

CITY OF HELENA

**CITY CREWS STAY BUSY YEAR-ROUND
PROVIDING SERVICES TO THE HELENA AREA**



Photos by C. Hahn

**ANNUAL BUDGET REPORT
Fiscal Year 2017**



City of Helena

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City of Helena



City of Helena

City Commission
316 N. Park Avenue
Helena, MT 59623

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

City of Helena

June, 2016

To the Citizens of Helena:

We are pleased to present the fiscal year 2017 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 2016. 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

Robert Farris-Olsen
Commissioner

Andres Haladay
Commissioner

Ed Noonan
Commissioner

BUDGET CERTIFICATION

THIS IS TO CERTIFY that the Annual Budget for the City of Helena for fiscal year 2017 was prepared according to law and adopted by the Helena City Commission on June 20, 2016, 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 6-23-16
James E. Smith
Mayor

Signed Ronald J. Alles Date 06-20-16
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 (US Census Bureau 2015 est.)	29,943
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)	309
Number of Elected Employees	6
Miles of Streets & Alleys	290
Municipal Water:	
Consumers	11,554
FY16 Water Rate (per unit of 748 gallons)	\$2.97
FY16 Waste Water Rate (per unit)	\$2.74

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



City of Helena

CITY OF HELENA ELECTED AND APPOINTED OFFICIALS

NAME	POSITION	PHONE NUMBER
LEGISLATIVE OFFICE		
		<u>Term Expires</u>
Jim Smith	Mayor	12/31/2017
Robert Farris-Olsen	Commissioner	12/31/2019
Ed Noonan	Commissioner	12/31/2019
Dan Ellison	Commissioner	12/31/2017
Andres Haladay	Commissioner	12/31/2017
Debbie Havens	Clerk of the Commission	447-8410
JUDICIAL OFFICE		
Robert J. Wood	City Judge	12/31/2019
Nikki Johnson	Court Administrator	447-8466
ADMINISTRATION OFFICES		
Ron Alles	City Manager	447-8401
Sarah Elkins	Executive Assistant/Public Affairs Specialist	447-8401
Thomas Jodoin	City Attorney	447-8595
Iryna O'Connor	Deputy City Attorney	447-8595
Todd Baker	Deputy City Attorney / City Prosecutor	447-8595
ADMINISTRATIVE SERVICES DEPARTMENT		
Glenn Jorgenson	Director	447-8415
Robert Ricker	Budget Manager	447-8407
Liz Hirst	Controller	447-8402
(Open)	Accounting Supervisor	447-8402
Darla Flansaas	Utility Customer Service Supervisor	447-8075
COMMUNITY DEVELOPMENT DEPARTMENT		
Sharon Haugen	Director	447-8445
Jon Pallister	Chief Bldg. Official - Building & Safety	447-8439
COMMUNITY FACILITIES DEPARTMENT		
Gery Carpenter	Director	447-8484
(Open)	Civic Center Manager	447-8382
HUMAN RESOURCES DEPARTMENT		
James Fehr	Director	447-8405
INFORMATION TECHNOLOGY SERVICES		
Art Pembroke	Director	447-8340
PUBLIC WORKS DEPARTMENT		
Randall Camp	Director	447-8428
Phil Hauck	Assistant Director	447-8427
Ryan Leland	City Engineer - Engineering Division	447-8433
Ben Sautter	Superintendent - Streets & Traffic / Vehicle Maintenance	447-8571
Pete Anderson	Superintendent - Solid Waste / Transfer Station	447-8088
Kevin Hart	Superintendent - Utility Maintenance Division	447-8575
Mark Fitzwater	Wastewater Treatment Supervisor	447-8558
Jason Fladland	Water Production Supervisor	447-8511
POLICE DEPARTMENT		
Troy McGee	Chief of Police	447-8477
Steve Hagen	Assistant Chief of Police	447-8487
FIRE DEPARTMENT		
Mark Emert	Fire Chief	447-8470
Kelly Tuck	Assistant Fire Chief	447-8494
Ken Wood	Assistant Fire Chief	447-8496
PARKS & RECREATION DEPARTMENT		
Amy Teegarden	Director	447-8462
Craig Marr	Superintendent - Parks Maintenance	447-8485
Brad Langsather	Open Lands Manager	447-8454
Larry Kurokawa	Golf Course Superintendent	447-8090
Scott Longenecker	Golf Pro	447-8091
PARKING COMMISSION		
Dave Hewitt	Director	447-8420

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

	FY 2014	FY 2015	FY 2016	FY 2017
GENERAL GOVERNMENT GROUP				
City Commission	7.00	7.00	7.00	7.00
Helena Citizens Council	0.38	0.38	0.38	0.38
City Manager	2.00	2.00	2.00	2.00
City Attorney	4.75	4.75	5.00	6.00
Human Resources	4.00	4.00	4.00	4.00
Parking Commission	10.63	9.80	7.65	7.65
General Government Total	28.76	27.93	26.03	27.03
ADMINISTRATIVE SERVICES DEPARTMENT				
Administration and Budget	3.00	3.00	3.00	3.00
Accounting	4.00	4.00	4.00	4.00
Utility Customer Service	4.00	4.00	4.00	4.00
Administrative Services Total	11.00	11.00	11.00	11.00
COMMUNITY DEVELOPMENT DEPARTMENT				
Community Development	5.13	5.13	5.13	5.13
Building Division	8.50	9.50	9.50	9.50
Community Development Total	13.63	14.63	14.63	14.63
MUNICIPAL COURT				
Court Administration	5.00	6.00	6.00	6.00
City Court Total	5.00	6.00	6.00	6.00
POLICE DEPARTMENT				
Police Operations	51.00	52.00	53.00	51.00
Animal Control	2.00	2.00	2.00	2.00
Drug Enforcement	1.00	1.00	1.00	1.00
VAWA	1.00	1.00	1.00	1.00
Records and Dispatch	18.50	18.50	18.50	18.50
Urban Wildlife	on-call	on-call	on-call	on-call
Police Department Total	73.50	74.50	75.50	73.50

