

# CITY OF HELENA



**Then:**

**1875 Silsby Steam Fire  
Engine cost \$5,000**

**1946 Pirsch Aerial Ladder Truck  
cost \$16,900**



**Now:**



**2016 Pierce Fire Engine  
cost \$501,000**

**ANNUAL BUDGET REPORT  
Fiscal Year 2016**

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# City of Helena

City Commission  
316 N. Park Avenue  
Helena, MT 59623

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

City of Helena

July, 2015

To the Citizens of Helena:

We are pleased to present the fiscal year 2016 annual budget for the City of Helena, Montana. The annual budget is the principal mechanism through which the goals of the City Commission and the needs of our community are implemented.

This document represents the culmination of an extensive and thoughtful process. For the City Commission, this process started in April 2015. The City Commission met with city staff and the Helena Citizens' Council in a series of budget meetings which were open to the public to review current programs and community needs. These budget discussions along with our stated intents and directions, helped define for the City's management team, our goals and objectives for this operating plan. We are confident that this annual budget provides a solid framework to work from towards accomplishing those goals and objectives in the coming fiscal year.

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

Sincerely,

James E. Smith  
Mayor

Dan Ellison  
Commissioner

Katherine Haque-Hausfath  
Commissioner

Andres Haladay  
Commissioner

Matthew Elsaesser  
Commissioner

# BUDGET CERTIFICATION

THIS IS TO CERTIFY that the Annual Budget for the City of Helena for fiscal year 2016 was prepared according to law and adopted by the Helena City Commission on July 13, 2015, and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed James E. Smith Date 7-21-15  
James E. Smith  
Mayor

Signed Ronald J. Alles Date 7-22-15  
Ronald J. Alles  
City Manager



City of Helena

**Helena, Montana**  
Capital of Montana

Class of City	First Class
County Located in	Lewis and Clark
Year Incorporated	1881
Population	28,190
Elevation	4,364 feet
Form of Government	Charter-Self Governing
Form of Administration	Commission/Manager
Non-Profit Designation	Government Agency - 501(C3)
Number of Non-Elected Employees (Full-Time Equivalent)	300
Number of Elected Employees	6
Miles of Streets & Alleys	257
Municipal Water:	
Consumers	11,186
FY15 Water Rate (per unit of 748 gallons)	\$2.91
FY15 Waste Water Rate (per unit)	\$2.68

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

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

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

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

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

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

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

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

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

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

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

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

In 1976 the City of Helena adopted a Charter form of government. The Helena City Charter sets forth a commission/manager form of government. The rationale behind the commission/manager form of government is to separate the legislative and administrative responsibilities of the city. Thus, the Commission functions in a

policy-making role, while the Manager executes that policy and generally administers city affairs.

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

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

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



**City of Helena**

## CITY OF HELENA ELECTED AND APPOINTED OFFICIALS

NAME	POSITION	PHONE NUMBER
<b>LEGISLATIVE OFFICE</b>		
		<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
<b>JUDICIAL OFFICE</b>		
Robert J. Wood	City Judge	12/31/2015
	Court Administrator	447-8465
		447-8453
<b>ADMINISTRATION OFFICES</b>		
Ron Alles	City Manager	447-8401
Sarah Elkins	Admin/Public Affairs Specialist	447-8401
Thomas Jodoin	City Attorney	447-8595
Iryna O'Connor	Deputy City Attorney	447-8595
Todd Baker	Deputy City Attorney / City Prosecutor	447-8595
<b>ADMINISTRATIVE SERVICES DEPARTMENT</b>		
Glenn Jorgenson	Acting 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
<b>COMMUNITY DEVELOPMENT DEPARTMENT</b>		
Sharon Haugen	Director	447-8445
Jon Pallister	Chief Bldg. Official - Building & Safety	447-8438
<b>COMMUNITY FACILITIES DEPARTMENT</b>		
Gery Carpenter	Director	447-8484
Diane Stavnes	Civic Center Manager	447-8382
<b>HUMAN RESOURCES DEPARTMENT</b>		
James Fehr	Director	447-8405
<b>INFORMATION TECHNOLOGY SERVICES</b>		
Art Pembroke	Director	447-8340
<b>PUBLIC WORKS DEPARTMENT</b>		
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
<b>POLICE DEPARTMENT</b>		
Troy McGee	Chief of Police	447-8476
Steve Hagen	Assistant Chief of Police	447-8476
<b>FIRE DEPARTMENT</b>		
Sean Logan	Fire Chief	447-8470
Kelly Tuck	Assistant Fire Chief	447-8494
Ken Wood	Assistant Fire Chief	447-8496
<b>PARKS &amp; RECREATION DEPARTMENT</b>		
Amy Teegarden	Director	447-8462
Craig Marr	Superintendent - Parks & Open Lands Division	447-8485
Larry Kurokawa	Maintenance Superintendent - Golf Course	447-8090
Scott Longenecker	Golf Pro	447-8091
<b>PARKING COMMISSION</b>		
Dave Hewitt	Director	447-8419

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

	FY 2014	FY 2015	FY 2016
<b>GENERAL GOVERNMENT GROUP</b>			
City Commission	7.00	7.00	7.00
Helena Citizens Council	0.38	0.38	0.38
City Manager	2.00	2.00	2.00
City Attorney	4.75	4.75	5.00
Human Resources	4.00	4.00	4.00
Parking Commission	10.63	9.80	7.65
<b>General Government Total</b>	<b>28.76</b>	<b>27.93</b>	<b>26.03</b>
<b>ADMINISTRATIVE SERVICES DEPARTMENT</b>			
Administration and Budget	3.00	3.00	3.00
Accounting	4.00	4.00	4.00
Utility Customer Service	4.00	4.00	4.00
<b>Administrative Services Total</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>
<b>COMMUNITY DEVELOPMENT DEPARTMENT</b>			
Community Development	5.13	5.13	5.13
Building Division	8.50	9.50	9.50
<b>Community Development Total</b>	<b>13.63</b>	<b>14.63</b>	<b>14.63</b>
<b>MUNICIPAL COURT</b>			
Court Administration	5.00	6.00	6.00
<b>City Court Total</b>	<b>5.00</b>	<b>6.00</b>	<b>6.00</b>
<b>POLICE DEPARTMENT</b>			
Police Operations	51.00	52.00	52.00
Animal Control	2.00	2.00	2.00
Drug Enforcement	1.00	1.00	2.00
VAWA	1.00	1.00	1.00
Records and Dispatch	18.50	18.50	18.50
Urban Wildlife	on-call	on-call	on-call
<b>Police Department Total</b>	<b>73.50</b>	<b>74.50</b>	<b>75.50</b>

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

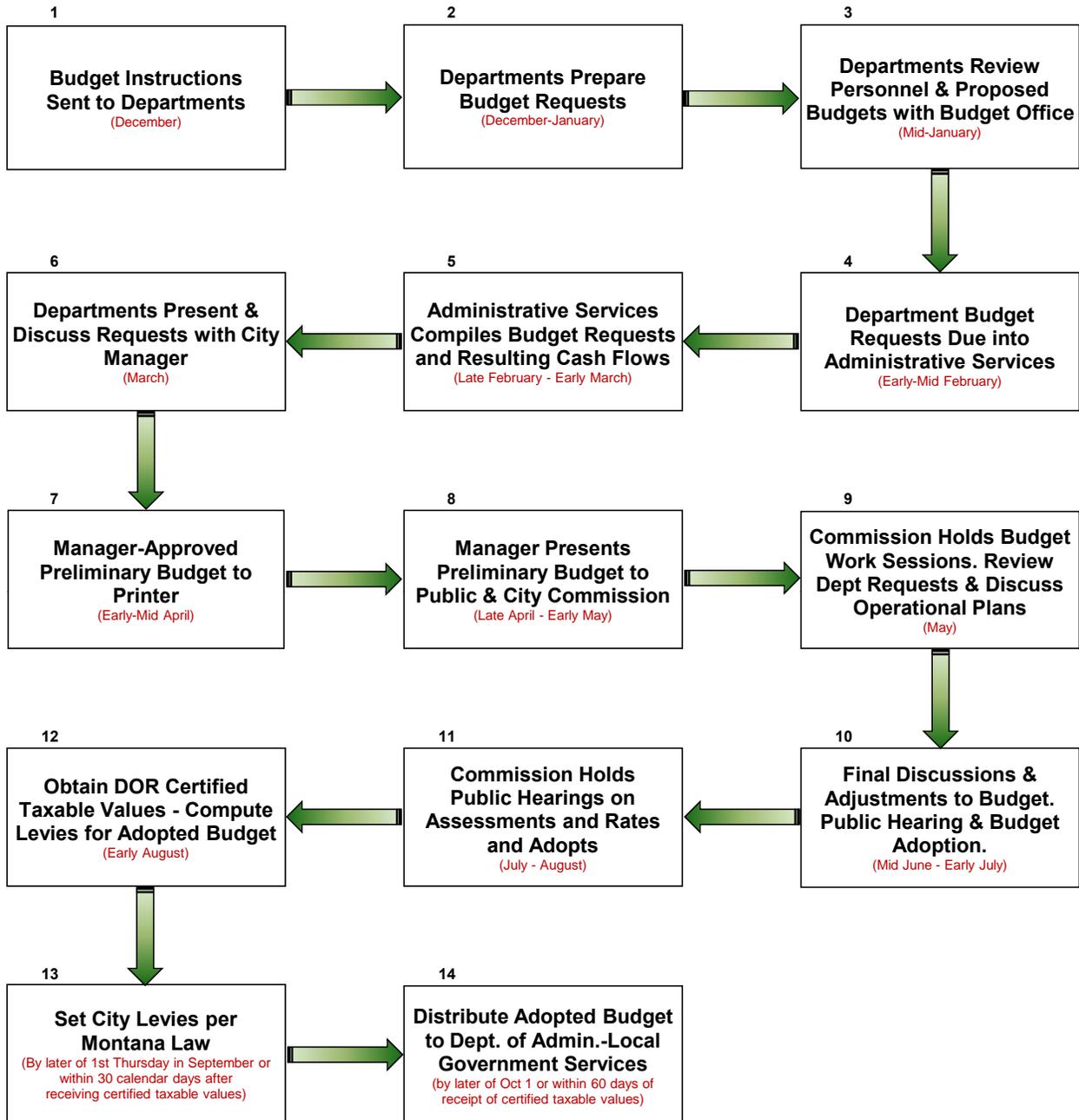
	FY 2014	FY 2015	FY 2016
<b>FIRE DEPARTMENT</b>			
Fire	36.00	36.46	37.00
<b>Fire Department Total</b>	<b>36.00</b>	<b>36.46</b>	<b>37.00</b>
<b>PARKS DEPARTMENT</b>			
Park and Recreation Admin.	2.00	2.00	2.00
Park Maintenance	9.09	9.42	8.92
Swim Pool	0.65	0.65	0.65
Recreation Program	0.60	0.60	0.60
Kay's Kids	0.00	0.00	0.00
Urban Trails	0.00	0.00	0.50
Open Space District	1.00	1.00	1.00
Urban Forestry	2.33	2.00	2.00
Weed Control	0.93	0.93	0.93
Watershed Projects	0.00	0.00	0.00
<b>Parks Department Total</b>	<b>16.60</b>	<b>16.60</b>	<b>16.60</b>
<b>GOLF COURSE</b>			
Golf Operations - Pro-Shop	2.00	2.00	2.00
Golf Concessions	0.00	0.00	0.00
Golf Course Maintenance	3.00	3.00	3.00
<b>Golf Course Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b>COMMUNITY FACILITIES</b>			
Civic Center	5.44	5.44	5.44
Facilities Management	1.29	1.29	1.29
Project Management	0.84	0.84	0.84
PEG	0.04	0.04	0.04
City-County Building	5.30	5.30	5.30
CCAB Mail Operations	0.36	0.36	0.36
CCAB Mail Delivery	0.28	0.28	0.28
CCAB Telephone	0.43	0.43	0.43
<b>Community Facilities Total</b>	<b>13.98</b>	<b>13.98</b>	<b>13.98</b>

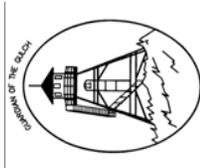
**CITY OF HELENA**  
**PERMANENT FULL & PART-TIME POSITIONS BY DEPARTMENT**  
(in Full-Time Equivalents)

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

# CITY OF HELENA BUDGET PROCESS FLOW CHART

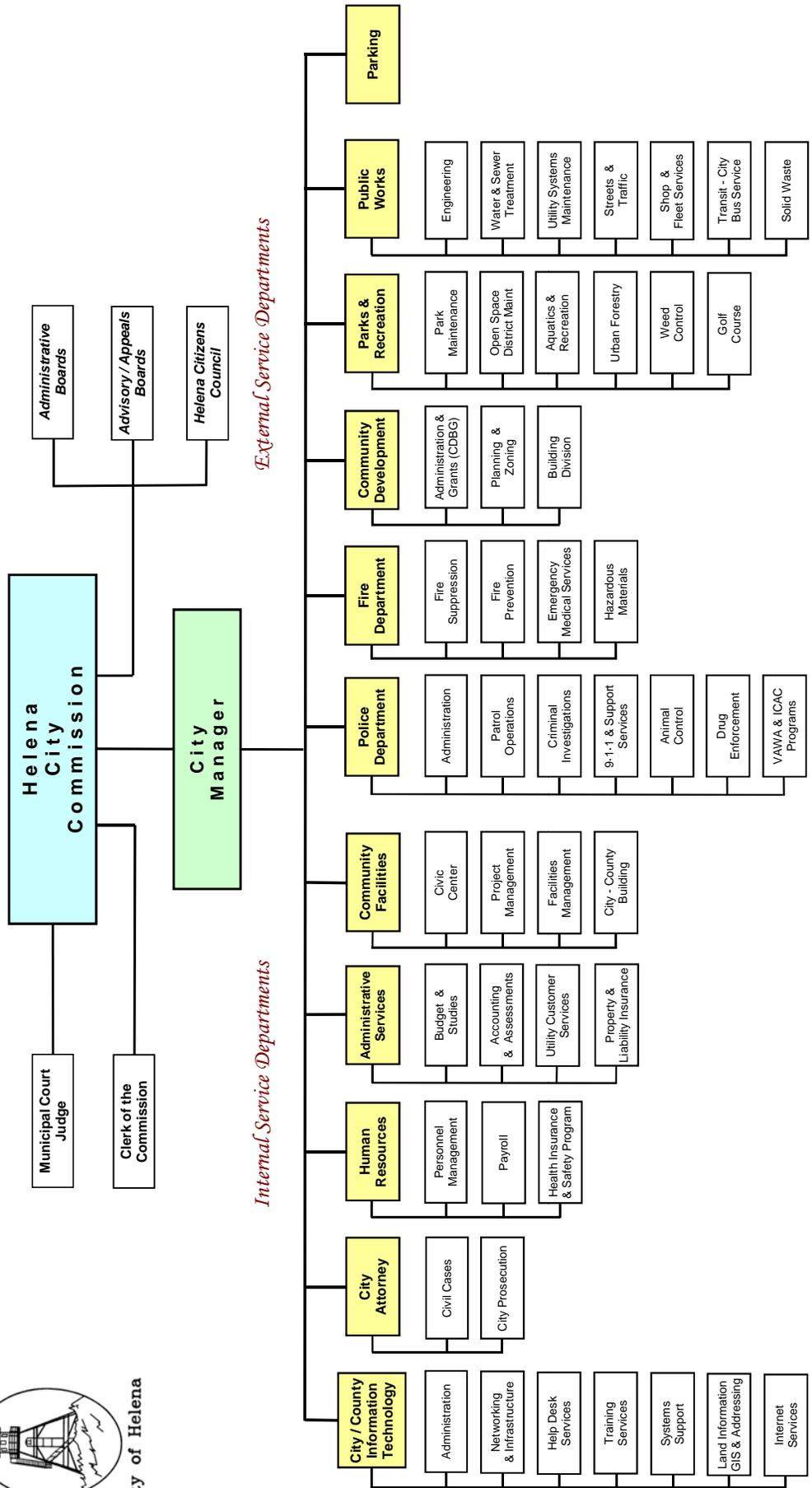
The following flow chart provides an overview of the budget process for the City of Helena and general time frames involved from initial department development through budget adoption and final budget distributions.





City of Helena

# CITY OF HELENA ORGANIZATION CHART



*External Service Departments*

*Internal Service Departments*

## **ADMINISTRATIVE BOARDS**

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

## **ADVISORY/APPEAL BOARDS**

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

## **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.)

<b>Tax Year</b>	<b>Fiscal Year</b>	<b>City-Wide Taxable Valuation</b>	<b>Valuation % Change From Previous Yr</b>	<b>Previous Year Levy</b>	<b>Current Year Levy</b>	<b>Floated Mills Up / (Down)</b>
2005	2005-2006	\$ 5,013,395	15.79%	100.70	108.80	8.10
2006	2006-2007	\$ 5,327,939	6.27%	108.80	112.67	3.87
2007	2007-2008	\$ 5,668,683	6.40%	112.67	111.31	-1.36
2008	2008-2009	\$ 6,050,905	6.74%	111.31	116.59	5.28
2009	2009-2010	\$ 6,371,359	5.30%	116.59	116.76	0.17
2010	2010-2011	\$ 6,846,974	7.46%	116.76	118.55	1.79
2011	2011-2012	\$ 7,017,435	2.49%	118.55	118.66	0.11
2012	2012-2013	\$ 7,138,093	1.72%	118.66	119.50	0.84
2013	2013-2014	\$ 7,385,566	3.47%	119.50	120.03	0.53
2014	2014-2015	\$ 7,411,271	0.35%	120.03	125.22	5.19

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

**ANNUAL TAX LEVIES**

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

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

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

**OVERLAPPING MILL LEVIES**

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

<u>In Mills:</u>	2014/15	2013/14	2012/13	2011/12	2010/11
Schools					
District Levied	253.37	244.11	239.89	249.75	254.95
County Levied	107.45	110.13	98.63	98.05	108.53
State School Equalization	40.00	40.00	40.00	40.00	40.00
State University	6.00	6.00	6.00	6.00	6.00
State Vocational Technology	1.50	1.50	1.50	1.50	1.50
Total Schools	408.32	401.74	386.02	395.30	410.98
City of Helena	168.17	159.10	159.20	157.01	155.82
Lewis & Clark County	131.06	129.02	127.05	124.61	122.57
Public Safety Levy (Co. voted)	29.55	28.68	28.35	27.88	27.62
Library Levy (Co. Voted)	9.71	9.24	9.06	8.80	8.66
Fairgrounds Levy (Co. Voted)	3.43	12.97	12.82	12.61	12.49
State Welfare	0.00	0.00	0.00	0.00	0.00
Total Overlapping Levy	750.24	740.75	722.50	726.21	738.14
<u>As a Percent:</u>	2014/15	2013/14	2012/13	2011/12	2010/11
Local School Levies	48.09%	47.82%	46.86%	47.89%	49.24%
State School Levies	6.33%	6.41%	6.57%	6.54%	6.44%
Total Schools	54.42%	54.23%	53.43%	54.43%	55.68%
City of Helena	22.42%	21.48%	22.03%	21.62%	21.11%
Lewis & Clark County - All	23.16%	24.29%	24.54%	23.95%	23.21%
State Welfare	0.00%	0.00%	0.00%	0.00%	0.00%
Total Overlapping Levy	100.00%	100.00%	100.00%	100.00%	100.00%

## Tax Levy

### The Bottom Line

Although there has been much publicity about property tax law changes, the City portion of property tax bills continues to be virtually the same from year to year. The City portion of property tax levies was less than 1% (0.22%) of current market value for residential property in FY2015.

### Tax Freeze

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

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

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

### What is a Mill?

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

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

### Property Valuation for Taxation

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

1. Current Market Value

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

2. Taxable Exemption

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

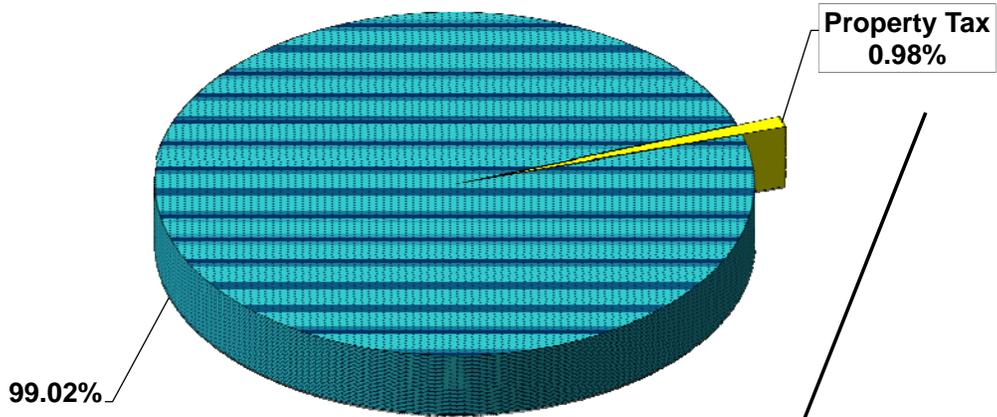
3. Taxable Rate (Percentage)

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

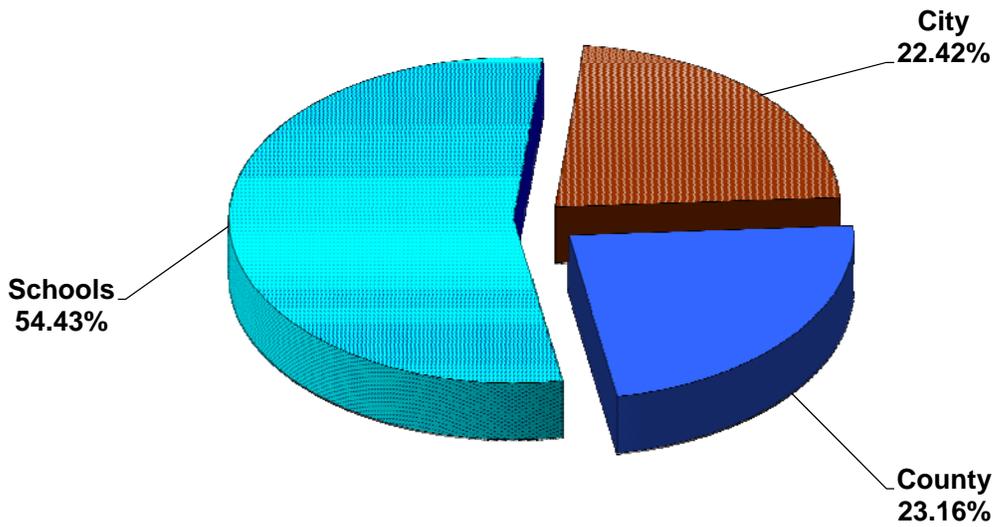
4. Current Taxable Value

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

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



**Where Your Property Taxes Were Used**



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

**2014** Levy Year (Same as Calendar Year)

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

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

**OR**

The following steps may be used to calculate property taxes.

**Example**

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

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

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

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

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



# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

## RESOLUTION NO. 20179

### A RESOLUTION ADOPTING FINAL BUDGETS, BUDGET AUTHORITIES AND ANNUAL APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 2015 AND ENDING JUNE 30, 2016 AND SETTING THE SALARY FOR MUNICIPAL JUDGE

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

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

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

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

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

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

- "(1) In its final budget resolution, the governing body may authorize adjustments to appropriations funded by fees throughout the budget period. Adjustable appropriations are:
- (a) proprietary fund appropriations; or
  - (b) other appropriations specifically identified in the local government's final budget resolution as fee-based appropriations.
- (2) Adjustments of fee-based appropriations must be:
- (a) based upon the cost of providing the services supported by the fee; and
  - (b) fully funded by the related fees for services, fund reserves, or non-fee revenue such as interest."

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

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. 20179

**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 July 13, 2015, at 6:00 p.m. in the Commission Chambers at the City-County Administration Building, 316 N. Park Ave., Helena, MT.

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

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

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

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. 20179

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. 20179

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

- B. Fee Based Authority As provided in section 7-6-4012, MCA, the City Manager is hereby delegated authority to adjust volume-related appropriations funded by fees throughout the fiscal year for all of the following:
- i. proprietary funds (enterprise and internal service funds);
  - ii. general fund for fee supported services;
  - iii. street & traffic fund for fee supported services;
  - iv. civic center fund for fee supported services;
  - v. urban forestry and open space funds for fee supported services;
  - vi. community facilities fund for fee supported services;
  - vii. police projects and reimbursements fund for fee supported services;
  - and
  - viii. storm water utility fund for fee supported services.

C. Realignment Authority The City Manager is hereby delegated the authority to make transfers or revisions within or among line items, provided there is no increase in the total appropriations budgeted as provided in this resolution and any budget amendment resolutions consistent with Sections 7-6-4030 and 7-6-4033, MCA, legal spending limit.

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

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

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. 20179

- F. Street & Gas Tax Budgets The City Manager is hereby delegated the authority to make transfers or revisions within or between the Street & Traffic Fund and the Gas Tax Fund provided there is no increase in the total budgeted in order to provide for operations and maintenance within the Street and Traffic Fund and capital expenditures within the Gas Tax Fund.
- G. Department Level Budgets The City Manager may delegate to his Department Directors the authority to make transfers or revisions within or among appropriations of a department's operations within a fund, consistent with sections 7-6-4030 and 7-6-4033, MCA, legal spending limit.
- H. Automatic Amendments Joint operating agreements approved by the governing body, insurance recoveries or dividends, hazardous material recoveries, donations for specific purposes, and refunds or reimbursements of expenditures shall automatically amend the annual appropriations or reduce recorded expenditures, whichever is correct in accordance with Generally Accepted Accounting Principles (GAAP).

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

**Section 5. Contingency Accounts:**

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

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. 20179

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

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

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

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. 20179

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

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

**Section 8. Municipal Judge Salary and Compensation:** The annual salary for the Municipal Judge is \$ 95,434 and total salary and benefits are \$ 120,746.

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. 20179

PASSED AND EFFECTIVE BY THE COMMISSION OF THE CITY OF HELENA,  
MONTANA, THIS 13<sup>th</sup> DAY OF July 2015.

/S/ JAMES E. SMITH  
Mayor

ATTEST:

/S/ DEBBIE HAVENS  
Clerk of the Commission

## FINANCIAL PLANNING POLICY

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

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

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

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

## **Section 2. Assets:**

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

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

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

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

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

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

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

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

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

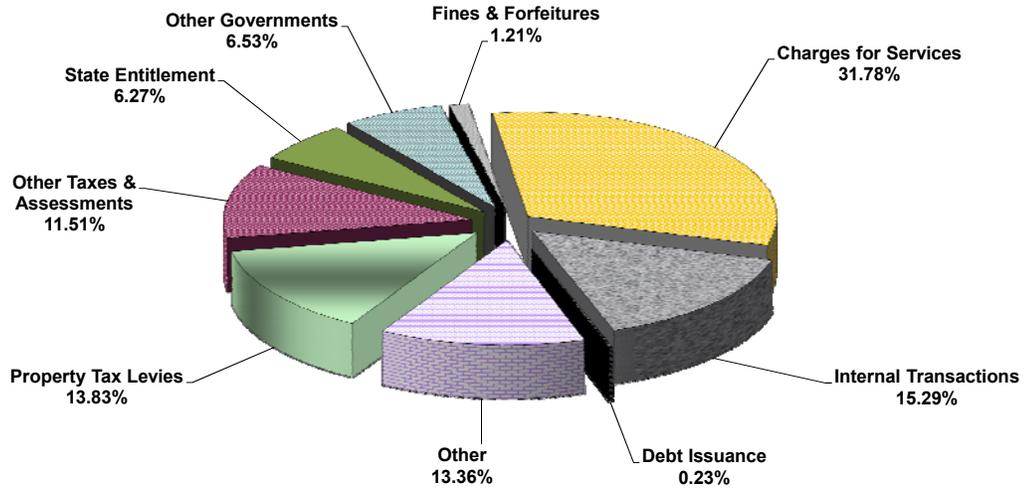
The City Commission recognizes the need for vibrant arts, history and culture as keys to quality of life in a community. To this end, the City will continue to pursue partnerships, collaborations and regional approaches to provide recreation services and opportunities. The City's efforts will include,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

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

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

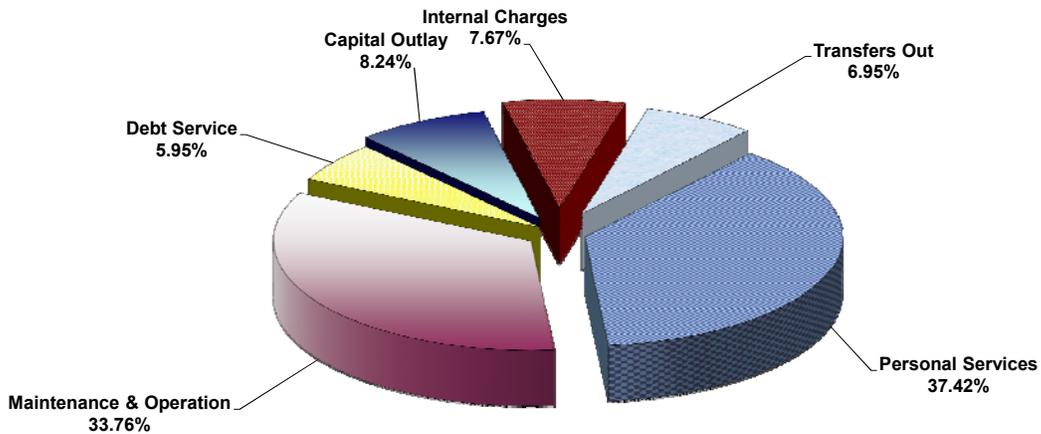
1. All costs, including:
  - a. start up and first year costs which would need to be included in the next annual budget; and
  - b. on-going annual costs, maintenance schedules, and capital replacement schedules.
2. Funding sources for all costs, including:
  - a. tax or rate adjustments;
  - b. offsetting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

### WHERE THE MONEY COMES FROM - FY 2016



	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	Budget Increase (Decr)
Property Tax Levies	\$ 8,130,440	\$ 10,826,030	\$ 9,043,548	\$ (1,782,482)
Other Taxes & Assessments	7,394,326	7,951,895	7,526,104	(425,791)
State Entitlement	3,806,274	3,999,575	4,101,950	102,375
Other Governments	4,055,616	4,966,590	4,269,554	(697,036)
Fines & Forfeitures	822,720	726,951	793,800	66,849
Charges for Services	21,080,238	21,431,649	20,790,278	(641,371)
Internal Transactions	8,106,132	7,907,876	10,000,515	2,092,639
Debt Issuance	145,976	1,398,180	150,000	(1,248,180)
Other	8,338,736	8,320,111	8,737,821	417,710
<b>Total City Revenues</b>	<b>\$ 61,880,458</b>	<b>\$ 67,528,857</b>	<b>\$ 65,413,570</b>	<b>\$ (2,115,287)</b>

### WHERE THE MONEY GOES - FY 2016



	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	Budget Increase (Decr)
Personal Services	\$ 23,294,864	\$ 24,323,636	\$ 25,584,499	\$ 1,260,863
Maintenance & Operation	19,636,017	20,448,092	23,077,828	2,629,736
Debt Service	3,222,521	3,275,210	4,071,092	795,882
Capital Outlay	4,524,236	4,876,973	5,631,817	754,844
Internal Charges	4,826,810	4,566,667	5,246,715	680,048
Transfers Out	2,999,793	2,876,188	4,753,800	1,877,612
<b>Total City Expenditures</b>	<b>\$ 58,504,241</b>	<b>\$ 60,366,766</b>	<b>\$ 68,365,751</b>	<b>\$ 7,998,985</b>

**All Funds Combined**

Fund: 001

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	9,405,618	9,798,708	11,000,337	11,000,337	12,919,245	10,723,848
Special Assessments	5,712,912	5,726,058	5,737,296	5,737,296	5,858,680	5,845,804
<b>Taxes &amp; Assessments</b>	<b>15,118,530</b>	<b>15,524,766</b>	<b>16,737,633</b>	<b>16,737,633</b>	<b>18,777,925</b>	<b>16,569,652</b>
License & Permits	1,445,153	1,614,624	1,612,920	1,612,920	1,522,131	1,529,101
Intergovernmental Revenues	8,594,635	7,861,890	7,717,438	10,891,091	8,966,165	8,371,504
Charges For Services	21,324,127	21,080,238	20,530,702	20,817,602	21,431,649	20,790,278
Intra-City Revenues	1,044,786	1,085,706	1,272,071	1,272,071	990,718	1,224,327
Fines & Forfeitures	709,767	822,720	808,000	808,000	726,951	793,800
Investment Earnings	77,320	43,340	56,132	56,132	38,032	28,439
Other Financing Sources / (Uses)	5,426,961	5,595,066	5,708,090	5,892,467	5,769,230	5,955,954
<b>Other Operating Revenues</b>	<b>38,622,749</b>	<b>38,103,584</b>	<b>37,705,353</b>	<b>41,350,283</b>	<b>39,444,876</b>	<b>38,693,403</b>
Internal Service Revenues	5,043,186	5,094,053	5,031,687	5,031,687	5,031,687	5,246,715
Interfund Transfers In	3,164,652	3,012,079	2,430,215	2,879,010	2,876,189	4,753,800
<b>Internal Transactions</b>	<b>8,207,838</b>	<b>8,106,132</b>	<b>7,461,902</b>	<b>7,910,697</b>	<b>7,907,876</b>	<b>10,000,515</b>
Long-Term Debt	912,906	145,976	3,150,000	4,561,850	1,398,180	150,000
<b>Total Revenues</b>	<b>62,862,023</b>	<b>61,880,458</b>	<b>65,054,888</b>	<b>70,560,463</b>	<b>67,528,857</b>	<b>65,413,570</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>22,552,238</b>	<b>23,294,864</b>	<b>24,759,370</b>	<b>24,892,276</b>	<b>24,323,636</b>	<b>25,584,499</b>
Supplies & Materials	3,307,113	3,372,892	3,900,804	4,303,689	3,410,289	4,000,036
Purchased Services	9,316,274	9,363,819	10,861,340	12,084,939	10,034,483	10,932,812
Intra-City Charges	1,046,563	1,083,442	1,261,911	1,279,189	991,740	1,246,007
Fixed Costs & Subsidies	6,144,886	5,815,864	6,612,732	7,431,894	6,011,580	6,898,973
<b>Maintenance &amp; Operating</b>	<b>19,814,836</b>	<b>19,636,017</b>	<b>22,636,787</b>	<b>25,099,711</b>	<b>20,448,092</b>	<b>23,077,828</b>
Internal Charges	4,739,765	4,826,810	5,031,687	4,566,667	4,566,667	5,246,715
Transfers Out	3,164,652	2,999,793	2,430,215	2,881,359	2,876,188	4,753,800
<b>Internal Transactions</b>	<b>7,904,417</b>	<b>7,826,603</b>	<b>7,461,902</b>	<b>7,448,026</b>	<b>7,442,855</b>	<b>10,000,515</b>
Debt Service	4,010,860	3,222,521	3,298,176	3,321,138	3,275,210	4,071,092
Capital Outlay	4,939,908	4,524,236	6,800,899	18,132,488	4,876,973	5,631,817
<b>Debt &amp; Capital</b>	<b>8,950,768</b>	<b>7,746,757</b>	<b>10,099,075</b>	<b>21,453,626</b>	<b>8,152,183</b>	<b>9,702,909</b>
<b>Total Expenditures</b>	<b>59,222,259</b>	<b>58,504,241</b>	<b>64,957,134</b>	<b>78,893,639</b>	<b>60,366,766</b>	<b>68,365,751</b>
<b>Revenues Over (Under) Expenditures</b>	<b>3,639,764</b>	<b>3,376,217</b>	<b>97,754</b>	<b>(8,333,176)</b>	<b>7,162,091</b>	<b>(2,952,181)</b>
<b>Beginning Cash Balance - July 1</b>	<b>30,033,104</b>	<b>33,623,736</b>	<b>36,927,710</b>	<b>36,927,710</b>	<b>36,927,710</b>	<b>44,227,359</b>
Other Cash Sources / (Uses)	(49,132)	(72,243)	8,874	8,874	137,558	(196,671)
<b>Ending Cash Balance - June 30</b>	<b>33,623,736</b>	<b>36,927,710</b>	<b>37,034,338</b>	<b>28,603,408</b>	<b>44,227,359</b>	<b>41,078,507</b>
<b>Unreserved Balance</b>	<b>66,196</b>	<b>427,860</b>	<b>398,032</b>	<b>398,053</b>	<b>452,791</b>	<b>318,095</b>
<b>Reserved</b>	<b>33,557,540</b>	<b>36,499,850</b>	<b>36,636,306</b>	<b>28,205,355</b>	<b>43,774,568</b>	<b>40,760,412</b>
<b>Ending Cash Balance - June 30</b>	<b>33,623,736</b>	<b>36,927,710</b>	<b>37,034,338</b>	<b>28,603,408</b>	<b>44,227,359</b>	<b>41,078,507</b>

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

	Estimated Beginning Cash Balance	(+ ) Sources		(-) Uses (Appropriations)		Cash Loans / Adjustments In / (Out)	Estimated Ending Cash Balance
		Revenues	Transfers In	Total Sources	Expenditures		
<b>100 General Fund</b>							
011 General Government	na	15,453,698	38,000	15,491,698	2,131,198	2,985,220	na
012 Police & Court	na	1,352,074	23,876	1,375,950	6,960,597	-	na
013 Fire Department	na	114,000	-	114,000	4,120,026	-	na
014 Community Development	na	5,690	-	5,690	520,206	-	na
015 Administrative Services	na	1,062,709	-	1,062,709	1,201,978	-	na
016 Public Works	na	1,077,206	-	1,077,206	1,245,661	375,000	na
017 Park & Recreation	na	303,517	-	303,517	2,243,675	-	na
<b>Total General Fund</b>	<b>6,864,349</b>	<b>19,368,894</b>	<b>61,876</b>	<b>19,430,770</b>	<b>18,423,341</b>	<b>3,360,220</b>	<b>4,511,558</b>
<b>200 Special Revenue Funds</b>							
201 Street & Traffic	2,641,156	3,318,400	-	3,318,400	3,350,159	-	2,609,397
211 Civic Center	473,929	208,000	480,000	688,000	703,746	-	458,183
212 Facilities Management	952,163	564,159	165,480	729,639	736,987	-	944,815
213 Facilities Management-HVCC	15,321	62,105	-	62,105	61,921	-	15,505
214 Neighborhood Center	37,582	16,600	-	16,600	16,351	-	37,831
215 Police Projects & Reimb	(1,268)	73,500	-	73,500	79,891	-	(7,659)
217 Law Enforcement Block Grant	90	35,725	-	35,725	11,849	23,876	90
218 9-1-1 Emergency Program	170,493	684,110	-	684,110	550,232	93,000	211,371
219 Support Services Division	63,838	1,218,810	93,000	1,311,810	1,338,181	-	37,467
226 CDBG	-	-	-	-	-	-	-
233 Community Devel Projects	2,642	4,250	-	4,250	110	-	6,782
235 Open Space District Maint	379,714	695,728	-	695,728	738,174	-	337,268
237 Urban Forestry	345,577	240,000	-	240,000	430,386	-	155,191
238 Loan Repayment	312	-	200,000	200,000	-	-	312
239 Weed Control	129,366	100,000	-	100,000	153,649	-	75,717
240 Gas Tax	1,384,459	555,500	-	555,500	555,500	-	1,384,459
245 Storm Water Utility	2,342,814	1,001,290	-	1,001,290	1,560,425	-	1,783,679
246 Watershed Projects	90,990	-	-	-	21,169	-	69,821
260 Fire Special Funds (Smoke Alarm Prgm)	1,851	-	-	-	-	-	1,851
029 Lighting Districts - All	628,098	824,714	-	824,714	854,147	-	598,665
<b>Total Special Revenue Funds</b>	<b>9,659,127</b>	<b>9,602,891</b>	<b>938,480</b>	<b>10,541,371</b>	<b>11,162,877</b>	<b>116,876</b>	<b>8,720,745</b>
<b>300 Debt Service Funds</b>							
303 GO 2015 Refunding Bonds	816,476	-	22,995	22,995	817,995	-	21,476
306 INTERCAP-Fire Remodel/Trk	-	-	-	-	-	-	-
307 General Fund Bonds 2005	1,667	-	74,615	74,615	74,612	-	1,670
308 GO Bond-Park & Rec 2008	489,537	568,600	-	568,600	570,670	-	487,467
309 Cert of Participation 09	1,198,492	2,000	596,094	598,094	596,370	-	1,200,216
310 GO Refunding Bonds 2009	381,461	387,810	-	387,810	347,850	-	421,421
340 S I D Revolving	168,928	92,740	1,755	94,495	117,747	38,000	107,676
<b>Total Debt Service Funds</b>	<b>3,056,561</b>	<b>1,051,150</b>	<b>695,459</b>	<b>1,746,609</b>	<b>2,525,244</b>	<b>38,000</b>	<b>2,239,926</b>

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

	Estimated Beginning Cash Balance	(+ ) Sources		Total Sources	(-) Uses (Appropriations)		Cash Loans / Adjustments In / (Out)	Estimated Ending Cash Balance
		Revenues	Transfers In		Expenditures	Transfers Out		
<b>400 Capital Project Funds</b>								
402 GF Debt Projects	-	-	-	-	-	-	-	-
403 GO Bonds-2008 Recreation	-	-	-	-	-	-	-	-
440 Capital Improvements Fund	2,728,145	32,837	2,337,985	2,370,822	1,325,400	200,000	-	3,573,567
441 Parks Improvement	176,848	28,500	-	28,500	10,850	-	-	194,498
450 Sidewalk Improve/Construct	(130,379)	150,000	-	150,000	150,000	-	-	(130,379)
451 SID Capital Projects	-	-	-	-	-	-	-	-
459 CTEP Projects	(518,351)	-	-	-	-	-	-	(518,351)
<b>Total Capital Project Funds</b>	<b>2,256,263</b>	<b>211,337</b>	<b>2,337,985</b>	<b>2,549,322</b>	<b>1,486,250</b>	<b>200,000</b>	<b>-</b>	<b>3,119,335</b>
<b>500 Enterprise Funds</b>								
503 Building	609,552	901,701	-	901,701	1,020,899	-	-	490,354
521 Water	8,002,647	6,619,000	-	6,619,000	5,938,957	-	-	8,682,690
531 Wastewater	4,730,747	4,395,250	-	4,395,250	4,971,876	-	-	4,154,121
541 Solid Waste-Residential	2,324,055	2,062,900	-	2,062,900	1,518,097	315,000	-	2,553,858
542 Solid Waste-Commercial	1,487,239	1,233,100	-	1,233,100	1,050,053	-	-	1,670,286
543 Landfill Monitoring District	98,075	114,590	150,000	264,590	264,000	-	-	98,665
546 Transfer Station	1,491,371	2,470,908	-	2,470,908	2,498,192	30,000	-	1,434,087
547 Recycling	165,100	282,405	195,000	477,405	475,341	-	-	167,164
550 Municipal Utility (Closed Out)	-	-	-	-	-	-	-	-
551 Parking	239,033	1,801,794	-	1,801,794	1,121,638	693,704	3,329	228,814
561 Trolley	74,637	10,850	-	10,850	10,371	-	-	75,116
562 Helena Area Transit Svc	-	-	-	-	-	-	-	-
563 Golf Course	576,639	1,310,766	-	1,310,766	1,401,902	-	-	485,503
570 City-County Building Fund	276,058	846,438	-	846,438	864,716	-	-	257,780
571 City/Cnty Bldg Mail	35,654	205,843	-	205,843	205,114	-	-	36,383
572 City/Cnty Bldg Telephone	6,041	23,486	-	23,486	23,053	-	-	6,474
580 Helena Area Transit Svc	450,051	794,657	375,000	1,169,657	1,181,543	-	-	438,165
581 HAATS - East Valley	3,749	124,812	-	124,812	119,968	-	-	8,593
582 HAATS - Head Start	(6,842)	70,207	-	70,207	69,582	-	-	(6,217)
<b>Total Enterprise Funds</b>	<b>20,563,806</b>	<b>23,268,707</b>	<b>720,000</b>	<b>23,988,707</b>	<b>22,735,302</b>	<b>1,038,704</b>	<b>3,329</b>	<b>20,781,836</b>
<b>600 Internal Service Funds</b>								
610 Fleet Services	275,861	1,829,102	-	1,829,102	1,838,118	-	-	266,845
643 Copier Revolving	44,329	19,164	-	19,164	29,100	-	-	34,393
645 Property & Liab Insurance	887,167	824,540	-	824,540	897,811	-	-	813,896
650 Health & Safety Program	497,653	4,138,547	-	4,138,547	4,163,672	-	-	472,528
651 Dental Program	64,533	290,078	-	290,078	291,733	-	-	62,878
652 Vision Program	57,710	55,360	-	55,360	58,503	-	-	54,567
<b>Total Internal Service Funds</b>	<b>1,827,253</b>	<b>7,156,791</b>	<b>-</b>	<b>7,156,791</b>	<b>7,278,937</b>	<b>-</b>	<b>-</b>	<b>1,705,107</b>
<b>Total All Budgeted Funds</b>	<b>44,227,359</b>	<b>60,659,770</b>	<b>4,753,800</b>	<b>65,413,570</b>	<b>63,611,951</b>	<b>4,763,800</b>	<b>(196,671)</b>	<b>41,078,507</b>

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

	Transfers In	Total Revenues	Taxes	Special Assessmt	Licenses Permits	Inter-Govmnt	Charges For Srvc	Intra-City Revenues	Fines & Forfeits	Invest. Earnings	Other Source/Use	Internal Services	Debt Issuance
<b>100 General Fund</b>													
011 General Government	38,000	15,453,698	9,767,548	-	553,300	4,150,250	-	-	-	4,000	29,000	949,600	-
012 Police & Court	23,876	1,352,074	-	34,000	316,154	312,000	-	-	688,300	-	1,620	-	-
013 Fire Department	-	114,000	-	-	-	114,000	-	-	-	-	-	-	-
014 Community Development	-	5,690	-	500	-	5,190	-	-	-	-	-	-	-
015 Administrative Services	-	1,062,709	-	-	-	-	-	-	-	-	-	1,062,709	-
016 Public Works	-	1,077,206	-	-	-	1,000	-	-	-	-	-	1,076,206	-
017 Park & Recreation	-	303,517	-	-	-	186,375	-	-	-	-	43,350	73,792	-
<b>Total General Fund</b>	<b>61,876</b>	<b>19,368,894</b>	<b>9,767,548</b>	<b>587,800</b>	<b>4,466,404</b>	<b>618,565</b>	<b>-</b>	<b>688,300</b>	<b>4,000</b>	<b>73,970</b>	<b>3,162,307</b>	<b>-</b>	<b>-</b>
<b>200 Special Revenue Funds</b>													
201 Street & Traffic	-	3,318,400	-	3,240,000	-	26,700	-	-	-	1,700	50,000	-	-
211 Civic Center	480,000	208,000	-	-	-	208,000	-	-	-	-	-	-	-
212 Facilities Management	165,480	564,159	-	-	-	-	-	-	-	600	-	563,559	-
213 Facilities Management-HVCC	-	62,105	-	-	-	-	-	-	-	5	62,100	-	-
214 Neighborhood Center	-	16,600	-	-	-	-	-	-	-	150	16,450	-	-
215 Police Projects & Reimb	-	73,500	-	-	18,000	55,500	-	-	-	-	-	-	-
217 Law Enforcement Block Grant	-	35,725	-	-	35,725	-	-	-	-	-	-	-	-
218 9-1-1 Emergency Program	-	684,110	-	-	672,700	10,000	-	-	-	50	1,360	-	-
219 Support Services Division	93,000	1,218,810	-	-	10,000	1,204,810	-	-	-	-	-	-	-
226 CDBG	-	-	-	-	-	-	-	-	-	-	-	-	-
235 Open Space District Maint	-	695,728	-	343,000	-	350,856	1,572	-	-	300	-	-	-
237 Urban Forestry	-	240,000	-	240,000	-	-	-	-	-	-	-	-	-
238 Loan Repayment	200,000	-	-	-	-	-	-	-	-	-	-	-	-
239 Weed Control	-	100,000	-	-	-	-	-	-	-	-	-	100,000	-
240 Gas Tax	-	555,500	-	-	554,500	-	-	-	-	1,000	-	-	-
245 Storm Water Utility	-	1,001,290	-	992,000	7,790	-	-	-	-	1,500	-	-	-
246 Watershed Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
260 Fire Special Funds (Smoke Alarm	-	-	-	-	-	-	-	-	-	-	-	-	-
029 Lighting Districts - All	-	824,714	-	824,714	-	-	-	-	-	-	-	-	-
<b>Total Special Revenue Funds</b>	<b>938,480</b>	<b>9,602,891</b>	<b>-</b>	<b>5,639,714</b>	<b>10,000</b>	<b>2,871,081</b>	<b>279,072</b>	<b>-</b>	<b>688,300</b>	<b>5,305</b>	<b>134,160</b>	<b>663,559</b>	<b>-</b>
<b>300 Debt Service Funds</b>													
303 GO 2015 Refunding Bonds	22,995	-	-	-	-	-	-	-	-	-	-	-	-
307 General Fund Bonds 2005	74,615	-	-	-	-	-	-	-	-	-	-	-	-
308 GO Bond-Park & Rec 2008	-	568,600	568,500	-	-	-	-	-	-	100	-	-	-
309 Cert of Participation 09	596,094	2,000	-	-	-	-	-	-	-	2,000	-	-	-
310 GO Refunding Bonds 2009	-	387,810	387,800	-	-	-	-	-	-	10	-	-	-
340 S I D Revolving	1,755	92,740	-	92,240	-	-	-	-	-	500	-	-	-
<b>Total Debt Service Funds</b>	<b>695,459</b>	<b>1,051,150</b>	<b>956,300</b>	<b>92,240</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,610</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

