900	20,472	3,349	7,400	10,082	-	-
240 Gas Tax	-	674,973	-	-	-	-	-	174,973	-	500,000
245 Storm Water Utility	-	769,511	178,912	59,200	61,370	-	19,520	293,654	-	156,855
260 Fire Special Funds (Smoke Alarm Prgm)	-	-	-	-	-	-	-	-	-	-
029 Lighting Districts - All	-	850,105	-	-	802,087	-	-	48,018	-	-
Total Special Revenue Funds	81,515	10,478,449	3,584,789	848,640	3,072,711	263,898	310,732	1,378,059	4,215	1,015,405
300 Debt Service Funds										
307 General Fund Bonds 2005	-	89,875	-	-	-	-	-	-	89,875	-
308 GO Bond-Park & Rec 2008	-	567,220	-	-	-	-	-	-	567,220	-
309 Cert of Participation 09	-	597,320	-	-	-	-	-	-	597,320	-
310 GO Refunding Bonds 2009	-	344,750	-	-	-	-	-	-	344,750	-
340 S I D Revolving	-	157,042	-	-	7,500	-	-	6,262	143,280	-
Total Debt Service Funds	-	1,756,207	-	-	7,500	-	-	6,262	1,742,445	-

**Expenditures by Fund and Type
For the Fiscal Year Ending June 30, 2015**

	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	-	560,610	-	-	16,500	-	-	-	-	544,110
441 Parks Improvement	-	75,824	-	-	850	-	-	-	-	74,974
450 Sidewalk Improve/Construct	-	150,000	-	-	150,000	-	-	-	-	-
451 SID Capital Projects	-	-	-	-	-	-	-	-	-	-
459 CTEP Projects	-	-	-	-	-	-	-	-	-	-
Total Capital Project Funds		786,434			167,350					619,084
500 Enterprise Funds										
503 Building	-	1,007,879	707,736	10,395	130,672	9,763	50,396	74,917	-	24,000
521 Water	-	7,222,173	1,631,660	585,965	836,555	70,805	57,410	934,024	522,054	2,583,700
531 Wastewater	-	5,450,787	1,141,787	226,625	571,245	78,125	52,635	774,825	770,140	1,835,405
541 Solid Waste-Residential	-	1,659,093	352,294	40,980	1,003,477	98,550	3,320	160,472	-	-
542 Solid Waste-Commercial	-	1,319,564	269,478	40,210	492,713	108,425	3,320	165,418	-	240,000
543 Landfill Monitoring District	-	113,750	-	-	113,750	-	-	-	-	-
546 Transfer Station	296,000	2,592,546	642,434	15,320	1,251,359	130,640	33,675	203,138	-	315,980
547 Recycling	-	606,070	180,405	4,650	246,120	6,080	-	68,815	-	100,000
550 Municipal Utility (Closed Out)	-	-	-	-	-	-	-	-	-	-
551 Parking	687,195	1,260,896	565,292	43,550	403,768	7,000	99,180	120,106	-	22,000
561 Trolley	-	6,817	4,825	-	-	-	-	1,992	-	-
562 Helena Area Transit Svc	-	-	-	-	-	-	-	-	-	-
563 Golf Course	-	1,318,520	569,347	285,060	160,026	160	43,320	130,909	94,698	35,000
570 City-County Building Fund	-	951,282	327,106	48,400	228,775	-	34,200	18,579	179,222	115,000
571 City/Cnty Bldg Mail	-	205,533	31,193	4,100	169,018	-	500	722	-	-
572 City/Cnty Bldg Telephone	-	22,902	22,390	-	-	-	-	512	-	-
580 Helena Area Transit Svc	-	1,050,746	557,955	13,900	55,857	131,500	1,490	200,719	-	89,325
581 HATS - East Valley	-	102,245	55,360	300	5,553	22,875	-	18,157	-	-
582 HATS - Head Start	-	79,461	41,956	275	6,200	19,185	-	11,845	-	-
Total Enterprise Funds	983,195	24,970,264	7,101,218	1,319,730	5,675,088	683,108	379,446	2,885,150	1,566,114	5,360,410
600 Internal Service Funds										
610 Fleet Services	-	1,843,022	417,349	1,198,481	113,694	5,958	9,620	97,920	-	-
643 Copier Revolving	-	14,207	-	1,350	2,310	-	4,547	-	-	6,000
645 Property & Liab Insurance	-	939,465	-	-	-	-	939,465	-	-	-
650 Health & Safety Program	-	3,915,400	-	-	25,400	-	3,890,000	-	-	-
651 Dental Program	-	276,500	-	-	41,500	-	235,000	-	-	-
652 Vision Program	-	55,500	-	-	9,500	-	46,000	-	-	-
Total Internal Service Funds		7,044,094	417,349	1,199,831	192,404	5,958	5,124,632	97,920		6,000
Total All Budgeted Funds	2,430,215	62,728,223	24,755,473	3,900,804	10,852,670	1,261,911	6,589,715	5,053,977	3,312,774	7,000,899

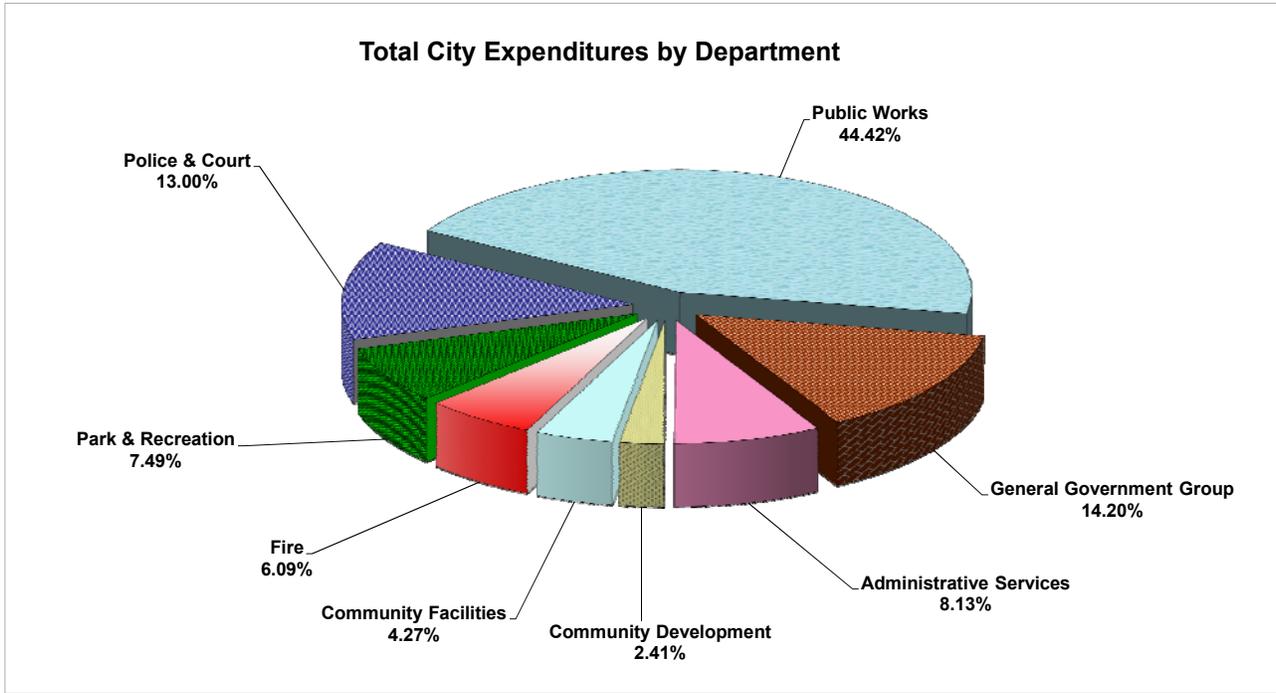
CITY OF HELENA
LONG-TERM DEBT
30-Jun-2015

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-14	Additional Issues	Principal Retired	Ending Balance 30-Jun-2015	Current	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	22,298	-	3,167	19,131	3,329	15,802	1,043	-	
TOTAL FACILITIES MANAGEMENT-HVCC							22,298	-	3,167	19,131	3,329	15,802	1,043	-	
DEBT SERVICE FUNDS															
GENERAL OBLIGATION															
307	General Fund Bonds - Series 2005 G.O.		08/11/05	08/15/25	4.64%	1,140,000	900,000	-	50,000	850,000	55,000	795,000	39,525	350	
308	General Obligation, Series 2008 Parks & Recreation G.O.		04/10/08	01/01/28	3.77%	7,850,000	6,200,000	-	330,000	5,870,000	345,000	5,525,000	235,870	350	
310	General Obligation Refunding Bonds, Series 2009 * G.O.		04/08/09	07/01/18	2.77%	2,795,000	1,505,000	-	290,000	1,215,000	305,000	910,000	54,400	350	
327	INTERCAP - Sidewalk '07 G.O. Loan		02/06/09	02/15/19	Variable	98,000	54,004	-	9,943	44,061	10,370	33,691	645	-	
328	INTERCAP - Sidewalk '08 G.O. Loan		06/12/09	02/15/19	Variable	228,549	129,002	-	24,160	104,842	24,952	79,890	1,538	-	
TOTAL GENERAL OBLIGATION							8,788,006	-	704,103	8,083,903	740,322	7,343,581	331,978	1,050	
SPECIAL IMPROVEMENT DISTRICTS (SID) REVOLVING FUNDS															
	Sidewalk 2004 Warrant		12/01/04	01/01/15	5.00%	33,117	3,351	-	3,351	-	-	-	168	-	
	Sidewalk 2005 Warrant		12/01/05	01/01/16	6.25%	21,974	5,100	-	2,703	2,397	2,397	-	319	-	
	Sidewalk 2006 Warrant		01/01/07	01/01/17	0.00%	575	173	-	58	115	58	57	-	-	
	Sidewalk 2010 Warrant		10/05/11	01/01/21	0.00%	34,776	24,344	-	3,478	20,866	3,478	17,388	-	-	
	Sidewalk 2012 Warrant		10/01/12	07/01/22	0.00%	53,371	45,365	-	5,338	40,027	5,338	34,689	-	-	
	Sidewalk 2013 Warrant		07/01/13	07/01/23	0.00%	145,976	138,677	-	14,598	124,079	14,598	109,481	1,351	-	
364	Brady Street Improvements SID 417	SID Bond	08/15/03	07/01/18	5.29%	174,500	45,000	-	20,000	25,000	-	25,000	2,235	350	
365	McHugh & Tamarack Improvements SID 413 & 418	SID Bond	08/01/04	07/01/19	4.78%	645,825	180,000	-	45,000	135,000	-	135,000	8,035	350	
TOTAL SID FUNDS							442,010	-	94,526	347,484	25,869	321,615	12,108	700	
LEASE PURCHASE															
309	2009 Certificates of Participation Lease Purchase		02/25/09	01/01/39	5.07%	8,900,000	8,360,000	-	190,000	8,170,000	195,000	7,975,000	403,619	2,200	
TOTAL DEBT SERVICE FUNDS							17,590,016	-	988,629	16,601,387	961,191	15,640,196	747,705	3,950	

CITY OF HELENA
LONG-TERM DEBT
30-Jun-2015

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-14	Additional Issues	Principal Retired	Ending Balance 30-Jun-2015	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	1,862,000	-	143,000	1,719,000	147,000	1,572,000	41,097	-
	DNRC Drinking Water 2007 Refunding Revenue		12/05/12	07/01/24	2.25%	2,242,000	1,981,000	-	179,000	1,802,000	183,000	1,619,000	43,572	-
	DNRC Drinking Water 2012 Refunding Revenue		12/05/12	01/01/27	2.25%	1,325,000	1,283,000	-	86,000	1,197,000	88,000	1,109,000	28,384	-
	TOTAL WATER FUND					5,639,000	5,126,000	-	408,000	4,718,000	418,000	4,300,000	113,053	-
531	WASTEWATER FUND													
	DNRC Pollution Control - Series 1999 Refunding Revenue		12/05/12	07/01/21	2.00%	6,310,000	5,335,000	-	666,000	4,669,000	679,000	3,990,000	103,390	-
	TOTAL WASTEWATER FUND					6,310,000	5,335,000	-	666,000	4,669,000	679,000	3,990,000	103,390	-
563	GOLF COURSE FUND													
	INTERCAP - Golf Pond Liner	INTERCAP	12/03/04	02/15/15	Variable	62,901	7,073	-	7,073	-	-	-	67	-
	INTERCAP - Driving Range/Clubhouse Improvements	INTERCAP	09/25/09	08/15/19	Variable	207,000	121,212	-	20,641	100,571	21,317	79,254	1,452	-
	Capital Improvement Fund Loan Interfund		04/30/13	04/30/18	1.00%	138,066	111,000	-	27,338	83,662	27,611	56,051	1,110	-
	TOTAL GOLF COURSE FUND					407,967	239,285	-	55,052	184,233	48,928	135,305	2,629	-
570	CITY-COUNTY ADMINISTRATION BOARD													
	INTERCAP - Commission Chamber Remodel	INTERCAP	10/01/04	08/15/14	Variable	175,974	9,194	-	9,194	-	-	-	58	-
	INTERCAP - City-County Bldg. Remodel	INTERCAP	03/14/08	02/15/18	Variable	999,483	467,176	-	110,919	356,257	115,509	240,748	5,497	-
	INTERCAP - City-County Bldg. Remodel Ph II	INTERCAP	06/25/10	08/15/20	Variable	505,000	337,860	-	49,483	288,377	50,453	237,924	4,070	-
	TOTAL CITY-COUNTY ADMINISTRATION BOARD					1,680,458	814,230	-	169,596	644,634	165,962	478,672	9,625	-
	TOTAL ENTERPRISE FUNDS					14,037,425	11,514,515	-	1,298,648	10,215,867	1,311,890	8,903,977	228,697	-

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Total City Revenues by Department						
1 General Government Group	18,367,790	19,022,739	20,432,861	20,436,361	20,208,882	21,215,211
2 Administrative Services	6,953,283	6,077,142	5,008,710	5,605,969	5,603,616	4,947,188
3 Community Development	892,853	1,183,099	859,840	1,684,388	1,681,788	1,004,110
4 Community Facilities	2,736,227	2,923,096	2,598,120	2,769,836	2,768,305	2,665,195
5 Fire	194,834	159,403	100,000	159,617	198,362	100,000
6 Park & Recreation	2,450,770	2,676,876	2,228,728	3,358,400	3,385,392	2,671,381
7 Police & Court	2,799,594	2,793,201	2,963,844	3,052,144	3,320,625	3,314,484
8 Public Works	26,723,203	28,038,204	29,206,314	30,857,612	31,290,723	29,168,414
Total City Revenues	61,118,554	62,873,760	63,398,417	67,924,327	68,457,693	65,085,983



	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Total City Expenditures by Department						
1 General Government Group	8,788,787	8,200,405	9,105,482	9,944,613	9,633,404	9,249,975
2 Administrative Services	7,686,391	6,530,033	5,290,577	5,800,242	5,800,242	5,297,260
3 Community Development	1,417,039	1,740,973	1,488,452	2,349,000	2,354,000	1,568,991
4 Community Facilities	2,595,239	2,766,348	2,817,714	3,029,242	3,029,242	2,783,290
5 Fire	3,901,059	3,866,144	3,900,099	4,024,045	4,024,045	3,968,883
6 Park & Recreation	3,817,678	4,113,329	4,005,689	5,304,560	5,304,558	4,877,414
7 Police & Court	8,234,173	7,807,061	7,982,072	8,129,156	8,041,280	8,470,733
8 Public Works	26,822,931	24,197,966	30,043,583	36,292,893	35,183,647	28,941,892
Total City Expenditures	63,263,297	59,222,259	64,633,668	74,873,751	73,370,418	65,158,438

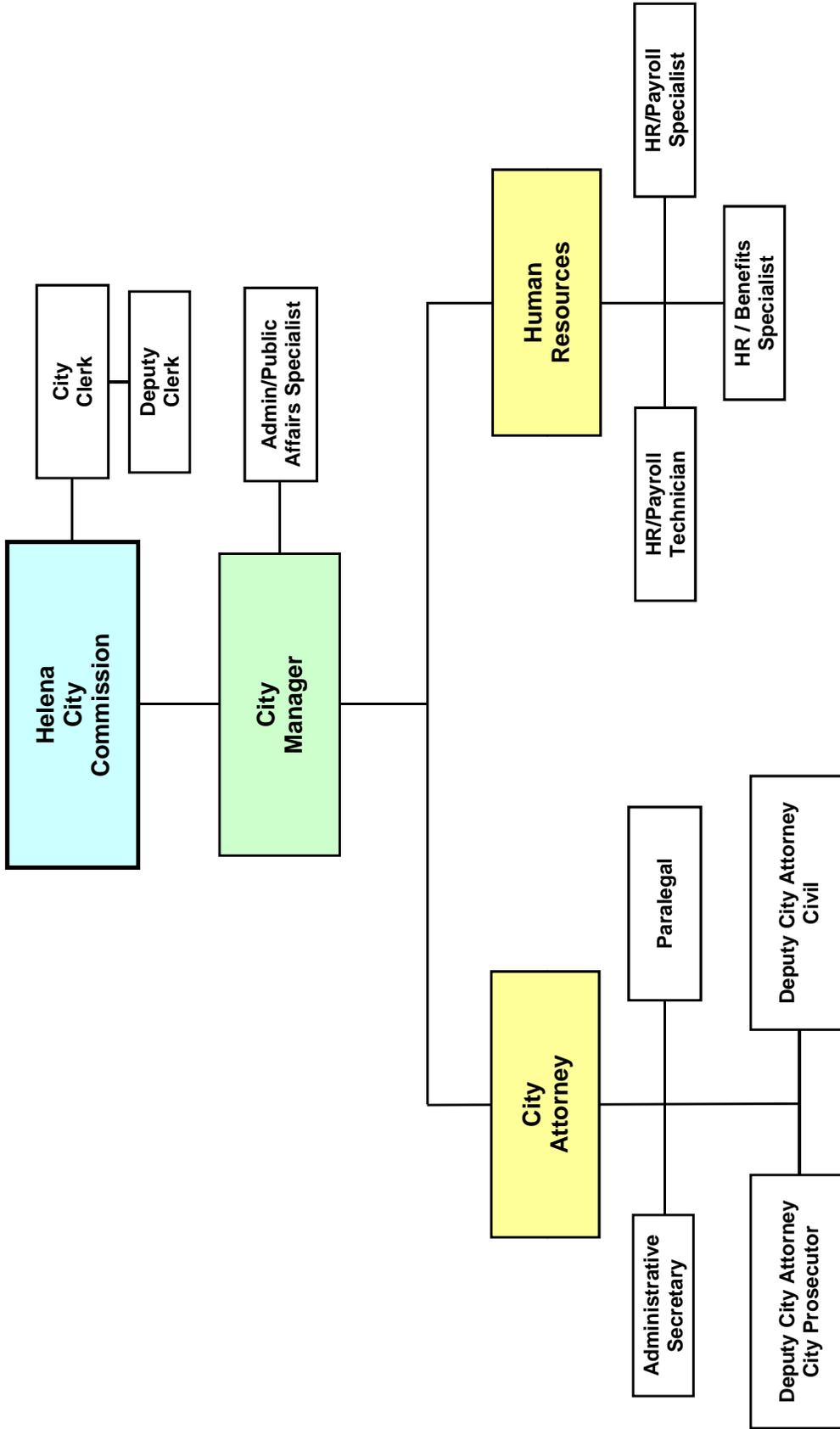
General Government Group
(including General Government Revenue,
and Parking)

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	8,478,525	8,399,681	9,439,184	9,439,184	9,439,184	9,939,920
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	8,478,525	8,399,681	9,439,184	9,439,184	9,439,184	9,939,920
License & Permits	511,230	557,075	543,100	543,100	546,400	545,900
Intergovernmental Revenues	3,540,193	3,731,346	3,766,600	3,768,100	3,770,600	3,898,900
Charges For Services	1,337,097	1,566,012	1,540,709	1,540,709	1,557,360	1,576,720
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	94,439	98,664	119,525	119,525	119,525	119,700
Investment Earnings	28,014	20,940	25,730	25,730	14,085	15,875
Other Financing Sources / (Uses)	3,382,089	3,556,801	4,144,063	4,146,063	3,907,778	4,274,910
Other Operating Revenue	8,893,062	9,530,838	10,139,727	10,143,227	9,915,748	10,432,005
Internal Service Revenues	787,699	794,621	853,950	853,950	853,950	843,286
Interfund Transfers In	208,504	297,599	-	-	-	-
Internal Transactions	996,203	1,092,220	853,950	853,950	853,950	843,286
Long-Term Debt	-	-	-	-	-	-
Total Revenues	18,367,790	19,022,739	20,432,861	20,436,361	20,208,882	21,215,211
Expenditures						
Personal Services	1,607,277	1,619,937	1,753,777	1,826,836	1,811,173	1,863,123
Supplies & Materials	49,506	45,691	54,979	54,979	44,679	74,905
Purchased Services	643,145	623,740	881,210	876,243	841,480	790,329
Intra-City Charges	9,846	11,222	11,490	11,490	11,490	11,660
Fixed Costs & Subsidies	3,662,372	3,884,121	4,523,921	4,529,892	4,279,892	4,585,214
Maintenance & Operating	4,364,869	4,564,774	5,471,600	5,472,604	5,177,541	5,462,108
Internal Charges	160,552	164,559	149,475	151,383	151,383	150,044
Transfers Out	2,646,326	1,851,135	1,730,630	2,232,290	2,232,290	1,752,700
Internal Transactions	2,806,878	2,015,694	1,880,105	2,383,673	2,383,673	1,902,744
Debt Service	-	-	-	-	-	-
Capital Outlay	9,763	-	-	261,500	261,017	22,000
Debt & Capital	9,763	-	-	261,500	261,017	22,000
Total Expenditures	8,788,787	8,200,405	9,105,482	9,944,613	9,633,404	9,249,975
Revenues Over (Under) Expenditures	9,579,003	10,822,334	11,327,379	10,491,748	10,575,478	11,965,236

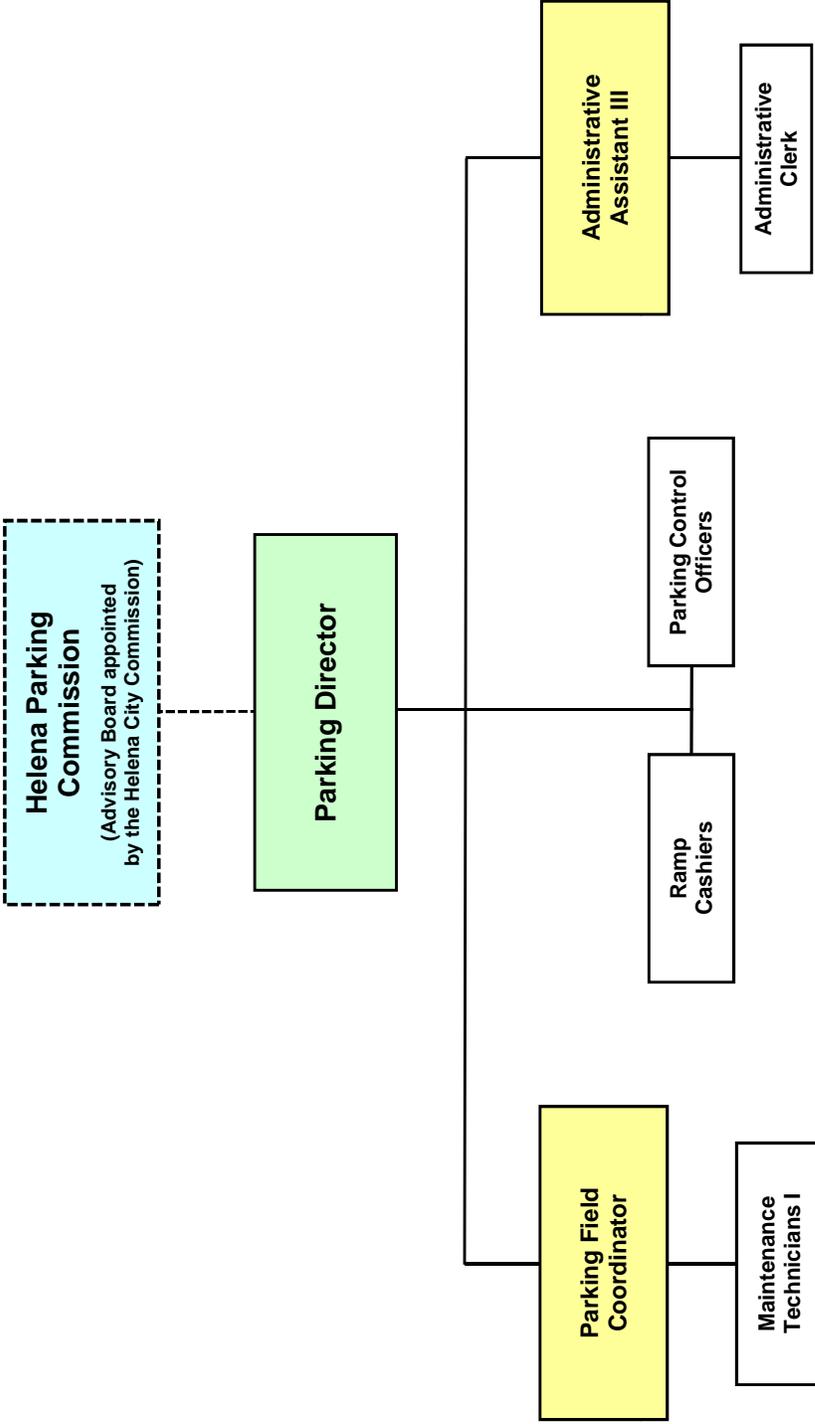
Parts of the General Fund and Other Funds Included in this Group:

- 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**



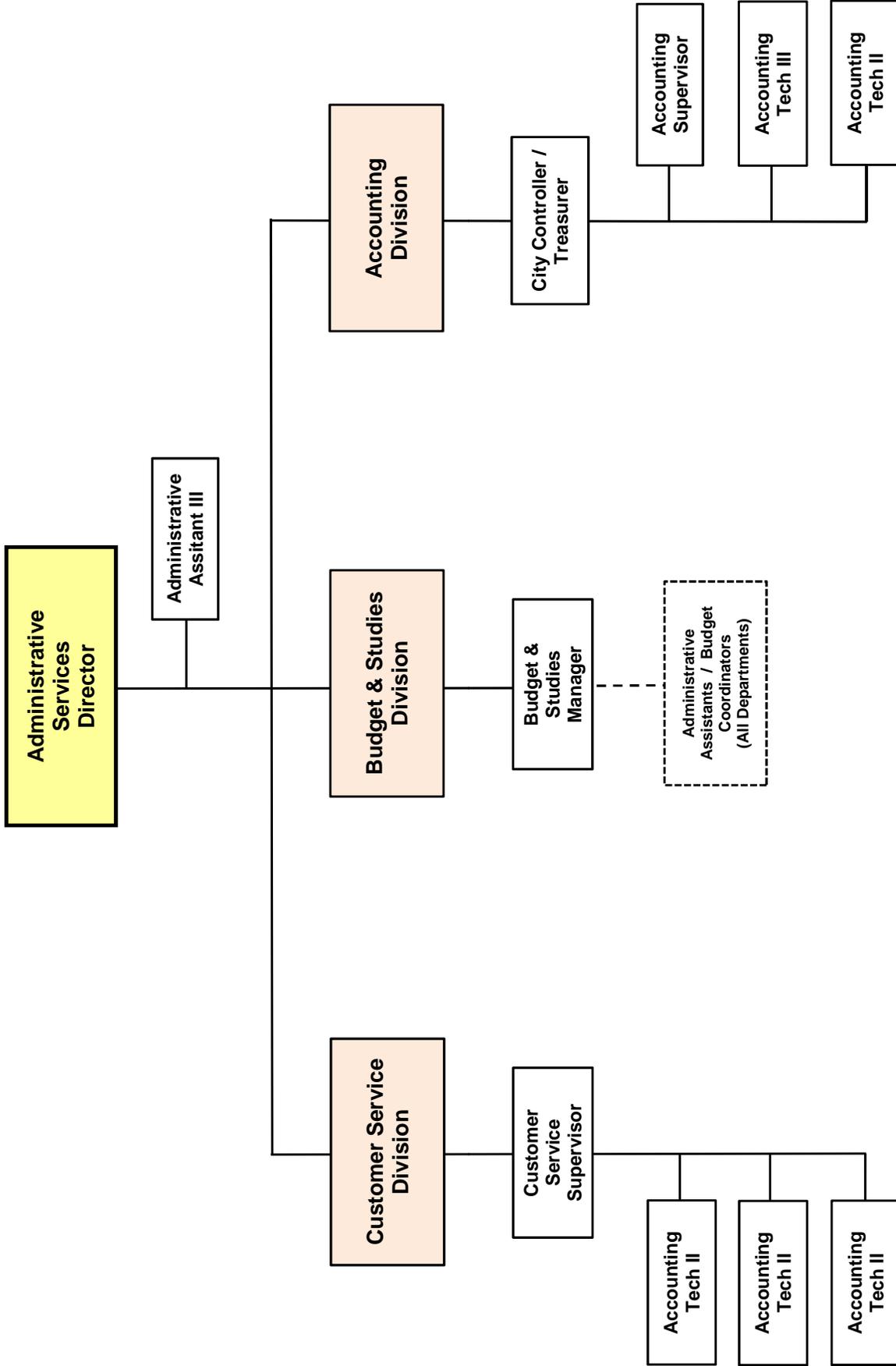
Administrative Services Department
(including Debt Services
and General Capital Funds)

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	1,005,537	1,005,937	1,032,100	1,032,100	1,032,100	1,055,800
Special Assessments	998,316	959,370	891,195	898,494	898,494	929,918
Taxes & Assessments	2,003,853	1,965,307	1,923,295	1,930,594	1,930,594	1,985,718
License & Permits	-	10,000	28,000	28,000	28,000	28,000
Intergovernmental Revenues	596,091	430,000	-	50,800	50,800	-
Charges For Services	1,585	1,706	1,367	1,367	1,367	1,641
Intra-City Revenues	12,212	16,489	24,805	24,805	24,805	17,450
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	23,647	10,122	9,381	10,841	8,488	7,771
Other Financing Sources / (Uses)	97,437	242,786	-	37,500	37,500	-
Other Operating Revenue	730,972	711,103	63,553	153,313	150,960	54,862
Internal Service Revenues	2,049,820	2,027,133	1,923,397	1,923,397	1,923,397	1,805,252
Interfund Transfers In	2,168,638	1,373,599	1,098,465	1,598,665	1,598,665	1,101,356
Internal Transactions	4,218,458	3,400,732	3,021,862	3,522,062	3,522,062	2,906,608
Long-Term Debt	-	-	-	-	-	-
Total Revenues	6,953,283	6,077,142	5,008,710	5,605,969	5,603,616	4,947,188
Expenditures						
Personal Services	798,276	792,236	821,178	821,178	821,178	837,402
Supplies & Materials	10,299	12,988	37,856	53,243	53,243	18,085
Purchased Services	1,408,126	977,151	1,024,198	1,046,698	1,046,698	1,053,727
Intra-City Charges	1,906	2,768	4,390	4,390	4,390	4,390
Fixed Costs & Subsidies	933,826	980,377	1,035,532	1,035,532	1,035,532	1,016,929
Maintenance & Operating	2,354,157	1,973,284	2,101,976	2,139,863	2,139,863	2,093,131
Internal Charges	110,163	109,930	86,737	86,737	86,737	74,172
Transfers Out	253,032	399,696	-	6,390	6,390	-
Internal Transactions	363,195	509,626	86,737	93,127	93,127	74,172
Debt Service	1,935,079	1,874,310	1,710,831	1,718,780	1,718,780	1,742,445
Capital Outlay	2,235,684	1,380,577	569,855	1,027,294	1,027,294	550,110
Debt & Capital	4,170,763	3,254,887	2,280,686	2,746,074	2,746,074	2,292,555
Total Expenditures	7,686,391	6,530,033	5,290,577	5,800,242	5,800,242	5,297,260
Revenues Over (Under) Expenditures	(733,108)	(452,891)	(281,867)	(194,273)	(196,626)	(350,072)

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	402	GF Debt Projects
1590	Impact Fees Study	403	GO Bonds-2008 Recreation
1591	Environment Conservtn Prj	404	15th St Garage Constructn (Closed Out)
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