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

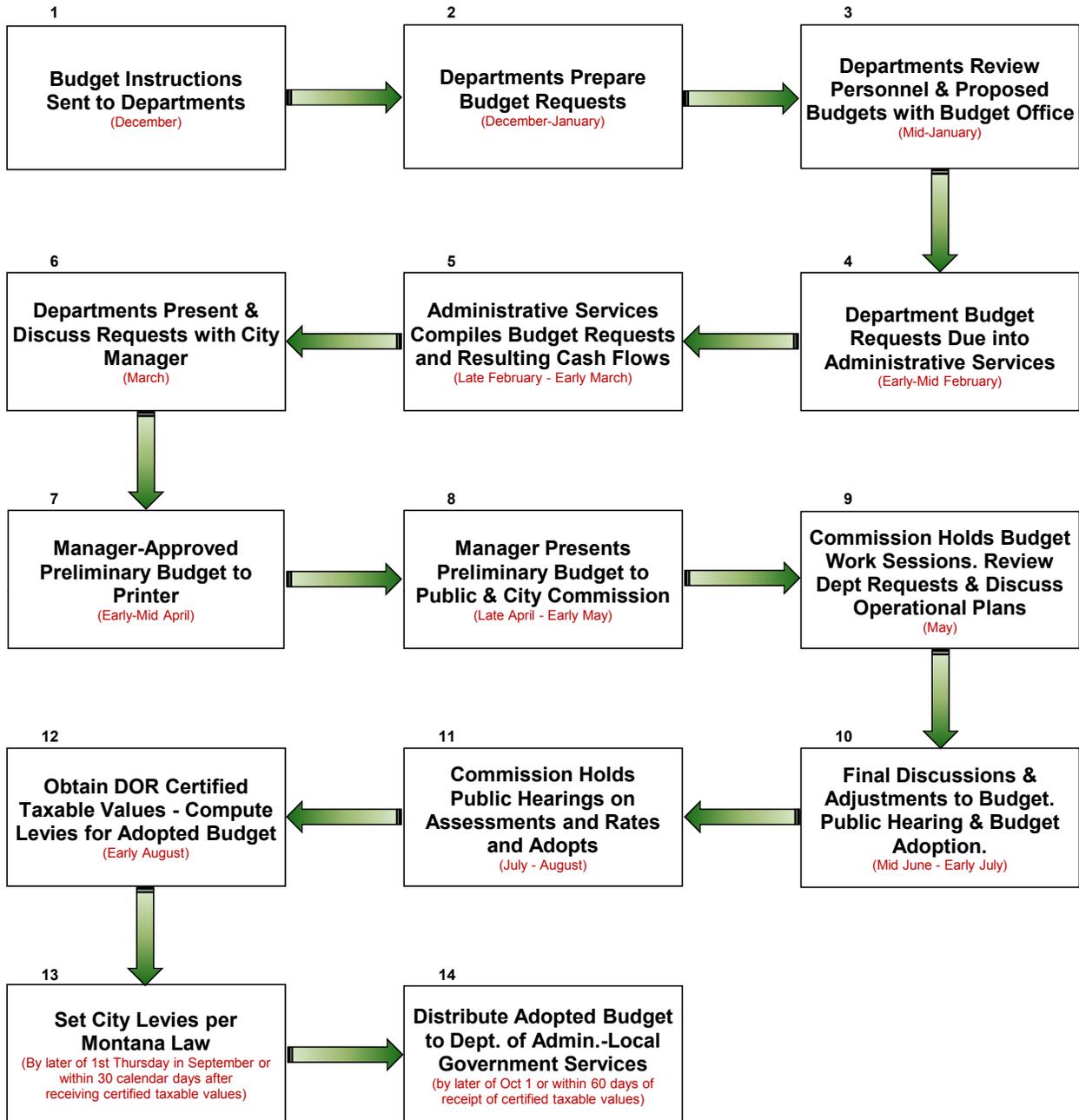
	FY 2014	FY 2015	FY 2016	FY 2017
FIRE DEPARTMENT				
Fire	36.00	36.46	37.00	37.00
Fire Department Total	36.00	36.46	37.00	37.00
PARKS DEPARTMENT				
Park and Recreation Admin.	2.00	2.00	2.00	2.00
Park Maintenance	9.09	9.42	8.92	8.67
Swim Pool	0.65	0.65	0.65	0.65
Recreation Program	0.60	0.60	0.60	0.60
Kay's Kids	0.00	0.00	0.00	0.00
Urban Trails	0.00	0.00	0.50	0.50
Open Space District	1.00	1.00	1.00	0.80
Urban Forestry	2.33	2.00	2.00	2.00
Code Enforcement / Weed Control	0.93	0.93	0.93	1.33
Watershed Projects	0.00	0.00	0.00	0.20
Parks Department Total	16.60	16.60	16.60	16.75
GOLF COURSE				
Golf Operations - Pro-Shop	2.00	2.00	2.00	2.75
Golf Concessions	0.00	0.00	0.00	0.00
Golf Course Maintenance	3.00	3.00	3.00	3.00
Golf Course Total	5.00	5.00	5.00	5.75
COMMUNITY FACILITIES				
Civic Center	5.44	5.44	5.44	5.44
Facilities Management	1.29	1.29	1.29	1.29
Project Management	0.84	0.84	0.84	0.84
PEG	0.04	0.04	0.04	0.04
City-County Building	5.30	5.30	5.30	5.30
CCAB Mail Operations	0.36	0.36	0.36	0.36
CCAB Mail Delivery	0.28	0.28	0.28	0.28
CCAB Telephone	0.43	0.43	0.43	0.43
Community Facilities Total	13.98	13.98	13.98	13.98