	Transfers In	Total Revenues	Taxes	Special Assessmt	Licenses Permits	Inter-Governmnt	Charges For Srvc	Intra-City Revenues	Fines & Forfeits	Invest. Earnings	Other Source/Use	Internal Services	Debt Issuance
<b>400 Capital Project Funds</b>													
402 GF Debt Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
403 GO Bonds-2008 Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
440 Capital Improvements Fund	2,337,985	32,837	-	30,000	-	-	-	-	-	2,837	-	-	-
441 Parks Improvement	-	28,500	-	-	-	-	8,600	-	-	-	19,900	-	-
450 Sidewalk Improve/Construct	-	150,000	-	-	-	-	-	-	-	-	-	-	150,000
451 SID Capital Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
459 CTEP Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Project Funds</b>	<b>2,337,985</b>	<b>211,337</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>8,600</b>	<b>-</b>	<b>-</b>	<b>2,837</b>	<b>19,900</b>	<b>-</b>	<b>150,000</b>
<b>500 Enterprise Funds</b>													
503 Building	-	901,701	-	-	901,301	-	-	-	-	400	-	-	-
521 Water	-	6,619,000	-	-	-	-	6,611,000	-	-	5,000	3,000	-	-
531 Wastewater	-	4,395,250	-	-	-	-	4,392,000	-	-	3,000	250	-	-
541 Solid Waste-Residential	-	2,062,900	-	-	-	-	2,060,500	-	-	1,200	1,200	-	-
542 Solid Waste-Commercial	-	1,233,100	-	-	-	-	1,115,000	-	-	300	117,800	-	-
543 Landfill Monitoring District	150,000	114,590	-	113,850	-	700	-	-	-	40	-	-	-
546 Transfer Station	-	2,470,908	-	-	-	-	2,438,150	-	-	900	31,858	-	-
547 Recycling	195,000	282,405	-	-	-	165,000	117,375	-	-	30	-	-	-
551 Parking	-	1,801,794	-	-	-	-	1,680,513	-	105,500	1,881	13,900	-	-
561 Trolley	-	10,850	-	-	-	-	10,500	-	-	-	350	-	-
562 Helena Area Transit Srvc	-	-	-	-	-	-	-	-	-	-	-	-	-
563 Golf Course	-	1,310,766	-	-	-	-	1,310,766	-	-	-	-	-	-
570 City-County Building Fund	-	846,438	-	-	-	-	-	-	-	200	846,238	-	-
571 City/Cnty Bldg Mail	-	205,843	-	-	-	-	-	-	-	50	205,793	-	-
572 City/Cnty Bldg Telephone	-	23,486	-	-	-	-	-	-	-	6	23,480	-	-
580 Helena Area Transit Srvc	375,000	794,657	-	-	-	724,907	69,000	-	-	250	500	-	-
581 HATS - East Valley	-	124,812	-	-	-	117,412	7,400	-	-	-	-	-	-
582 HATS - Head Start	-	70,207	-	-	-	-	70,207	-	-	-	-	-	-
<b>Total Enterprise Funds</b>	<b>720,000</b>	<b>23,268,707</b>	<b>-</b>	<b>113,850</b>	<b>901,301</b>	<b>1,008,019</b>	<b>19,882,411</b>	<b>-</b>	<b>105,500</b>	<b>13,257</b>	<b>1,244,369</b>	<b>-</b>	<b>-</b>
<b>600 Internal Service Funds</b>													
610 Fleet Services	-	1,829,102	-	-	-	26,000	-	1,205,163	-	-	-	597,939	-
643 Copier Revolving	-	19,164	-	-	-	-	-	19,164	-	-	-	-	-
645 Property & Liab Insurance	-	824,540	-	-	-	-	1,630	-	-	-	-	822,910	-
650 Health & Safety Program	-	4,138,547	-	-	-	-	-	-	-	300	4,138,247	-	-
651 Dental Program	-	290,078	-	-	-	-	-	-	-	90	289,988	-	-
652 Vision Program	-	55,360	-	-	-	-	-	-	-	40	55,320	-	-
<b>Total Internal Service Funds</b>	<b>-</b>	<b>7,156,791</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,000</b>	<b>1,630</b>	<b>1,224,327</b>	<b>-</b>	<b>430</b>	<b>4,483,555</b>	<b>1,420,849</b>	<b>-</b>
<b>Total All Budgeted Funds</b>	<b>4,753,800</b>	<b>60,659,770</b>	<b>10,723,848</b>	<b>5,845,804</b>	<b>1,529,101</b>	<b>8,371,504</b>	<b>20,790,278</b>	<b>1,224,327</b>	<b>793,800</b>	<b>28,439</b>	<b>5,955,954</b>	<b>5,246,715</b>	<b>150,000</b>

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

	Transfers Out	Total Expenditures	Personal Services	Supplies & Materials	Purchased Services	Intra-City Charges	Fixed Charges	Internal Service	Debt Service	Capital Outlay
<b>100 General Fund</b>										
011 General Government	2,985,220	2,131,198	1,324,706	30,280	393,260	4,585	349,497	28,870	-	-
012 Police & Court	-	6,960,597	5,738,254	223,361	399,495	179,415	189,516	230,556	-	-
013 Fire Department	-	4,120,026	3,521,447	129,601	152,198	57,015	950	258,815	-	-
014 Community Development	-	520,206	398,711	4,300	53,269	3,000	51,786	9,140	-	-
015 Administrative Services	-	1,201,978	856,131	17,290	228,404	3,220	77,586	19,347	-	-
016 Public Works	375,000	1,245,661	1,032,908	10,500	90,473	7,273	77,202	27,305	-	-
017 Park & Recreation	-	2,243,675	1,348,754	152,410	505,353	52,383	86,469	98,306	-	-
<b>Total General Fund</b>	<b>3,360,220</b>	<b>18,423,341</b>	<b>14,220,911</b>	<b>567,742</b>	<b>1,822,452</b>	<b>306,891</b>	<b>833,006</b>	<b>672,339</b>	<b>-</b>	<b>-</b>
<b>200 Special Revenue Funds</b>										
201 Street & Traffic	-	3,350,159	1,279,256	687,600	550,348	269,432	2,590	477,383	-	83,550
211 Civic Center	-	703,746	363,213	27,880	123,164	-	6,630	182,859	-	-
212 Facilities Management	-	736,987	200,014	2,625	319,979	4,000	160,480	40,389	-	9,500
213 Facilities Management-HVCC	-	61,921	-	2,500	13,484	-	1,080	40,642	4,215	-
214 Neighborhood Center	-	16,351	-	-	-	-	-	16,351	-	-
215 Police Projects & Reimb	-	79,891	77,874	-	-	-	-	2,017	-	-
217 Law Enforcement Block Grant	23,876	11,849	-	-	-	-	11,849	-	-	-
218 9-1-1 Emergency Program	93,000	550,232	-	14,200	283,522	-	50,456	20,054	-	182,000
219 Support Services Division	-	1,338,181	1,186,522	27,300	65,699	-	52,936	5,724	-	-
226 CDBG	-	-	-	-	-	-	-	-	-	-
235 Open Space District Maint	-	738,174	95,234	37,850	508,351	6,550	17,069	53,120	-	20,000
237 Urban Forestry	-	430,386	148,969	18,100	27,680	11,238	150	34,249	-	190,000
238 Loan Repayment	-	-	-	-	-	-	-	-	-	-
239 Weed Control	-	153,649	73,173	3,800	22,604	3,389	5,050	10,633	-	35,000
240 Gas Tax	-	555,500	-	-	-	-	-	205,253	-	350,247
245 Storm Water Utility	-	1,560,425	186,299	59,200	294,098	-	19,560	276,268	-	725,000
246 Watershed Projects	-	21,169	20,716	-	-	-	-	453	-	-
260 Fire Special Funds (Smoke Alarm Prgm)	-	-	-	-	-	-	-	-	-	-
029 Lighting Districts - All	-	854,147	-	-	802,215	-	-	51,932	-	-
<b>Total Special Revenue Funds</b>	<b>116,876</b>	<b>11,162,877</b>	<b>3,631,270</b>	<b>881,105</b>	<b>3,011,204</b>	<b>294,609</b>	<b>327,850</b>	<b>1,417,327</b>	<b>4,215</b>	<b>1,595,297</b>
<b>300 Debt Service Funds</b>										
303 GO 2015 Refunding Bonds	-	817,995	-	-	-	-	-	-	817,995	-
307 General Fund Bonds 2005	-	74,612	-	-	-	-	-	-	74,612	-
308 GO Bond-Park & Rec 2008	-	570,670	-	-	-	-	-	-	570,670	-
309 Cert of Participation 09	-	596,370	-	-	-	-	-	-	596,370	-
310 GO Refunding Bonds 2009	-	347,850	-	-	-	-	-	-	347,850	-
340 S I D Revolving	38,000	117,747	-	-	-	-	-	5,097	112,650	-
<b>Total Debt Service Funds</b>	<b>38,000</b>	<b>2,525,244</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,097</b>	<b>2,520,147</b>	<b>-</b>

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

	Transfers Out	Total Expenditures	Personal Services	Supplies & Materials	Purchased Services	Intra-City Charges	Fixed Charges	Internal Service	Debt Service	Capital Outlay
<b>400 Capital Project Funds</b>										
402 GF Debt Projects	-	-	-	-	-	-	-	-	-	-
403 GO Bonds-2008 Recreation	-	-	-	-	-	-	-	-	-	-
440 Capital Improvements Fund	200,000	1,325,400	-	-	23,930	-	-	-	-	1,301,470
441 Parks Improvement	-	10,850	-	-	10,850	-	-	-	-	-
450 Sidewalk Improve/Construct	-	150,000	-	-	150,000	-	-	-	-	-
451 SID Capital Projects	-	-	-	-	-	-	-	-	-	-
459 CTEP Projects	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Project Funds</b>	<b>200,000</b>	<b>1,486,250</b>	-	-	<b>184,780</b>	-	-	-	-	<b>1,301,470</b>
<b>500 Enterprise Funds</b>										
503 Building	-	1,020,899	725,082	5,390	148,488	8,963	54,073	78,903	-	-
521 Water	-	5,938,957	1,710,415	641,790	794,729	65,575	57,385	1,015,195	522,818	1,131,050
531 Wastewater	-	4,971,876	1,215,398	240,695	677,876	73,769	51,910	859,958	769,750	1,082,520
541 Solid Waste-Residential	315,000	1,518,097	356,900	41,180	867,377	80,950	3,355	168,335	-	-
542 Solid Waste-Commercial	-	1,050,053	272,718	40,320	458,716	100,925	3,355	174,019	-	-
543 Landfill Monitoring District	-	264,000	-	-	114,000	-	-	-	-	150,000
546 Transfer Station	30,000	2,498,192	654,567	15,760	1,318,275	125,350	18,550	220,690	-	145,000
547 Recycling	-	475,341	183,259	4,650	193,189	5,700	15,630	72,913	-	-
550 Municipal Utility (Closed Out)	-	-	-	-	-	-	-	-	-	-
551 Parking	693,704	1,121,638	473,394	41,250	330,355	9,600	100,150	117,889	-	49,000
561 Trolley	-	10,371	4,812	100	-	3,525	-	1,934	-	-
562 Helena Area Transit Svc	-	-	-	-	-	-	-	-	-	-
563 Golf Course	-	1,401,902	598,644	310,771	164,424	200	46,755	123,451	80,657	77,000
570 City-County Building Fund	-	864,716	331,377	54,100	224,672	-	38,300	17,762	173,505	25,000
571 City/Cnty Bldg Mail	-	205,114	31,405	4,100	168,420	-	500	689	-	-
572 City/Cnty Bldg Telephone	-	23,053	22,565	-	-	-	-	488	-	-
580 Helena Area Transit Svc	-	1,181,543	580,436	26,850	211,357	131,500	1,500	168,920	-	60,980
581 HATS - East Valley	-	119,968	70,879	450	6,156	22,375	-	20,108	-	-
582 HATS - Head Start	-	69,582	41,349	275	6,200	10,400	-	11,358	-	-
<b>Total Enterprise Funds</b>	<b>1,038,704</b>	<b>22,735,302</b>	<b>7,273,200</b>	<b>1,427,681</b>	<b>5,684,234</b>	<b>638,832</b>	<b>391,463</b>	<b>3,052,612</b>	<b>1,546,730</b>	<b>2,720,550</b>
<b>600 Internal Service Funds</b>										
610 Fleet Services	-	1,838,118	459,118	1,117,623	146,622	5,675	9,740	99,340	-	-
643 Copier Revolving	-	29,100	-	5,885	4,170	-	4,545	-	-	14,500
645 Property & Liab Insurance	-	897,811	-	-	-	-	897,811	-	-	-
650 Health & Safety Program	-	4,163,672	-	-	25,800	-	4,137,872	-	-	-
651 Dental Program	-	291,733	-	-	43,575	-	248,158	-	-	-
652 Vision Program	-	58,503	-	-	9,975	-	48,528	-	-	-
<b>Total Internal Service Funds</b>	<b>-</b>	<b>7,278,937</b>	<b>459,118</b>	<b>1,123,508</b>	<b>230,142</b>	<b>5,675</b>	<b>5,346,654</b>	<b>99,340</b>	<b>-</b>	<b>14,500</b>
<b>Total All Budgeted Funds</b>	<b>4,753,800</b>	<b>63,611,951</b>	<b>25,584,499</b>	<b>4,000,036</b>	<b>10,932,812</b>	<b>1,246,007</b>	<b>6,898,973</b>	<b>5,246,715</b>	<b>4,071,092</b>	<b>5,631,817</b>

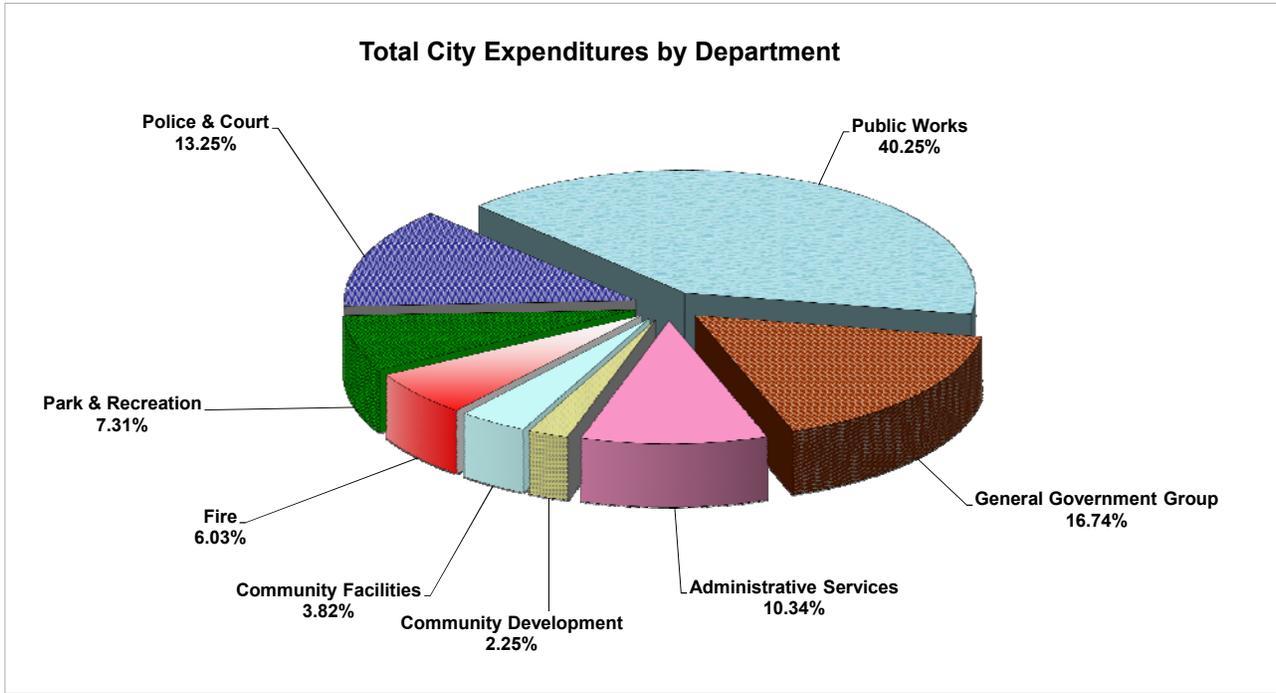
CITY OF HELENA  
LONG-TERM DEBT  
30-Jun-2016

ORIGINAL ISSUANCE INFORMATION							CURRENT YEAR ACTIVITY							
Fund	Name of Issue	Type of Debt	Date of Issue	Final Maturity Date	Rate	Total Issue	Beginning Balance 1-Jul-15	Additional Issues	Principal Retired	Ending Balance 30-Jun-2016	Current	Long Term	Interest Payment/Expense	Paying Agent Fees
<b>SPECIAL REVENUE FUNDS</b>														
213	HVCC - Parking Loan	Loan	08/01/95	08/01/20	5.00%	60,000	19,131	-	3,329	15,802	3,499	12,303	881	-
<b>TOTAL FACILITIES MANAGEMENT-HVCC</b>							19,131	-	3,329	15,802	3,499	12,303	881	-
<b>DEBT SERVICE FUNDS</b>														
GENERAL OBLIGATION														
303	Limited Tax General Obligation Bond, Series 2015	G.O.	06/24/15	08/15/25	2.40%	845,000	845,000	-	10,000	835,000	75,000	760,000	12,992	-
307	General Fund Bonds, Series 2005	G.O.	08/11/05	08/15/25	4.64%	1,140,000	850,000	-	850,000	-	-	-	19,263	350
(NOTE: Limited Tax General Obligation Bond, Series 2015 were issued to refund General Fund Bonds, Series 2005 on August 15, 2015)														
308	General Obligation, Series 2008 Parks & Recreation	G.O.	04/10/08	01/01/28	3.77%	7,850,000	5,870,000	-	345,000	5,525,000	360,000	5,165,000	224,320	350
310	General Obligation Refunding Bonds, Series 2009 *	G.O.	04/08/09	07/01/18	2.77%	2,795,000	1,215,000	-	305,000	910,000	325,000	585,000	42,500	350
327	INTERCAP - Sidewalk '07	G.O. Loan	02/06/09	02/15/19	Variable	98,000	44,062	-	10,370	33,692	10,815	22,877	519	-
328	INTERCAP - Sidewalk '08	G.O. Loan	06/12/09	02/15/19	Variable	228,549	104,842	-	24,952	79,890	25,769	54,121	1,233	-
<b>TOTAL GENERAL OBLIGATION</b>							8,928,904	-	1,545,322	7,383,582	796,584	6,586,998	300,827	1,050
364	Brady Street Improvements	SID Bond	08/15/03	07/01/18	5.29%	174,500	25,000	-	20,000	5,000	-	5,000	1,250	350
365	McHugh & Tamarack Improvements	SID Bond	08/01/04	07/01/19	4.78%	645,825	135,000	-	45,000	90,000	-	90,000	6,060	350
<b>TOTAL SID FUNDS</b>							160,000	-	65,000	95,000	-	95,000	7,310	700
<b>LEASE PURCHASE</b>														
309	2009 Certificates of Participation	Lease Purchase	02/25/09	01/01/39	5.07%	8,900,000	8,170,000	-	195,000	7,975,000	205,000	7,770,000	397,919	2,200
<b>TOTAL DEBT SERVICE FUNDS</b>							17,258,904	-	1,805,322	15,453,582	1,001,584	14,451,998	706,056	3,950

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

ORIGINAL ISSUANCE INFORMATION							CURRENT YEAR ACTIVITY							
Fund	Name of Issue	Type of Debt	Date of Issue	Final Maturity Date	Rate	Total Issue	Beginning Balance 1-Jul-15	Additional Issues	Principal Retired	Ending Balance 30-Jun-2016	Ending Balance Current	Ending Balance Long Term	Interest Payment/Expense	Paying Agent Fees
<b>ENTERPRISE FUNDS</b>														
521	WATER FUND													
	DNRC Drinking Water 2005 Refunding Revenue		12/05/12	07/01/25	2.25%	2,072,000	1,719,000	-	147,000	1,572,000	151,000	1,421,000	37,857	-
	DNRC Drinking Water 2007 Refunding Revenue		12/05/12	07/01/24	2.25%	2,242,000	1,802,000	-	183,000	1,619,000	187,000	1,432,000	39,522	-
	DNRC Drinking Water 2012 Refunding Revenue		12/05/12	01/01/27	2.25%	1,325,000	1,197,000	-	88,000	1,109,000	90,000	1,019,000	26,438	-
	<b>TOTAL WATER FUND</b>					<b>5,639,000</b>	<b>4,718,000</b>	<b>-</b>	<b>418,000</b>	<b>4,300,000</b>	<b>428,000</b>	<b>3,872,000</b>	<b>103,817</b>	<b>-</b>
531	WASTEWATER FUND													
	DNRC Pollution Control - Series 1999 Refunding Revenue		12/05/12	07/01/21	2.00%	6,310,000	4,669,000	-	679,000	3,990,000	693,000	3,297,000	90,000	-
	<b>TOTAL WASTEWATER FUND</b>					<b>6,310,000</b>	<b>4,669,000</b>	<b>-</b>	<b>679,000</b>	<b>3,990,000</b>	<b>693,000</b>	<b>3,297,000</b>	<b>90,000</b>	<b>-</b>
563	GOLF COURSE FUND													
	INTERCAP - Driving Range/Clubhouse Improvements		09/25/09	08/15/19	Variable	207,000	100,572	-	21,317	79,255	22,015	57,240	1,191	-
	Capital Improvement Fund Loan Interfund		04/30/13	04/30/18	1.00%	138,066	83,663	-	27,611	56,052	27,887	28,165	837	-
	INTERCAP - Irrigation		12/05/14	02/15/29	Variable	500,000	394,355	-	24,496	369,859	24,741	345,118	4,853	-
	<b>TOTAL GOLF COURSE FUND</b>					<b>845,066</b>	<b>578,590</b>	<b>-</b>	<b>73,424</b>	<b>505,166</b>	<b>74,643</b>	<b>430,523</b>	<b>6,881</b>	<b>-</b>
570	CITY-COUNTY ADMINISTRATION BOARD													
	INTERCAP - City-County Bldg. Remodel		03/14/08	02/15/18	Variable	999,483	356,257	-	115,509	240,748	120,287	120,461	4,093	-
	INTERCAP - City-County Bldg. Remodel Ph II		06/25/10	08/15/20	Variable	505,000	288,377	-	50,453	237,924	51,441	186,483	3,447	-
	<b>TOTAL CITY-COUNTY ADMINISTRATION BOARD</b>					<b>1,504,483</b>	<b>644,634</b>	<b>-</b>	<b>165,962</b>	<b>478,672</b>	<b>171,728</b>	<b>306,944</b>	<b>7,540</b>	<b>-</b>
	<b>TOTAL ENTERPRISE FUNDS</b>					<b>14,298,549</b>	<b>10,610,224</b>	<b>-</b>	<b>1,336,386</b>	<b>9,273,838</b>	<b>1,367,371</b>	<b>7,906,467</b>	<b>208,238</b>	<b>-</b>

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Total City Revenues by Department</b>						
1 General Government Group	19,019,874	19,637,390	21,220,828	21,224,828	22,767,514	21,777,477
2 Administrative Services	6,068,270	5,503,545	4,901,265	6,297,940	6,473,170	7,048,558
3 Community Development	1,183,099	961,686	1,003,110	1,781,894	1,330,286	911,641
4 Community Facilities	2,923,096	2,740,280	2,665,195	2,884,965	2,911,539	2,572,111
5 Fire	159,403	207,274	100,000	175,837	107,974	114,000
6 Park & Recreation	2,676,876	2,490,438	2,681,592	3,388,064	3,105,684	2,678,511
7 Police & Court	2,793,201	3,347,220	3,314,484	3,336,765	3,181,082	3,481,095
8 Public Works	28,038,204	26,992,625	29,168,414	31,470,170	27,651,608	26,830,177
<b>Total City Revenues</b>	<b>62,862,023</b>	<b>61,880,458</b>	<b>65,054,888</b>	<b>70,560,463</b>	<b>67,528,857</b>	<b>65,413,570</b>



	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Total City Expenditures by Department</b>						
1 General Government Group	8,201,645	9,072,722	9,297,132	9,717,357	8,725,472	11,445,668
2 Administrative Services	6,530,033	5,251,164	5,261,984	5,548,597	4,648,201	7,071,680
3 Community Development	1,739,733	1,505,775	1,562,748	2,350,052	1,874,532	1,541,215
4 Community Facilities	2,766,348	2,694,300	2,769,886	3,091,429	2,813,489	2,611,888
5 Fire	3,866,144	3,791,723	3,970,534	4,110,360	3,909,912	4,120,026
6 Park & Recreation	4,113,329	4,276,573	4,903,137	5,347,823	4,323,990	4,999,805
7 Police & Court	7,807,061	7,892,190	8,478,614	8,504,395	8,329,384	9,057,626
8 Public Works	24,197,966	24,019,794	28,713,099	40,223,626	25,741,786	27,517,843
<b>Total City Expenditures</b>	<b>59,222,259</b>	<b>58,504,241</b>	<b>64,957,134</b>	<b>78,893,639</b>	<b>60,366,766</b>	<b>68,365,751</b>

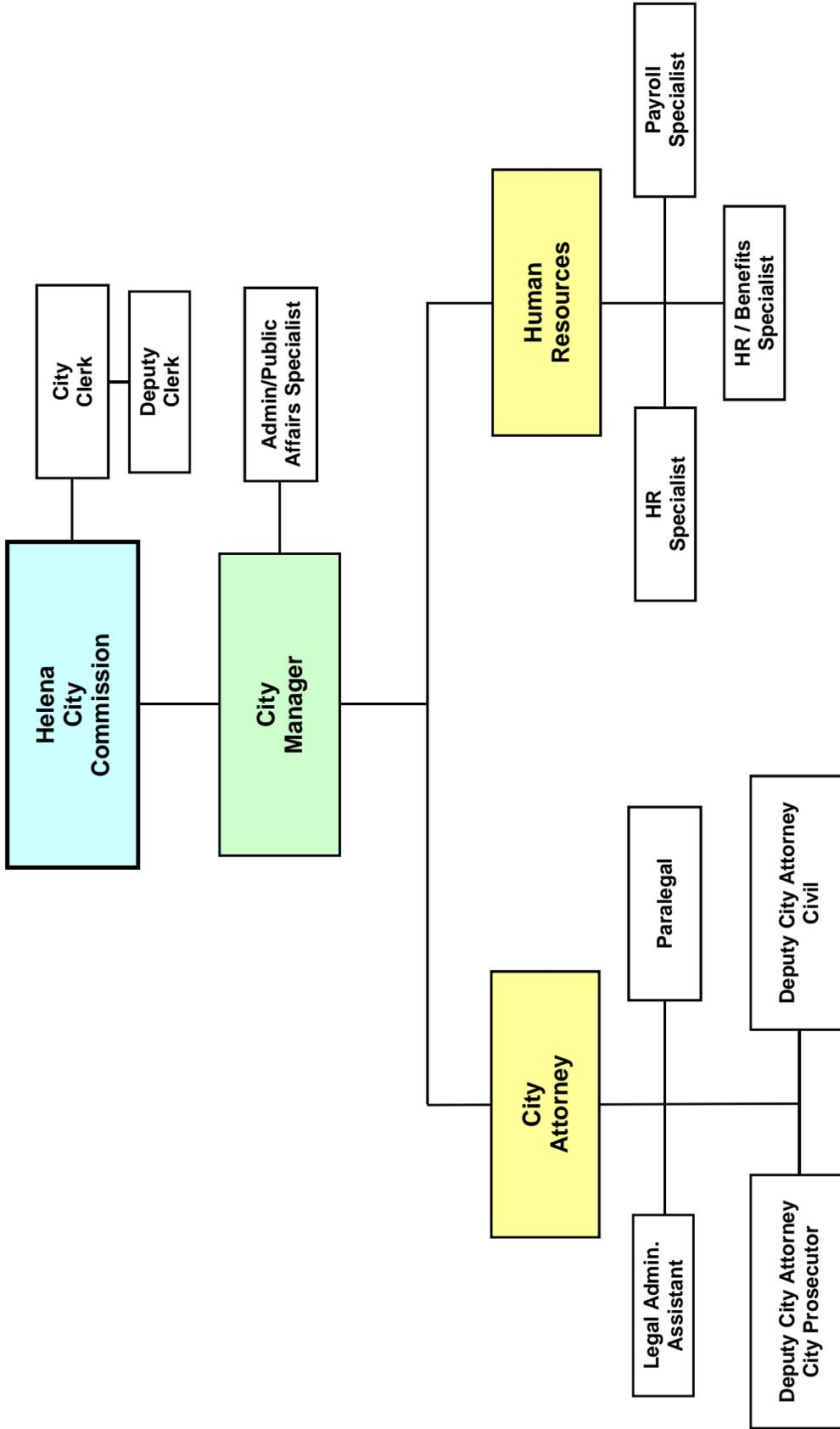
**General Government Group**  
(including General Government Revenue,  
and Parking)

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	8,399,681	8,835,986	9,944,537	9,944,537	11,627,186	9,767,548
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>8,399,681</b>	<b>8,835,986</b>	<b>9,944,537</b>	<b>9,944,537</b>	<b>11,627,186</b>	<b>9,767,548</b>
License & Permits	557,075	648,442	545,900	545,900	554,532	553,300
Intergovernmental Revenues	3,731,346	3,881,776	3,898,900	3,898,900	4,054,354	4,150,250
Charges For Services	1,566,012	1,446,695	1,576,720	1,576,720	1,707,917	1,680,513
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	98,664	109,300	119,700	119,700	76,877	105,500
Investment Earnings	18,075	9,386	15,875	15,875	9,517	6,311
Other Financing Sources / (Uses)	3,556,801	3,851,855	4,274,910	4,278,910	3,892,845	4,526,455
<b>Other Operating Revenue</b>	<b>9,527,973</b>	<b>9,947,454</b>	<b>10,432,005</b>	<b>10,436,005</b>	<b>10,296,042</b>	<b>11,022,329</b>
Internal Service Revenues	794,621	853,950	843,286	843,286	843,286	949,600
Interfund Transfers In	297,599	-	1,000	1,000	1,000	38,000
<b>Internal Transactions</b>	<b>1,092,220</b>	<b>853,950</b>	<b>844,286</b>	<b>844,286</b>	<b>844,286</b>	<b>987,600</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>19,019,874</b>	<b>19,637,390</b>	<b>21,220,828</b>	<b>21,224,828</b>	<b>22,767,514</b>	<b>21,777,477</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>1,619,937</b>	<b>1,771,559</b>	<b>1,865,326</b>	<b>1,865,326</b>	<b>1,738,032</b>	<b>1,798,100</b>
Supplies & Materials	45,808	35,104	75,175	75,175	59,166	71,530
Purchased Services	624,477	708,047	795,440	788,830	562,417	802,965
Intra-City Charges	11,608	10,765	11,660	11,660	12,901	14,185
Fixed Costs & Subsidies	3,884,121	3,923,039	4,627,487	4,597,667	3,979,429	4,884,205
<b>Maintenance &amp; Operating</b>	<b>4,566,014</b>	<b>4,676,955</b>	<b>5,509,762</b>	<b>5,473,332</b>	<b>4,613,913</b>	<b>5,772,885</b>
Internal Charges	164,559	149,475	147,344	147,344	147,344	146,759
Transfers Out	1,851,135	2,226,619	1,752,700	2,201,495	2,196,324	3,678,924
<b>Internal Transactions</b>	<b>2,015,694</b>	<b>2,376,094</b>	<b>1,900,044</b>	<b>2,348,839</b>	<b>2,343,668</b>	<b>3,825,683</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	248,114	22,000	29,860	29,859	49,000
<b>Debt &amp; Capital</b>	<b>-</b>	<b>248,114</b>	<b>22,000</b>	<b>29,860</b>	<b>29,859</b>	<b>49,000</b>
<b>Total Expenditures</b>	<b>8,201,645</b>	<b>9,072,722</b>	<b>9,297,132</b>	<b>9,717,357</b>	<b>8,725,472</b>	<b>11,445,668</b>
<b>Revenues Over (Under) Expenditures</b>	<b>10,818,229</b>	<b>10,564,668</b>	<b>11,923,696</b>	<b>11,507,471</b>	<b>14,042,042</b>	<b>10,331,809</b>

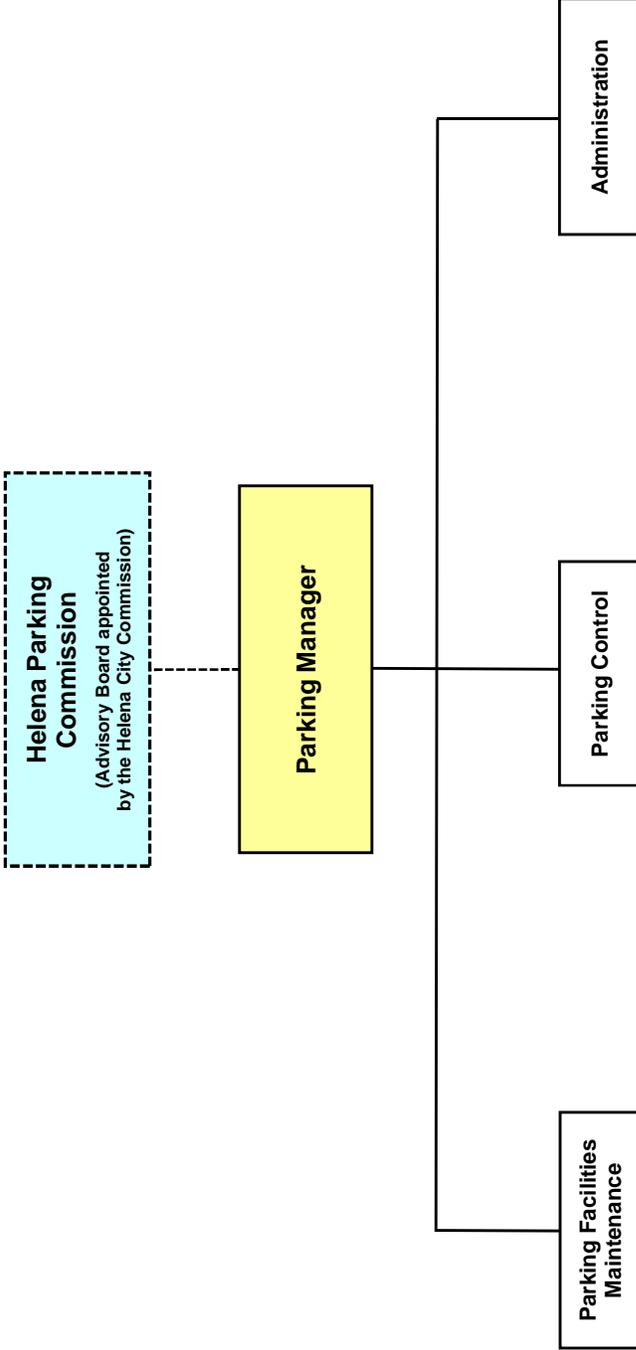
**Parts of the General Fund and Other Funds Included in this Group:**

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

**CITY OF HELENA  
GENERAL GOVERNMENT GROUP**



**CITY OF HELENA  
PARKING COMMISSION**



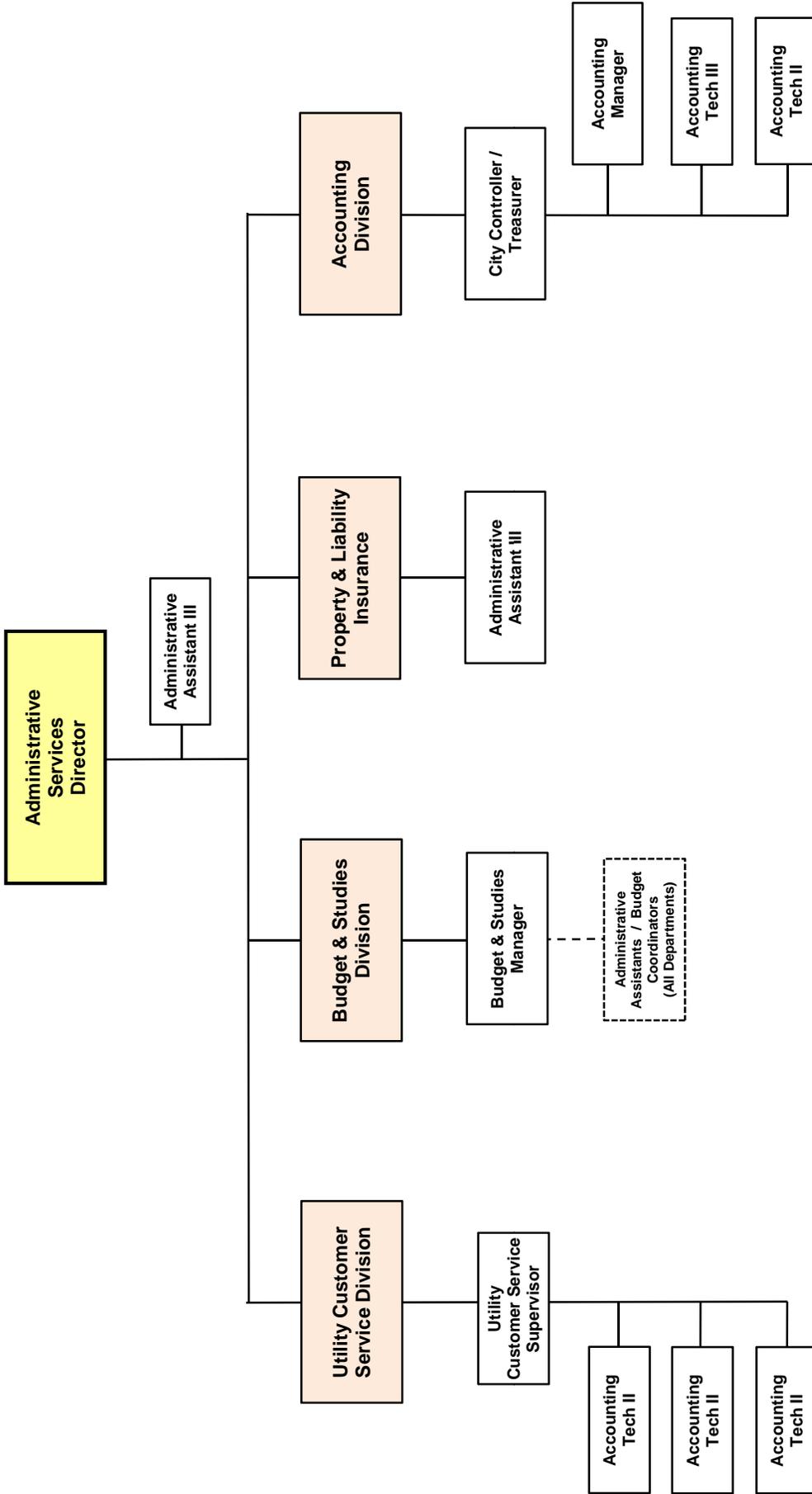
**Administrative Services Department**  
(including Debt Services  
and General Capital Funds)

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	1,005,937	962,722	1,055,800	1,055,800	1,292,059	956,300
Special Assessments	950,498	903,952	906,446	906,446	897,381	916,954
<b>Taxes &amp; Assessments</b>	<b>1,956,435</b>	<b>1,866,674</b>	<b>1,962,246</b>	<b>1,962,246</b>	<b>2,189,440</b>	<b>1,873,254</b>
License & Permits	10,000	29,033	28,000	28,000	30,403	30,000
Intergovernmental Revenues	430,000	-	-	98,400	50,796	-
Charges For Services	1,706	1,367	1,480	5,960	5,980	1,630
Intra-City Revenues	16,489	17,800	17,450	17,450	17,464	19,164
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	10,122	7,984	7,771	7,771	4,719	5,447
Other Financing Sources / (Uses)	242,786	62,077	-	-	1,425	-
<b>Other Operating Revenue</b>	<b>711,103</b>	<b>118,261</b>	<b>54,701</b>	<b>157,581</b>	<b>110,787</b>	<b>56,241</b>
Internal Service Revenues	2,027,133	1,924,156	1,782,962	1,782,962	1,782,962	1,885,619
Interfund Transfers In	1,373,599	1,594,454	1,101,356	1,550,151	1,544,981	3,233,444
<b>Internal Transactions</b>	<b>3,400,732</b>	<b>3,518,610</b>	<b>2,884,318</b>	<b>3,333,113</b>	<b>3,327,943</b>	<b>5,119,063</b>
Long-Term Debt	-	-	-	845,000	845,000	-
<b>Total Revenues</b>	<b>6,068,270</b>	<b>5,503,545</b>	<b>4,901,265</b>	<b>6,297,940</b>	<b>6,473,170</b>	<b>7,048,558</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>792,236</b>	<b>802,441</b>	<b>838,034</b>	<b>838,034</b>	<b>833,112</b>	<b>856,131</b>
Supplies & Materials	12,988	49,018	18,085	24,085	17,716	23,175
Purchased Services	977,151	1,005,239	1,055,227	1,071,172	1,005,465	1,058,719
Intra-City Charges	2,768	4,061	4,390	4,390	3,765	3,220
Fixed Costs & Subsidies	980,377	840,446	994,173	994,173	589,227	979,942
<b>Maintenance &amp; Operating</b>	<b>1,973,284</b>	<b>1,898,764</b>	<b>2,071,875</b>	<b>2,093,820</b>	<b>1,616,173</b>	<b>2,065,056</b>
Internal Charges	109,930	86,737	74,118	74,118	74,118	76,376
Transfers Out	399,696	6,390	-	-	-	238,000
<b>Internal Transactions</b>	<b>509,626</b>	<b>93,127</b>	<b>74,118</b>	<b>74,118</b>	<b>74,118</b>	<b>314,376</b>
Debt Service	1,874,310	1,706,144	1,727,847	1,750,809	1,743,619	2,520,147
Capital Outlay	1,380,577	750,688	550,110	791,816	381,179	1,315,970
<b>Debt &amp; Capital</b>	<b>3,254,887</b>	<b>2,456,832</b>	<b>2,277,957</b>	<b>2,542,625</b>	<b>2,124,798</b>	<b>3,836,117</b>
<b>Total Expenditures</b>	<b>6,530,033</b>	<b>5,251,164</b>	<b>5,261,984</b>	<b>5,548,597</b>	<b>4,648,201</b>	<b>7,071,680</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(461,763)</b>	<b>252,381</b>	<b>(360,719)</b>	<b>749,343</b>	<b>1,824,969</b>	<b>(23,122)</b>

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

<b>015</b>	<b>Administrative Services</b>	<b>309</b>	<b>Cert of Participation 09</b>
1501	Budget & Admin Services	310	GO Refunding Bonds 2009
1506	Accounting	340	S I D Revolving
1507	Utility Customer Service	403	GO Bonds-2008 Recreation
<b>238</b>	<b>Loan Repayment</b>	<b>440</b>	<b>Capital Improvements Fund</b>
<b>029</b>	<b>Lighting Districts - All</b>	<b>643</b>	<b>Copier Revolving</b>
<b>303</b>	<b>GO 2015 Refunding Bonds</b>	<b>645</b>	<b>Property &amp; Liab Insurance</b>
<b>307</b>	<b>General Fund Bonds 2005</b>		
<b>308</b>	<b>GO Bond-Park &amp; Rec 2008</b>		

CITY OF HELENA  
ADMINISTRATIVE SERVICES DEPARTMENT



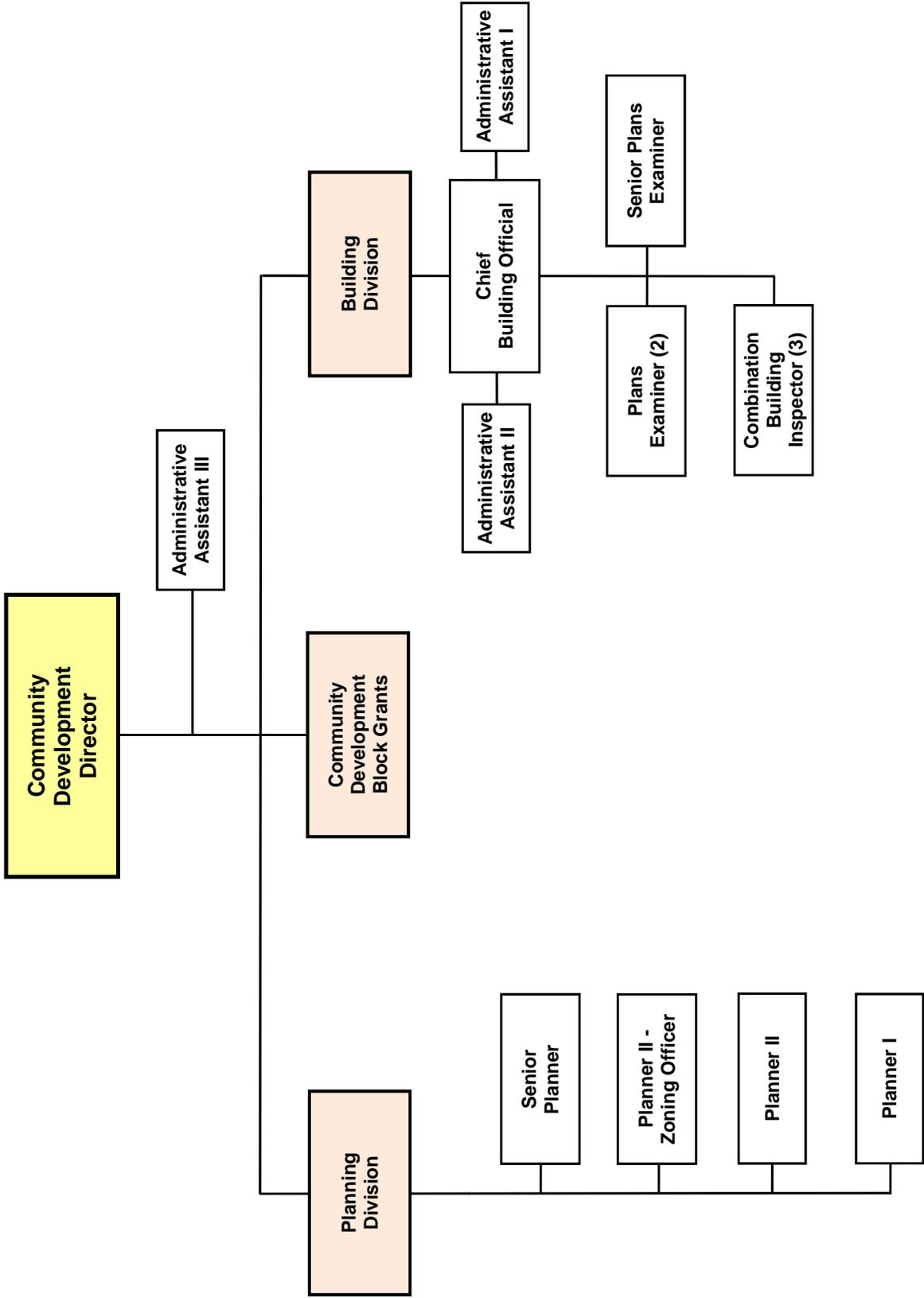
# Community Development Department

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	834,090	877,962	995,020	995,020	885,677	901,801
Intergovernmental Revenues	328,848	73,765	-	778,784	430,889	-
Charges For Services	9,861	6,008	5,190	5,190	7,666	5,190
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	2,272	918	1,000	1,000	594	400
Other Financing Sources / (Uses)	2,892	3,033	1,900	1,900	5,460	4,250
<b>Other Operating Revenue</b>	<b>1,177,963</b>	<b>961,686</b>	<b>1,003,110</b>	<b>1,781,894</b>	<b>1,330,286</b>	<b>911,641</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	5,136	-	-	-	-	-
<b>Internal Transactions</b>	<b>5,136</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,183,099</b>	<b>961,686</b>	<b>1,003,110</b>	<b>1,781,894</b>	<b>1,330,286</b>	<b>911,641</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>1,021,637</b>	<b>1,068,875</b>	<b>1,122,002</b>	<b>1,122,002</b>	<b>1,056,551</b>	<b>1,123,793</b>
Supplies & Materials	21,614	12,090	14,975	14,975	10,177	9,740
Purchased Services	174,855	148,861	201,524	210,044	157,841	201,817
Intra-City Charges	8,755	8,084	12,363	12,363	8,583	11,963
Fixed Costs & Subsidies	424,690	164,363	102,199	880,983	531,715	105,859
<b>Maintenance &amp; Operating</b>	<b>629,914</b>	<b>333,398</b>	<b>331,061</b>	<b>1,118,365</b>	<b>708,316</b>	<b>329,379</b>
Internal Charges	88,182	97,200	84,685	84,685	84,685	88,043
Transfers Out	-	-	1,000	1,000	1,000	-
<b>Internal Transactions</b>	<b>88,182</b>	<b>97,200</b>	<b>85,685</b>	<b>85,685</b>	<b>85,685</b>	<b>88,043</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	6,302	24,000	24,000	23,980	-
<b>Debt &amp; Capital</b>	<b>-</b>	<b>6,302</b>	<b>24,000</b>	<b>24,000</b>	<b>23,980</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1,739,733</b>	<b>1,505,775</b>	<b>1,562,748</b>	<b>2,350,052</b>	<b>1,874,532</b>	<b>1,541,215</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(556,634)</b>	<b>(544,089)</b>	<b>(559,638)</b>	<b>(568,158)</b>	<b>(544,246)</b>	<b>(629,574)</b>