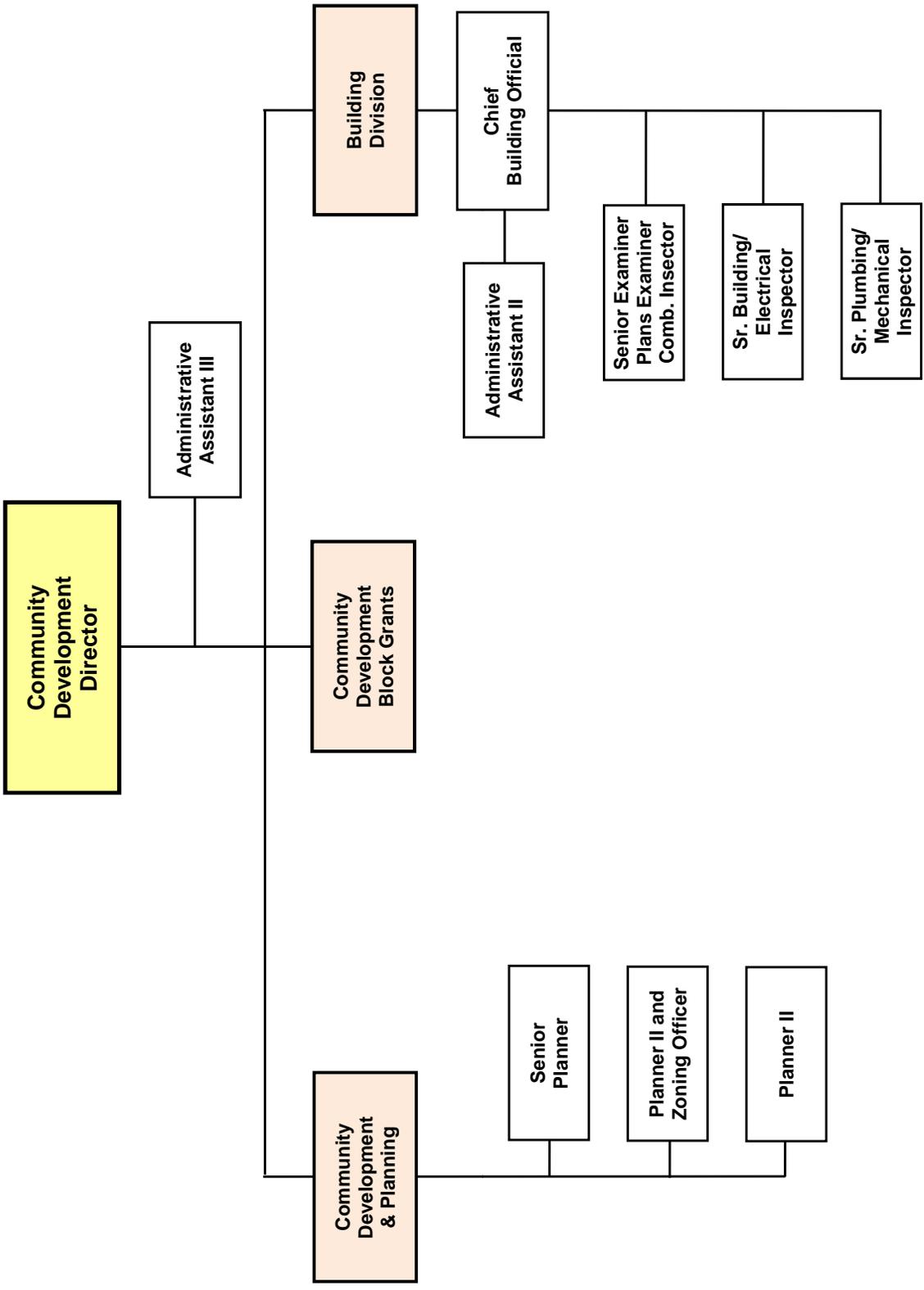
Community Development Department

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	848,430	834,090	849,640	849,640	849,640	995,020
Intergovernmental Revenues	29,147	328,848	-	822,048	822,048	-
Charges For Services	9,154	9,861	5,500	5,500	5,700	5,190
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	2,827	2,272	2,300	2,300	1,000	1,000
Other Financing Sources / (Uses)	793	2,892	2,400	4,900	3,400	1,900
Other Operating Revenue	890,351	1,177,963	859,840	1,684,388	1,681,788	1,003,110
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	2,502	5,136	-	-	-	1,000
Internal Transactions	2,502	5,136	-	-	-	1,000
Long-Term Debt	-	-	-	-	-	-
Total Revenues	892,853	1,183,099	859,840	1,684,388	1,681,788	1,004,110
Expenditures						
Personal Services	1,066,415	1,021,637	1,064,011	1,097,251	1,097,251	1,124,716
Supplies & Materials	6,382	21,731	11,982	16,982	16,982	15,245
Purchased Services	137,249	175,592	191,544	203,044	203,044	204,665
Intra-City Charges	8,632	9,141	11,380	11,380	11,380	12,363
Fixed Costs & Subsidies	107,920	424,690	101,095	916,143	916,143	102,199
Maintenance & Operating	260,183	631,154	316,001	1,147,549	1,147,549	334,472
Internal Charges	90,441	88,182	96,440	97,200	97,200	84,803
Transfers Out	-	-	-	-	-	1,000
Internal Transactions	90,441	88,182	96,440	97,200	97,200	85,803
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	12,000	7,000	12,000	24,000
Debt & Capital	-	-	12,000	7,000	12,000	24,000
Total Expenditures	1,417,039	1,740,973	1,488,452	2,349,000	2,354,000	1,568,991
Revenues Over (Under) Expenditures	(524,186)	(557,874)	(628,612)	(664,612)	(672,212)	(564,881)

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

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

CITY OF HELENA
COMMUNITY DEVELOPMENT DEPARTMENT



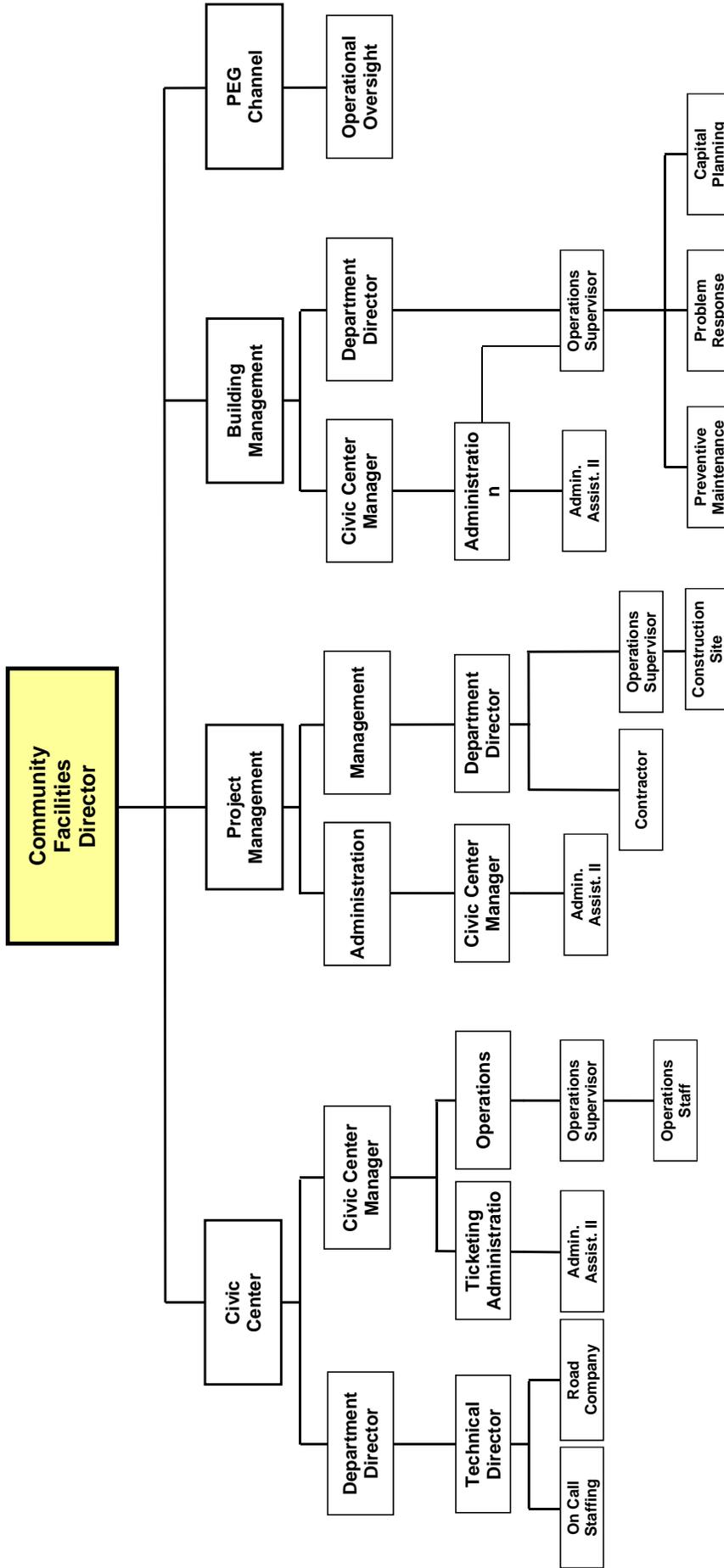
Community Facilities Department

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	96,250	-	-	-	-	-
Charges For Services	362,397	582,207	201,000	372,716	372,716	223,200
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	3,892	3,302	3,346	3,346	1,815	1,846
Other Financing Sources / (Uses)	1,043,736	1,067,969	1,098,996	1,098,996	1,098,996	1,141,205
Other Operating Revenue	1,506,275	1,653,478	1,303,342	1,475,058	1,473,527	1,366,251
Internal Service Revenues	610,037	631,163	637,413	637,413	637,413	636,990
Interfund Transfers In	619,915	638,455	657,365	657,365	657,365	661,954
Internal Transactions	1,229,952	1,269,618	1,294,778	1,294,778	1,294,778	1,298,944
Long-Term Debt	-	-	-	-	-	-
Total Revenues	2,736,227	2,923,096	2,598,120	2,769,836	2,768,305	2,665,195
Expenditures						
Personal Services	892,690	911,566	938,393	947,214	947,214	962,711
Supplies & Materials	103,169	75,162	79,755	87,755	87,755	82,855
Purchased Services	821,069	1,001,074	871,134	1,021,475	1,021,475	910,993
Intra-City Charges	1,484	1,489	3,700	3,700	3,700	4,000
Fixed Costs & Subsidies	182,753	186,494	191,810	191,810	191,810	198,839
Maintenance & Operating	1,108,475	1,264,219	1,146,399	1,304,740	1,304,740	1,196,687
Internal Charges	297,633	305,676	308,479	308,479	308,479	314,845
Transfers Out	9,000	31,000	25,200	25,200	25,200	10,610
Internal Transactions	306,633	336,676	333,679	333,679	333,679	325,455
Debt Service	192,618	187,070	192,993	192,993	192,993	183,437
Capital Outlay	94,823	66,817	206,250	250,616	250,616	115,000
Debt & Capital	287,441	253,887	399,243	443,609	443,609	298,437
Total Expenditures	2,595,239	2,766,348	2,817,714	3,029,242	3,029,242	2,783,290
Revenues Over (Under) Expenditures	140,988	156,748	(219,594)	(259,406)	(260,937)	(118,095)

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



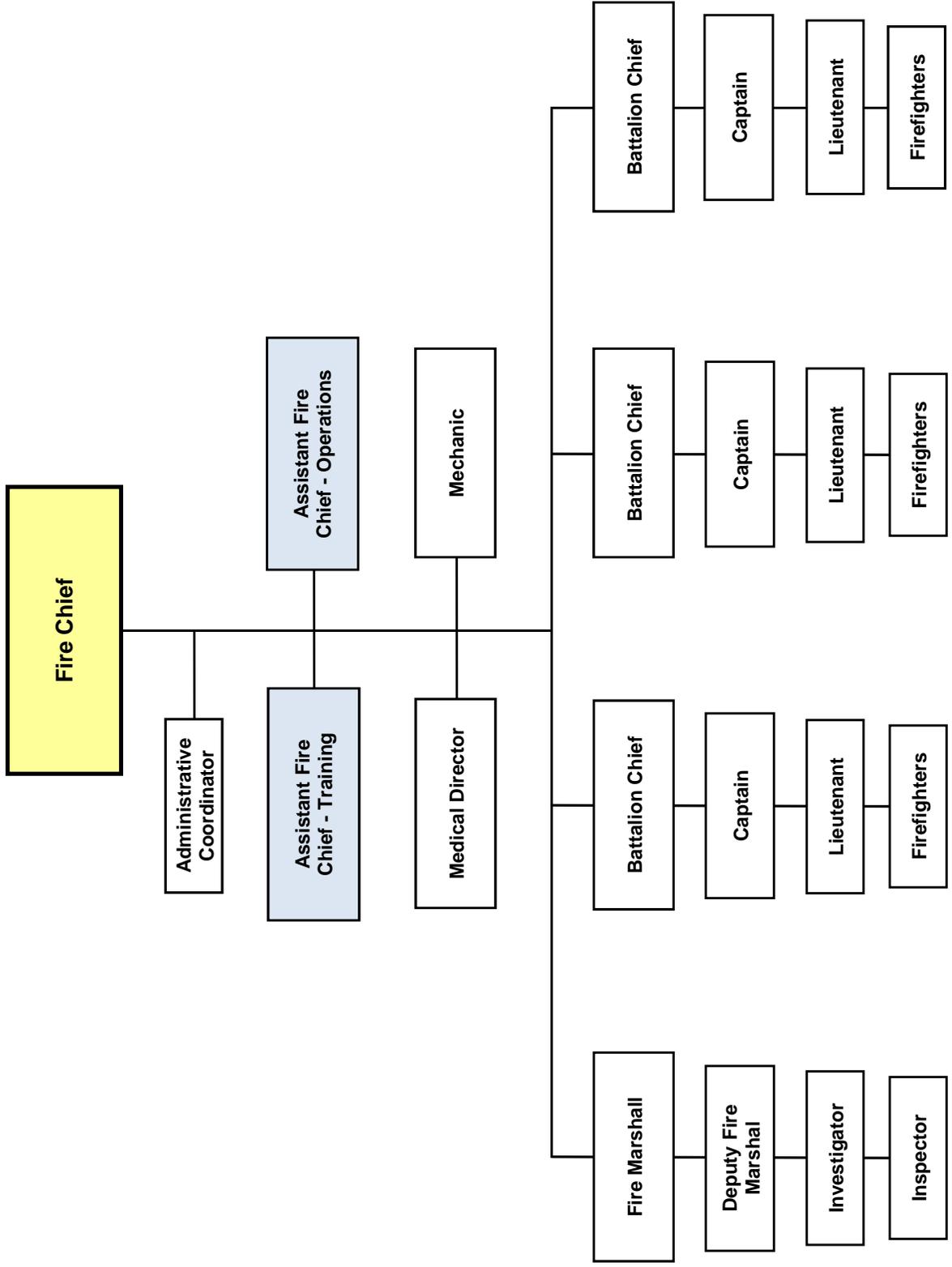
Fire Department

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	90,390	51,720	-	59,617	97,517	-
Charges For Services	98,152	105,205	100,000	100,000	100,000	100,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	6,292	2,478	-	-	845	-
Other Operating Revenue	194,834	159,403	100,000	159,617	198,362	100,000
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	194,834	159,403	100,000	159,617	198,362	100,000
Expenditures						
Personal Services	3,213,635	3,197,910	3,318,991	3,365,558	3,365,558	3,380,751
Supplies & Materials	62,016	76,140	113,315	113,315	113,315	125,080
Purchased Services	184,853	153,397	147,706	225,085	225,085	144,439
Intra-City Charges	38,435	41,146	52,063	52,063	52,063	57,001
Fixed Costs & Subsidies	845	880	910	910	910	930
Maintenance & Operating	286,149	271,563	313,994	391,373	391,373	327,450
Internal Charges	275,299	274,991	267,114	267,114	267,114	260,682
Transfers Out	125,976	121,680	-	-	-	-
Internal Transactions	401,275	396,671	267,114	267,114	267,114	260,682
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	3,901,059	3,866,144	3,900,099	4,024,045	4,024,045	3,968,883
Revenues Over (Under) Expenditures	(3,706,225)	(3,706,741)	(3,800,099)	(3,864,428)	(3,825,683)	(3,868,883)

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**



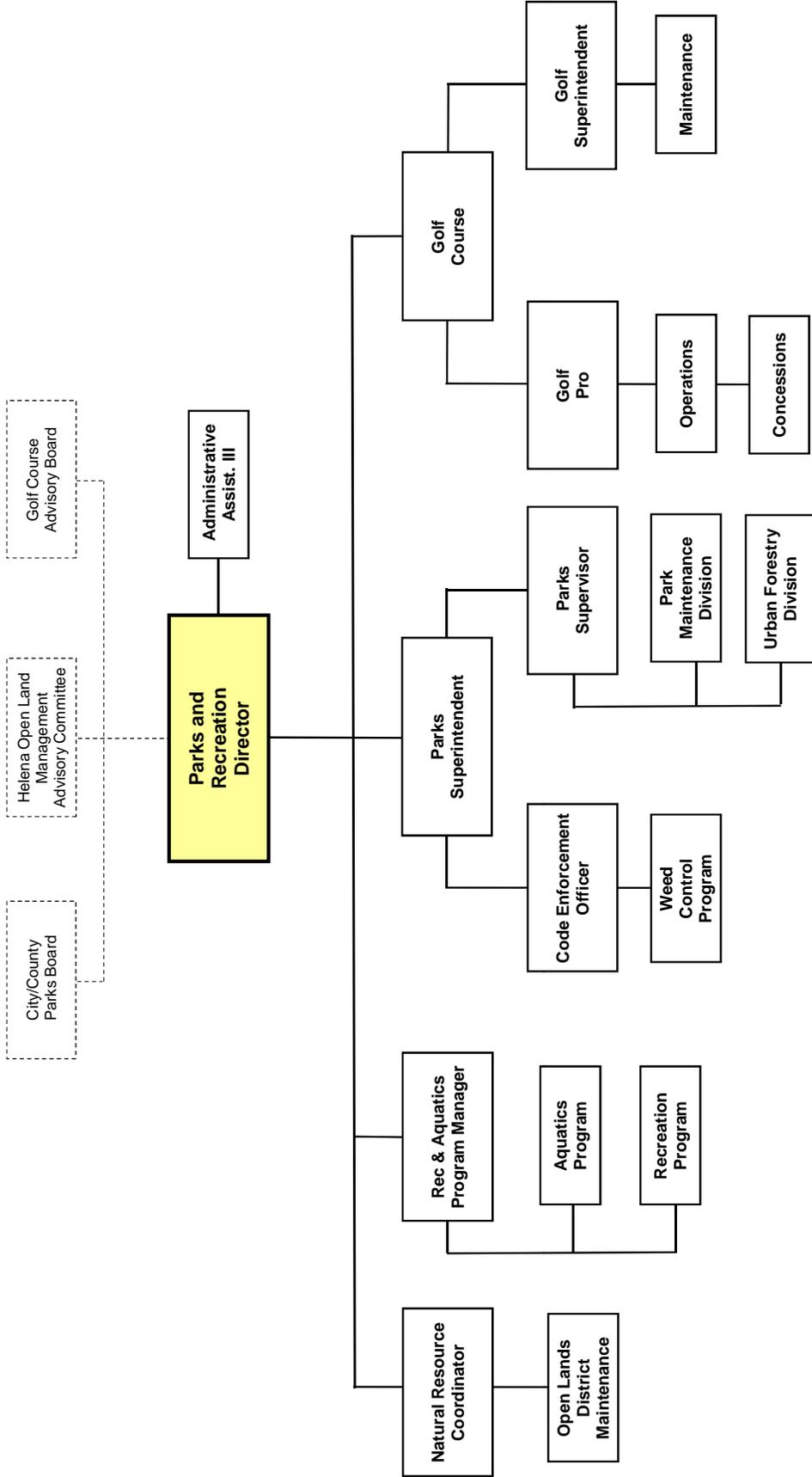
Park & Recreation Department

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	545,889	558,931	535,500	535,500	535,500	573,500
Taxes & Assessments	545,889	558,931	535,500	535,500	535,500	573,500
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	177,321	291,623	-	616,472	616,472	386,787
Charges For Services	1,486,979	1,523,953	1,481,271	1,481,271	1,483,971	1,491,714
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	1,859	1,827	875	875	1,200	800
Other Financing Sources / (Uses)	52,665	141,306	45,966	47,137	71,104	34,429
Other Operating Revenue	1,718,824	1,958,709	1,528,112	2,145,755	2,172,747	1,913,730
Internal Service Revenues	147,734	153,114	165,116	165,116	165,116	184,151
Interfund Transfers In	38,323	6,122	-	11,179	11,179	-
Internal Transactions	186,057	159,236	165,116	176,295	176,295	184,151
Long-Term Debt	-	-	-	500,850	500,850	-
Total Revenues	2,450,770	2,676,876	2,228,728	3,358,400	3,385,392	2,671,381
Expenditures						
Personal Services	1,908,624	1,891,729	2,176,141	2,176,141	2,176,141	2,238,565
Supplies & Materials	422,407	563,172	478,567	478,567	461,817	488,263
Purchased Services	772,636	678,742	655,732	1,314,493	1,333,291	1,345,029
Intra-City Charges	49,709	60,694	69,241	69,241	67,191	75,577
Fixed Costs & Subsidies	125,874	138,939	149,656	149,656	149,656	149,131
Maintenance & Operating	1,370,626	1,441,547	1,353,196	2,011,957	2,011,955	2,058,000
Internal Charges	325,764	330,264	354,106	354,106	354,106	340,177
Transfers Out	38,323	-	-	9,179	9,179	-
Internal Transactions	364,087	330,264	354,106	363,285	363,285	340,177
Debt Service	100,989	87,422	80,246	80,246	80,246	94,698
Capital Outlay	73,352	362,367	42,000	672,931	672,931	145,974
Debt & Capital	174,341	449,789	122,246	753,177	753,177	240,672
Total Expenditures	3,817,678	4,113,329	4,005,689	5,304,560	5,304,558	4,877,414
Revenues Over (Under) Expenditures	(1,366,908)	(1,436,453)	(1,776,961)	(1,946,160)	(1,919,166)	(2,206,033)

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

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

CITY OF HELENA
 PARKS AND RECREATION DEPARTMENT



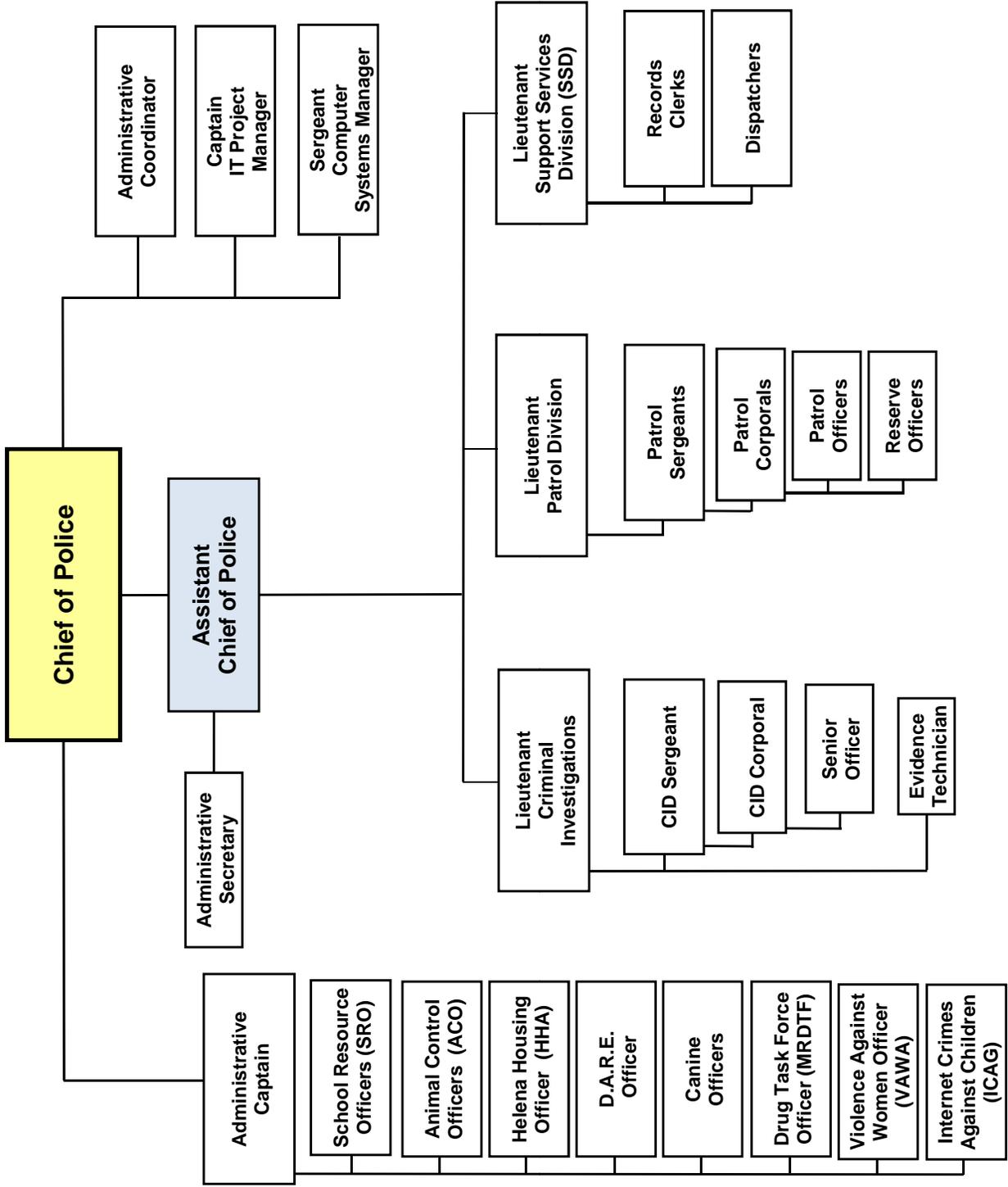
Police Department & City Court

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	46,221	43,988	44,000	44,000	55,000	44,000
Intergovernmental Revenues	1,844,201	1,742,984	1,926,361	1,933,361	2,159,125	2,132,469
Charges For Services	237,719	280,976	310,746	372,046	377,502	376,610
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	585,611	611,103	595,100	595,100	622,200	688,300
Investment Earnings	2,672	441	550	550	100	50
Other Financing Sources / (Uses)	11,728	32,913	15,140	35,140	34,751	3,150
Other Operating Revenue	2,728,152	2,712,405	2,891,897	2,980,197	3,248,678	3,244,579
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	71,442	80,796	71,947	71,947	71,947	69,905
Internal Transactions	71,442	80,796	71,947	71,947	71,947	69,905
Long-Term Debt	-	-	-	-	-	-
Total Revenues	2,799,594	2,793,201	2,963,844	3,052,144	3,320,625	3,314,484
Expenditures						
Personal Services	5,999,797	6,234,300	6,357,562	6,414,928	6,387,187	6,637,143
Supplies & Materials	137,418	177,867	237,984	271,068	256,068	227,060
Purchased Services	486,930	505,714	635,195	690,890	645,755	777,822
Intra-City Charges	141,588	144,994	157,117	157,117	157,117	178,065
Fixed Costs & Subsidies	243,613	244,333	260,793	260,793	260,793	279,976
Maintenance & Operating	1,009,549	1,072,908	1,291,089	1,379,868	1,319,733	1,462,923
Internal Charges	276,102	282,585	254,474	254,664	254,664	250,762
Transfers Out	71,442	72,151	71,947	71,947	71,947	69,905
Internal Transactions	347,544	354,736	326,421	326,611	326,611	320,667
Debt Service	-	-	-	-	-	-
Capital Outlay	877,283	145,117	7,000	7,749	7,749	50,000
Debt & Capital	877,283	145,117	7,000	7,749	7,749	50,000
Total Expenditures	8,234,173	7,807,061	7,982,072	8,129,156	8,041,280	8,470,733
Revenues Over (Under) Expenditures	(5,434,579)	(5,013,860)	(5,018,228)	(5,077,012)	(4,720,655)	(5,156,249)

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

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

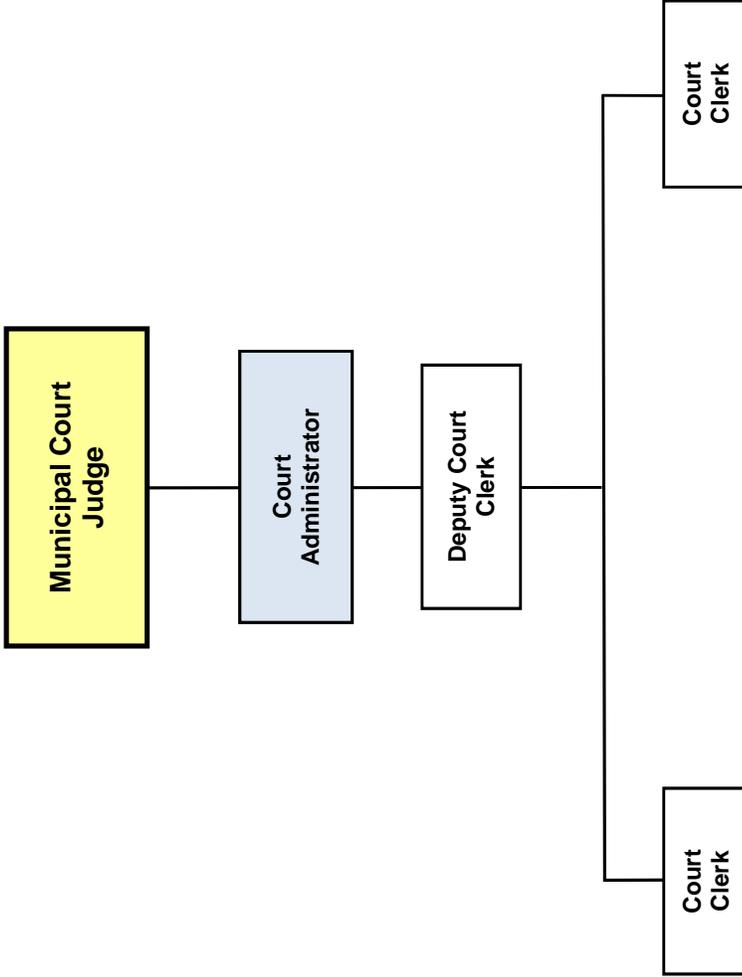
CITY OF HELENA
HELENA POLICE DEPARTMENT





City of Helena

**CITY OF HELENA
MUNICIPAL COURT**



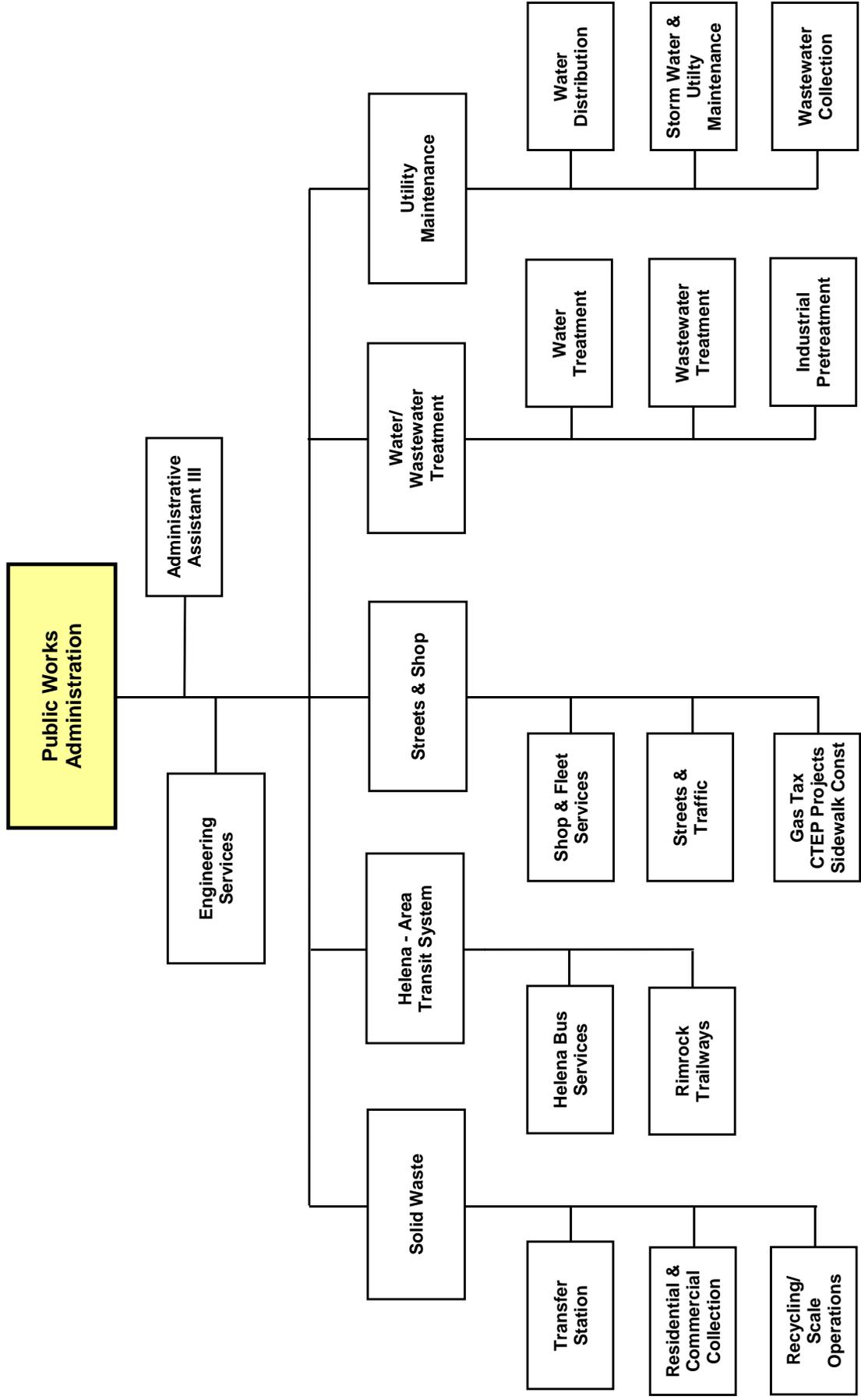
Public Works Department

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	4,037,969	4,203,483	4,150,175	4,150,175	4,257,350	4,257,350
Taxes & Assessments	4,037,969	4,203,483	4,150,175	4,150,175	4,257,350	4,257,350
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	2,147,280	2,018,114	1,643,500	3,079,953	3,082,472	1,299,282
Charges For Services	16,411,810	17,254,207	16,530,328	16,530,328	16,888,809	16,755,788
Intra-City Revenues	931,832	1,028,297	1,147,296	1,147,296	1,147,296	1,254,621
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	46,331	41,281	44,020	44,020	28,060	28,790
Other Financing Sources / (Uses)	472,724	379,816	263,078	471,533	295,446	242,285
Other Operating Revenue	20,009,977	20,721,715	19,628,222	21,273,130	21,442,083	19,580,766
Internal Service Revenues	1,385,366	1,437,155	1,513,417	1,513,417	1,513,417	1,584,298
Interfund Transfers In	824,426	762,945	714,500	720,890	825,151	596,000
Internal Transactions	2,209,792	2,200,100	2,227,917	2,234,307	2,338,568	2,180,298
Long-Term Debt	465,465	912,906	3,200,000	3,200,000	3,252,722	3,150,000
Total Revenues	26,723,203	28,038,204	29,206,314	30,857,612	31,290,723	29,168,414
Expenditures						
Personal Services	6,758,539	6,882,923	7,543,972	7,543,972	7,543,972	7,711,062
Supplies & Materials	2,138,727	2,334,362	2,717,058	2,841,815	2,843,088	2,869,311
Purchased Services	5,017,321	5,200,864	5,777,574	5,963,374	5,918,874	5,625,666
Intra-City Charges	692,019	775,109	862,720	862,720	862,720	918,855
Fixed Costs & Subsidies	299,113	285,052	317,244	317,244	317,244	256,497
Maintenance & Operating	8,147,180	8,595,387	9,674,596	9,985,153	9,941,926	9,670,329
Internal Charges	3,203,486	3,183,578	3,576,468	3,576,468	3,576,468	3,578,492
Transfers Out	789,650	688,990	714,500	714,500	660,500	596,000
Internal Transactions	3,993,136	3,872,568	4,290,968	4,290,968	4,236,968	4,174,492
Debt Service	3,929,297	1,862,058	1,250,887	1,250,887	1,250,887	1,292,194
Capital Outlay	3,994,779	2,985,030	7,283,160	13,221,913	12,209,894	6,093,815
Debt & Capital	7,924,076	4,847,088	8,534,047	14,472,800	13,460,781	7,386,009
Total Expenditures	26,822,931	24,197,966	30,043,583	36,292,893	35,183,647	28,941,892
Revenues Over (Under) Expenditures	(99,728)	3,840,238	(837,269)	(5,435,281)	(3,892,924)	226,522