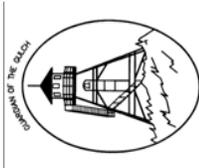
CITY OF HELENA
PERMANENT FULL & PART-TIME POSITIONS BY DEPARTMENT
(in Full-Time Equivalents)

	FY 2014	FY 2015	FY 2016	FY 2017
PUBLIC WORKS DEPARTMENT				
Public Works Administration	2.50	2.50	2.50	2.50
Engineering	7.90	8.65	8.90	8.50
Streets	11.75	11.75	11.75	11.75
Traffic Maintenance	2.38	2.38	2.38	2.38
Signal Maintenance	0.88	0.88	0.88	0.88
Water Treatment	10.00	10.00	10.50	10.50
Wastewater Treatment	9.65	9.65	10.15	10.15
Wastewater Pretreatment	0.85	0.85	0.85	0.85
Water Utility Maintenance	11.28	11.28	11.76	11.45
Wastewater Utility Maintenance	4.73	4.73	4.91	4.99
Storm Water Utility Maintenance	2.27	2.27	2.33	2.56
Residential Solid Waste	4.77	4.77	4.77	4.77
Commercial Solid Waste	3.53	3.53	3.53	3.53
Transfer Station	8.50	8.50	8.50	9.50
Recycling	2.20	2.20	2.20	2.20
Public Works Total	83.19	83.94	85.91	86.51
FLEET SERVICES (Part of Public Works Department)				
Fleet Services	5.50	5.50	6.50	6.50
Special Charters	0.12	0.12	0.12	0.12
Bus	8.84	9.26	9.26	11.36
East Valley Grant	1.08	0.82	1.14	1.14
Head Start	1.25	0.75	0.75	0.75
Rimrock Stage	1.61	0.00	0.00	0.00
Rec-Connect	0.18	0.00	0.00	0.00
Fleet Total	18.58	16.45	17.77	19.87
CITY TOTALS	305.24	306.49	309.42	312.02

CITY OF HELENA BUDGET PROCESS FLOW CHART

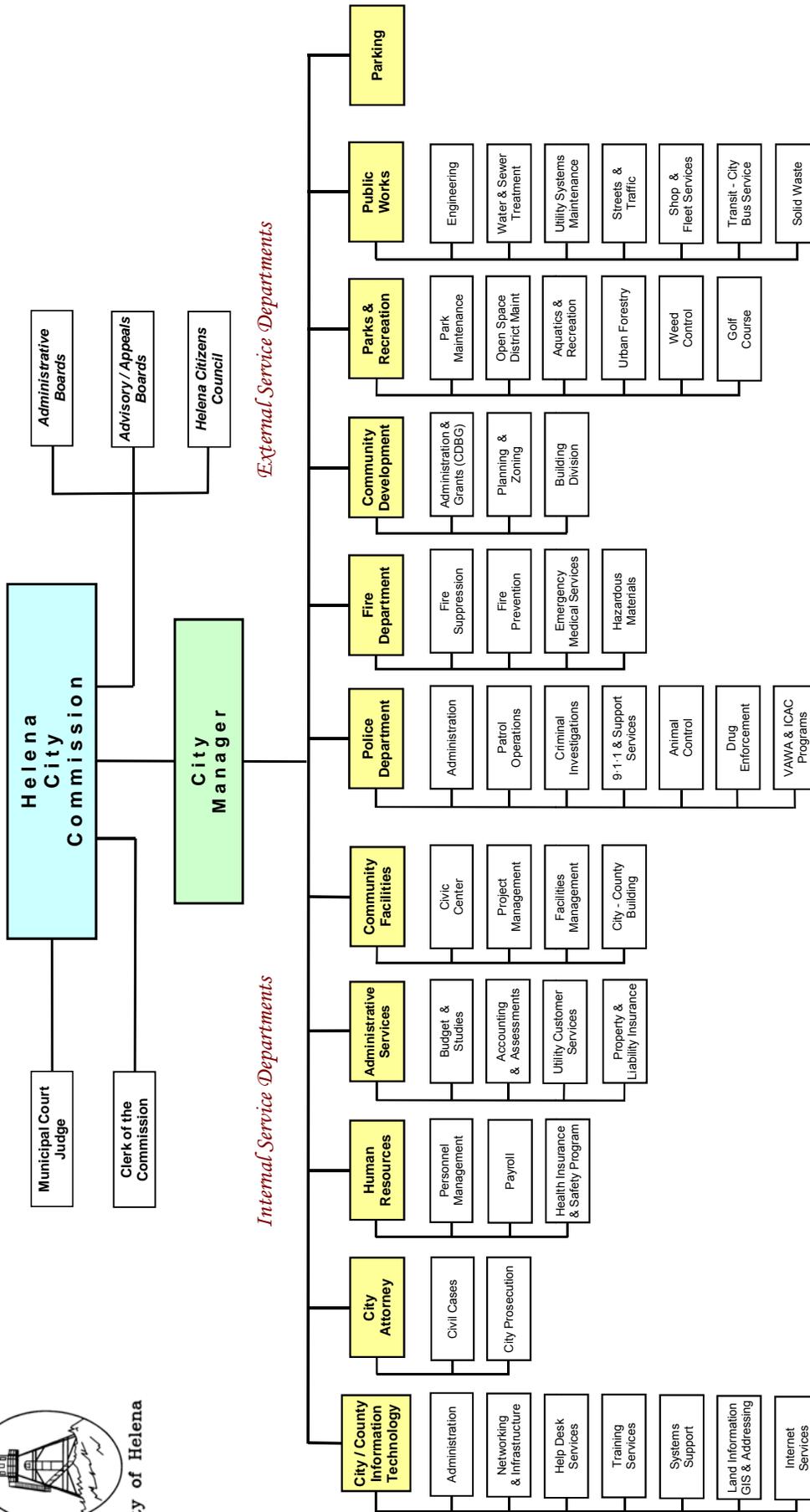
The following flow chart provides an overview of the budget process for the City of Helena and general time frames involved from initial department development through budget adoption and final budget distributions.