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

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

CITY OF HELENA  
COMMUNITY DEVELOPMENT DEPARTMENT



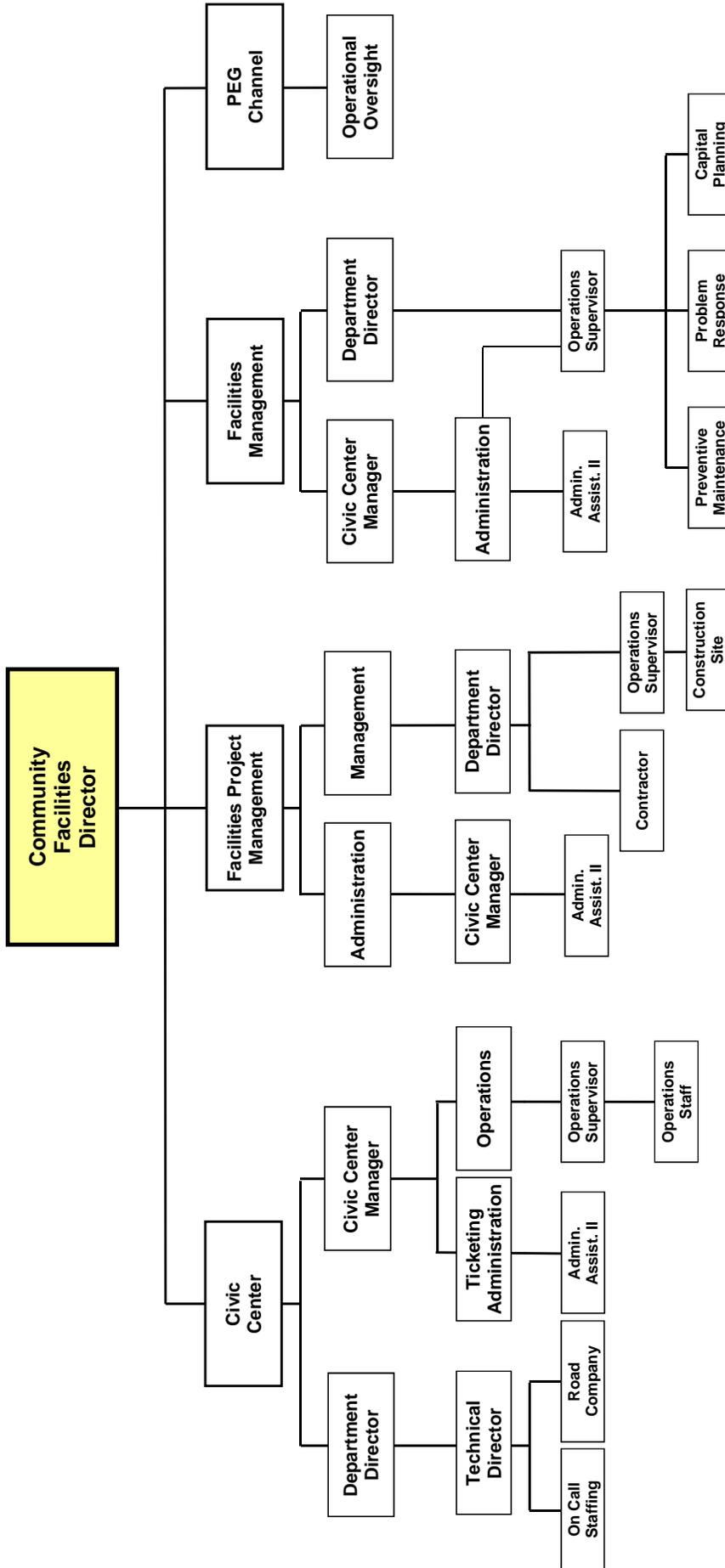
# Community Facilities Department

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	582,207	365,439	223,200	442,970	484,101	208,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	3,302	1,615	1,846	1,846	1,366	1,011
Other Financing Sources / (Uses)	1,067,969	1,078,447	1,141,205	1,141,205	1,127,128	1,154,061
<b>Other Operating Revenue</b>	<b>1,653,478</b>	<b>1,445,501</b>	<b>1,366,251</b>	<b>1,586,021</b>	<b>1,612,595</b>	<b>1,363,072</b>
Internal Service Revenues	631,163	637,414	636,990	636,990	636,990	563,559
Interfund Transfers In	638,455	657,365	661,954	661,954	661,954	645,480
<b>Internal Transactions</b>	<b>1,269,618</b>	<b>1,294,779</b>	<b>1,298,944</b>	<b>1,298,944</b>	<b>1,298,944</b>	<b>1,209,039</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>2,923,096</b>	<b>2,740,280</b>	<b>2,665,195</b>	<b>2,884,965</b>	<b>2,911,539</b>	<b>2,572,111</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>911,566</b>	<b>911,053</b>	<b>951,740</b>	<b>964,357</b>	<b>942,680</b>	<b>948,574</b>
Supplies & Materials	75,162	65,925	82,855	90,855	79,649	91,205
Purchased Services	1,001,074	903,187	910,993	1,114,078	989,526	849,719
Intra-City Charges	1,489	2,326	4,000	4,000	1,605	4,000
Fixed Costs & Subsidies	186,494	194,044	198,839	198,839	200,730	206,990
<b>Maintenance &amp; Operating</b>	<b>1,264,219</b>	<b>1,165,482</b>	<b>1,196,687</b>	<b>1,407,772</b>	<b>1,271,510</b>	<b>1,151,914</b>
Internal Charges	305,676	308,479	312,412	312,412	312,412	299,180
Transfers Out	31,000	25,200	10,610	10,610	10,610	-
<b>Internal Transactions</b>	<b>336,676</b>	<b>333,679</b>	<b>323,022</b>	<b>323,022</b>	<b>323,022</b>	<b>299,180</b>
Debt Service	187,070	188,259	183,437	183,437	181,499	177,720
Capital Outlay	66,817	95,827	115,000	212,841	94,778	34,500
<b>Debt &amp; Capital</b>	<b>253,887</b>	<b>284,086</b>	<b>298,437</b>	<b>396,278</b>	<b>276,277</b>	<b>212,220</b>
<b>Total Expenditures</b>	<b>2,766,348</b>	<b>2,694,300</b>	<b>2,769,886</b>	<b>3,091,429</b>	<b>2,813,489</b>	<b>2,611,888</b>
<b>Revenues Over (Under) Expenditures</b>	<b>156,748</b>	<b>45,980</b>	<b>(104,691)</b>	<b>(206,464)</b>	<b>98,050</b>	<b>(39,777)</b>

## Funds Included in this Department:

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

CITY OF HELENA  
COMMUNITY FACILITIES DEPARTMENT



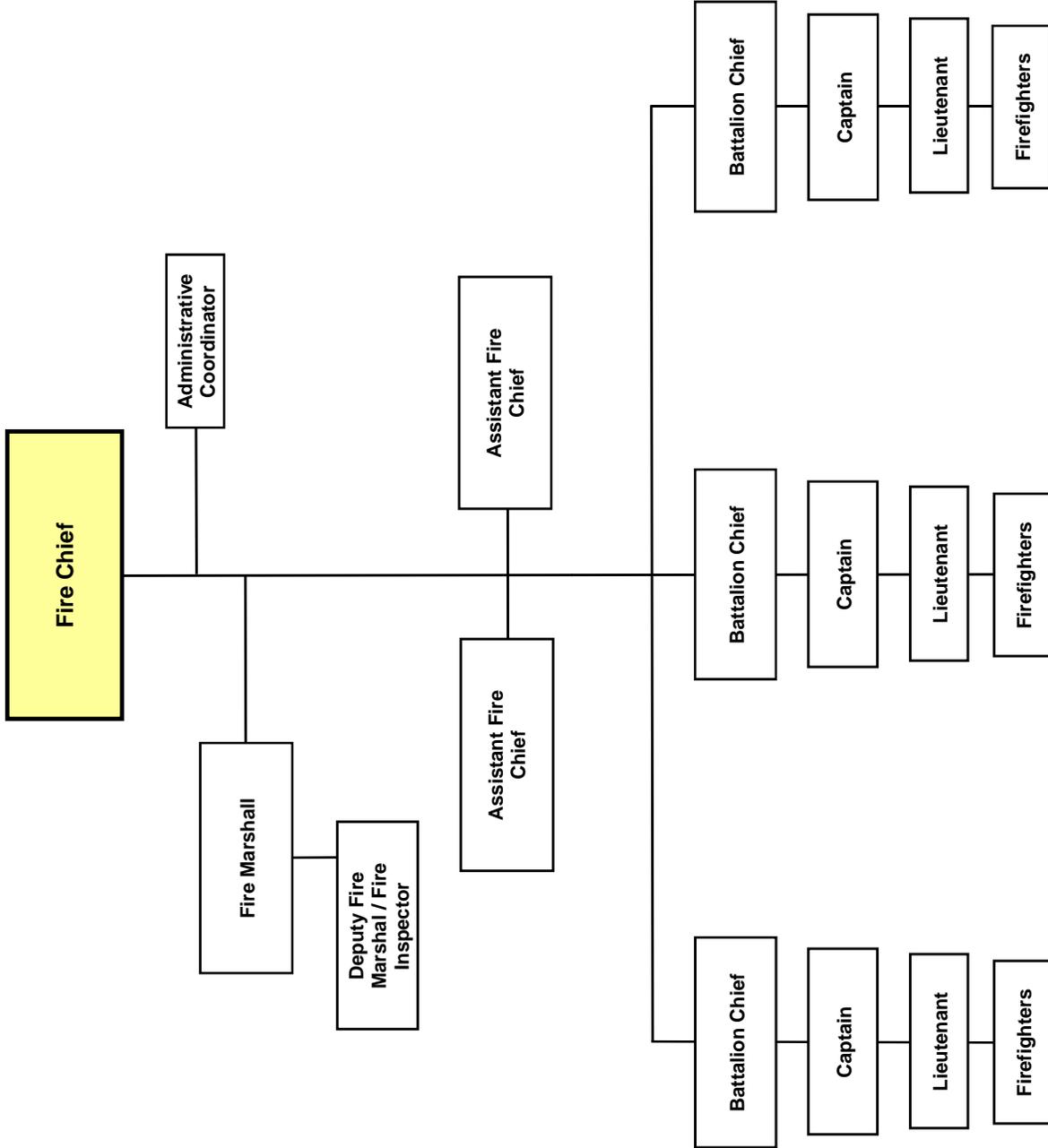
# Fire Department

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	51,720	98,614	-	75,837	44,167	-
Charges For Services	105,205	107,815	100,000	100,000	63,004	114,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	2,478	845	-	-	803	-
<b>Other Operating Revenue</b>	<b>159,403</b>	<b>207,274</b>	<b>100,000</b>	<b>175,837</b>	<b>107,974</b>	<b>114,000</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>159,403</b>	<b>207,274</b>	<b>100,000</b>	<b>175,837</b>	<b>107,974</b>	<b>114,000</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>3,197,910</b>	<b>3,235,127</b>	<b>3,383,303</b>	<b>3,427,470</b>	<b>3,390,540</b>	<b>3,521,447</b>
Supplies & Materials	76,140	96,311	125,080	125,080	64,739	129,601
Purchased Services	153,397	149,901	144,439	240,098	152,973	152,198
Intra-City Charges	41,146	42,369	57,001	57,001	40,978	57,015
Fixed Costs & Subsidies	880	901	930	930	901	950
<b>Maintenance &amp; Operating</b>	<b>271,563</b>	<b>289,482</b>	<b>327,450</b>	<b>423,109</b>	<b>259,591</b>	<b>339,764</b>
Internal Charges	274,991	267,114	259,781	259,781	259,781	258,815
Transfers Out	121,680	-	-	-	-	-
<b>Internal Transactions</b>	<b>396,671</b>	<b>267,114</b>	<b>259,781</b>	<b>259,781</b>	<b>259,781</b>	<b>258,815</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>3,866,144</b>	<b>3,791,723</b>	<b>3,970,534</b>	<b>4,110,360</b>	<b>3,909,912</b>	<b>4,120,026</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(3,706,741)</b>	<b>(3,584,449)</b>	<b>(3,870,534)</b>	<b>(3,934,523)</b>	<b>(3,801,938)</b>	<b>(4,006,026)</b>

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

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

CITY OF HELENA  
FIRE DEPARTMENT



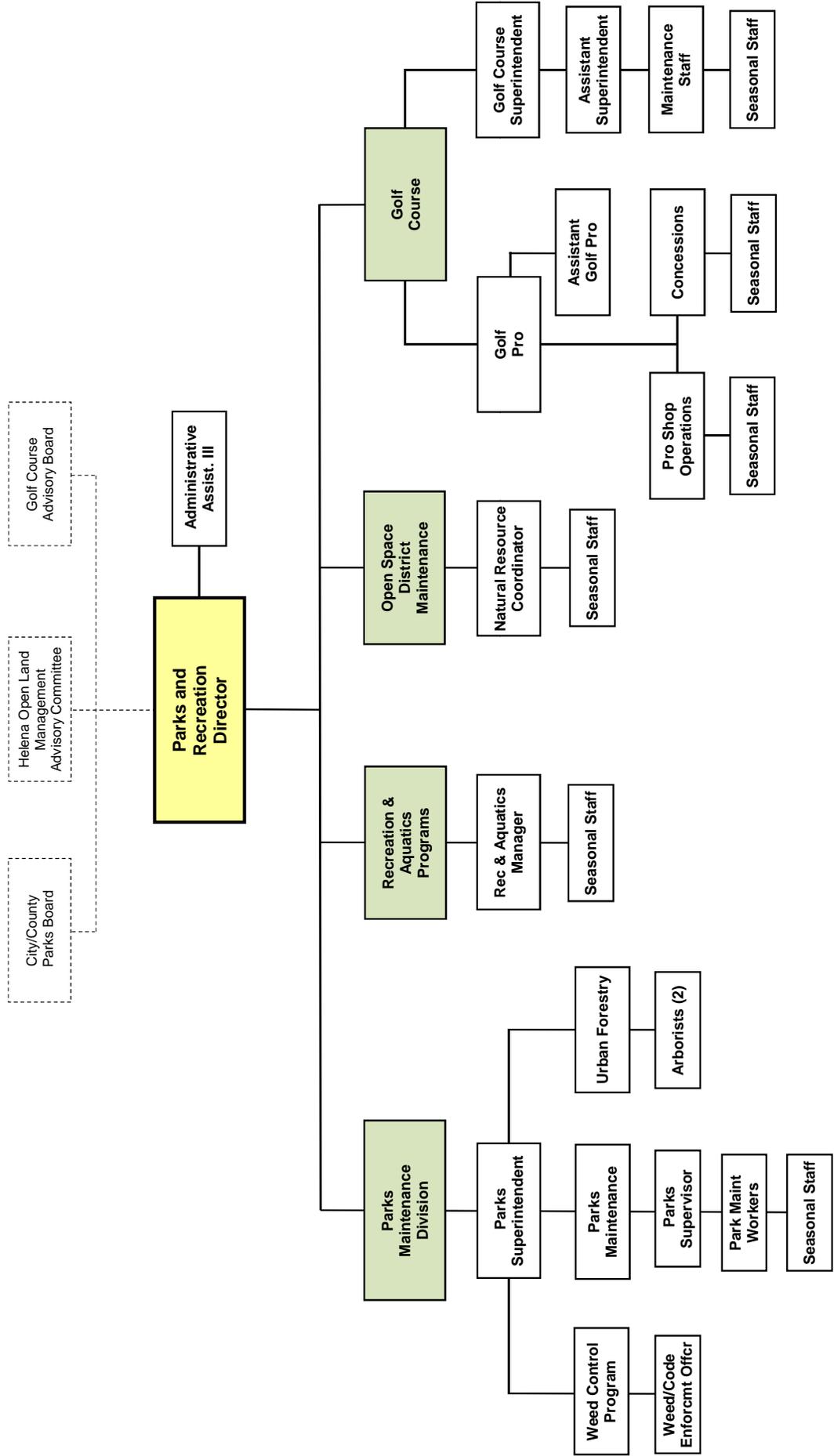
# Park & Recreation Department

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	558,931	582,784	573,500	573,500	594,390	583,000
<b>Taxes &amp; Assessments</b>	<b>558,931</b>	<b>582,784</b>	<b>573,500</b>	<b>573,500</b>	<b>594,390</b>	<b>583,000</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	291,623	166,202	386,787	516,247	111,864	350,856
Charges For Services	1,523,953	1,494,739	1,491,714	1,527,414	1,604,179	1,507,313
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	1,827	1,078	800	800	812	300
Other Financing Sources / (Uses)	141,306	69,340	44,640	85,102	215,933	63,250
<b>Other Operating Revenue</b>	<b>1,958,709</b>	<b>1,731,359</b>	<b>1,923,941</b>	<b>2,129,563</b>	<b>1,932,788</b>	<b>1,921,719</b>
Internal Service Revenues	153,114	165,116	184,151	184,151	184,151	173,792
Interfund Transfers In	6,122	11,179	-	-	-	-
<b>Internal Transactions</b>	<b>159,236</b>	<b>176,295</b>	<b>184,151</b>	<b>184,151</b>	<b>184,151</b>	<b>173,792</b>
Long-Term Debt	-	-	-	500,850	394,355	-
<b>Total Revenues</b>	<b>2,676,876</b>	<b>2,490,438</b>	<b>2,681,592</b>	<b>3,388,064</b>	<b>3,105,684</b>	<b>2,678,511</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>1,891,729</b>	<b>1,958,781</b>	<b>2,240,284</b>	<b>2,242,384</b>	<b>2,079,074</b>	<b>2,285,490</b>
Supplies & Materials	563,172	427,787	488,263	524,249	499,017	522,931
Purchased Services	678,742	715,701	1,345,229	1,427,196	938,458	1,239,262
Intra-City Charges	60,694	52,827	75,577	75,577	58,579	73,760
Fixed Costs & Subsidies	138,939	141,145	149,131	149,131	134,447	155,493
<b>Maintenance &amp; Operating</b>	<b>1,441,547</b>	<b>1,337,460</b>	<b>2,058,200</b>	<b>2,176,153</b>	<b>1,630,501</b>	<b>1,991,446</b>
Internal Charges	330,264	354,106	338,981	338,981	338,981	320,212
Transfers Out	-	11,179	-	-	-	-
<b>Internal Transactions</b>	<b>330,264</b>	<b>365,285</b>	<b>338,981</b>	<b>338,981</b>	<b>338,981</b>	<b>320,212</b>
Debt Service	87,422	78,913	94,698	94,698	58,151	80,657
Capital Outlay	362,367	536,134	170,974	495,607	217,283	322,000
<b>Debt &amp; Capital</b>	<b>449,789</b>	<b>615,047</b>	<b>265,672</b>	<b>590,305</b>	<b>275,434</b>	<b>402,657</b>
<b>Total Expenditures</b>	<b>4,113,329</b>	<b>4,276,573</b>	<b>4,903,137</b>	<b>5,347,823</b>	<b>4,323,990</b>	<b>4,999,805</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(1,436,453)</b>	<b>(1,786,135)</b>	<b>(2,221,545)</b>	<b>(1,959,759)</b>	<b>(1,218,306)</b>	<b>(2,321,294)</b>

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

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

CITY OF HELENA  
PARKS AND RECREATION DEPARTMENT



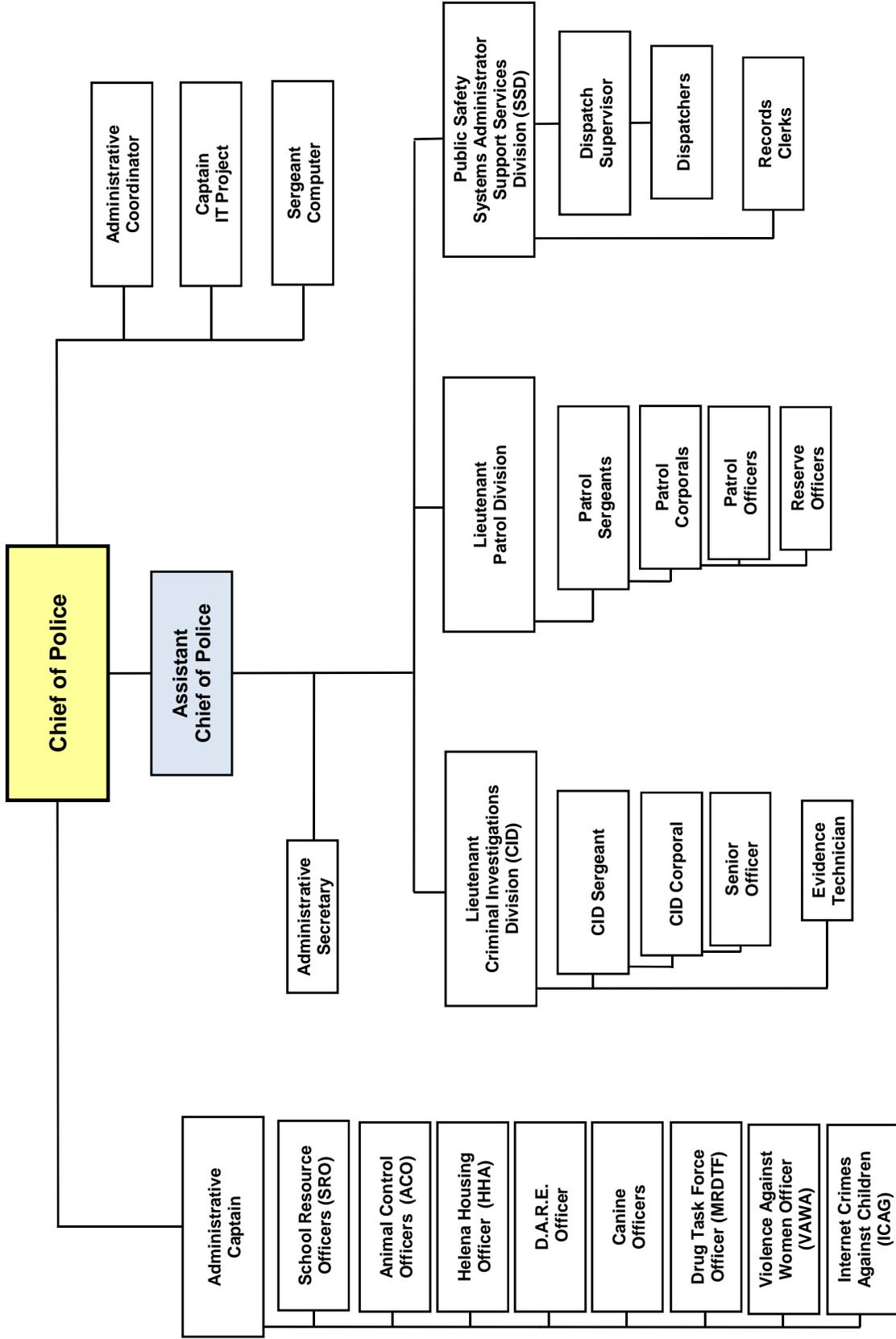
# Police Department & City Court

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	43,988	59,187	44,000	44,000	51,519	44,000
Intergovernmental Revenues	1,742,984	2,098,723	2,132,469	2,154,750	1,981,138	2,247,389
Charges For Services	280,976	369,959	376,610	376,610	375,898	381,500
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	611,103	713,420	688,300	688,300	650,074	688,300
Investment Earnings	441	74	50	50	68	50
Other Financing Sources / (Uses)	32,913	35,951	3,150	3,150	50,131	2,980
<b>Other Operating Revenue</b>	<b>2,712,405</b>	<b>3,277,314</b>	<b>3,244,579</b>	<b>3,266,860</b>	<b>3,108,828</b>	<b>3,364,219</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	80,796	69,906	69,905	69,905	72,254	116,876
<b>Internal Transactions</b>	<b>80,796</b>	<b>69,906</b>	<b>69,905</b>	<b>69,905</b>	<b>72,254</b>	<b>116,876</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>2,793,201</b>	<b>3,347,220</b>	<b>3,314,484</b>	<b>3,336,765</b>	<b>3,181,082</b>	<b>3,481,095</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>6,234,300</b>	<b>6,336,846</b>	<b>6,641,996</b>	<b>6,645,996</b>	<b>6,763,685</b>	<b>7,002,650</b>
Supplies & Materials	177,867	195,726	227,060	233,594	150,403	264,861
Purchased Services	505,714	586,837	777,822	776,822	654,442	748,716
Intra-City Charges	144,994	130,458	178,065	175,065	118,998	179,415
Fixed Costs & Subsidies	244,333	277,195	283,476	300,374	286,198	304,757
<b>Maintenance &amp; Operating</b>	<b>1,072,908</b>	<b>1,190,216</b>	<b>1,466,423</b>	<b>1,485,855</b>	<b>1,210,041</b>	<b>1,497,749</b>
Internal Charges	282,585	254,474	250,290	250,290	250,290	258,351
Transfers Out	72,151	69,905	69,905	72,254	72,254	116,876
<b>Internal Transactions</b>	<b>354,736</b>	<b>324,379</b>	<b>320,195</b>	<b>322,544</b>	<b>322,544</b>	<b>375,227</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	145,117	40,749	50,000	50,000	33,114	182,000
<b>Debt &amp; Capital</b>	<b>145,117</b>	<b>40,749</b>	<b>50,000</b>	<b>50,000</b>	<b>33,114</b>	<b>182,000</b>
<b>Total Expenditures</b>	<b>7,807,061</b>	<b>7,892,190</b>	<b>8,478,614</b>	<b>8,504,395</b>	<b>8,329,384</b>	<b>9,057,626</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(5,013,860)</b>	<b>(4,544,970)</b>	<b>(5,164,130)</b>	<b>(5,167,630)</b>	<b>(5,148,302)</b>	<b>(5,576,531)</b>

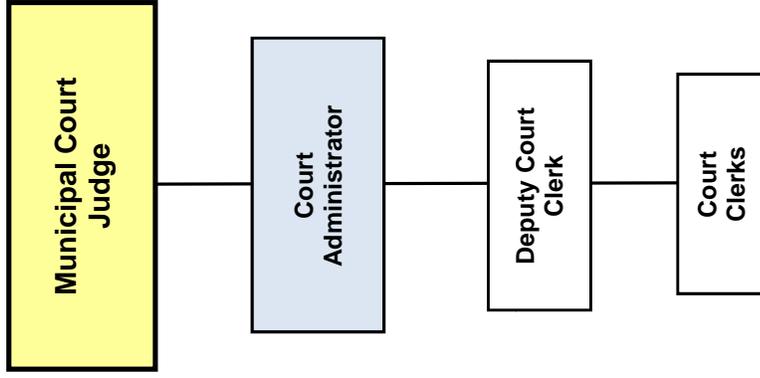
## Parts of the General Fund and Other Funds Included in this Department:

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

CITY OF HELENA  
HELENA POLICE DEPARTMENT



**CITY OF HELENA  
MUNICIPAL COURT**



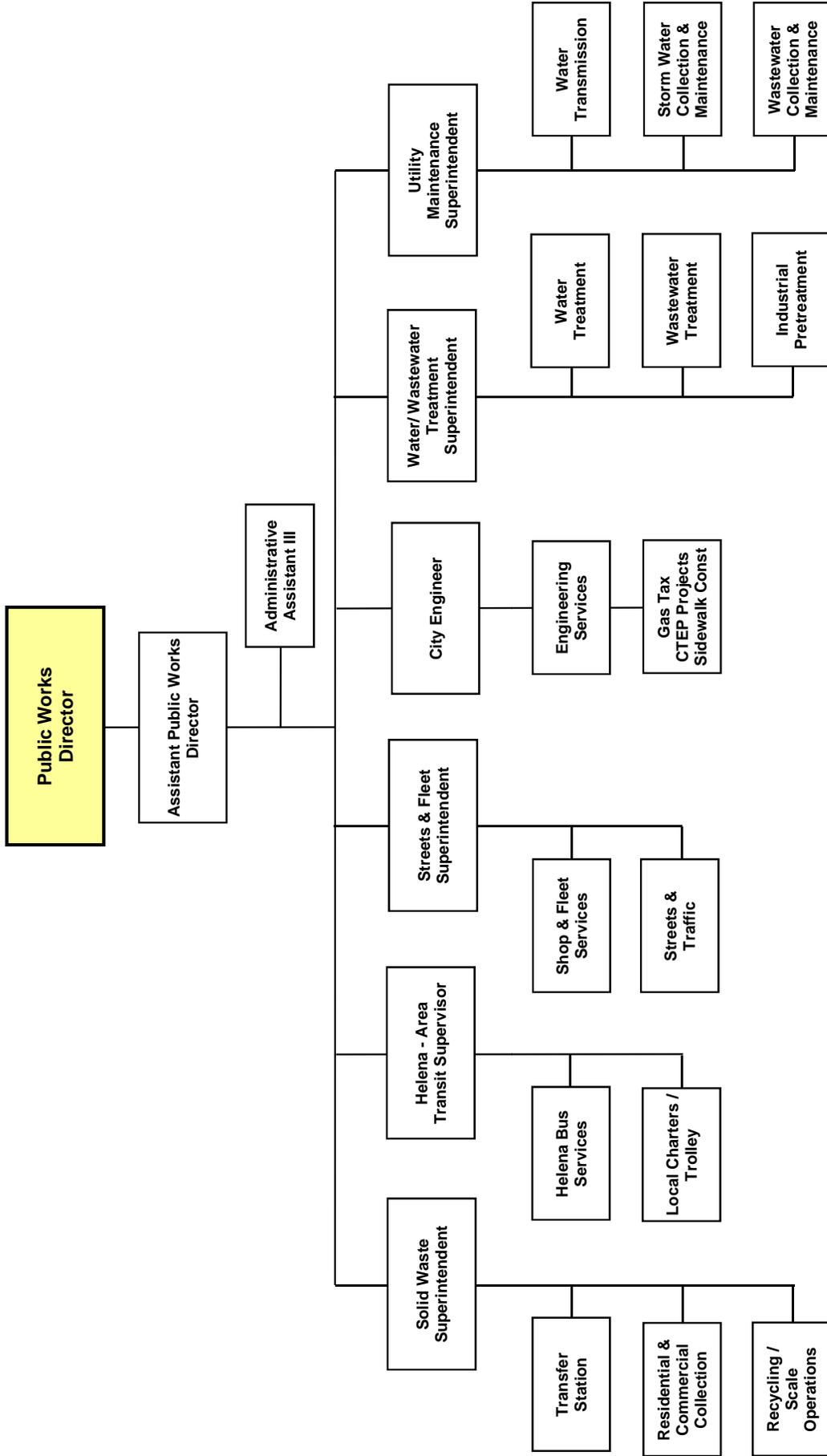
# Public Works Department

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	4,203,483	4,239,322	4,257,350	4,257,350	4,366,909	4,345,850
<b>Taxes &amp; Assessments</b>	<b>4,203,483</b>	<b>4,239,322</b>	<b>4,257,350</b>	<b>4,257,350</b>	<b>4,366,909</b>	<b>4,345,850</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	2,018,114	1,542,810	1,299,282	3,368,173	2,292,957	1,623,009
Charges For Services	17,254,207	17,288,216	16,755,788	16,782,738	17,182,904	16,892,132
Intra-City Revenues	1,028,297	1,067,906	1,254,621	1,254,621	973,254	1,205,163
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	41,281	22,285	28,790	28,790	20,956	14,920
Other Financing Sources / (Uses)	379,816	493,518	242,285	382,200	475,505	204,958
<b>Other Operating Revenue</b>	<b>20,721,715</b>	<b>20,414,735</b>	<b>19,580,766</b>	<b>21,816,522</b>	<b>20,945,576</b>	<b>19,940,182</b>
Internal Service Revenues	1,437,155	1,513,417	1,584,298	1,584,298	1,584,298	1,674,145
Interfund Transfers In	762,945	679,175	596,000	596,000	596,000	720,000
<b>Internal Transactions</b>	<b>2,200,100</b>	<b>2,192,592</b>	<b>2,180,298</b>	<b>2,180,298</b>	<b>2,180,298</b>	<b>2,394,145</b>
Long-Term Debt	912,906	145,976	3,150,000	3,216,000	158,825	150,000
<b>Total Revenues</b>	<b>28,038,204</b>	<b>26,992,625</b>	<b>29,168,414</b>	<b>31,470,170</b>	<b>27,651,608</b>	<b>26,830,177</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>6,882,923</b>	<b>7,210,182</b>	<b>7,716,685</b>	<b>7,786,707</b>	<b>7,519,962</b>	<b>8,048,314</b>
Supplies & Materials	2,334,362	2,490,931	2,869,311	3,215,676	2,529,422	2,886,993
Purchased Services	5,200,864	5,146,046	5,630,666	6,456,699	5,573,361	5,879,416
Intra-City Charges	775,109	832,552	918,855	939,133	746,331	902,449
Fixed Costs & Subsidies	285,052	274,731	256,497	309,797	288,933	260,777
<b>Maintenance &amp; Operating</b>	<b>8,595,387</b>	<b>8,744,260</b>	<b>9,675,329</b>	<b>10,921,305</b>	<b>9,138,047</b>	<b>9,929,635</b>
Internal Charges	3,183,578	3,309,225	3,564,076	3,099,056	3,099,056	3,798,979
Transfers Out	688,990	660,500	596,000	596,000	596,000	720,000
<b>Internal Transactions</b>	<b>3,872,568</b>	<b>3,969,725</b>	<b>4,160,076</b>	<b>3,695,056</b>	<b>3,695,056</b>	<b>4,518,979</b>
Debt Service	1,862,058	1,249,205	1,292,194	1,292,194	1,291,941	1,292,568
Capital Outlay	2,985,030	2,846,422	5,868,815	16,528,364	4,096,780	3,728,347
<b>Debt &amp; Capital</b>	<b>4,847,088</b>	<b>4,095,627</b>	<b>7,161,009</b>	<b>17,820,558</b>	<b>5,388,721</b>	<b>5,020,915</b>
<b>Total Expenditures</b>	<b>24,197,966</b>	<b>24,019,794</b>	<b>28,713,099</b>	<b>40,223,626</b>	<b>25,741,786</b>	<b>27,517,843</b>
<b>Revenues Over (Under) Expenditures</b>	<b>3,840,238</b>	<b>2,972,831</b>	<b>455,315</b>	<b>(8,753,456)</b>	<b>1,909,822</b>	<b>(687,666)</b>

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

<b>016</b>	<b>Public Works</b>	<b>531</b>	<b>Wastewater</b>
3101	Public Works Admin	3135	Wastewater Treatment
3102	Engineering	3136	Wastewater Util. Maint.
		3137	Wastewater Pretreatment
<b>201</b>	<b>Street &amp; Traffic</b>	<b>541</b>	<b>Solid Waste-Residential</b>
<b>240</b>	<b>Gas Tax</b>	<b>542</b>	<b>Solid Waste-Commercial</b>
<b>245</b>	<b>Storm Water Utility</b>	<b>543</b>	<b>Landfill Monitoring District</b>
<b>450</b>	<b>Sidewalk Improve/Constrct</b>	<b>546</b>	<b>Transfer Station</b>
<b>451</b>	<b>SID Capital Projects</b>	<b>547</b>	<b>Recycling</b>
<b>459</b>	<b>CTEP Projects</b>	<b>561</b>	<b>Trolley</b>
<b>521</b>	<b>Water</b>	<b>580</b>	<b>Helena Area Transit Srvc</b>
3125	Water Treatment	<b>581</b>	<b>HATS - East Valley</b>
3126	Water Utility Maintenance	<b>582</b>	<b>HATS - Head Start</b>
		<b>610</b>	<b>Fleet Services</b>

CITY OF HELENA  
PUBLIC WORKS DEPARTMENT



**General Fund**

Fund: 100

**Description :**

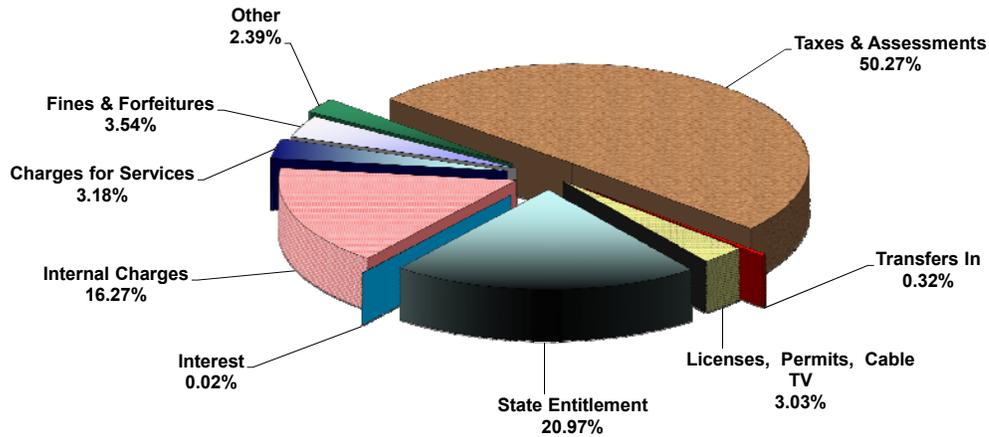
The General Fund accounts for all assets, sources and uses for financing the general operations and administration of the city. All other uses of resources for specific purposes are accounted for in other funds set up for those specific purposes.

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

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

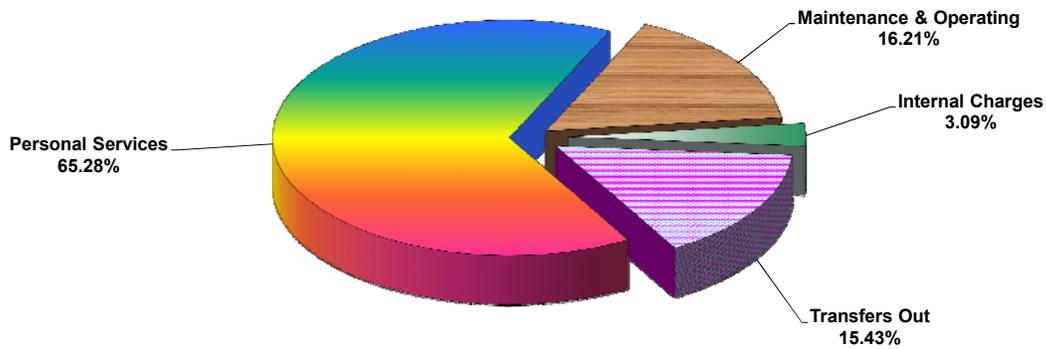
This sub-fund presentation allows for comparison of dedicated funding compared to general government funding for each sub-fund.

### FY 2016 GENERAL FUND REVENUES BY CATEGORY



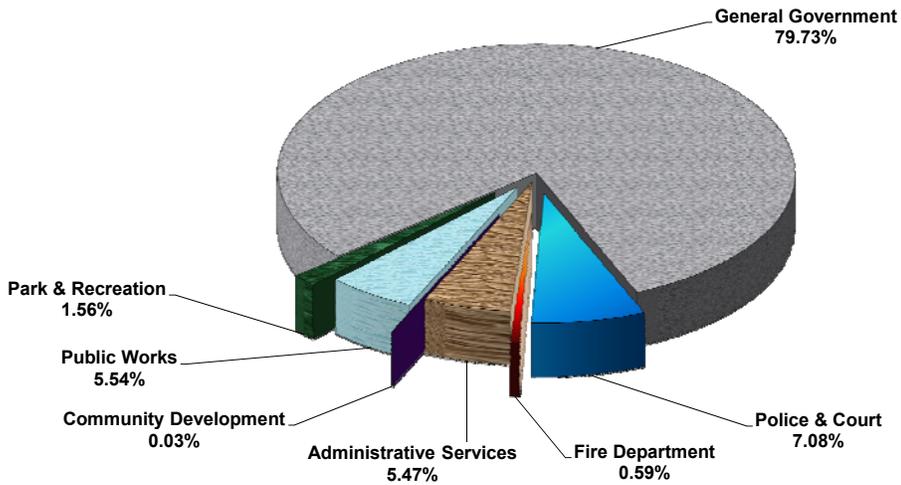
	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	Budget Increase (Decr)
Taxes & Assessments	\$ 8,835,986	\$ 11,627,186	\$ 9,767,548	\$ (1,859,638)
Transfers In	17,620	20,968	61,876	40,908
Licenses, Permits, Cable TV	683,764	591,446	587,800	(3,646)
State Entitlement	3,806,274	3,973,134	4,075,250	102,116
Interest	6,838	7,671	4,000	(3,671)
Internal Charges	2,895,471	2,900,426	3,162,307	261,881
Charges for Services	626,711	593,127	618,565	25,438
Fines & Forfeitures	713,420	650,074	688,300	38,226
Other	638,313	553,686	465,124	(88,562)
<b>Total Sources</b>	<b>\$ 18,224,397</b>	<b>\$ 20,917,718</b>	<b>\$ 19,430,770</b>	<b>\$ (1,486,948)</b>

### FY 2016 GENERAL FUND EXPENDITURES BY CATEGORY



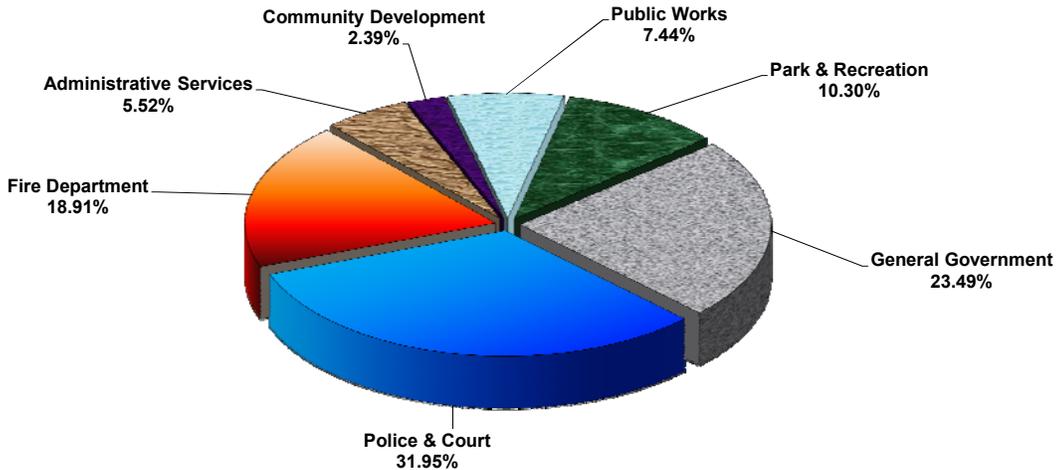
	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	Budget Increase (Decr)
Personal Services	\$ 12,817,683	\$ 13,466,263	\$ 14,220,911	\$ 754,648
Maintenance & Operating	2,653,996	2,630,680	3,530,091	899,411
Internal Charges	708,752	684,254	672,339	(11,915)
Transfers Out	1,934,580	1,813,844	3,360,220	1,546,376
<b>Total Uses</b>	<b>\$ 18,115,011</b>	<b>\$ 18,595,041</b>	<b>\$ 21,783,561</b>	<b>\$ 3,188,520</b>

### FY 2016 GENERAL FUND REVENUES BY SUB-FUND



	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	Budget Increase (Decr)
General Government	\$ 14,298,322	\$ 17,161,722	\$ 15,491,698	\$ (1,670,024)
Police & Court	1,421,877	1,351,445	1,375,950	24,505
Fire Department	206,429	107,474	114,000	6,526
Administrative Services	1,024,404	974,377	1,062,709	88,332
Community Development	15,008	9,541	5,690	(3,851)
Public Works	937,007	999,112	1,077,206	78,094
Park & Recreation	321,350	314,047	303,517	(10,530)
<b>\$</b>	<b>18,224,397</b>	<b>20,917,718</b>	<b>19,430,770</b>	<b>(1,486,948)</b>

### FY 2016 GENERAL FUND EXPENDITURES BY SUB-FUND



	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	Budget Increase (Decr)
General Government	3,260,957	3,192,588	5,116,418	1,923,830
Police & Court	6,109,195	6,468,489	6,960,597	492,108
Fire Department	3,790,289	3,909,912	4,120,026	210,114
Administrative Services	1,098,187	1,129,967	1,201,978	72,011
Community Development	508,160	463,281	520,206	56,925
Public Works	1,417,196	1,402,089	1,620,661	218,572
Park & Recreation	1,931,027	2,028,715	2,243,675	214,960
<b>\$</b>	<b>18,115,011</b>	<b>18,595,041</b>	<b>21,783,561</b>	<b>3,188,520</b>

<b>General Fund</b>						
<b>Fund: 100</b>						
	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	8,399,681	8,835,986	9,944,537	9,944,537	11,627,186	9,767,548
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>8,399,681</b>	<b>8,835,986</b>	<b>9,944,537</b>	<b>9,944,537</b>	<b>11,627,186</b>	<b>9,767,548</b>
License & Permits	593,695	683,764	580,400	580,400	591,446	587,800
Intergovernmental Revenues	4,030,830	4,306,426	4,142,050	4,217,887	4,422,337	4,466,404
Charges For Services	570,574	626,711	601,030	601,030	593,127	618,565
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	611,103	713,420	688,300	688,300	650,074	688,300
Investment Earnings	12,906	6,838	10,000	10,000	7,671	4,000
Other Financing Sources / (Uses)	137,540	138,161	67,080	67,080	104,483	73,970
<b>Other Operating Revenues</b>	<b>5,956,648</b>	<b>6,475,320</b>	<b>6,088,860</b>	<b>6,164,697</b>	<b>6,369,138</b>	<b>6,439,039</b>
Internal Service Revenues	2,783,646	2,895,471	2,900,426	2,900,426	2,900,426	3,162,307
Interfund Transfers In	308,055	17,620	18,619	18,619	20,968	61,876
<b>Internal Transactions</b>	<b>3,091,701</b>	<b>2,913,091</b>	<b>2,919,045</b>	<b>2,919,045</b>	<b>2,921,394</b>	<b>3,224,183</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>17,448,030</b>	<b>18,224,397</b>	<b>18,952,442</b>	<b>19,028,279</b>	<b>20,917,718</b>	<b>19,430,770</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>12,427,636</b>	<b>12,817,683</b>	<b>13,663,147</b>	<b>13,711,314</b>	<b>13,466,263</b>	<b>14,220,911</b>
Supplies & Materials	395,898	415,351	532,603	534,989	379,980	567,742
Purchased Services	1,268,021	1,422,240	1,739,587	1,863,544	1,414,426	1,822,452
Intra-City Charges	247,600	227,949	308,947	305,947	217,255	306,891
Fixed Costs & Subsidies	575,926	588,456	820,678	782,158	619,019	833,006
<b>Maintenance &amp; Operating</b>	<b>2,487,445</b>	<b>2,653,996</b>	<b>3,401,815</b>	<b>3,486,638</b>	<b>2,630,680</b>	<b>3,530,091</b>
Internal Charges	753,622	708,752	684,254	684,254	684,254	672,339
Transfers Out	1,643,883	1,934,580	1,365,505	1,814,300	1,813,844	3,360,220
<b>Internal Transactions</b>	<b>2,397,505</b>	<b>2,643,332</b>	<b>2,049,759</b>	<b>2,498,554</b>	<b>2,498,098</b>	<b>4,032,559</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>17,312,586</b>	<b>18,115,011</b>	<b>19,114,721</b>	<b>19,696,506</b>	<b>18,595,041</b>	<b>21,783,561</b>
<b>Revenues Over (Under) Expenditures</b>	<b>135,444</b>	<b>109,386</b>	<b>(162,279)</b>	<b>(668,227)</b>	<b>2,322,677</b>	<b>(2,352,791)</b>
<b>Beginning Cash Balance - July 1</b>	<b>4,297,820</b>	<b>4,443,571</b>	<b>4,546,046</b>	<b>4,546,046</b>	<b>4,546,046</b>	<b>6,864,349</b>
Other Cash Sources / (Uses)	10,307	(6,911)	-	-	(4,374)	-
<b>Ending Cash Balance - June 30</b>	<b>4,443,571</b>	<b>4,546,046</b>	<b>4,383,767</b>	<b>3,877,819</b>	<b>6,864,349</b>	<b>4,511,558</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>4,443,571</b>	<b>4,546,046</b>	<b>4,383,767</b>	<b>3,877,819</b>	<b>6,864,349</b>	<b>4,511,558</b>
<b>Ending Cash Balance - June 30</b>	<b>4,443,571</b>	<b>4,546,046</b>	<b>4,383,767</b>	<b>3,877,819</b>	<b>6,864,349</b>	<b>4,511,558</b>
<b>Reserves Detail:</b>						
Operational Reserves (Required Cash Flow)	3,300,000	3,600,000	3,600,000	3,600,000	3,600,000	3,760,000
Capital Reserve - General Fund Departments	1,143,571	946,046	783,767	277,819	1,329,039	751,558
Tax Settlement Reserve	-	-	-	-	1,935,310	-
Capital Reserve - Park Improvements	-	-	-	-	-	-
Impact Fee Study Reserves	-	-	-	-	-	-
<b>NOTE: 440-Capital transfer portion of Transfers Out</b>	<b>550,000</b>	<b>901,460</b>	<b>401,351</b>	<b>850,146</b>	<b>850,146</b>	<b>2,337,985</b>

**General Fund**

**Fund: 100**

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

**300000 Revenues**

**3100000 Taxes**

3111100	Current Taxes - General Levy	gov	4,607,046	4,794,366	5,318,298	5,318,298	6,414,776	5,023,560
3111200	Current Taxes - Planning Levy	gov	465,821	471,262	558,693	558,693	666,180	520,206
3111300	Current Taxes - Comp Insurance Levy	gov	398,676	349,816	349,340	349,340	436,821	357,926
3111500	Current Taxes - PERS Levy	gov	229,196	272,332	328,970	328,970	378,750	337,254
3111600	Current Taxes - Police Retire Levy	gov	399,042	397,300	462,422	462,422	549,397	500,282
3111700	Current Taxes - Fire Retire Levy	gov	299,984	304,268	348,567	348,567	416,291	362,699
	<b>Subtotal</b>		<b>6,399,765</b>	<b>6,589,344</b>	<b>7,366,290</b>	<b>7,366,290</b>	<b>8,862,215</b>	<b>7,101,927</b>
3121000	Personal Property Taxes - All Years	gov	151,844	316,219	372,000	372,000	237,885	359,000
	<b>Subtotal</b>		<b>6,551,609</b>	<b>6,905,563</b>	<b>7,738,290</b>	<b>7,738,290</b>	<b>9,100,100</b>	<b>7,460,927</b>

**NOTE:** In August 2015, the City received protested Tele-Communications tax settlement of \$1,935,310 that is reflected in the actual levy revenues collected for FY 2015.