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
451	SID Capital Projects	547	Recycling
459	CTEP Projects	561	Trolley
521	Water	562	Helena Area Transit Srvc
3125	Water Treatment	3160	Helena Bus
3126	Water Utility Maintenance	3162	East Valley
		3164	Head Start
		3165	Rimrock Stage
		610	Fleet Services

CITY OF HELENA
PUBLIC WORKS DEPARTMENT



General Fund

Fund: 100

Description :

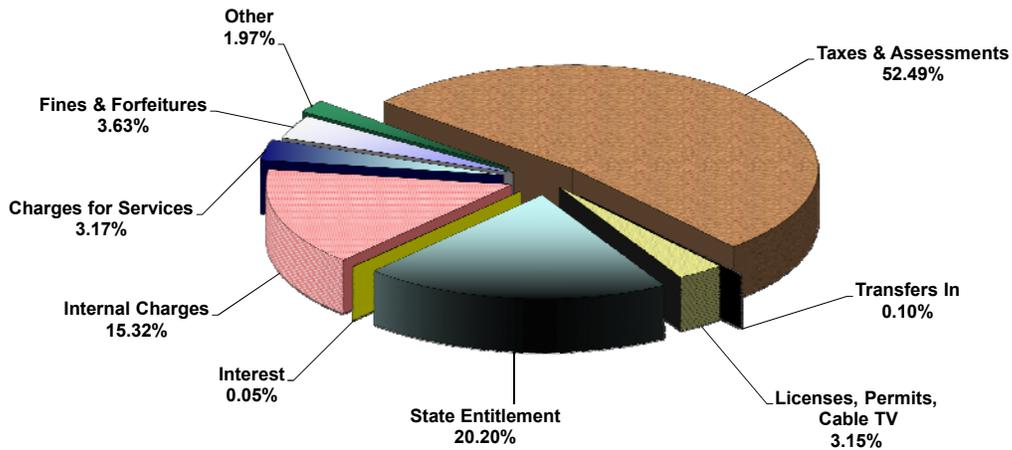
The General Fund accounts for all assets, sources and uses for financing the general operations and administration of the city. All other uses of resources for specific purposes are accounted for in other funds set up for those specific purposes.

The General Fund is accounted for as a single fund operation. For additional analysis and information, it is presented herein with sub-funds. Each budgetary sub-fund has a separate financial summary 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

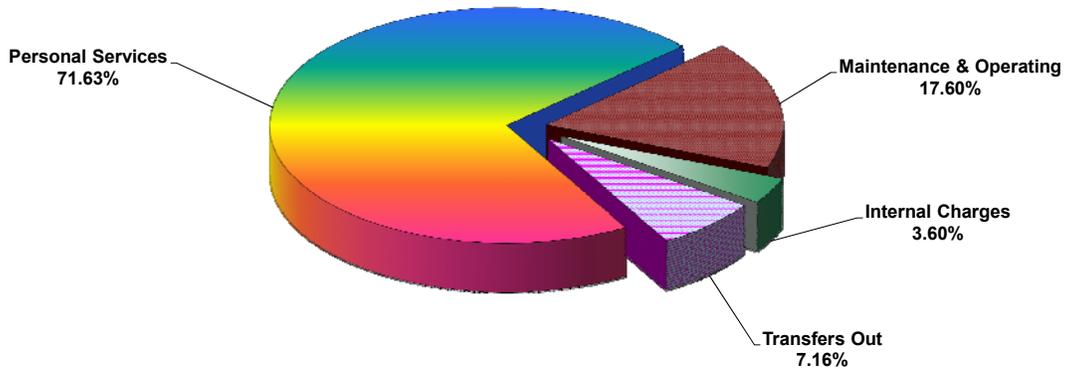
This sub-fund presentation allows for comparison of dedicated funding compared to general government funding for each sub-fund.

FY 2015 GENERAL FUND REVENUES BY CATEGORY



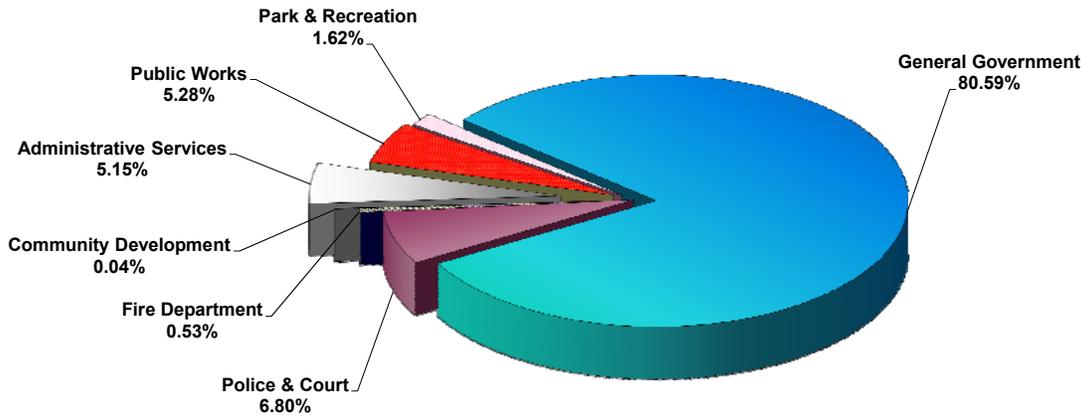
	FY 2013 Actual	FY 2014 Projected	FY 2015 Budget	Budget Increase (Decr)
Taxes & Assessments	\$ 8,399,681	\$ 9,439,184	\$ 9,939,920	\$ 500,736
Transfers In	308,055	19,661	18,619	(1,042)
Licenses, Permits, Cable TV	593,695	581,600	580,400	(1,200)
State Entitlement	3,571,614	3,696,600	3,825,900	129,300
Interest	12,906	8,200	10,000	1,800
Internal Charges	2,783,646	2,895,471	2,900,426	4,955
Charges for Services	570,574	603,896	601,030	(2,866)
Fines & Forfeitures	611,103	622,200	688,300	66,100
Other	596,756	586,444	373,019	(213,425)
Total Sources	\$ 17,448,030	\$ 18,453,256	\$ 18,937,614	\$ 484,358

FY 2015 GENERAL FUND EXPENDITURES BY CATEGORY



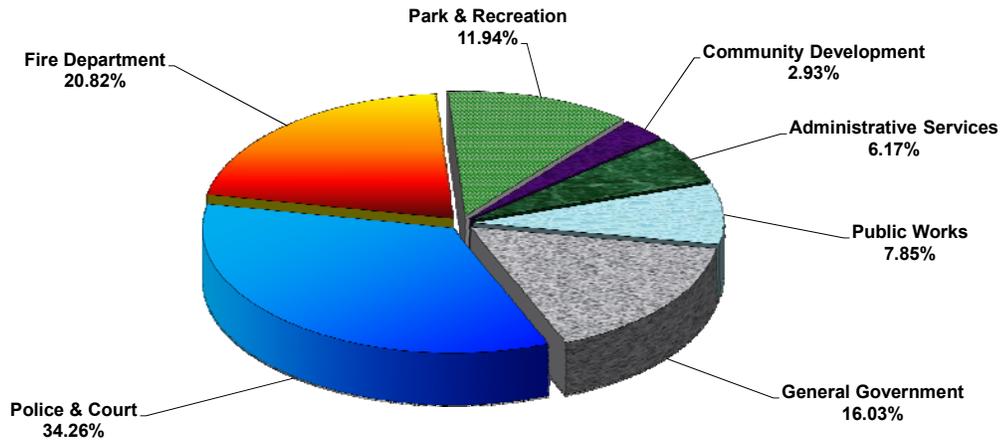
	FY 2013 Actual	FY 2014 Projected	FY 2015 Budget	Budget Increase (Decr)
Personal Services	\$ 12,427,636	\$ 13,204,749	\$ 13,652,117	\$ 447,368
Maintenance & Operating	2,487,445	3,324,999	3,354,072	29,073
Internal Charges	753,622	708,942	686,586	(22,356)
Transfers Out	1,643,883	1,935,624	1,365,605	(570,119)
Total Uses	\$ 17,312,586	\$ 19,174,314	\$ 19,058,280	\$ (116,034)

FY 2015 GENERAL FUND REVENUES BY SUB-FUND



	FY 2013 Actual	FY 2014 Projected	FY 2015 Budget	Budget Increase (Decr)
General Government	\$ 13,818,939	\$ 14,661,384	\$ 15,261,006	\$ 599,622
Police & Court	1,148,164	1,288,047	1,288,659	612
Fire Department	159,003	197,517	100,000	(97,517)
Community Development	10,611	14,900	6,690	(8,210)
Administrative Services	1,006,269	1,024,404	974,377	(50,027)
Public Works	960,733	937,401	999,612	62,211
Park & Recreation	344,311	329,603	307,270	(22,333)
Total	\$ 17,448,030	\$ 18,453,256	\$ 18,937,614	\$ 484,358

FY 2015 GENERAL FUND EXPENDITURES BY SUB-FUND



	FY 2013 Actual	FY 2014 Projected	FY 2015 Budget	Budget Increase (Decr)
General Government	2,690,791	3,548,129	3,054,484	(493,645)
Police & Court	5,985,237	6,251,810	6,529,576	277,766
Fire Department	3,863,576	4,021,645	3,968,883	(52,762)
Park & Recreation	1,895,523	2,138,653	2,275,085	136,432
Community Development	515,886	539,314	558,372	19,058
Administrative Services	1,059,596	1,163,608	1,176,666	13,058
Public Works	1,301,977	1,511,155	1,495,214	(15,941)
Total	\$ 17,312,586	\$ 19,174,314	\$ 19,058,280	\$ (116,034)

General Fund						
Fund: 100						
	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	8,478,525	8,399,681	9,439,184	9,439,184	9,439,184	9,939,920
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	8,478,525	8,399,681	9,439,184	9,439,184	9,439,184	9,939,920
License & Permits	548,163	593,695	578,300	578,300	581,600	580,400
Intergovernmental Revenues	3,905,321	4,030,830	4,034,200	4,109,317	4,162,667	4,142,050
Charges For Services	510,165	570,574	534,196	595,496	603,896	601,030
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	585,611	611,103	595,100	595,100	622,200	688,300
Investment Earnings	17,548	12,906	15,000	15,000	8,200	10,000
Other Financing Sources / (Uses)	115,078	137,540	141,056	166,527	120,377	56,869
Other Operating Revenues	5,681,886	5,956,648	5,897,852	6,059,740	6,098,940	6,078,649
Internal Service Revenues	2,730,558	2,783,646	2,895,471	2,895,471	2,895,471	2,900,426
Interfund Transfers In	277,660	308,055	19,661	19,661	19,661	18,619
Internal Transactions	3,008,218	3,091,701	2,915,132	2,915,132	2,915,132	2,919,045
Long-Term Debt	-	-	-	-	-	-
Total Revenues	17,168,629	17,448,030	18,252,168	18,414,056	18,453,256	18,937,614
Expenditures						
Personal Services	12,227,686	12,427,636	13,103,216	13,204,749	13,204,749	13,652,117
Supplies & Materials	327,439	395,898	506,733	540,802	524,052	532,603
Purchased Services	1,301,719	1,268,021	1,585,525	1,727,718	1,746,516	1,737,617
Intra-City Charges	228,507	247,600	279,769	279,769	277,719	308,947
Fixed Costs & Subsidies	502,411	575,926	770,741	776,712	776,712	774,905
Maintenance & Operating	2,360,076	2,487,445	3,142,768	3,325,001	3,324,999	3,354,072
Internal Charges	738,786	753,622	708,752	708,942	708,942	686,586
Transfers Out	2,518,043	1,643,883	1,424,985	1,935,624	1,935,624	1,365,505
Internal Transactions	3,256,829	2,397,505	2,133,737	2,644,566	2,644,566	2,052,091
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	17,844,591	17,312,586	18,379,721	19,174,316	19,174,314	19,058,280
Revenues Over (Under) Expenditures	(675,962)	135,444	(127,553)	(760,260)	(721,058)	(120,666)
Beginning Cash Balance - July 1	4,970,723	4,297,820	4,443,571	4,443,571	4,443,571	3,722,513
Other Cash Sources / (Uses)	3,059	10,307	-	-	-	-
Ending Cash Balance - June 30	4,297,820	4,443,571	4,316,018	3,683,311	3,722,513	3,601,847
Unreserved Balance	-	-	-	-	-	-
Reserved	4,297,820	4,443,571	4,316,018	3,683,311	3,722,513	3,601,847
Ending Cash Balance - June 30	4,297,820	4,443,571	4,316,018	3,683,311	3,722,513	3,601,847
Reserves Detail:						
Operational Reserves (Required Cash Flow)	3,300,000	3,300,000	3,300,000	3,300,000	3,600,000	3,600,000
Capital Reserve - General Fund Departments	997,820	1,143,571	1,016,018	383,311	122,513	1,847
Capital Reserve - Park Improvements	-	-	-	-	-	-
Impact Fee Study Reserves	-	-	-	-	-	-
NOTE: 440-Capital transfer portion of Transfers Out	1,413,900	550,000	400,000	901,460	901,460	400,000

General Fund

Fund: 100

		FY 2012	FY 2013	FY 2014			Preliminary	
		Actual	Actual	Adopted	Amended	Projected	FY 2015	
								Budget
3000000	Revenues							
3100000	Taxes							
3111100	Current Taxes - General Levy	gov	4,537,152	4,607,046	4,984,745	4,984,745	4,984,745	5,316,347
3111200	Current Taxes - Planning Levy	gov	454,855	465,821	527,814	527,814	527,814	558,372
3111300	Current Taxes - Comp Insurance Levy	gov	387,262	398,676	389,910	389,910	389,910	351,672
3111500	Current Taxes - PERS Levy	gov	225,726	229,196	306,694	306,694	306,694	328,910
3111600	Current Taxes - Police Retire Levy	gov	379,704	399,042	444,562	444,562	444,562	462,422
3111700	Current Taxes - Fire Retire Levy	gov	298,647	299,984	340,661	340,661	340,661	348,567
	Subtotal		6,283,346	6,399,765	6,994,386	6,994,386	6,994,386	7,366,290
3121000	Personal Property Taxes - All Years	gov	393,565	151,844	353,000	353,000	353,000	372,000
	Subtotal		6,676,911	6,551,609	7,347,386	7,347,386	7,347,386	7,738,290
3111400	Current Taxes - Health Ins Levy	gov	1,068,863	1,138,870	1,374,798	1,374,798	1,374,798	1,484,630
	1,439,015	General Fund Health Insurance Costs						
	50,232	Civic Center (General Fund Supported)						
	1,489,247	Total Gen. Fund Health Insurance Cost						
	-	Amount of City Medical Insur. Fund offset in above total						
	1,489,247	Full cost of Gen Fund Health costs						
	Subtotal - General Purpose & Health Tax Levies		7,745,774	7,690,479	8,722,184	8,722,184	8,722,184	9,222,920
3130100	MV - County Option Tax (61-3-537)	gov	683,886	675,267	685,000	685,000	685,000	685,000
3130200	Entitlement -- MV - Assessed Taxes	gov	15,066	8,927	12,000	12,000	12,000	12,000
3140000	Pnlty & Intrst on Del Tax	gov	33,799	25,008	20,000	20,000	20,000	20,000
3100000	Total Taxes		8,478,525	8,399,681	9,439,184	9,439,184	9,439,184	9,939,920
3200000	License & Permits							
3220100	Liquor Licenses	gov	19,000	23,313	19,000	19,000	19,000	20,000
3220200	Beer & Wine Licenses	gov	24,410	28,760	25,000	25,000	25,000	26,000
3220400	Catering Permits	gov	2,520	3,430	2,000	2,000	2,300	2,100
3230300	Pawnbrokers & 2nd Hand	gov	1,200	1,250	1,100	1,100	1,100	1,100
3240100	General Business Licenses	gov	99,530	98,923	97,000	97,000	97,000	98,000
3240300	Cable TV Franchise	gov	360,860	398,147	395,000	395,000	398,000	395,000
3250000	Amusemnt Licenses & Prmpts	gov	3,700	3,250	4,000	4,000	4,000	3,700
3270000	Animal Licenses	p&c	36,183	35,870	34,000	34,000	34,000	34,000
3280000	Bicycle Licenses	gov	10	2	-	-	-	-
3290500	Board of Adjustments	cd	750	750	1,200	1,200	1,200	500
3200000	Total License & Permits		548,163	593,695	578,300	578,300	581,600	580,400
3300000	Intergovernmental Revenues							
3310902	Fire Grants	fire	44,614	7,007	-	15,450	53,350	-
3312203	Highway Traffic Safety DUI Grant	p&c	-	-	4,000	4,000	4,000	-
3312205	ICAC Grant	p&c	12,718	9,215	22,000	22,000	22,000	22,000
3312221	Dept of Justice Grant MATIC Grant-HPD (Project 531)	p&c	62,972	85,911	80,000	80,000	91,200	80,000
3312223	Violence Agnst Women Grnt	p&c	47,239	53,075	34,600	34,600	34,600	34,600
3312227	HIDTA Grants HIDTA Overtime	p&c	4,366	4,509	1,000	1,000	2,750	1,500
3312299	Police Grants-Misc	p&c	1,000	7,637	21,950	27,950	27,950	-
3319900	Misc Federal Grants Commission Minutes Preservation Grant	gov	-	1,500	-	1,500	1,500	-
	ACHIEVE Grant	p&r	25,000	-	-	-	-	-
3340500	Live Card Game Lic Dist	gov	5,453	5,027	5,000	5,000	5,000	5,000
3340600	Video Gambling Lic Dist	gov	60,325	71,489	65,000	65,000	67,500	68,000
3340700	Pers Prop Tax Reduct Reimb (15-1-111)	gov	-	81,716	-	-	-	-
3341000	State Entitlement - HB124 / 2001 3.500% Inflation for FY 2015	gov	3,474,415	3,571,614	3,696,600	3,696,600	3,696,600	3,825,900
3350100	Drug Enforcement	p&c	48,669	12,399	30,000	30,000	30,000	30,000
3359900	State Grants - Misc. Main Street Grant	cd	-	-	-	7,000	7,000	-
	Hazmat	fire	45,776	44,713	-	44,167	44,167	-
3370300	County Contributions LCSO Reimb-.5 Ded-MDT & Crimestoppers	p&c	599	463	4,050	5,050	5,050	5,050
3370500	County - DARE Officer	p&c	72,175	74,555	70,000	70,000	70,000	70,000
3300000	Total Intergovernmental Revenues		3,905,321	4,030,830	4,034,200	4,109,317	4,162,667	4,142,050

General Fund

Fund: 100

			FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary
					Adopted	Amended	Projected	FY 2015
								Budget
3400000	Charges For Services							
3411000	Sale of Maps & Publicatns	cd	44	126	-	-	-	-
3418100	Subdivisions	cd	5,815	2,785	3,000	3,000	3,000	1,500
3418200	Zoning Actions	cd	3,295	6,950	2,500	2,500	2,700	3,690
3420200	Alarm Fees (10%)	p&c	360	245	300	300	1,500	300
3420300	Fire Protection Fees	fire	81,829	90,343	85,000	85,000	85,000	85,000
	7/1/13 - 6/30/18 Westside Fire Service Area Agreement							
3420400	Fire Bldg Code Inspection	fire	16,323	14,862	15,000	15,000	15,000	15,000
3422000	DUI Vehicle Seizures	p&c	870	1,105	-	-	-	-
3423100	St Capital Officer	p&c	87,272	119,507	162,846	224,146	224,146	225,000
3424400	Police Range User Fees	p&c	2,770	2,040	2,500	2,500	2,500	2,500
3424800	Helena Housing Auth. Contract	p&c	75,937	75,353	60,000	60,000	64,300	72,000
3440400	Engineering Misc.	pw	500	16,290	1,000	1,000	1,000	1,000
3450100	Animal Control Fees	p&c	4,850	3,030	4,000	4,000	4,000	4,000
3470200	Swim Tickets & Passes	p&r						
3470201	Under 48in.	p&r	11,983	27,592	14,000	14,000	14,000	20,000
3470202	48in.and over	p&r	44,707	25,063	37,200	37,200	37,200	31,000
3470203	Non-Swimmer Entry Fee	p&r	1,928	1,658	1,600	1,600	1,600	1,600
3470204	Adult Companion-Resident	p&r	840	1,080	380	380	380	200
3470205	Adult Companion-Non-Resid	p&r	100	150	50	50	50	50
3470211	Wtr Aerobics-Adult 13-65	p&r	119	190	180	180	180	150
3470212	Wtr Aerobics-Senior	p&r	36	66	40	40	40	50
3470215	Lap Swim-Adult 13-65	p&r	1,104	1,078	1,070	1,070	1,070	1,010
3470216	Lap Swim-Senior	p&r	156	166	120	120	120	150
3470221	Wtr Polo-Adult 13-65	p&r	110	60	90	90	90	70
3470222	Wtr Polo-Senior	p&r	209	202	130	130	130	250
3470225	Wtr Walking-Adult 13-65	p&r	60	78	70	70	70	60
3470226	Wtr Walking-Senior	p&r	26	23	20	20	20	20
3470231	PC Residt - Under 48in.	p&r	1,553	6,289	2,600	2,600	2,600	4,300
3470232	PC Residt - 48in. & Over	p&r	6,998	3,058	4,500	4,500	4,500	4,500
3470233	PC Residt - Wtr Act-Adult	p&r	1,905	2,161	1,500	1,500	1,500	1,000
3470234	PC Residt - Wtr Act-Sr.	p&r	90	210	130	130	130	150
3470236	SP Residt - Under 48in.	p&r	3,780	4,515	1,400	1,400	1,400	1,500
3470237	SP Residt - 48in. & Over	p&r	1,470	720	1,300	1,300	1,300	500
3470238	SP Residt - Wtr Act-Adult	p&r	1,043	940	600	600	600	500
3470239	SP Residt - Wtr Act-Sr.	p&r	68	152	70	70	70	70
3470241	PC Non-Res - Under 48in.	p&r	314	295	200	200	200	200
3470242	PC Non-Res - 48in.& over	p&r	555	266	360	360	360	200
3470243	PC Non-Res - Wtr Act-Adlt	p&r	166	356	200	200	200	200
3470244	PC Non-Res - Wtr Act-Sr.	p&r	57	38	30	30	30	30
3470246	SP Non-Res - Under 48in.	p&r	360	640	200	200	200	200
3470247	SP Non-Res - 48in. & Over	p&r	700	800	350	350	350	350
3470248	SP Non-Res - Wtr Act-Adlt	p&r	168	597	180	180	180	100
3470249	SP Non-Res - Wtr Act-Sr.	p&r	135	-	50	50	50	50
3470300	Swim Lessons	p&r						
3470301	Resident 30 minutes	p&r	36,084	43,208	26,000	26,000	26,000	20,000
3470311	Non-Resident 30 minutes	p&r	5,420	6,018	4,000	4,000	4,000	4,000
3470400	Swim Pool Rent	p&r						
3470411	Swim Team Practice	p&r	2,332	1,885	2,250	2,250	2,250	2,050
3470412	Swim Team Meets	p&r	1,200	1,200	1,200	1,200	1,200	1,200
3470413	Private Party Rentals	p&r	1,500	750	1,100	1,100	1,100	1,050
3470500	Park Use Fees	p&r	59,777	58,552	59,000	59,000	59,000	59,000
3470600	Recreation Fees	p&r	3,530	3,208	2,000	2,000	2,000	2,000
3470601	Ice Skating Fees	p&r	5,839	7,390	5,800	5,800	5,800	4,500
3470700	Tennis Fees	p&r	9,643	11,449	6,750	6,750	6,750	6,750
3472701	Food & Misc	p&r	19,255	20,465	17,100	17,100	18,500	17,500
3472702	Beverage (Non-Alcoholic)	p&r	4,939	5,334	4,200	4,200	5,500	4,500
3472704	Merchandise	p&r	41	36	30	30	30	30
3400000	Total Charges For Services		510,165	570,574	534,196	595,496	603,896	601,030
3500000	Fines & Forfeitures							
3511000	Court Fines - Traffic	p&c	494,652	523,282	500,000	500,000	530,000	569,000
3513100	Animal Control Fines	p&c	8,034	8,455	8,900	8,900	6,000	5,000
3513200	Court Costs	p&c	22,963	26,407	32,000	32,000	32,000	34,500
3513300	Criminal Offense	p&c	38,213	39,119	38,500	38,500	38,500	61,000
3513400	Civil Costs	p&c	20,975	13,160	15,000	15,000	15,000	18,000
3513600	Victim/Witness Adv Srchrg	p&c	654	680	700	700	700	800
3515505	Parking Fines-City Court	p&c	120	-	-	-	-	-
3500000	Total Fines & Forfeitures		585,611	611,103	595,100	595,100	622,200	688,300

General Fund Fund: 100			FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
					Adopted	Amended	Projected	
3670000	Investment Earnings							
3670000	Interest Earnings		17,548	12,906	15,000	15,000	8,200	10,000
3670000	Total	Interest Earnings	17,548	12,906	15,000	15,000	8,200	10,000
3700000	Internal Service Revenues							
3766100	Comm, Mgr, Atty Charges	gov	644,653	657,370	690,885	690,885	690,885	681,446
3766200	Park & Rec Charges	p&r	79,602	80,031	88,116	88,116	88,116	84,151
3766300	Public Works Charges	pw	305,102	303,099	320,001	320,001	320,001	310,000
3768100	Human Resource Charges	gov	143,046	137,251	163,065	163,065	163,065	161,840
3768200	Budget & Accounting Charges	as	578,930	594,369	598,404	598,404	598,404	584,377
3768300	Utility Customer Service Charges	as	423,302	411,900	426,000	426,000	426,000	390,000
3768400	Engineering Charges	pw	555,923	599,626	609,000	609,000	609,000	688,612
3700000	Total	Internal Service Revenues	2,730,558	2,783,646	2,895,471	2,895,471	2,895,471	2,900,426
3800000	Other Financing Sources / (Uses)							
3610000	Other Revenues	gov	23,849	24,776	15,000	16,000	17,200	15,000
3610100	Rimrock Stage	pw	37,649	41,718	64,500	64,500	7,400	-
3610201	Misc Employee Reimb	gov	60	-	-	-	-	-
3610321	Police Workers Comp	p&c	1,899	28,933	-	-	6,600	-
3610322	Fire Workers Comp	fire	4,820	1,728	-	-	-	-
3612201	Sale of Unclaimed Evidence	p&c	4,142	2,009	1,500	1,500	1,500	1,500
3660200	Contribution & Donation / Restricted Contribution							
	General Government	gov	-	950	-	1,000	3,150	-
	Community Development	cd	-	-	-	2,500	1,000	-
	Parks Department	p&r	-	-	-	-	-	-
	Fire Department	fire	-	350	-	-	-	-
	Police Department - Private Misc	p&c	400	1,250	-	-	-	-
3661400	Contribution & Donation / Canine Contributions	p&c	-	-	50	20,050	20,000	50
3662100	Contribution & Donation / Explorers Contributions	p&c	276	90	240	240	90	240
3662300	Contribution & Donation / Police-L&C Forfeiture Fnd	p&c	-	-	12,000	12,000	-	-
3664102	Contrib & Donation-Parks / Kay's Kids-McKenna Fnd	p&r	17,242	16,801	29,687	30,658	30,658	22,000
3664103	Contrib & Donation-Parks / Kay's Kids-E Helena	p&r	7,237	7,331	6,733	6,733	6,733	6,733
3664104	Contrib & Donation-Parks / Kay's Kids-Helena Housing	p&r	5,403	2,210	3,346	3,346	3,346	3,346
3821000	Sale of Fixed Assets	gov	12,101	9,394	8,000	8,000	22,700	8,000
	MRDTF property sales	p&c	-	-	-	-	-	-
3800000	Total	Other Financing Sources / (Uses)	115,078	137,540	141,056	166,527	120,377	56,869
SUBTOTAL - OPERATING REVENUE			16,890,969	17,139,975	18,232,507	18,394,395	18,433,595	18,918,995
3830000	Interfund Transfers In							
3830217	T/in - 217 Law Enforcement Block Grant	p&c	19,156	19,865	19,661	19,661	19,661	17,619
3830233	T/in - 233 Public Art Preservation	cd	-	-	-	-	-	1,000
3830340	T/in - 340 S I D Revolving (for 440 Capital funding)	gov	200,000	200,000	-	-	-	-
3830440	T/in - 440 Capital Improvements Fund	gov	8,504	-	-	-	-	-
3830521	T/in - 521 Water	pw	25,000	-	-	-	-	-
3830531	T/in - 531 Wastewater	pw	25,000	-	-	-	-	-
3830645	T/in - 645 Insurance & Safety	gov	-	88,190	-	-	-	-
3830000	Total	Interfund Transfers In	277,660	308,055	19,661	19,661	19,661	18,619
TOTAL REVENUE			17,168,629	17,448,030	18,252,168	18,414,056	18,453,256	18,937,614
	Other Cash Sources / (Uses)							
207-0100	Chng in Util Cust Srv Vouchers Pybl (A/P)	gov	1,328	321	-	-	-	-
207-1000	Chng in Cust Deposits/Unidentifid	gov	-	-	-	-	-	-
207-1500	Credit Card Clearing	gov	1,721	(67)	-	-	-	-
208-0000	Chng in CR - Suspense Account (A/P)	gov	10	-	-	-	-	-
271-0000	Prior Year Adjustment/Correction	p&r	-	12,344	-	-	-	-
271-0000	Prior Year Adjustment/Correction	pw	-	(2,291)	-	-	-	-
	Total	Other Cash Sources / (Uses)	3,059	10,307	-	-	-	-