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.)

Tax Year	Fiscal Year	City-Wide Taxable Valuation	Valuation % Change From Previous Yr	Previous Year Levy	Current Year Levy	Floated Mills Up / (Down)
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
2015	2015-2016	\$ 7,630,535	2.96%	125.22	124.57	-0.65

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				
	2015/16	2014/15	2013/14	2012/13	2011/12
General Purpose Levy	90.64	90.62	87.36	86.01	85.69
City Planning	8.49	9.44	8.58	8.70	8.54
Comprehensive Insurance	5.84	5.90	6.34	7.45	7.35
PERS	5.51	5.56	4.98	4.28	4.27
Police Retirement	8.17	7.81	7.23	7.46	7.17
Firefighter Retirement	5.92	5.89	5.54	5.60	5.64
Subtotal	124.57	125.22	120.03	119.50	118.66
Medical Insurance	25.84	25.16	22.34	21.30	20.29
Debt Service	14.35	17.79	16.73	18.40	18.06
Total Mill Levy (Note 1)	164.76	168.17	159.10	159.20	157.01
Net Mill Value \$ (Note 1)	61,255	59,186	61,531	59,733	59,139
Tax Levy \$	10,092,374	9,953,310	9,789,582	9,509,494	9,285,414

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>	2015/16	2014/15	2013/14	2012/13	2011/12
Schools					
District Levied	241.47	253.37	244.11	239.89	249.75
County Levied	99.25	107.45	110.13	98.63	98.05
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	388.22	408.32	401.74	386.02	395.30
City of Helena	164.76	168.17	159.10	159.20	157.01
Lewis & Clark County	131.29	131.06	129.02	127.05	124.61
Public Safety Levy (Co. voted)	29.43	29.55	28.68	28.35	27.88
Library Levy (Co. Voted)	9.65	9.71	9.24	9.06	8.80
Fairgrounds Levy (Co. Voted)	3.42	3.43	12.97	12.82	12.61
State Welfare	0.00	0.00	0.00	0.00	0.00
Total Overlapping Levy	726.77	750.24	740.75	722.50	726.21
<u>As a Percent:</u>	2015/16	2014/15	2013/14	2012/13	2011/12
Local School Levies	46.88%	48.09%	47.82%	46.86%	47.89%
State School Levies	6.54%	6.33%	6.41%	6.57%	6.54%
Total Schools	53.42%	54.42%	54.23%	53.43%	54.43%
City of Helena	22.67%	22.42%	21.48%	22.03%	21.62%
Lewis & Clark County - All	23.91%	23.16%	24.29%	24.54%	23.95%
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% (0.222%) of current market value for residential property in FY2016.

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
 - one-half of the average Consumer Price Index for the prior 3 years, plus
 - tax base growth for new construction and improvements.

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

A percent set by the State Legislature as that portion of Current Market Value which will be exempt from taxation. This only applies to certain classes of properties.

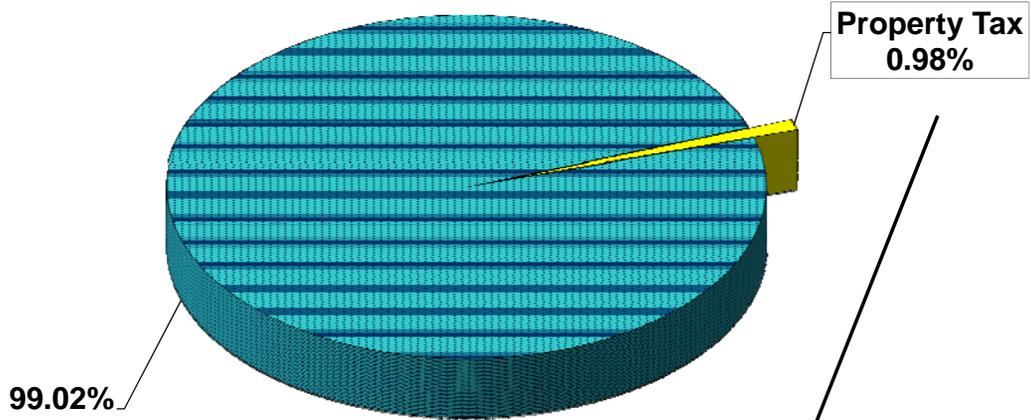
3. Taxable Rate (Percentage)

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

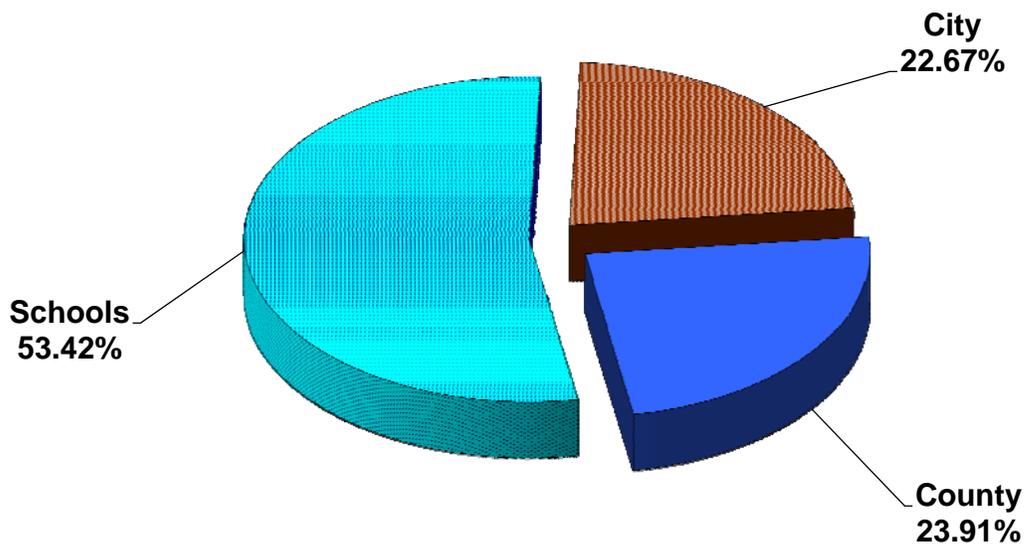
4. Current Taxable Value

Current Market Value, less any allowed 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 2015 Property Tax - How Much of Market Value?
(\$981 on a market value of \$100,000)**