3111400	Current Taxes - Health Ins Levy	gov	1,138,870	1,224,877	1,489,247	1,489,247	1,725,930	1,582,621
	1,529,550 General Fund Health Insurance Costs							
	53,071 Civic Center (General Fund Supported)							
	<b>1,582,621 Total Gen. Fund Health Insurance Cost</b>							
	- Amount of City Medical Insur. Fund offset in above total							
	<b>1,582,621 Full cost of Gen Fund Health costs</b>							
	<b>Subtotal - General Purpose &amp; Health Tax Levies</b>		<b>7,690,479</b>	<b>8,130,440</b>	<b>9,227,537</b>	<b>9,227,537</b>	<b>10,826,030</b>	<b>9,043,548</b>

3130100	MV - County Option Tax (61-3-537)	gov	675,267	686,857	685,000	685,000	766,663	690,000
3130200	Entitlement -- MV - Assessed Taxes	gov	8,927	1,480	12,000	12,000	8,186	12,000
3140000	Pnly & Intrst on Del Tax	gov	25,008	17,209	20,000	20,000	26,307	22,000

3100000	<b>Total Taxes</b>		<b>8,399,681</b>	<b>8,835,986</b>	<b>9,944,537</b>	<b>9,944,537</b>	<b>11,627,186</b>	<b>9,767,548</b>
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**3200000 License & Permits**

3220100	Liquor Licenses	gov	23,313	17,916	20,000	20,000	21,406	21,000
3220200	Beer & Wine Licenses	gov	28,760	26,940	26,000	26,000	27,610	27,000
3220400	Catering Permits	gov	3,430	3,745	2,100	2,100	4,235	2,500
3230300	Pawnbrokers & 2nd Hand	gov	1,250	1,150	1,100	1,100	1,050	1,100
3240100	General Business Licenses	gov	98,923	97,612	98,000	98,000	97,379	98,000
3240300	Cable TV Franchise	gov	398,147	498,064	395,000	395,000	399,899	400,000
3250000	Amusemnt Licenses & Prmts	gov	3,250	3,000	3,700	3,700	2,950	3,700
3270000	Animal Licenses	p&c	35,870	34,822	34,000	34,000	35,039	34,000
3280000	Bicycle Licenses	gov	2	15	-	-	3	-
3290500	Board of Adjustments	cd	750	500	500	500	1,875	500
3200000	<b>Total License &amp; Permits</b>		<b>593,695</b>	<b>683,764</b>	<b>580,400</b>	<b>580,400</b>	<b>591,446</b>	<b>587,800</b>

**3300000 Intergovernmental Revenues**

3310902	Fire Grants	fire	7,007	53,431	-	31,670	-	-
3312201	MRDTF Grant	p&c	12,399	27,794	30,000	30,000	42,752	30,000
3312205	ICAC Grant	p&c	9,215	21,502	22,000	22,000	5,513	22,000
3312221	Dept of Justice Grant	p&c	85,911	116,246	80,000	80,000	112,718	80,000
	MATIC Grant-HPD (Project 531)							
3312223	Violence Agnst Women Grnt	p&c	53,075	45,677	34,600	34,600	47,652	51,000
3312227	HIDTA Grants	p&c	4,509	5,168	1,500	1,500	26,068	55,654
	HIDTA Overtime							
3312299	Police Grants-Misc	p&c	7,637	27,058	-	-	12,097	-
3319900	Misc Federal Grants							
	Commission Minutes Preservation Grant	gov	1,500	-	-	-	-	-
3340500	Live Card Game Lic Dist	gov	5,027	5,002	5,000	5,000	4,655	5,000
3340600	Video Gambling Lic Dist	gov	71,489	70,500	68,000	68,000	67,075	70,000
3340700	Pers Prop Tax Reduct Reimb (15-1-111)	gov	81,716	-	-	-	-	-
3341000	<b>State Entitlement - HB124 / 2001</b>	gov	<b>3,571,614</b>	<b>3,806,274</b>	<b>3,825,900</b>	<b>3,825,900</b>	<b>3,973,134</b>	<b>4,075,250</b>
	<b>3.500% Inflation for FY 2016</b>							
3359900	State Grants - Misc.							
	Main Street Grant	cd	-	7,500	-	-	-	-
	Hazmat	fire	44,713	45,183	-	44,167	44,167	-
3370300	County Contributions							
	LCSO Reimb-.5 Ded-MDT & Crimestoppers	p&c	463	1,126	5,050	5,050	640	2,500
3370500	County - DARE Officer	p&c	74,555	73,965	70,000	70,000	76,376	75,000
3390400	PILT-Helena Housing Authority	gov	-	-	-	-	9,490	-
3300000	<b>Total Intergovernmental Revenues</b>		<b>4,030,830</b>	<b>4,306,426</b>	<b>4,142,050</b>	<b>4,217,887</b>	<b>4,422,337</b>	<b>4,466,404</b>

**General Fund**

**Fund: 100**

			FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
					Adopted	Amended	Actual	
3400000	<b>Charges For Services</b>							
3411000	Sale of Maps & Publicatns	cd	126	38	-	-	16	-
3418100	Subdivisions	cd	2,785	175	1,500	1,500	2,300	1,500
3418200	Zoning Actions	cd	6,950	5,795	3,690	3,690	5,350	3,690
3420200	Alarm Fees (10%)	p&c	245	1,845	300	300	761	500
3420300	Fire Protection Fees	fire	90,343	89,070	85,000	85,000	45,992	88,000
	7/1/13 - 6/30/18 Westside Fire Service Area Agreement							
3420400	Fire Bldg Code Inspection	fire	14,862	18,745	15,000	15,000	17,012	26,000
3422000	DUI Vehicle Seizures	p&c	1,105	125	-	-	105	-
3423100	St Capital Officer	p&c	119,507	218,133	225,000	225,000	233,483	225,000
3424400	Police Range User Fees	p&c	2,040	2,610	2,500	2,500	5,510	2,500
3424800	Helena Housing Auth. Contract	p&c	75,353	82,312	72,000	72,000	77,180	80,000
3440400	Engineering Misc.	pw	16,290	519	1,000	1,000	500	1,000
3450100	Animal Control Fees	p&c	3,030	4,270	4,000	4,000	1,275	4,000
3470200	Swim Tickets & Passes	p&r						
3470201	Under 48in.	p&r	27,592	24,072	20,000	20,000	27,504	24,000
3470202	48in.and over	p&r	25,063	23,895	31,000	31,000	24,131	25,000
3470203	Non-Swimmer Entry Fee	p&r	1,658	1,548	1,600	1,600	1,921	1,600
3470204	Adult Companion-Resident	p&r	1,080	1,080	200	200	1,517	500
3470205	Adult Companion-Non-Resid	p&r	150	100	50	50	175	50
3470211	Wtr Aerobics-Adult 13-65	p&r	190	123	150	150	232	150
3470212	Wtr Aerobics-Senior	p&r	66	10	50	50	38	30
3470215	Lap Swim-Adult 13-65	p&r	1,078	927	1,010	1,010	942	900
3470216	Lap Swim-Senior	p&r	166	182	150	150	136	150
3470221	Wtr Polo-Adult 13-65	p&r	60	42	70	70	-	30
3470222	Wtr Polo-Senior	p&r	202	312	250	250	1,239	250
3470225	Wtr Walking-Adult 13-65	p&r	78	38	60	60	35	50
3470226	Wtr Walking-Senior	p&r	23	12	20	20	61	30
3470231	PC Residt - Under 48in.	p&r	6,289	6,692	4,300	4,300	3,825	4,300
3470232	PC Residt - 48in. & Over	p&r	3,058	3,990	4,500	4,500	3,600	3,000
3470233	PC Residt - Wtr Act-Adult	p&r	2,161	988	1,000	1,000	1,663	1,000
3470234	PC Residt - Wtr Act-Sr.	p&r	210	240	150	150	285	200
3470236	SP Residt - Under 48in.	p&r	4,515	4,130	1,500	1,500	5,600	2,500
3470237	SP Residt - 48in. & Over	p&r	720	990	500	500	2,025	600
3470238	SP Residt - Wtr Act-Adult	p&r	940	846	500	500	1,081	500
3470239	SP Residt - Wtr Act-Sr.	p&r	152	380	70	70	114	70
3470241	PC Non-Res - Under 48in.	p&r	295	142	200	200	598	200
3470242	PC Non-Res - 48in.& over	p&r	266	114	200	200	190	200
3470243	PC Non-Res - Wtr Act-Adlt	p&r	356	261	200	200	95	200
3470244	PC Non-Res - Wtr Act-Sr.	p&r	38	-	30	30	19	15
3470246	SP Non-Res - Under 48in.	p&r	640	400	200	200	1,000	250
3470247	SP Non-Res - 48in. & Over	p&r	800	150	350	350	740	350
3470248	SP Non-Res - Wtr Act-Adlt	p&r	597	335	100	100	112	150
3470249	SP Non-Res - Wtr Act-Sr.	p&r	-	45	50	50	-	20
3470300	Swim Lessons	p&r						
3470301	Resident 30 minutes	p&r	43,208	39,655	20,000	20,000	32,627	25,000
3470311	Non-Resident 30 minutes	p&r	6,018	3,153	4,000	4,000	2,340	2,000
3470400	Swim Pool Rent	p&r						
3470411	Swim Team Practice	p&r	1,885	2,030	2,050	2,050	1,750	1,800
3470412	Swim Team Meets	p&r	1,200	1,200	1,200	1,200	1,350	1,350
3470413	Private Party Rentals	p&r	750	984	1,050	1,050	1,125	800
3470500	Park Use Fees	p&r	58,552	39,642	59,000	59,000	41,350	49,600
3470600	Recreation Fees	p&r	3,208	1,161	2,000	2,000	-	1,500
3470601	Ice Skating Fees	p&r	7,390	5,213	4,500	4,500	4,761	5,000
3470700	Tennis Fees	p&r	11,449	11,183	6,750	6,750	8,064	7,000
3472701	Food & Misc	p&r	20,465	20,767	17,500	17,500	24,435	20,000
3472702	Beverage (Non-Alcoholic)	p&r	5,334	6,007	4,500	4,500	6,913	6,000
3472704	Merchandise	p&r	36	35	30	30	50	30
3400000	<b>Total Charges For Services</b>		<b>570,574</b>	<b>626,711</b>	<b>601,030</b>	<b>601,030</b>	<b>593,127</b>	<b>618,565</b>
3500000	<b>Fines &amp; Forfeitures</b>							
3511000	Court Fines - Traffic	p&c	523,282	614,703	569,000	569,000	553,321	569,000
3513100	Animal Control Fines	p&c	8,455	4,703	5,000	5,000	7,528	5,000
3513200	Court Costs	p&c	26,407	28,470	34,500	34,500	24,914	34,500
3513300	Criminal Offense	p&c	39,119	45,519	61,000	61,000	41,475	61,000
3513400	Civil Costs	p&c	13,160	19,240	18,000	18,000	21,990	18,000
3513600	Victim/Witness Adv Srchrg	p&c	680	785	800	800	614	800
3515505	Parking Fines-City Court	p&c	-	-	-	-	232	-
3500000	<b>Total Fines &amp; Forfeitures</b>		<b>611,103</b>	<b>713,420</b>	<b>688,300</b>	<b>688,300</b>	<b>650,074</b>	<b>688,300</b>

General Fund Fund: 100			FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
					Adopted	Amended	Actual	
3670000	<b>Investment Earnings</b>							
3670000	Interest Earnings		12,906	6,838	10,000	10,000	7,671	4,000
3670000	<b>Total</b>	<b>Interest Earnings</b>	<b>12,906</b>	<b>6,838</b>	<b>10,000</b>	<b>10,000</b>	<b>7,671</b>	<b>4,000</b>
3700000	<b>Internal Service Revenues</b>							
3766100	Comm, Mgr, Atty Charges	gov	657,370	690,885	681,446	681,446	681,446	765,624
3766200	Park & Rec Charges	p&r	80,031	88,116	84,151	84,151	84,151	73,792
3766300	Public Works Charges	pw	303,099	320,001	310,000	310,000	310,000	329,809
3768100	Human Resource Charges	gov	137,251	163,065	161,840	161,840	161,840	183,976
3768200	Budget & Accounting Charges	as	594,369	598,404	584,377	584,377	584,377	622,126
3768300	Utility Customer Service Charges	as	411,900	426,000	390,000	390,000	390,000	440,583
3768400	Engineering Charges	pw	599,626	609,000	688,612	688,612	688,612	746,397
3700000	<b>Total</b>	<b>Internal Service Revenues</b>	<b>2,783,646</b>	<b>2,895,471</b>	<b>2,900,426</b>	<b>2,900,426</b>	<b>2,900,426</b>	<b>3,162,307</b>
3800000	<b>Other Financing Sources / (Uses)</b>							
3610000	Other Revenues	gov	24,776	45,706	15,000	15,000	51,014	20,000
3610100	Rimrock Stage	pw	41,718	7,487	-	-	-	-
3610321	Police Workers Comp	p&c	28,933	6,624	-	-	1,113	-
3610322	Fire Workers Comp	fire	1,728	-	-	-	303	-
3612201	Sale of Unclaimed Evidence	p&c	2,009	690	1,500	1,500	3,031	1,500
3660200	Contribution & Donation / Restricted Contribution							
	General Government	gov	950	2,900	-	-	-	-
	Community Development	cd	-	1,000	-	-	-	-
	Fire Department	fire	350	-	-	-	-	-
	Police Department - Private Misc	p&c	1,250	750	-	-	-	-
3661400	Contribution & Donation / Canine Contributions	p&c	-	20,000	50	50	-	-
3662100	Contribution & Donation / Explorers Contributions	p&c	90	120	240	240	90	120
3664102	Contrib & Donation-Parks / Kay's Kids-McKenna Fndtr	p&r	16,801	21,211	32,211	32,211	15,698	33,300
3664103	Contrib & Donation-Parks / Kay's Kids-E Helena	p&r	7,331	6,661	6,733	6,733	6,325	6,700
3664104	Contrib & Donation-Parks / Kay's Kids-Helena Housing	p&r	2,210	2,288	3,346	3,346	4,230	3,350
3821000	Sale of Fixed Assets	gov	9,394	22,724	8,000	8,000	22,679	9,000
	MRDTF property sales	p&c	-	-	-	-	-	-
3800000	<b>Total</b>	<b>Other Financing Sources / (Uses)</b>	<b>137,540</b>	<b>138,161</b>	<b>67,080</b>	<b>67,080</b>	<b>104,483</b>	<b>73,970</b>
<b>SUBTOTAL - OPERATING REVENUE</b>			<b>17,139,975</b>	<b>18,206,777</b>	<b>18,933,823</b>	<b>19,009,660</b>	<b>20,896,750</b>	<b>19,368,894</b>
3830000	<b>Interfund Transfers In</b>							
3830217	T/in - 217 Law Enforcement Block Grant	p&c	19,865	17,620	17,619	17,619	19,968	23,876
3830233	T/in - 233 Public Art Preservation	gov	-	-	1,000	1,000	1,000	-
3830340	T/in - 340 S I D Revolving (for 440 Capital funding)	gov	200,000	-	-	-	-	38,000
3830645	T/in - 645 Insurance & Safety	gov	88,190	-	-	-	-	-
3830000	<b>Total</b>	<b>Interfund Transfers In</b>	<b>308,055</b>	<b>17,620</b>	<b>18,619</b>	<b>18,619</b>	<b>20,968</b>	<b>61,876</b>
<b>TOTAL REVENUE</b>			<b>17,448,030</b>	<b>18,224,397</b>	<b>18,952,442</b>	<b>19,028,279</b>	<b>20,917,718</b>	<b>19,430,770</b>
	<b>Other Cash Sources / (Uses)</b>							
207-0100	Chng in Util Cust Srvv Vouchers Pybl (A/P)	gov	321	(72)	-	-	(3,185)	-
207-1000	Chng in Cust Deposits/Unidentifid	gov	-	656	-	-	(656)	-
207-1500	Credit Card Clearing	gov	(67)	(7,495)	-	-	(533)	-
271-0000	Prior Year Adjustment/Correction	p&r	12,344	-	-	-	-	-
271-0000	Prior Year Adjustment/Correction	pw	(2,291)	-	-	-	-	-
	<b>Total</b>	<b>Other Cash Sources / (Uses)</b>	<b>10,307</b>	<b>(6,911)</b>	<b>-</b>	<b>-</b>	<b>(4,374)</b>	<b>-</b>

**General Fund**

Fund: 100

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

**Revenue by Sub-Fund**

011	General Government	13,818,939	14,298,322	15,266,623	15,266,623	17,161,722	15,491,698
012	Police & Court	1,148,164	1,421,877	1,288,659	1,288,659	1,351,445	1,375,950
013	Fire Department	159,003	206,429	100,000	175,837	107,474	114,000
014	Community Development	10,611	15,008	5,690	5,690	9,541	5,690
015	Administrative Services	1,006,269	1,024,404	974,377	974,377	974,377	1,062,709
016	Public Works	960,733	937,007	999,612	999,612	999,112	1,077,206
017	Park & Recreation	344,311	321,350	317,481	317,481	314,047	303,517

**Total Revenue Allocated to Sub-Funds**

<b>17,448,030</b>	<b>18,224,397</b>	<b>18,952,442</b>	<b>19,028,279</b>	<b>20,917,718</b>	<b>19,430,770</b>
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**General Fund Internal Charge Cost Recovery****G.F. Internal Charges Recovered**

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

**Internal Costs**

Comm, Mgr, Atty Costs	1,030,655	1,184,941	1,287,161	1,287,161	1,147,296	1,358,400
Park & Rec Costs	248,245	247,982	249,118	262,504	261,860	253,605
Public Works Costs	270,740	272,567	314,497	314,497	309,032	325,388
Human Resource Costs	317,606	371,206	409,943	409,943	399,495	437,903
Budget & Accounting Costs	692,060	710,372	751,806	751,806	731,702	765,516
Utility Customer Service Costs	367,536	387,815	425,438	425,438	398,265	436,462
Engineering Costs	692,247	780,129	881,444	902,222	793,057	920,273
<b>Total Internal Costs</b>	<b>3,619,089</b>	<b>3,955,012</b>	<b>4,319,407</b>	<b>4,353,571</b>	<b>4,040,707</b>	<b>4,497,547</b>

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

Comm, Mgr, Atty Costs	(373,285)	(494,056)	(605,715)	(605,715)	(465,850)	(592,776)
Park & Rec Costs	(168,214)	(159,866)	(164,967)	(178,353)	(177,709)	(179,813)
Public Works Costs	32,359	47,434	(4,497)	(4,497)	968	4,421
Human Resource Costs	(180,355)	(208,141)	(248,103)	(248,103)	(237,655)	(253,927)
Budget & Accounting Costs	(97,691)	(111,968)	(167,429)	(167,429)	(147,325)	(143,390)
Utility Customer Service Costs	44,364	38,185	(35,438)	(35,438)	(8,265)	4,121
Engineering Costs	(92,621)	(171,129)	(192,832)	(213,610)	(104,445)	(173,876)
<b>Total Net G.F. Internal Revenues / (Costs)</b>	<b>(835,443)</b>	<b>(1,059,541)</b>	<b>(1,418,981)</b>	<b>(1,453,145)</b>	<b>(1,140,281)</b>	<b>(1,335,240)</b>



City of Helena

**General Government**

Sub-Fund: 011

Part of the General Fund		
\$ 5,116,418	General Government Sub-Fund Expend.	23.49%
16,667,143	Other Sub-Funds Expenditures	76.51%
<u>\$ 21,783,561</u>	Total General Fund Expenditures	<u>100.00%</u>

"General Government" includes budgets for :

	FY 2013 Actual	FY 2014 Actual	FY 2015		Adopted FY 2016 Budget
			Adopted	Actual	
City Commission	\$ 287,270	\$ 346,195	\$ 364,628	\$ 320,264	\$ 440,866
City Manager	273,840	293,313	331,982	310,752	336,983
City Attorney	469,545	545,433	590,551	516,280	580,551
Human Resources	317,606	371,206	409,943	399,495	437,903
Public Service Consortium	7,670	7,251	10,725	6,094	12,355
Helena Citizens Council (HCC)	13,773	12,367	23,620	16,378	24,223
Public Arts Preservation	1,240	597	3,411	138	1,330
Retirement and Operating Contingencies	-	-	192,273	-	185,000
Support / Subsidy Payments	137,874	123,694	111,305	109,343	111,987
Interfund Transactions	1,183,213	1,560,901	1,065,505	1,513,844	2,985,220
	<u>\$ 2,692,031</u>	<u>\$ 3,260,957</u>	<u>\$ 3,103,943</u>	<u>\$ 3,192,588</u>	<u>\$ 5,116,418</u>
Percent of the General Fund	15.09%	18.84%	16.24%	17.17%	23.49%

**Major FY 2016 Interfund Transactions:**

\$ 480,000	Civic Center Support
165,480	HCTV (PEG) Support
4,430	Sidewalk Program Support (Interest subsidies)
<u>2,335,310</u>	General Fund Capital (440 fund) Funding
<u>\$ 2,985,220</u>	

**Revenues: (General Government Only)**

	79.73% of Total General Fund Revenue of \$ 19,430,770		FY 2015		Adopted FY 2016 Budget
	FY 2013 Actual	FY 2014 Actual	Adopted	Actual	
Property Tax Revenue	\$ 7,715,487	\$ 8,147,649	\$ 9,247,537	\$ 10,852,337	\$ 9,065,548
MV Assessed & Option Taxes	684,194	688,337	697,000	774,849	702,000
Licenses & Permits	557,075	648,442	545,900	554,532	553,300
State Entitlement	3,571,614	3,806,274	3,825,900	3,973,134	4,075,250
Interest Earnings	12,906	6,838	10,000	7,671	4,000
Internal Service Revenues	794,621	853,950	843,286	843,286	949,600
Transfers In	288,190	0	1,000	1,000	38,000
Other	194,852	146,832	96,000	154,913	104,000
Total General Government Revenue	<u>\$ 13,818,939</u>	<u>\$ 14,298,322</u>	<u>\$ 15,266,623</u>	<u>\$ 17,161,722</u>	<u>\$ 15,491,698</u>

**Significant Changes:**

In fiscal year 2014 a tax protest by several telecommunication companies covering a number of years was settled. This resulted in a one-time inflow of additional general property tax revenues of \$1,935,310 in fiscal year 2015. The City Commission elected to utilize the proceeds to fund several projects including:

\$ 500,000	Funding towards the City's general capital reserves
300,000	Non-Motorized projects to be determined by Commission
500,000	Railroad "Quiet Zone" project
200,000	Fund Green Energy/Conservation Loans
435,310	General capital reserves for projects to be later determined by Commission
<u>\$ 1,935,310</u>	

**General Government**

Fund: 011

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

**General Government Revenues**

Taxes	8,399,681	8,835,986	9,944,537	9,944,537	11,627,186	9,767,548
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>8,399,681</b>	<b>8,835,986</b>	<b>9,944,537</b>	<b>9,944,537</b>	<b>11,627,186</b>	<b>9,767,548</b>
License & Permits	557,075	648,442	545,900	545,900	554,532	553,300
Intergovernmental Revenues	3,731,346	3,881,776	3,898,900	3,898,900	4,054,354	4,150,250
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	12,906	6,838	10,000	10,000	7,671	4,000
Other Financing Sources / (Uses)	35,120	71,330	23,000	23,000	73,693	29,000
<b>Other Operating Revenues</b>	<b>4,336,447</b>	<b>4,608,386</b>	<b>4,477,800</b>	<b>4,477,800</b>	<b>4,690,250</b>	<b>4,736,550</b>
Internal Service Revenues	794,621	853,950	843,286	843,286	843,286	949,600
Interfund Transfers In	288,190	-	1,000	1,000	1,000	38,000
<b>Internal Transactions</b>	<b>1,082,811</b>	<b>853,950</b>	<b>844,286</b>	<b>844,286</b>	<b>844,286</b>	<b>987,600</b>
<b>Long-Term Debt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total General Government Revenues</b>	<b>13,818,939</b>	<b>14,298,322</b>	<b>15,266,623</b>	<b>15,266,623</b>	<b>17,161,722</b>	<b>15,491,698</b>

**Expenditures**

<b>Personal Services</b>	<b>1,090,229</b>	<b>1,197,956</b>	<b>1,299,629</b>	<b>1,299,629</b>	<b>1,243,425</b>	<b>1,324,706</b>
Supplies & Materials	11,994	13,482	31,625	31,625	27,392	30,280
Purchased Services	189,049	293,012	315,272	315,272	212,596	393,260
Intra-City Charges	5,514	4,495	4,660	4,660	4,510	4,585
Fixed Costs & Subsidies	160,685	158,281	357,307	315,287	160,876	349,497
<b>Maintenance &amp; Operating</b>	<b>367,242</b>	<b>469,270</b>	<b>708,864</b>	<b>666,844</b>	<b>405,374</b>	<b>777,622</b>
Internal Charges	51,347	32,830	29,945	29,945	29,945	28,870
Transfers Out	1,183,213	1,560,901	1,065,505	1,514,300	1,513,844	2,985,220
<b>Internal Transactions</b>	<b>1,234,560</b>	<b>1,593,731</b>	<b>1,095,450</b>	<b>1,544,245</b>	<b>1,543,789</b>	<b>3,014,090</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>2,692,031</b>	<b>3,260,957</b>	<b>3,103,943</b>	<b>3,510,718</b>	<b>3,192,588</b>	<b>5,116,418</b>

<b>General Government Revenues Provided (Needed)</b>	11,126,908	11,037,365	12,162,680	11,755,905	13,969,134	10,375,280
Percent of Total General Government Revenues	80.52%	77.19%	79.67%	77.00%	81.40%	66.97%

**Expenditures by Division**

1001	410 Interfund Transactions	1,183,213	1,560,901	1,065,505	1,514,300	1,513,844	2,985,220
1002	410 Support / Subsidy Payments	137,874	123,694	111,305	111,305	109,343	111,987
1101	411 Commission	287,270	346,195	364,628	364,628	320,264	440,866
1201	412 City Manager	273,840	293,313	331,982	331,982	310,752	336,983
1301	412 City Attorney	469,545	545,433	590,551	590,551	516,280	580,551
1586	410 Contingency	-	-	192,273	150,253	-	185,000
1701	411 Helena Citizens Council (HCC)	13,773	12,367	23,620	23,620	16,378	24,223
1702	401 Public Arts Preservation	1,240	597	3,411	3,411	138	1,330
1801	417 Human Resources	317,606	371,206	409,943	409,943	399,495	437,903
1808	417 Public Service Consortium	7,670	7,251	10,725	10,725	6,094	12,355
<b>Total Expenditures</b>		<b>2,692,031</b>	<b>3,260,957</b>	<b>3,103,943</b>	<b>3,510,718</b>	<b>3,192,588</b>	<b>5,116,418</b>

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

Part of the General Fund		
\$ 6,960,597	Police & Court Sub-Fund Expend.	31.95%
14,822,964	Other Sub-Funds Expenditures	68.05%
<u>\$ 21,783,561</u>	<u>Total General Fund Expenditures</u>	<u>100.00%</u>

"Police & Court" includes budgets for :

	FY 2013 Actual	FY 2014 Actual	FY 2015		Adopted FY 2016 Budget
			Adopted	Actual	
Court Administration	\$ 401,314	\$ 431,842	\$ 505,951	\$ 495,503	\$ 507,994
Police Operations	5,201,556	5,257,678	5,566,620	5,563,499	5,881,805
Animal Control	140,044	144,617	161,871	145,331	169,119
Drug Enforcement	59,753	88,952	104,115	80,374	194,586
Violence Against Women	82,417	85,452	90,263	86,289	95,480
Urban Wildlife	32,931	22,477	19,990	26,209	19,003
Intrnt Crimes Agnst Child	13,482	23,477	28,764	8,764	29,670
Interfund Transactions	-	-	-	-	-
Support / Subsidy Payments	53,740	54,700	59,020	62,520	62,940
	<u>\$ 5,985,237</u>	<u>\$ 6,109,195</u>	<u>\$ 6,536,594</u>	<u>\$ 6,468,489</u>	<u>\$ 6,960,597</u>
Percent of the General Fund	33.54%	35.29%	34.20%	34.79%	31.95%

**Major FY 2016 Support / Subsidy Payments:**

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

**Funded by:**

<b>General Government Revenue</b>	\$ 4,837,073	\$ 4,687,318	\$ 5,247,935	\$ 5,117,044	\$ 5,584,647
percent of funding	80.82%	76.73%	80.29%	79.11%	80.23%
<b>Fines &amp; Forfeitures</b>	611,103	713,420	688,300	650,074	688,300
percent of funding	10.21%	11.68%	10.53%	10.05%	9.89%
<b>Other Dedicated Revenue</b>	537,061	708,457	600,359	701,371	687,650
percent of funding	8.97%	11.60%	9.18%	10.84%	9.88%
<b>Total</b>	<u>\$ 5,985,237</u>	<u>\$ 6,109,195</u>	<u>\$ 6,536,594</u>	<u>\$ 6,468,489</u>	<u>\$ 6,960,597</u>

**Police & Court**

Fund: 012

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

**Dedicated Revenues**

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	35,870	34,822	34,000	34,000	35,039	34,000
Intergovernmental Revenues	247,764	318,536	243,150	243,150	323,816	316,154
Charges For Services	201,280	309,295	303,800	303,800	318,314	312,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	611,103	713,420	688,300	688,300	650,074	688,300
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	32,282	28,184	1,790	1,790	4,234	1,620
<b>Other Operating Revenues</b>	<b>1,128,299</b>	<b>1,404,257</b>	<b>1,271,040</b>	<b>1,271,040</b>	<b>1,331,477</b>	<b>1,352,074</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	19,865	17,620	17,619	17,619	19,968	23,876
<b>Internal Transactions</b>	<b>19,865</b>	<b>17,620</b>	<b>17,619</b>	<b>17,619</b>	<b>19,968</b>	<b>23,876</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Dedicated Revenues</b>	<b>1,148,164</b>	<b>1,421,877</b>	<b>1,288,659</b>	<b>1,288,659</b>	<b>1,351,445</b>	<b>1,375,950</b>

**Expenditures**

<b>Personal Services</b>	<b>5,075,500</b>	<b>5,161,558</b>	<b>5,389,709</b>	<b>5,393,709</b>	<b>5,523,698</b>	<b>5,738,254</b>
Supplies & Materials	146,529	178,545	199,260	199,260	134,093	223,361
Purchased Services	222,476	252,959	366,843	365,843	285,527	399,495
Intra-City Charges	144,994	130,458	178,065	175,065	118,998	179,415
Fixed Costs & Subsidies	151,480	163,308	181,384	184,884	184,840	189,516
<b>Maintenance &amp; Operating</b>	<b>665,479</b>	<b>725,270</b>	<b>925,552</b>	<b>925,052</b>	<b>723,458</b>	<b>991,787</b>
Internal Charges	244,258	222,367	221,333	221,333	221,333	230,556
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>244,258</b>	<b>222,367</b>	<b>221,333</b>	<b>221,333</b>	<b>221,333</b>	<b>230,556</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>5,985,237</b>	<b>6,109,195</b>	<b>6,536,594</b>	<b>6,540,094</b>	<b>6,468,489</b>	<b>6,960,597</b>

**General Government Revenues Provided (Needed)** (4,837,073) (4,687,318) (5,247,935) (5,251,435) (5,117,044) (5,584,647)

Percent of Total General Government Revenues 35.00% 32.78% 34.38% 34.40% 29.82% 36.05%

**Expenditures by Division**

1001	410 Interfund Transactions	-	-	-	-	-	-
1002	410 Support / Subsidy Payments	53,740	54,700	59,020	62,520	62,520	62,940
1401	413 Court Administration	401,314	431,842	505,951	505,951	495,503	507,994
2201	421 Police Operations	5,201,556	5,257,678	5,566,620	5,566,620	5,563,499	5,881,805
2203	446 Animal Control	140,044	144,617	161,871	155,571	145,331	169,119
2207	421 Drug Enforcement	59,753	88,952	104,115	104,115	80,374	194,586
2209	421 Violence Against Women	82,417	85,452	90,263	90,263	86,289	95,480
2211	446 Urban Wildlife	32,931	22,477	19,990	26,290	26,209	19,003
2212	421 Intrnt Crimes Agnst Child	13,482	23,477	28,764	28,764	8,764	29,670
<b>Total Expenditures</b>		<b>5,985,237</b>	<b>6,109,195</b>	<b>6,536,594</b>	<b>6,540,094</b>	<b>6,468,489</b>	<b>6,960,597</b>

**Fire Department**  
 Sub-Fund: 013

Part of the General Fund		
\$ 4,120,026	Fire Department Sub-Fund Expend.	18.91%
17,663,535	Other Sub-Funds Expenditures	81.09%
<u>\$ 21,783,561</u>	<u>Total General Fund Expenditures</u>	<u>100.00%</u>

"Fire" includes budgets for :

	FY 2013 Actual	FY 2014 Actual	FY 2015		Adopted FY 2016 Budget
			Adopted	Actual	
Fire	\$ 3,674,010	\$ 3,727,075	\$ 3,970,534	\$ 3,856,397	\$ 4,120,026
Fire Grants	67,886	63,214	-	53,515	-
Fire Special Projects	-	-	-	-	-
Interfund Transactions	121,680	-	-	-	-
	<u>\$ 3,863,576</u>	<u>\$ 3,790,289</u>	<u>\$ 3,970,534</u>	<u>\$ 3,909,912</u>	<u>\$ 4,120,026</u>
Percent of the General Fund	21.65%	21.89%	20.77%	21.03%	18.91%

Funded by:

<b>General Government Revenue</b>	\$ 3,704,573	\$ 3,583,860	\$ 3,870,534	\$ 3,802,438	\$ 4,006,026
percent of funding	95.88%	94.55%	97.48%	97.25%	97.23%
<b>Dedicated Revenue</b>	159,003	206,429	100,000	107,474	114,000
percent of funding	4.12%	5.45%	2.52%	2.75%	2.77%
<b>Total</b>	<u>\$ 3,863,576</u>	<u>\$ 3,790,289</u>	<u>\$ 3,970,534</u>	<u>\$ 3,909,912</u>	<u>\$ 4,120,026</u>

**Fire Department**

Fund: 013

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

**Dedicated Revenues**

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	51,720	98,614	-	75,837	44,167	-
Charges For Services	105,205	107,815	100,000	100,000	63,004	114,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	2,078	-	-	-	303	-
<b>Other Operating Revenues</b>	<b>159,003</b>	<b>206,429</b>	<b>100,000</b>	<b>175,837</b>	<b>107,474</b>	<b>114,000</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Dedicated Revenue</b>	<b>159,003</b>	<b>206,429</b>	<b>100,000</b>	<b>175,837</b>	<b>107,474</b>	<b>114,000</b>

**Expenditures**

<b>Personal Services</b>	<b>3,195,342</b>	<b>3,233,693</b>	<b>3,383,303</b>	<b>3,427,470</b>	<b>3,390,540</b>	<b>3,521,447</b>
Supplies & Materials	76,140	96,311	125,080	125,080	64,739	129,601
Purchased Services	153,397	149,901	144,439	240,098	152,973	152,198
Intra-City Charges	41,146	42,369	57,001	57,001	40,978	57,015
Fixed Costs & Subsidies	880	901	930	930	901	950
<b>Maintenance &amp; Operating</b>	<b>271,563</b>	<b>289,482</b>	<b>327,450</b>	<b>423,109</b>	<b>259,591</b>	<b>339,764</b>
Internal Charges	274,991	267,114	259,781	259,781	259,781	258,815
Transfers Out	121,680	-	-	-	-	-
<b>Internal Transactions</b>	<b>396,671</b>	<b>267,114</b>	<b>259,781</b>	<b>259,781</b>	<b>259,781</b>	<b>258,815</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>3,863,576</b>	<b>3,790,289</b>	<b>3,970,534</b>	<b>4,110,360</b>	<b>3,909,912</b>	<b>4,120,026</b>

<b>General Government Revenues Provided (Needed)</b>	<b>(3,704,573)</b>	<b>(3,583,860)</b>	<b>(3,870,534)</b>	<b>(3,934,523)</b>	<b>(3,802,438)</b>	<b>(4,006,026)</b>
Percent of Total General Government Revenues	26.81%	25.06%	25.35%	25.77%	22.16%	25.86%

**Expenditures by Division**

1001	410 Interfund Transactions	121,680	-	-	-	-
1002	410 Support / Subsidy Payments	-	-	-	-	-
2301	424 Fire	3,674,010	3,727,075	3,970,534	3,970,534	3,856,397
2305	424 Fire Grants	67,886	63,214	-	139,826	53,515
2306	424 Fire Special Projects	-	-	-	-	-
<b>Total Expenditures</b>		<b>3,863,576</b>	<b>3,790,289</b>	<b>3,970,534</b>	<b>4,110,360</b>	<b>3,909,912</b>

**Community Development**

Sub-Fund: 014

Part of the General Fund		
\$ 520,206	Community Development Sub-Fund Expend.	2.39%
21,263,355	Other Sub-Funds Expenditures	97.61%
<u>\$ 21,783,561</u>	<u>Total General Fund Expenditures</u>	<u>100.00%</u>

"Community Development" includes budgets for :

	FY 2013 Actual	FY 2014 Actual	FY 2015		Adopted FY 2016 Budget
			Adopted	Actual	
Community Development	\$ 494,646	\$ 488,160	\$ 535,282	\$ 443,281	\$ 500,206
Interfund Transactions	-	-	-	-	-
Support / Subsidy Payments	20,000	20,000	20,000	20,000	20,000
	<u>\$ 514,646</u>	<u>\$ 508,160</u>	<u>\$ 555,282</u>	<u>\$ 463,281</u>	<u>\$ 520,206</u>
Percent of the General Fund	2.88%	2.94%	2.90%	2.49%	2.39%

Support / Subsidy Payments provides for:

\$ 20,000 Historic Preservation Program-City contribution

Funded by:

<b>General Government Revenue</b>	\$ 504,035	\$ 493,152	\$ 549,592	\$ 453,740	\$ 514,516
percent of funding	97.94%	97.05%	98.98%	97.94%	98.91%
<b>Dedicated Revenue</b>	10,611	15,008	5,690	9,541	5,690
percent of funding	2.06%	2.95%	1.02%	2.06%	1.09%
<b>Total</b>	<u>\$ 514,646</u>	<u>\$ 508,160</u>	<u>\$ 555,282</u>	<u>\$ 463,281</u>	<u>\$ 520,206</u>

**Community Development**

Fund: 014

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

**Dedicated Revenues**

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	750	500	500	500	1,875	500
Intergovernmental Revenues	-	7,500	-	-	-	-
Charges For Services	9,861	6,008	5,190	5,190	7,666	5,190
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	1,000	-	-	-	-
<b>Other Operating Revenues</b>	<b>10,611</b>	<b>15,008</b>	<b>5,690</b>	<b>5,690</b>	<b>9,541</b>	<b>5,690</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Dedicated Revenue</b>	<b>10,611</b>	<b>15,008</b>	<b>5,690</b>	<b>5,690</b>	<b>9,541</b>	<b>5,690</b>

**Expenditures**

<b>Personal Services</b>	<b>385,363</b>	<b>389,369</b>	<b>417,301</b>	<b>417,301</b>	<b>351,759</b>	<b>398,711</b>
Supplies & Materials	19,078	3,186	4,000	4,000	2,339	4,300
Purchased Services	44,519	50,857	69,692	78,212	44,912	53,269
Intra-City Charges	3,178	2,600	2,600	2,600	2,600	3,000
Fixed Costs & Subsidies	50,849	51,473	51,803	51,803	51,785	51,786
<b>Maintenance &amp; Operating</b>	<b>117,624</b>	<b>108,116</b>	<b>128,095</b>	<b>136,615</b>	<b>101,636</b>	<b>112,355</b>
Internal Charges	11,659	10,675	9,886	9,886	9,886	9,140
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>11,659</b>	<b>10,675</b>	<b>9,886</b>	<b>9,886</b>	<b>9,886</b>	<b>9,140</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>514,646</b>	<b>508,160</b>	<b>555,282</b>	<b>563,802</b>	<b>463,281</b>	<b>520,206</b>

<b>General Government Revenues Provided (Needed)</b>	(504,035)	(493,152)	(549,592)	(558,112)	(453,740)	(514,516)
Percent of Total General Government Revenues	3.65%	3.45%	3.60%	3.66%	2.64%	3.32%

**Expenditures by Division**

1001	410 Interfund Transactions	-	-	-	-	-	-
1002	410 Support / Subsidy Payments (Hist. Preserv. Officer / Addressing / Trolley)	20,000	20,000	20,000	20,000	20,000	20,000
1601	418 Community Development	494,646	488,160	535,282	543,802	443,281	500,206
1600	418 Community Development	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>514,646</b>	<b>508,160</b>	<b>555,282</b>	<b>563,802</b>	<b>463,281</b>	<b>520,206</b>

**Administrative Services**

Sub-Fund: 015

Part of the General Fund		
\$ 1,201,978	Administrative Services Sub-Fund Expend.	5.52%
20,581,583	Other Sub-Funds Expenditures	94.48%
<u>\$ 21,783,561</u>	<u>Total General Fund Expenditures</u>	<u>100.00%</u>

"Administrative Services" includes budgets for :

	FY 2013 Actual	FY 2014 Actual	FY 2015		Adopted FY 2016 Budget
			Adopted	Actual	
Budget & Admin Services	\$ 321,386	\$ 331,320	\$ 351,013	\$ 342,628	\$ 351,712
Accounting	370,674	379,052	400,793	389,074	413,804
Utility Customer Service	367,536	387,815	425,438	398,265	436,462
	<u>\$ 1,059,596</u>	<u>\$ 1,098,187</u>	<u>\$ 1,177,244</u>	<u>\$ 1,129,967</u>	<u>\$ 1,201,978</u>
Percent of the General Fund	5.94%	6.34%	6.16%	6.08%	5.52%

Funded by:

<b>General Government Revenue</b>	\$ 53,327	\$ 73,783	\$ 202,867	\$ 155,590	\$ 139,269
percent of funding	5.03%	6.72%	17.23%	13.77%	11.59%
<b>Dedicated Revenue</b>	1,006,269	1,024,404	974,377	974,377	1,062,709
percent of funding	94.97%	93.28%	82.77%	86.23%	88.41%
<b>Total</b>	<u>\$ 1,059,596</u>	<u>\$ 1,098,187</u>	<u>\$ 1,177,244</u>	<u>\$ 1,129,967</u>	<u>\$ 1,201,978</u>

**Administrative Services**

Fund: 015

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

**Dedicated Revenues**

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
<b>Other Operating Revenues</b>	-	-	-	-	-	-
Internal Service Revenues	1,006,269	1,024,404	974,377	974,377	974,377	1,062,709
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	1,006,269	1,024,404	974,377	974,377	974,377	1,062,709
<b>Long-Term Debt</b>	-	-	-	-	-	-
<b>Total Dedicated Revenue</b>	<b>1,006,269</b>	<b>1,024,404</b>	<b>974,377</b>	<b>974,377</b>	<b>974,377</b>	<b>1,062,709</b>

**Expenditures**

<b>Personal Services</b>	769,716	802,441	838,034	838,034	833,112	856,131
Supplies & Materials	12,557	12,757	16,735	16,735	11,506	17,290
Purchased Services	196,178	196,194	225,330	225,330	193,938	228,404
Intra-City Charges	2,768	4,061	4,390	4,390	3,765	3,220
Fixed Costs & Subsidies	54,234	60,764	72,917	72,917	67,808	77,586
<b>Maintenance &amp; Operating</b>	<b>265,737</b>	<b>273,776</b>	<b>319,372</b>	<b>319,372</b>	<b>277,017</b>	<b>326,500</b>
Internal Charges	24,143	21,970	19,838	19,838	19,838	19,347
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>24,143</b>	<b>21,970</b>	<b>19,838</b>	<b>19,838</b>	<b>19,838</b>	<b>19,347</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1,059,596</b>	<b>1,098,187</b>	<b>1,177,244</b>	<b>1,177,244</b>	<b>1,129,967</b>	<b>1,201,978</b>

**General Government Revenues Provided (Needed)** (53,327) (73,783) (202,867) (202,867) (155,590) (139,269)

Percent of Total General Government Revenues 0.39% 0.52% 1.33% 1.33% 0.91% 0.90%

**Expenditures by Division**

1001	410 Interfund Transactions	-	-	-	-	-	-
1002	410 Support / Subsidy Payments	-	-	-	-	-	-
1501	414 Budget & Admin Services	321,386	331,320	351,013	351,013	342,628	351,712
1506	415 Accounting	370,674	379,052	400,793	400,793	389,074	413,804
1507	415 Utility Customer Service	367,536	387,815	425,438	425,438	398,265	436,462

**Total Expenditures** 1,059,596 1,098,187 1,177,244 1,177,244 1,129,967 1,201,978

**Public Works**

Sub-Fund: 016

Part of the General Fund		
\$ 1,620,661	Public Works Sub-Fund Expend.	7.44%
20,162,900	Other Sub-Funds Expenditures	92.56%
<u>\$ 21,783,561</u>	<u>Total General Fund Expenditures</u>	<u>100.00%</u>

"Public Works" includes budgets for :

	FY 2013 Actual	FY 2014 Actual	FY 2015		Adopted FY 2016 Budget
			Adopted	Actual	
Public Works Admin	\$ 270,740	\$ 272,567	\$ 314,497	\$ 309,032	\$ 325,388
Engineering	692,247	780,129	881,444	793,057	920,273
Interfund Transactions	338,990	364,500	300,000	300,000	375,000
	<u>\$ 1,301,977</u>	<u>\$ 1,417,196</u>	<u>\$ 1,495,941</u>	<u>\$ 1,402,089</u>	<u>\$ 1,620,661</u>
Percent of the General Fund	7.52%	7.82%	7.83%	7.54%	7.44%

Interfund Transactions provides for:

\$ 375,000 Helena Area Transit System Operations Support

Funded by:

<b>General Government Revenue</b>	\$ 341,244	\$ 480,189	\$ 496,329	\$ 402,977	\$ 543,455
percent of funding	26.21%	33.88%	33.18%	28.74%	33.53%
<b>Dedicated Revenue</b>	960,733	937,007	999,612	999,112	1,077,206
percent of funding	73.79%	66.12%	66.82%	71.26%	66.47%
<b>Total</b>	<u>\$ 1,301,977</u>	<u>\$ 1,417,196</u>	<u>\$ 1,495,941</u>	<u>\$ 1,402,089</u>	<u>\$ 1,620,661</u>