General Fund

Fund: 100

FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
		Adopted	Amended	Projected	

Revenue by Sub-Fund

011	General Government	13,579,709	13,818,939	14,640,834	14,644,334	14,661,384	15,261,006
012	Police & Court	1,069,464	1,148,164	1,159,797	1,248,097	1,288,047	1,288,659
013	Fire Department	193,362	159,003	100,000	159,617	197,517	100,000
014	Community Development	9,904	10,611	6,700	16,200	14,900	6,690
015	Administrative Services	1,002,232	1,006,269	1,024,404	1,024,404	1,024,404	974,377
016	Public Works	949,174	960,733	994,501	994,501	937,401	999,612
017	Park & Recreation	364,784	344,311	325,932	326,903	329,603	307,270
Total Revenue Allocated to Sub-Funds		17,168,629	17,448,030	18,252,168	18,414,056	18,453,256	18,937,614

General Fund Internal Charge Cost Recovery**G.F. Internal Charges Recovered**

Comm, Mgr, Atty Charges	644,653	657,370	690,885	690,885	690,885	681,446
Park & Rec Charges	79,602	80,031	88,116	88,116	88,116	84,151
Public Works Charges	305,102	303,099	320,001	320,001	320,001	310,000
Human Resource Charges	143,046	137,251	163,065	163,065	163,065	161,840
Budget & Accounting Charges	578,930	594,369	598,404	598,404	598,404	584,377
Utility Customer Service Charges	423,302	411,900	426,000	426,000	426,000	390,000
Engineering Charges	555,923	599,626	609,000	609,000	609,000	688,612
Total G.F. Internal Charges Recovered	2,730,558	2,783,646	2,895,471	2,895,471	2,895,471	2,900,426

Internal Costs

Comm, Mgr, Atty Costs	1,050,786	1,030,655	1,263,460	1,268,460	1,268,460	1,283,654
Park & Rec Costs	236,034	248,245	247,382	259,401	259,401	248,970
Public Works Costs	284,740	270,740	316,039	317,024	317,024	314,283
Human Resource Costs	309,646	317,606	385,138	385,138	385,138	409,693
Budget & Accounting Costs	693,036	692,060	741,849	745,849	745,849	751,418
Utility Customer Service Costs	349,934	367,536	417,759	417,759	417,759	425,248
Engineering Costs	707,879	692,247	799,631	829,631	829,631	880,931
Total Internal Costs	3,632,055	3,619,089	4,171,258	4,223,262	4,223,262	4,314,197

Net G.F. Internal Revenues / (Costs)

Comm, Mgr, Atty Costs	(406,133)	(373,285)	(572,575)	(577,575)	(577,575)	(602,208)
Park & Rec Costs	(156,432)	(168,214)	(159,266)	(171,285)	(171,285)	(164,819)
Public Works Costs	20,362	32,359	3,962	2,977	2,977	(4,283)
Human Resource Costs	(166,600)	(180,355)	(222,073)	(222,073)	(222,073)	(247,853)
Budget & Accounting Costs	(114,106)	(97,691)	(143,445)	(147,445)	(147,445)	(167,041)
Utility Customer Service Costs	73,368	44,364	8,241	8,241	8,241	(35,248)
Engineering Costs	(151,956)	(92,621)	(190,631)	(220,631)	(220,631)	(192,319)
Total Net G.F. Internal Revenues / (Costs)	(901,497)	(835,443)	(1,275,787)	(1,327,791)	(1,327,791)	(1,413,771)

General Government

Sub-Fund: 011

Part of the General Fund		
\$ 3,054,484	General Government Sub-Fund Expend.	16.03%
16,003,796	Other Sub-Funds Expenditures	83.97%
<u>\$ 19,058,280</u>	Total General Fund Expenditures	<u>100.00%</u>

"General Government" includes budgets for :

	FY 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
City Commission	\$ 312,100	\$ 287,270	\$ 391,476	\$ 396,476	\$ 364,521
City Manager	281,693	273,840	310,674	310,674	331,797
City Attorney	456,993	469,545	561,310	561,310	587,336
Human Resources	309,646	317,606	385,138	385,138	409,693
Public Service Consortium	8,083	7,670	10,249	10,249	10,719
Helena Citizens Council (HCC)	12,306	13,773	25,243	25,243	23,608
Retirement and Operating Contingencies	-	-	165,000	170,000	150,000
Support / Subsidy Payments	107,173	137,874	126,123	127,094	111,305
Interfund Transactions	2,039,094	1,183,213	1,060,485	1,561,945	1,065,505
	<u>\$ 3,527,088</u>	<u>\$ 2,690,791</u>	<u>\$ 3,035,698</u>	<u>\$ 3,548,129</u>	<u>\$ 3,054,484</u>
Percent of the General Fund	19.77%	15.54%	16.52%	18.50%	16.03%

Major FY 2015 Interfund Transactions:

\$ 500,000	Civic Center Support
161,954	HCTV (PEG) Support
3,551	Sidewalk Program Support (Interest subsidies)
400,000	General Fund Capital (440 fund) Funding
<u>\$ 1,065,505</u>	

Revenues: (General Government Only)

	80.59% of Total General Fund Revenue of \$ 18,937,614				Preliminary FY 2015 Budget
	FY 2012 Actual	FY 2013 Actual	FY 2014		
			Adopted	Projected	
Property Tax Revenue	\$ 7,779,573	\$ 7,715,487	\$ 8,742,184	\$ 8,742,184	\$ 9,242,920
MV Assessed & Option Taxes	698,952	684,194	697,000	697,000	697,000
Licenses & Permits	511,230	557,075	543,100	546,400	545,900
State Entitlement	3,474,415	3,571,614	3,696,600	3,696,600	3,825,900
Interest Earnings	17,548	12,906	15,000	8,200	10,000
Internal Service Revenues	787,699	794,621	853,950	853,950	843,286
Transfers In	208,504	288,190	0	0	0
Other	101,788	194,852	93,000	117,050	96,000
Total General Government Revenue	<u>\$ 13,579,709</u>	<u>\$ 13,818,939</u>	<u>\$ 14,640,834</u>	<u>\$ 14,661,384</u>	<u>\$ 15,261,006</u>

General Government

Fund: 011

FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
		Adopted	Amended	Projected	

General Government Revenues

Taxes	8,478,525	8,399,681	9,439,184	9,439,184	9,439,184	9,939,920
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	8,478,525	8,399,681	9,439,184	9,439,184	9,439,184	9,939,920
License & Permits	511,230	557,075	543,100	543,100	546,400	545,900
Intergovernmental Revenues	3,540,193	3,731,346	3,766,600	3,768,100	3,770,600	3,898,900
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	17,548	12,906	15,000	15,000	8,200	10,000
Other Financing Sources / (Uses)	36,010	35,120	23,000	25,000	43,050	23,000
Other Operating Revenues	4,104,981	4,336,447	4,347,700	4,351,200	4,368,250	4,477,800
Internal Service Revenues	787,699	794,621	853,950	853,950	853,950	843,286
Interfund Transfers In	208,504	288,190	-	-	-	-
Internal Transactions	996,203	1,082,811	853,950	853,950	853,950	843,286
Long-Term Debt	-	-	-	-	-	-
Total General Government Revenues	13,579,709	13,818,939	14,640,834	14,644,334	14,661,384	15,261,006

Expenditures

Personal Services	1,082,207	1,090,229	1,220,243	1,220,243	1,220,243	1,297,831
Supplies & Materials	7,755	11,877	16,279	16,279	16,279	31,355
Purchased Services	216,501	188,312	372,145	377,145	377,145	310,161
Intra-City Charges	3,290	5,128	4,990	4,990	4,990	4,660
Fixed Costs & Subsidies	136,623	160,685	328,726	334,697	334,697	315,034
Maintenance & Operating	364,169	366,002	722,140	733,111	733,111	661,210
Internal Charges	41,618	51,347	32,830	32,830	32,830	29,938
Transfers Out	2,039,094	1,183,213	1,060,485	1,561,945	1,561,945	1,065,505
Internal Transactions	2,080,712	1,234,560	1,093,315	1,594,775	1,594,775	1,095,443
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	3,527,088	2,690,791	3,035,698	3,548,129	3,548,129	3,054,484

General Government Revenues Provided (Needed)

	10,052,621	11,128,148	11,605,136	11,096,205	11,113,255	12,206,522
Percent of Total General Government Revenues	74.03%	80.53%	79.27%	75.77%	75.80%	79.99%

Expenditures by Division

1001	410 Interfund Transactions	2,039,094	1,183,213	1,060,485	1,561,945	1,561,945	1,065,505
1002	410 Support / Subsidy Payments	107,173	137,874	126,123	127,094	127,094	111,305
1101	411 Commission	312,100	287,270	391,476	396,476	396,476	364,521
1201	412 City Manager	281,693	273,840	310,674	310,674	310,674	331,797
1301	412 City Attorney	456,993	469,545	561,310	561,310	561,310	587,336
1586	410 Contingency	-	-	165,000	170,000	170,000	150,000
1701	411 Helena Citizens Council (HCC)	12,306	13,773	25,243	25,243	25,243	23,608
1801	417 Human Resources	309,646	317,606	385,138	385,138	385,138	409,693
1808	417 Public Service Consortium	8,083	7,670	10,249	10,249	10,249	10,719
Total Expenditures		3,527,088	2,690,791	3,035,698	3,548,129	3,548,129	3,054,484

Police & Court
 Sub-Fund: 012

Part of the General Fund		
\$ 6,529,576	Police & Court Sub-Fund Expend.	34.26%
12,528,704	Other Sub-Funds Expenditures	65.74%
<u>\$ 19,058,280</u>	<u>Total General Fund Expenditures</u>	<u>100.00%</u>

"Police & Court" includes budgets for :

	FY 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
Court Administration	\$ 397,859	\$ 401,314	\$ 432,677	\$ 438,312	\$ 505,745
Police Operations	4,849,731	5,201,556	5,276,429	5,363,729	5,563,528
Animal Control	141,324	140,044	155,154	155,154	161,792
Drug Enforcement	103,688	59,753	104,390	104,390	104,056
Violence Against Women	87,562	82,417	88,021	88,021	90,206
Urban Wildlife	24,680	32,931	20,025	20,025	19,976
Intrnt Crimes Agnst Child	16,691	13,482	27,479	27,479	28,753
Interfund Transactions	-	-	-	-	-
Support / Subsidy Payments	52,170	53,740	54,700	54,700	55,520
	<u>\$ 5,673,705</u>	<u>\$ 5,985,237</u>	<u>\$ 6,158,875</u>	<u>\$ 6,251,810</u>	<u>\$ 6,529,576</u>
Percent of the General Fund	31.80%	34.57%	33.51%	32.61%	34.26%

Major FY 2015 Support / Subsidy Payments:
 \$ 55,520 City support for the Lewis & Clark Humane Society.

Funded by:

General Government Revenue	\$ 4,604,241	\$ 4,837,073	\$ 4,999,078	\$ 4,963,763	\$ 5,240,917
percent of funding	81.15%	80.82%	81.17%	79.40%	80.26%
Fines & Forfeitures	585,611	611,103	595,100	622,200	688,300
percent of funding	10.32%	10.21%	9.66%	9.95%	10.54%
Other Dedicated Revenue	483,853	537,061	564,697	665,847	600,359
percent of funding	8.53%	8.97%	9.17%	10.65%	9.19%
Total	<u>\$ 5,673,705</u>	<u>\$ 5,985,237</u>	<u>\$ 6,158,875</u>	<u>\$ 6,251,810</u>	<u>\$ 6,529,576</u>

Police & Court

Fund: 012

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	

Dedicated Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	36,183	35,870	34,000	34,000	34,000	34,000
Intergovernmental Revenues	249,738	247,764	267,600	274,600	287,550	243,150
Charges For Services	172,059	201,280	229,646	290,946	296,446	303,800
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	585,611	611,103	595,100	595,100	622,200	688,300
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	6,717	32,282	13,790	33,790	28,190	1,790
Other Operating Revenues	1,050,308	1,128,299	1,140,136	1,228,436	1,268,386	1,271,040
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	19,156	19,865	19,661	19,661	19,661	17,619
Internal Transactions	19,156	19,865	19,661	19,661	19,661	17,619
Long-Term Debt	-	-	-	-	-	-
Total Dedicated Revenues	1,069,464	1,148,164	1,159,797	1,248,097	1,288,047	1,288,659

Expenditures

Personal Services	4,813,584	5,075,500	5,129,771	5,187,137	5,187,137	5,385,778
Supplies & Materials	119,212	146,529	201,584	234,668	234,668	199,260
Purchased Services	225,800	222,476	284,436	286,731	286,731	366,843
Intra-City Charges	141,588	144,994	157,117	157,117	157,117	178,065
Fixed Costs & Subsidies	136,330	151,480	163,600	163,600	163,600	177,884
Maintenance & Operating	622,930	665,479	806,737	842,116	842,116	922,052
Internal Charges	237,191	244,258	222,367	222,557	222,557	221,746
Transfers Out	-	-	-	-	-	-
Internal Transactions	237,191	244,258	222,367	222,557	222,557	221,746
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	5,673,705	5,985,237	6,158,875	6,251,810	6,251,810	6,529,576

General Government Revenues Provided (Needed)

	(4,604,241)	(4,837,073)	(4,999,078)	(5,003,713)	(4,963,763)	(5,240,917)
Percent of Total General Government Revenues	33.91%	35.00%	34.14%	34.17%	33.86%	34.34%

Expenditures by Division

1001	410 Interfund Transactions	-	-	-	-	-	-
1002	410 Support / Subsidy Payments	52,170	53,740	54,700	54,700	54,700	55,520
1401	413 Court Administration	397,859	401,314	432,677	438,312	438,312	505,745
2201	421 Police Operations	4,849,731	5,201,556	5,276,429	5,363,729	5,363,729	5,563,528
2203	446 Animal Control	141,324	140,044	155,154	155,154	155,154	161,792
2207	421 Drug Enforcement	103,688	59,753	104,390	104,390	104,390	104,056
2209	421 Violence Against Women	87,562	82,417	88,021	88,021	88,021	90,206
2211	446 Urban Wildlife	24,680	32,931	20,025	20,025	20,025	19,976
2212	421 Intrnt Crimes Agnst Child	16,691	13,482	27,479	27,479	27,479	28,753
Total Expenditures		5,673,705	5,985,237	6,158,875	6,251,810	6,251,810	6,529,576

Fire Department
 Sub-Fund: 013

Part of the General Fund		
\$ 3,968,883	Fire Department Sub-Fund Expend.	20.82%
15,089,397	Other Sub-Funds Expenditures	79.18%
<u>\$ 19,058,280</u>	<u>Total General Fund Expenditures</u>	<u>100.00%</u>

"Fire" includes budgets for :

	FY 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
Fire	\$ 3,667,520	\$ 3,674,010	\$ 3,900,099	\$ 3,900,099	\$ 3,968,883
Fire Grants	101,469	67,886	-	121,546	-
Fire Special Projects	-	-	-	-	-
Interfund Transactions	125,976	121,680	-	-	-
	<u>\$ 3,894,965</u>	<u>\$ 3,863,576</u>	<u>\$ 3,900,099</u>	<u>\$ 4,021,645</u>	<u>\$ 3,968,883</u>
Percent of the General Fund	21.83%	22.32%	21.22%	20.97%	20.82%

Funded by:

General Government Revenue	\$ 3,701,603	\$ 3,704,573	\$ 3,800,099	\$ 3,824,128	\$ 3,868,883
percent of funding	95.04%	95.88%	97.44%	95.09%	97.48%
Dedicated Revenue	193,362	159,003	100,000	197,517	100,000
percent of funding	4.96%	4.12%	2.56%	4.91%	2.52%
Total	<u>\$ 3,894,965</u>	<u>\$ 3,863,576</u>	<u>\$ 3,900,099</u>	<u>\$ 4,021,645</u>	<u>\$ 3,968,883</u>

Fire Department

Fund: 013

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	

Dedicated Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	90,390	51,720	-	59,617	97,517	-
Charges For Services	98,152	105,205	100,000	100,000	100,000	100,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	4,820	2,078	-	-	-	-
Other Operating Revenues	193,362	159,003	100,000	159,617	197,517	100,000
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Dedicated Revenue	193,362	159,003	100,000	159,617	197,517	100,000

Expenditures

Personal Services	3,209,681	3,195,342	3,318,991	3,363,158	3,363,158	3,380,751
Supplies & Materials	59,876	76,140	113,315	113,315	113,315	125,080
Purchased Services	184,853	153,397	147,706	225,085	225,085	144,439
Intra-City Charges	38,435	41,146	52,063	52,063	52,063	57,001
Fixed Costs & Subsidies	845	880	910	910	910	930
Maintenance & Operating	284,009	271,563	313,994	391,373	391,373	327,450
Internal Charges	275,299	274,991	267,114	267,114	267,114	260,682
Transfers Out	125,976	121,680	-	-	-	-
Internal Transactions	401,275	396,671	267,114	267,114	267,114	260,682
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	3,894,965	3,863,576	3,900,099	4,021,645	4,021,645	3,968,883

General Government Revenues Provided (Needed) (3,701,603) (3,704,573) (3,800,099) (3,862,028) (3,824,128) (3,868,883)

Percent of Total General Government Revenues 27.26% 26.81% 25.96% 26.37% 26.08% 25.35%

Expenditures by Division

1001	410 Interfund Transactions	125,976	121,680	-	-	-	-
1002	410 Support / Subsidy Payments	-	-	-	-	-	-
2301	424 Fire	3,667,520	3,674,010	3,900,099	3,900,099	3,900,099	3,968,883
2305	424 Fire Grants	101,469	67,886	-	121,546	121,546	-
2306	424 Fire Special Projects	-	-	-	-	-	-
Total Expenditures		3,894,965	3,863,576	3,900,099	4,021,645	4,021,645	3,968,883

Community Development

Sub-Fund: 014

Part of the General Fund		
\$ 558,372	Community Development Sub-Fund Expend.	2.93%
18,499,908	Other Sub-Funds Expenditures	97.07%
<u>\$ 19,058,280</u>	<u>Total General Fund Expenditures</u>	<u>100.00%</u>

"Community Development" includes budgets for :

	FY 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
Community Development	\$ 464,555	\$ 494,646	\$ 506,647	\$ 518,147	\$ 534,961
Public Arts Preservation	8,248	1,240	1,167	1,167	3,411
Interfund Transactions	-	-	-	-	-
Support / Subsidy Payments	597	20,000	20,000	20,000	20,000
	<u>\$ 473,400</u>	<u>\$ 515,886</u>	<u>\$ 527,814</u>	<u>\$ 539,314</u>	<u>\$ 558,372</u>
Percent of the General Fund	2.65%	2.98%	2.87%	2.81%	2.93%

Support / Subsidy Payments provides for:

\$ 20,000 Historic Preservation Program-City contribution

Funded by:

General Government Revenue	\$ 463,496	\$ 505,275	\$ 521,114	\$ 524,414	\$ 551,682
percent of funding	97.91%	97.94%	98.73%	97.24%	98.80%
Dedicated Revenue	9,904	10,611	6,700	14,900	6,690
percent of funding	2.09%	2.06%	1.27%	2.76%	1.20%
Total	<u>\$ 473,400</u>	<u>\$ 515,886</u>	<u>\$ 527,814</u>	<u>\$ 539,314</u>	<u>\$ 558,372</u>

Community Development

Fund: 014

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	

Dedicated Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	750	750	1,200	1,200	1,200	500
Intergovernmental Revenues	-	-	-	7,000	7,000	-
Charges For Services	9,154	9,861	5,500	5,500	5,700	5,190
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	2,500	1,000	-
Other Operating Revenues	9,904	10,611	6,700	16,200	14,900	5,690
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	1,000
Internal Transactions	-	-	-	-	-	1,000
Long-Term Debt	-	-	-	-	-	-
Total Dedicated Revenue	9,904	10,611	6,700	16,200	14,900	6,690

Expenditures

Personal Services	386,938	385,363	399,622	399,622	399,622	416,980
Supplies & Materials	4,108	19,195	6,412	6,412	6,412	4,270
Purchased Services	36,140	45,256	56,372	67,872	67,872	72,833
Intra-City Charges	2,509	3,564	2,600	2,600	2,600	2,600
Fixed Costs & Subsidies	31,391	50,849	52,133	52,133	52,133	51,803
Maintenance & Operating	74,148	118,864	117,517	129,017	129,017	131,506
Internal Charges	12,314	11,659	10,675	10,675	10,675	9,886
Transfers Out	-	-	-	-	-	-
Internal Transactions	12,314	11,659	10,675	10,675	10,675	9,886
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	473,400	515,886	527,814	539,314	539,314	558,372

General Government Revenues Provided (Needed)	(463,496)	(505,275)	(521,114)	(523,114)	(524,414)	(551,682)
Percent of Total General Government Revenues	3.41%	3.66%	3.56%	3.57%	3.58%	3.61%

Expenditures by Division

1001	410 Interfund Transactions	-	-	-	-	-
1002	410 Support / Subsidy Payments (Hist. Preserv. Officer / Addressing / Trolley)	597	20,000	20,000	20,000	20,000
1601	418 Community Development	464,555	494,646	506,647	518,147	518,147
1608	401 Public Arts Preservation	8,248	1,240	1,167	1,167	1,167
Total Expenditures		473,400	515,886	527,814	539,314	539,314

Administrative Services

Sub-Fund: 015

Part of the General Fund		
\$ 1,176,666	Administrative Services Sub-Fund Expend.	6.17%
17,881,614	Other Sub-Funds Expenditures	93.83%
\$ 19,058,280	Total General Fund Expenditures	100.00%

"Administrative Services" includes budgets for :

	FY 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
Budget & Admin Services	\$ 320,707	\$ 321,386	\$ 339,691	\$ 339,691	\$ 350,843
Accounting	372,329	370,674	402,158	406,158	400,575
Utility Customer Service	349,934	367,536	417,759	417,759	425,248
	\$ 1,042,970	\$ 1,059,596	\$ 1,159,608	\$ 1,163,608	\$ 1,176,666
Percent of the General Fund	5.84%	6.12%	6.31%	6.07%	6.17%

Funded by:

General Government Revenue	\$ 40,738	\$ 53,327	\$ 135,204	\$ 139,204	\$ 202,289
percent of funding	3.91%	5.03%	11.66%	11.96%	17.19%
Dedicated Revenue	1,002,232	1,006,269	1,024,404	1,024,404	974,377
percent of funding	96.09%	94.97%	88.34%	88.04%	82.81%
Total	\$ 1,042,970	\$ 1,059,596	\$ 1,159,608	\$ 1,163,608	\$ 1,176,666

Administrative Services

Fund: 015

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 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	1,002,232	1,006,269	1,024,404	1,024,404	1,024,404	974,377
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	1,002,232	1,006,269	1,024,404	1,024,404	1,024,404	974,377
Long-Term Debt	-	-	-	-	-	-
Total Dedicated Revenue	1,002,232	1,006,269	1,024,404	1,024,404	1,024,404	974,377

Expenditures

Personal Services	760,436	769,716	821,178	821,178	821,178	837,402
Supplies & Materials	9,245	12,557	16,506	16,506	16,506	16,735
Purchased Services	194,271	196,178	228,095	232,095	232,095	225,330
Intra-City Charges	1,906	2,768	4,390	4,390	4,390	4,390
Fixed Costs & Subsidies	52,854	54,234	67,469	67,469	67,469	72,917
Maintenance & Operating	258,276	265,737	316,460	320,460	320,460	319,372
Internal Charges	24,258	24,143	21,970	21,970	21,970	19,892
Transfers Out	-	-	-	-	-	-
Internal Transactions	24,258	24,143	21,970	21,970	21,970	19,892
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	1,042,970	1,059,596	1,159,608	1,163,608	1,163,608	1,176,666

General Government Revenues Provided (Needed)	(40,738)	(53,327)	(135,204)	(139,204)	(139,204)	(202,289)
Percent of Total General Government Revenues	0.30%	0.39%	0.92%	0.95%	0.95%	1.33%

Expenditures by Division

1001	410 Interfund Transactions	-	-	-	-	-	-
1002	410 Support / Subsidy Payments	-	-	-	-	-	-
1501	414 Budget & Admin Services	320,707	321,386	339,691	339,691	339,691	350,843
1506	415 Accounting	372,329	370,674	402,158	406,158	406,158	400,575
1507	415 Utility Customer Service	349,934	367,536	417,759	417,759	417,759	425,248
1590	414 Impact Fees Study	-	-	-	-	-	-
1591	414 Environment Conservtn Prj	-	-	-	-	-	-
Total Expenditures		1,042,970	1,059,596	1,159,608	1,163,608	1,163,608	1,176,666

Public Works

Sub-Fund: 016

Part of the General Fund		
\$ 1,495,214	Public Works Sub-Fund Expend.	7.85%
17,563,066	Other Sub-Funds Expenditures	92.15%
<u>\$ 19,058,280</u>	Total General Fund Expenditures	<u>100.00%</u>

"Public Works" includes budgets for :

	FY 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
Public Works Admin	\$ 284,740	\$ 270,740	\$ 316,039	\$ 317,024	\$ 314,283
Engineering	707,879	692,247	799,631	829,631	880,931
Interfund Transactions	314,650	338,990	364,500	364,500	300,000
	<u>\$ 1,307,269</u>	<u>\$ 1,301,977</u>	<u>\$ 1,480,170</u>	<u>\$ 1,511,155</u>	<u>\$ 1,495,214</u>
Percent of the General Fund	7.33%	7.52%	8.05%	7.88%	7.85%

Interfund Transactions provides for:

\$ 300,000 Helena Area Transit System Operations Support

Funded by:

General Government Revenue	\$ 358,095	\$ 341,244	\$ 485,669	\$ 573,754	\$ 495,602
percent of funding	27.39%	26.21%	32.81%	37.97%	33.15%
Dedicated Revenue	949,174	960,733	994,501	937,401	999,612
percent of funding	72.61%	73.79%	67.19%	62.03%	66.85%
Total	<u>\$ 1,307,269</u>	<u>\$ 1,301,977</u>	<u>\$ 1,480,170</u>	<u>\$ 1,511,155</u>	<u>\$ 1,495,214</u>

Significant Changes:

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

Public Works Fund: 016		FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
				Adopted	Amended	Projected	
Dedicated Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-
	Charges For Services	500	16,290	1,000	1,000	1,000	1,000
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	-	-	-	-	-	-
	Other Financing Sources / (Uses)	37,649	41,718	64,500	64,500	7,400	-
	Other Operating Revenues	38,149	58,008	65,500	65,500	8,400	1,000
	Internal Service Revenues	861,025	902,725	929,001	929,001	929,001	998,612
	Interfund Transfers In	50,000	-	-	-	-	-
	Internal Transactions	911,025	902,725	929,001	929,001	929,001	998,612
	Long-Term Debt	-	-	-	-	-	-
	Total Dedicated Revenue	949,174	960,733	994,501	994,501	937,401	999,612
Expenditures							
	Personal Services	817,886	770,491	916,208	916,208	916,208	993,241
	Supplies & Materials	4,550	17,414	10,250	11,235	11,235	13,700
	Purchased Services	65,140	59,688	79,326	109,326	109,326	79,221
	Intra-City Charges	3,521	4,370	7,737	7,737	7,737	7,821
	Fixed Costs & Subsidies	69,955	78,103	73,621	73,621	73,621	72,977
	Maintenance & Operating	143,166	159,575	170,934	201,919	201,919	173,719
	Internal Charges	31,567	32,921	28,528	28,528	28,528	28,254
	Transfers Out	314,650	338,990	364,500	364,500	364,500	300,000
	Internal Transactions	346,217	371,911	393,028	393,028	393,028	328,254
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Debt & Capital	-	-	-	-	-	-
	Total Expenditures	1,307,269	1,301,977	1,480,170	1,511,155	1,511,155	1,495,214
	General Government Revenues Provided (Needed)	(358,095)	(341,244)	(485,669)	(516,654)	(573,754)	(495,602)
	Percent of Total General Government Revenues	2.64%	2.47%	3.32%	3.53%	3.91%	3.25%
Expenditures by Division							
1001	410 Interfund Transactions	314,650	338,990	364,500	364,500	364,500	300,000
3101	431 Public Works Admin	284,740	270,740	316,039	317,024	317,024	314,283
3102	433 Engineering	707,879	692,247	799,631	829,631	829,631	880,931
	Total Expenditures	1,307,269	1,301,977	1,480,170	1,511,155	1,511,155	1,495,214

Park & Recreation

Sub-Fund: 017

Part of the General Fund		
\$ 2,275,085	Park & Recreation Sub-Fund Expend.	11.94%
16,783,195	Other Sub-Funds Expenditures	88.06%
<u>\$ 19,058,280</u>	Total General Fund Expenditures	<u>100.00%</u>

"Park & Recreation" includes budgets for :

	FY 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
Parks Administration	\$ 236,034	\$ 248,245	\$ 247,382	\$ 259,401	\$ 248,970
Parks Maintenance	1,225,721	1,235,088	1,343,023	1,343,021	1,502,614
Swimming Pool	328,925	319,962	410,751	410,751	406,484
Recreation	96,191	65,858	76,359	76,359	74,727
Neighborhood Parks	-	-	-	-	-
Kay's Kids	-	26,370	39,942	39,942	42,290
Interfund Transactions	38,323	-	-	9,179	-
	<u>\$ 1,925,194</u>	<u>\$ 1,895,523</u>	<u>\$ 2,117,457</u>	<u>\$ 2,138,653</u>	<u>\$ 2,275,085</u>
Percent of the General Fund	10.79%	10.95%	11.52%	11.15%	11.94%

Funded by:

General Government Revenue	\$ 1,560,410	\$ 1,551,212	\$ 1,791,525	\$ 1,809,050	\$ 1,967,815
percent of funding	81.05%	81.84%	84.61%	84.59%	86.49%
Other Dedicated Revenue	364,784	344,311	325,932	329,603	307,270
percent of funding	18.95%	18.16%	15.39%	15.41%	13.51%
Total	<u>\$ 1,925,194</u>	<u>\$ 1,895,523</u>	<u>\$ 2,117,457</u>	<u>\$ 2,138,653</u>	<u>\$ 2,275,085</u>

Park & Recreation

Fund: 017

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	

Dedicated Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	25,000	-	-	-	-	-
Charges For Services	230,300	237,938	198,050	198,050	200,750	191,040
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	29,882	26,342	39,766	40,737	40,737	32,079
Other Operating Revenues	285,182	264,280	237,816	238,787	241,487	223,119
Internal Service Revenues	79,602	80,031	88,116	88,116	88,116	84,151
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	79,602	80,031	88,116	88,116	88,116	84,151
Long-Term Debt	-	-	-	-	-	-
Total Dedicated Revenue	364,784	344,311	325,932	326,903	329,603	307,270

Expenditures

Personal Services	1,156,954	1,140,995	1,297,203	1,297,203	1,297,203	1,340,134
Supplies & Materials	122,693	112,186	142,387	142,387	125,637	142,203
Purchased Services	379,014	402,714	417,445	429,464	448,262	538,790
Intra-City Charges	37,258	45,630	50,872	50,872	48,822	54,410
Fixed Costs & Subsidies	74,413	79,695	84,282	84,282	84,282	83,360
Maintenance & Operating	613,378	640,225	694,986	707,005	707,003	818,763
Internal Charges	116,539	114,303	125,268	125,268	125,268	116,188
Transfers Out	38,323	-	-	9,179	9,179	-
Internal Transactions	154,862	114,303	125,268	134,447	134,447	116,188
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	1,925,194	1,895,523	2,117,457	2,138,655	2,138,653	2,275,085

General Government Revenues Provided (Needed)

	(1,560,410)	(1,551,212)	(1,791,525)	(1,811,752)	(1,809,050)	(1,967,815)
Percent of Total General Government Revenues	11.49%	11.23%	12.24%	12.37%	12.34%	12.89%

Expenditures by Division

1001	410	Interfund Transactions	38,323	-	-	9,179	9,179	-
1002	410	Support / Subsidy Payments	-	-	-	-	-	-
4101	464	Parks Administration	236,034	248,245	247,382	259,401	259,401	248,970
4102	464	Parks Maintenance	1,225,721	1,235,088	1,343,023	1,343,023	1,343,021	1,502,614
4103	464	Swimming Pool	328,925	319,962	410,751	410,751	410,751	406,484
4104	464	Recreation	96,191	65,858	76,359	76,359	76,359	74,727
4105	464	Neighborhood Parks	-	-	-	-	-	-
4106	464	Kay's Kids	-	26,370	39,942	39,942	39,942	42,290
Total Expenditures			1,925,194	1,895,523	2,117,457	2,138,655	2,138,653	2,275,085