Where Your Property Taxes Were Used



RESIDENTIAL PROPERTY TAX COMPUTATION
Within the City of Helena

2015 Levy Year (Same as Calendar Year)

Multiply your home's market value by: **0.981%**

Example				
\$ 100,000	X	0.981%	=	\$ 981

OR

The following steps may be used to calculate property taxes on a residential property in Helena.

Example

1.	Current "Phased In" Market Value	\$ 100,000	(From Assessment Notice)
2.	Subtract 2015 Exemption	<u>0.00%</u>	0 (Residential exemption repealed in 2015 Legislative session)
3.	Non-Exempt Market Value	<u>\$ 100,000</u>	
4.	Multiply By: 2015 Taxable Rate (%)	X <u>1.35%</u>	(From Assessment Notice)
5.	Current Taxable Value	\$ 1,350	(From Assessment Notice)
6.	Divide By: 1,000	<u>1,000</u>	(Mill Equivalent)
7.	Taxable Value per Mill	\$ 1.35	
8.	Multiply By: Total Levy in Mills	X <u>726.77</u>	(See Below)
9.	Calculated Total Property Tax	<u>\$ 981.14</u>	

The above example represents a residential property in Helena with a \$100,000 current market value.

The 2015 tax levy is the levy for fiscal year **2015/16**

The FY 2015/16 tax levies for the example are:

	<u>Total</u>	<u>State & Local School Levies</u>	<u>City</u>	<u>County</u>
Mill Levy	726.77	388.22	164.76	173.79
Property Tax	\$981.14	\$524.10	\$222.43	\$234.62
Tax as a Percent of Market Value	0.98%	0.52%	0.22%	0.23%
Share of Total	100%	53.42%	22.67%	23.91%

City of Helena

Active Tax Abatements

	2008	2009	2010	2011	2012	2013	2014	2015
Tax Year	2008	2009	2010	2011	2012	2013	2014	2015
Taxable % of Market Value	3.07%	3.07%	2.93%	2.72%	2.63%	2.54%	2.47%	1.89%
Mills Levied	149.29	150.69	156.01	157.01	159.20	159.10	168.17	164.76
The Boeing Corporation (Originally Summit Design Corp)								
Tax ID	78385173953							
Resolution No./Date	19540	1/7/2008						
Authorizing Legislation	15-24-1401	MCA						
Estimated Value of Improvements	\$ 9,870,771							
% of Improvements Taxed	50%	50%	50%	50%	50%	60%	70%	80%
Market Value	\$ 370,043	\$ 10,568,502	\$ 10,447,156	\$ 9,543,027	\$ 9,092,660	\$ 9,524,252	\$ 9,108,428	\$ 7,760,844
Taxable Value	\$ 11,360	\$ 324,453	\$ 306,102	\$ 259,570	\$ 239,137	\$ 241,916	\$ 224,978	\$ 146,680
Estimated Amount Abated	\$ 18,990	\$ 18,990	\$ 18,990	\$ 18,990	\$ 18,990	\$ 15,192	\$ 11,394	\$ 7,596
Actual Amount Abated	\$ 848	\$ 24,446	\$ 23,877	\$ 20,378	\$ 19,035	\$ 15,396	\$ 11,350	\$ 4,833
New Taxes Paid	\$ 848	\$ 24,446	\$ 23,877	\$ 20,378	\$ 19,035	\$ 23,093	\$ 26,484	\$ 19,334
The Boeing Corporation (Originally BHAM Development)								
Tax ID	35946							
Resolution No./Date	19541	1/7/2008						
Authorizing Legislation	15-24-1401	MCA						
Estimated Value of Improvements	\$ 4,361,743							
% of Improvements Taxed	50%	50%	50%	50%	50%	60%	70%	80%
Market Value	\$ -	\$ 4,213,055	\$ 4,129,579	\$ 4,051,014	\$ 3,977,359	\$ 3,913,525	\$ 3,829,961	\$ 4,718,570
Taxable Value	\$ -	\$ 129,341	\$ 120,997	\$ 110,188	\$ 104,605	\$ 99,404	\$ 94,600	\$ 89,181
Estimated Amount Abated	\$ 5,650	\$ 5,650	\$ 5,650	\$ 5,650	\$ 5,650	\$ 4,520	\$ 339	\$ 2,260
Actual Amount Abated	\$ -	\$ 9,745	\$ 9,438	\$ 8,650	\$ 8,327	\$ 6,326	\$ 4,773	\$ 2,939
New Taxes Paid	\$ -	\$ 9,745	\$ 9,438	\$ 8,650	\$ 8,327	\$ 9,489	\$ 11,136	\$ 11,755
Helena Motors, LLC								
Tax ID	20166							
Resolution No./Date	19848	6/27/2011						
Authorizing Legislation	15-24-1501	MCA						
Estimated Value of Improvements	\$ 1,300,000							
% of Improvements Taxed					0%	20%	40%	60%
Market Value					\$ 670,520	\$ 703,942	\$ 737,524	\$ 770,730
Taxable Value					\$ 18,238	\$ 18,514	\$ 18,733	\$ 19,037
Estimated Amount Abated					\$ 427	\$ 342	\$ 256	\$ 171
Actual Amount Abated					\$ 2,864	\$ 2,358	\$ 1,788	\$ 1,281
New Taxes Paid					\$ -	\$ 589	\$ 1,192	\$ 1,921