**Public Works**

Fund: 016

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget	
			Adopted	Amended	Actual		
<b>Dedicated Revenues</b>							
Taxes	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-	
License & Permits	-	-	-	-	-	-	
Intergovernmental Revenues	-	-	-	-	-	-	
Charges For Services	16,290	519	1,000	1,000	500	1,000	
Intra-City Revenues	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	
Investment Earnings	-	-	-	-	-	-	
Other Financing Sources / (Uses)	41,718	7,487	-	-	-	-	
<b>Other Operating Revenues</b>	<b>58,008</b>	<b>8,006</b>	<b>1,000</b>	<b>1,000</b>	<b>500</b>	<b>1,000</b>	
Internal Service Revenues	902,725	929,001	998,612	998,612	998,612	1,076,206	
Interfund Transfers In	-	-	-	-	-	-	
<b>Internal Transactions</b>	<b>902,725</b>	<b>929,001</b>	<b>998,612</b>	<b>998,612</b>	<b>998,612</b>	<b>1,076,206</b>	
Long-Term Debt	-	-	-	-	-	-	
<b>Total Dedicated Revenue</b>	<b>960,733</b>	<b>937,007</b>	<b>999,612</b>	<b>999,612</b>	<b>999,112</b>	<b>1,077,206</b>	
<b>Expenditures</b>							
<b>Personal Services</b>	<b>770,491</b>	<b>857,286</b>	<b>993,996</b>	<b>993,996</b>	<b>910,186</b>	<b>1,032,908</b>	
Supplies & Materials	17,414	7,538	13,700	13,700	10,697	10,500	
Purchased Services	59,688	80,651	79,221	99,999	76,537	90,473	
Intra-City Charges	4,370	4,955	7,821	7,821	4,551	7,273	
Fixed Costs & Subsidies	78,103	73,738	72,977	72,977	71,892	77,202	
<b>Maintenance &amp; Operating</b>	<b>159,575</b>	<b>166,882</b>	<b>173,719</b>	<b>194,497</b>	<b>163,677</b>	<b>185,448</b>	
Internal Charges	32,921	28,528	28,226	28,226	28,226	27,305	
Transfers Out	338,990	364,500	300,000	300,000	300,000	375,000	
<b>Internal Transactions</b>	<b>371,911</b>	<b>393,028</b>	<b>328,226</b>	<b>328,226</b>	<b>328,226</b>	<b>402,305</b>	
Debt Service	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expenditures</b>	<b>1,301,977</b>	<b>1,417,196</b>	<b>1,495,941</b>	<b>1,516,719</b>	<b>1,402,089</b>	<b>1,620,661</b>	
<b>General Government Revenues Provided (Needed)</b>	<b>(341,244)</b>	<b>(480,189)</b>	<b>(496,329)</b>	<b>(517,107)</b>	<b>(402,977)</b>	<b>(543,455)</b>	
Percent of Total General Government Revenues	2.47%	3.36%	3.25%	3.39%	2.35%	3.51%	
<b>Expenditures by Division</b>							
1001	410 Interfund Transactions	338,990	364,500	300,000	300,000	300,000	375,000
3101	431 Public Works Admin	270,740	272,567	314,497	314,497	309,032	325,388
3102	433 Engineering	692,247	780,129	881,444	902,222	793,057	920,273
<b>Total Expenditures</b>		<b>1,301,977</b>	<b>1,417,196</b>	<b>1,495,941</b>	<b>1,516,719</b>	<b>1,402,089</b>	<b>1,620,661</b>

**Park & Recreation**

Sub-Fund: 017

Part of the General Fund		
\$ 2,243,675	Park & Recreation Sub-Fund Expend.	10.30%
19,539,886	Other Sub-Funds Expenditures	89.70%
\$ 21,783,561	Total General Fund Expenditures	100.00%

"Park & Recreation" includes budgets for :

	FY 2013 Actual	FY 2014 Actual	FY 2015		Adopted FY 2016 Budget
			Adopted	Actual	
Parks Administration	\$ 248,245	\$ 247,982	\$ 249,118	\$ 261,860	\$ 253,605
Parks Maintenance	1,235,088	1,283,328	1,502,707	1,359,390	1,404,352
Swimming Pool	319,962	306,654	406,268	331,328	416,684
Recreation	65,858	57,301	74,770	50,314	80,341
Neighborhood Parks	-	-	-	-	-
Kay's Kids	26,370	26,583	42,320	25,823	42,560
Urban Trails	-	-	-	-	46,133
Interfund Transactions	-	9,179	-	-	-
	\$ 1,895,523	\$ 1,931,027	\$ 2,275,183	\$ 2,028,715	\$ 2,243,675
Percent of the General Fund	10.95%	10.66%	11.90%	10.91%	10.30%

Funded by:

<b>General Government Revenue</b>	\$ 1,551,212	\$ 1,609,677	\$ 1,957,702	\$ 1,714,668	\$ 1,940,158
percent of funding	81.84%	83.36%	86.05%	84.52%	86.47%
<b>Other Dedicated Revenue</b>	344,311	321,350	317,481	314,047	303,517
percent of funding	18.16%	16.64%	13.95%	15.48%	13.53%
<b>Total</b>	\$ 1,895,523	\$ 1,931,027	\$ 2,275,183	\$ 2,028,715	\$ 2,243,675

**Park & Recreation**

Fund: 017

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

**Dedicated Revenues**

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	237,938	203,074	191,040	191,040	203,643	186,375
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	26,342	30,160	42,290	42,290	26,253	43,350
<b>Other Operating Revenues</b>	264,280	233,234	233,330	233,330	229,896	229,725
Internal Service Revenues	80,031	88,116	84,151	84,151	84,151	73,792
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	80,031	88,116	84,151	84,151	84,151	73,792
Long-Term Debt	-	-	-	-	-	-
<b>Total Dedicated Revenue</b>	<b>344,311</b>	<b>321,350</b>	<b>317,481</b>	<b>317,481</b>	<b>314,047</b>	<b>303,517</b>

**Expenditures**

<b>Personal Services</b>	1,140,995	1,175,380	1,341,175	1,341,175	1,213,543	1,348,754
Supplies & Materials	112,186	103,532	142,203	144,589	129,214	152,410
Purchased Services	402,714	398,666	538,790	538,790	447,943	505,353
Intra-City Charges	45,630	39,011	54,410	54,410	41,853	52,383
Fixed Costs & Subsidies	79,695	79,991	83,360	83,360	80,917	86,469
<b>Maintenance &amp; Operating</b>	640,225	621,200	818,763	821,149	699,927	796,615
Internal Charges	114,303	125,268	115,245	115,245	115,245	98,306
Transfers Out	-	9,179	-	-	-	-
<b>Internal Transactions</b>	114,303	134,447	115,245	115,245	115,245	98,306
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,895,523</b>	<b>1,931,027</b>	<b>2,275,183</b>	<b>2,277,569</b>	<b>2,028,715</b>	<b>2,243,675</b>

**General Government Revenues Provided (Needed)** (1,551,212) (1,609,677) (1,957,702) (1,960,088) (1,714,668) (1,940,158)

Percent of Total General Government Revenues 11.23% 11.26% 12.82% 12.84% 9.99% 12.52%

**Expenditures by Division**

1001	410	Interfund Transactions	-	9,179	-	-	-	-
1002	410	Support / Subsidy Payments	-	-	-	-	-	-
4101	464	Parks Administration	248,245	247,982	249,118	262,504	261,860	253,605
4102	464	Parks Maintenance	1,235,088	1,283,328	1,502,707	1,502,707	1,359,390	1,404,352
4103	464	Swimming Pool	319,962	306,654	406,268	395,268	331,328	416,684
4104	464	Recreation	65,858	57,301	74,770	74,770	50,314	80,341
4105	464	Neighborhood Parks	-	-	-	-	-	-
4106	464	Kay's Kids	26,370	26,583	42,320	42,320	25,823	42,560
4107	464	Urban Trails	-	-	-	-	-	46,133
<b>Total Expenditures</b>			<b>1,895,523</b>	<b>1,931,027</b>	<b>2,275,183</b>	<b>2,277,569</b>	<b>2,028,715</b>	<b>2,243,675</b>

**Street & Traffic**

Fund: 201

Part of the Public Works Department

**Description:**

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

**This Fund includes budgets for :**

	FY 2013 Actual	FY 2014 Actual	FY 2015		Adopted FY 2016 Budget
			Adopted	Actual	
Streets	\$ 2,487,223	\$ 2,771,775	\$ 2,676,999	\$ 2,670,779	\$ 2,727,153
Traffic Maintenance	355,335	347,644	413,989	408,711	435,456
Signal Maintenance	143,567	138,471	194,397	155,238	187,550
	<u>\$ 2,986,125</u>	<u>\$ 3,257,890</u>	<u>\$ 3,285,385</u>	<u>\$ 3,234,728</u>	<u>\$ 3,350,159</u>

**Major Funding Sources:**

The Street, Signal and Traffic divisions are almost exclusively supported by the annual assessment levied on city residents. This Street Maintenance assessment provides very little capacity for capital projects (MCA 7-12-4401). The City is primarily dependent upon Gas Tax funding (fund 240) for the Street capital program.

**CCIP:**

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

**Major Capital:**

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

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

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	3,159,246	3,182,469	3,195,000	3,195,000	3,257,684	3,240,000
<b>Taxes &amp; Assessments</b>	<b>3,159,246</b>	<b>3,182,469</b>	<b>3,195,000</b>	<b>3,195,000</b>	<b>3,257,684</b>	<b>3,240,000</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	26,441	26,700
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	4,770	2,437	2,700	2,700	2,026	1,700
Other Financing Sources / (Uses)	128,898	47,007	100,000	100,000	74,058	50,000
<b>Other Operating Revenues</b>	<b>133,668</b>	<b>49,444</b>	<b>102,700</b>	<b>102,700</b>	<b>102,525</b>	<b>78,400</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	8,430	-	-	-	-	-
<b>Internal Transactions</b>	<b>8,430</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>3,301,344</b>	<b>3,231,913</b>	<b>3,297,700</b>	<b>3,297,700</b>	<b>3,360,209</b>	<b>3,318,400</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>1,124,523</b>	<b>1,180,833</b>	<b>1,244,307</b>	<b>1,244,307</b>	<b>1,208,579</b>	<b>1,279,256</b>
Supplies & Materials	452,026	702,169	669,705	949,755	795,788	687,600
Purchased Services	436,235	418,791	638,552	1,120,022	493,866	550,348
Intra-City Charges	185,202	242,763	238,891	260,891	265,066	269,432
Fixed Costs & Subsidies	1,088	992	2,530	2,530	1,654	2,590
<b>Maintenance &amp; Operating</b>	<b>1,074,551</b>	<b>1,364,715</b>	<b>1,549,678</b>	<b>2,333,198</b>	<b>1,556,374</b>	<b>1,509,970</b>
Internal Charges	447,129	455,943	443,850	443,850	443,850	477,383
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>447,129</b>	<b>455,943</b>	<b>443,850</b>	<b>443,850</b>	<b>443,850</b>	<b>477,383</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	339,922	256,399	47,550	53,000	25,925	83,550
<b>Debt &amp; Capital</b>	<b>339,922</b>	<b>256,399</b>	<b>47,550</b>	<b>53,000</b>	<b>25,925</b>	<b>83,550</b>
<b>Total Expenditures</b>	<b>2,986,125</b>	<b>3,257,890</b>	<b>3,285,385</b>	<b>4,074,355</b>	<b>3,234,728</b>	<b>3,350,159</b>
<b>Revenues Over (Under) Expenditures</b>	<b>315,219</b>	<b>(25,977)</b>	<b>12,315</b>	<b>(776,655)</b>	<b>125,481</b>	<b>(31,759)</b>
<b>Beginning Cash Balance - July 1</b>	<b>2,226,514</b>	<b>2,541,831</b>	<b>2,515,716</b>	<b>2,515,716</b>	<b>2,515,716</b>	<b>2,641,156</b>
Other Cash Sources / (Uses)	98	(138)	-	-	(41)	-
<b>Ending Cash Balance - June 30</b>	<b>2,541,831</b>	<b>2,515,716</b>	<b>2,528,031</b>	<b>1,739,061</b>	<b>2,641,156</b>	<b>2,609,397</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>2,541,831</b>	<b>2,515,716</b>	<b>2,528,031</b>	<b>1,739,061</b>	<b>2,641,156</b>	<b>2,609,397</b>
<b>Ending Cash Balance - June 30</b>	<b>2,541,831</b>	<b>2,515,716</b>	<b>2,528,031</b>	<b>1,739,061</b>	<b>2,641,156</b>	<b>2,609,397</b>
<b>Reserves Detail:</b>						
Operating Reserve (5 month)	1,250,621	1,337,001	1,361,087	1,361,087	1,361,087	1,361,087
Trail / Crossings Maintenance Reserve	-	150,000	-	-	150,000	150,000
Street Plowing Overtime Reserve	-	-	10,000	10,000	10,000	10,000
Capital / Maintenance Projects Reserves	1,291,210	1,028,715	1,156,944	367,974	1,120,069	1,088,310

**Civic Center**

Fund: 211

Administered by the Community Facilities Dept.

**Description:**

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

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

	FY 2013 Actual	FY 2014 Actual	FY 2015		Adopted FY 2016 Budget
			Adopted	Actual	
Civic Center	\$ 1,001,299	\$ 850,391	\$ 726,904	\$ 907,177	\$ 703,746
	<u>\$ 1,001,299</u>	<u>\$ 850,391</u>	<u>\$ 726,904</u>	<u>\$ 907,177</u>	<u>\$ 703,746</u>

**Major Funding Sources:**

General Fund Support Transfer	\$ 476,900	\$ 500,000	\$ 500,000	\$ 500,000	\$ 480,000
Civic Center Fees (Events/Rental)	582,207	365,439	223,200	484,101	208,000
	<u>\$ 1,059,107</u>	<u>\$ 865,439</u>	<u>\$ 723,200</u>	<u>\$ 984,101</u>	<u>\$ 688,000</u>

**Community Facilities Department:**

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

Identified as a goal of the Comprehensive Plan, the Civic Center will continue its integral role as a community cultural asset. Marketing activities include an on-going program to solicit in-state organizations to bring conventions, expositions, and conferences to the Helena Civic Center, and to encourage local clubs and organizations to use the facilities for community events. Also, in order to better utilize the facility and increase revenues, the Civic Center has begun its own production efforts to actively solicit entertainment venues to come to the city and use the facility.

**Major Capital:**

(Accounted for in the 440 - Capital Improvement Fund)

\$ - None

**Civic Center**

Fund: 211

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	582,207	365,439	223,200	442,970	484,101	208,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	237	191	-	-	2,384	-
<b>Other Operating Revenues</b>	582,444	365,630	223,200	442,970	486,485	208,000
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	480,848	500,000	500,000	500,000	500,000	480,000
<b>Internal Transactions</b>	480,848	500,000	500,000	500,000	500,000	480,000
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,063,292</b>	<b>865,630</b>	<b>723,200</b>	<b>942,970</b>	<b>986,485</b>	<b>688,000</b>
<b>Expenditures</b>						
<b>Personal Services</b>	356,646	354,985	372,656	385,273	370,082	363,213
Supplies & Materials	23,009	24,028	26,630	26,630	26,472	27,880
Purchased Services	396,818	251,112	116,585	312,710	299,975	123,164
Intra-City Charges	2	-	-	-	-	-
Fixed Costs & Subsidies	6,152	6,225	6,510	6,510	6,125	6,630
<b>Maintenance &amp; Operating</b>	425,981	281,365	149,725	345,850	332,572	157,674
Internal Charges	187,672	188,841	193,913	193,913	193,913	182,859
Transfers Out	31,000	25,200	10,610	10,610	10,610	-
<b>Internal Transactions</b>	218,672	214,041	204,523	204,523	204,523	182,859
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,001,299</b>	<b>850,391</b>	<b>726,904</b>	<b>935,646</b>	<b>907,177</b>	<b>703,746</b>
<b>Revenues Over (Under) Expenditures</b>	61,993	15,239	(3,704)	7,324	79,308	(15,746)
<b>Beginning Cash Balance - July 1</b>	317,389	379,382	394,621	394,621	394,621	473,929
Other Cash Sources / (Uses)	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	379,382	394,621	390,917	401,945	473,929	458,183
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	379,382	394,621	390,917	401,945	473,929	458,183
<b>Ending Cash Balance - June 30</b>	379,382	394,621	390,917	401,945	473,929	458,183
<b>Reserves Detail:</b>						
Operating Reserve	8%	77,600	66,000	57,300	74,000	71,700
Equipment Reserve		301,782	328,621	333,617	327,945	402,229
		-	-	-	-	-

**Facilities Management**

Fund: 212

Administered by the Community Facilities Dept.

**Description:**

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

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

	FY 2013 Actual	FY 2014 Actual	FY 2015		Adopted FY 2016 Budget
			Adopted	Actual	
Facilities Administration	\$ 424,552	\$ 423,598	\$ 501,962	\$ 481,064	\$ 449,746
Project Management	109,362	114,141	118,073	117,031	121,873
Public Ed & Govt Acc Chnl (PEG)	153,453	157,385	161,385	161,281	165,368
	<u>\$ 687,367</u>	<u>\$ 695,124</u>	<u>\$ 781,420</u>	<u>\$ 759,376</u>	<u>\$ 736,987</u>

**Major Funding Sources:**

PEG Operational Support (General Fund)	\$ 4,306	\$ 4,625	\$ 5,395	\$ 5,395	\$ 5,000
PEG - Cable Franchise Fee Funded	149,010	152,740	156,559	156,559	160,480
Community Facilities Charges	631,163	637,414	636,990	636,990	563,559
	<u>\$ 784,479</u>	<u>\$ 794,779</u>	<u>\$ 798,944</u>	<u>\$ 798,944</u>	<u>\$ 729,039</u>

**Community Facilities Department:**

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

**Major Capital:**

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

**Facilities Management**
**Fund: 212**

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	2,075	1,041	1,100	1,100	961	600
Other Financing Sources / (Uses)	-	1,996	-	-	712	-
<b>Other Operating Revenues</b>	<b>2,075</b>	<b>3,037</b>	<b>1,100</b>	<b>1,100</b>	<b>1,673</b>	<b>600</b>
Internal Service Revenues	631,163	637,414	636,990	636,990	636,990	563,559
Interfund Transfers In	154,632	157,365	161,954	161,954	161,954	165,480
<b>Internal Transactions</b>	<b>785,795</b>	<b>794,779</b>	<b>798,944</b>	<b>798,944</b>	<b>798,944</b>	<b>729,039</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>787,870</b>	<b>797,816</b>	<b>800,044</b>	<b>800,044</b>	<b>800,617</b>	<b>729,639</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>196,789</b>	<b>189,980</b>	<b>198,122</b>	<b>198,122</b>	<b>191,189</b>	<b>200,014</b>
Supplies & Materials	665	585	1,225	1,225	1,112	2,625
Purchased Services	278,491	303,296	384,415	384,415	336,976	319,979
Intra-City Charges	1,397	2,326	4,000	4,000	1,605	4,000
Fixed Costs & Subsidies	149,010	152,740	156,559	156,559	156,560	160,480
<b>Maintenance &amp; Operating</b>	<b>429,563</b>	<b>458,947</b>	<b>546,199</b>	<b>546,199</b>	<b>496,253</b>	<b>487,084</b>
Internal Charges	35,781	38,150	37,099	37,099	37,099	40,389
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>35,781</b>	<b>38,150</b>	<b>37,099</b>	<b>37,099</b>	<b>37,099</b>	<b>40,389</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	25,234	8,047	-	38,000	34,835	9,500
<b>Debt &amp; Capital</b>	<b>25,234</b>	<b>8,047</b>	<b>-</b>	<b>38,000</b>	<b>34,835</b>	<b>9,500</b>
<b>Total Expenditures</b>	<b>687,367</b>	<b>695,124</b>	<b>781,420</b>	<b>819,420</b>	<b>759,376</b>	<b>736,987</b>
<b>Revenues Over (Under) Expenditures</b>	<b>100,503</b>	<b>102,692</b>	<b>18,624</b>	<b>(19,376)</b>	<b>41,241</b>	<b>(7,348)</b>
<b>Beginning Cash Balance - July 1</b>	<b>707,727</b>	<b>808,230</b>	<b>910,922</b>	<b>910,922</b>	<b>910,922</b>	<b>952,163</b>
Other Cash Sources / (Uses)	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>808,230</b>	<b>910,922</b>	<b>929,546</b>	<b>891,546</b>	<b>952,163</b>	<b>944,815</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>808,230</b>	<b>910,922</b>	<b>929,546</b>	<b>891,546</b>	<b>952,163</b>	<b>944,815</b>
<b>Ending Cash Balance - June 30</b>	<b>808,230</b>	<b>910,922</b>	<b>929,546</b>	<b>891,546</b>	<b>952,163</b>	<b>944,815</b>
<b>Reserves Detail:</b>						
Operating Reserve (One month)	55,178	57,256	65,118	65,118	60,378	60,624
PEG Capital / Operational Reserve	(137)	(157)	412	412	516	628
Facilities Management - Other Reserves	753,189	853,823	864,016	826,016	891,269	883,563

**Facilities Managemnt-HVCC**

Fund: 213

Administered by the Community Facilities Dept.

**Description:**

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

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

	FY 2013 Actual	FY 2014 Actual	FY 2015		Adopted FY 2016 Budget
			Adopted	Actual	
Facilities Administration	\$ 60,718	\$ 62,015	\$ 62,137	\$ 61,792	\$ 61,921
	<u>\$ 60,718</u>	<u>\$ 62,015</u>	<u>\$ 62,137</u>	<u>\$ 61,792</u>	<u>\$ 61,921</u>

**Major Funding Sources:**

Chamber Bldg Rent	\$ 61,042	\$ 59,330	\$ 62,100	\$ 63,812	\$ 62,100
	<u>\$ 61,042</u>	<u>\$ 59,330</u>	<u>\$ 62,100</u>	<u>\$ 63,812</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	8/1/1995	\$ 60,000	8/1/2020

**Major Capital:**

\$ - None

**Facilities Managemnt-HVCC**
**Fund: 213**

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	45	20	20	20	13	5
Other Financing Sources / (Uses)	61,042	59,330	62,100	62,100	63,812	62,100
<b>Other Operating Revenues</b>	<b>61,087</b>	<b>59,350</b>	<b>62,120</b>	<b>62,120</b>	<b>63,825</b>	<b>62,105</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	317	-	-	-	-	-
<b>Internal Transactions</b>	<b>317</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>61,404</b>	<b>59,350</b>	<b>62,120</b>	<b>62,120</b>	<b>63,825</b>	<b>62,105</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Supplies & Materials	1,951	2,591	2,500	2,500	2,033	2,500
Purchased Services	10,983	11,948	12,200	13,200	12,370	13,484
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	1,026	1,025	1,070	1,070	1,028	1,080
<b>Maintenance &amp; Operating</b>	<b>13,960</b>	<b>15,564</b>	<b>15,770</b>	<b>16,770</b>	<b>15,431</b>	<b>17,064</b>
Internal Charges	42,549	42,242	42,152	42,152	42,152	40,642
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>42,549</b>	<b>42,242</b>	<b>42,152</b>	<b>42,152</b>	<b>42,152</b>	<b>40,642</b>
Debt Service	4,209	4,209	4,215	4,215	4,209	4,215
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>4,209</b>	<b>4,209</b>	<b>4,215</b>	<b>4,215</b>	<b>4,209</b>	<b>4,215</b>
<b>Total Expenditures</b>	<b>60,718</b>	<b>62,015</b>	<b>62,137</b>	<b>63,137</b>	<b>61,792</b>	<b>61,921</b>
<b>Revenues Over (Under) Expenditures</b>	<b>686</b>	<b>(2,665)</b>	<b>(17)</b>	<b>(1,017)</b>	<b>2,033</b>	<b>184</b>
<b>Beginning Cash Balance - July 1</b>	<b>15,267</b>	<b>15,953</b>	<b>13,288</b>	<b>13,288</b>	<b>13,288</b>	<b>15,321</b>
Other Cash Sources / (Uses)	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>15,953</b>	<b>13,288</b>	<b>13,271</b>	<b>12,271</b>	<b>15,321</b>	<b>15,505</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>15,953</b>	<b>13,288</b>	<b>13,271</b>	<b>12,271</b>	<b>15,321</b>	<b>15,505</b>
<b>Ending Cash Balance - June 30</b>	<b>15,953</b>	<b>13,288</b>	<b>13,271</b>	<b>12,271</b>	<b>15,321</b>	<b>15,505</b>
<b>Reserves Detail:</b>						
Operating & Capital Reserve	15,953	13,288	13,271	12,271	15,321	15,505

**Neighborhood Center**

Fund: 214

Administered by the Community Facilities Dept.

**Description:**

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

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

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

**Major Funding Sources:**

Neighborhood Center Rent	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 16,450
	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 16,450</u>

**Community Facilities Department:**

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

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

**Major Capital:**

\$ - None

**Neighborhood Center**

Fund: 214

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	182	69	150	150	39	150
Other Financing Sources / (Uses)	10,000	10,000	10,000	10,000	10,000	16,450
<b>Other Operating Revenues</b>	<b>10,182</b>	<b>10,069</b>	<b>10,150</b>	<b>10,150</b>	<b>10,039</b>	<b>16,600</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	365	-	-	-	-	-
<b>Internal Transactions</b>	<b>365</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>10,547</b>	<b>10,069</b>	<b>10,150</b>	<b>10,150</b>	<b>10,039</b>	<b>16,600</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	7,393	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	<b>-</b>	<b>7,393</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Internal Charges	18,405	18,837	19,435	19,435	19,435	16,351
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>18,405</b>	<b>18,837</b>	<b>19,435</b>	<b>19,435</b>	<b>19,435</b>	<b>16,351</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>18,405</b>	<b>26,230</b>	<b>19,435</b>	<b>19,435</b>	<b>19,435</b>	<b>16,351</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(7,858)</b>	<b>(16,161)</b>	<b>(9,285)</b>	<b>(9,285)</b>	<b>(9,396)</b>	<b>249</b>
<b>Beginning Cash Balance - July 1</b>	<b>70,997</b>	<b>63,139</b>	<b>46,978</b>	<b>46,978</b>	<b>46,978</b>	<b>37,582</b>
Other Cash Sources / (Uses)	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>63,139</b>	<b>46,978</b>	<b>37,693</b>	<b>37,693</b>	<b>37,582</b>	<b>37,831</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>63,139</b>	<b>46,978</b>	<b>37,693</b>	<b>37,693</b>	<b>37,582</b>	<b>37,831</b>
<b>Ending Cash Balance - June 30</b>	<b>63,139</b>	<b>46,978</b>	<b>37,693</b>	<b>37,693</b>	<b>37,582</b>	<b>37,831</b>
<b>Reserves Detail:</b>						
Operating & Capital Reserve	63,139	46,978	37,693	37,693	37,582	37,831

**Police Projects & Reimb**

Fund: 215

Part of the Police Department

**Description:**

This fund accounts for activity related to:

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

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

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

**Major Funding Sources:**

	FY 2013 Actual	FY 2014 Actual	FY 2015		Adopted FY 2016 Budget
			Adopted	Actual	
Highway Traffic Safety	\$ 18,506	\$ 11,426	\$ 18,000	\$ 19,263	\$ 18,000
Reimbursed Overtime	58,565	46,823	55,500	46,733	55,500
Other Program Funding	12,183	2,754	4,000	-	-
	<u>\$ 89,254</u>	<u>\$ 61,003</u>	<u>\$ 77,500</u>	<u>\$ 65,996</u>	<u>\$ 73,500</u>

**Major Capital:**

\$ - None

**Police Projects & Reimb**

Fund: 215

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	18,506	11,426	18,000	18,000	19,263	18,000
Charges For Services	70,748	49,577	59,500	59,500	46,733	55,500
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
<b>Other Operating Revenues</b>	<b>89,254</b>	<b>61,003</b>	<b>77,500</b>	<b>77,500</b>	<b>65,996</b>	<b>73,500</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	1,016	-	-	-	-	-
<b>Internal Transactions</b>	<b>1,016</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>90,270</b>	<b>61,003</b>	<b>77,500</b>	<b>77,500</b>	<b>65,996</b>	<b>73,500</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>72,160</b>	<b>67,574</b>	<b>78,186</b>	<b>78,186</b>	<b>63,594</b>	<b>77,874</b>
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Internal Charges	4,252	2,385	2,121	2,121	2,121	2,017
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>4,252</b>	<b>2,385</b>	<b>2,121</b>	<b>2,121</b>	<b>2,121</b>	<b>2,017</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>76,412</b>	<b>69,959</b>	<b>80,307</b>	<b>80,307</b>	<b>65,715</b>	<b>79,891</b>
<b>Revenues Over (Under) Expenditures</b>	<b>13,858</b>	<b>(8,956)</b>	<b>(2,807)</b>	<b>(2,807)</b>	<b>281</b>	<b>(6,391)</b>
<b>Beginning Cash Balance - July 1</b>	<b>(6,451)</b>	<b>7,407</b>	<b>(1,549)</b>	<b>(1,549)</b>	<b>(1,549)</b>	<b>(1,268)</b>
Other Cash Sources / (Uses)	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>7,407</b>	<b>(1,549)</b>	<b>(4,356)</b>	<b>(4,356)</b>	<b>(1,268)</b>	<b>(7,659)</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>7,407</b>	<b>(1,549)</b>	<b>(4,356)</b>	<b>(4,356)</b>	<b>(1,268)</b>	<b>(7,659)</b>
<b>Ending Cash Balance - June 30</b>	<b>7,407</b>	<b>(1,549)</b>	<b>(4,356)</b>	<b>(4,356)</b>	<b>(1,268)</b>	<b>(7,659)</b>
<b>Reserves Detail:</b>						
Misc. Reserves	7,407	(1,549)	(4,356)	(4,356)	(1,268)	(7,659)

**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 up to a 50/50 basis with Lewis & Clark County.

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

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

	FY 2013 Actual	FY 2014 Actual	FY 2015		Adopted FY 2016 Budget
			Adopted	Actual	
Transfer/out - To Drug Enforcement Prgm	\$ 19,865	\$ 17,619	\$ 17,619	\$ 19,968	\$ 23,876
Other L&C Co Programs	-	17,620	-	-	11,849
Supplies & Materials	-	-	-	6,534	-
Equipment	-	-	-	-	-
	<b>\$ 19,865</b>	<b>\$ 35,239</b>	<b>\$ 17,619</b>	<b>\$ 26,502</b>	<b>\$ 35,725</b>

**Law Enforcement Block Grant**

Fund: 217

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	19,662	35,239	17,619	39,900	26,592	35,725
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
<b>Other Operating Revenues</b>	19,662	35,239	17,619	39,900	26,592	35,725
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>19,662</b>	<b>35,239</b>	<b>17,619</b>	<b>39,900</b>	<b>26,592</b>	<b>35,725</b>
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	-	-	-	6,534	6,534	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	17,620	-	13,398	-	11,849
<b>Maintenance &amp; Operating</b>	-	17,620	-	19,932	6,534	11,849
Internal Charges	-	-	-	-	-	-
Transfers Out	19,865	17,619	17,619	19,968	19,968	23,876
<b>Internal Transactions</b>	19,865	17,619	17,619	19,968	19,968	23,876
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>19,865</b>	<b>35,239</b>	<b>17,619</b>	<b>39,900</b>	<b>26,502</b>	<b>35,725</b>
<b>Revenues Over (Under) Expenditures</b>	(203)	-	-	-	90	-
<b>Beginning Cash Balance - July 1</b>	203	-	-	-	-	90
Other Cash Sources / (Uses)	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	-	-	-	-	90	90
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	-	-	-	-	90	90
<b>Ending Cash Balance - June 30</b>	-	-	-	-	90	90
<b>Reserves Detail:</b>						
Misc. Reserves	-	-	-	-	90	90

**9-1-1 Emergency Program**

Fund: 218

Part of the Police Department

**Description:**

This fund accounts for the City's administration of the regional dispatch center and includes basic 9-1-1 and Enhanced 9-1-1 program operations that serve Helena and surrounding areas.

The major funding source is the State of Montana who levies a fee to each phone user within the City of Helena's jurisdiction (including cell phones) which is then calculated on a percentage basis for distribution. Funds are received on a quarterly basis. St. Peter's Hospital provides some funding for training of dispatchers to assist handling of medical emergency calls.

**Major Funding Sources:**

	FY 2013 Actual	FY 2014 Actual	FY 2015		Adopted FY 2016 Budget
			Adopted	Actual	
911-Lewis & Clark County	\$ 171,119	\$ 299,456	\$ 350,000	\$ 225,578	\$ 350,000
911-City of Helena	145,564	254,807	300,000	191,417	300,000
911-East Helena	10,245	17,925	22,200	12,347	22,200
911-Broadwater County	424	120	500	-	500
St. Peter's Hospital Training Reimb.	5,000	6,956	10,000	6,956	10,000
	<b>\$ 332,352</b>	<b>\$ 579,264</b>	<b>\$ 682,700</b>	<b>\$ 436,298</b>	<b>\$ 682,700</b>

**Significant Changes:**

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

**Major Capital:**

\$ 182,000 Computer Equipment Upgrades

**9-1-1 Emergency Program**

Fund: 218

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	327,352	572,308	672,700	672,700	429,342	672,700
Charges For Services	5,000	6,956	10,000	10,000	6,956	10,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	307	100	50	50	104	50
Other Financing Sources / (Uses)	631	7,767	1,360	1,360	45,807	1,360
<b>Other Operating Revenues</b>	<b>333,290</b>	<b>587,131</b>	<b>684,110</b>	<b>684,110</b>	<b>482,209</b>	<b>684,110</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	127	-	-	-	-	-
<b>Internal Transactions</b>	<b>127</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>333,417</b>	<b>587,131</b>	<b>684,110</b>	<b>684,110</b>	<b>482,209</b>	<b>684,110</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Supplies & Materials	23,987	6,310	14,600	14,600	4,496	14,200
Purchased Services	231,571	276,832	347,662	347,662	313,001	283,522
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	47,345	48,279	50,456	50,456	49,362	50,456
<b>Maintenance &amp; Operating</b>	<b>302,903</b>	<b>331,421</b>	<b>412,718</b>	<b>412,718</b>	<b>366,859</b>	<b>348,178</b>
Internal Charges	26,681	23,337	20,921	20,921	20,921	20,054
Transfers Out	52,286	52,286	52,286	52,286	52,286	93,000
<b>Internal Transactions</b>	<b>78,967</b>	<b>75,623</b>	<b>73,207</b>	<b>73,207</b>	<b>73,207</b>	<b>113,054</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	145,117	40,749	50,000	50,000	33,114	182,000
<b>Debt &amp; Capital</b>	<b>145,117</b>	<b>40,749</b>	<b>50,000</b>	<b>50,000</b>	<b>33,114</b>	<b>182,000</b>
<b>Total Expenditures</b>	<b>526,987</b>	<b>447,793</b>	<b>535,925</b>	<b>535,925</b>	<b>473,180</b>	<b>643,232</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(193,570)</b>	<b>139,338</b>	<b>148,185</b>	<b>148,185</b>	<b>9,029</b>	<b>40,878</b>
<b>Beginning Cash Balance - July 1</b>	<b>215,696</b>	<b>22,126</b>	<b>161,464</b>	<b>161,464</b>	<b>161,464</b>	<b>170,493</b>
Other Cash Sources / (Uses)	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>22,126</b>	<b>161,464</b>	<b>309,649</b>	<b>309,649</b>	<b>170,493</b>	<b>211,371</b>
<b>Unreserved Balance</b>	<b>(73,342)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>95,468</b>	<b>161,464</b>	<b>309,649</b>	<b>309,649</b>	<b>170,493</b>	<b>211,371</b>
<b>Ending Cash Balance - June 30</b>	<b>22,126</b>	<b>161,464</b>	<b>309,649</b>	<b>309,649</b>	<b>170,493</b>	<b>211,371</b>
<b>Reserves Detail:</b>						
Operational Reserve (¼ of operations less capital)	95,468	101,761	121,481	121,481	110,017	115,308
Equipment Reserve	-	59,703	188,168	188,168	60,476	96,063

**Support Services Division**

Fund: 219

Part of the Police Department

**Description:**

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

**Major Funding Sources:**

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

	FY 2013 Actual	FY 2014 Actual	FY 2015		Adopted FY 2016 Budget
			Adopted	Actual	
Public Safety Mill Levy	\$ 1,129,700	\$ 1,157,900	\$ 1,181,000	\$ 1,182,125	\$ 1,192,810
9-1-1 Prgm (Salary Reimbursement)	52,286	52,286	52,286	52,286	93,000
False Alarm Fees	5,913	7,760	7,000	9,721	7,000
Alarm Application & Monitoring Fees	2,205	16,605	3,000	6,759	3,000
Accident Reports	2,883	2,706	3,000	2,787	3,000
	<b>\$ 1,192,987</b>	<b>\$ 1,237,257</b>	<b>\$ 1,246,286</b>	<b>\$ 1,253,678</b>	<b>\$ 1,298,810</b>

**Significant Changes:**

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

**Major Capital:**

\$ - None

**Support Services Division**

Fund: 219

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	8,118	24,365	10,000	10,000	16,480	10,000
Intergovernmental Revenues	1,129,700	1,161,214	1,181,000	1,181,000	1,182,125	1,204,810
Charges For Services	3,948	4,131	3,310	3,310	3,895	4,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	134	(26)	-	-	(36)	-
Other Financing Sources / (Uses)	-	-	-	-	90	-
<b>Other Operating Revenues</b>	<b>1,141,900</b>	<b>1,189,684</b>	<b>1,194,310</b>	<b>1,194,310</b>	<b>1,202,554</b>	<b>1,218,810</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	59,788	52,286	52,286	52,286	52,286	93,000
<b>Internal Transactions</b>	<b>59,788</b>	<b>52,286</b>	<b>52,286</b>	<b>52,286</b>	<b>52,286</b>	<b>93,000</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,201,688</b>	<b>1,241,970</b>	<b>1,246,596</b>	<b>1,246,596</b>	<b>1,254,840</b>	<b>1,311,810</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>1,086,640</b>	<b>1,107,714</b>	<b>1,174,101</b>	<b>1,174,101</b>	<b>1,176,393</b>	<b>1,186,522</b>
Supplies & Materials	7,351	10,871	13,200	13,200	5,280	27,300
Purchased Services	51,667	57,046	63,317	63,317	55,914	65,699
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	45,508	47,988	51,636	51,636	51,996	52,936
<b>Maintenance &amp; Operating</b>	<b>104,526</b>	<b>115,905</b>	<b>128,153</b>	<b>128,153</b>	<b>113,190</b>	<b>145,935</b>
Internal Charges	7,394	6,385	5,915	5,915	5,915	5,724
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>7,394</b>	<b>6,385</b>	<b>5,915</b>	<b>5,915</b>	<b>5,915</b>	<b>5,724</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1,198,560</b>	<b>1,230,004</b>	<b>1,308,169</b>	<b>1,308,169</b>	<b>1,295,498</b>	<b>1,338,181</b>
<b>Revenues Over (Under) Expenditures</b>	<b>3,128</b>	<b>11,966</b>	<b>(61,573)</b>	<b>(61,573)</b>	<b>(40,658)</b>	<b>(26,371)</b>
<b>Beginning Cash Balance - July 1</b>	<b>90,315</b>	<b>93,550</b>	<b>104,766</b>	<b>104,766</b>	<b>104,766</b>	<b>63,838</b>
Other Cash Sources / (Uses)	107	(750)	-	-	(270)	-
<b>Ending Cash Balance - June 30</b>	<b>93,550</b>	<b>104,766</b>	<b>43,193</b>	<b>43,193</b>	<b>63,838</b>	<b>37,467</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>93,550</b>	<b>104,766</b>	<b>43,193</b>	<b>43,193</b>	<b>63,838</b>	<b>37,467</b>
<b>Ending Cash Balance - June 30</b>	<b>93,550</b>	<b>104,766</b>	<b>43,193</b>	<b>43,193</b>	<b>63,838</b>	<b>37,467</b>
<b>Reserves Detail:</b>						
Operational Reserves	93,550	104,766	43,193	43,193	63,838	37,467
	-	-	-	-	-	-

**CDBG**

Fund: 226

Part of the Community Development Department

**Description:**

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

In fiscal year 2009, the Young Women's Christian Association (YWCA) approached the City Commission with a request for helping fund a replacement boiler and needed renovations to avoid having to close the facility. The Commission granted the organization an interest-free 20-year \$25,000 rehabilitation loan for the improvement using available cash reserves in the fund. The full amount of the loan is due at the end of the 20-year term or if/when the property is sold.

For fiscal year 2016, there are currently no new projects planned for this budget. If projects develop and funding is secured, budgets will be established once projects are accepted by and funding is approved by the Helena City Commission.

**Funded Projects:**

	FY 2013 Actual	FY 2014 Actual	FY 2015		Adopted FY 2016 Budget
			Adopted	Actual	
Serendipity Apts	\$ -	\$ -	\$ -	\$ 28,500	\$ -
CDBG Intermountain Children's Home	328,848	44,218	-	67,787	-
HOME Grant - Westmont	-	-	-	84,361	-
CDBG Grant - Westmont	-	22,047	-	250,241	-
	<b>\$ 328,848</b>	<b>\$ 66,265</b>	<b>\$ -</b>	<b>\$ 430,889</b>	<b>\$ -</b>

**Major Funding Sources:**

Community Development Block Grants.

CDBG Fund: 226		FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
				Adopted	Amended	Actual	
<b>Revenues</b>							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	328,848	66,265	-	778,784	430,889	-
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	-	-	-	-	-	-
	Other Financing Sources / (Uses)	-	-	-	-	-	-
	<b>Other Operating Revenues</b>	328,848	66,265	-	778,784	430,889	-
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	-
	<b>Internal Transactions</b>	-	-	-	-	-	-
	Long-Term Debt	-	-	-	-	-	-
	<b>Total Revenues</b>	<b>328,848</b>	<b>66,265</b>	<b>-</b>	<b>778,784</b>	<b>430,889</b>	<b>-</b>
<b>Expenditures</b>							
	<b>Personal Services</b>	-	-	-	-	-	-
	Supplies & Materials	-	-	-	-	-	-
	Purchased Services	-	-	-	-	-	-
	Intra-City Charges	-	-	-	-	-	-
	Fixed Costs & Subsidies	328,848	66,265	-	778,784	430,889	-
	<b>Maintenance &amp; Operating</b>	328,848	66,265	-	778,784	430,889	-
	Internal Charges	-	-	-	-	-	-
	Transfers Out	-	-	-	-	-	-
	<b>Internal Transactions</b>	-	-	-	-	-	-
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	<b>Debt &amp; Capital</b>	-	-	-	-	-	-
	<b>Total Expenditures</b>	<b>328,848</b>	<b>66,265</b>	<b>-</b>	<b>778,784</b>	<b>430,889</b>	<b>-</b>
	<b>Revenues Over (Under) Expenditures</b>	-	-	-	-	-	-
	<b>Beginning Cash Balance - July 1</b>	-	-	-	-	-	-
	Other Cash Sources / (Uses)	-	-	-	-	-	-
	<b>Ending Cash Balance - June 30</b>	-	-	-	-	-	-
	<b>Unreserved Balance</b>	-	-	-	-	-	-
	<b>Reserved</b>	-	-	-	-	-	-
	<b>Ending Cash Balance - June 30</b>	-	-	-	-	-	-
	<b>Reserves Detail:</b>						
	Projects & Administration Reserves	-	-	-	-	-	-
	Youth Home Project Reserves	-	-	-	-	-	-
	Center for Mental Health Project Reserves	-	-	-	-	-	-

**Community Devel Projects**

Fund: 233

Part of the Community Development Department

**Description:**

This fund accounted for all City public art preservation grant activities. However, due to declining grant funding and increasing reliance on General Fund support, the fund was closed out into a separate division of the General Fund in fiscal year 2010. The City has made subsidy contributions from the General Fund to Lewis & Clark County to fund the joint Historic Preservation Program. This General Fund 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 2013 Actual	FY 2014 Actual	FY 2015		Adopted FY 2016 Budget
			Adopted	Actual	
Public Arts Preservation	\$ 1,138	\$ 2,322	\$ 2,740	\$ 2,559	\$ 110
Misc Historic Pres Prjts	-	-	-	-	-
	<u>\$ 1,138</u>	<u>\$ 2,322</u>	<u>\$ 2,740</u>	<u>\$ 2,559</u>	<u>\$ 110</u>

**Major Funding Sources:**

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

**Significant Changes:**

During fiscal year 2010, in order to provide accounting consistent with other programs which receive major funding from the General Fund, operations of this fund were transferred to a separate Community Development division (1608) within the General Fund. Miscellaneous capital project funding and accounting was transferred to a separate division in the 440-Capital Improvements Fund for similar consistency. As noted above, this fund was reactivated for FY2012 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.

For fiscal years 2016 and beyond, operational oversight of this fund was transferred from Community Development to the City Commission. A new division (1702) was created to account for expenditure activities of this fund under the new oversight. However, in order to retain a complete and concise historical presentation, the accounting activities prior to FY2016 of division 1608 and the subsequent activities of division 1702 are presented as one division herein.