Street & Traffic

Fund: 201

Part of the Public Works Department

Description:

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

This Fund includes budgets for :

	FY 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
Streets	\$ 2,235,182	\$ 2,487,223	\$ 2,674,535	\$ 2,970,911	\$ 2,901,708
Traffic Maintenance	405,812	355,335	409,912	412,788	413,850
Signal Maintenance	192,344	143,567	167,674	172,055	194,362
	<u>\$ 2,833,338</u>	<u>\$ 2,986,125</u>	<u>\$ 3,252,121</u>	<u>\$ 3,555,754</u>	<u>\$ 3,509,920</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:

\$ 18,000	Snow Plow
<u>250,000</u>	Grader
<u>\$ 268,000</u>	Streets

\$ 4,550	Paint Machine
<u>\$ 4,550</u>	Traffic Maintenance

\$ -	None
<u>\$ -</u>	Signal Maintenance

Street & Traffic
Fund: 201

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	3,030,038	3,159,246	3,123,000	3,123,000	3,195,000	3,195,000
Taxes & Assessments	3,030,038	3,159,246	3,123,000	3,123,000	3,195,000	3,195,000
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	5,112	4,770	5,000	5,000	2,700	2,700
Other Financing Sources / (Uses)	102,023	128,898	60,000	60,000	50,000	100,000
Other Operating Revenues	107,135	133,668	65,000	65,000	52,700	102,700
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	8,430	-	-	-	-
Internal Transactions	-	8,430	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	3,137,173	3,301,344	3,188,000	3,188,000	3,247,700	3,297,700
Expenditures						
Personal Services	1,136,422	1,124,523	1,210,787	1,210,787	1,210,787	1,243,406
Supplies & Materials	507,042	452,026	678,145	766,767	766,767	669,705
Purchased Services	505,363	436,235	537,617	624,915	624,915	638,552
Intra-City Charges	156,430	185,202	206,266	206,266	206,266	238,891
Fixed Costs & Subsidies	1,122	1,088	3,863	3,863	3,863	2,530
Maintenance & Operating	1,169,957	1,074,551	1,425,891	1,601,811	1,601,811	1,549,678
Internal Charges	456,900	447,129	455,943	455,943	455,943	444,286
Transfers Out	-	-	-	-	-	-
Internal Transactions	456,900	447,129	455,943	455,943	455,943	444,286
Debt Service	-	-	-	-	-	-
Capital Outlay	70,059	339,922	159,500	287,213	287,213	272,550
Debt & Capital	70,059	339,922	159,500	287,213	287,213	272,550
Total Expenditures	2,833,338	2,986,125	3,252,121	3,555,754	3,555,754	3,509,920
Revenues Over (Under) Expenditures	303,835	315,219	(64,121)	(367,754)	(308,054)	(212,220)
Beginning Cash Balance - July 1	1,922,344	2,226,514	2,541,831	2,541,831	2,541,831	2,233,777
Other Cash Sources / (Uses)	335	98	-	-	-	-
Ending Cash Balance - June 30	2,226,514	2,541,831	2,477,710	2,174,077	2,233,777	2,021,557
Unreserved Balance	-	-	-	-	-	-
Reserved	2,226,514	2,541,831	2,477,710	2,174,077	2,233,777	2,021,557
Ending Cash Balance - June 30	2,226,514	2,541,831	2,477,710	2,174,077	2,233,777	2,021,557
Reserves Detail:						
Operating Reserve (5 month)	1,151,366	1,102,585	1,288,592	1,361,892	1,361,892	1,348,904
Capital / Maintenance Projects Reserves	1,075,148	1,439,246	1,039,118	662,185	721,885	672,653
Trail / Crossings Improvement Reserve	-	-	150,000	150,000	150,000	-
	-	-	-	-	-	-

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 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
Civic Center	\$ 793,680	\$ 1,001,299	\$ 721,420	\$ 873,182	\$ 726,638
	<u>\$ 793,680</u>	<u>\$ 1,001,299</u>	<u>\$ 721,420</u>	<u>\$ 873,182</u>	<u>\$ 726,638</u>

Major Funding Sources:

General Fund Support Transfer	\$ 470,000	\$ 476,900	\$ 500,000	\$ 500,000	\$ 500,000
Civic Center Fees (Events/Rental)	362,397	582,207	201,000	372,716	223,200
	<u>\$ 832,397</u>	<u>\$ 1,059,107</u>	<u>\$ 701,000</u>	<u>\$ 872,716</u>	<u>\$ 723,200</u>

Community Facilities Department:

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

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

Major Capital:

(Accounted for in the 440 - Capital Improvement Fund)

\$ 10,610 4 Wheeler w/blade for snow removal

Civic Center							
Fund: 211		FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
				Adopted	Amended	Projected	
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-
	Charges For Services	362,397	582,207	201,000	372,716	372,716	223,200
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	-	-	-	-	-	-
	Other Financing Sources / (Uses)	121	237	-	-	-	-
	Other Operating Revenues	362,518	582,444	201,000	372,716	372,716	223,200
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	470,000	480,848	500,000	500,000	500,000	500,000
	Internal Transactions	470,000	480,848	500,000	500,000	500,000	500,000
	Long-Term Debt	-	-	-	-	-	-
	Total Revenues	832,518	1,063,292	701,000	872,716	872,716	723,200
Expenditures							
	Personal Services	344,585	356,646	361,779	370,600	370,600	370,809
	Supplies & Materials	22,334	23,009	24,030	24,030	24,030	26,630
	Purchased Services	230,806	396,818	115,150	258,091	258,091	116,585
	Intra-City Charges	-	2	50	50	50	-
	Fixed Costs & Subsidies	5,901	6,152	6,370	6,370	6,370	6,510
	Maintenance & Operating	259,041	425,981	145,600	288,541	288,541	149,725
	Internal Charges	181,054	187,672	188,841	188,841	188,841	195,494
	Transfers Out	9,000	31,000	25,200	25,200	25,200	10,610
	Internal Transactions	190,054	218,672	214,041	214,041	214,041	206,104
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Debt & Capital	-	-	-	-	-	-
	Total Expenditures	793,680	1,001,299	721,420	873,182	873,182	726,638
	Revenues Over (Under) Expenditures	38,838	61,993	(20,420)	(466)	(466)	(3,438)
	Beginning Cash Balance - July 1	278,551	317,389	379,382	379,382	379,382	378,916
	Other Cash Sources / (Uses)	-	-	-	-	-	-
	Ending Cash Balance - June 30	317,389	379,382	358,962	378,916	378,916	375,478
	Unreserved Balance	-	-	-	-	-	-
	Reserved	317,389	379,382	358,962	378,916	378,916	375,478
	Ending Cash Balance - June 30	317,389	379,382	358,962	378,916	378,916	375,478
	Reserves Detail:						
	Operating Reserve	8%	62,700	77,600	55,600	67,800	57,200
	Equipment Reserve		254,689	301,782	303,362	311,116	318,278
			-	-	-	-	-

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 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
Facilities Administration	\$ 376,537	\$ 424,552	\$ 558,002	\$ 567,368	\$ 515,661
Project Management	128,994	109,362	114,735	114,735	117,810
Public Ed & Govt Acc Chnl (PEG)	149,807	153,453	157,421	157,421	161,382
	<u>\$ 655,338</u>	<u>\$ 687,367</u>	<u>\$ 830,158</u>	<u>\$ 839,524</u>	<u>\$ 794,853</u>

Major Funding Sources:

PEG Operational Support (General Fund)	\$ 4,535	\$ 4,306	\$ 4,625	\$ 4,625	\$ 5,395
PEG - Cable Franchise Fee Funded	145,380	149,010	152,740	152,740	156,559
Community Facilities Charges	610,037	631,163	637,413	637,413	636,990
	<u>\$ 759,952</u>	<u>\$ 784,479</u>	<u>\$ 794,778</u>	<u>\$ 794,778</u>	<u>\$ 798,944</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:

\$ - None

Facilities Management
Fund: 212

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	2,279	2,075	1,500	1,500	1,100	1,100
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	2,279	2,075	1,500	1,500	1,100	1,100
Internal Service Revenues	610,037	631,163	637,413	637,413	637,413	636,990
Interfund Transfers In	149,915	154,632	157,365	157,365	157,365	161,954
Internal Transactions	759,952	785,795	794,778	794,778	794,778	798,944
Long-Term Debt	-	-	-	-	-	-
Total Revenues	762,231	787,870	796,278	796,278	795,878	800,044
Expenditures						
Personal Services	190,739	196,789	205,592	205,592	205,592	211,213
Supplies & Materials	3,363	665	1,025	1,025	1,025	1,225
Purchased Services	258,789	278,491	391,151	391,151	391,151	384,415
Intra-City Charges	1,399	1,397	3,500	3,500	3,500	4,000
Fixed Costs & Subsidies	145,380	149,010	152,740	152,740	152,740	156,559
Maintenance & Operating	408,931	429,563	548,416	548,416	548,416	546,199
Internal Charges	35,668	35,781	38,150	38,150	38,150	37,441
Transfers Out	-	-	-	-	-	-
Internal Transactions	35,668	35,781	38,150	38,150	38,150	37,441
Debt Service	-	-	-	-	-	-
Capital Outlay	20,000	25,234	38,000	47,366	47,366	-
Debt & Capital	20,000	25,234	38,000	47,366	47,366	-
Total Expenditures	655,338	687,367	830,158	839,524	839,524	794,853
Revenues Over (Under) Expenditures	106,893	100,503	(33,880)	(43,246)	(43,646)	5,191
Beginning Cash Balance - July 1	600,834	707,727	808,230	808,230	808,230	764,584
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	707,727	808,230	774,350	764,984	764,584	769,775
Unreserved Balance	-	-	-	-	-	-
Reserved	707,727	808,230	774,350	764,984	764,584	769,775
Ending Cash Balance - June 30	707,727	808,230	774,350	764,984	764,584	769,775
Reserves Detail:						
Operating Reserve	-	-	-	-	-	-
PEG Capital / Operational Reserve	630	(137)	(193)	(249)	(305)	267
Facilities Management - Other Reserves	707,097	808,367	774,543	765,233	764,889	769,508
	-	-	-	-	-	-

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 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
Facilities Administration	\$ 59,622	\$ 60,718	\$ 61,361	\$ 61,361	\$ 62,294
	<u>\$ 59,622</u>	<u>\$ 60,718</u>	<u>\$ 61,361</u>	<u>\$ 61,361</u>	<u>\$ 62,294</u>

Major Funding Sources:

Chamber Bldg Rent	\$ 60,767	\$ 61,042	\$ 61,404	\$ 61,404	\$ 62,100
	<u>\$ 60,767</u>	<u>\$ 61,042</u>	<u>\$ 61,404</u>	<u>\$ 61,404</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 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	55	45	40	40	20	20
Other Financing Sources / (Uses)	60,767	61,042	61,404	61,404	61,404	62,100
Other Operating Revenues	60,822	61,087	61,444	61,444	61,424	62,120
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	317	-	-	-	-
Internal Transactions	-	317	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	60,822	61,404	61,444	61,444	61,424	62,120
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	1,726	1,951	2,300	2,300	2,300	2,500
Purchased Services	10,053	10,983	11,604	11,604	11,604	12,200
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	1,009	1,026	1,000	1,000	1,000	1,070
Maintenance & Operating	12,788	13,960	14,904	14,904	14,904	15,770
Internal Charges	42,625	42,549	42,242	42,242	42,242	42,309
Transfers Out	-	-	-	-	-	-
Internal Transactions	42,625	42,549	42,242	42,242	42,242	42,309
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	59,622	60,718	61,361	61,361	61,361	62,294
Revenues Over (Under) Expenditures	1,200	686	83	83	63	(174)
Beginning Cash Balance - July 1	14,067	15,267	15,953	15,953	15,953	16,016
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	15,267	15,953	16,036	16,036	16,016	15,842
Unreserved Balance	-	-	-	-	-	-
Reserved	15,267	15,953	16,036	16,036	16,016	15,842
Ending Cash Balance - June 30	15,267	15,953	16,036	16,036	16,016	15,842
Reserves Detail:						
Operating & Capital Reserve	15,267	15,953	16,036	16,036	16,016	15,842

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 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
Facilities Administration	\$ 17,669	\$ 18,405	\$ 18,837	\$ 26,237	\$ 19,788
	<u>\$ 17,669</u>	<u>\$ 18,405</u>	<u>\$ 18,837</u>	<u>\$ 26,237</u>	<u>\$ 19,788</u>

Major Funding Sources:

Neighborhood Center Rent	\$ 29,435	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	<u>\$ 29,435</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>

Community Facilities Department:

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

Major Capital:

\$ - None

Neighborhood Center
Fund: 214

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	216	182	200	200	100	150
Other Financing Sources / (Uses)	29,435	10,000	10,000	10,000	10,000	10,000
Other Operating Revenues	29,651	10,182	10,200	10,200	10,100	10,150
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	365	-	-	-	-
Internal Transactions	-	365	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	29,651	10,547	10,200	10,200	10,100	10,150
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	7,400	7,400	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
Maintenance & Operating	-	-	-	7,400	7,400	-
Internal Charges	17,669	18,405	18,837	18,837	18,837	19,788
Transfers Out	-	-	-	-	-	-
Internal Transactions	17,669	18,405	18,837	18,837	18,837	19,788
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	17,669	18,405	18,837	26,237	26,237	19,788
Revenues Over (Under) Expenditures	11,982	(7,858)	(8,637)	(16,037)	(16,137)	(9,638)
Beginning Cash Balance - July 1	59,015	70,997	63,139	63,139	63,139	47,002
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	70,997	63,139	54,502	47,102	47,002	37,364
Unreserved Balance	-	-	-	-	-	-
Reserved	70,997	63,139	54,502	47,102	47,002	37,364
Ending Cash Balance - June 30	70,997	63,139	54,502	47,102	47,002	37,364
Reserves Detail:						
Operating & Capital Reserve	70,997	63,139	54,502	47,102	47,002	37,364

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 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
Highway Traffic Safety	\$ 19,492	\$ 18,506	\$ 18,000	\$ 18,000	\$ 18,000
Reimbursed Overtime	47,835	58,565	55,500	55,500	55,500
Other Program Funding	8,840	12,183	14,400	14,400	4,000
	<u>\$ 76,167</u>	<u>\$ 89,254</u>	<u>\$ 87,900</u>	<u>\$ 87,900</u>	<u>\$ 77,500</u>

Major Capital:

\$ - None

Police Projects & Reimb

Fund: 215

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	19,492	18,506	18,000	18,000	18,000	18,000
Charges For Services	56,675	70,748	69,900	69,900	69,900	59,500
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	76,167	89,254	87,900	87,900	87,900	77,500
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	1,016	-	-	-	-
Internal Transactions	-	1,016	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	76,167	90,270	87,900	87,900	87,900	77,500
Expenditures						
Personal Services	74,979	72,160	78,250	78,250	78,250	78,116
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-
Internal Charges	4,520	4,252	2,385	2,385	2,385	2,121
Transfers Out	-	-	-	-	-	-
Internal Transactions	4,520	4,252	2,385	2,385	2,385	2,121
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	79,499	76,412	80,635	80,635	80,635	80,237
Revenues Over (Under) Expenditures	(3,332)	13,858	7,265	7,265	7,265	(2,737)
Beginning Cash Balance - July 1	(3,119)	(6,451)	7,407	7,407	7,407	14,672
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	(6,451)	7,407	14,672	14,672	14,672	11,935
Unreserved Balance	-	-	-	-	-	-
Reserved	(6,451)	7,407	14,672	14,672	14,672	11,935
Ending Cash Balance - June 30	(6,451)	7,407	14,672	14,672	14,672	11,935
Reserves Detail:						
Misc. Reserves	(6,451)	7,407	14,672	14,672	14,672	11,935

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 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
Transfer/out - To Drug Enforcement Prgm	\$ 19,156	\$ 19,865	\$ 19,661	\$ 19,661	\$ 17,619
Other L&C Co Programs	11,650	-	-	-	-
Equipment	4,191	-	-	-	-
	\$ 34,997	\$ 19,865	\$ 19,661	\$ 19,661	\$ 17,619

Major Capital:

\$ - None

Law Enforcement Block Grant

Fund: 217

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	35,175	19,662	19,661	19,661	19,661	17,619
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	24	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	35,199	19,662	19,661	19,661	19,661	17,619
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	35,199	19,662	19,661	19,661	19,661	17,619
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	11,650	-	-	-	-	-
Maintenance & Operating	11,650	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	19,156	19,865	19,661	19,661	19,661	17,619
Internal Transactions	19,156	19,865	19,661	19,661	19,661	17,619
Debt Service	-	-	-	-	-	-
Capital Outlay	4,191	-	-	-	-	-
Debt & Capital	4,191	-	-	-	-	-
Total Expenditures	34,997	19,865	19,661	19,661	19,661	17,619
Revenues Over (Under) Expenditures	202	(203)	-	-	-	-
Beginning Cash Balance - July 1	1	203	-	-	-	-
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	203	-	-	-	-	-
Unreserved Balance	-	-	-	-	-	-
Reserved	203	-	-	-	-	-
Ending Cash Balance - June 30	203	-	-	-	-	-
Reserves Detail:						
Misc. Reserves	203	-	-	-	-	-

9-1-1 Emergency Program

Fund: 218

Part of the Police Department

Description:

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

Major Funding Sources:

	FY 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
911-Lewis & Clark County	\$ 227,907	\$ 171,119	\$ 228,000	\$ 350,000	\$ 350,000
911-City of Helena	197,789	145,564	212,000	300,000	300,000
911-East Helena	13,528	10,245	22,200	22,200	22,200
911-Broadwater County	572	424	1,000	500	500
St. Peter's Hospital Training Reimb.	5,000	5,000	7,000	6,956	10,000
	<u>\$ 444,796</u>	<u>\$ 332,352</u>	<u>\$ 470,200</u>	<u>\$ 679,656</u>	<u>\$ 682,700</u>

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:

\$ 50,000 Radio IP Software

9-1-1 Emergency Program

Fund: 218

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	439,796	327,352	463,200	463,200	672,700	672,700
Charges For Services	5,000	5,000	7,000	7,000	6,956	10,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	2,268	307	500	500	100	50
Other Financing Sources / (Uses)	5,011	631	1,350	1,350	6,561	1,360
Other Operating Revenues	452,075	333,290	472,050	472,050	686,317	684,110
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	127	-	-	-	-
Internal Transactions	-	127	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	452,075	333,417	472,050	472,050	686,317	684,110
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	6,603	23,987	18,400	18,400	12,200	14,600
Purchased Services	210,137	231,571	284,357	337,757	294,017	347,662
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	53,793	47,345	49,203	49,203	49,203	50,456
Maintenance & Operating	270,533	302,903	351,960	405,360	355,420	412,718
Internal Charges	29,783	26,681	23,337	23,337	23,337	20,971
Transfers Out	52,286	52,286	52,286	52,286	52,286	52,286
Internal Transactions	82,069	78,967	75,623	75,623	75,623	73,257
Debt Service	-	-	-	-	-	-
Capital Outlay	873,092	145,117	7,000	7,749	7,749	50,000
Debt & Capital	873,092	145,117	7,000	7,749	7,749	50,000
Total Expenditures	1,225,694	526,987	434,583	488,732	438,792	535,975
Revenues Over (Under) Expenditures	(773,619)	(193,570)	37,467	(16,682)	247,525	148,135
Beginning Cash Balance - July 1	989,315	215,696	22,126	22,126	22,126	269,651
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	215,696	22,126	59,593	5,444	269,651	417,786
Unreserved Balance	-	(73,342)	(47,303)	(114,802)	-	-
Reserved	215,696	95,468	106,896	120,246	269,651	417,786
Ending Cash Balance - June 30	215,696	22,126	59,593	5,444	269,651	417,786
Reserves Detail:						
Operational Reserve (¼ of operations less capital)	88,151	95,468	106,896	120,246	107,761	121,494
Equipment Reserve	127,545	-	-	-	161,890	296,292

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 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
Public Safety Mill Levy	\$ 1,100,000	\$ 1,129,700	\$ 1,157,900	\$ 1,157,900	\$ 1,181,000
9-1-1 Prgm (Salary Reimbursement)	52,286	52,286	52,286	52,286	52,286
False Alarm Fees	6,798	5,913	7,000	6,000	7,000
Alarm Application & Monitoring Fees	3,240	2,205	3,000	15,000	3,000
Accident Reports	2,920	2,883	3,000	3,000	3,000
	\$ 1,165,244	\$ 1,192,987	\$ 1,223,186	\$ 1,234,186	\$ 1,246,286

Significant Changes:

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

Major Capital:

\$ - None

Support Services Division

Fund: 219

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	10,038	8,118	10,000	10,000	21,000	10,000
Intergovernmental Revenues	1,100,000	1,129,700	1,157,900	1,157,900	1,161,214	1,181,000
Charges For Services	3,985	3,948	4,200	4,200	4,200	3,310
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	380	134	50	50	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	1,114,403	1,141,900	1,172,150	1,172,150	1,186,414	1,194,310
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	52,286	59,788	52,286	52,286	52,286	52,286
Internal Transactions	52,286	59,788	52,286	52,286	52,286	52,286
Long-Term Debt	-	-	-	-	-	-
Total Revenues	1,166,689	1,201,688	1,224,436	1,224,436	1,238,700	1,246,596
Expenditures						
Personal Services	1,111,234	1,086,640	1,149,541	1,149,541	1,121,800	1,173,249
Supplies & Materials	11,603	7,351	18,000	18,000	9,200	13,200
Purchased Services	50,993	51,667	66,402	66,402	65,007	63,317
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	41,840	45,508	47,990	47,990	47,990	51,636
Maintenance & Operating	104,436	104,526	132,392	132,392	122,197	128,153
Internal Charges	4,608	7,394	6,385	6,385	6,385	5,924
Transfers Out	-	-	-	-	-	-
Internal Transactions	4,608	7,394	6,385	6,385	6,385	5,924
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	1,220,278	1,198,560	1,288,318	1,288,318	1,250,382	1,307,326
Revenues Over (Under) Expenditures	(53,589)	3,128	(63,882)	(63,882)	(11,682)	(60,730)
Beginning Cash Balance - July 1	143,614	90,315	93,550	93,550	93,550	81,868
Other Cash Sources / (Uses)	290	107	-	-	-	-
Ending Cash Balance - June 30	90,315	93,550	29,668	29,668	81,868	21,138
Unreserved Balance	-	-	-	-	-	-
Reserved	90,315	93,550	29,668	29,668	81,868	21,138
Ending Cash Balance - June 30	90,315	93,550	29,668	29,668	81,868	21,138
Reserves Detail:						
Operational Reserves	90,315	93,550	29,668	29,668	81,868	21,138
	-	-	-	-	-	-

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

Funded Projects:

	FY 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
Eagles Manor Rehab	\$ -	\$ -	\$ -	\$ -	\$ -
MT Youth Homes	-	-	-	-	-
CDBG Intermountain Children's Home	9,147	328,848	-	-	-
YWCA Par Grant	20,000	-	-	-	-
HOME Grant - Westmont	-	-	-	253,044	-
CDBG Grant - Westmont	-	-	-	562,004	-
	\$ 29,147	\$ 328,848	\$ -	\$ 815,048	\$ -

Major Funding Sources:

Community Development Block Grants.

CDBG Fund: 226	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	

Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	29,147	328,848	-	815,048	815,048	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	29,147	328,848	-	815,048	815,048	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	29,147	328,848	-	815,048	815,048	-

Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	29,147	328,848	-	815,048	815,048	-
Maintenance & Operating	29,147	328,848	-	815,048	815,048	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	29,147	328,848	-	815,048	815,048	-

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 contribution is reviewed by the Commission each year to determine the level of contribution, if any, to the program.

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

The Public Preservation Fund includes budgets for :

	FY 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
Public Arts Preservation	\$ -	\$ 1,138	\$ 3,275	\$ 3,275	\$ 2,740
Misc Historic Pres Prjts	-	-	-	-	-
	<u>\$ -</u>	<u>\$ 1,138</u>	<u>\$ 3,275</u>	<u>\$ 3,275</u>	<u>\$ 2,740</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 under the Community Development Department (100-1608).

Community Devel Projects

Fund: 233

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 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)	455	2,349	2,400	2,400	2,400	1,900
Other Operating Revenues	455	2,349	2,400	2,400	2,400	1,900
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	2,502	-	-	-	-	-
Internal Transactions	2,502	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	2,957	2,349	2,400	2,400	2,400	1,900
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	67	180	180	180	580
Purchased Services	-	1,071	3,095	3,095	3,095	1,160
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
Maintenance & Operating	-	1,138	3,275	3,275	3,275	1,740
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	1,000
Internal Transactions	-	-	-	-	-	1,000
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	-	1,138	3,275	3,275	3,275	2,740
Revenues Over (Under) Expenditures	2,957	1,211	(875)	(875)	(875)	(840)
Beginning Cash Balance - July 1	-	2,957	4,168	4,168	4,168	3,293
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	2,957	4,168	3,293	3,293	3,293	2,453
Unreserved Balance	-	-	-	-	-	-
Reserved	2,957	4,168	3,293	3,293	3,293	2,453
Ending Cash Balance - June 30	2,957	4,168	3,293	3,293	3,293	2,453
Reserves Detail:						
Project Reserves	2,957	4,168	3,293	3,293	3,293	2,453

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

In response to the growing fire dangers in open spaces, the City Commission agreed to propose an increase in the current \$17 per lot charge up to \$20 per lot for the 2014 fiscal year. The proposed increase was implemented.

Major Capital:

\$ 36,000 Replace Ranger 4x4 with 1 ton w/flatbed & tool box

Open Space District Maint

Fund: 235

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	306,422	309,525	305,500	305,500	305,500	343,500
Taxes & Assessments	306,422	309,525	305,500	305,500	305,500	343,500
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	141,321	286,623	-	610,472	610,472	386,787
Charges For Services	1,572	3,165	-	-	-	1,572
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	884	603	875	875	400	300
Other Financing Sources / (Uses)	394	29,172	5,000	5,000	5,000	-
Other Operating Revenues	144,171	319,563	5,875	616,347	615,872	388,659
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	659	-	-	-	-
Internal Transactions	-	659	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	450,593	629,747	311,375	921,847	921,372	732,159
Expenditures						
Personal Services	91,662	103,213	113,094	113,094	113,094	113,719
Supplies & Materials	23,480	34,451	41,850	41,850	41,850	39,000
Purchased Services	230,299	106,088	47,929	694,671	694,671	600,281
Intra-City Charges	3,022	3,934	5,020	5,020	5,020	6,420
Fixed Costs & Subsidies	10,262	14,740	15,409	15,409	15,409	14,901
Maintenance & Operating	267,063	159,213	110,208	756,950	756,950	660,602
Internal Charges	36,551	46,531	47,846	47,846	47,846	50,077
Transfers Out	-	-	-	-	-	-
Internal Transactions	36,551	46,531	47,846	47,846	47,846	50,077
Debt Service	-	-	-	-	-	-
Capital Outlay	40,126	309,039	12,000	12,000	12,000	36,000
Debt & Capital	40,126	309,039	12,000	12,000	12,000	36,000
Total Expenditures	435,402	617,996	283,148	929,890	929,890	860,398
Revenues Over (Under) Expenditures	15,191	11,751	28,227	(8,043)	(8,518)	(128,239)
Beginning Cash Balance - July 1	270,098	285,289	297,040	297,040	297,040	288,522
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	285,289	297,040	325,267	288,997	288,522	160,283
Unreserved Balance	-	-	-	-	-	-
Reserved	285,289	297,040	325,267	288,997	288,522	160,283
Ending Cash Balance - June 30	285,289	297,040	325,267	288,997	288,522	160,283
Reserves Detail:						
Operating & Capital Reserve	285,289	297,040	325,267	288,997	288,522	160,283
	-	-	-	-	-	-

Urban Forestry

Fund: 237

Part of the Parks & Recreation Department

Description:

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

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

Major Funding Sources:

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

Significant Changes:

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

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

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

The annual assessment was increased 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 2015 Reserves	Annual Set-aside Needed	Reserve Goal	Estimated Year of Replacement
CCIP Estimates:				
2004 Pickup 3/4 Ton	\$ 22,372	\$ 2,034	\$ 26,440	2017
1994 Lift All Bucket Truck	190,960	8,680	182,280	2016
2013 Chipper (trailer type)	9,462	4,731	47,310	2023
2004 Stumper	19,608	1,783	21,390	2016
2005 1 Ton Dump Truck	26,547	2,655	34,510	2018
Total Estimates:	<u>\$ 268,949</u>		<u>\$ 311,930</u>	
Reserve Projection:	<u>147,230</u>	(See Capital Reserves on following cash flow page)		
Excess / (Unfunded) Reserves:	<u>\$ (121,719)</u>			

FY 2015 Capital Purchases:

\$ - None

Urban Forestry
Fund: 237

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	239,467	249,406	230,000	230,000	230,000	230,000
Taxes & Assessments	239,467	249,406	230,000	230,000	230,000	230,000
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	11,000	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	250	-	-	-	-	-
Other Operating Revenues	11,250	-	-	-	-	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	823	-	-	-	-
Internal Transactions	-	823	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	250,717	250,229	230,000	230,000	230,000	230,000
Expenditures						
Personal Services	70,069	130,321	142,475	142,475	142,475	142,626
Supplies & Materials	11,758	4,142	18,100	18,100	18,100	18,100
Purchased Services	12,196	15,063	22,630	22,630	22,630	24,610
Intra-City Charges	6,242	8,755	9,710	9,710	9,710	11,238
Fixed Costs & Subsidies	-	-	150	150	150	150
Maintenance & Operating	30,196	27,960	50,590	50,590	50,590	54,098
Internal Charges	26,876	31,536	33,584	33,584	33,584	32,921
Transfers Out	-	-	-	-	-	-
Internal Transactions	26,876	31,536	33,584	33,584	33,584	32,921
Debt Service	-	-	-	-	-	-
Capital Outlay	-	35,184	-	-	-	-
Debt & Capital	-	35,184	-	-	-	-
Total Expenditures	127,141	225,001	226,649	226,649	226,649	229,645
Revenues Over (Under) Expenditures	123,576	25,228	3,351	3,351	3,351	355
Beginning Cash Balance - July 1	90,405	213,981	239,209	239,209	239,209	242,560
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	213,981	239,209	242,560	242,560	242,560	242,915
Unreserved Balance	-	-	-	-	-	-
Reserved	213,981	239,209	242,560	242,560	242,560	242,915
Ending Cash Balance - June 30	213,981	239,209	242,560	242,560	242,560	242,915
Reserves Detail:						
Capital Reserve	161,006	160,119	148,123	148,123	148,123	147,230
Operating Reserve (5 month)	52,975	79,090	94,437	94,437	94,437	95,685
	-	-	-	-	-	-

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 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 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	310	311	311	311	311	311
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	311	311	311	311	311	311
Unreserved Balance	-	-	-	-	-	-
Reserved	311	311	311	311	311	311
Ending Cash Balance - June 30	311	311	311	311	311	311
Reserves Detail:						
Reserve for Projects (projects to be determined)	311	311	311	311	311	311

Weed Control

Fund: 239

Part of the Park & Recreation Dept.