City of Helena

Active Tax Abatements

	2008	2009	2010	2011	2012	2013	2014	2015
Tax Year	3.07%	3.07%	2.93%	2.72%	2.63%	2.54%	2.47%	1.89%
Taxable % of Market Value	149.29	150.69	156.01	157.01	159.20	159.10	168.17	164.76
Mills Levied								
The Boeing Corporation								
Tax ID	35946/73953							
Resolution No./Date	19979	12/17/2012						
Authorizing Legislation	15-24-1401	MCA						
Estimated Value of Improvements	\$ 11,265,000							
% of Improvements Taxed						50%	50%	50%
Market Value						\$ 21,339,376	\$ 44,159,183	\$ 30,691,329
Taxable Value						\$ 542,020	\$ 1,090,732	\$ 580,066
Estimated Amount Abated						\$ 25,556	\$ 25,556	\$ 25,556
Actual Amount Abated						\$ 43,118	\$ 91,714	\$ 47,786
New Taxes Paid						\$ 43,118	\$ 91,714	\$ 47,786
Pioneer Aerostructures, LLC								
Tax ID	46345							
Resolution No./Date	20107	7/21/2014						
Authorizing Legislation	15-24-1401	MCA						
Estimated Value of Improvements	\$ 13,451,085							
% of Improvements Taxed								50%
Market Value								\$ 10,777,724
Taxable Value								\$ 203,699
Estimated Amount Abated								\$ 417
Actual Amount Abated								\$ 16,781
New Taxes Paid								\$ 16,781
Stone Tree Climbing Center, LLC								
Tax ID	331							
Resolution No./Date	20166	5/18/2015						
Authorizing Legislation	15-24-1501	MCA						
Estimated Value of Improvements	\$ 300,000							
% of Improvements Taxed								0%
Market Value								\$ -
Taxable Value								\$ -
Estimated Amount Abated								\$ 417
Actual Amount Abated								\$ -
New Taxes Paid								\$ -

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

RESOLUTION NO. 20256

A RESOLUTION ADOPTING FINAL BUDGETS, BUDGET AUTHORITIES AND ANNUAL APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 2016 AND ENDING JUNE 30, 2017 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. 20256

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

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

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

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

WHEREAS, the City of Helena properly advertised and conducted a public hearing on this matter June 20, 2016, 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. 20256

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.

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. 20256

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

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. 20256

supporting this resolution and any budget amendment resolutions.

- 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

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. 20256

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

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

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

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

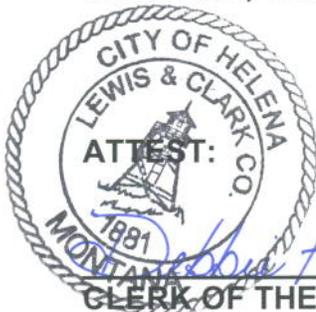
Res. No. 20256

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 \$ 95,530 and total salary and benefits are \$ 121,675.

**PASSED AND EFFECTIVE BY THE COMMISSION OF THE CITY OF HELENA,
MONTANA, THIS 20th DAY OF June, 2016.**



CLERK OF THE COMMISSION

James E. Smith
MAYOR

FINANCIAL PLANNING POLICY

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

Section 1. Essential Services Sustainability:

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

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

Section 2. Assets:

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

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

Section 3. Employee Compensation:

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

Section 4. Land Uses:

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

Section 5. Transportation:

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

Section 6. Culture and Recreation:

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

Section 7. Annual Budget Guidance:

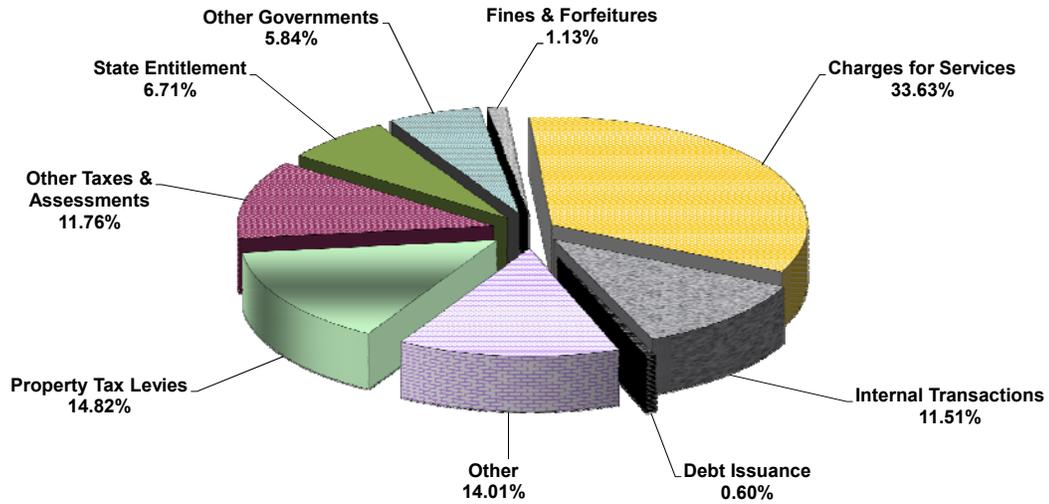
In developing the City's Annual Budget City Staff are directed to develop budget impact reviews. Each budget impact review shall address:

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



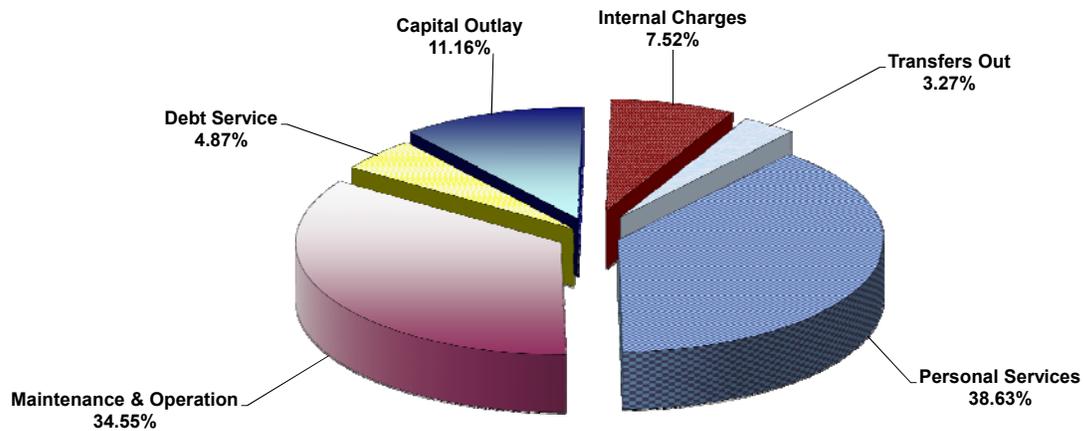
City of Helena

WHERE THE MONEY COMES FROM - FY 2017



	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	Budget Increase (Decr)
Property Tax Levies	\$ 10,826,030	\$ 9,022,091	\$ 9,372,718	\$ 350,627
Other Taxes & Assessments	7,951,895	7,713,991	7,437,884	(276,107)
State Entitlement	3,999,575	4,101,951	4,242,500	140,549
Other Governments	4,966,590	5,202,633	3,692,949	(1,509,684)
Fines & Forfeitures	726,951	660,889	715,000	54,111
Charges for Services	21,431,649	21,991,062	21,270,910	(720,152)
Internal Transactions	7,907,876	9,846,807	7,280,396	(2,566,411)
Debt Issuance	1,398,180	226,529	379,680	153,151
Other	8,320,111	8,672,168	8,860,693	188,525
Total City Revenues	\$ 67,528,857	\$ 67,438,121	\$ 63,252,730	\$ (4,185,391)

WHERE THE MONEY GOES - FY 2017



	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	Budget Increase (Decr)
Personal Services	\$ 24,323,636	\$ 24,563,949	\$ 26,048,992	\$ 1,485,043
Maintenance & Operation	20,448,092	20,277,891	23,302,979	3,025,088
Debt Service	3,275,210	4,053,547	3,282,157	(771,390)
Capital Outlay	4,876,973	7,822,889	7,523,050	(299,839)
Internal Charges	4,566,667	4,802,300	5,073,379	271,079
Transfers Out	2,876,188	4,600,092	2,207,017	(2,393,075)
Total City Expenditures	\$ 60,366,766	\$ 66,120,668	\$ 67,437,574	\$ 1,316,906

All Funds Combined

Fund: 001

	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	9,798,708	12,919,245	10,723,848	10,650,348	10,739,007	10,961,718
Special Assessments	5,726,058	5,858,680	5,845,804	5,845,804	5,997,075	5,848,884
Taxes & Assessments	15,524,766	18,777,925	16,569,652	16,496,152	16,736,082	16,810,602
License & Permits	1,614,624	1,522,131	1,529,101	1,529,101	1,785,568	1,539,125
Intergovernmental Revenues	7,861,890	8,966,165	8,371,504	11,318,105	9,304,584	7,935,449
Charges For Services	21,080,238	21,431,649	20,790,278	21,183,337	21,991,062	21,270,910
Intra-City Revenues	1,085,706	990,718	1,224,327	1,224,327	829,269	1,156,613
Fines & Forfeitures	822,720	726,951	793,800	808,800	660,889	715,000
Investment Earnings	43,340	38,032	28,439	28,439	147,570	67,692
Other Financing Sources / (Uses)	5,595,066	5,769,230	5,955,954	6,447,621	5,909,761	6,097,263
Other Operating Revenues	38,103,584	39,444,876	38,693,403	42,539,730	40,628,703	38,782,052
Internal Service Revenues	5,094,053	5,031,687	5,246,715	5,246,715	5,246,716	5,073,379
Interfund Transfers In	3,012,079	2,876,189	4,753,800	4,627,755	4,600,091	2,207,017
Internal Transactions	8,106,132	7,907,876	10,000,515	9,874,470	9,846,807	7,280,396
Long-Term Debt	145,976	1,398,180	150,000	3,066,000	226,529	379,680
Total Revenues	61,880,458	67,528,857	65,413,570	71,976,352	67,438,121	63,252,730
Expenditures						
Personal Services	23,294,864	24,323,636	25,584,499	25,654,054	24,563,949	26,048,992
Supplies & Materials	3,372,892	3,410,289	4,000,036	4,065,644	2,923,482	4,032,125
Purchased Services	9,363,819	10,034,483	10,932,812	12,906,484	10,212,779	10,998,517
Intra-City Charges	1,083,442	991,740	1,246,007	1,238,132	849,751	1,220,829
Fixed Charges	5,815,864	6,011,580	6,898,973	7,451,363	6,291,879	7,051,508
Maintenance & Operating	19,636,017	20,448,092	23,077,828	25,661,623	20,277,891	23,302,979
Internal Charges	4,826,810	4,566,667	5,246,715	4,801,885	4,802,300	5,073,379
Transfers Out	2,999,793	2,876,188	4,753,800	4,627,755	4,600,092	2,207,017
Internal Transactions	7,826,603	7,442,855	10,000,515	9,429,640	9,402,392	7,280,396
Debt Service	3,222,521	3,275,210	4,071,092	4,071,092	4,053,547	3,282,157
Capital Outlay	4,524,236	4,876,973	5,631,817	21,378,672	7,822,889	7,523,050
Debt & Capital	7,746,757	8,152,183	9,702,909	25,449,764	11,876,436	10,805,207
Total Expenditures	58,504,241	60,366,766	68,365,751	86,195,081	66,120,668	67,437,574
Revenues Over (Under) Expenditures	3,376,217	7,162,091	(2,952,181)	(14,218,729)	1,317,453	(4,184,844)
Beginning Cash Balance - July 1	33,623,736	36,927,710	44,227,359	44,227,359	44,227,359	45,511,767
Other Cash Sources / (Uses)	(72,243)	137,558	30,940	30,940	(33,045)	51,386
Ending Cash Balance - June 30	36,927,710	44,227,359	41,306,118	30,039,570	45,511,767	41,378,309
Unreserved Balance	427,860	452,791	316,633	728,825	1,061,915	588,165
Reserved	36,499,850	43,774,568	40,989,486	29,310,746	44,449,853	40,790,145
Ending Cash Balance - June 30	36,927,710	44,227,359	41,306,118	30,039,570	45,511,767	41,378,309