**Community Devel Projects**
**Fund: 233**

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	2,349	1,992	1,900	1,900	1,363	4,250
<b>Other Operating Revenues</b>	2,349	1,992	1,900	1,900	1,363	4,250
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>2,349</b>	<b>1,992</b>	<b>1,900</b>	<b>1,900</b>	<b>1,363</b>	<b>4,250</b>
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	67	1,267	580	580	614	50
Purchased Services	1,071	1,055	1,160	1,160	945	60
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	1,138	2,322	1,740	1,740	1,559	110
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	1,000	1,000	1,000	-
<b>Internal Transactions</b>	-	-	1,000	1,000	1,000	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,138</b>	<b>2,322</b>	<b>2,740</b>	<b>2,740</b>	<b>2,559</b>	<b>110</b>
<b>Revenues Over (Under) Expenditures</b>	1,211	(330)	(840)	(840)	(1,196)	4,140
<b>Beginning Cash Balance - July 1</b>	2,957	4,168	3,838	3,838	3,838	2,642
Other Cash Sources / (Uses)	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	4,168	3,838	2,998	2,998	2,642	6,782
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	4,168	3,838	2,998	2,998	2,642	6,782
<b>Ending Cash Balance - June 30</b>	4,168	3,838	2,998	2,998	2,642	6,782
<b>Reserves Detail:</b>						
Project Reserves	4,168	3,838	2,998	2,998	2,642	6,782

## Open Space District Maint

Fund: 235

Part of the Park & Recreation Department

### Description:

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

### Major Funding Sources:

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

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

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

### Major Capital:

\$ 20,000 Skid Steer (used)

**Open Space District Maint**

Fund: 235

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	309,525	339,729	343,500	343,500	347,704	343,000
<b>Taxes &amp; Assessments</b>	<b>309,525</b>	<b>339,729</b>	<b>343,500</b>	<b>343,500</b>	<b>347,704</b>	<b>343,000</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	286,623	165,962	386,787	510,247	105,024	350,856
Charges For Services	3,165	1,582	1,572	1,572	-	1,572
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	603	351	300	300	329	300
Other Financing Sources / (Uses)	29,172	500	-	-	624	-
<b>Other Operating Revenues</b>	<b>319,563</b>	<b>168,395</b>	<b>388,659</b>	<b>512,119</b>	<b>105,977</b>	<b>352,728</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	659	-	-	-	-	-
<b>Internal Transactions</b>	<b>659</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>629,747</b>	<b>508,124</b>	<b>732,159</b>	<b>855,619</b>	<b>453,681</b>	<b>695,728</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>103,213</b>	<b>105,057</b>	<b>113,804</b>	<b>113,804</b>	<b>100,198</b>	<b>95,234</b>
Supplies & Materials	34,451	31,003	39,000	39,000	30,104	37,850
Purchased Services	106,088	157,700	600,281	682,248	308,848	508,351
Intra-City Charges	3,934	3,694	6,420	6,420	4,370	6,550
Fixed Costs & Subsidies	14,740	14,317	14,901	14,901	14,220	17,069
<b>Maintenance &amp; Operating</b>	<b>159,213</b>	<b>206,714</b>	<b>660,602</b>	<b>742,569</b>	<b>357,542</b>	<b>569,820</b>
Internal Charges	46,531	47,846	50,058	50,058	50,058	53,120
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>46,531</b>	<b>47,846</b>	<b>50,058</b>	<b>50,058</b>	<b>50,058</b>	<b>53,120</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	309,039	11,716	61,000	101,838	-	20,000
<b>Debt &amp; Capital</b>	<b>309,039</b>	<b>11,716</b>	<b>61,000</b>	<b>101,838</b>	<b>-</b>	<b>20,000</b>
<b>Total Expenditures</b>	<b>617,996</b>	<b>371,333</b>	<b>885,464</b>	<b>1,008,269</b>	<b>507,798</b>	<b>738,174</b>
<b>Revenues Over (Under) Expenditures</b>	<b>11,751</b>	<b>136,791</b>	<b>(153,305)</b>	<b>(152,650)</b>	<b>(54,117)</b>	<b>(42,446)</b>
<b>Beginning Cash Balance - July 1</b>	<b>285,289</b>	<b>297,040</b>	<b>433,831</b>	<b>433,831</b>	<b>433,831</b>	<b>379,714</b>
Other Cash Sources / (Uses)	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>297,040</b>	<b>433,831</b>	<b>280,526</b>	<b>281,181</b>	<b>379,714</b>	<b>337,268</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>297,040</b>	<b>433,831</b>	<b>280,526</b>	<b>281,181</b>	<b>379,714</b>	<b>337,268</b>
<b>Ending Cash Balance - June 30</b>	<b>297,040</b>	<b>433,831</b>	<b>280,526</b>	<b>281,181</b>	<b>379,714</b>	<b>337,268</b>
<b>Reserves Detail:</b>						
Operating & Capital Reserve	297,040	433,831	280,526	281,181	379,714	337,268
	-	-	-	-	-	-

**Urban Forestry**

Fund: 237

Part of the Parks & Recreation Department

**Description:**

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

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

**Major Funding Sources:**

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

**Significant Changes:**

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

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

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

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

**Major Capital:**

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

Description	FY 2016 Reserves	Annual Set-aside Needed	Reserve Goal	Estimated Year of Replacement
<b>CCIP Estimates:</b>				
2007 Pickup 1/2 Ton	\$ 21,636	\$ 2,404	\$ 24,040	2017
2013 Chipper (trailer type)	14,193	4,731	47,310	2023
2004 Stumper	19,449	1,621	21,390	2018
2005 1 Ton Dump Truck	29,201	2,655	34,510	2018
<b>Total Estimates:</b>	<u>\$ 84,479</u>		<u>\$ 127,250</u>	
<b>Reserve Projection:</b>	<u>55,030</u>	(See Capital Reserves on following cash flow page)		
<b>Excess / (Unfunded) Reserves:</b>	<u>\$ (29,449)</u>			

**FY 2016 Capital Purchases:**

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

**Urban Forestry**
**Fund: 237**

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	249,406	243,055	230,000	230,000	246,686	240,000
<b>Taxes &amp; Assessments</b>	<b>249,406</b>	<b>243,055</b>	<b>230,000</b>	<b>230,000</b>	<b>246,686</b>	<b>240,000</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	600	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	9,225	-	-	-	-
<b>Other Operating Revenues</b>	<b>-</b>	<b>9,225</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>-</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	823	-	-	-	-	-
<b>Internal Transactions</b>	<b>823</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>250,229</b>	<b>252,280</b>	<b>230,000</b>	<b>230,000</b>	<b>247,286</b>	<b>240,000</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>130,321</b>	<b>111,549</b>	<b>142,729</b>	<b>142,729</b>	<b>128,176</b>	<b>148,969</b>
Supplies & Materials	4,142	12,513	18,100	18,100	22,024	18,100
Purchased Services	15,063	15,584	24,610	24,610	16,671	27,680
Intra-City Charges	8,755	7,571	11,238	11,238	10,638	11,238
Fixed Costs & Subsidies	-	-	150	150	-	150
<b>Maintenance &amp; Operating</b>	<b>27,960</b>	<b>35,668</b>	<b>54,098</b>	<b>54,098</b>	<b>49,333</b>	<b>57,168</b>
Internal Charges	31,536	33,584	32,888	32,888	32,888	34,249
Transfers Out	-	2,000	-	-	-	-
<b>Internal Transactions</b>	<b>31,536</b>	<b>35,584</b>	<b>32,888</b>	<b>32,888</b>	<b>32,888</b>	<b>34,249</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	35,184	-	-	-	-	190,000
<b>Debt &amp; Capital</b>	<b>35,184</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>190,000</b>
<b>Total Expenditures</b>	<b>225,001</b>	<b>182,801</b>	<b>229,715</b>	<b>229,715</b>	<b>210,397</b>	<b>430,386</b>
<b>Revenues Over (Under) Expenditures</b>	<b>25,228</b>	<b>69,479</b>	<b>285</b>	<b>285</b>	<b>36,889</b>	<b>(190,386)</b>
<b>Beginning Cash Balance - July 1</b>	<b>213,981</b>	<b>239,209</b>	<b>308,688</b>	<b>308,688</b>	<b>308,688</b>	<b>345,577</b>
Other Cash Sources / (Uses)	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>239,209</b>	<b>308,688</b>	<b>308,973</b>	<b>308,973</b>	<b>345,577</b>	<b>155,191</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>239,209</b>	<b>308,688</b>	<b>308,973</b>	<b>308,973</b>	<b>345,577</b>	<b>155,191</b>
<b>Ending Cash Balance - June 30</b>	<b>239,209</b>	<b>308,688</b>	<b>308,973</b>	<b>308,973</b>	<b>345,577</b>	<b>155,191</b>
<b>Reserves Detail:</b>						
Capital Reserve	160,119	232,521	213,258	213,258	257,912	55,030
Operating Reserve (5 month)	79,090	76,167	95,715	95,715	87,665	100,161

## 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

### Significant Changes:

For FY 2016, the Commission has provided for funding a "Green Energy"/Conservation Loans program using up to \$200,000 initially from the proceeds of a protested property tax settlement that the city received in FY 2015. Allowed uses (e.g. solar panel installation, etc.) and repayment methods have not been finalized for this program. Finalization of the program is expected in early FY 2016.

**Loan Repayment**

Fund: 238

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	1	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
<b>Other Operating Revenues</b>	-	1	-	-	-	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	200,000
<b>Internal Transactions</b>	-	-	-	-	-	200,000
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	-	1	-	-	-	200,000
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-
<b>Revenues Over (Under) Expenditures</b>	-	1	-	-	-	200,000
<b>Beginning Cash Balance - July 1</b>	311	311	312	312	312	312
Other Cash Sources / (Uses)	-	-	-	-	-	(200,000)
<b>Ending Cash Balance - June 30</b>	311	312	312	312	312	312
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	311	312	312	312	312	312
<b>Ending Cash Balance - June 30</b>	311	312	312	312	312	312
<b>Reserves Detail:</b>						
Reserve for Projects (projects to be determined)	311	312	312	312	312	312

**Weed Control**

Fund: 239

Part of the Park & Recreation Dept.

**Description:**

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

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

**Major Funding Sources:**

	FY 2013 Actual	FY 2014 Actual	FY 2015		Adopted FY 2016 Budget
			Adopted	Actual	
Weed Control Charges to Departments	\$ 73,083	\$ 77,000	\$ 100,000	\$ 100,000	\$ 100,000
	<u>\$ 73,083</u>	<u>\$ 77,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>

**Major Capital:**

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

Description	FY 2016 Reserves	Annual Set-aside Needed	Reserve Goal	Estimated Year of Replacement
<b>CCIP Estimates:</b>				
2007 Ford Ranger XL	\$ 16,326	\$ 1,814	\$ 18,140	2017
2007 PU 1/2T	18,873	2,097	20,970	2017
<b>Total Estimates:</b>	<u>\$ 35,199</u>		<u>\$ 39,110</u>	
<b>Reserve Projection:</b>	<u>35,199</u>	(See Capital Reserves on following page)		
<b>Excess / (Unfunded) Reserves:</b>	<u>\$ -</u>			

**FY 2016 Capital Purchases:**

\$ 35,000 FY16 - Compact Tractor

<b>Weed Control</b>							
<b>Fund: 239</b>							
	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget	
			Adopted	Amended	Actual		
<b>Revenues</b>							
Taxes	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-	
License & Permits	-	-	-	-	-	-	
Intergovernmental Revenues	-	240	-	-	240	-	
Charges For Services	-	-	-	-	-	-	
Intra-City Revenues	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	
Investment Earnings	-	-	-	-	-	-	
Other Financing Sources / (Uses)	-	-	-	-	195	-	
<b>Other Operating Revenues</b>	-	240	-	-	435	-	
Internal Service Revenues	73,083	77,000	100,000	100,000	100,000	100,000	
Interfund Transfers In	426	-	-	-	-	-	
<b>Internal Transactions</b>	73,509	77,000	100,000	100,000	100,000	100,000	
<b>Long-Term Debt</b>	-	-	-	-	-	-	
<b>Total Revenues</b>	<b>73,509</b>	<b>77,240</b>	<b>100,000</b>	<b>100,000</b>	<b>100,435</b>	<b>100,000</b>	
<b>Expenditures</b>							
<b>Personal Services</b>	40,555	43,154	72,792	72,792	72,143	73,173	
Supplies & Materials	1,481	2,277	3,900	3,900	3,542	3,800	
Purchased Services	15,738	17,137	20,472	20,472	20,323	22,604	
Intra-City Charges	2,326	2,360	3,349	3,349	1,665	3,389	
Fixed Costs & Subsidies	3,862	5,083	7,400	7,400	131	5,050	
<b>Maintenance &amp; Operating</b>	23,407	26,857	35,121	35,121	25,661	34,843	
Internal Charges	10,081	10,533	10,074	10,074	10,074	10,633	
Transfers Out	-	-	-	-	-	-	
<b>Internal Transactions</b>	10,081	10,533	10,074	10,074	10,074	10,633	
Debt Service	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	35,000	
<b>Debt &amp; Capital</b>	-	-	-	-	-	35,000	
<b>Total Expenditures</b>	<b>74,043</b>	<b>80,544</b>	<b>117,987</b>	<b>117,987</b>	<b>107,878</b>	<b>153,649</b>	
<b>Revenues Over (Under) Expenditures</b>	(534)	(3,304)	(17,987)	(17,987)	(7,443)	(53,649)	
<b>Beginning Cash Balance - July 1</b>	140,647	140,113	136,809	136,809	136,809	129,366	
<b>Other Cash Sources / (Uses)</b>	-	-	-	-	-	-	
<b>Ending Cash Balance - June 30</b>	140,113	136,809	118,822	118,822	129,366	75,717	
<b>Unreserved Balance</b>	104,306	96,008	67,869	67,869	80,098	20,743	
<b>Reserved</b>	35,807	40,801	50,953	50,953	49,268	54,974	
<b>Ending Cash Balance - June 30</b>	140,113	136,809	118,822	118,822	129,366	75,717	
<b>Reserves Detail:</b>							
Maintenance Reserve							
Capital Reserve							
Maintenance Reserve	2 months of operations	12,341	13,424	19,665	19,665	17,980	19,775
Capital Reserve		23,466	27,377	31,288	31,288	31,288	35,199

**Gas Tax**

Fund: 240

Part of the Public Works Department

**Description:**

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

**Major Funding Sources:**

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

**Major Capital:**

\$ 350,247 To Be Determined

<b>Gas Tax</b>							
<b>Fund: 240</b>		<b>FY 2013 Actual</b>	<b>FY 2014 Actual</b>	<b>FY 2015</b>			<b>Adopted FY 2016 Budget</b>
				<b>Adopted</b>	<b>Amended</b>	<b>Actual</b>	
<b>Revenues</b>							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	552,720	554,641	554,500	734,500	748,253	554,500
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	1,897	1,314	1,500	1,500	1,215	1,000
	Other Financing Sources / (Uses)	-	-	-	-	-	-
	<b>Other Operating Revenues</b>	<b>554,617</b>	<b>555,955</b>	<b>556,000</b>	<b>736,000</b>	<b>749,468</b>	<b>555,500</b>
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	-
	<b>Internal Transactions</b>	-	-	-	-	-	-
	Long-Term Debt	-	-	-	-	-	-
	<b>Total Revenues</b>	<b>554,617</b>	<b>555,955</b>	<b>556,000</b>	<b>736,000</b>	<b>749,468</b>	<b>555,500</b>
<b>Expenditures</b>							
	<b>Personal Services</b>	-	-	-	-	-	-
	Supplies & Materials	-	-	-	-	-	-
	Purchased Services	-	63,383	-	200,000	182,543	-
	Intra-City Charges	-	-	-	-	-	-
	Fixed Costs & Subsidies	-	-	-	-	-	-
	<b>Maintenance &amp; Operating</b>	-	<b>63,383</b>	-	<b>200,000</b>	<b>182,543</b>	-
	Internal Charges	154,982	99,925	174,973	98,533	98,533	205,253
	Transfers Out	-	-	-	-	-	-
	<b>Internal Transactions</b>	<b>154,982</b>	<b>99,925</b>	<b>174,973</b>	<b>98,533</b>	<b>98,533</b>	<b>205,253</b>
	Debt Service	-	-	-	-	-	-
	Capital Outlay	51,912	83,551	500,000	1,557,969	318,043	350,247
	<b>Debt &amp; Capital</b>	<b>51,912</b>	<b>83,551</b>	<b>500,000</b>	<b>1,557,969</b>	<b>318,043</b>	<b>350,247</b>
	<b>Total Expenditures</b>	<b>206,894</b>	<b>246,859</b>	<b>674,973</b>	<b>1,856,502</b>	<b>599,119</b>	<b>555,500</b>
	<b>Revenues Over (Under) Expenditures</b>	<b>347,723</b>	<b>309,096</b>	<b>(118,973)</b>	<b>(1,120,502)</b>	<b>150,349</b>	<b>-</b>
	<b>Beginning Cash Balance - July 1</b>	<b>577,291</b>	<b>925,014</b>	<b>1,234,110</b>	<b>1,234,110</b>	<b>1,234,110</b>	<b>1,384,459</b>
	Other Cash Sources / (Uses)	-	-	-	-	-	-
	<b>Ending Cash Balance - June 30</b>	<b>925,014</b>	<b>1,234,110</b>	<b>1,115,137</b>	<b>113,608</b>	<b>1,384,459</b>	<b>1,384,459</b>
	<b>Unreserved Balance</b>	-	-	-	-	-	-
	<b>Reserved</b>	<b>925,014</b>	<b>1,234,110</b>	<b>1,115,137</b>	<b>113,608</b>	<b>1,384,459</b>	<b>1,384,459</b>
	<b>Ending Cash Balance - June 30</b>	<b>925,014</b>	<b>1,234,110</b>	<b>1,115,137</b>	<b>113,608</b>	<b>1,384,459</b>	<b>1,384,459</b>
	<b>Reserves Detail:</b>						
	Capital Projects Reserve	925,014	1,234,110	1,115,137	113,608	1,384,459	1,384,459
		-	-	-	-	-	-

**Storm Water Utility**

Fund: 245

Part of the Public Works Department

**Description:**

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

**Major Funding Sources:**

Storm Water Utility is almost entirely supported by the annual assessment levied on city residents. For FY 2014, a 3.0% rate increase was approved by the City Commission to offset inflationary costs and improve the capital funding capacity of the program. The Commission approved a 3% rate increase for fiscal year 2015.

**CCIP:**

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

**Major Capital:**

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

**Storm Water Utility**
**Fund: 245**

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	929,101	943,614	948,500	948,500	993,963	992,000
<b>Taxes &amp; Assessments</b>	<b>929,101</b>	<b>943,614</b>	<b>948,500</b>	<b>948,500</b>	<b>993,963</b>	<b>992,000</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	7,562	7,790
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	4,583	2,144	3,000	3,000	2,075	1,500
Other Financing Sources / (Uses)	16,040	50	-	-	-	-
<b>Other Operating Revenues</b>	<b>20,623</b>	<b>2,194</b>	<b>3,000</b>	<b>3,000</b>	<b>9,637</b>	<b>9,290</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	1,097	-	-	-	-	-
<b>Internal Transactions</b>	<b>1,097</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>950,821</b>	<b>945,808</b>	<b>951,500</b>	<b>951,500</b>	<b>1,003,600</b>	<b>1,001,290</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>164,036</b>	<b>166,803</b>	<b>179,044</b>	<b>179,044</b>	<b>174,033</b>	<b>186,299</b>
Supplies & Materials	54,853	29,654	59,200	59,200	49,253	59,200
Purchased Services	32,686	44,164	61,370	61,370	45,948	294,098
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	17,055	15,259	19,520	19,520	19,213	19,560
<b>Maintenance &amp; Operating</b>	<b>104,594</b>	<b>89,077</b>	<b>140,090</b>	<b>140,090</b>	<b>114,414</b>	<b>372,858</b>
Internal Charges	126,949	227,456	293,649	186,906	186,906	276,268
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>126,949</b>	<b>227,456</b>	<b>293,649</b>	<b>186,906</b>	<b>186,906</b>	<b>276,268</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	658,429	93,873	156,855	1,771,804	290,045	725,000
<b>Debt &amp; Capital</b>	<b>658,429</b>	<b>93,873</b>	<b>156,855</b>	<b>1,771,804</b>	<b>290,045</b>	<b>725,000</b>
<b>Total Expenditures</b>	<b>1,054,008</b>	<b>577,209</b>	<b>769,638</b>	<b>2,277,844</b>	<b>765,398</b>	<b>1,560,425</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(103,187)</b>	<b>368,599</b>	<b>181,862</b>	<b>(1,326,344)</b>	<b>238,202</b>	<b>(559,135)</b>
<b>Beginning Cash Balance - July 1</b>	<b>1,839,200</b>	<b>1,736,013</b>	<b>2,104,612</b>	<b>2,104,612</b>	<b>2,104,612</b>	<b>2,342,814</b>
Other Cash Sources / (Uses)	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>1,736,013</b>	<b>2,104,612</b>	<b>2,286,474</b>	<b>778,268</b>	<b>2,342,814</b>	<b>1,783,679</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>1,736,013</b>	<b>2,104,612</b>	<b>2,286,474</b>	<b>778,268</b>	<b>2,342,814</b>	<b>1,783,679</b>
<b>Ending Cash Balance - June 30</b>	<b>1,736,013</b>	<b>2,104,612</b>	<b>2,286,474</b>	<b>778,268</b>	<b>2,342,814</b>	<b>1,783,679</b>
<b>Reserves Detail:</b>						
Operational Reserve	201,390	198,064	348,094	348,094	348,094	348,094
"Green Infrastructure" Reserve	-	-	25,000	25,000	25,000	25,000
SRF Loan Reserve	-	-	-	-	-	-
Capital Projects Reserve	1,534,623	1,906,548	1,913,380	405,174	1,969,720	1,410,585

**Watershed Projects**

Fund: 246

Part of the Parks & Recreation Department

**Description:**

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

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

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

**Major Funding Sources:**

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

**Major Capital:**

**FY 2016 Capital Purchases:**

\$ - None

**Watershed Projects**
**Fund: 246**

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	40	-
Other Financing Sources / (Uses)	-	-	-	-	90,950	-
<b>Other Operating Revenues</b>	-	-	-	-	90,990	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	90,990	-
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	-	-	-	20,716
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	453
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	453
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	21,169
<b>Revenues Over (Under) Expenditures</b>	-	-	-	-	90,990	(21,169)
<b>Beginning Cash Balance - July 1</b>	-	-	-	-	-	90,990
Other Cash Sources / (Uses)	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	-	-	-	-	90,990	69,821
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	-	-	-	-	90,990	69,821
<b>Ending Cash Balance - June 30</b>	-	-	-	-	90,990	69,821
<b>Reserves Detail:</b>						
Operating & Capital Reserve	-	-	-	-	90,990	69,821
	-	-	-	-	-	-

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

Fund: 260

Part of the Fire Department

**Description:**

This fund accounts for activity related to:

Purchase of smoke alarm equipment for qualifying households

Firefighter time for smoke alarm installations

Donations received in support of the Fire Smoke Alarm Program

**Major Funding Sources:**

	FY 2013 Actual	FY 2014 Actual	FY 2015		Adopted FY 2016 Budget
			Adopted	Actual	
Contribution & Donation	\$ 400	\$ 845	\$ -	\$ 500	\$ -
<b>Total Major Funding Sources</b>	<b>\$ 400</b>	<b>\$ 845</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ -</b>

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

**Major Capital:**

\$ - None

**Fire Special Funds (Smoke Alarm Prgm)**
**Fund: 260**

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	400	845	-	-	500	-
<b>Other Operating Revenues</b>	400	845	-	-	500	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>400</b>	<b>845</b>	-	-	<b>500</b>	-
<b>Expenditures</b>						
<b>Personal Services</b>	2,568	1,434	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,568</b>	<b>1,434</b>	-	-	-	-
<b>Revenues Over (Under) Expenditures</b>	(2,168)	(589)	-	-	500	-
<b>Beginning Cash Balance - July 1</b>	4,108	1,940	1,351	1,351	1,351	1,851
Other Cash Sources / (Uses)	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	1,940	1,351	1,351	1,351	1,851	1,851
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	1,940	1,351	1,351	1,351	1,851	1,851
<b>Ending Cash Balance - June 30</b>	1,940	1,351	1,351	1,351	1,851	1,851
<b>Reserves Detail:</b>						
Operating Reserve	1,940	1,351	1,351	1,351	1,851	1,851

**Lighting Districts - All**

Fund: 029 (Various - see fund # below)

Part of the Admin. Services Department

**Description:**

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

**District Assessments:**

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

**Lighting Districts - All**
**Fund: 029**

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	819,744	781,876	811,319	811,319	801,444	824,714
<b>Taxes &amp; Assessments</b>	<b>819,744</b>	<b>781,876</b>	<b>811,319</b>	<b>811,319</b>	<b>801,444</b>	<b>824,714</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	38,703	-	-	-	-	-
<b>Other Operating Revenues</b>	<b>38,703</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>858,447</b>	<b>781,876</b>	<b>811,319</b>	<b>811,319</b>	<b>801,444</b>	<b>824,714</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Supplies & Materials	-	-	-	-	-	-
Purchased Services	733,013	770,199	802,087	802,087	785,418	802,215
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	26,998	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	<b>760,011</b>	<b>770,199</b>	<b>802,087</b>	<b>802,087</b>	<b>785,418</b>	<b>802,215</b>
Internal Charges	46,339	48,324	48,018	48,018	48,018	51,932
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>46,339</b>	<b>48,324</b>	<b>48,018</b>	<b>48,018</b>	<b>48,018</b>	<b>51,932</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>806,350</b>	<b>818,523</b>	<b>850,105</b>	<b>850,105</b>	<b>833,436</b>	<b>854,147</b>
<b>Revenues Over (Under) Expenditures</b>	<b>52,097</b>	<b>(36,647)</b>	<b>(38,786)</b>	<b>(38,786)</b>	<b>(31,992)</b>	<b>(29,433)</b>
<b>Beginning Cash Balance - July 1</b>	<b>644,640</b>	<b>696,737</b>	<b>660,090</b>	<b>660,090</b>	<b>660,090</b>	<b>628,098</b>
Other Cash Sources / (Uses)	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>696,737</b>	<b>660,090</b>	<b>621,304</b>	<b>621,304</b>	<b>628,098</b>	<b>598,665</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>696,737</b>	<b>660,090</b>	<b>621,304</b>	<b>621,304</b>	<b>628,098</b>	<b>598,665</b>
<b>Ending Cash Balance - June 30</b>	<b>696,737</b>	<b>660,090</b>	<b>621,304</b>	<b>621,304</b>	<b>628,098</b>	<b>598,665</b>
<b>Reserves Detail:</b>						
Reserved in Individual Lighting Districts	696,737	660,090	621,304	621,304	628,098	598,665

**GO 2015 Refunding Bonds**

Fund: 303

Part of the Admin. Services Department

**Description:**

In June 2015 the City of Helena sold an \$845,000 General Obligation refunding issue. The proceeds from this bond issue will be used to fully retire the outstanding bonds of the City's 2005 G.O. Bonds (see fund 307) that was issued to pay for street, parking ramp, signage, and Walking Mall construction and/or improvements. The favorable interest rate on this refunding issue will result in a savings to the City of \$65,214 over the life of the bonds.

**Major Funding Sources:**

The original (refunded) general obligation bond issue had the Jackson Street Parking Garage Lease revenue earmarked as the General Fund revenue source to be used to repay those bonds. That same source is now earmarked as the source for repaying these general obligation refunding bonds.

**Debt Schedule**

	Payments			Bonds
	Principal	Interest	Total	Outstanding
(August 15 & February 15 of each fiscal year)				
FY 2016	\$ 10,000	\$ 12,992	\$ 22,992	\$ 835,000
FY 2017	75,000	19,136	94,136	760,000
FY 2018	80,000	17,273	97,273	680,000
FY 2019	80,000	15,353	95,353	600,000
FY 2020	80,000	13,433	93,433	520,000
FY 2021	80,000	11,515	91,515	440,000
FY 2022	85,000	9,532	94,532	355,000
FY 2023	85,000	7,492	92,492	270,000
FY 2024	90,000	5,392	95,392	180,000
FY 2025	90,000	3,235	93,235	90,000
FY 2026	90,000	1,072	91,072	(Final Maturity - August 15, 2025)
<b>Total Debt Payments:</b>	<b>\$ 845,000</b>	<b>\$ 116,425</b>	<b>\$ 961,425</b>	

**GO 2015 Refunding Bonds**

Fund: 303

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	101	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
<b>Other Operating Revenues</b>	-	-	-	-	101	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	22,995
<b>Internal Transactions</b>	-	-	-	-	-	22,995
Long-Term Debt	-	-	-	845,000	845,000	-
<b>Total Revenues</b>	-	-	-	<b>845,000</b>	<b>845,101</b>	<b>22,995</b>
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Debt Service	-	-	-	31,838	28,625	817,995
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	-	-	-	<b>31,838</b>	<b>28,625</b>	<b>817,995</b>
<b>Total Expenditures</b>	-	-	-	<b>31,838</b>	<b>28,625</b>	<b>817,995</b>
<b>Revenues Over (Under) Expenditures</b>	-	-	-	813,162	816,476	(795,000)
<b>Beginning Cash Balance - July 1</b>	-	-	-	-	-	816,476
Other Cash Sources / (Uses)	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	-	-	-	813,162	816,476	21,476
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	-	-	-	813,162	816,476	21,476
<b>Ending Cash Balance - June 30</b>	-	-	-	813,162	816,476	21,476
<b>Reserves Detail:</b>						
Debt Service Reserves	-	-	-	813,162	816,476	21,476

**INTERCAP-Fire Remodel/Trk**

Fund: 306

Part of the Admin. Services Department

**Description:**

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

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

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

**Major Funding Sources:**

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

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

**Debt Issues:**

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

**INTERCAP-Fire Remodel/Trk**

Fund: 306

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

## General Fund Bonds 2005

Fund: [307](#) (Bond issue refunded August 15, 2015. See fund 303)

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 is being used to repay these General Fund Bonds. (See Significant Changes section below).

### Major Funding Sources:

Revenues from the Jackson Street Parking Garage Lease were earmarked as the General Fund revenue source which has been used to pay on these General Fund Bonds.

### Significant Changes:

In June 2015, the City of Helena sold a refunding bond issue that will retired this bond issue on August 15, 2015. See fund 303 for information on the refunding bond issue.

**General Fund Bonds 2005**

Fund: 307

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	6	3	-	-	2	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
<b>Other Operating Revenues</b>	<b>6</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>-</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	77,625	76,225	89,875	89,875	89,525	74,615
<b>Internal Transactions</b>	<b>77,625</b>	<b>76,225</b>	<b>89,875</b>	<b>89,875</b>	<b>89,525</b>	<b>74,615</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>77,631</b>	<b>76,228</b>	<b>89,875</b>	<b>89,875</b>	<b>89,527</b>	<b>74,615</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Debt Service	77,875	76,475	89,875	89,875	89,875	74,612
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>77,875</b>	<b>76,475</b>	<b>89,875</b>	<b>89,875</b>	<b>89,875</b>	<b>74,612</b>
<b>Total Expenditures</b>	<b>77,875</b>	<b>76,475</b>	<b>89,875</b>	<b>89,875</b>	<b>89,875</b>	<b>74,612</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(244)</b>	<b>(247)</b>	<b>-</b>	<b>-</b>	<b>(348)</b>	<b>3</b>
<b>Beginning Cash Balance - July 1</b>	<b>2,506</b>	<b>2,262</b>	<b>2,015</b>	<b>2,015</b>	<b>2,015</b>	<b>1,667</b>
Other Cash Sources / (Uses)	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>2,262</b>	<b>2,015</b>	<b>2,015</b>	<b>2,015</b>	<b>1,667</b>	<b>1,670</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>2,262</b>	<b>2,015</b>	<b>2,015</b>	<b>2,015</b>	<b>1,667</b>	<b>1,670</b>
<b>Ending Cash Balance - June 30</b>	<b>2,262</b>	<b>2,015</b>	<b>2,015</b>	<b>2,015</b>	<b>1,667</b>	<b>1,670</b>
<b>Reserves Detail:</b>						
Debt Service Reserves	2,262	2,015	2,015	2,015	1,667	1,670

**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**

	Payments			Bonds
	Principal	Interest	Total	Outstanding
(January 1 of each year)				
FY 2009	170,000	207,473	377,473	7,680,000
FY 2010	275,000	281,070	556,070	7,405,000
FY 2011	285,000	272,820	557,820	7,120,000
FY 2012	295,000	264,270	559,270	6,825,000
FY 2013	305,000	255,420	560,420	6,520,000
FY 2014	320,000	246,270	566,270	6,200,000
FY 2015	330,000	235,870	565,870	5,870,000
FY 2016	345,000	224,320	569,320	5,525,000
FY 2017	360,000	212,245	572,245	5,165,000
FY 2018	370,000	197,845	567,845	4,795,000
FY 2019	390,000	183,045	573,045	4,405,000
FY 2020	405,000	169,200	574,200	4,000,000
FY 2021	420,000	154,620	574,620	3,580,000
FY 2022	440,000	139,290	579,290	3,140,000
FY 2023	460,000	123,010	583,010	2,680,000
FY 2024	485,000	105,760	590,760	2,195,000
FY 2025	510,000	87,330	597,330	1,685,000
FY 2026	535,000	67,695	602,695	1,150,000
FY 2027	560,000	46,295	606,295	590,000
FY 2028	590,000	23,895	613,895	-
Total Debt Payments:	\$ 7,850,000	\$ 3,497,743	\$ 11,347,743	

**GO Bond-Park & Rec 2008**

Fund: 308

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	682,008	628,993	671,800	671,800	830,999	568,500
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>682,008</b>	<b>628,993</b>	<b>671,800</b>	<b>671,800</b>	<b>830,999</b>	<b>568,500</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	(244)	44	100	100	253	100
Other Financing Sources / (Uses)	-	-	-	-	-	-
<b>Other Operating Revenues</b>	<b>(244)</b>	<b>44</b>	<b>100</b>	<b>100</b>	<b>253</b>	<b>100</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>681,764</b>	<b>629,037</b>	<b>671,900</b>	<b>671,900</b>	<b>831,252</b>	<b>568,600</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Debt Service	565,716	566,996	567,220	567,220	566,970	570,670
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>565,716</b>	<b>566,996</b>	<b>567,220</b>	<b>567,220</b>	<b>566,970</b>	<b>570,670</b>
<b>Total Expenditures</b>	<b>565,716</b>	<b>566,996</b>	<b>567,220</b>	<b>567,220</b>	<b>566,970</b>	<b>570,670</b>
<b>Revenues Over (Under) Expenditures</b>	<b>116,048</b>	<b>62,041</b>	<b>104,680</b>	<b>104,680</b>	<b>264,282</b>	<b>(2,070)</b>
<b>Beginning Cash Balance - July 1</b>	<b>47,166</b>	<b>163,214</b>	<b>225,255</b>	<b>225,255</b>	<b>225,255</b>	<b>489,537</b>
Other Cash Sources / (Uses)	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>163,214</b>	<b>225,255</b>	<b>329,935</b>	<b>329,935</b>	<b>489,537</b>	<b>487,467</b>
<b>Unreserved Balance</b>	<b>(119,921)</b>	<b>(57,680)</b>	<b>45,275</b>	<b>45,275</b>	<b>204,877</b>	<b>202,807</b>
<b>Reserved</b>	<b>283,135</b>	<b>282,935</b>	<b>284,660</b>	<b>284,660</b>	<b>284,660</b>	<b>284,660</b>
<b>Ending Cash Balance - June 30</b>	<b>163,214</b>	<b>225,255</b>	<b>329,935</b>	<b>329,935</b>	<b>489,537</b>	<b>487,467</b>
<b>Reserves Detail:</b>						
Debt Service Reserve (½ next Principal & Interest Pymt)	283,135	282,935	284,660	284,660	284,660	284,660

**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			Bonds
	Principal	Interest	Total	Outstanding
(July 1 & January 1 of each fiscal year)				
FY 2010		\$ 356,846	\$ 356,846	\$ 8,900,000
FY 2011		419,819	419,819	8,900,000
FY 2012	\$ 175,000	419,819	594,819	8,725,000
FY 2013	180,000	414,569	594,569	8,545,000
FY 2014	185,000	409,169	594,169	8,360,000
FY 2015	190,000	403,619	593,619	8,170,000
FY 2016	195,000	397,919	592,919	7,975,000
FY 2017	205,000	391,094	596,094	7,770,000
FY 2018	210,000	383,919	593,919	7,560,000
FY 2019	220,000	375,519	595,519	7,340,000
FY 2020	230,000	366,719	596,719	7,110,000
FY 2021	235,000	357,519	592,519	6,875,000
FY 2022	245,000	347,825	592,825	6,630,000
FY 2023	260,000	337,290	597,290	6,370,000
FY 2024	270,000	325,590	595,590	6,100,000
FY 2025	280,000	313,103	593,103	5,820,000
FY 2026	295,000	299,103	594,103	5,525,000
FY 2027	310,000	284,353	594,353	5,215,000
FY 2028	325,000	268,853	593,853	4,890,000
FY 2029	340,000	252,603	592,603	4,550,000
FY 2030	360,000	235,603	595,603	4,190,000
FY 2031	380,000	217,063	597,063	3,810,000
FY 2032	395,000	197,493	592,493	3,415,000
FY 2033	420,000	177,150	597,150	2,995,000
FY 2034	440,000	155,520	595,520	2,555,000
FY 2035	460,000	132,860	592,860	2,095,000
FY 2036	485,000	108,940	593,940	1,610,000
FY 2037	510,000	83,720	593,720	1,100,000
FY 2038	535,000	57,200	592,200	565,000
FY 2039	565,000	29,380	594,380	(Final Maturity - January 1, 2039)
<b>Total Debt Payments:</b>	<b>\$ 8,900,000</b>	<b>\$ 8,520,172</b>	<b>\$ 17,420,172</b>	

**Cert of Participation 09**

**Fund: 309**

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	2,767	3,342	2,000	2,000	463	2,000
Other Financing Sources / (Uses)	-	-	-	-	-	-
<b>Other Operating Revenues</b>	2,767	3,342	2,000	2,000	463	2,000
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	590,297	589,493	597,320	597,320	592,955	596,094
<b>Internal Transactions</b>	590,297	589,493	597,320	597,320	592,955	596,094
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>593,064</b>	<b>592,835</b>	<b>599,320</b>	<b>599,320</b>	<b>593,418</b>	<b>598,094</b>
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Debt Service	597,319	597,619	597,320	597,320	596,068	596,370
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	597,319	597,619	597,320	597,320	596,068	596,370
<b>Total Expenditures</b>	<b>597,319</b>	<b>597,619</b>	<b>597,320</b>	<b>597,320</b>	<b>596,068</b>	<b>596,370</b>
<b>Revenues Over (Under) Expenditures</b>	(4,255)	(4,784)	2,000	2,000	(2,650)	1,724
<b>Beginning Cash Balance - July 1</b>	1,210,181	1,205,926	1,201,142	1,201,142	1,201,142	1,198,492
Other Cash Sources / (Uses)	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	1,205,926	1,201,142	1,203,142	1,203,142	1,198,492	1,200,216
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	1,205,926	1,201,142	1,203,142	1,203,142	1,198,492	1,200,216
<b>Ending Cash Balance - June 30</b>	1,205,926	1,201,142	1,203,142	1,203,142	1,198,492	1,200,216
<b>Reserves Detail:</b>						
Cash w/ Fiscal Agent - Debt Service Reserves	1,205,926	1,201,142	1,203,142	1,203,142	1,198,492	1,200,216

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

	Payments			Bonds
	Principal	Interest	Total	Outstanding
FY 2010	\$ 220,000	\$ 68,952	\$ 288,952	\$ 2,575,000
FY 2011	250,000	88,550	338,550	2,325,000
FY 2012	265,000	80,825	345,825	2,060,000
FY 2013	270,000	72,800	342,800	1,790,000
FY 2014	285,000	64,475	349,475	1,505,000
FY 2015	290,000	54,400	344,400	1,215,000
FY 2016	305,000	42,500	347,500	910,000
FY 2017	325,000	29,900	354,900	585,000
FY 2018	345,000	16,500	361,500	240,000
FY 2019	240,000	4,800	244,800	(Final Maturity - 7/1/18)
<b>Total Debt Payments:</b>	<b>\$ 2,795,000</b>	<b>\$ 523,702</b>	<b>\$ 3,318,702</b>	

**GO Refunding Bonds 2009**

Fund: 310

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	323,929	333,729	384,000	384,000	461,060	387,800
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>323,929</b>	<b>333,729</b>	<b>384,000</b>	<b>384,000</b>	<b>461,060</b>	<b>387,800</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	111	22	10	10	164	10
Other Financing Sources / (Uses)	-	-	-	-	-	-
<b>Other Operating Revenues</b>	<b>111</b>	<b>22</b>	<b>10</b>	<b>10</b>	<b>164</b>	<b>10</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>324,040</b>	<b>333,751</b>	<b>384,010</b>	<b>384,010</b>	<b>461,224</b>	<b>387,810</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Debt Service	343,100	349,825	344,750	344,750	344,750	347,850
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>343,100</b>	<b>349,825</b>	<b>344,750</b>	<b>344,750</b>	<b>344,750</b>	<b>347,850</b>
<b>Total Expenditures</b>	<b>343,100</b>	<b>349,825</b>	<b>344,750</b>	<b>344,750</b>	<b>344,750</b>	<b>347,850</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(19,060)</b>	<b>(16,074)</b>	<b>39,260</b>	<b>39,260</b>	<b>116,474</b>	<b>39,960</b>
<b>Beginning Cash Balance - July 1</b>	<b>300,121</b>	<b>281,061</b>	<b>264,987</b>	<b>264,987</b>	<b>264,987</b>	<b>381,461</b>
Other Cash Sources / (Uses)	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>281,061</b>	<b>264,987</b>	<b>304,247</b>	<b>304,247</b>	<b>381,461</b>	<b>421,421</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>281,061</b>	<b>264,987</b>	<b>304,247</b>	<b>304,247</b>	<b>381,461</b>	<b>421,421</b>
<b>Ending Cash Balance - June 30</b>	<b>281,061</b>	<b>264,987</b>	<b>304,247</b>	<b>304,247</b>	<b>381,461</b>	<b>421,421</b>
<b>Reserves Detail:</b>						
Debt Service Reserve (for next July 1st Payment)	319,375	320,100	329,300	329,300	329,300	343,200
Available Debt Service Cash Reserves	(38,314)	(55,113)	(25,053)	(25,053)	52,161	78,221

**S I D Revolving**

Fund: 340

Part of the Admin. Services Department

**Description:**

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

**Major Funding Sources:**

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

**Special Improvement District Reserves:**

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

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

Released SID reserves may be transferred to the General Fund.

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

**Debt Issues Outstanding:**

Name of Issue	Issue Date	Amount Issued	Maturity Date
Sidewalk '05	12/1/2005	21,974	1/1/2016
Sidewalk '06	1/1/2007	575	1/1/2017
Sidewalk '07	2/6/2009	98,000	2/15/2019
Sidewalk '08	6/12/2009	228,549	2/15/2019
Sidewalk '10	10/5/2011	34,776	1/1/2021
Sidewalk '12	10/1/2012	53,371	7/1/2022
Sidewalk '13	7/1/2013	145,976	7/1/2023
Sidewalk '14	12/1/2015	158,825	7/1/2024
SID 417	8/15/2003	174,500	7/1/2018
SID 413/418	8/1/2004	645,825	7/1/2019

**SID Revolving Fund Surplus:**

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

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

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

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	130,754	122,076	95,127	95,127	95,824	92,240
<b>Taxes &amp; Assessments</b>	<b>130,754</b>	<b>122,076</b>	<b>95,127</b>	<b>95,127</b>	<b>95,824</b>	<b>92,240</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	1,437	843	2,351	2,351	513	500
Other Financing Sources / (Uses)	-	-	-	-	-	-
<b>Other Operating Revenues</b>	<b>1,437</b>	<b>843</b>	<b>2,351</b>	<b>2,351</b>	<b>513</b>	<b>500</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	2,997	2,077	2,200	2,200	1,745	1,755
<b>Internal Transactions</b>	<b>2,997</b>	<b>2,077</b>	<b>2,200</b>	<b>2,200</b>	<b>1,745</b>	<b>1,755</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>135,188</b>	<b>124,996</b>	<b>99,678</b>	<b>99,678</b>	<b>98,082</b>	<b>94,495</b>
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	7,500	7,500	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	22,919	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	<b>22,919</b>	<b>-</b>	<b>7,500</b>	<b>7,500</b>	<b>-</b>	<b>-</b>
Internal Charges	37,823	16,443	6,262	6,262	6,262	5,097
Transfers Out	200,000	-	-	-	-	38,000
<b>Internal Transactions</b>	<b>237,823</b>	<b>16,443</b>	<b>6,262</b>	<b>6,262</b>	<b>6,262</b>	<b>43,097</b>
Debt Service	164,246	115,229	128,682	119,806	117,331	112,650
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>164,246</b>	<b>115,229</b>	<b>128,682</b>	<b>119,806</b>	<b>117,331</b>	<b>112,650</b>
<b>Total Expenditures</b>	<b>424,988</b>	<b>131,672</b>	<b>142,444</b>	<b>133,568</b>	<b>123,593</b>	<b>155,747</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(289,800)</b>	<b>(6,676)</b>	<b>(42,766)</b>	<b>(33,890)</b>	<b>(25,511)</b>	<b>(61,252)</b>
<b>Beginning Cash Balance - July 1</b>	<b>482,412</b>	<b>201,484</b>	<b>203,653</b>	<b>203,653</b>	<b>203,653</b>	<b>168,928</b>
Other Cash Sources / (Uses)	8,872	8,845	8,874	8,874	(9,214)	-
<b>Ending Cash Balance - June 30</b>	<b>201,484</b>	<b>203,653</b>	<b>169,761</b>	<b>178,637</b>	<b>168,928</b>	<b>107,676</b>
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	<b>201,484</b>	<b>203,653</b>	<b>169,761</b>	<b>178,637</b>	<b>168,928</b>	<b>107,676</b>
<b>Ending Cash Balance - June 30</b>	<b>201,484</b>	<b>203,653</b>	<b>169,761</b>	<b>178,637</b>	<b>168,928</b>	<b>107,676</b>
<b>Reserves Detail:</b>						
SID Revolving Cash	30,060	28,450	36,000	36,000	36,000	1,000
Warrants Receivable	92,937	78,331	63,406	63,406	59,275	59,275
Cash Restricted for Debt Service	78,487	96,872	70,355	79,231	73,653	47,401

**GO Bonds-2008 Recreation**

Fund: 403

Part of the Admin. Services Department

**Description:**

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

**Major Funding Sources:**

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

**Projects:**

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

**GO Bonds-2008 Recreation**

Fund: 403

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

**Capital Improvements Fund**

Fund: 440

Part of the Admin. Services Department

**Description:**

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

**Major Funding Sources:**

	FY 2013 Actual	FY 2014 Actual	FY 2015		Adopted FY 2016 Budget
			Adopted	Actual	
General Purpose Funding	\$ 350,000	\$ 901,459	\$ 400,000	\$ 430,000	\$ 400,000
General Capital Surplus	-	-	-	418,000	1,935,310
SID Revolving Funds	200,000	-	-	-	-
Interest/Investment Earnings	4,381	3,547	3,310	3,223	2,837
Transfer In - Le Grande Cannon Prj.	-	-	-	-	-
Private Match - Le Grande Cannon Prj.	196,500	-	-	-	-
Grants / Donations	430,000	-	-	50,796	-
<b>Total Major Sources</b>	<b>\$ 1,180,881</b>	<b>\$ 905,006</b>	<b>\$ 403,310</b>	<b>\$ 902,019</b>	<b>\$ 2,338,147</b>

**Intra-City Loans Outstanding:**

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

	Date Issued	Loan Term	Original Loan	Payments Received	Outstanding Balance
Golf Course Carts (1% loan rate)	04/30/13	5 Yrs	138,066	54,404	83,662
Sidewalk 2013 Program (1% loan rate)	07/01/13	10 Yrs	145,976	29,196	116,780
Sidewalk 2014 Program (1% loan rate)	12/01/14	10 Yrs	158,825	15,883	142,942
			442,867	99,483	343,384

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

<b>Interfund Transfers</b>	
\$ 200,000	Green Energy/Conservation Loans - Fund 238
<b>Police Department</b>	
\$ 259,580	Police Vehicles & Accessories
53,000	Evidence Room Shelving w/ Construction
12,500	Interview Room - New Recording System
21,200	Patrol cars / ACO Radio Replacements (4)
<u>\$ 346,280</u>	
<b>Fire Department</b>	
\$ 7,430	FY16 Sta 1 Floors-Main Floor Offices
7,100	Fire Safety Educ. Robot ("Herbie")
<u>\$ 14,530</u>	
<b>Engineering</b>	
\$ 500,000	FY16 Quiet Zone
300,000	FY16 Non-Motorized Projects (TBD by Commission)
<u>\$ 800,000</u>	

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

<b>Swimming Pool</b>	
\$ 35,460	Pool Mats Replacement (Energy Conservation)

<b>Facilities Management - Civic Center</b>	
\$ 26,225	Stage Wash Lights
10,925	Board ETC expression with RFU
<u>\$ 37,150</u>	

\$ 1,525,400 Total Major Capital & Maintenance

**Capital Improvements Fund**
**Fund: 440**

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	113	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	113	-
License & Permits	10,000	29,033	28,000	28,000	30,403	30,000
Intergovernmental Revenues	430,000	-	-	98,400	50,796	-
Charges For Services	-	-	-	4,480	4,500	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	4,381	3,547	3,310	3,310	3,223	2,837
Other Financing Sources / (Uses)	200,900	34,250	-	-	-	-
<b>Other Operating Revenues</b>	645,281	66,830	31,310	134,190	88,922	32,837
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	581,000	926,659	411,961	860,756	860,756	2,337,985
<b>Internal Transactions</b>	581,000	926,659	411,961	860,756	860,756	2,337,985
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,226,281</b>	<b>993,489</b>	<b>443,271</b>	<b>994,946</b>	<b>949,791</b>	<b>2,370,822</b>
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	-	35,387	-	-	-	-
Purchased Services	41,590	34,991	16,500	32,420	21,134	23,930
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	41,590	70,378	16,500	32,420	21,134	23,930
Internal Charges	-	-	-	-	-	-
Transfers Out	-	6,390	-	-	-	200,000
<b>Internal Transactions</b>	-	6,390	-	-	-	200,000
Debt Service	-	-	-	-	-	-
Capital Outlay	873,459	418,442	544,110	791,816	381,179	1,301,470
<b>Debt &amp; Capital</b>	873,459	418,442	544,110	791,816	381,179	1,301,470
<b>Total Expenditures</b>	<b>915,049</b>	<b>495,210</b>	<b>560,610</b>	<b>824,236</b>	<b>402,313</b>	<b>1,525,400</b>
<b>Revenues Over (Under) Expenditures</b>	311,232	498,279	(117,339)	170,710	547,478	845,422
<b>Beginning Cash Balance - July 1</b>	1,443,558	1,616,724	2,142,069	2,142,069	2,142,069	2,728,145
Other Cash Sources / (Uses)	(138,066)	27,066	-	-	38,598	-
<b>Ending Cash Balance - June 30</b>	<b>1,616,724</b>	<b>2,142,069</b>	<b>2,024,730</b>	<b>2,312,779</b>	<b>2,728,145</b>	<b>3,573,567</b>
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	1,616,724	2,142,069	2,024,730	2,312,779	2,728,145	3,573,567
<b>Ending Cash Balance - June 30</b>	<b>1,616,724</b>	<b>2,142,069</b>	<b>2,024,730</b>	<b>2,312,779</b>	<b>2,728,145</b>	<b>3,573,567</b>
<b>Reserves Detail:</b>						
General Capital Reserves	1,419,869	1,810,573	275,759	563,808	1,015,406	1,830,828
Sidewalk Warrants Receivable	-	138,677	271,020	271,020	259,722	259,722
Notes / Loans Receivable	138,066	111,000	111,000	111,000	83,663	83,663
<b>Department Capital Reserves:</b>						
> Police Reserve	-	-	300,766	300,766	300,766	300,766
> Fire Reserve	-	-	525,766	525,766	525,766	525,766
> Park & Recreation Reserve	-	-	387,700	387,700	387,700	387,700
> Public Works Reserve	-	-	37,900	37,900	37,900	37,900
> HCTV Digital Equipment Reserve	53,789	76,819	104,819	104,819	107,222	137,222
Street Lighting Conversion Reserve	5,000	5,000	10,000	10,000	10,000	10,000

## **Parks Improvement**

Fund: 441

Part of the Park & Recreation Dept.

### **Description:**

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

### **Major Funding Sources:**

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

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

Donations are received from time to time for specific projects.