Description:

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

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

Major Funding Sources:

	FY 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
Weed Control Charges to Departments	\$ 68,132	\$ 73,083	\$ 77,000	\$ 77,000	\$ 100,000
General Fund Support-Weed Officer	38,323	-	-	-	-
	<u>\$ 106,455</u>	<u>\$ 73,083</u>	<u>\$ 77,000</u>	<u>\$ 77,000</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 2015 Reserves	Annual Set-aside Needed	Reserve Goal	Estimated Year of Replacement
CCIP Estimates:				
2007 Ford Ranger XL	\$ 14,512	\$ 1,814	\$ 18,140	2017
2007 PU 1/2T	16,776	2,097	20,970	2017
Total Estimates:	<u>\$ 31,288</u>		<u>\$ 39,110</u>	
Reserve Projection:	<u>31,288</u>	(See Capital Reserves on following page)		
Excess / (Unfunded) Reserves:	<u>\$ -</u>			

FY 2015 Capital Purchases:
\$ - None

Weed Control							
Fund: 239		FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
				Adopted	Amended	Projected	
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-
	Charges For Services	435	-	-	-	-	-
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	-	-	-	-	-	-
	Other Financing Sources / (Uses)	-	-	-	-	-	-
	Other Operating Revenues	435	-	-	-	-	-
	Internal Service Revenues	68,132	73,083	77,000	77,000	77,000	100,000
	Interfund Transfers In	38,323	426	-	-	-	-
	Internal Transactions	106,455	73,509	77,000	77,000	77,000	100,000
	Long-Term Debt	-	-	-	-	-	-
	Total Revenues	106,890	73,509	77,000	77,000	77,000	100,000
Expenditures							
	Personal Services	56,701	40,555	71,747	71,747	71,747	72,739
	Supplies & Materials	3,082	1,481	4,380	4,380	4,380	3,900
	Purchased Services	15,258	15,738	18,752	18,752	18,752	20,472
	Intra-City Charges	2,966	2,326	3,349	3,349	3,349	3,349
	Fixed Costs & Subsidies	4,019	3,862	7,400	7,400	7,400	7,400
	Maintenance & Operating	25,325	23,407	33,881	33,881	33,881	35,121
	Internal Charges	9,729	10,081	10,533	10,533	10,533	10,082
	Transfers Out	-	-	-	-	-	-
	Internal Transactions	9,729	10,081	10,533	10,533	10,533	10,082
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Debt & Capital	-	-	-	-	-	-
	Total Expenditures	91,755	74,043	116,161	116,161	116,161	117,942
	Revenues Over (Under) Expenditures	15,135	(534)	(39,161)	(39,161)	(39,161)	(17,942)
	Beginning Cash Balance - July 1	125,512	140,647	140,113	140,113	140,113	100,952
	Other Cash Sources / (Uses)	-	-	-	-	-	-
	Ending Cash Balance - June 30	140,647	140,113	100,952	100,952	100,952	83,010
	Unreserved Balance	105,799	104,306	54,215	54,215	54,215	32,065
	Reserved	34,848	35,807	46,737	46,737	46,737	50,945
	Ending Cash Balance - June 30	140,647	140,113	100,952	100,952	100,952	83,010
	Reserves Detail:						
	Maintenance Reserve	15,293	12,341	19,360	19,360	19,360	19,657
	Capital Reserve	19,555	23,466	27,377	27,377	27,377	31,288
		-	-	-	-	-	-

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 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
				Adopted	Amended	Projected	
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	552,205	552,720	777,000	777,000	731,000	554,500
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	1,116	1,897	1,500	1,500	1,500	1,500
	Other Financing Sources / (Uses)	613	-	-	-	-	-
	Other Operating Revenues	553,934	554,617	778,500	778,500	732,500	556,000
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
	Long-Term Debt	-	-	-	-	-	-
	Total Revenues	553,934	554,617	778,500	778,500	732,500	556,000
Expenditures							
	Personal Services	-	-	-	-	-	-
	Supplies & Materials	-	-	-	-	-	-
	Purchased Services	-	-	300,000	300,000	260,000	-
	Intra-City Charges	-	-	-	-	-	-
	Fixed Costs & Subsidies	-	-	-	-	-	-
	Maintenance & Operating	-	-	300,000	300,000	260,000	-
	Internal Charges	100,449	154,982	170,487	170,487	170,487	174,973
	Transfers Out	-	-	-	-	-	-
	Internal Transactions	100,449	154,982	170,487	170,487	170,487	174,973
	Debt Service	-	-	-	-	-	-
	Capital Outlay	243,943	51,912	300,000	1,062,017	1,062,017	500,000
	Debt & Capital	243,943	51,912	300,000	1,062,017	1,062,017	500,000
	Total Expenditures	344,392	206,894	770,487	1,532,504	1,492,504	674,973
	Revenues Over (Under) Expenditures	209,542	347,723	8,013	(754,004)	(760,004)	(118,973)
	Beginning Cash Balance - July 1	367,749	577,291	925,014	925,014	925,014	165,010
	Other Cash Sources / (Uses)	-	-	-	-	-	-
	Ending Cash Balance - June 30	577,291	925,014	933,027	171,010	165,010	46,037
	Unreserved Balance	-	-	-	-	-	-
	Reserved	577,291	925,014	933,027	171,010	165,010	46,037
	Ending Cash Balance - June 30	577,291	925,014	933,027	171,010	165,010	46,037
	Reserves Detail:						
	Capital Projects	177,291	925,014	933,027	171,010	165,010	46,037
	West Main Street Reserve	400,000	-	-	-	-	-

Storm Water Utility

Fund: 245

Part of the Public Works Department

Description:

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

Major Funding Sources:

Storm Water Utility is almost entirely supported by the annual assessment levied on city residents. For FY 2013, a 2.5% rate increase was approved by the City Commission to offset inflationary costs and improve the capital funding capacity of the program.

CCIP:

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

Major Capital:

\$ 100,000	Covered Cold Storage Building
21,855	TV Van Tractor Camera Split with WW
35,000	Bull Run Neighborhood Drainage Pipe
<u>\$ 156,855</u>	

Storm Water Utility
Fund: 245

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	900,539	929,101	913,500	913,500	948,500	948,500
Taxes & Assessments	900,539	929,101	913,500	913,500	948,500	948,500
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	4,985	4,583	5,000	5,000	2,300	3,000
Other Financing Sources / (Uses)	20	16,040	-	-	-	-
Other Operating Revenues	5,005	20,623	5,000	5,000	2,300	3,000
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	1,097	-	-	-	-
Internal Transactions	-	1,097	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	905,544	950,821	918,500	918,500	950,800	951,500
Expenditures						
Personal Services	161,578	164,036	174,881	174,881	174,881	178,912
Supplies & Materials	28,837	54,853	61,130	60,380	60,380	59,200
Purchased Services	37,602	32,686	62,020	62,020	62,020	61,370
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	14,613	17,055	18,330	18,330	18,330	19,520
Maintenance & Operating	81,052	104,594	141,480	140,730	140,730	140,090
Internal Charges	207,991	126,949	227,456	227,456	227,456	293,654
Transfers Out	-	-	-	-	-	-
Internal Transactions	207,991	126,949	227,456	227,456	227,456	293,654
Debt Service	-	-	-	-	-	-
Capital Outlay	44,173	658,429	728,860	1,703,611	1,703,611	156,855
Debt & Capital	44,173	658,429	728,860	1,703,611	1,703,611	156,855
Total Expenditures	494,794	1,054,008	1,272,677	2,246,678	2,246,678	769,511
Revenues Over (Under) Expenditures	410,750	(103,187)	(354,177)	(1,328,178)	(1,295,878)	181,989
Beginning Cash Balance - July 1	1,428,450	1,839,200	1,736,013	1,736,013	1,736,013	440,135
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	1,839,200	1,736,013	1,381,836	407,835	440,135	622,124
Unreserved Balance	-	-	-	-	-	-
Reserved	1,839,200	1,736,013	1,381,836	407,835	440,135	622,124
Ending Cash Balance - June 30	1,839,200	1,736,013	1,381,836	407,835	440,135	622,124
Reserves Detail:						
Operational Reserve	187,759	164,825	226,590	226,278	226,278	255,273
Capital Projects Reserve	1,651,441	1,571,188	1,155,246	181,557	213,857	366,851
SRF Loan Reserve	-	-	-	-	-	-
	-	-	-	-	-	-

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 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
Contribution & Donation	\$ 1,472	\$ 400	\$ -	\$ 845	\$ -
Total Major Funding Sources	\$ 1,472	\$ 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 either need to supplant those sources and provide the needed funding or consider closing this program.

Major Capital:

\$ - None

Fire Special Funds (Smoke Alarm Prgm)

Fund: 260

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 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)	1,472	400	-	-	845	-
Other Operating Revenues	1,472	400	-	-	845	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	1,472	400	-	-	845	-
Expenditures						
Personal Services	3,954	2,568	-	2,400	2,400	-
Supplies & Materials	2,140	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
Maintenance & Operating	2,140	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	6,094	2,568	-	2,400	2,400	-
Revenues Over (Under) Expenditures	(4,622)	(2,168)	-	(2,400)	(1,555)	-
Beginning Cash Balance - July 1	8,730	4,108	1,940	1,940	1,940	385
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	4,108	1,940	1,940	(460)	385	385
Unreserved Balance	-	-	-	-	-	-
Reserved	4,108	1,940	1,940	(460)	385	385
Ending Cash Balance - June 30	4,108	1,940	1,940	(460)	385	385
Reserves Detail:						
Operating Reserve	4,108	1,940	1,940	(460)	385	385

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 2015	
		Estimated Costs	Assessment
894	Lt Dist #164	\$ 5,437	\$ 5,447
873	Lt Dist #173	16,693	15,180
892	Lt Dist #192	6,905	6,792
893	Lt Dist #193	975	991
800	Lt Dist #200	9,553	8,912
801	Lt Dist #201	9,212	9,300
802	Lt Dist #202	2,982	2,686
803	Lt Dist #203	3,447	3,335
804	Lt Dist #204	21,401	19,034
805	Lt Dist #205	14,261	13,344
806	Lt Dist #206	3,280	3,337
807	Lt Dist #207	6,148	5,865
808	Lt Dist #208	1,193	1,201
809	Lt Dist #209	24,933	24,842
810	Lt Dist #210	1,780	1,753
811	Lt Dist #211	9,364	8,694
812	Lt Dist #212	4,894	3,978
813	Lt Dist #213	7,507	6,019
814	Lt Dist #214	8,850	8,479
815	Lt Dist #215	3,754	3,503
816	Lt Dist #216	4,585	4,353
817	Lt Dist #217	13,343	12,155
818	Lt Dist #218	5,437	5,328
819	Lt Dist #219	14,358	13,437
820	Lt Dist #220	22,756	17,689
821	Lt Dist #221	17,341	17,956
822	Lt Dist #222	31,064	30,633
823	Lt Dist #223	10,049	9,602
824	Lt Dist #224	15,822	14,925
826	Lt Dist #226	9,133	8,705
864	Lt Dist #264	44,666	44,386
869	Lt Dist #269	22,460	21,953
895	Lt Dist #304	10,059	9,165
896	Lt Dist #306	78,053	75,859
851	Lt Dist #351	16,991	16,716
857	Lt Dist #357	47,874	47,280
858	Lt Dist #358	6,436	6,268
859	Lt Dist #359	76,452	71,155
879	Lt Dist #359A	4,556	4,453
860	Lt Dist #360	49,368	47,022
861	Lt Dist #361	31,028	29,303
862	Lt Dist #362	56,271	55,177
866	Lt Dist #362A	12,251	11,887
863	Lt Dist #363	7,312	6,858
897	Lt Dist #364	16,113	15,645
867	Lt Dist #364A	6,923	6,728
865	Lt Dist #365	40,656	38,276
883	Lt Dist #383	2,322	2,296
885	Lt Dist #385	2,577	2,522
889	Lt Dist #389	2,372	2,232
890	Lt Dist #390	4,139	4,019
898	Lt Dist #398	4,769	4,644
52 Total Districts		<u>\$ 850,105</u>	<u>\$ 811,319</u>

Lighting Districts - All

Fund: 029

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
			Revenues			
Taxes	-	-	-	-	-	-
Special Assessments	785,196	819,744	784,181	784,181	784,181	811,319
Taxes & Assessments	785,196	819,744	784,181	784,181	784,181	811,319
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	785,196	858,447	784,181	784,181	784,181	811,319
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	741,386	733,013	763,193	763,193	763,193	802,087
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	26,998	-	-	-	-
Maintenance & Operating	741,386	760,011	763,193	763,193	763,193	802,087
Internal Charges	49,052	46,339	48,324	48,324	48,324	48,018
Transfers Out	-	-	-	-	-	-
Internal Transactions	49,052	46,339	48,324	48,324	48,324	48,018
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	790,438	806,350	811,517	811,517	811,517	850,105
Revenues Over (Under) Expenditures	(5,242)	52,097	(27,336)	(27,336)	(27,336)	(38,786)
Beginning Cash Balance - July 1	649,882	644,640	696,737	696,737	696,737	669,401
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	644,640	696,737	669,401	669,401	669,401	630,615
Unreserved Balance	-	-	-	-	-	-
Reserved	644,640	696,737	669,401	669,401	669,401	630,615
Ending Cash Balance - June 30	644,640	696,737	669,401	669,401	669,401	630,615
Reserves Detail:						
Reserved in Individual Lighting Districts	644,640	696,737	669,401	669,401	669,401	630,615

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 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 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	125,976	121,680	-	-	-	-
Internal Transactions	125,976	121,680	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	125,976	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	125,970	126,054	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	125,970	126,054	-	-	-	-
Total Expenditures	125,970	126,054	-	-	-	-
Revenues Over (Under) Expenditures	6	(4,374)	-	-	-	-
Beginning Cash Balance - July 1	4,368	4,374	-	-	-	-
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	4,374	-	-	-	-	-
Unreserved Balance	-	-	-	-	-	-
Reserved	4,374	-	-	-	-	-
Ending Cash Balance - June 30	4,374	-	-	-	-	-
Reserves Detail:						
Debt Service Reserve	4,374	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 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	10	6	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	10	6	-	-	-	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	76,663	77,625	76,525	76,525	76,525	89,875
Internal Transactions	76,663	77,625	76,525	76,525	76,525	89,875
Long-Term Debt	-	-	-	-	-	-
Total Revenues	76,673	77,631	76,525	76,525	76,525	89,875
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	79,275	77,875	76,525	76,525	76,525	89,875
Capital Outlay	-	-	-	-	-	-
Debt & Capital	79,275	77,875	76,525	76,525	76,525	89,875
Total Expenditures	79,275	77,875	76,525	76,525	76,525	89,875
Revenues Over (Under) Expenditures	(2,602)	(244)	-	-	-	-
Beginning Cash Balance - July 1	5,108	2,506	2,262	2,262	2,262	2,262
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	2,506	2,262	2,262	2,262	2,262	2,262
Unreserved Balance	-	-	-	-	-	-
Reserved	2,506	2,262	2,262	2,262	2,262	2,262
Ending Cash Balance - June 30	2,506	2,262	2,262	2,262	2,262	2,262
Reserves Detail:						
Debt Service Reserves	2,506	2,262	2,262	2,262	2,262	2,262

GO Bond-Park & Rec 2008

Fund: 308

Part of the Admin. Services Department

Description:

This fund accounts for the debt service on the General Obligation Bonds authorized by Helena voters in November 2007. 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
	Payments Paid:	\$ 1,650,000	\$ 1,527,323	\$ 3,177,323
Remaining:	FY 2015	330,000	235,870	565,870
	FY 2016	345,000	224,320	569,320
	FY 2017	360,000	212,245	572,245
	FY 2018	370,000	197,845	567,845
	FY 2019	390,000	183,045	573,045
	FY 2020	405,000	169,200	574,200
	FY 2021	420,000	154,620	574,620
	FY 2022	440,000	139,290	579,290
	FY 2023	460,000	123,010	583,010
	FY 2024	485,000	105,760	590,760
	FY 2025	510,000	87,330	597,330
	FY 2026	535,000	67,695	602,695
	FY 2027	560,000	46,295	606,295
	FY 2028	590,000	23,895	613,895
	Payments Remaining:	\$ 6,200,000	\$ 1,970,420	\$ 8,170,420
	Total Debt Payments:	\$ 7,850,000	\$ 3,497,743	\$ 11,347,743

GO Bond-Park & Rec 2008

Fund: 308

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	679,967	682,008	671,800	671,800	671,800	671,800
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	679,967	682,008	671,800	671,800	671,800	671,800
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	(707)	(244)	(200)	(200)	100	100
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	(707)	(244)	(200)	(200)	100	100
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	679,260	681,764	671,600	671,600	671,900	671,900
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	560,799	565,716	567,320	567,370	567,370	567,220
Capital Outlay	-	-	-	-	-	-
Debt & Capital	560,799	565,716	567,320	567,370	567,370	567,220
Total Expenditures	560,799	565,716	567,320	567,370	567,370	567,220
Revenues Over (Under) Expenditures	118,461	116,048	104,280	104,230	104,530	104,680
Beginning Cash Balance - July 1	(71,295)	47,166	163,214	163,214	163,214	267,744
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	47,166	163,214	267,494	267,444	267,744	372,424
Unreserved Balance	(233,044)	(119,921)	(15,441)	(15,491)	(15,191)	87,764
Reserved	280,210	283,135	282,935	282,935	282,935	284,660
Ending Cash Balance - June 30	47,166	163,214	267,494	267,444	267,744	372,424
Reserves Detail:						
Debt Service Reserve (½ next Principal & Interest Pymt)	280,210	283,135	282,935	282,935	282,935	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	
	Payments Paid:	\$ 540,000	\$ 2,020,221	\$ 2,560,221	
Remaining:	FY 2015	190,000	403,619	593,619	
	FY 2016	195,000	397,919	592,919	
	FY 2017	205,000	391,094	596,094	
	FY 2018	210,000	383,919	593,919	
	FY 2019	220,000	375,519	595,519	
	FY 2020	230,000	366,719	596,719	
	FY 2021	235,000	357,519	592,519	
	FY 2022	245,000	347,825	592,825	
	FY 2023	260,000	337,290	597,290	
	FY 2024	270,000	325,590	595,590	
	FY 2025	280,000	313,103	593,103	
	FY 2026	295,000	299,103	594,103	
	FY 2027	310,000	284,353	594,353	
	FY 2028	325,000	268,853	593,853	
	FY 2029	340,000	252,603	592,603	
	FY 2030	360,000	235,603	595,603	
	FY 2031	380,000	217,063	597,063	
	FY 2032	395,000	197,493	592,493	
	FY 2033	420,000	177,150	597,150	
	FY 2034	440,000	155,520	595,520	
	FY 2035	460,000	132,860	592,860	
	FY 2036	485,000	108,940	593,940	
	FY 2037	510,000	83,720	593,720	
	FY 2038	535,000	57,200	592,200	
	FY 2039	565,000	29,380	594,380	(Final Maturity - January 1, 2039)
Payments Remaining:		\$ 8,360,000	\$ 6,499,951	\$ 14,859,951	
Total Debt Payments:		\$ 8,900,000	\$ 8,520,172	\$ 17,420,172	

Cert of Participation 09

Fund: 309

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	13,058	2,767	4,000	4,000	2,000	2,000
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	13,058	2,767	4,000	4,000	2,000	2,000
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	530,570	590,297	593,620	593,820	593,820	597,320
Internal Transactions	530,570	590,297	593,620	593,820	593,820	597,320
Long-Term Debt	-	-	-	-	-	-
Total Revenues	543,628	593,064	597,620	597,820	595,820	599,320
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	597,958	597,319	597,670	597,870	597,870	597,320
Capital Outlay	-	-	-	-	-	-
Debt & Capital	597,958	597,319	597,670	597,870	597,870	597,320
Total Expenditures	597,958	597,319	597,670	597,870	597,870	597,320
Revenues Over (Under) Expenditures	(54,330)	(4,255)	(50)	(50)	(2,050)	2,000
Beginning Cash Balance - July 1	1,264,511	1,210,181	1,205,926	1,205,926	1,205,926	1,203,876
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	1,210,181	1,205,926	1,205,876	1,205,876	1,203,876	1,205,876
Unreserved Balance	-	-	-	-	-	-
Reserved	1,210,181	1,205,926	1,205,876	1,205,876	1,203,876	1,205,876
Ending Cash Balance - June 30	1,210,181	1,205,926	1,205,876	1,205,876	1,203,876	1,205,876
Reserves Detail:						
Cash w/ Fiscal Agent - Debt Service Reserves	1,210,181	1,205,926	1,205,876	1,205,876	1,203,876	1,205,876

GO Refunding Bonds 2009

Fund: 310

Part of the Admin. Services Department

Description:

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

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

<p>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	
	Payments Paid:	\$ 1,290,000	\$ 375,602	\$ 1,665,602	
	Remaining:	07/01/14	290,000	30,100	320,100
		01/01/15		24,300	24,300
		07/01/15	305,000	24,300	329,300
01/01/16			18,200	18,200	
07/01/16		325,000	18,200	343,200	
01/01/17			11,700	11,700	
07/01/17		345,000	11,700	356,700	
01/01/18			4,800	4,800	
Final Maturity	07/01/18	240,000	4,800	244,800	
Payments Remaining:	\$ 1,505,000	\$ 148,100	\$ 1,653,100		
Total Debt Payments:	\$ 2,795,000	\$ 523,702	\$ 3,318,702		

GO Refunding Bonds 2009

Fund: 310

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	325,570	323,929	360,300	360,300	360,300	384,000
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	325,570	323,929	360,300	360,300	360,300	384,000
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	303	111	100	100	10	10
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	303	111	100	100	10	10
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	325,873	324,040	360,400	360,400	360,310	384,010
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	346,125	343,100	349,775	349,825	349,825	344,750
Capital Outlay	-	-	-	-	-	-
Debt & Capital	346,125	343,100	349,775	349,825	349,825	344,750
Total Expenditures	346,125	343,100	349,775	349,825	349,825	344,750
Revenues Over (Under) Expenditures	(20,252)	(19,060)	10,625	10,575	10,485	39,260
Beginning Cash Balance - July 1	320,373	300,121	281,061	281,061	281,061	291,546
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	300,121	281,061	291,686	291,636	291,546	330,806
Unreserved Balance	-	-	-	-	-	-
Reserved	300,121	281,061	291,686	291,636	291,546	330,806
Ending Cash Balance - June 30	300,121	281,061	291,686	291,636	291,546	330,806
Reserves Detail:						
Debt Service Reserve (for next July 1st Payment)	308,425	319,375	320,100	320,100	320,100	329,300
Available Debt Service Cash Reserves	(8,304)	(38,314)	(28,414)	(28,464)	(28,554)	1,506

S I D Revolving

Fund: 340

Part of the Admin. Services Department

Description:

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

Major Funding Sources:

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

Special Improvement District Reserves:

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

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

Released SID reserves may be transferred to the General Fund.

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

Debt Issues Outstanding:

Name of Issue	Issue Date	Amount Issued	Maturity Date
Sidewalk '04	12/1/2004	33,117	1/1/2015
Sidewalk '05	12/1/2005	21,974	1/1/2016
Sidewalk '06	1/1/2007	575	1/1/2017
Sidewalk '07	2/6/2009	98,000	2/15/2019
Sidewalk '08	6/12/2009	228,549	2/15/2019
Sidewalk '10	10/5/2011	34,776	1/1/2021
Sidewalk '12	10/1/2012	53,371	7/1/2022
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.

\$	97,776	Projected July 1, 2014 Beginning Surplus Balance
\$	56,779	Projected June 30, 2015 Ending Surplus Balance

S I D Revolving
Fund: 340

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	213,120	139,626	107,014	114,313	114,313	118,599
Taxes & Assessments	213,120	139,626	107,014	114,313	114,313	118,599
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	2,661	1,437	1,100	1,100	1,155	1,000
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	2,661	1,437	1,100	1,100	1,155	1,000
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	5,279	2,997	3,120	3,120	3,120	3,551
Internal Transactions	5,279	2,997	3,120	3,120	3,120	3,551
Long-Term Debt	-	-	-	-	-	-
Total Revenues	221,060	144,060	111,234	118,533	118,588	123,150
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	7,500
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	22,919	-	-	-	-
Maintenance & Operating	-	22,919	-	-	-	7,500
Internal Charges	35,211	37,823	16,443	16,443	16,443	6,262
Transfers Out	234,776	200,000	-	-	-	-
Internal Transactions	269,987	237,823	16,443	16,443	16,443	6,262
Debt Service	224,952	164,246	119,541	127,190	127,190	143,280
Capital Outlay	-	-	-	-	-	-
Debt & Capital	224,952	164,246	119,541	127,190	127,190	143,280
Total Expenditures	494,939	424,988	135,984	143,633	143,633	157,042
Revenues Over (Under) Expenditures	(273,879)	(280,928)	(24,750)	(25,100)	(25,045)	(33,892)
Beginning Cash Balance - July 1	721,515	482,412	201,484	201,484	201,484	176,439
Other Cash Sources / (Uses)	34,776	-	-	-	-	-
Ending Cash Balance - June 30	482,412	201,484	176,734	176,384	176,439	142,547
Unreserved Balance	-	-	-	-	-	-
Reserved	482,412	201,484	176,734	176,384	176,439	142,547
Ending Cash Balance - June 30	482,412	201,484	176,734	176,384	176,439	142,547
Reserves Detail:						
Debt Service	59,771	82,123	59,771	63,595	63,595	71,640
SID Revolving 5%	20,560	13,389	15,433	15,068	15,068	14,129
Program (Misc) Reserves	402,082	105,972	101,530	97,721	97,776	56,779

GO Bonds-2008 Recreation

Fund: 403

Part of the Admin. Services Department

Description:

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

Major Funding Sources:

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

Projects:

<u>Description</u>	Project Budget Authorized	Project Totals To-Date Thru 4/01/14
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 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	4,088	1,664	-	-	182	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	4,088	1,664	-	-	182	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	4,088	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	1,150,621	507,118	-	309,845	309,845	-
Debt & Capital	1,150,621	507,118	-	309,845	309,845	-
Total Expenditures	1,150,621	507,118	-	309,845	309,845	-
Revenues Over (Under) Expenditures	(1,146,533)	(505,454)	-	(309,845)	(309,663)	-
Beginning Cash Balance - July 1	1,961,650	815,117	309,663	309,663	309,663	-
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	815,117	309,663	309,663	(182)	-	-
Unreserved Balance	-	-	-	-	-	-
Reserved	815,117	309,663	309,663	(182)	-	-
Ending Cash Balance - June 30	815,117	309,663	309,663	(182)	-	-
Reserves Detail:						
Project Reserves	815,117	309,663	309,663	(182)	-	-

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 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
General Purpose Funding	\$ 300,000	\$ 350,000	\$ 400,000	\$ 900,000	\$ 400,000
General Capital Surplus	913,900	-	-	-	-
SID Revolving Funds	200,000	200,000	-	-	-
Interest/Investment Earnings	4,233	4,381	4,381	5,041	4,661
Transfer In - Le Grande Cannon Prj.	-	-	-	-	-
Private Match - Le Grande Cannon Prj.	-	196,500	-	-	-
Grants / Donations	596,091	430,000	-	50,800	-
Total Major Sources	\$ 2,014,224	\$ 1,180,881	\$ 404,381	\$ 955,841	\$ 404,661

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.

	FY 2015			
	Beginning Bal.	Loans Made	Payments Rec'd	Ending Balance
Golf Course Carts (1% loan rate)	138,066	0	27,338	110,728
Sidewalk Program (1% loan rate)	145,976	0	0	145,976
	284,042	-	27,338	256,704

Major Capital: (Including Major Maintenance)

Police Department

\$ 234,200 Police Vehicles & Accessories

Fire Department

\$ 35,200 Station 1 & 2 Building Improvements
 100,000 Self-Contained Breathing Apparatus Replacements
 5,460 Station 2 Kitchen Equipment
\$ 140,660

Parks Department

\$ 16,500 Civic Center Courts- Resurface (2)
 25,000 Barney Playground
 26,268 1/2 Ton 4x4 Pickup (unit 508)
 26,268 1/2 Ton 4x4 Pickup (unit 509)
\$ 94,036

Swimming Pool

\$ 16,000 FY15 Pool Filtration System & Vacuum

Facilities Management - Civic Center

\$ 65,104 FY15 Parking Lot
 10,610 FY15 Snow Removal Equipment
\$ 75,714

\$ 560,610 Total Major Capital & Maintenance

Capital Improvements Fund
Fund: 440

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	10,000	28,000	28,000	28,000	28,000
Intergovernmental Revenues	596,091	430,000	-	50,800	50,800	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	4,233	4,381	4,381	5,841	5,041	4,661
Other Financing Sources / (Uses)	93,332	200,900	-	37,500	37,500	-
Other Operating Revenues	693,656	645,281	32,381	122,141	121,341	32,661
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	1,422,900	581,000	425,200	925,200	925,200	410,610
Internal Transactions	1,422,900	581,000	425,200	925,200	925,200	410,610
Long-Term Debt	-	-	-	-	-	-
Total Revenues	2,116,556	1,226,281	457,581	1,047,341	1,046,541	443,271
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	20,000	35,387	35,387	-
Purchased Services	461,497	41,590	30,910	49,410	49,410	16,500
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
Maintenance & Operating	461,497	41,590	50,910	84,797	84,797	16,500
Internal Charges	-	-	-	-	-	-
Transfers Out	18,256	-	-	6,390	6,390	-
Internal Transactions	18,256	-	-	6,390	6,390	-
Debt Service	-	-	-	-	-	-
Capital Outlay	1,077,819	873,459	555,185	690,579	690,579	544,110
Debt & Capital	1,077,819	873,459	555,185	690,579	690,579	544,110
Total Expenditures	1,557,572	915,049	606,095	781,766	781,766	560,610
Revenues Over (Under) Expenditures	558,984	311,232	(148,514)	265,575	264,775	(117,339)
Beginning Cash Balance - July 1	842,740	1,443,558	1,616,724	1,616,724	1,616,724	1,735,523
Other Cash Sources / (Uses)	41,834	(138,066)	-	-	(145,976)	-
Ending Cash Balance - June 30	1,443,558	1,616,724	1,468,210	1,882,299	1,735,523	1,618,184
Unreserved Balance	-	-	-	-	-	-
Reserved	1,443,558	1,616,724	1,468,210	1,882,299	1,735,523	1,618,184
Ending Cash Balance - June 30	1,443,558	1,616,724	1,468,210	1,882,299	1,735,523	1,618,184
Reserves Detail:						
General Capital Reserves	1,398,558	1,557,935	1,381,421	1,801,513	1,654,737	252,266
Department Capital Reserves:						
> Police Reserve	-	-	-	-	-	300,766
> Fire Reserve	-	-	-	-	-	525,766
> Park & Recreation Reserve	-	-	-	-	-	387,700
> Public Works Reserve	-	-	-	-	-	37,900
> HCTV Digital Equipment Reserve	45,000	53,789	81,789	75,786	75,786	103,786
Street Lighting Conversion Reserve	-	5,000	5,000	5,000	5,000	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

Skelton Park

Selma Held Memorial

6th Ward Park

Parks Improvement						
Fund: 441	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	6,000	6,000	-
Charges For Services	15,779	6,901	6,000	6,000	6,000	6,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	457	518	-	-	300	-
Other Financing Sources / (Uses)	21,723	79,053	1,200	1,400	25,367	2,350
Other Operating Revenues	37,959	86,472	7,200	13,400	37,667	8,350
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	11,179	11,179	-
Internal Transactions	-	-	-	11,179	11,179	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	37,959	86,472	7,200	24,579	48,846	8,350
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	200	3,051	700	700	700	850
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
Maintenance & Operating	200	3,051	700	700	700	850
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	15,726	4,312	30,000	116,913	116,913	74,974
Debt & Capital	15,726	4,312	30,000	116,913	116,913	74,974
Total Expenditures	15,926	7,363	30,700	117,613	117,613	75,824
Revenues Over (Under) Expenditures	22,033	79,109	(23,500)	(93,034)	(68,767)	(67,474)
Beginning Cash Balance - July 1	140,906	162,939	229,704	229,704	229,704	160,937
Other Cash Sources / (Uses)	-	(12,344)	-	-	-	-
Ending Cash Balance - June 30	162,939	229,704	206,204	136,670	160,937	93,463
Unreserved Balance	-	-	-	-	-	-
Reserved	162,939	229,704	206,204	136,670	160,937	93,463
Ending Cash Balance - June 30	162,939	229,704	206,204	136,670	160,937	93,463
Reserves Detail:						
Cash In Lieu of Park Lands	41,765	41,765	41,765	41,765	41,765	41,765
Reserved for Projects	121,174	187,939	164,439	94,905	119,172	51,698

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 '04	12/1/2004	33,117	1/1/2015	5.00%	na
Sidewalk '05	12/1/2005	21,974	1/1/2016	6.25%	na
Sidewalk '06	1/1/2007	575	1/1/2017	0.00%	na
Sidewalk '07	2/6/2009	98,000	2/15/2019	0.00%	650
Sidewalk '08	6/12/2009	228,549	2/15/2019	0.00%	1,550
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%	1,351

Major Capital:

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

Sidewalk Improve/Construct

Fund: 450

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 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)	485	1,915	-	-	-	-
Other Operating Revenues	485	1,915	-	-	-	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	32,933	-	-	-	145,976	-
Internal Transactions	32,933	-	-	-	145,976	-
Long-Term Debt	-	53,371	150,000	150,000	202,722	150,000
Total Revenues	33,418	55,286	150,000	150,000	348,698	150,000
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	14,222	197,278	150,000	202,722	202,722	150,000
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
Maintenance & Operating	14,222	197,278	150,000	202,722	202,722	150,000
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	14,222	197,278	150,000	202,722	202,722	150,000
Revenues Over (Under) Expenditures	19,196	(141,992)	-	(52,722)	145,976	-
Beginning Cash Balance - July 1	(20,841)	(1,645)	(143,637)	(143,637)	(143,637)	2,339
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	(1,645)	(143,637)	(143,637)	(196,359)	2,339	2,339
Unreserved Balance	-	-	-	-	-	-
Reserved	(1,645)	(143,637)	(143,637)	(196,359)	2,339	2,339
Ending Cash Balance - June 30	(1,645)	(143,637)	(143,637)	(196,359)	2,339	2,339
Reserves Detail:						
Capital Program / Projects Reserve	(1,645)	(143,637)	(143,637)	(196,359)	2,339	2,339

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 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
				Adopted	Projected	
Revenue Recap by Project						
<u>Project #</u>						
TBD	CTEP Projects (Cmmsn Apprvd)	\$ -	\$ -	\$ -	\$ -	\$ -
CT0934	C.R. Anderson Sidewalks	1,843	-	-	-	-
CT1904	Centennial Trail	-	23,715	-	679,939	-
TBA	Henderson Bridge	-	-	-	357,273	-
CT1901	Guardian Building Sidewalk	-	-	-	36,700	-
CT1902	Park Sidewalks	-	69,070	-	6,390	-
CT1903	Broadway ADA Improvements	78,323	-	-	12,285	-
Total Revenues - All Projects		\$ 80,166	\$ 92,785	\$ -	\$ 1,092,587	\$ -

Expenditure Recap by Project						
<u>Project #</u>						
TBD	CTEP Projects (Cmmsn Apprvd)	\$ -	\$ -	\$ -	\$ -	\$ -
CT0934	C.R. Anderson Sidewalks	-	-	-	-	-
CT1904	Centennial Trail	-	86,436	-	617,218	-
TBA	Henderson Bridge	-	-	-	357,273	-
CT1901	Guardian Building Sidewalk	-	-	-	36,679	-
CT1902	Park Sidewalks	75,460	-	-	-	-
CT1903	Broadway ADA Improvements	90,463	-	-	-	-
Total Expenditures - All Projects		\$ 165,923	\$ 86,436	\$ -	\$ 1,011,170	\$ -

CTEP Projects
Fund: 459

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	78,323	92,785	-	978,195	1,026,714	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	165,892	47,198	-
Other Operating Revenues	78,323	92,785	-	1,144,087	1,073,912	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	1,843	-	-	6,390	18,675	-
Internal Transactions	1,843	-	-	6,390	18,675	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	80,166	92,785	-	1,150,477	1,092,587	-
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	165,923	86,436	-	1,008,189	1,011,170	-
Debt & Capital	165,923	86,436	-	1,008,189	1,011,170	-
Total Expenditures	165,923	86,436	-	1,008,189	1,011,170	-
Revenues Over (Under) Expenditures	(85,757)	6,349	-	142,288	81,417	-
Beginning Cash Balance - July 1	(2,009)	(87,766)	(81,417)	(81,417)	(81,417)	-
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	(87,766)	(81,417)	(81,417)	60,871	-	-
Unreserved Balance	(87,766)	(81,417)	(81,417)	-	-	-
Reserved	-	-	-	60,871	-	-
Ending Cash Balance - June 30	(87,766)	(81,417)	(81,417)	60,871	-	-
Reserves Detail:						
Unspent & Committed Project Funds	-	-	-	60,871	-	-
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 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
Major License & Permit Fee Revenues:					
Building Permits	\$ 420,620	\$ 415,668	\$ 425,000	\$ 425,000	\$ 498,830
Electrical Permits	79,367	69,138	75,100	75,100	88,110
Plumbing Permits	77,592	80,137	79,000	79,000	92,690
Plan Check Fees	249,582	248,766	250,000	250,000	293,660
Curb Cuts	3,275	2,466	2,920	2,920	3,230
Street Opening Permits	8,295	7,210	7,500	7,500	8,300
Sewer Taps	8,249	9,405	8,500	8,500	9,650
	\$ 846,980	\$ 832,790	\$ 848,020	\$ 848,020	\$ 994,470

Significant Changes:

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

In fiscal year (FY) 2009, local building activities hit a peak then began to fall due to the effects of the recession on the economy and, in particular, on the building industry. In response, the department implemented cost-cutting measures for FY10 and FY11. Later in FY12, two full-time positions and one part-time position were cut to further reduce costs. For FY15, the department is requesting a part-time administrative assistant position to be made a full-time position. The department will continue to monitor the local building economic situation and its operations.

Major Capital:

\$ 24,000 Inspector Truck Replacement

Building							
Fund: 503		FY 2012	FY 2013	FY 2014			Preliminary
		Actual	Actual	Adopted	Amended	Projected	FY 2015
							Budget
Revenues							
Taxes	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-
License & Permits	847,680	833,340	848,440	848,440	848,440	848,440	994,520
Intergovernmental Revenues	-	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Investment Earnings	2,827	2,272	2,300	2,300	1,000	1,000	1,000
Other Financing Sources / (Uses)	338	543	-	-	-	-	-
Other Operating Revenues	850,845	836,155	850,740	850,740	849,440	849,440	995,520
Internal Service Revenues	-	-	-	-	-	-	-
Interfund Transfers In	-	5,136	-	-	-	-	-
Internal Transactions	-	5,136	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-	-
Total Revenues	850,845	841,291	850,740	850,740	849,440	849,440	995,520
Expenditures							
Personal Services	679,477	636,274	664,389	697,629	697,629	697,629	707,736
Supplies & Materials	2,274	2,469	5,390	10,390	10,390	10,390	10,395
Purchased Services	101,109	129,265	132,077	132,077	132,077	132,077	130,672
Intra-City Charges	6,123	5,577	8,780	8,780	8,780	8,780	9,763
Fixed Costs & Subsidies	47,382	44,993	48,962	48,962	48,962	48,962	50,396
Maintenance & Operating	156,888	182,304	195,209	200,209	200,209	200,209	201,226
Internal Charges	78,127	76,523	85,765	86,525	86,525	86,525	74,917
Transfers Out	-	-	-	-	-	-	-
Internal Transactions	78,127	76,523	85,765	86,525	86,525	86,525	74,917
Debt Service	-	-	-	-	-	-	-
Capital Outlay	-	-	12,000	7,000	12,000	12,000	24,000
Debt & Capital	-	-	12,000	7,000	12,000	12,000	24,000
Total Expenditures	914,492	895,101	957,363	991,363	996,363	996,363	1,007,879
Revenues Over (Under) Expenditures	(63,647)	(53,810)	(106,623)	(140,623)	(146,923)	(146,923)	(12,359)
Beginning Cash Balance - July 1	866,926	803,279	749,469	749,469	749,469	749,469	602,546
Other Cash Sources / (Uses)	-	-	-	-	-	-	-
Ending Cash Balance - June 30	803,279	749,469	642,846	608,846	602,546	602,546	590,187
Unreserved Balance	-	-	-	-	-	-	-
Reserved	803,279	749,469	642,846	608,846	602,546	602,546	590,187
Ending Cash Balance - June 30	803,279	749,469	642,846	608,846	602,546	602,546	590,187
Reserves Detail:							
Operating Reserve	803,279	749,469	642,846	608,846	602,546	602,546	590,187
	-	-	-	-	-	-	-

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 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
Water Treatment	\$ 3,980,253	\$ 2,729,997	\$ 5,510,745	\$ 6,604,659	\$ 2,834,801
Water Utility Maintenance	2,032,630	2,026,429	2,478,289	3,016,155	3,865,318
DNRC Drinking Water 2001	76,500	-	-	-	-
Water Ref Series 2002	2,359,467	-	-	-	-
DNRC Drinking Water 2005	202,344	206,600	185,281	185,281	184,097
Water 2004 Debt Service	-	-	-	-	-
DNRC Drinking Water 2007	196,156	223,677	222,532	222,532	222,572
SRF Stimulus Loan	-	-	-	-	-
DNRC 2012 SRF Loan	7,500	26,563	72,814	72,814	115,385
	<u>\$ 8,854,850</u>	<u>\$ 5,213,266</u>	<u>\$ 8,469,661</u>	<u>\$ 10,101,441</u>	<u>\$ 7,222,173</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 2.5% was implemented for FY 2013 and a rate increase of 5.0% for FY 2014.

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:

\$ 28,000	Security System for MRTP/Pump Stations	\$ 100,000	Covered Cold Storage Building
260,000	Rebuild (4) CAC's at TMTP	21,500	CL/2 Tapping Machine
35,000	Replace Pump/Motor & VFD at Eureka PS	53,200	Replace Unit 416 4X4 Pickup
20,000	MRTP Dry Chemical Mix System	<u>\$ 174,700</u>	Water Maintenance
15,000	Total Organic Carbon Analyser		
15,000	Repair TMTP Plant Water Pump & New VFD		
6,000	Kyocera Copier/Scanner/Printer All in One		
30,000	(2) 4X4 Quads with Tracks		
<u>\$ 409,000</u>	Water Treatment		

Water							
Fund: 521		FY 2012	FY 2013	FY 2014			Preliminary
		Actual	Actual	Adopted	Amended	Projected	FY 2015
							Budget
Revenues							
Taxes	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-
Intergovernmental Revenues	604,781	586,771	-	458,258	458,258	-	-
Charges For Services	6,108,187	6,706,941	6,003,500	6,003,500	6,201,500	6,201,500	-
Intra-City Revenues	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Investment Earnings	13,477	11,080	11,000	11,000	10,000	10,000	10,000
Other Financing Sources / (Uses)	60,682	27,949	3,000	26,963	26,963	3,000	-
Other Operating Revenues	6,787,127	7,332,741	6,017,500	6,499,721	6,696,721	6,214,500	-
Internal Service Revenues	-	-	-	-	-	-	-
Interfund Transfers In	-	29,807	-	-	-	-	-
Internal Transactions	-	29,807	-	-	-	-	-
Long-Term Debt	465,465	859,535	3,050,000	3,050,000	3,050,000	2,000,000	-
Total Revenues	7,252,592	8,222,083	9,067,500	9,549,721	9,746,721	8,214,500	-
Expenditures							
Personal Services	1,365,970	1,438,805	1,588,768	1,588,768	1,588,768	1,631,660	-
Supplies & Materials	381,872	500,191	546,140	546,140	546,140	585,965	-
Purchased Services	624,812	686,532	755,693	755,693	755,693	836,555	-
Intra-City Charges	50,824	60,967	65,363	65,363	65,363	70,805	-
Fixed Costs & Subsidies	50,886	49,491	58,290	58,290	58,290	57,410	-
Maintenance & Operating	1,108,394	1,297,181	1,425,486	1,425,486	1,425,486	1,550,735	-
Internal Charges	807,983	784,818	951,200	951,200	951,200	934,024	-
Transfers Out	25,000	-	-	-	-	-	-
Internal Transactions	832,983	784,818	951,200	951,200	951,200	934,024	-
Debt Service	2,841,967	456,840	480,627	480,627	480,627	522,054	-
Capital Outlay	2,705,536	1,235,622	4,023,580	5,655,360	5,655,360	2,583,700	-
Debt & Capital	5,547,503	1,692,462	4,504,207	6,135,987	6,135,987	3,105,754	-
Total Expenditures	8,854,850	5,213,266	8,469,661	10,101,441	10,101,441	7,222,173	-
Revenues Over (Under) Expenditures	(1,602,258)	3,008,817	597,839	(551,720)	(354,720)	992,327	-
Beginning Cash Balance - July 1	4,010,207	2,122,898	5,100,519	5,100,519	5,100,519	4,745,799	-
Other Cash Sources / (Uses)	(285,051)	(31,196)	-	-	-	-	-
Ending Cash Balance - June 30	2,122,898	5,100,519	5,698,358	4,548,799	4,745,799	5,738,126	-
Unreserved Balance	-	-	-	-	-	-	-
Reserved	2,122,898	5,100,519	5,698,358	4,548,799	4,745,799	5,738,126	-
Ending Cash Balance - June 30	2,122,898	5,100,519	5,698,358	4,548,799	4,745,799	5,738,126	-
Reserves Detail:							
Operating Reserve	275,612	293,400	330,455	330,455	330,455	343,035	-
Debt Service Fixed Reserve	528,182	479,958	479,958	479,958	479,958	479,958	-
Revenue Bond Reserve	987,057	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	20,000	20,000	20,000	250,000	-
Capital Reserves	292,047	4,026,493	4,587,277	3,437,718	3,634,718	4,384,465	-
	-	-	-	-	-	-	-

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 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
SRF Loan Debt Service	\$ 851,917	\$ 947,981	\$ 770,260	\$ 770,260	\$ 770,140
Wastewater Treatment	1,963,734	1,793,643	2,180,389	2,328,128	2,256,514
Wastewater Util. Maint.	1,008,359	999,893	1,233,662	1,516,779	2,307,558
Wastewater Pretreatment	71,687	95,424	115,237	146,112	116,575
	<u>\$ 3,895,697</u>	<u>\$ 3,836,941</u>	<u>\$ 4,299,548</u>	<u>\$ 4,761,279</u>	<u>\$ 5,450,787</u>

Major Funding Sources:

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

Debt Issues:

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

CCIP:

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

Major Capital:

\$ 25,000	Security System	\$ 100,000	Covered Cold Storage Building
218,550	Headworks barscreen/Hypress	21,855	TV Van Tractor Camera Split w/Storm Water
180,000	Sludge Application Machine	290,000	Benton/Cole,Fairway/Meadow/Harwood/Briarwood
<u>\$ 423,550</u>	Wastewater Treatment	<u>\$ 411,855</u>	Wastewater Maintenance
		\$ -	(None)
		<u>\$ -</u>	Wastewater Pre-Treatment

Wastewater							
Fund: 531		FY 2012	FY 2013	FY 2014			Preliminary
		Actual	Actual	Adopted	Amended	Projected	FY 2015
							Budget
Revenues							
Taxes		-	-	-	-	-	-
Special Assessments		-	-	-	-	-	-
Taxes & Assessments		-	-	-	-	-	-
License & Permits		-	-	-	-	-	-
Intergovernmental Revenues		-	-	-	-	-	-
Charges For Services		4,082,326	4,288,295	4,267,000	4,267,000	4,317,000	4,377,000
Intra-City Revenues		-	-	-	-	-	-
Fines & Forfeitures		-	-	-	-	-	-
Investment Earnings		9,891	8,883	10,500	10,500	6,000	6,000
Other Financing Sources / (Uses)		153,992	-	500	19,100	18,850	250
Other Operating Revenues		4,246,209	4,297,178	4,278,000	4,296,600	4,341,850	4,383,250
Internal Service Revenues		-	-	-	-	-	-
Interfund Transfers In		-	16,255	-	-	-	-
Internal Transactions		-	16,255	-	-	-	-
Long-Term Debt		-	-	-	-	-	1,000,000
Total Revenues		4,246,209	4,313,433	4,278,000	4,296,600	4,341,850	5,383,250
Expenditures							
Personal Services		1,036,991	1,016,794	1,117,968	1,117,968	1,117,968	1,141,787
Supplies & Materials		174,823	213,580	226,025	231,725	231,725	226,625
Purchased Services		452,922	507,736	539,475	540,770	540,770	571,245
Intra-City Charges		67,113	65,129	74,945	74,945	74,945	78,125
Fixed Costs & Subsidies		42,107	40,189	48,580	48,580	48,580	52,635
Maintenance & Operating		736,965	826,634	889,025	896,020	896,020	928,630
Internal Charges		723,851	716,049	789,290	789,290	789,290	774,825
Transfers Out		25,000	-	-	-	-	-
Internal Transactions		748,851	716,049	789,290	789,290	789,290	774,825
Debt Service		851,917	947,981	770,260	770,260	770,260	770,140
Capital Outlay		520,973	329,483	733,005	1,187,741	1,187,741	1,835,405
Debt & Capital		1,372,890	1,277,464	1,503,265	1,958,001	1,958,001	2,605,545
Total Expenditures		3,895,697	3,836,941	4,299,548	4,761,279	4,761,279	5,450,787
Revenues Over (Under) Expenditures		350,512	476,492	(21,548)	(464,679)	(419,429)	(67,537)
Beginning Cash Balance - July 1		2,946,587	3,272,385	3,723,105	3,723,105	3,723,105	3,303,676
Other Cash Sources / (Uses)		(24,714)	(25,772)	-	-	-	-
Ending Cash Balance - June 30		3,272,385	3,723,105	3,701,557	3,258,426	3,303,676	3,236,139
Unreserved Balance		-	-	-	-	-	-
Reserved		3,272,385	3,723,105	3,701,557	3,258,426	3,303,676	3,236,139
Ending Cash Balance - June 30		3,272,385	3,723,105	3,701,557	3,258,426	3,303,676	3,236,139
Reserves Detail:							
Operating Reserve		210,234	213,290	233,024	233,607	233,607	237,104
Debt Service Fixed Reserve		852,860	779,140	779,140	779,140	779,140	779,140
Revenue Bond Reserve		425,500	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		1,479,791	2,041,795	2,000,513	1,556,799	1,602,049	1,531,015
		-	-	-	-	-	-

Solid Waste-Residential

Fund: 541

Part of the Public Works Department

Description:

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

Major Funding Sources:

This fund is fully funded by residential solid waste assessments and interest earnings. A rate increase of 2.0% was approved for Residential Solid Waste for FY 2013 and another 2.0% for FY 2014.

Significant Changes:

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

Debt Issues:

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

CCIP:

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

Major Capital:

\$ - (None)

Solid Waste-Residential
Fund: 541

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	1,891,384	1,944,730	1,941,000	1,941,000	1,998,500	1,998,500
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	4,224	4,231	4,500	4,500	3,500	3,500
Other Financing Sources / (Uses)	1,501	1,720	1,200	1,200	1,200	1,200
Other Operating Revenues	1,897,109	1,950,681	1,946,700	1,946,700	2,003,200	2,003,200
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	2,267	-	-	-	-
Internal Transactions	-	2,267	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	1,897,109	1,952,948	1,946,700	1,946,700	2,003,200	2,003,200
Expenditures						
Personal Services	309,367	318,798	342,338	342,338	342,338	352,294
Supplies & Materials	53,393	62,376	39,980	39,980	39,980	40,980
Purchased Services	1,016,083	938,294	989,368	989,368	989,368	1,003,477
Intra-City Charges	78,881	91,239	91,450	91,450	91,450	98,550
Fixed Costs & Subsidies	3,016	3,165	3,625	3,625	3,625	3,320
Maintenance & Operating	1,151,373	1,095,074	1,124,423	1,124,423	1,124,423	1,146,327
Internal Charges	143,888	155,985	165,284	165,284	165,284	160,472
Transfers Out	-	-	-	-	-	-
Internal Transactions	143,888	155,985	165,284	165,284	165,284	160,472
Debt Service	-	-	-	-	-	-
Capital Outlay	-	6,488	150,000	1,121,920	971,920	-
Debt & Capital	-	6,488	150,000	1,121,920	971,920	-
Total Expenditures	1,604,628	1,576,345	1,782,045	2,753,965	2,603,965	1,659,093
Revenues Over (Under) Expenditures	292,481	376,603	164,655	(807,265)	(600,765)	344,107
Beginning Cash Balance - July 1	1,463,061	1,755,542	2,132,145	2,132,145	2,132,145	1,531,380
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	1,755,542	2,132,145	2,296,800	1,324,880	1,531,380	1,875,487
Unreserved Balance	-	-	-	-	-	-
Reserved	1,755,542	2,132,145	2,296,800	1,324,880	1,531,380	1,875,487
Ending Cash Balance - June 30	1,755,542	2,132,145	2,296,800	1,324,880	1,531,380	1,875,487
Reserves Detail:						
Capital Reserves	1,086,947	1,478,038	1,556,781	584,861	791,361	1,124,198
Operating Reserve	668,595	654,107	680,019	680,019	680,019	691,289
"Blue Bag" Recycling Program Reserves	-	-	60,000	60,000	60,000	60,000
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 and 2014, no rate increases were made.

Significant Changes:

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

Debt Issues:

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

CCIP:

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

Major Capital:

\$ 240,000 Front-Load Refuse Truck (Replace Unit #208)

Solid Waste-Commercial
Fund: 542

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	1,079,402	1,084,202	1,100,000	1,100,000	1,100,000	1,100,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	1,601	1,612	1,800	1,800	300	300
Other Financing Sources / (Uses)	77,781	114,834	106,900	106,900	106,900	106,900
Other Operating Revenues	1,158,784	1,200,648	1,208,700	1,208,700	1,207,200	1,207,200
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	1,960	-	-	-	-
Internal Transactions	-	1,960	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	1,158,784	1,202,608	1,208,700	1,208,700	1,207,200	1,207,200
Expenditures						
Personal Services	249,023	264,937	260,947	260,947	260,947	269,478
Supplies & Materials	32,113	79,960	39,210	69,410	69,410	40,210
Purchased Services	484,389	465,619	486,177	486,177	486,177	492,713
Intra-City Charges	65,659	98,184	96,665	96,665	96,665	108,425
Fixed Costs & Subsidies	2,996	3,145	3,265	3,265	3,265	3,320
Maintenance & Operating	585,157	646,908	625,317	655,517	655,517	644,668
Internal Charges	148,967	161,704	167,253	167,253	167,253	165,418
Transfers Out	-	-	-	-	-	-
Internal Transactions	148,967	161,704	167,253	167,253	167,253	165,418
Debt Service	-	-	-	-	-	-
Capital Outlay	-	6,488	150,000	150,000	-	240,000
Debt & Capital	-	6,488	150,000	150,000	-	240,000
Total Expenditures	983,147	1,080,037	1,203,517	1,233,717	1,083,717	1,319,564
Revenues Over (Under) Expenditures	175,637	122,571	5,183	(25,017)	123,483	(112,364)
Beginning Cash Balance - July 1	882,751	1,057,132	1,190,295	1,190,295	1,190,295	1,313,778
Other Cash Sources / (Uses)	(1,256)	10,592	-	-	-	-
Ending Cash Balance - June 30	1,057,132	1,190,295	1,195,478	1,165,278	1,313,778	1,201,414
Unreserved Balance	-	-	-	-	-	-
Reserved	1,057,132	1,190,295	1,195,478	1,165,278	1,313,778	1,201,414
Ending Cash Balance - June 30	1,057,132	1,190,295	1,195,478	1,165,278	1,313,778	1,201,414
Reserves Detail:						
Capital Reserves	975,203	1,100,833	1,107,685	1,074,968	1,223,468	1,111,450
Operating Reserve	81,929	89,462	87,793	90,310	90,310	89,964
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 Environment Quality (DEQ).

Major Funding Sources:

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

Debt Issues:

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

Major Capital:

\$ - None

Landfill Monitoring District

Fund: 543

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	107,392	115,136	113,675	113,675	113,850	113,850
Taxes & Assessments	107,392	115,136	113,675	113,675	113,850	113,850
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	(29)	78	70	70	40	40
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	(29)	78	70	70	40	40
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	107,363	115,214	113,745	113,745	113,890	113,890
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	70,412	105,187	113,500	113,500	113,500	113,750
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
Maintenance & Operating	70,412	105,187	113,500	113,500	113,500	113,750
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	70,412	105,187	113,500	113,500	113,500	113,750
Revenues Over (Under) Expenditures	36,951	10,027	245	245	390	140
Beginning Cash Balance - July 1	-	36,951	46,978	46,978	46,978	47,368
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	36,951	46,978	47,223	47,223	47,368	47,508
Unreserved Balance	-	-	-	-	-	-
Reserved	36,951	46,978	47,223	47,223	47,368	47,508
Ending Cash Balance - June 30	36,951	46,978	47,223	47,223	47,368	47,508
Reserves Detail:						
Operating Reserve (5 month)	29,338	43,828	47,292	47,292	47,292	47,396
Capital / Equipment Replacement Reserve	7,613	3,150	(69)	(69)	76	112

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 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
Trnsfr Stn - 1993 Series	\$ 235,413	\$ 457,237	\$ -	\$ -	Paid Off
Transfer Station	2,586,195	2,678,946	3,428,521	2,769,521	2,888,546
	<u>\$ 2,821,608</u>	<u>\$ 3,136,183</u>	<u>\$ 3,428,521</u>	<u>\$ 2,769,521</u>	<u>\$ 2,888,546</u>

Major Funding Sources:

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

Significant Changes:

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

Debt Issues:

Name of Issue	Issue Date	Amount Issued	Maturity Date
None			

Major Capital:

\$ 180,000	Grizzly Compactor/Power Unit
38,500	Solid Rubber Tires-Loader
97,480	Semi-Tractor (Replace Unit 227) from WW
<u>\$ 315,980</u>	

Transfer Station
Fund: 546

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	2,861,360	2,759,874	2,779,119	2,779,119	2,813,725	2,772,044
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	4,636	2,962	3,400	3,400	1,200	1,200
Other Financing Sources / (Uses)	24,916	39,610	23,978	23,978	30,435	30,435
Other Operating Revenues	2,890,912	2,802,446	2,806,497	2,806,497	2,845,360	2,803,679
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	4,485	-	-	-	-
Internal Transactions	-	4,485	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	2,890,912	2,806,931	2,806,497	2,806,497	2,845,360	2,803,679
Expenditures						
Personal Services	509,215	549,363	615,590	615,590	615,590	642,434
Supplies & Materials	13,306	12,901	14,820	14,820	14,820	15,320
Purchased Services	1,267,612	1,189,955	1,246,502	1,246,502	1,246,502	1,251,359
Intra-City Charges	102,060	104,814	120,515	120,515	120,515	130,640
Fixed Costs & Subsidies	28,171	29,254	33,740	33,740	33,740	33,675
Maintenance & Operating	1,411,149	1,336,924	1,415,577	1,415,577	1,415,577	1,430,994
Internal Charges	211,797	215,313	212,354	212,354	212,354	203,138
Transfers Out	425,000	350,000	350,000	350,000	296,000	296,000
Internal Transactions	636,797	565,313	562,354	562,354	508,354	499,138
Debt Service	235,413	457,237	-	-	-	-
Capital Outlay	29,034	227,346	835,000	835,000	230,000	315,980
Debt & Capital	264,447	684,583	835,000	835,000	230,000	315,980
Total Expenditures	2,821,608	3,136,183	3,428,521	3,428,521	2,769,521	2,888,546
Revenues Over (Under) Expenditures	69,304	(329,252)	(622,024)	(622,024)	75,839	(84,867)
Beginning Cash Balance - July 1	1,411,822	1,502,010	1,161,087	1,161,087	1,161,087	1,236,926
Other Cash Sources / (Uses)	20,884	(11,671)	-	-	-	-
Ending Cash Balance - June 30	1,502,010	1,161,087	539,063	539,063	1,236,926	1,152,059
Unreserved Balance	-	-	-	-	-	-
Reserved	1,502,010	1,161,087	539,063	539,063	1,236,926	1,152,059
Ending Cash Balance - June 30	1,502,010	1,161,087	539,063	539,063	1,236,926	1,152,059
Reserves Detail:						
Capital Reserves	996,675	956,787	322,936	322,936	1,025,299	937,678
Operating Reserve	213,097	204,300	216,127	216,127	211,627	214,381
Fixed Bond Reserves	65,000	-	-	-	-	-
Revenue Bond Reserves	227,238	-	-	-	-	-
	-	-	-	-	-	-

Recycling

Fund: 547

Part of the Public Works Department

Description:

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

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

Major Funding Sources:

This operation is partially funded by disposal charges on refrigerants, 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.

Significant Changes:

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

Debt Issues:

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

Major Capital:

\$	75,000	Compactor Roll-Off (3)
	25,000	Power Service Installation
<u>\$</u>	<u>100,000</u>	

Recycling Fund: 547		FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
				Adopted	Amended	Projected	
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-
	Charges For Services	110,269	132,328	107,500	107,500	125,875	141,875
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	683	711	750	750	200	200
	Other Financing Sources / (Uses)	-	-	-	-	-	-
	Other Operating Revenues	110,952	133,039	108,250	108,250	126,075	142,075
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	425,000	351,290	350,000	350,000	296,000	296,000
	Internal Transactions	425,000	351,290	350,000	350,000	296,000	296,000
	Long-Term Debt	-	-	-	-	-	-
	Total Revenues	535,952	484,329	458,250	458,250	422,075	438,075
Expenditures							
	Personal Services	151,872	159,187	171,726	171,726	171,726	180,405
	Supplies & Materials	2,550	1,872	3,250	3,250	3,250	4,650
	Purchased Services	185,355	197,858	207,254	215,354	215,354	246,120
	Intra-City Charges	4,924	1,870	5,715	5,715	5,715	6,080
	Fixed Costs & Subsidies	-	-	-	-	-	-
	Maintenance & Operating	192,829	201,600	216,219	224,319	224,319	256,850
	Internal Charges	68,947	69,977	70,605	70,605	70,605	68,815
	Transfers Out	-	-	-	-	-	-
	Internal Transactions	68,947	69,977	70,605	70,605	70,605	68,815
	Debt Service	-	-	-	-	-	-
	Capital Outlay	25,340	6,487	165,000	165,000	55,000	100,000
	Debt & Capital	25,340	6,487	165,000	165,000	55,000	100,000
	Total Expenditures	438,988	437,251	623,550	631,650	521,650	606,070
	Revenues Over (Under) Expenditures	96,964	47,078	(165,300)	(173,400)	(99,575)	(167,995)
	Beginning Cash Balance - July 1	167,691	264,655	311,739	311,739	311,739	212,164
	Other Cash Sources / (Uses)	-	6	-	-	-	-
	Ending Cash Balance - June 30	264,655	311,739	146,439	138,339	212,164	44,169
	Unreserved Balance	-	-	-	-	-	-
	Reserved	264,655	311,739	146,439	138,339	212,164	44,169
	Ending Cash Balance - June 30	264,655	311,739	146,439	138,339	212,164	44,169
	Reserves Detail:						
	Capital Reserves	230,184	275,842	108,226	99,451	173,276	1,996
	Operating Reserve (1 month)	34,471	35,897	38,213	38,888	38,888	42,173
		-	-	-	-	-	-

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:

\$ 22,000 4X4 Truck (used)

Parking							Preliminary
Fund: 551		FY 2012	FY 2013	FY 2014			FY 2015
		Actual	Actual	Adopted	Amended	Projected	Budget
Revenues							
Taxes		-	-	-	-	-	-
Special Assessments		-	-	-	-	-	-
Taxes & Assessments		-	-	-	-	-	-
License & Permits		-	-	-	-	-	-
Intergovernmental Revenues		-	-	-	-	-	-
Charges For Services		1,337,097	1,566,012	1,540,709	1,540,709	1,557,360	1,576,720
Intra-City Revenues		-	-	-	-	-	-
Fines & Forfeitures		94,439	98,664	119,525	119,525	119,525	119,700
Investment Earnings		7,834	6,511	9,210	9,210	5,210	5,210
Other Financing Sources / (Uses)		10,539	11,883	12,828	12,828	12,828	14,063
Other Operating Revenues		1,449,909	1,683,070	1,682,272	1,682,272	1,694,923	1,715,693
Internal Service Revenues		-	-	-	-	-	-
Interfund Transfers In		-	9,231	-	-	-	-
Internal Transactions		-	9,231	-	-	-	-
Long-Term Debt		-	-	-	-	-	-
Total Revenues		1,449,909	1,692,301	1,682,272	1,682,272	1,694,923	1,715,693
Expenditures							
Personal Services		498,767	512,308	533,534	606,593	590,930	565,292
Supplies & Materials		41,345	33,814	38,700	38,700	28,400	43,550
Purchased Services		353,684	359,231	421,335	411,368	381,235	403,768
Intra-City Charges		6,556	6,094	6,500	6,500	6,500	7,000
Fixed Costs & Subsidies		88,958	92,537	93,395	93,395	93,395	99,180
Maintenance & Operating		490,543	491,676	559,930	549,963	509,530	553,498
Internal Charges		117,762	112,057	116,645	118,553	118,553	120,106
Transfers Out		607,232	667,922	670,145	670,345	670,345	687,195
Internal Transactions		724,994	779,979	786,790	788,898	788,898	807,301
Debt Service		-	-	-	-	-	-
Capital Outlay		9,763	-	-	261,500	261,017	22,000
Debt & Capital		9,763	-	-	261,500	261,017	22,000
Total Expenditures		1,724,067	1,783,963	1,880,254	2,206,954	2,150,375	1,948,091
Revenues Over (Under) Expenditures		(274,158)	(91,662)	(197,982)	(524,682)	(455,452)	(232,398)
Beginning Cash Balance - July 1		1,056,386	782,228	690,555	690,555	690,555	235,103
Other Cash Sources / (Uses)		-	(11)	-	-	-	-
Ending Cash Balance - June 30		782,228	690,555	492,573	165,873	235,103	2,705
Unreserved Balance		-	-	-	-	-	-
Reserved		782,228	690,555	492,573	165,873	235,103	2,705
Ending Cash Balance - June 30		782,228	690,555	492,573	165,873	235,103	2,705
Reserves Detail:							
Parking Improvements / Capital Reserves		639,328	541,855	335,873	3,673	77,603	(157,895)
Operational Reserve (1 month)		142,900	148,700	156,700	162,200	157,500	160,600
		-	-	-	-	-	-

Trolley

Fund: 561

Part of the Public Works Department

Description:

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

This Fund includes budgets for :

	FY 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
Downtown Trolley	\$ 6,821	\$ 8,036	\$ 8,420	\$ 8,420	\$ 6,817
Rec-Connect	743	8,405	16,463	16,463	-
	\$ 7,564	\$ 16,441	\$ 24,883	\$ 24,883	\$ 6,817

Major Funding Sources:

	FY 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
Special Charters	\$ 3,100	\$ 3,000	\$ 3,000	\$ 3,000	\$ 7,000
Trolley Fares	-	-	-	-	-
BID Trolley Reimbursement	6,600	7,392	5,500	5,500	-
General Fund Support	-	-	-	-	-
Youth Connections	-	16,500	16,600	16,600	-
Other Financing Sources	190	192	-	-	-
	\$ 9,890	\$ 27,084	\$ 25,100	\$ 25,100	\$ 7,000

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.