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

Memorial Trees

Veterans Memorial

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

Skelton Park

6th Ward Park

Playable Playgrounds

<b>Parks Improvement</b>						
<b>Fund: 441</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Actual</b>	<b>FY 2015</b>			<b>Adopted FY 2016 Budget</b>
			<b>Adopted</b>	<b>Amended</b>	<b>Actual</b>	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	6,000	6,000	-
Charges For Services	6,901	9,206	6,000	6,000	13,205	8,600
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	518	264	-	-	148	-
Other Financing Sources / (Uses)	79,053	28,692	2,350	42,812	84,254	19,900
<b>Other Operating Revenues</b>	<b>86,472</b>	<b>38,162</b>	<b>8,350</b>	<b>54,812</b>	<b>103,607</b>	<b>28,500</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	11,179	-	-	-	-
<b>Internal Transactions</b>	<b>-</b>	<b>11,179</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>86,472</b>	<b>49,341</b>	<b>8,350</b>	<b>54,812</b>	<b>103,607</b>	<b>28,500</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Supplies & Materials	-	-	-	-	-	-
Purchased Services	3,051	15	850	850	175	10,850
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	<b>3,051</b>	<b>15</b>	<b>850</b>	<b>850</b>	<b>175</b>	<b>10,850</b>
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	4,312	112,704	74,974	172,465	92,910	-
<b>Debt &amp; Capital</b>	<b>4,312</b>	<b>112,704</b>	<b>74,974</b>	<b>172,465</b>	<b>92,910</b>	<b>-</b>
<b>Total Expenditures</b>	<b>7,363</b>	<b>112,719</b>	<b>75,824</b>	<b>173,315</b>	<b>93,085</b>	<b>10,850</b>
<b>Revenues Over (Under) Expenditures</b>	<b>79,109</b>	<b>(63,378)</b>	<b>(67,474)</b>	<b>(118,503)</b>	<b>10,522</b>	<b>17,650</b>
<b>Beginning Cash Balance - July 1</b>	<b>162,939</b>	<b>229,704</b>	<b>166,326</b>	<b>166,326</b>	<b>166,326</b>	<b>176,848</b>
Other Cash Sources / (Uses)	(12,344)	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>229,704</b>	<b>166,326</b>	<b>98,852</b>	<b>47,823</b>	<b>176,848</b>	<b>194,498</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>229,704</b>	<b>166,326</b>	<b>98,852</b>	<b>47,823</b>	<b>176,848</b>	<b>194,498</b>
<b>Ending Cash Balance - June 30</b>	<b>229,704</b>	<b>166,326</b>	<b>98,852</b>	<b>47,823</b>	<b>176,848</b>	<b>194,498</b>
<b>Reserves Detail:</b>						
Unrestricted / Cash In Lieu of Park Lands	41,765	41,765	41,765	41,765	41,765	31,765
Reserved for Projects	187,939	124,561	57,087	6,058	135,083	162,733

## 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 and to the 440 Capital fund for the '13 & '14 programs are currently being funded by the General Fund (G.F.).

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

Name of Issue	Issue Date	Amount Issued	Maturity Date	Participant Interest Rate	G.F. Interest Support
Sidewalk '05	12/1/2005	21,974	1/1/2016	6.25%	na
Sidewalk '06	1/1/2007	575	1/1/2017	0.00%	na
Sidewalk '07	2/6/2009	98,000	2/15/2019	0.00%	520
Sidewalk '08	6/12/2009	228,549	2/15/2019	0.00%	1,235
Sidewalk '10	10/5/2011	34,776	1/1/2021	0.00%	na
Sidewalk '12	10/1/2012	53,371	7/1/2022	0.00%	na
Sidewalk '13	7/1/2013	145,976	7/1/2023	0.00%	1,205
Sidewalk '14	12/1/2015	158,825	7/1/2024	0.00%	1,470

### Major Capital:

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

**Sidewalk Improve/Construct**
**Fund: 450**

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	1,915	-	-	-	4,278	-
<b>Other Operating Revenues</b>	1,915	-	-	-	4,278	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
<b>Long-Term Debt</b>	53,371	145,976	150,000	216,000	158,825	150,000
<b>Total Revenues</b>	<b>55,286</b>	<b>145,976</b>	<b>150,000</b>	<b>216,000</b>	<b>163,103</b>	<b>150,000</b>
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	197,278	136,286	150,000	216,000	159,535	150,000
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	197,278	136,286	150,000	216,000	159,535	150,000
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>197,278</b>	<b>136,286</b>	<b>150,000</b>	<b>216,000</b>	<b>159,535</b>	<b>150,000</b>
<b>Revenues Over (Under) Expenditures</b>	(141,992)	9,690	-	-	3,568	-
<b>Beginning Cash Balance - July 1</b>	(1,645)	(143,637)	(133,947)	(133,947)	(133,947)	(130,379)
<b>Other Cash Sources / (Uses)</b>	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	(143,637)	(133,947)	(133,947)	(133,947)	(130,379)	(130,379)
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	(143,637)	(133,947)	(133,947)	(133,947)	(130,379)	(130,379)
<b>Ending Cash Balance - June 30</b>	(143,637)	(133,947)	(133,947)	(133,947)	(130,379)	(130,379)
<b>Reserves Detail:</b>						
Capital Program / Projects Reserve	(143,637)	(133,947)	(133,947)	(133,947)	(130,379)	(130,379)
NOTE: Fund operates on a loan reimbursement basis. Negative cash balances represent loans yet to be made on expenses incurred.						

**SID Capital Projects**

Fund: 451

Part of the Public Works Department

**Description:**

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

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

**Major Funding Sources:**

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

**Major Capital:**

\$ - None

<b>SID Capital Projects</b>							
<b>Fund: 451</b>		<b>FY 2013 Actual</b>	<b>FY 2014 Actual</b>	<b>FY 2015</b>			<b>Adopted FY 2016 Budget</b>
				<b>Adopted</b>	<b>Amended</b>	<b>Actual</b>	
<b>Revenues</b>							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	-	-	-	-	-	-
	Other Financing Sources / (Uses)	-	-	-	-	-	-
	<b>Other Operating Revenues</b>	-	-	-	-	-	-
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	-
	<b>Internal Transactions</b>	-	-	-	-	-	-
	<b>Long-Term Debt</b>	-	-	-	-	-	-
	<b>Total Revenues</b>	-	-	-	-	-	-
<b>Expenditures</b>							
	<b>Personal Services</b>	-	-	-	-	-	-
	Supplies & Materials	-	-	-	-	-	-
	Purchased Services	-	-	-	-	-	-
	Intra-City Charges	-	-	-	-	-	-
	Fixed Costs & Subsidies	-	-	-	-	-	-
	<b>Maintenance &amp; Operating</b>	-	-	-	-	-	-
	Internal Charges	-	-	-	-	-	-
	Transfers Out	-	-	-	-	-	-
	<b>Internal Transactions</b>	-	-	-	-	-	-
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	<b>Debt &amp; Capital</b>	-	-	-	-	-	-
	<b>Total Expenditures</b>	-	-	-	-	-	-
	<b>Revenues Over (Under) Expenditures</b>	-	-	-	-	-	-
	<b>Beginning Cash Balance - July 1</b>	11,261	11,261	11,261	11,261	11,261	-
	Other Cash Sources / (Uses)	-	-	-	-	(11,261)	-
	<b>Ending Cash Balance - June 30</b>	11,261	11,261	11,261	11,261	-	-
	<b>Unreserved Balance</b>	-	-	-	-	-	-
	<b>Reserved</b>	11,261	11,261	11,261	11,261	-	-
	<b>Ending Cash Balance - June 30</b>	11,261	11,261	11,261	11,261	-	-
	<b>Reserves Detail:</b>						
	Capital Program / Projects Reserve	11,261	11,261	11,261	11,261	-	-

**CTEP Projects**

Fund: 459

Public Works Department

**Description:**

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

**Major Funding Sources:**

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

		FY 2013 Actual	FY 2014 Actual	FY 2015		Adopted FY 2016 Budget
				Adopted	Actual	
<b>Revenue Recap by Project</b>						
<u>Project #</u>						
TBD	CTEP Prjcts (Assigned by Commission)	\$ -	\$ -	\$ -	\$ -	\$ -
CT0934	C.R. Anderson Sidewalks	-	-	-	-	-
CT1904	Centennial Trail East	23,715	74,885	-	490,079	-
CT5901	Centennial Trail West	-	-	-	22,757	-
CT1901	Guardian Building Sidewalk	-	-	-	39,102	-
CT1902	Park Sidewalks	69,070	6,390	-	-	-
CT1903	Broadway ADA Improvements	-	12,285	-	-	-
CT5902	Gallatin/Helena Sidewalks/Bulbouts	-	-	-	-	-
Total Revenues - All Projects		\$ 92,785	\$ 93,560	\$ -	\$ 551,938	\$ -

		FY 2013 Actual	FY 2014 Actual	FY 2015		Adopted FY 2016 Budget
				Adopted	Actual	
<b>Expenditure Recap by Project</b>						
<u>Project #</u>						
TBD	CTEP Prjcts (To be assigned by Cr)	\$ -	\$ -	\$ -	\$ -	\$ -
CT0934	C.R. Anderson Sidewalks	-	-	-	-	-
CT1904	Centennial Trail East	86,436	12,164	-	960,247	-
CT5901	Centennial Trail West	-	-	-	70,940	-
CT1901	Guardian Building Sidewalk	-	-	-	39,081	-
CT1902	Park Sidewalks	-	-	-	-	-
CT1903	Broadway ADA Improvements	-	-	-	-	-
CT5902	Gallatin/Helena Sidewalks/Bulbouts	-	-	-	-	-
Total Expenditures - All Projects		\$ 86,436	\$ 12,164	\$ -	\$ 1,070,268	\$ -

**CTEP Projects**
**Fund: 459**

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	92,785	74,885	-	1,424,221	546,691	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	71,915	5,247	-
<b>Other Operating Revenues</b>	92,785	74,885	-	1,496,136	551,938	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	18,675	-	-	-	-
<b>Internal Transactions</b>	-	18,675	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>92,785</b>	<b>93,560</b>	<b>-</b>	<b>1,496,136</b>	<b>551,938</b>	<b>-</b>
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	86,436	12,164	-	1,496,112	1,070,268	-
<b>Debt &amp; Capital</b>	86,436	12,164	-	1,496,112	1,070,268	-
<b>Total Expenditures</b>	<b>86,436</b>	<b>12,164</b>	<b>-</b>	<b>1,496,112</b>	<b>1,070,268</b>	<b>-</b>
<b>Revenues Over (Under) Expenditures</b>	6,349	81,396	-	24	(518,330)	-
<b>Beginning Cash Balance - July 1</b>	(87,766)	(81,417)	(21)	(21)	(21)	(518,351)
Other Cash Sources / (Uses)	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	(81,417)	(21)	(21)	3	(518,351)	(518,351)
<b>Unreserved Balance</b>	(81,417)	(21)	(21)	-	(518,351)	(518,351)
<b>Reserved</b>	-	-	-	3	-	-
<b>Ending Cash Balance - June 30</b>	(81,417)	(21)	(21)	3	(518,351)	(518,351)
<b>Reserves Detail:</b>						
Unspent & Committed Project Funds	-	-	-	3	-	-
NOTE: Fund operates on a reimbursement basis. Any negative cash balances represent outstanding reimbursements to be collected.						

**Building**

Fund: 503

Part of the Community Development Department

**Description:**

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

**Major Funding Sources:**

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

	FY 2013 Actual	FY 2014 Actual	FY 2015		Adopted FY 2016 Budget
			Adopted	Actual	
<b>Major License &amp; Permit Fee Revenues:</b>					
Building Permits	\$ 415,668	\$ 451,265	\$ 498,830	\$ 457,338	\$ 453,042
Electrical Permits	69,138	80,483	88,110	74,251	79,765
Plumbing Permits	80,137	79,764	92,690	91,229	83,911
Plan Check Fees	248,766	245,316	293,660	240,605	265,613
Curb Cuts	2,466	2,729	3,230	2,478	2,920
Street Opening Permits	7,210	10,500	8,300	8,400	7,500
Sewer Taps	9,405	7,405	9,650	9,401	8,500
	<u>\$ 832,790</u>	<u>\$ 877,462</u>	<u>\$ 994,470</u>	<u>\$ 883,702</u>	<u>\$ 901,251</u>

**Significant Changes:**

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

**Major Capital:**

\$ - None

<b>Building</b>							
<b>Fund: 503</b>		<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>			<b>Adopted</b>
		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>	<b>Actual</b>	<b>FY 2016</b>
							<b>Budget</b>
<b>Revenues</b>							
Taxes	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	833,340	877,462	994,520	994,520	883,802	901,301	
Intergovernmental Revenues	-	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Investment Earnings	2,272	918	1,000	1,000	594	400	
Other Financing Sources / (Uses)	543	41	-	-	4,097	-	
<b>Other Operating Revenues</b>	<b>836,155</b>	<b>878,421</b>	<b>995,520</b>	<b>995,520</b>	<b>888,493</b>	<b>901,701</b>	
Internal Service Revenues	-	-	-	-	-	-	-
Interfund Transfers In	5,136	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>5,136</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Long-Term Debt	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>841,291</b>	<b>878,421</b>	<b>995,520</b>	<b>995,520</b>	<b>888,493</b>	<b>901,701</b>	
<b>Expenditures</b>							
<b>Personal Services</b>	<b>636,274</b>	<b>679,506</b>	<b>704,701</b>	<b>704,701</b>	<b>704,792</b>	<b>725,082</b>	
Supplies & Materials	2,469	7,637	10,395	10,395	7,224	5,390	
Purchased Services	129,265	96,949	130,672	130,672	111,984	148,488	
Intra-City Charges	5,577	5,484	9,763	9,763	5,983	8,963	
Fixed Costs & Subsidies	44,993	46,625	50,396	50,396	49,041	54,073	
<b>Maintenance &amp; Operating</b>	<b>182,304</b>	<b>156,695</b>	<b>201,226</b>	<b>201,226</b>	<b>174,232</b>	<b>216,914</b>	
Internal Charges	76,523	86,525	74,799	74,799	74,799	78,903	
Transfers Out	-	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>76,523</b>	<b>86,525</b>	<b>74,799</b>	<b>74,799</b>	<b>74,799</b>	<b>78,903</b>	
Debt Service	-	-	-	-	-	-	-
Capital Outlay	-	6,302	24,000	24,000	23,980	-	
<b>Debt &amp; Capital</b>	<b>-</b>	<b>6,302</b>	<b>24,000</b>	<b>24,000</b>	<b>23,980</b>	<b>-</b>	
<b>Total Expenditures</b>	<b>895,101</b>	<b>929,028</b>	<b>1,004,726</b>	<b>1,004,726</b>	<b>977,803</b>	<b>1,020,899</b>	
<b>Revenues Over (Under) Expenditures</b>	<b>(53,810)</b>	<b>(50,607)</b>	<b>(9,206)</b>	<b>(9,206)</b>	<b>(89,310)</b>	<b>(119,198)</b>	
<b>Beginning Cash Balance - July 1</b>	<b>803,279</b>	<b>749,469</b>	<b>698,862</b>	<b>698,862</b>	<b>698,862</b>	<b>609,552</b>	
Other Cash Sources / (Uses)	-	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>749,469</b>	<b>698,862</b>	<b>689,656</b>	<b>689,656</b>	<b>609,552</b>	<b>490,354</b>	
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Reserved</b>	<b>749,469</b>	<b>698,862</b>	<b>689,656</b>	<b>689,656</b>	<b>609,552</b>	<b>490,354</b>	
<b>Ending Cash Balance - June 30</b>	<b>749,469</b>	<b>698,862</b>	<b>689,656</b>	<b>689,656</b>	<b>609,552</b>	<b>490,354</b>	
<b>Reserves Detail:</b>							
Operating Reserve	749,469	698,862	689,656	689,656	609,552	490,354	

**Water**

Fund: 521

Part of the Public Works Department

**Description:**

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

**This Fund includes budgets for :**

	FY 2013 Actual	FY 2014 Actual	FY 2015		Adopted FY 2016 Budget
			Adopted	Actual	
Water Treatment	\$ 2,729,997	\$ 2,600,250	\$ 2,829,499	\$ 3,402,321	\$ 3,094,309
Water Utility Maintenance	2,026,429	1,708,779	3,865,762	1,828,624	2,321,830
DNRC Drinking Water 2005	206,600	185,280	184,097	184,096	184,857
DNRC Drinking Water 2007	223,677	222,531	222,572	222,571	222,522
DNRC 2012 SRF Loan	26,563	71,134	115,385	115,134	115,439
	<u>\$ 5,213,266</u>	<u>\$ 4,787,974</u>	<u>\$ 7,217,315</u>	<u>\$ 5,752,746</u>	<u>\$ 5,938,957</u>

**Major Funding Sources:**

Funding is derived from monthly utility charges to customers, system development fees, miscellaneous system charges, and investment earnings. A rate increase of 2.0% was implemented for FY 2015. A rate increase of 3.0% is being considered for FY2016.

**Debt Issues:**

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

**CCIP:**

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

**Major Capital:**

\$ 100,000	Land/Easement Purchases on the Red Mtn Flume	\$ 154,550	12 yd Dump Truck to Replace Unit #444
80,000	TMTP - Rebuild (4) CAC's (Add to #TM5904)	26,000	Replace Unit #406
350,000	TMTP - PLC (Add to #TM4906)	300,000	North Sanders (Phoenix to Poplar)
6,000	TMTP - Backwash Turbidity Meters	<u>\$ 480,550</u>	<b>Water Maintenance</b>
19,000	TMTP - Static Rapid Chemical Mix		
6,000	MRTP - Backwash Turbidity Meters		
55,000	MRTP - Filter Turbidity Meters		
6,000	Riding Lawn Mower	<u>\$ 1,131,050</u>	<b>Total Water Major Capital</b>
28,500	Replace Unit 418 3/4 Ton PU & Remount Plow		
<u>\$ 650,500</u>	<b>Water Treatment</b>		

<b>Water</b>							
<b>Fund: 521</b>		<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>			<b>Adopted</b>
		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>	<b>Actual</b>	<b>FY 2016</b>
							<b>Budget</b>
<b>Revenues</b>							
Taxes	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	-	-	-	-	-	-	-
Intergovernmental Revenues	586,771	110,471	-	393,370	43,470	-	-
Charges For Services	6,706,941	6,597,299	6,201,500	6,201,500	6,468,526	6,611,000	-
Intra-City Revenues	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Investment Earnings	11,080	7,674	10,000	10,000	7,760	5,000	-
Other Financing Sources / (Uses)	27,949	36,292	3,000	14,500	126,885	3,000	-
<b>Other Operating Revenues</b>	<b>7,332,741</b>	<b>6,751,736</b>	<b>6,214,500</b>	<b>6,619,370</b>	<b>6,646,641</b>	<b>6,619,000</b>	<b>-</b>
Internal Service Revenues	-	-	-	-	-	-	-
Interfund Transfers In	29,807	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>29,807</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Long-Term Debt	859,535	-	2,000,000	2,000,000	-	-	-
<b>Total Revenues</b>	<b>8,222,083</b>	<b>6,751,736</b>	<b>8,214,500</b>	<b>8,619,370</b>	<b>6,646,641</b>	<b>6,619,000</b>	<b>-</b>
<b>Expenditures</b>							
<b>Personal Services</b>	<b>1,438,805</b>	<b>1,513,906</b>	<b>1,632,840</b>	<b>1,632,840</b>	<b>1,540,429</b>	<b>1,710,415</b>	<b>-</b>
Supplies & Materials	500,191	488,324	585,965	588,180	545,608	641,790	-
Purchased Services	686,532	634,659	839,055	860,340	776,171	794,729	-
Intra-City Charges	60,967	50,169	70,805	70,805	40,479	65,575	-
Fixed Costs & Subsidies	49,491	45,239	57,410	57,410	51,848	57,385	-
<b>Maintenance &amp; Operating</b>	<b>1,297,181</b>	<b>1,218,391</b>	<b>1,553,235</b>	<b>1,576,735</b>	<b>1,414,106</b>	<b>1,559,479</b>	<b>-</b>
Internal Charges	784,818	817,439	925,486	753,985	753,985	1,015,195	-
Transfers Out	-	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>784,818</b>	<b>817,439</b>	<b>925,486</b>	<b>753,985</b>	<b>753,985</b>	<b>1,015,195</b>	<b>-</b>
Debt Service	456,840	478,945	522,054	522,054	521,801	522,818	-
Capital Outlay	1,235,622	759,293	2,583,700	8,170,059	1,522,425	1,131,050	-
<b>Debt &amp; Capital</b>	<b>1,692,462</b>	<b>1,238,238</b>	<b>3,105,754</b>	<b>8,692,113</b>	<b>2,044,226</b>	<b>1,653,868</b>	<b>-</b>
<b>Total Expenditures</b>	<b>5,213,266</b>	<b>4,787,974</b>	<b>7,217,315</b>	<b>12,655,673</b>	<b>5,752,746</b>	<b>5,938,957</b>	<b>-</b>
<b>Revenues Over (Under) Expenditures</b>	<b>3,008,817</b>	<b>1,963,762</b>	<b>997,185</b>	<b>(4,036,303)</b>	<b>893,895</b>	<b>680,043</b>	<b>-</b>
<b>Beginning Cash Balance - July 1</b>	<b>2,122,898</b>	<b>5,100,519</b>	<b>6,954,250</b>	<b>6,954,250</b>	<b>6,954,250</b>	<b>8,002,647</b>	<b>-</b>
Other Cash Sources / (Uses)	(31,196)	(110,031)	-	-	154,502	-	-
<b>Ending Cash Balance - June 30</b>	<b>5,100,519</b>	<b>6,954,250</b>	<b>7,951,435</b>	<b>2,917,947</b>	<b>8,002,647</b>	<b>8,682,690</b>	<b>-</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>5,100,519</b>	<b>6,954,250</b>	<b>7,951,435</b>	<b>2,917,947</b>	<b>8,002,647</b>	<b>8,682,690</b>	<b>-</b>
<b>Ending Cash Balance - June 30</b>	<b>5,100,519</b>	<b>6,954,250</b>	<b>7,951,435</b>	<b>2,917,947</b>	<b>8,002,647</b>	<b>8,682,690</b>	<b>-</b>
<b>Reserves Detail:</b>							
Operating Reserve	295,811	309,043	357,091	357,091	357,091	357,091	-
Debt Service Fixed Reserve	479,958	479,958	522,372	522,372	522,372	522,372	-
Revenue Bond Reserve	260,668	260,668	261,080	261,080	261,080	261,375	-
System Development Fee Reserve	-	-	-	-	-	-	-
Ten-Mile Watershed Projects Reserve	20,000	20,000	250,000	250,000	250,000	250,000	-
Capital Reserves	4,044,082	5,884,581	6,560,892	1,527,404	6,612,104	7,291,852	-

**Wastewater**

Fund: 531

Part of the Public Works Department

**Description:**

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

**This Fund includes budgets for :**

	FY 2013 Actual	FY 2014 Actual	FY 2015		Adopted FY 2016 Budget
			Adopted	Actual	
SRF Loan Debt Service	\$ 947,981	\$ 770,260	\$ 770,140	\$ 770,140	\$ 769,750
Wastewater Treatment	1,793,643	2,011,880	2,256,136	1,919,432	2,855,907
Wastewater Util. Maint.	999,893	935,846	2,307,359	1,171,669	1,226,563
Wastewater Pretreatment	95,424	111,921	116,623	113,107	119,656
	<u>\$ 3,836,941</u>	<u>\$ 3,829,907</u>	<u>\$ 5,450,258</u>	<u>\$ 3,974,348</u>	<u>\$ 4,971,876</u>

**Major Funding Sources:**

Funding is derived from monthly utility charges to customers, system development fees, miscellaneous charges, and investment earnings. The wastewater charges are based upon the winter usage of metered water for most customers. A rate increase of 2.5% was implemented for FY 2015. A rate increase of 3.0% is being considered for FY2016.

**Debt Issues:**

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

**CCIP:**

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

**Major Capital:**

\$ 500,000	Primary scum pump station rebuild	\$ 45,000	Root Foamer (Replace #464)
67,000	Launder covers for 2 primary clarifiers	225,000	Sewer Lining Projects
115,930	Belt Press Lighting/motor/rollers/pump	<u>\$ 270,000</u>	<b>Wastewater Maintenance</b>
32,000	Gas Detection System		
10,000	Nonpot Pump		
58,000	Client Controls for BFP & GBT		
6,400	On-Line ORP Probe Systems for Bioreactors		
23,190	1/2 Ton Pickup (Replace #452)	\$ -	(None)
<u>\$ 812,520</u>	<b>Wastewater Treatment</b>	<u>\$ -</u>	<b>Wastewater Pre-Treatment</b>
		<u>\$ 1,082,520</u>	<b>Total Wastewater Major Capital</b>

<b>Wastewater</b>						
<b>Fund: 531</b>						
	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	4,288,295	4,305,335	4,377,000	4,377,000	4,365,129	4,392,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	8,883	4,719	6,000	6,000	4,271	3,000
Other Financing Sources / (Uses)	-	18,059	250	56,750	109,891	250
<b>Other Operating Revenues</b>	<b>4,297,178</b>	<b>4,328,113</b>	<b>4,383,250</b>	<b>4,439,750</b>	<b>4,479,291</b>	<b>4,395,250</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	16,255	-	-	-	-	-
<b>Internal Transactions</b>	<b>16,255</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Long-Term Debt	-	-	1,000,000	1,000,000	-	-
<b>Total Revenues</b>	<b>4,313,433</b>	<b>4,328,113</b>	<b>5,383,250</b>	<b>5,439,750</b>	<b>4,479,291</b>	<b>4,395,250</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>1,016,794</b>	<b>1,068,554</b>	<b>1,142,622</b>	<b>1,144,422</b>	<b>1,131,873</b>	<b>1,215,398</b>
Supplies & Materials	213,580	205,453	226,625	226,625	206,705	240,695
Purchased Services	507,736	437,446	573,745	633,445	574,901	677,876
Intra-City Charges	65,129	60,357	78,125	78,125	65,335	73,769
Fixed Costs & Subsidies	40,189	43,498	52,635	52,635	45,070	51,910
<b>Maintenance &amp; Operating</b>	<b>826,634</b>	<b>746,754</b>	<b>931,130</b>	<b>990,830</b>	<b>892,011</b>	<b>1,044,250</b>
Internal Charges	716,049	726,370	770,961	660,625	660,625	859,958
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>716,049</b>	<b>726,370</b>	<b>770,961</b>	<b>660,625</b>	<b>660,625</b>	<b>859,958</b>
Debt Service	947,981	770,260	770,140	770,140	770,140	769,750
Capital Outlay	329,483	517,969	1,835,405	2,603,095	519,699	1,082,520
<b>Debt &amp; Capital</b>	<b>1,277,464</b>	<b>1,288,229</b>	<b>2,605,545</b>	<b>3,373,235</b>	<b>1,289,839</b>	<b>1,852,270</b>
<b>Total Expenditures</b>	<b>3,836,941</b>	<b>3,829,907</b>	<b>5,450,258</b>	<b>6,169,112</b>	<b>3,974,348</b>	<b>4,971,876</b>
<b>Revenues Over (Under) Expenditures</b>	<b>476,492</b>	<b>498,206</b>	<b>(67,008)</b>	<b>(729,362)</b>	<b>504,943</b>	<b>(576,626)</b>
<b>Beginning Cash Balance - July 1</b>	<b>3,272,385</b>	<b>3,723,105</b>	<b>4,233,722</b>	<b>4,233,722</b>	<b>4,233,722</b>	<b>4,730,747</b>
Other Cash Sources / (Uses)	(25,772)	12,411	-	-	(7,918)	-
<b>Ending Cash Balance - June 30</b>	<b>3,246,613</b>	<b>3,735,516</b>	<b>4,166,714</b>	<b>3,504,360</b>	<b>4,225,804</b>	<b>4,154,121</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>3,246,613</b>	<b>3,735,516</b>	<b>4,166,714</b>	<b>3,504,360</b>	<b>4,225,804</b>	<b>4,154,121</b>
<b>Ending Cash Balance - June 30</b>	<b>3,246,613</b>	<b>3,735,516</b>	<b>4,166,714</b>	<b>3,504,360</b>	<b>4,225,804</b>	<b>4,154,121</b>
<b>Reserves Detail:</b>						
Operating Reserve	211,807	223,709	259,967	259,967	259,967	259,967
Debt Service Fixed Reserve	779,140	779,140	769,720	769,720	769,720	769,720
Revenue Bond Reserve	384,880	384,880	384,690	384,690	384,690	384,900
System Development Fee Reserve	-	-	-	-	-	-
Sewer Surcharge	284,000	284,000	284,000	284,000	284,000	284,000
Capital Reserves	2,063,278	2,561,993	2,468,337	1,805,983	3,032,370	2,455,534

**Solid Waste-Residential**

Fund: 541

Part of the Public Works Department

**Description:**

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

**Major Funding Sources:**

This fund is fully funded by residential solid waste assessments and interest earnings. A rate increase of 1.5% was approved for Residential Solid Waste for FY 2015. No rate adjustment is being considered for FY2016.

**Debt Issues:**

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

**CCIP:**

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

**Major Capital:**

\$ - (None)

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

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	1,944,730	1,981,860	1,998,500	1,998,500	2,071,174	2,060,500
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	4,231	2,142	3,500	3,500	1,706	1,200
Other Financing Sources / (Uses)	1,720	241,795	1,200	1,200	1,740	1,200
<b>Other Operating Revenues</b>	<b>1,950,681</b>	<b>2,225,797</b>	<b>2,003,200</b>	<b>2,003,200</b>	<b>2,074,620</b>	<b>2,062,900</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	2,267	-	-	-	-	-
<b>Internal Transactions</b>	<b>2,267</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,952,948</b>	<b>2,225,797</b>	<b>2,003,200</b>	<b>2,003,200</b>	<b>2,074,620</b>	<b>2,062,900</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>318,798</b>	<b>332,027</b>	<b>352,548</b>	<b>352,548</b>	<b>342,597</b>	<b>356,900</b>
Supplies & Materials	62,376	5,106	40,980	72,980	35,650	41,180
Purchased Services	938,294	975,029	1,003,477	1,003,477	974,628	867,377
Intra-City Charges	91,239	79,099	98,550	98,550	64,945	80,950
Fixed Costs & Subsidies	3,165	3,223	3,320	3,320	3,223	3,355
<b>Maintenance &amp; Operating</b>	<b>1,095,074</b>	<b>1,062,457</b>	<b>1,146,327</b>	<b>1,178,327</b>	<b>1,078,446</b>	<b>992,862</b>
Internal Charges	155,985	165,284	160,289	160,289	160,289	168,335
Transfers Out	-	-	-	-	-	315,000
<b>Internal Transactions</b>	<b>155,985</b>	<b>165,284</b>	<b>160,289</b>	<b>160,289</b>	<b>160,289</b>	<b>483,335</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	6,488	967,328	-	-	-	-
<b>Debt &amp; Capital</b>	<b>6,488</b>	<b>967,328</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1,576,345</b>	<b>2,527,096</b>	<b>1,659,164</b>	<b>1,691,164</b>	<b>1,581,332</b>	<b>1,833,097</b>
<b>Revenues Over (Under) Expenditures</b>	<b>376,603</b>	<b>(301,299)</b>	<b>344,036</b>	<b>312,036</b>	<b>493,288</b>	<b>229,803</b>
<b>Beginning Cash Balance - July 1</b>	<b>1,755,542</b>	<b>2,132,145</b>	<b>1,830,846</b>	<b>1,830,846</b>	<b>1,830,846</b>	<b>2,324,055</b>
Other Cash Sources / (Uses)	-	-	-	-	(79)	-
<b>Ending Cash Balance - June 30</b>	<b>2,132,145</b>	<b>1,830,846</b>	<b>2,174,882</b>	<b>2,142,882</b>	<b>2,324,055</b>	<b>2,553,858</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>2,132,145</b>	<b>1,830,846</b>	<b>2,174,882</b>	<b>2,142,882</b>	<b>2,324,055</b>	<b>2,553,858</b>
<b>Ending Cash Balance - June 30</b>	<b>2,132,145</b>	<b>1,830,846</b>	<b>2,174,882</b>	<b>2,142,882</b>	<b>2,324,055</b>	<b>2,553,858</b>
<b>Reserves Detail:</b>						
Operating Reserve	649,903	658,888	763,790	763,790	763,790	763,790
Recycling Program Reserves	-	60,000	230,000	230,000	230,000	230,000
Inter-cap Loan Reserves	-	-	-	-	-	-
Capital Reserves	1,482,242	1,111,958	1,181,092	1,149,092	1,330,265	1,560,068

**Solid Waste-Commercial**

Fund: 542

Part of the Public Works Department

**Description:**

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

**Major Funding Sources:**

This fund is fully funded by commercial customer service charges and interest earnings. No rate adjustment was made for FY 2010 or FY 2011. A FY 2012 rate reduction of 4.6% for Commercial Solid Waste was implemented to reflect the reduced expenses to the fund associated with the transfer of activity for the Landfill Monitoring District (Fund 543) which was created in fiscal year 2011 and began receiving supporting assessments in fiscal year 2012. For FY 2013, 2014 and 2015, no rate increases were made. No rate adjustment is being considered for FY2016.

**Debt Issues:**

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

**CCIP:**

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

**Major Capital:**

\$ - None

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

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	1,084,202	1,123,273	1,100,000	1,100,000	1,113,302	1,115,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	1,612	229	300	300	356	300
Other Financing Sources / (Uses)	114,834	107,863	106,900	106,900	117,809	117,800
<b>Other Operating Revenues</b>	<b>1,200,648</b>	<b>1,231,365</b>	<b>1,207,200</b>	<b>1,207,200</b>	<b>1,231,467</b>	<b>1,233,100</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	1,960	-	-	-	-	-
<b>Internal Transactions</b>	<b>1,960</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,202,608</b>	<b>1,231,365</b>	<b>1,207,200</b>	<b>1,207,200</b>	<b>1,231,467</b>	<b>1,233,100</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>264,937</b>	<b>251,071</b>	<b>269,674</b>	<b>269,674</b>	<b>260,372</b>	<b>272,718</b>
Supplies & Materials	79,960	38,206	40,210	70,210	10,431	40,320
Purchased Services	465,619	515,695	492,713	492,713	541,926	458,716
Intra-City Charges	98,184	95,083	108,425	108,425	83,705	100,925
Fixed Costs & Subsidies	3,145	3,279	3,320	3,320	3,183	3,355
<b>Maintenance &amp; Operating</b>	<b>646,908</b>	<b>652,263</b>	<b>644,668</b>	<b>674,668</b>	<b>639,245</b>	<b>603,316</b>
Internal Charges	161,704	167,253	165,238	165,238	165,238	174,019
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>161,704</b>	<b>167,253</b>	<b>165,238</b>	<b>165,238</b>	<b>165,238</b>	<b>174,019</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	6,488	-	240,000	240,000	-	-
<b>Debt &amp; Capital</b>	<b>6,488</b>	<b>-</b>	<b>240,000</b>	<b>240,000</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1,080,037</b>	<b>1,070,587</b>	<b>1,319,580</b>	<b>1,349,580</b>	<b>1,064,855</b>	<b>1,050,053</b>
<b>Revenues Over (Under) Expenditures</b>	<b>122,571</b>	<b>160,778</b>	<b>(112,380)</b>	<b>(142,380)</b>	<b>166,612</b>	<b>183,047</b>
<b>Beginning Cash Balance - July 1</b>	<b>1,057,132</b>	<b>1,190,295</b>	<b>1,345,728</b>	<b>1,345,728</b>	<b>1,345,728</b>	<b>1,487,239</b>
Other Cash Sources / (Uses)	10,592	(5,345)	-	-	(25,101)	-
<b>Ending Cash Balance - June 30</b>	<b>1,190,295</b>	<b>1,345,728</b>	<b>1,233,348</b>	<b>1,203,348</b>	<b>1,487,239</b>	<b>1,670,286</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>1,190,295</b>	<b>1,345,728</b>	<b>1,233,348</b>	<b>1,203,348</b>	<b>1,487,239</b>	<b>1,670,286</b>
<b>Ending Cash Balance - June 30</b>	<b>1,190,295</b>	<b>1,345,728</b>	<b>1,233,348</b>	<b>1,203,348</b>	<b>1,487,239</b>	<b>1,670,286</b>
<b>Reserves Detail:</b>						
Operating Reserve	89,216	88,738	87,504	87,504	87,504	87,504
Fixed Bond Reserves	-	-	-	-	-	-
Intercap Loan Reserves	-	-	-	-	-	-
Capital Reserves	1,101,079	1,256,990	1,145,844	1,115,844	1,399,735	1,582,782

**Landfill Monitoring District**

Fund: 543

Part of the Public Works Department

**Description:**

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

**Major Funding Sources:**

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

**Debt Issues:**

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

**Major Capital:**

\$ 150,000 Methane Extraction System - South Boundary

**Landfill Monitoring District**

Fund: 543

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	115,136	113,239	113,850	113,850	115,262	113,850
<b>Taxes &amp; Assessments</b>	<b>115,136</b>	<b>113,239</b>	<b>113,850</b>	<b>113,850</b>	<b>115,262</b>	<b>113,850</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	696	700
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	78	30	40	40	57	40
Other Financing Sources / (Uses)	-	-	-	-	-	-
<b>Other Operating Revenues</b>	<b>78</b>	<b>30</b>	<b>40</b>	<b>40</b>	<b>753</b>	<b>740</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	150,000
<b>Internal Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>115,214</b>	<b>113,269</b>	<b>113,890</b>	<b>113,890</b>	<b>116,015</b>	<b>264,590</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Supplies & Materials	-	-	-	-	-	-
Purchased Services	105,187	86,565	113,750	113,750	91,622	114,000
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	<b>105,187</b>	<b>86,565</b>	<b>113,750</b>	<b>113,750</b>	<b>91,622</b>	<b>114,000</b>
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	150,000
<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>
<b>Total Expenditures</b>	<b>105,187</b>	<b>86,565</b>	<b>113,750</b>	<b>113,750</b>	<b>91,622</b>	<b>264,000</b>
<b>Revenues Over (Under) Expenditures</b>	<b>10,027</b>	<b>26,704</b>	<b>140</b>	<b>140</b>	<b>24,393</b>	<b>590</b>
<b>Beginning Cash Balance - July 1</b>	<b>36,951</b>	<b>46,978</b>	<b>73,682</b>	<b>73,682</b>	<b>73,682</b>	<b>98,075</b>
Other Cash Sources / (Uses)	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>46,978</b>	<b>73,682</b>	<b>73,822</b>	<b>73,822</b>	<b>98,075</b>	<b>98,665</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>46,978</b>	<b>73,682</b>	<b>73,822</b>	<b>73,822</b>	<b>98,075</b>	<b>98,665</b>
<b>Ending Cash Balance - June 30</b>	<b>46,978</b>	<b>73,682</b>	<b>73,822</b>	<b>73,822</b>	<b>98,075</b>	<b>98,665</b>
<b>Reserves Detail:</b>						
Operating Reserve (5 month)	36,069	38,176	47,500	47,500	47,500	47,500
Capital / Equipment Replacement Reserve	10,909	35,506	26,322	26,322	50,575	51,165

**Transfer Station**

Fund: 546

Part of the Public Works Department

**Description:**

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

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

**This Fund includes budgets for :**

	FY 2013 Actual	FY 2014 Actual	FY 2015		Adopted FY 2016 Budget
			Adopted	Actual	
Trnsfr Stn - 1993 Series	\$ 457,237	Paid Off	Paid Off	Paid Off	Paid Off
Transfer Station	2,678,946	2,618,396	2,888,692	2,789,195	2,528,192
	<u>\$ 3,136,183</u>	<u>\$ 2,618,396</u>	<u>\$ 2,888,692</u>	<u>\$ 2,789,195</u>	<u>\$ 2,528,192</u>

**Major Funding Sources:**

This fund is fully funded by customer service charges paid directly at the Transfer Station, or paid as internal service charges from the City's Solid Waste Fund operations and interest earnings. A rate increase of 12.25% was approved for FY 2011 to offset increased City operational costs and County fee increases for landfill operations that are passed through to the City. An increase of \$2.00 per ton to cover County fee increases was approved for FY 2012. No increase was proposed for City costs. No rate increase was proposed nor implemented for FY 2013, 2014 and again for FY 2015. A restructuring of fees is being considered for FY 2016.

**Debt Issues:**

Name of Issue	Issue Date	Amount Issued	Maturity Date
None			

**Major Capital:**

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

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

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	2,759,874	2,835,411	2,772,044	2,772,044	2,849,798	2,438,150
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	2,962	1,068	1,200	1,200	1,032	900
Other Financing Sources / (Uses)	39,610	30,621	30,435	30,435	31,858	31,858
<b>Other Operating Revenues</b>	<b>2,802,446</b>	<b>2,867,100</b>	<b>2,803,679</b>	<b>2,803,679</b>	<b>2,882,688</b>	<b>2,470,908</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	4,485	-	-	-	-	-
<b>Internal Transactions</b>	<b>4,485</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>2,806,931</b>	<b>2,867,100</b>	<b>2,803,679</b>	<b>2,803,679</b>	<b>2,882,688</b>	<b>2,470,908</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>549,363</b>	<b>611,750</b>	<b>642,895</b>	<b>642,895</b>	<b>635,145</b>	<b>654,567</b>
Supplies & Materials	12,901	12,837	15,320	15,320	12,622	15,760
Purchased Services	1,189,955	1,221,373	1,251,359	1,251,359	1,224,846	1,318,275
Intra-City Charges	104,814	101,853	130,640	130,640	86,204	125,350
Fixed Costs & Subsidies	29,254	30,430	33,675	33,675	28,964	18,550
<b>Maintenance &amp; Operating</b>	<b>1,336,924</b>	<b>1,366,493</b>	<b>1,430,994</b>	<b>1,430,994</b>	<b>1,352,636</b>	<b>1,477,935</b>
Internal Charges	215,313	212,354	202,823	202,823	202,823	220,690
Transfers Out	350,000	296,000	296,000	296,000	296,000	30,000
<b>Internal Transactions</b>	<b>565,313</b>	<b>508,354</b>	<b>498,823</b>	<b>498,823</b>	<b>498,823</b>	<b>250,690</b>
Debt Service	457,237	-	-	-	-	-
Capital Outlay	227,346	131,799	315,980	390,980	302,591	145,000
<b>Debt &amp; Capital</b>	<b>684,583</b>	<b>131,799</b>	<b>315,980</b>	<b>390,980</b>	<b>302,591</b>	<b>145,000</b>
<b>Total Expenditures</b>	<b>3,136,183</b>	<b>2,618,396</b>	<b>2,888,692</b>	<b>2,963,692</b>	<b>2,789,195</b>	<b>2,528,192</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(329,252)</b>	<b>248,704</b>	<b>(85,013)</b>	<b>(160,013)</b>	<b>93,493</b>	<b>(57,284)</b>
<b>Beginning Cash Balance - July 1</b>	<b>1,502,010</b>	<b>1,161,087</b>	<b>1,409,128</b>	<b>1,409,128</b>	<b>1,409,128</b>	<b>1,491,371</b>
Other Cash Sources / (Uses)	(11,671)	(663)	-	-	(11,250)	-
<b>Ending Cash Balance - June 30</b>	<b>1,161,087</b>	<b>1,409,128</b>	<b>1,324,115</b>	<b>1,249,115</b>	<b>1,491,371</b>	<b>1,434,087</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>1,161,087</b>	<b>1,409,128</b>	<b>1,324,115</b>	<b>1,249,115</b>	<b>1,491,371</b>	<b>1,434,087</b>
<b>Ending Cash Balance - June 30</b>	<b>1,161,087</b>	<b>1,409,128</b>	<b>1,324,115</b>	<b>1,249,115</b>	<b>1,491,371</b>	<b>1,434,087</b>
<b>Reserves Detail:</b>						
Operating Reserve	207,216	207,217	198,599	198,599	198,599	198,599
Fixed Bond Reserves	-	-	-	-	-	-
Revenue Bond Reserves	-	-	-	-	-	-
Capital Reserves	953,871	1,201,911	1,125,516	1,050,516	1,292,772	1,235,488

**Recycling**

Fund: 547

Part of the Public Works Department

**Description:**

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

The Recycling Program is centered at the City of Helena Transfer Station. Household commodities, such as glass, aluminum and steel cans, plastics (#1 & #2), newspapers and paper items, batteries, waste oil, tires, electronic waste (E-waste) and corrugated cardboard are collected at the Transfer Station or limited items (cans, cardboard & paper items) from recycle bins stationed around the city for recycling.