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

Major Capital:

\$ - None

Trolley Fund: 561		FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
				Adopted	Amended	Projected	
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-
	Charges For Services	9,700	26,892	25,100	25,100	25,100	7,000
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	-	-	-	-	-	-
	Other Financing Sources / (Uses)	190	192	-	-	-	-
	Other Operating Revenues	9,890	27,084	25,100	25,100	25,100	7,000
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
	Long-Term Debt	-	-	-	-	-	-
	Total Revenues	9,890	27,084	25,100	25,100	25,100	7,000
Expenditures							
	Personal Services	4,298	10,685	17,021	17,021	17,021	4,825
	Supplies & Materials	-	8	400	400	400	-
	Purchased Services	-	-	-	-	-	-
	Intra-City Charges	1,794	3,725	5,240	5,240	5,240	-
	Fixed Costs & Subsidies	-	-	-	-	-	-
	Maintenance & Operating	1,794	3,733	5,640	5,640	5,640	-
	Internal Charges	1,472	2,023	2,222	2,222	2,222	1,992
	Transfers Out	-	-	-	-	-	-
	Internal Transactions	1,472	2,023	2,222	2,222	2,222	1,992
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Debt & Capital	-	-	-	-	-	-
	Total Expenditures	7,564	16,441	24,883	24,883	24,883	6,817
	Revenues Over (Under) Expenditures	2,326	10,643	217	217	217	183
	Beginning Cash Balance - July 1	3,501	5,827	16,470	16,470	16,470	16,687
	Other Cash Sources / (Uses)	-	-	-	-	-	-
	Ending Cash Balance - June 30	5,827	16,470	16,687	16,687	16,687	16,870
	Unreserved Balance	-	-	-	-	-	-
	Reserved	5,827	16,470	16,687	16,687	16,687	16,870
	Ending Cash Balance - June 30	5,827	16,470	16,687	16,687	16,687	16,870
	Reserves Detail:						
	Operating Reserve	5,827	16,470	16,687	16,687	16,687	16,870
		-	-	-	-	-	-
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 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
Helena Bus	\$ 1,079,550	\$ 988,173	\$ 1,029,123	\$ 1,039,230	See Fund 580
East Valley	218,651	237,236	239,451	239,451	See Fund 581
Head Start	76,485	73,352	100,456	104,381	See Fund 582
Rimrock Stage	86,287	76,954	94,998	94,998	Discontinued
	\$ 1,460,973	\$ 1,375,715	\$ 1,464,028	\$ 1,478,060	\$ -

Major Funding Sources:

	FY 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
F.T.A. Grant-Operating	\$ 535,754	\$ 564,375	\$ 641,500	\$ 641,500	See Fund 580
F.T.A. Grant-Capital	200,815	-	-	-	See Fund 580
J.A.R.C. Grant	54,913	44,901	34,000	34,000	See Fund 580
Charges For Services	268,682	294,655	306,109	306,109	-
Transfer In from 100 - General Fund	314,650	338,990	364,500	364,500	-
	\$ 1,374,814	\$ 1,242,921	\$ 1,346,109	\$ 1,346,109	\$ -

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 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	886,806	760,617	841,500	841,500	841,500	-
Charges For Services	268,682	294,655	306,109	306,109	306,109	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	635	474	500	500	320	-
Other Financing Sources / (Uses)	11,330	5,762	3,000	3,000	3,000	-
Other Operating Revenues	1,167,453	1,061,508	1,151,109	1,151,109	1,150,929	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	314,650	344,328	364,500	364,500	364,500	-
Internal Transactions	314,650	344,328	364,500	364,500	364,500	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	1,482,103	1,405,836	1,515,609	1,515,609	1,515,429	-
Expenditures						
Personal Services	642,499	684,488	727,516	727,516	727,516	-
Supplies & Materials	13,757	18,313	19,225	19,225	19,225	-
Purchased Services	177,490	221,003	194,389	200,774	200,774	-
Intra-City Charges	157,534	155,775	182,963	182,963	182,963	-
Fixed Costs & Subsidies	77,941	54,484	64,510	64,510	64,510	-
Maintenance & Operating	426,722	449,575	461,087	467,472	467,472	-
Internal Charges	201,954	217,148	237,210	237,210	237,210	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	201,954	217,148	237,210	237,210	237,210	-
Debt Service	-	-	-	-	-	-
Capital Outlay	189,798	24,504	38,215	45,862	45,862	-
Debt & Capital	189,798	24,504	38,215	45,862	45,862	-
Total Expenditures	1,460,973	1,375,715	1,464,028	1,478,060	1,478,060	-
Revenues Over (Under) Expenditures	21,130	30,121	51,581	37,549	37,369	-
Beginning Cash Balance - July 1	183,941	205,252	235,748	235,748	235,748	273,117
Other Cash Sources / (Uses)	181	375	-	-	-	(273,117)
Ending Cash Balance - June 30	205,252	235,748	287,329	273,297	273,117	-
Unreserved Balance	-	-	-	-	-	-
Reserved	205,252	235,748	287,329	273,297	273,117	-
Ending Cash Balance - June 30	205,252	235,748	287,329	273,297	273,117	-
Reserves Detail:						
Capital Reserves	99,321	123,147	168,511	153,947	153,767	-
Operating Reserves (1 month)	105,931	112,601	118,818	119,350	119,350	-
	-	-	-	-	-	-

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 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
Golf Operations	\$ 457,609	\$ 446,426	\$ 466,949	\$ 466,949	\$ 479,954
Golf Concessions	178,787	168,501	164,578	164,578	171,832
Golf Maintenance	467,375	439,156	519,801	519,801	537,036
Golf Capital/Debt Service	118,489	239,320	80,246	624,264	129,698
	\$ 1,222,260	\$ 1,293,403	\$ 1,231,574	\$ 1,775,592	\$ 1,318,520

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 - Golf Pond Liner	12/03/04	\$ 62,901	02/15/15
INTERCAP - Driving Range & Patio Imprvmts	09/25/09	\$ 207,000	02/15/20
440 Loan - Golf Carts (5 yrs)	04/19/13	\$ 138,066	04/19/18
INTERCAP - Irrigation & Landscape Imprvmts	5/1/14 (Est.)	\$ 500,850	02/15/30

Major Capital:

\$ 35,000 Trim Mower Replacement

Golf Course							Preliminary FY 2015 Budget
Fund:	563	FY 2012 Actual	FY 2013 Actual	FY 2014			
				Adopted	Amended	Projected	
Revenues							
Taxes	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-
Intergovernmental Revenues	-	5,000	-	-	-	-	-
Charges For Services	1,238,893	1,275,949	1,277,221	1,277,221	1,277,221	1,293,102	-
Intra-City Revenues	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Investment Earnings	518	706	-	-	500	500	-
Other Financing Sources / (Uses)	416	6,739	-	-	-	-	-
Other Operating Revenues	1,239,827	1,288,394	1,277,221	1,277,221	1,277,721	1,293,602	-
Internal Service Revenues	-	-	-	-	-	-	-
Interfund Transfers In	-	4,214	-	-	-	-	-
Internal Transactions	-	4,214	-	-	-	-	-
Long-Term Debt	-	-	-	500,850	500,850	-	-
Total Revenues	1,239,827	1,292,608	1,277,221	1,778,071	1,778,571	1,293,602	-
Expenditures							
Personal Services	533,238	476,645	551,622	551,622	551,622	569,347	-
Supplies & Materials	261,394	410,912	271,850	271,850	271,850	285,060	-
Purchased Services	135,669	136,088	148,276	148,276	148,276	160,026	-
Intra-City Charges	221	49	290	290	290	160	-
Fixed Costs & Subsidies	37,180	40,642	42,415	42,415	42,415	43,320	-
Maintenance & Operating	434,464	587,691	462,831	462,831	462,831	488,566	-
Internal Charges	136,069	127,813	136,875	136,875	136,875	130,909	-
Transfers Out	-	-	-	-	-	-	-
Internal Transactions	136,069	127,813	136,875	136,875	136,875	130,909	-
Debt Service	100,989	87,422	80,246	80,246	80,246	94,698	-
Capital Outlay	17,500	13,832	-	544,018	544,018	35,000	-
Debt & Capital	118,489	101,254	80,246	624,264	624,264	129,698	-
Total Expenditures	1,222,260	1,293,403	1,231,574	1,775,592	1,775,592	1,318,520	-
Revenues Over (Under) Expenditures	17,567	(795)	45,647	2,479	2,979	(24,918)	-
Beginning Cash Balance - July 1	302,086	326,005	460,949	460,949	460,949	463,928	-
Other Cash Sources / (Uses)	6,352	135,739	-	-	-	-	-
Ending Cash Balance - June 30	326,005	460,949	506,596	463,428	463,928	439,010	-
Unreserved Balance	-	-	-	-	-	-	-
Reserved	326,005	460,949	506,596	463,428	463,928	439,010	-
Ending Cash Balance - June 30	326,005	460,949	506,596	463,428	463,928	439,010	-
Reserves Detail:							
Capital Reserve	81,553	202,268	260,281	108,310	108,810	175,306	-
Operations Reserve	20% 244,452	258,681	246,315	355,118	355,118	263,704	-
	-	-	-	-	-	-	-

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:

\$ 115,000 Cooling Project Phase 3

City-County Building Fund

Fund: 570

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	96,250	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	1,206	856	1,500	1,500	500	500
Other Financing Sources / (Uses)	758,233	784,042	815,386	815,386	815,386	839,897
Other Operating Revenues	855,689	784,898	816,886	816,886	815,886	840,397
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	1,956	-	-	-	-
Internal Transactions	-	1,956	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	855,689	786,854	816,886	816,886	815,886	840,397
Expenditures						
Personal Services	308,857	309,369	319,401	319,401	319,401	327,106
Supplies & Materials	72,633	46,231	48,400	56,400	56,400	48,400
Purchased Services	177,311	169,642	196,711	196,711	196,711	228,775
Intra-City Charges	85	90	150	150	150	-
Fixed Costs & Subsidies	30,197	30,126	31,200	31,200	31,200	34,200
Maintenance & Operating	280,226	246,089	276,461	284,461	284,461	311,375
Internal Charges	19,070	19,789	19,041	19,041	19,041	18,579
Transfers Out	-	-	-	-	-	-
Internal Transactions	19,070	19,789	19,041	19,041	19,041	18,579
Debt Service	188,409	182,861	188,778	188,778	188,778	179,222
Capital Outlay	74,823	41,583	168,250	168,250	168,250	115,000
Debt & Capital	263,232	224,444	357,028	357,028	357,028	294,222
Total Expenditures	871,385	799,691	971,931	979,931	979,931	951,282
Revenues Over (Under) Expenditures	(15,696)	(12,837)	(155,045)	(163,045)	(164,045)	(110,885)
Beginning Cash Balance - July 1	343,095	327,399	314,562	314,562	314,562	150,517
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	327,399	314,562	159,517	151,517	150,517	39,632
Unreserved Balance	-	-	-	-	-	-
Reserved	327,399	314,562	159,517	151,517	150,517	39,632
Ending Cash Balance - June 30	327,399	314,562	159,517	151,517	150,517	39,632
Reserves Detail:						
Operating Reserve	327,399	314,562	159,517	151,517	150,517	39,632
	-	-	-	-	-	-

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 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
			Revenues			
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	106	114	100	100	75	70
Other Financing Sources / (Uses)	172,593	190,944	189,681	189,681	189,681	205,996
Other Operating Revenues	172,699	191,058	189,781	189,781	189,756	206,066
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	199	-	-	-	-
Internal Transactions	-	199	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	172,699	191,257	189,781	189,781	189,756	206,066
Expenditures						
Personal Services	28,293	28,490	29,954	29,954	29,954	31,193
Supplies & Materials	3,113	3,306	4,000	4,000	4,000	4,100
Purchased Services	144,110	145,140	154,018	154,018	154,018	169,018
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	266	180	500	500	500	500
Maintenance & Operating	147,489	148,626	158,518	158,518	158,518	173,618
Internal Charges	926	875	800	800	800	722
Transfers Out	-	-	-	-	-	-
Internal Transactions	926	875	800	800	800	722
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	35,000	35,000	-
Debt & Capital	-	-	-	35,000	35,000	-
Total Expenditures	176,708	177,991	189,272	224,272	224,272	205,533
Revenues Over (Under) Expenditures	(4,009)	13,266	509	(34,491)	(34,516)	533
Beginning Cash Balance - July 1	58,878	54,869	68,135	68,135	68,135	33,619
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	54,869	68,135	68,644	33,644	33,619	34,152
Unreserved Balance	-	-	-	-	-	-
Reserved	54,869	68,135	68,644	33,644	33,619	34,152
Ending Cash Balance - June 30	54,869	68,135	68,644	33,644	33,619	34,152
Reserves Detail:						
Operating Reserve	52,269	65,535	66,044	31,044	31,019	31,552
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 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 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	30	6	6	20	6
Other Financing Sources / (Uses)	22,587	21,704	22,525	22,525	22,525	23,212
Other Operating Revenues	22,617	21,734	22,531	22,531	22,545	23,218
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	138	-	-	-	-
Internal Transactions	-	138	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	22,617	21,872	22,531	22,531	22,545	23,218
Expenditures						
Personal Services	20,216	20,272	21,667	21,667	21,667	22,390
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	2,500	2,500	2,500	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
Maintenance & Operating	-	-	2,500	2,500	2,500	-
Internal Charges	621	605	568	568	568	512
Transfers Out	-	-	-	-	-	-
Internal Transactions	621	605	568	568	568	512
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	20,837	20,877	24,735	24,735	24,735	22,902
Revenues Over (Under) Expenditures	1,780	995	(2,204)	(2,204)	(2,190)	316
Beginning Cash Balance - July 1	686	2,466	3,461	3,461	3,461	1,271
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	2,466	3,461	1,257	1,257	1,271	1,587
Unreserved Balance	-	-	-	-	-	-
Reserved	2,466	3,461	1,257	1,257	1,271	1,587
Ending Cash Balance - June 30	2,466	3,461	1,257	1,257	1,271	1,587
Reserves Detail:						
Operating Reserve	2,466	3,461	1,257	1,257	1,271	1,587

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 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
Helena Bus	\$ -	\$ -	\$ -	\$ -	\$ 1,050,746
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,050,746</u>

Major Funding Sources:

	FY 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
F.T.A. Grant-Operating	\$ -	\$ -	\$ -	\$ -	\$ 573,458
Transade Grant	-	-	-	-	50,000
Transit Fares-HATS	-	-	-	-	62,500
General Fund Operational/Capital Support	-	-	-	-	300,000
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 985,958</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:

\$ 7,100	6 Bus Shelters \$52,800 X 13.42%
64,000	Bus Shelter Site Prep/Infrastructure
14,225	New Bus Replaces #606 \$106,000 X 13.42%
4,000	Bus Video System
<u>\$ 89,325</u>	

Helena Area Transit Srvc

Fund: 580

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	623,458
Charges For Services	-	-	-	-	-	69,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	350
Other Financing Sources / (Uses)	-	-	-	-	-	500
Other Operating Revenues	-	-	-	-	-	693,308
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	300,000
Internal Transactions	-	-	-	-	-	300,000
Long-Term Debt	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	993,308
Expenditures						
Personal Services	-	-	-	-	-	557,955
Supplies & Materials	-	-	-	-	-	13,900
Purchased Services	-	-	-	-	-	55,857
Intra-City Charges	-	-	-	-	-	131,500
Fixed Costs & Subsidies	-	-	-	-	-	1,490
Maintenance & Operating	-	-	-	-	-	202,747
Internal Charges	-	-	-	-	-	200,719
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	200,719
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	89,325
Debt & Capital	-	-	-	-	-	89,325
Total Expenditures	-	-	-	-	-	1,050,746
Revenues Over (Under) Expenditures	-	-	-	-	-	(57,438)
Beginning Cash Balance - July 1	-	-	-	-	-	-
Other Cash Sources / (Uses)	-	-	-	-	-	273,117
Ending Cash Balance - June 30	-	-	-	-	-	215,679
Unreserved Balance	-	-	-	-	-	-
Reserved	-	-	-	-	-	215,679
Ending Cash Balance - June 30	-	-	-	-	-	215,679
Reserves Detail:						
Capital Reserves	-	-	-	-	-	135,561
Operating Reserves (1 month)	-	-	-	-	-	80,118
	-	-	-	-	-	-

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 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
East Valley	\$ -	\$ -	\$ -	\$ -	\$ 102,245
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 102,245</u>

Major Funding Sources:

	FY 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
F.T.A. Grant-Operating	\$ -	\$ -	\$ -	\$ -	\$ 61,774
Misc Intergovrnmtl Rev	-	-	-	-	34,550
Transit Fares-Valley	-	-	-	-	6,500
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 102,824</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 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	96,324
Charges For Services	-	-	-	-	-	7,400
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	103,724
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	103,724
Expenditures						
Personal Services	-	-	-	-	-	55,360
Supplies & Materials	-	-	-	-	-	300
Purchased Services	-	-	-	-	-	5,553
Intra-City Charges	-	-	-	-	-	22,875
Fixed Costs & Subsidies	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	28,728
Internal Charges	-	-	-	-	-	18,157
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	18,157
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	102,245
Revenues Over (Under) Expenditures	-	-	-	-	-	1,479
Beginning Cash Balance - July 1	-	-	-	-	-	-
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	-	-	-	-	-	1,479
Unreserved Balance	-	-	-	-	-	-
Reserved	-	-	-	-	-	1,479
Ending Cash Balance - June 30	-	-	-	-	-	1,479
Reserves Detail:						
Operating Reserves	-	-	-	-	-	1,479

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 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
Head Start	\$ -	\$ -	\$ -	\$ -	\$ 79,461
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 79,461</u>

Major Funding Sources:

	FY 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
Trnsprttn Svcs-Operating	\$ -	\$ -	\$ -	\$ -	\$ 80,469
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80,469</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 2012 Actual	FY 2013 Actual	FY 2014			Preliminary
			Adopted	Amended	Projected	FY 2015 Budget
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	80,469
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	80,469
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	80,469
Expenditures						
Personal Services	-	-	-	-	-	41,956
Supplies & Materials	-	-	-	-	-	275
Purchased Services	-	-	-	-	-	6,200
Intra-City Charges	-	-	-	-	-	19,185
Fixed Costs & Subsidies	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	25,660
Internal Charges	-	-	-	-	-	11,845
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	11,845
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	79,461
Revenues Over (Under) Expenditures	-	-	-	-	-	1,008
Beginning Cash Balance - July 1	-	-	-	-	-	-
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	-	-	-	-	-	1,008
Unreserved Balance	-	-	-	-	-	1,008
Reserved	-	-	-	-	-	-
Ending Cash Balance - June 30	-	-	-	-	-	1,008
Reserves Detail:						
Operating Reserves (1 month)	-	-	-	-	-	-

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 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
Shop (Operations)	\$ 539,298	\$ 545,498	\$ 557,852	\$ 557,852	\$ 587,901
Shop - Gas, Oil & Parts	985,828	1,042,384	1,151,023	1,147,796	1,255,121
	\$ 1,525,126	\$ 1,587,882	\$ 1,708,875	\$ 1,705,648	\$ 1,843,022

Major Funding Sources:

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

	FY 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
Fuel Tax Refund	\$ 25,165	\$ 25,221	\$ 25,000	\$ 25,000	\$ 25,000
City Department Charges:					
Gas & Fuel Charges	628,514	628,266	749,866	749,866	785,896
Veh & Equip Repairs	249,288	269,516	326,150	90,000	91,400
Tires & Tire Repairs	54,030	80,440	71,280	71,280	77,850
Shop Parts	-	50,075	-	236,150	299,475
Shop Charges	524,341	534,430	584,416	584,416	585,686
	\$ 1,481,338	\$ 1,587,948	\$ 1,756,712	\$ 1,756,712	\$ 1,865,307

Major Capital:

\$ - None

Fleet Services
Fund: 610

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	25,165	25,221	25,000	25,000	25,000	25,000
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	931,832	1,028,297	1,147,296	1,147,296	1,147,296	1,254,621
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	1,542	1,178	-	-	3,500	-
Other Operating Revenues	958,539	1,054,696	1,172,296	1,172,296	1,175,796	1,279,621
Internal Service Revenues	524,341	534,430	584,416	584,416	584,416	585,686
Interfund Transfers In	-	3,026	-	-	-	-
Internal Transactions	524,341	537,456	584,416	584,416	584,416	585,686
Long-Term Debt	-	-	-	-	-	-
Total Revenues	1,482,880	1,592,152	1,756,712	1,756,712	1,760,212	1,865,307
Expenditures						
Personal Services	373,418	380,816	400,222	400,222	400,222	417,349
Supplies & Materials	926,484	920,868	1,078,483	1,078,483	1,079,756	1,198,481
Purchased Services	115,919	162,793	116,253	116,253	111,753	113,694
Intra-City Charges	3,279	3,834	5,861	5,861	5,861	5,958
Fixed Costs & Subsidies	8,306	9,078	9,420	9,420	9,420	9,620
Maintenance & Operating	1,053,988	1,096,573	1,210,017	1,210,017	1,206,790	1,327,753
Internal Charges	97,720	98,580	98,636	98,636	98,636	97,920
Transfers Out	-	-	-	-	-	-
Internal Transactions	97,720	98,580	98,636	98,636	98,636	97,920
Debt Service	-	-	-	-	-	-
Capital Outlay	-	11,913	-	-	-	-
Debt & Capital	-	11,913	-	-	-	-
Total Expenditures	1,525,126	1,587,882	1,708,875	1,708,875	1,705,648	1,843,022
Revenues Over (Under) Expenditures	(42,246)	4,270	47,837	47,837	54,564	22,285
Beginning Cash Balance - July 1	187,375	144,081	149,318	149,318	149,318	203,882
Other Cash Sources / (Uses)	(1,048)	967	-	-	-	-
Ending Cash Balance - June 30	144,081	149,318	197,155	197,155	203,882	226,167
Unreserved Balance	-	-	-	-	-	-
Reserved	144,081	149,318	197,155	197,155	203,882	226,167
Ending Cash Balance - June 30	144,081	149,318	197,155	197,155	203,882	226,167
Reserves Detail:						
Operating Reserve	127,094	131,331	142,406	142,406	142,137	153,585
Capital Reserve	16,987	17,987	54,749	54,749	61,745	72,582
	-	-	-	-	-	-

Copier Revolving

Fund: 643

Part of the Administrative Services Dept.

Description:

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

Copier Locations

1st Floor - City/County Bldg (Utility Customer Service)

1st Floor - City/County Bldg (Human Resources)

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

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

\$ 6,000 Shop Copier

Copier Revolving

Fund: 643

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	36	-	-	-	-	-
Intra-City Revenues	12,212	16,489	24,805	24,805	24,805	17,450
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	12,248	16,489	24,805	24,805	24,805	17,450
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	7,250	-	-	-	-	-
Internal Transactions	7,250	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	19,498	16,489	24,805	24,805	24,805	17,450
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	619	431	1,350	1,350	1,350	1,350
Purchased Services	3,488	1,494	2,000	2,000	2,000	2,310
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	4,402	4,409	4,594	4,594	4,594	4,547
Maintenance & Operating	8,509	6,334	7,944	7,944	7,944	8,207
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	7,244	-	14,670	26,870	26,870	6,000
Debt & Capital	7,244	-	14,670	26,870	26,870	6,000
Total Expenditures	15,753	6,334	22,614	34,814	34,814	14,207
Revenues Over (Under) Expenditures	3,745	10,155	2,191	(10,009)	(10,009)	3,243
Beginning Cash Balance - July 1	41,742	45,487	55,642	55,642	55,642	45,633
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	45,487	55,642	57,833	45,633	45,633	48,876
Unreserved Balance	-	-	-	-	-	-
Reserved	45,487	55,642	57,833	45,633	45,633	48,876
Ending Cash Balance - June 30	45,487	55,642	57,833	45,633	45,633	48,876
Reserves Detail:						
Copier Revolving Reserve	45,487	55,642	57,833	45,633	45,633	48,876

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 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
Insur on Bldgs & Contents	\$ 198,848	\$ 196,969	\$ 181,553	\$ 181,553	\$ 209,663
Insur on Vehicles & Equip	16,193	30,040	33,656	33,656	33,731
Liability Insurance	562,950	612,482	614,496	614,496	562,197
Insurance Deductibles	89,710	21,679	130,000	130,000	125,000
	\$ 867,701	\$ 861,170	\$ 959,705	\$ 959,705	\$ 930,591

Major Funding Sources:

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

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

	FY 2012 Actual	FY 2013 Actual	FY 2014		Preliminary FY 2015 Budget
			Adopted	Projected	
Property Insurance Charges	\$ 200,173	\$ 201,367	\$ 180,186	\$ 180,186	\$ 197,111
Veh & Equip Insurance Charges	16,421	16,256	33,656	33,656	31,663
Liability Insurance Charges	672,792	670,788	614,496	614,496	562,197
Liability Deductibles Charges	99,665	72,005	66,891	66,891	36,030
	\$ 989,051	\$ 960,416	\$ 895,229	\$ 895,229	\$ 827,001

Major Capital:

\$ - None

Property & Liab Insurance
Fund: 645

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	1,549	1,706	1,367	1,367	1,367	1,641
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	4,105	3,183	-	-	-	-
Other Operating Revenues	5,654	4,889	1,367	1,367	1,367	1,641
Internal Service Revenues	1,047,588	1,020,864	898,993	898,993	898,993	830,875
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	1,047,588	1,020,864	898,993	898,993	898,993	830,875
Long-Term Debt	-	-	-	-	-	-
Total Revenues	1,053,242	1,025,753	900,360	900,360	900,360	832,516
Expenditures						
Personal Services	37,840	22,520	-	-	-	-
Supplies & Materials	435	-	-	-	-	-
Purchased Services	7,484	4,876	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	876,570	871,817	963,469	963,469	963,469	939,465
Maintenance & Operating	884,489	876,693	963,469	963,469	963,469	939,465
Internal Charges	1,642	1,625	-	-	-	-
Transfers Out	-	199,696	-	-	-	-
Internal Transactions	1,642	201,321	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	923,971	1,100,534	963,469	963,469	963,469	939,465
Revenues Over (Under) Expenditures	129,271	(74,781)	(63,109)	(63,109)	(63,109)	(106,949)
Beginning Cash Balance - July 1	385,080	514,351	439,570	439,570	439,570	376,461
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	514,351	439,570	376,461	376,461	376,461	269,512
Unreserved Balance	311,351	236,570	173,461	173,461	173,461	68,512
Reserved	203,000	203,000	203,000	203,000	203,000	201,000
Ending Cash Balance - June 30	514,351	439,570	376,461	376,461	376,461	269,512
Reserves Detail:						
Operating Reserve	3,000	3,000	3,000	3,000	3,000	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 funding of the City's medical plan (approximate %) is as follows:

City Contributions (for all current City employees)	67.2%
Employee Contributions (for spouses & dependents of employees)	11.0%
Retiree Contributions	10.0%
Other Group Contributions (Airport / Library / Business Improvement District)	11.8%
	<hr/> 100.0%

Significant Changes:

FY 2012 premium costs increased 10% over the prior year. The City included a 4.38% increase in rates to help cover the higher premiums and elected to fund the remaining increased costs by using some available cash reserves of the Medical Revolving fund. FY 2013 premiums increased another 5% and the City again elected to help offset some of the rate increase by subsidizing rates approximately 4.9% with available reserves. For FY 2014, insurance premiums increased 2.5%. With decreasing cash reserves, the ability of the City to use reserves to offset some of the premium costs is reduced. The City elected not to offset any of the premium increase with reserves for FY 2014 and again for FY 2015.

Major Capital:

\$ - None

Health & Safety Program
Fund: 650

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	2,153	1,156	1,200	1,200	500	500
Other Financing Sources / (Uses)	3,019,558	3,189,343	3,781,060	3,781,060	3,530,300	3,901,278
Other Operating Revenues	3,021,711	3,190,499	3,782,260	3,782,260	3,530,800	3,901,778
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	178	-	-	-	-
Internal Transactions	-	178	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	3,021,711	3,190,677	3,782,260	3,782,260	3,530,800	3,901,778
Expenditures						
Personal Services	26,303	17,400	-	-	-	-
Supplies & Materials	406	-	-	-	-	-
Purchased Services	24,051	25,868	36,030	36,030	32,800	25,400
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	3,160,350	3,353,081	3,820,000	3,820,000	3,570,000	3,890,000
Maintenance & Operating	3,184,807	3,378,949	3,856,030	3,856,030	3,602,800	3,915,400
Internal Charges	1,172	1,155	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	1,172	1,155	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	3,212,282	3,397,504	3,856,030	3,856,030	3,602,800	3,915,400
Revenues Over (Under) Expenditures	(190,571)	(206,827)	(73,770)	(73,770)	(72,000)	(13,622)
Beginning Cash Balance - July 1	838,360	647,789	440,962	440,962	440,962	368,962
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	647,789	440,962	367,192	367,192	368,962	355,340
Unreserved Balance	-	-	-	-	-	-
Reserved	647,789	440,962	367,192	367,192	368,962	355,340
Ending Cash Balance - June 30	647,789	440,962	367,192	367,192	368,962	355,340
Reserves Detail:						
Health & Safety Programs Reserve	647,789	440,962	367,192	367,192	368,962	355,340
Reserve for Employee Health Insurance Costs	-	-	-	-	-	-

Dental Program

Fund: 651

Part of the General Government Group

Description:

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

Major Funding Sources:

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

City Contributions (for all current City employees)	55.8%
Employee Contributions (for the dependents of employees)	24.2%
Retiree Contributions	9.7%
Other Group Contributions	10.3%
	<hr/>
	100.0%

Significant Changes:

FY 2015 reflects no proposed increase in rates and no other changes to the program.

Major Capital:

\$ - None

Dental Program

Fund: 651

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	300	223	200	200	100	90
Other Financing Sources / (Uses)	263,028	266,147	274,679	274,679	265,400	282,834
Other Operating Revenues	263,328	266,370	274,879	274,879	265,500	282,924
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	263,328	266,370	274,879	274,879	265,500	282,924
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	40,642	41,164	42,400	42,400	41,000	41,500
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	233,698	232,681	237,000	237,000	237,000	235,000
Maintenance & Operating	274,340	273,845	279,400	279,400	278,000	276,500
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	274,340	273,845	279,400	279,400	278,000	276,500
Revenues Over (Under) Expenditures	(11,012)	(7,475)	(4,521)	(4,521)	(12,500)	6,424
Beginning Cash Balance - July 1	84,872	73,860	66,385	66,385	66,385	53,885
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	73,860	66,385	61,864	61,864	53,885	60,309
Unreserved Balance	-	-	-	-	-	-
Reserved	73,860	66,385	61,864	61,864	53,885	60,309
Ending Cash Balance - June 30	73,860	66,385	61,864	61,864	53,885	60,309
Reserves Detail:						
Claims Reserve	73,860	66,385	61,864	61,864	53,885	60,309

Vision Program

Fund: 652

Part of the General Government Group

Description:

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

Major Funding Sources:

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

City Contributions (for all current City employees)	46.2%
Employee Contributions (for the dependents of employees)	32.6%
Retiree Contributions	11.2%
Other Group Contributions	10.0%
	<hr/>
	100.0%

Significant Changes:

FY 2015 reflects no proposed increase in rates and no major changes to the program.

Major Capital:

\$ - None

Vision Program
Fund: 652

	FY 2012 Actual	FY 2013 Actual	FY 2014			Preliminary FY 2015 Budget
			Adopted	Amended	Projected	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	179	144	120	120	75	75
Other Financing Sources / (Uses)	52,954	54,308	52,496	52,496	56,200	53,735
Other Operating Revenues	53,133	54,452	52,616	52,616	56,275	53,810
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	53,133	54,452	52,616	52,616	56,275	53,810
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	8,267	9,165	9,300	9,300	9,300	9,500
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	42,743	45,137	44,800	44,800	44,800	46,000
Maintenance & Operating	51,010	54,302	54,100	54,100	54,100	55,500
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	51,010	54,302	54,100	54,100	54,100	55,500
Revenues Over (Under) Expenditures	2,123	150	(1,484)	(1,484)	2,175	(1,690)
Beginning Cash Balance - July 1	52,390	54,513	54,663	54,663	54,663	56,838
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	54,513	54,663	53,179	53,179	56,838	55,148
Unreserved Balance	-	-	-	-	-	-
Reserved	54,513	54,663	53,179	53,179	56,838	55,148
Ending Cash Balance - June 30	54,513	54,663	53,179	53,179	56,838	55,148
Reserves Detail:						
Claims Reserve	54,513	54,663	53,179	53,179	56,838	55,148



City of Helena