**Major Funding Sources:**

	FY 2013 Actual	FY 2014 Actual	FY 2015		Adopted FY 2016 Budget
			Adopted	Actual	
Recycling / Commodities	\$ 132,328	\$ 136,804	\$ 141,875	\$ 118,030	\$ 117,375
Transfer Station Operational Support	350,000	296,000	296,000	296,000	30,000
Residential Solid Waste Support	-	-	-	-	165,000
Lewis & Clark County Support	-	-	-	-	165,000
	<b>\$ 482,328</b>	<b>\$ 432,804</b>	<b>\$ 437,875</b>	<b>\$ 414,030</b>	<b>\$ 477,375</b>

**Debt Issues:**

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

**Major Capital:**

\$ - None

Recycling Fund: 547		FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
				Adopted	Amended	Actual	
<b>Revenues</b>							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	165,000
	Charges For Services	132,328	136,804	141,875	141,875	118,030	117,375
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	711	175	200	200	35	30
	Other Financing Sources / (Uses)	-	-	-	-	12	-
	<b>Other Operating Revenues</b>	<b>133,039</b>	<b>136,979</b>	<b>142,075</b>	<b>142,075</b>	<b>118,077</b>	<b>282,405</b>
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	351,290	296,000	296,000	296,000	296,000	195,000
	<b>Internal Transactions</b>	<b>351,290</b>	<b>296,000</b>	<b>296,000</b>	<b>296,000</b>	<b>296,000</b>	<b>195,000</b>
	Long-Term Debt	-	-	-	-	-	-
	<b>Total Revenues</b>	<b>484,329</b>	<b>432,979</b>	<b>438,075</b>	<b>438,075</b>	<b>414,077</b>	<b>477,405</b>
<b>Expenditures</b>							
	<b>Personal Services</b>	159,187	168,995	180,540	202,890	201,648	183,259
	Supplies & Materials	1,872	4,370	4,650	4,650	2,465	4,650
	Purchased Services	197,858	204,387	246,120	224,220	220,518	193,189
	Intra-City Charges	1,870	2,434	6,080	6,080	4,390	5,700
	Fixed Costs & Subsidies	-	-	-	-	-	15,630
	<b>Maintenance &amp; Operating</b>	<b>201,600</b>	<b>211,191</b>	<b>256,850</b>	<b>234,950</b>	<b>227,373</b>	<b>219,169</b>
	Internal Charges	69,977	70,605	68,809	68,809	68,809	72,913
	Transfers Out	-	-	-	-	-	-
	<b>Internal Transactions</b>	<b>69,977</b>	<b>70,605</b>	<b>68,809</b>	<b>68,809</b>	<b>68,809</b>	<b>72,913</b>
	Debt Service	-	-	-	-	-	-
	Capital Outlay	6,487	13,470	100,000	137,030	31,600	-
	<b>Debt &amp; Capital</b>	<b>6,487</b>	<b>13,470</b>	<b>100,000</b>	<b>137,030</b>	<b>31,600</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>437,251</b>	<b>464,261</b>	<b>606,199</b>	<b>643,679</b>	<b>529,430</b>	<b>475,341</b>
	<b>Revenues Over (Under) Expenditures</b>	47,078	(31,282)	(168,124)	(205,604)	(115,353)	2,064
	<b>Beginning Cash Balance - July 1</b>	264,655	311,739	280,458	280,458	280,458	165,100
	Other Cash Sources / (Uses)	6	1	-	-	(5)	-
	<b>Ending Cash Balance - June 30</b>	<b>311,739</b>	<b>280,458</b>	<b>112,334</b>	<b>74,854</b>	<b>165,100</b>	<b>167,164</b>
	<b>Unreserved Balance</b>	-	-	-	-	-	-
	<b>Reserved</b>	311,739	280,458	112,334	74,854	165,100	167,164
	<b>Ending Cash Balance - June 30</b>	<b>311,739</b>	<b>280,458</b>	<b>112,334</b>	<b>74,854</b>	<b>165,100</b>	<b>167,164</b>
	<b>Reserves Detail:</b>						
	Operating Reserve (1 month)	37,566	41,486	39,612	39,612	39,612	39,612
	Capital Reserves	274,173	238,972	72,722	35,242	125,488	127,552

**Parking**

Fund: 551

Part of the General Government Group

**Description:**

Up through FY 2013, this fund accounted for the parking operations as administered by the Helena Parking Commission. Beginning in FY 2014, operational administration was transferred to the City of Helena. The Helena Parking Commission continues to function

**Major Funding Sources:**

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

**Major Capital:**

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

<b>Parking</b>							
<b>Fund: 551</b>		<b>FY 2013 Actual</b>	<b>FY 2014 Actual</b>	<b>FY 2015</b>			<b>Adopted FY 2016 Budget</b>
				<b>Adopted</b>	<b>Amended</b>	<b>Actual</b>	
<b>Revenues</b>							
Taxes		-	-	-	-	-	-
Special Assessments		-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>		-	-	-	-	-	-
License & Permits		-	-	-	-	-	-
Intergovernmental Revenues		-	-	-	-	-	-
Charges For Services		1,566,012	1,446,695	1,576,720	1,576,720	1,707,917	1,680,513
Intra-City Revenues		-	-	-	-	-	-
Fines & Forfeitures		98,664	109,300	119,700	119,700	76,877	105,500
Investment Earnings		3,646	1,989	5,210	5,210	1,360	1,881
Other Financing Sources / (Uses)		11,883	13,110	14,063	14,063	10,112	13,900
<b>Other Operating Revenues</b>		<b>1,680,205</b>	<b>1,571,094</b>	<b>1,715,693</b>	<b>1,715,693</b>	<b>1,796,266</b>	<b>1,801,794</b>
Internal Service Revenues		-	-	-	-	-	-
Interfund Transfers In		9,231	-	-	-	-	-
<b>Internal Transactions</b>		<b>9,231</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Long-Term Debt		-	-	-	-	-	-
<b>Total Revenues</b>		<b>1,689,436</b>	<b>1,571,094</b>	<b>1,715,693</b>	<b>1,715,693</b>	<b>1,796,266</b>	<b>1,801,794</b>
<b>Expenditures</b>							
<b>Personal Services</b>		<b>512,308</b>	<b>573,603</b>	<b>565,697</b>	<b>565,697</b>	<b>494,607</b>	<b>473,394</b>
Supplies & Materials		33,814	21,607	43,550	43,550	31,774	41,250
Purchased Services		359,231	346,553	403,768	395,908	290,086	330,355
Intra-City Charges		6,094	6,270	7,000	7,000	8,391	9,600
Fixed Costs & Subsidies		92,537	93,879	99,180	99,180	98,050	100,150
<b>Maintenance &amp; Operating</b>		<b>491,676</b>	<b>468,309</b>	<b>553,498</b>	<b>545,638</b>	<b>428,301</b>	<b>481,355</b>
Internal Charges		112,057	116,645	117,399	117,399	117,399	117,889
Transfers Out		667,922	665,718	687,195	687,195	682,480	693,704
<b>Internal Transactions</b>		<b>779,979</b>	<b>782,363</b>	<b>804,594</b>	<b>804,594</b>	<b>799,879</b>	<b>811,593</b>
Debt Service		-	-	-	-	-	-
Capital Outlay		-	248,114	22,000	29,860	29,859	49,000
<b>Debt &amp; Capital</b>		<b>-</b>	<b>248,114</b>	<b>22,000</b>	<b>29,860</b>	<b>29,859</b>	<b>49,000</b>
<b>Total Expenditures</b>		<b>1,783,963</b>	<b>2,072,389</b>	<b>1,945,789</b>	<b>1,945,789</b>	<b>1,752,646</b>	<b>1,815,342</b>
<b>Revenues Over (Under) Expenditures</b>		<b>(94,527)</b>	<b>(501,295)</b>	<b>(230,096)</b>	<b>(230,096)</b>	<b>43,620</b>	<b>(13,548)</b>
<b>Beginning Cash Balance - July 1</b>		<b>782,228</b>	<b>690,555</b>	<b>192,318</b>	<b>192,318</b>	<b>192,318</b>	<b>239,033</b>
Other Cash Sources / (Uses)		2,854	3,058	-	-	3,095	3,329
<b>Ending Cash Balance - June 30</b>		<b>690,555</b>	<b>192,318</b>	<b>(37,778)</b>	<b>(37,778)</b>	<b>239,033</b>	<b>228,814</b>
<b>Unreserved Balance</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>		<b>690,555</b>	<b>192,318</b>	<b>(37,778)</b>	<b>(37,778)</b>	<b>239,033</b>	<b>228,814</b>
<b>Ending Cash Balance - June 30</b>		<b>690,555</b>	<b>192,318</b>	<b>(37,778)</b>	<b>(37,778)</b>	<b>239,033</b>	<b>228,814</b>
<b>Reserves Detail:</b>							
Parking Improvements / Capital Reserves		541,855	40,218	(198,178)	(197,478)	95,433	81,614
Operational Reserve (1 month)		148,700	152,100	160,400	159,700	143,600	147,200

**Trolley**

Fund: 561

Part of the Public Works Department

**Description:**

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

**This Fund includes budgets for :**

	FY 2013 Actual	FY 2014 Actual	FY 2015		Adopted FY 2016 Budget
			Adopted	Actual	
Downtown Trolley	\$ 8,036	\$ 11,192	\$ 6,803	\$ 8,731	\$ 10,371
Rec-Connect/State Shuttle	8,405	7,433	-	18,388	-
	<u>\$ 16,441</u>	<u>\$ 18,625</u>	<u>\$ 6,803</u>	<u>\$ 27,119</u>	<u>\$ 10,371</u>

**Major Funding Sources:**

	FY 2013 Actual	FY 2014 Actual	FY 2015		Adopted FY 2016 Budget
			Adopted	Actual	
Special Charters	\$ 3,000	\$ 16,185	\$ 7,000	\$ 5,335	\$ 5,000
BID Trolley Reimbursement	7,392	-	-	12,232	5,500
Rec-Connect/State Shuttle	16,500	15,400	-	53,848	-
Other Financing Sources	192	516	-	395	350
	<u>\$ 27,084</u>	<u>\$ 32,101</u>	<u>\$ 7,000</u>	<u>\$ 71,810</u>	<u>\$ 10,850</u>

**Significant Changes:**

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

In June of 2012, the City partnered with the local Youth Connections program to initiate a pilot program (Rec-Connect) providing transportation for local area youth to attend youth venues within the city and surrounding area. Youth Connections established a nine week summer route that transported participants within the city and north valley areas to/from various points around the Helena area including parks, tennis courts, the library, Exploration Works in the Great Northern Township area and the Last Chance Splash Water Park & Pool to name a few. Youth Connections covered 100% of the cost of the program for FY14. No program operations are planned at this time for the future.

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

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

**Major Capital:**

\$ - None

Trolley Fund: 561		FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
				Adopted	Amended	Actual	
<b>Revenues</b>							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-
	Charges For Services	26,892	31,585	7,000	33,950	71,415	10,500
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	-	-	-	-	-	-
	Other Financing Sources / (Uses)	192	516	-	-	395	350
	<b>Other Operating Revenues</b>	27,084	32,101	7,000	33,950	71,810	10,850
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	-
	<b>Internal Transactions</b>	-	-	-	-	-	-
	Long-Term Debt	-	-	-	-	-	-
	<b>Total Revenues</b>	<b>27,084</b>	<b>32,101</b>	<b>7,000</b>	<b>33,950</b>	<b>71,810</b>	<b>10,850</b>
<b>Expenditures</b>							
	<b>Personal Services</b>	10,685	12,317	4,829	24,631	21,677	4,812
	Supplies & Materials	8	149	-	800	160	100
	Purchased Services	-	-	-	-	-	-
	Intra-City Charges	3,725	3,937	-	6,348	3,308	3,525
	Fixed Costs & Subsidies	-	-	-	-	-	-
	<b>Maintenance &amp; Operating</b>	3,733	4,086	-	7,148	3,468	3,625
	Internal Charges	2,023	2,222	1,974	1,974	1,974	1,934
	Transfers Out	-	-	-	-	-	-
	<b>Internal Transactions</b>	2,023	2,222	1,974	1,974	1,974	1,934
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	<b>Debt &amp; Capital</b>	-	-	-	-	-	-
	<b>Total Expenditures</b>	<b>16,441</b>	<b>18,625</b>	<b>6,803</b>	<b>33,753</b>	<b>27,119</b>	<b>10,371</b>
	<b>Revenues Over (Under) Expenditures</b>	10,643	13,476	197	197	44,691	479
	<b>Beginning Cash Balance - July 1</b>	5,827	16,470	29,946	29,946	29,946	74,637
	Other Cash Sources / (Uses)	-	-	-	-	-	-
	<b>Ending Cash Balance - June 30</b>	16,470	29,946	30,143	30,143	74,637	75,116
	<b>Unreserved Balance</b>	-	-	-	-	-	-
	<b>Reserved</b>	16,470	29,946	30,143	30,143	74,637	75,116
	<b>Ending Cash Balance - June 30</b>	16,470	29,946	30,143	30,143	74,637	75,116
	<b>Reserves Detail:</b>						
	Operating Reserve	16,470	29,946	30,143	30,143	74,637	75,116
NOTE: This fund operates on a break-even, reimbursement basis for operations. Any negative Ending Balances are the result of outstanding receivables due from the Helena Business Improvement District (BID) for unreimbursed operational costs.							

**Helena Area Transit Srvc**

Fund: 562

Part of the Public Works Department

**Description:**

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

**This Fund includes budgets for :**

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

**Major Funding Sources:**

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

**Significant Changes:**

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

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

**Major Capital:**

None

**Helena Area Transit Srvc**

Fund: 562

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

**Golf Course**

Fund: 563

Part of the Park & Recreation Department

**Description:**

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

**This Fund includes budgets for :**

	FY 2013 Actual	FY 2014 Actual	FY 2015		Adopted FY 2016 Budget
			Adopted	Actual	
Golf Operations	\$ 446,426	\$ 458,241	\$ 480,063	\$ 508,223	\$ 501,729
Golf Concessions	168,501	160,018	171,851	177,037	180,539
Golf Maintenance	439,156	489,263	537,352	508,333	561,977
Golf Capital/Debt Service	239,320	490,627	129,698	182,524	157,657
	<u>\$ 1,293,403</u>	<u>\$ 1,598,149</u>	<u>\$ 1,318,964</u>	<u>\$ 1,376,117</u>	<u>\$ 1,401,902</u>

**Major Funding Sources:**

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

**Debt Issues:**

Name of Issue	Issue Date	Amount Issued	Maturity Date
INTERCAP - Driving Range & Patio Imprvmts	09/25/09	\$ 207,000	02/15/20
440 Loan - Golf Carts (5 yrs)	04/19/13	\$ 138,066	04/19/18
INTERCAP - Irrigation & Landscape Imprvmts	5/1/14 (Est.)	\$ 500,850	02/15/30

**Major Capital:**

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

<b>Golf Course</b>						
<b>Fund: 563</b>						
	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	5,000	-	-	-	-	-
Charges For Services	1,275,949	1,280,877	1,293,102	1,328,802	1,387,331	1,310,766
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	706	463	500	500	295	-
Other Financing Sources / (Uses)	6,739	763	-	-	13,657	-
<b>Other Operating Revenues</b>	<b>1,288,394</b>	<b>1,282,103</b>	<b>1,293,602</b>	<b>1,329,302</b>	<b>1,401,283</b>	<b>1,310,766</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	4,214	-	-	-	-	-
<b>Internal Transactions</b>	<b>4,214</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Long-Term Debt	-	-	-	500,850	394,355	-
<b>Total Revenues</b>	<b>1,292,608</b>	<b>1,282,103</b>	<b>1,293,602</b>	<b>1,830,152</b>	<b>1,795,638</b>	<b>1,310,766</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>476,645</b>	<b>523,641</b>	<b>569,784</b>	<b>571,884</b>	<b>565,014</b>	<b>598,644</b>
Supplies & Materials	410,912	278,462	285,060	318,660	314,133	310,771
Purchased Services	136,088	126,599	160,226	160,226	144,498	164,424
Intra-City Charges	49	191	160	160	53	200
Fixed Costs & Subsidies	40,642	41,754	43,320	43,320	39,179	46,755
<b>Maintenance &amp; Operating</b>	<b>587,691</b>	<b>447,006</b>	<b>488,766</b>	<b>522,366</b>	<b>497,863</b>	<b>522,150</b>
Internal Charges	127,813	136,875	130,716	130,716	130,716	123,451
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>127,813</b>	<b>136,875</b>	<b>130,716</b>	<b>130,716</b>	<b>130,716</b>	<b>123,451</b>
Debt Service	87,422	78,913	94,698	94,698	58,151	80,657
Capital Outlay	13,832	411,714	35,000	221,304	124,373	77,000
<b>Debt &amp; Capital</b>	<b>101,254</b>	<b>490,627</b>	<b>129,698</b>	<b>316,002</b>	<b>182,524</b>	<b>157,657</b>
<b>Total Expenditures</b>	<b>1,293,403</b>	<b>1,598,149</b>	<b>1,318,964</b>	<b>1,540,968</b>	<b>1,376,117</b>	<b>1,401,902</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(795)</b>	<b>(316,046)</b>	<b>(25,362)</b>	<b>289,184</b>	<b>419,521</b>	<b>(91,136)</b>
<b>Beginning Cash Balance - July 1</b>	<b>326,005</b>	<b>460,949</b>	<b>147,494</b>	<b>147,494</b>	<b>147,494</b>	<b>576,639</b>
Other Cash Sources / (Uses)	135,739	2,591	-	-	9,624	-
<b>Ending Cash Balance - June 30</b>	<b>460,949</b>	<b>147,494</b>	<b>122,132</b>	<b>436,678</b>	<b>576,639</b>	<b>485,503</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>460,949</b>	<b>147,494</b>	<b>122,132</b>	<b>436,678</b>	<b>576,639</b>	<b>485,503</b>
<b>Ending Cash Balance - June 30</b>	<b>460,949</b>	<b>147,494</b>	<b>122,132</b>	<b>436,678</b>	<b>576,639</b>	<b>485,503</b>
<b>Reserves Detail:</b>						
Capital Reserve	202,268	-	-	128,484	301,416	205,123
Operations Reserve	20% 258,681	147,494	122,132	308,194	275,223	280,380

## City-County Building Fund

Fund: 570

Administered by the Community Facilities Dept.

### Description:

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

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

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

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

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

### Major Funding Sources:

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

### Major Capital:

\$ 25,000 Engineering Cooling Project Phase 3

**City-County Building Fund**

Fund: 570

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	856	406	500	500	304	200
Other Financing Sources / (Uses)	784,042	820,288	839,897	839,897	829,560	846,238
<b>Other Operating Revenues</b>	<b>784,898</b>	<b>820,694</b>	<b>840,397</b>	<b>840,397</b>	<b>829,864</b>	<b>846,438</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	1,956	-	-	-	-	-
<b>Internal Transactions</b>	<b>1,956</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Long-Term Debt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>786,854</b>	<b>820,694</b>	<b>840,397</b>	<b>840,397</b>	<b>829,864</b>	<b>846,438</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>309,369</b>	<b>315,129</b>	<b>327,338</b>	<b>327,338</b>	<b>330,342</b>	<b>331,377</b>
Supplies & Materials	46,231	35,917	48,400	56,400	46,127	54,100
Purchased Services	169,642	193,442	228,775	232,235	184,702	224,672
Intra-City Charges	90	-	-	-	-	-
Fixed Costs & Subsidies	30,126	34,000	34,200	34,200	36,751	38,300
<b>Maintenance &amp; Operating</b>	<b>246,089</b>	<b>263,359</b>	<b>311,375</b>	<b>322,835</b>	<b>267,580</b>	<b>317,072</b>
Internal Charges	19,789	19,041	18,579	18,579	18,579	17,762
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>19,789</b>	<b>19,041</b>	<b>18,579</b>	<b>18,579</b>	<b>18,579</b>	<b>17,762</b>
Debt Service	182,861	184,050	179,222	179,222	177,290	173,505
Capital Outlay	41,583	87,780	115,000	140,666	25,768	25,000
<b>Debt &amp; Capital</b>	<b>224,444</b>	<b>271,830</b>	<b>294,222</b>	<b>319,888</b>	<b>203,058</b>	<b>198,505</b>
<b>Total Expenditures</b>	<b>799,691</b>	<b>869,359</b>	<b>951,514</b>	<b>988,640</b>	<b>819,559</b>	<b>864,716</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(12,837)</b>	<b>(48,665)</b>	<b>(111,117)</b>	<b>(148,243)</b>	<b>10,305</b>	<b>(18,278)</b>
<b>Beginning Cash Balance - July 1</b>	<b>327,399</b>	<b>314,562</b>	<b>265,383</b>	<b>265,383</b>	<b>265,383</b>	<b>276,058</b>
Other Cash Sources / (Uses)	-	(514)	-	-	370	-
<b>Ending Cash Balance - June 30</b>	<b>314,562</b>	<b>265,383</b>	<b>154,266</b>	<b>117,140</b>	<b>276,058</b>	<b>257,780</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>314,562</b>	<b>265,383</b>	<b>154,266</b>	<b>117,140</b>	<b>276,058</b>	<b>257,780</b>
<b>Ending Cash Balance - June 30</b>	<b>314,562</b>	<b>265,383</b>	<b>154,266</b>	<b>117,140</b>	<b>276,058</b>	<b>257,780</b>
<b>Reserves Detail:</b>						
Operating Reserve	314,562	265,383	154,266	117,140	276,058	257,780
	-	-	-	-	-	-

**City/Cnty Bldg Mail**

Fund: 571

Administered by the Community Facilities Dept.

**Description:**

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

**Major Funding Sources:**

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

**Major Capital:**

\$ - None

**City/Cnty Bldg Mail**

Fund: 571

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	114	61	70	70	44	50
Other Financing Sources / (Uses)	190,944	164,117	205,996	205,996	197,318	205,793
<b>Other Operating Revenues</b>	<b>191,058</b>	<b>164,178</b>	<b>206,066</b>	<b>206,066</b>	<b>197,362</b>	<b>205,843</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	199	-	-	-	-	-
<b>Internal Transactions</b>	<b>199</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>191,257</b>	<b>164,178</b>	<b>206,066</b>	<b>206,066</b>	<b>197,362</b>	<b>205,843</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>28,490</b>	<b>29,834</b>	<b>31,217</b>	<b>31,217</b>	<b>29,962</b>	<b>31,405</b>
Supplies & Materials	3,306	2,804	4,100	4,100	3,905	4,100
Purchased Services	145,140	135,996	169,018	171,518	155,503	168,420
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	180	54	500	500	266	500
<b>Maintenance &amp; Operating</b>	<b>148,626</b>	<b>138,854</b>	<b>173,618</b>	<b>176,118</b>	<b>159,674</b>	<b>173,020</b>
Internal Charges	875	800	722	722	722	689
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>875</b>	<b>800</b>	<b>722</b>	<b>722</b>	<b>722</b>	<b>689</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	34,175	34,175	-
<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,175</b>	<b>34,175</b>	<b>-</b>
<b>Total Expenditures</b>	<b>177,991</b>	<b>169,488</b>	<b>205,557</b>	<b>242,232</b>	<b>224,533</b>	<b>205,114</b>
<b>Revenues Over (Under) Expenditures</b>	<b>13,266</b>	<b>(5,310)</b>	<b>509</b>	<b>(36,166)</b>	<b>(27,171)</b>	<b>729</b>
<b>Beginning Cash Balance - July 1</b>	<b>54,869</b>	<b>68,135</b>	<b>62,825</b>	<b>62,825</b>	<b>62,825</b>	<b>35,654</b>
Other Cash Sources / (Uses)	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>68,135</b>	<b>62,825</b>	<b>63,334</b>	<b>26,659</b>	<b>35,654</b>	<b>36,383</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>68,135</b>	<b>62,825</b>	<b>63,334</b>	<b>26,659</b>	<b>35,654</b>	<b>36,383</b>
<b>Ending Cash Balance - June 30</b>	<b>68,135</b>	<b>62,825</b>	<b>63,334</b>	<b>26,659</b>	<b>35,654</b>	<b>36,383</b>
<b>Reserves Detail:</b>						
Operating Reserve	65,535	60,225	60,734	24,059	33,054	33,783
Equipment Reserve	2,600	2,600	2,600	2,600	2,600	2,600
	-	-	-	-	-	-

**City/Cnty Bldg Telephone**

Fund: 572

Administered by the Community Facilities Dept.

**Description:**

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

**Major Funding Sources:**

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

**Major Capital:**

\$ - None

**City/Cnty Bldg Telephone**

Fund: 572

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	30	18	6	6	5	6
Other Financing Sources / (Uses)	21,704	22,525	23,212	23,212	23,342	23,480
<b>Other Operating Revenues</b>	<b>21,734</b>	<b>22,543</b>	<b>23,218</b>	<b>23,218</b>	<b>23,347</b>	<b>23,486</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	138	-	-	-	-	-
<b>Internal Transactions</b>	<b>138</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Long-Term Debt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>21,872</b>	<b>22,543</b>	<b>23,218</b>	<b>23,218</b>	<b>23,347</b>	<b>23,486</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>20,272</b>	<b>21,125</b>	<b>22,407</b>	<b>22,407</b>	<b>21,105</b>	<b>22,565</b>
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Internal Charges	605	568	512	512	512	488
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>605</b>	<b>568</b>	<b>512</b>	<b>512</b>	<b>512</b>	<b>488</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>20,877</b>	<b>21,693</b>	<b>22,919</b>	<b>22,919</b>	<b>21,617</b>	<b>23,053</b>
<b>Revenues Over (Under) Expenditures</b>	<b>995</b>	<b>850</b>	<b>299</b>	<b>299</b>	<b>1,730</b>	<b>433</b>
<b>Beginning Cash Balance - July 1</b>	<b>2,466</b>	<b>3,461</b>	<b>4,311</b>	<b>4,311</b>	<b>4,311</b>	<b>6,041</b>
Other Cash Sources / (Uses)	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>3,461</b>	<b>4,311</b>	<b>4,610</b>	<b>4,610</b>	<b>6,041</b>	<b>6,474</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>3,461</b>	<b>4,311</b>	<b>4,610</b>	<b>4,610</b>	<b>6,041</b>	<b>6,474</b>
<b>Ending Cash Balance - June 30</b>	<b>3,461</b>	<b>4,311</b>	<b>4,610</b>	<b>4,610</b>	<b>6,041</b>	<b>6,474</b>
<b>Reserves Detail:</b>						
Operating Reserve	3,461	4,311	4,610	4,610	6,041	6,474

**Helena Area Transit Srvc**

Fund: 580

Part of the Public Works Department

**Description:**

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

**This Fund includes budgets for :**

	FY 2013 Actual	FY 2014 Actual	FY 2015		Adopted FY 2016 Budget
			Adopted	Actual	
Helena Bus	\$ -	\$ -	\$ 1,050,676	\$ 978,160	\$ 1,181,543
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,050,676</u>	<u>\$ 978,160</u>	<u>\$ 1,181,543</u>

**Major Funding Sources:**

	FY 2013 Actual	FY 2014 Actual	FY 2015		Adopted FY 2016 Budget
			Adopted	Actual	
F.T.A. Grant-Operating	\$ -	\$ -	\$ 573,458	\$ 686,575	\$ 636,405
Transade Grant	-	-	50,000	50,311	45,692
Transit Fares-HATS	-	-	-	50,265	62,500
General Fund Operational/Capital Support	-	-	300,000	300,000	375,000
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 923,458</u>	<u>\$ 1,087,151</u>	<u>\$ 1,119,597</u>

**Significant Changes:**

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

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

**Major Capital:**

\$ 6,710	FY16 Fixed Route Software (\$50,000x13.42%)
15,600	FY16 ADA Notification Software
26,170	FY16 New Bus Replaces #605 (\$195,000 X 13.42%)
4,000	FY16 Bus Video System
2,500	FY16 Bike Rack
4,000	FY16 Luminator Sign
2,000	FY16 Passenger Signal System
<u>\$ 60,980</u>	

**Helena Area Transit Srvc**
**Fund: 580**

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	623,458	676,758	778,270	724,907
Charges For Services	-	-	69,000	69,000	56,340	69,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	350	350	423	250
Other Financing Sources / (Uses)	-	-	500	500	2,578	500
<b>Other Operating Revenues</b>	-	-	693,308	746,608	837,611	794,657
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	300,000	300,000	300,000	375,000
<b>Internal Transactions</b>	-	-	300,000	300,000	300,000	375,000
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	<b>993,308</b>	<b>1,046,608</b>	<b>1,137,611</b>	<b>1,169,657</b>
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	558,352	566,352	565,079	580,436
Supplies & Materials	-	-	13,900	15,200	7,652	26,850
Purchased Services	-	-	55,857	54,557	39,441	211,357
Intra-City Charges	-	-	131,500	123,500	94,828	131,500
Fixed Costs & Subsidies	-	-	1,490	54,790	54,724	1,500
<b>Maintenance &amp; Operating</b>	-	-	202,747	248,047	196,645	371,207
Internal Charges	-	-	200,252	200,252	200,252	168,920
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	200,252	200,252	200,252	168,920
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	89,325	108,315	16,184	60,980
<b>Debt &amp; Capital</b>	-	-	89,325	108,315	16,184	60,980
<b>Total Expenditures</b>	-	-	<b>1,050,676</b>	<b>1,122,966</b>	<b>978,160</b>	<b>1,181,543</b>
<b>Revenues Over (Under) Expenditures</b>	-	-	(57,368)	(76,358)	159,451	(11,886)
<b>Beginning Cash Balance - July 1</b>	-	-	-	-	-	450,051
Other Cash Sources / (Uses)	-	-	290,569	290,569	290,600	-
<b>Ending Cash Balance - June 30</b>	-	-	233,201	214,211	450,051	438,165
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	-	-	233,201	214,211	450,051	438,165
<b>Ending Cash Balance - June 30</b>	-	-	233,201	214,211	450,051	438,165
<b>Reserves Detail:</b>						
Operating Reserves (1 month)	-	80,165	93,380	93,380	93,380	93,380
Capital Reserves	-	(80,165)	139,821	120,831	356,671	344,785

**HATS - East Valley**

Fund: 581

Part of the Public Works Department

**Description:**

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

**This Fund includes budgets for :**

	FY 2013 Actual	FY 2014 Actual	FY 2015		Adopted FY 2016 Budget
			Adopted	Actual	
East Valley	\$ -	\$ -	\$ 102,249	\$ 119,893	\$ 119,968
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 102,249</u>	<u>\$ 119,893</u>	<u>\$ 119,968</u>

**Major Funding Sources:**

	FY 2013 Actual	FY 2014 Actual	FY 2015		Adopted FY 2016 Budget
			Adopted	Actual	
F.T.A. Grant-Operating	\$ -	\$ -	\$ 61,774	\$ 61,929	\$ 70,712
Misc Intergovnmntl Rev	-	-	34,550	53,200	46,700
Transit Fares-Valley	-	-	6,500	6,938	6,500
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 102,824</u>	<u>\$ 122,067</u>	<u>\$ 123,912</u>

**Significant Changes:**

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

**Major Capital:**

None

**HATS - East Valley**
**Fund: 581**

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	96,324	114,324	115,129	117,412
Charges For Services	-	-	7,400	7,400	8,513	7,400
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
<b>Other Operating Revenues</b>	-	-	103,724	121,724	123,642	124,812
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
<b>Long-Term Debt</b>	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	<b>103,724</b>	<b>121,724</b>	<b>123,642</b>	<b>124,812</b>
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	55,399	73,469	73,429	70,879
Supplies & Materials	-	-	300	300	335	450
Purchased Services	-	-	5,553	5,553	4,981	6,156
Intra-City Charges	-	-	22,875	22,805	23,026	22,375
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	-	-	28,728	28,658	28,342	28,981
Internal Charges	-	-	18,122	18,122	18,122	20,108
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	18,122	18,122	18,122	20,108
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	<b>102,249</b>	<b>120,249</b>	<b>119,893</b>	<b>119,968</b>
<b>Revenues Over (Under) Expenditures</b>	-	-	1,475	1,475	3,749	4,844
<b>Beginning Cash Balance - July 1</b>	-	-	-	-	-	3,749
Other Cash Sources / (Uses)	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	-	-	1,475	1,475	3,749	8,593
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	-	-	1,475	1,475	3,749	8,593
<b>Ending Cash Balance - June 30</b>	-	-	1,475	1,475	3,749	8,593
<b>Reserves Detail:</b>						
Operating Reserves	-	-	1,475	1,475	3,749	8,593

**HATS - Head Start**

Fund: 582

Part of the Public Works Department

**Description:**

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

**This Fund includes budgets for :**

	FY 2013 Actual	FY 2014 Actual	FY 2015		Adopted FY 2016 Budget
			Adopted	Actual	
Head Start	\$ -	\$ -	\$ 79,416	\$ 67,019	\$ 69,582
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 79,416</u>	<u>\$ 67,019</u>	<u>\$ 69,582</u>

**Major Funding Sources:**

	FY 2013 Actual	FY 2014 Actual	FY 2015		Adopted FY 2016 Budget
			Adopted	Actual	
Trnsprttn Svcs-Operating	\$ -	\$ -	\$ 80,469	\$ 60,177	\$ 70,207
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80,469</u>	<u>\$ 60,177</u>	<u>\$ 70,207</u>

**Significant Changes:**

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

**Major Capital:**

None

**HATS - Head Start**

Fund: 582

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	80,469	80,469	60,177	70,207
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
<b>Other Operating Revenues</b>	-	-	80,469	80,469	60,177	70,207
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
<b>Long-Term Debt</b>	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	<b>80,469</b>	<b>80,469</b>	<b>60,177</b>	<b>70,207</b>
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	41,984	41,984	45,313	41,349
Supplies & Materials	-	-	275	275	-	275
Purchased Services	-	-	6,200	6,200	3,693	6,200
Intra-City Charges	-	-	19,185	19,185	6,241	10,400
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	-	-	25,660	25,660	9,934	16,875
Internal Charges	-	-	11,772	11,772	11,772	11,358
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	11,772	11,772	11,772	11,358
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	<b>79,416</b>	<b>79,416</b>	<b>67,019</b>	<b>69,582</b>
<b>Revenues Over (Under) Expenditures</b>	-	-	1,053	1,053	(6,842)	625
<b>Beginning Cash Balance - July 1</b>	-	-	-	-	-	(6,842)
Other Cash Sources / (Uses)	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	-	-	1,053	1,053	(6,842)	(6,217)
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	-	-	1,053	1,053	(6,842)	(6,217)
<b>Ending Cash Balance - June 30</b>	-	-	1,053	1,053	(6,842)	(6,217)
<b>Reserves Detail:</b>						
Operating Reserves	-	-	1,053	1,053	(6,842)	(6,217)

**Fleet Services**

Fund: 610

Part of the Public Works Department

**Description:**

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

**This Fund includes budgets for :**

	FY 2013 Actual	FY 2014 Actual	FY 2015		Adopted FY 2016 Budget
			Adopted	Actual	
Shop (Operations)	\$ 545,498	\$ 541,744	\$ 587,939	\$ 571,107	\$ 632,455
Shop - Gas, Oil & Parts	1,042,384	1,064,113	1,255,121	963,823	1,205,663
	<b>\$ 1,587,882</b>	<b>\$ 1,605,857</b>	<b>\$ 1,843,060</b>	<b>\$ 1,534,930</b>	<b>\$ 1,838,118</b>

**Major Funding Sources:**

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

	FY 2013 Actual	FY 2014 Actual	FY 2015		Adopted FY 2016 Budget
			Adopted	Actual	
Fuel Tax Refund	\$ 25,221	\$ 26,139	\$ 25,000	\$ 26,445	\$ 26,000
City Department Charges:					
Gas & Fuel Charges	628,266	663,079	785,896	561,120	716,163
Veh & Equip Repairs	269,516	132,322	91,400	143,644	119,050
Tires & Tire Repairs	80,440	106,658	77,850	81,391	105,350
Shop Parts	50,075	165,847	299,475	187,099	264,600
Shop Charges	534,430	584,416	585,686	585,686	597,939
	<b>\$ 1,587,948</b>	<b>\$ 1,678,461</b>	<b>\$ 1,865,307</b>	<b>\$ 1,585,385</b>	<b>\$ 1,829,102</b>

**Major Capital:**

\$ - None

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

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	25,221	26,139	25,000	25,000	26,445	26,000
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	1,028,297	1,067,906	1,254,621	1,254,621	973,254	1,205,163
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	1,178	3,257	-	-	754	-
<b>Other Operating Revenues</b>	<b>1,054,696</b>	<b>1,097,302</b>	<b>1,279,621</b>	<b>1,279,621</b>	<b>1,000,453</b>	<b>1,231,163</b>
Internal Service Revenues	534,430	584,416	585,686	585,686	585,686	597,939
Interfund Transfers In	3,026	-	-	-	-	-
<b>Internal Transactions</b>	<b>537,456</b>	<b>584,416</b>	<b>585,686</b>	<b>585,686</b>	<b>585,686</b>	<b>597,939</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,592,152</b>	<b>1,681,718</b>	<b>1,865,307</b>	<b>1,865,307</b>	<b>1,586,139</b>	<b>1,829,102</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>380,816</b>	<b>388,148</b>	<b>417,655</b>	<b>417,655</b>	<b>409,602</b>	<b>459,118</b>
Supplies & Materials	920,868	962,292	1,198,481	1,198,481	852,056	1,117,623
Purchased Services	162,793	142,375	113,694	113,694	162,205	146,622
Intra-City Charges	3,834	5,171	5,958	5,958	4,253	5,675
Fixed Costs & Subsidies	9,078	9,235	9,620	9,620	9,162	9,740
<b>Maintenance &amp; Operating</b>	<b>1,096,573</b>	<b>1,119,073</b>	<b>1,327,753</b>	<b>1,327,753</b>	<b>1,027,676</b>	<b>1,279,660</b>
Internal Charges	98,580	98,636	97,652	97,652	97,652	99,340
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>98,580</b>	<b>98,636</b>	<b>97,652</b>	<b>97,652</b>	<b>97,652</b>	<b>99,340</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	11,913	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>11,913</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1,587,882</b>	<b>1,605,857</b>	<b>1,843,060</b>	<b>1,843,060</b>	<b>1,534,930</b>	<b>1,838,118</b>
<b>Revenues Over (Under) Expenditures</b>	<b>4,270</b>	<b>75,861</b>	<b>22,247</b>	<b>22,247</b>	<b>51,209</b>	<b>(9,016)</b>
<b>Beginning Cash Balance - July 1</b>	<b>144,081</b>	<b>149,318</b>	<b>223,801</b>	<b>223,801</b>	<b>223,801</b>	<b>275,861</b>
Other Cash Sources / (Uses)	967	(1,378)	-	-	851	-
<b>Ending Cash Balance - June 30</b>	<b>149,318</b>	<b>223,801</b>	<b>246,048</b>	<b>246,048</b>	<b>275,861</b>	<b>266,845</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>149,318</b>	<b>223,801</b>	<b>246,048</b>	<b>246,048</b>	<b>275,861</b>	<b>266,845</b>
<b>Ending Cash Balance - June 30</b>	<b>149,318</b>	<b>223,801</b>	<b>246,048</b>	<b>246,048</b>	<b>275,861</b>	<b>266,845</b>
<b>Reserves Detail:</b>						
Operating Reserve (1 month)	133,821	127,911	153,177	153,177	153,177	153,177
Capital Reserve	15,497	95,890	92,872	92,872	122,685	113,669

**Copier Revolving**

Fund: 643

Part of the Administrative Services Dept.

**Description:**

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

**Copier Locations**

- 1st Floor - City/County Bldg (Utility Customer Service)
- 1st Floor - City/County Bldg (Human Resources)
- 2nd Floor - City/County Building (Attorney)
- 3rd Floor - City/County Building (Admin Services)
- 4th Floor - City/County Building (Engineering/Public Works Admin/Parks/Community Development Departments)
- Fire Station #1
- City Shop

**Major Funding Sources:**

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

**Major Capital:**

\$ 14,500 Replace 3rd Floor Copier

**Copier Revolving**

Fund: 643

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	16,489	17,800	17,450	17,450	17,464	19,164
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
<b>Other Operating Revenues</b>	<b>16,489</b>	<b>17,800</b>	<b>17,450</b>	<b>17,450</b>	<b>17,464</b>	<b>19,164</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>16,489</b>	<b>17,800</b>	<b>17,450</b>	<b>17,450</b>	<b>17,464</b>	<b>19,164</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Supplies & Materials	431	874	1,350	7,350	6,210	5,885
Purchased Services	1,494	3,075	3,810	3,835	4,975	4,170
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	4,409	4,499	4,547	4,547	4,543	4,545
<b>Maintenance &amp; Operating</b>	<b>6,334</b>	<b>8,448</b>	<b>9,707</b>	<b>15,732</b>	<b>15,728</b>	<b>14,600</b>
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	22,401	6,000	-	-	14,500
<b>Debt &amp; Capital</b>	<b>-</b>	<b>22,401</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>14,500</b>
<b>Total Expenditures</b>	<b>6,334</b>	<b>30,849</b>	<b>15,707</b>	<b>15,732</b>	<b>15,728</b>	<b>29,100</b>
<b>Revenues Over (Under) Expenditures</b>	<b>10,155</b>	<b>(13,049)</b>	<b>1,743</b>	<b>1,718</b>	<b>1,736</b>	<b>(9,936)</b>
<b>Beginning Cash Balance - July 1</b>	<b>45,487</b>	<b>55,642</b>	<b>42,593</b>	<b>42,593</b>	<b>42,593</b>	<b>44,329</b>
Other Cash Sources / (Uses)	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>55,642</b>	<b>42,593</b>	<b>44,336</b>	<b>44,311</b>	<b>44,329</b>	<b>34,393</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>55,642</b>	<b>42,593</b>	<b>44,336</b>	<b>44,311</b>	<b>44,329</b>	<b>34,393</b>
<b>Ending Cash Balance - June 30</b>	<b>55,642</b>	<b>42,593</b>	<b>44,336</b>	<b>44,311</b>	<b>44,329</b>	<b>34,393</b>
<b>Reserves Detail:</b>						
Copier Revolving Reserve	55,642	42,593	44,336	44,311	44,329	34,393

**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 a MMIA charter city, Helena maintains a position on the MMIA Board of Directors.

**Insurance Costs - Major Items:**

	FY 2013 Actual	FY 2014 Actual	FY 2015		Adopted FY 2016 Budget
			Adopted	Actual	
Insur Prem: Bldgs/Prop	\$ 196,969	\$ 180,974	\$ 190,000	\$ 178,995	\$ 182,937
Insur Prem: Veh/Movabl Eq	30,040	29,119	31,000	28,647	29,398
Insur Prem: Liability	612,482	471,695	561,835	271,201	551,504
Insur Prem: Fidelity	3,135	3,247	3,874	3,247	3,972
Insurance Deductibles	21,679	63,633	125,000	33,679	125,000
	<b>\$ 864,305</b>	<b>\$ 748,668</b>	<b>\$ 911,709</b>	<b>\$ 515,769</b>	<b>\$ 892,811</b>

**Major Funding Sources:**

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

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

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

**Major Capital:**

\$ - None

**Property & Liab Insurance**
**Fund: 645**

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	1,706	1,367	1,480	1,480	1,480	1,630
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	3,183	27,827	-	-	1,425	-
<b>Other Operating Revenues</b>	<b>4,889</b>	<b>29,194</b>	<b>1,480</b>	<b>1,480</b>	<b>2,905</b>	<b>1,630</b>
Internal Service Revenues	1,020,864	899,752	808,585	808,585	808,585	822,910
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>1,020,864</b>	<b>899,752</b>	<b>808,585</b>	<b>808,585</b>	<b>808,585</b>	<b>822,910</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,025,753</b>	<b>928,946</b>	<b>810,065</b>	<b>810,065</b>	<b>811,490</b>	<b>824,540</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>22,520</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Supplies & Materials	-	-	-	-	-	-
Purchased Services	4,876	780	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	871,817	775,183	916,709	916,709	516,876	897,811
<b>Maintenance &amp; Operating</b>	<b>876,693</b>	<b>775,963</b>	<b>916,709</b>	<b>916,709</b>	<b>516,876</b>	<b>897,811</b>
Internal Charges	1,625	-	-	-	-	-
Transfers Out	199,696	-	-	-	-	-
<b>Internal Transactions</b>	<b>201,321</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1,100,534</b>	<b>775,963</b>	<b>916,709</b>	<b>916,709</b>	<b>516,876</b>	<b>897,811</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(74,781)</b>	<b>152,983</b>	<b>(106,644)</b>	<b>(106,644)</b>	<b>294,614</b>	<b>(73,271)</b>
<b>Beginning Cash Balance - July 1</b>	<b>514,351</b>	<b>439,570</b>	<b>592,553</b>	<b>592,553</b>	<b>592,553</b>	<b>887,167</b>
Other Cash Sources / (Uses)	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>439,570</b>	<b>592,553</b>	<b>485,909</b>	<b>485,909</b>	<b>887,167</b>	<b>813,896</b>
<b>Unreserved Balance</b>	<b>236,570</b>	<b>389,553</b>	<b>284,909</b>	<b>284,909</b>	<b>686,167</b>	<b>612,896</b>
<b>Reserved</b>	<b>203,000</b>	<b>203,000</b>	<b>201,000</b>	<b>201,000</b>	<b>201,000</b>	<b>201,000</b>
<b>Ending Cash Balance - June 30</b>	<b>439,570</b>	<b>592,553</b>	<b>485,909</b>	<b>485,909</b>	<b>887,167</b>	<b>813,896</b>
<b>Reserves Detail:</b>						
Operating Reserve	3,000	3,000	1,000	1,000	1,000	1,000
Deductibles/Premiums Reserve	200,000	200,000	200,000	200,000	200,000	200,000

## Health & Safety Program

Fund: 650

Part of the General Government Group

### Description:

This fund accounts for the payment of the medical claims of all individuals covered under the City's medical plan. The plan was established July 1, 1994 as a self-insured plan and is administered by Allegiance Benefit Plan Management out of Missoula (previously named Intermountain Administrators, Inc.). The City covers the full cost of the standard medical plan for 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 helps control future cost increases to the City and its employees and provide greater stability as a benefit of being part of a larger risk pool. City employees will also have several options to choose from to better fit their individual medical insurance needs. The Commission agreed to a 5-year contract with MMIA on April 6, 2009 and was effective July 1, 2009. The City's dental and vision plans are unchanged and will remain with the City.

### Major Funding Sources:

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

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

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

### Significant Changes:

FY 2012 premium costs increased 10% over the prior year. The City included a 4.38% increase in rates to help cover the higher premiums and elected to fund the remaining increased costs by using some available cash reserves of the Medical Revolving fund. FY 2013 premiums increased another 5% and the City again elected to help offset some of the rate increase by subsidizing rates approximately 4.9% with available reserves. For FY 2014, insurance premiums increased 2.5% and another 6.75% for FY 2015. With decreasing cash reserves, the ability of the City to use reserves to offset some of the premium costs has been reduced. The City elected not to offset any of the premium increase with reserves for FY 2014 nor for FY 2015. FY 2016 rates increased by 6.1% and will be fully covered by charges back to all city departments and other participants with no reserve subsidy.

### Major Capital:

\$ - None

## Health & Safety Program

Fund: 650

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	1,156	397	500	500	374	300
Other Financing Sources / (Uses)	3,189,343	3,434,054	3,901,278	3,905,278	3,474,312	4,138,247
<b>Other Operating Revenues</b>	<b>3,190,499</b>	<b>3,434,451</b>	<b>3,901,778</b>	<b>3,905,778</b>	<b>3,474,686</b>	<b>4,138,547</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	178	-	-	-	-	-
<b>Internal Transactions</b>	<b>178</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>3,190,677</b>	<b>3,434,451</b>	<b>3,901,778</b>	<b>3,905,778</b>	<b>3,474,686</b>	<b>4,138,547</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>17,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Supplies & Materials	-	15	-	-	-	-
Purchased Services	25,868	18,346	25,400	25,400	7,769	25,800
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	3,353,081	3,391,082	3,890,000	3,895,000	3,435,234	4,137,872
<b>Maintenance &amp; Operating</b>	<b>3,378,949</b>	<b>3,409,443</b>	<b>3,915,400</b>	<b>3,920,400</b>	<b>3,443,003</b>	<b>4,163,672</b>
Internal Charges	1,155	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>1,155</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>3,397,504</b>	<b>3,409,443</b>	<b>3,915,400</b>	<b>3,920,400</b>	<b>3,443,003</b>	<b>4,163,672</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(206,827)</b>	<b>25,008</b>	<b>(13,622)</b>	<b>(14,622)</b>	<b>31,683</b>	<b>(25,125)</b>
<b>Beginning Cash Balance - July 1</b>	<b>647,789</b>	<b>440,962</b>	<b>465,970</b>	<b>465,970</b>	<b>465,970</b>	<b>497,653</b>
Other Cash Sources / (Uses)	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>440,962</b>	<b>465,970</b>	<b>452,348</b>	<b>451,348</b>	<b>497,653</b>	<b>472,528</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>440,962</b>	<b>465,970</b>	<b>452,348</b>	<b>451,348</b>	<b>497,653</b>	<b>472,528</b>
<b>Ending Cash Balance - June 30</b>	<b>440,962</b>	<b>465,970</b>	<b>452,348</b>	<b>451,348</b>	<b>497,653</b>	<b>472,528</b>
<b>Reserves Detail:</b>						
Health & Safety Programs Reserve	440,962	465,970	452,348	451,348	497,653	472,528

**Dental Program**

Fund: 651

Part of the General Government Group

**Description:**

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

**Major Funding Sources:**

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

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

**Significant Changes:**

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

**Major Capital:**

\$ - None

**Dental Program**

Fund: 651

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	223	94	90	90	57	90
Other Financing Sources / (Uses)	266,147	276,954	282,834	282,834	278,146	289,988
<b>Other Operating Revenues</b>	<b>266,370</b>	<b>277,048</b>	<b>282,924</b>	<b>282,924</b>	<b>278,203</b>	<b>290,078</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>266,370</b>	<b>277,048</b>	<b>282,924</b>	<b>282,924</b>	<b>278,203</b>	<b>290,078</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Supplies & Materials	-	-	-	-	-	-
Purchased Services	41,164	41,605	41,500	41,750	41,749	43,575
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	232,681	235,556	235,000	238,200	238,193	248,158
<b>Maintenance &amp; Operating</b>	<b>273,845</b>	<b>277,161</b>	<b>276,500</b>	<b>279,950</b>	<b>279,942</b>	<b>291,733</b>
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>273,845</b>	<b>277,161</b>	<b>276,500</b>	<b>279,950</b>	<b>279,942</b>	<b>291,733</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(7,475)</b>	<b>(113)</b>	<b>6,424</b>	<b>2,974</b>	<b>(1,739)</b>	<b>(1,655)</b>
<b>Beginning Cash Balance - July 1</b>	<b>73,860</b>	<b>66,385</b>	<b>66,272</b>	<b>66,272</b>	<b>66,272</b>	<b>64,533</b>
Other Cash Sources / (Uses)	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>66,385</b>	<b>66,272</b>	<b>72,696</b>	<b>69,246</b>	<b>64,533</b>	<b>62,878</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>66,385</b>	<b>66,272</b>	<b>72,696</b>	<b>69,246</b>	<b>64,533</b>	<b>62,878</b>
<b>Ending Cash Balance - June 30</b>	<b>66,385</b>	<b>66,272</b>	<b>72,696</b>	<b>69,246</b>	<b>64,533</b>	<b>62,878</b>
<b>Reserves Detail:</b>						
Claims Reserve	66,385	66,272	72,696	69,246	64,533	62,878

**Vision Program**

Fund: 652

Part of the General Government Group

**Description:**

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

**Major Funding Sources:**

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

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

**Significant Changes:**

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

**Major Capital:**

\$ - None

**Vision Program**
**Fund: 652**

	FY 2013 Actual	FY 2014 Actual	FY 2015			Adopted FY 2016 Budget
			Adopted	Amended	Actual	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	144	68	75	75	55	40
Other Financing Sources / (Uses)	54,308	56,407	53,735	53,735	56,582	55,320
<b>Other Operating Revenues</b>	<b>54,452</b>	<b>56,475</b>	<b>53,810</b>	<b>53,810</b>	<b>56,637</b>	<b>55,360</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>54,452</b>	<b>56,475</b>	<b>53,810</b>	<b>53,810</b>	<b>56,637</b>	<b>55,360</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Supplies & Materials	-	-	-	-	-	-
Purchased Services	9,165	8,531	9,500	10,500	10,217	9,975
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	45,137	44,241	46,000	50,000	47,076	48,528
<b>Maintenance &amp; Operating</b>	<b>54,302</b>	<b>52,772</b>	<b>55,500</b>	<b>60,500</b>	<b>57,293</b>	<b>58,503</b>
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>54,302</b>	<b>52,772</b>	<b>55,500</b>	<b>60,500</b>	<b>57,293</b>	<b>58,503</b>
<b>Revenues Over (Under) Expenditures</b>	<b>150</b>	<b>3,703</b>	<b>(1,690)</b>	<b>(6,690)</b>	<b>(656)</b>	<b>(3,143)</b>
<b>Beginning Cash Balance - July 1</b>	<b>54,513</b>	<b>54,663</b>	<b>58,366</b>	<b>58,366</b>	<b>58,366</b>	<b>57,710</b>
Other Cash Sources / (Uses)	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>54,663</b>	<b>58,366</b>	<b>56,676</b>	<b>51,676</b>	<b>57,710</b>	<b>54,567</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>54,663</b>	<b>58,366</b>	<b>56,676</b>	<b>51,676</b>	<b>57,710</b>	<b>54,567</b>
<b>Ending Cash Balance - June 30</b>	<b>54,663</b>	<b>58,366</b>	<b>56,676</b>	<b>51,676</b>	<b>57,710</b>	<b>54,567</b>
<b>Reserves Detail:</b>						
Claims Reserve	54,663	58,366	56,676	51,676	57,710	54,567

## LIST OF COMMON ACRONYMS

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

## LIST OF COMMON ACRONYMS

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



City of Helena