**Annual Budget Resolution - Appendix A
Balances and Changes by Fund
For the Fiscal Year Ending June 30, 2017**

	Estimated Beginning Cash Balance	(+) Sources		(-) Uses (Appropriations)		Cash Loans / Adjustments In / (Out)	Estimated Ending Cash Balance
		Revenues	Transfers In	Total Sources	Expenditures		
100 General Fund							
011 General Government	na	15,915,880	147,335	16,063,215	2,178,145	1,138,139	na
012 Police & Court	na	1,128,866	15,000	1,143,866	6,844,583	-	na
013 Fire Department	na	110,000	-	110,000	4,146,099	-	na
014 Community Development	na	5,690	-	5,690	583,724	-	na
015 Administrative Services	na	950,676	-	950,676	1,214,952	-	na
016 Public Works	na	1,041,171	-	1,041,171	1,247,032	337,500	na
017 Park & Recreation	na	391,700	-	391,700	2,458,219	-	na
Total General Fund	5,566,148	19,543,983	162,335	19,706,318	18,672,754	1,475,639	5,124,073
200 Special Revenue Funds							
201 Street & Traffic	3,307,070	3,315,200	12,876	3,328,076	3,688,198	-	2,946,948
211 Civic Center	483,951	208,000	483,827	691,827	736,191	91,880	347,707
212 Facilities Management	978,564	627,629	171,557	799,186	792,662	-	985,088
213 Facilities Management-HVCC	17,996	62,105	-	62,105	62,056	-	18,045
214 Neighborhood Center	37,813	16,444	-	16,444	16,375	-	37,882
215 Police Projects & Reimb	(4,269)	99,000	987	99,987	97,916	-	(2,198)
217 Law Enforcement Block Grant	11,939	30,000	-	30,000	15,000	15,000	11,939
218 9-1-1 Emergency Program	160,182	443,460	9,469	452,929	490,093	93,000	30,018
219 Support Services Division	77,182	1,232,667	95,699	1,328,366	1,346,808	-	58,740
226 CDBG	-	-	-	-	-	-	-
233 Public Art Projects	2,914	8,500	15,000	23,500	13,790	-	12,624
235 Open Space District Maint	364,998	272,079	1,219	273,298	292,130	-	346,166
237 Urban Forestry	187,981	240,000	1,474	241,474	260,375	-	169,080
238 Loan Repayment	75,542	-	20,000	20,000	-	-	115,542
239 Weed Control	-	-	-	-	-	-	-
240 Gas Tax	1,524,004	559,375	-	559,375	846,333	-	1,237,046
245 Storm Water Utility	2,660,263	1,065,290	1,871	1,067,161	1,319,926	-	2,407,498
246 Watershed Projects	50,770	-	40,000	40,000	33,824	-	56,946
260 Fire Special Funds (Smoke Alarm Prgm)	-	-	-	-	-	-	-
029 Lighting Districts - All	636,735	838,002	-	838,002	855,368	-	619,369
Total Special Revenue Funds	10,573,635	9,017,751	853,979	9,871,730	10,867,045	199,880	9,398,440
300 Debt Service Funds							
303 GO 2015 Refunding Bonds	-	-	-	-	-	-	-
307 General Fund Bonds 2005	-	-	-	-	-	-	-
308 GO Bond-Park & Rec 2008	415,868	515,150	-	515,150	573,595	-	357,423
309 Cert of Participation 09	-	-	-	-	-	-	-
310 GO Refunding Bonds 2009	415,015	312,850	-	312,850	355,250	-	372,615
340 S I D Revolving	123,503	72,712	1,307	74,019	103,026	-	94,496
Total Debt Service Funds	954,386	900,712	1,307	902,019	1,031,871	-	824,534

Annual Budget Resolution - Appendix A
Balances and Changes by Fund
For the Fiscal Year Ending June 30, 2017

	Estimated Beginning Cash Balance	(+) Sources		Total Sources	(-) Uses (Appropriations)		Total Uses	Cash Loans / Adjustments In / (Out)	Estimated Ending Cash Balance
		Revenues	Transfers In		Expenditures	Transfers Out			
400 Capital Project Funds									
403 GO Bonds-2008 Recreation	-	-	-	-	-	-	-	-	-
440 Capital Improvements Fund	3,498,198	30,000	544,250	574,250	565,550	-	565,550	27,887	3,534,785
441 Parks Improvement	157,616	10,000	-	10,000	5,000	-	5,000	-	162,616
450 Sidewalk Improve/Constrct	(103,211)	150,000	-	150,000	150,000	-	150,000	-	(103,211)
451 SID Capital Projects	-	-	-	-	-	-	-	-	-
459 CTEP Projects	(92,417)	-	-	-	-	-	-	-	(92,417)
Total Capital Project Funds	3,460,186	190,000	544,250	734,250	720,550	-	720,550	27,887	3,501,773
500 Enterprise Funds									
503 Building	767,282	920,325	7,433	927,758	1,126,062	-	1,126,062	-	568,978
521 Water	8,265,382	6,852,250	16,794	6,869,044	6,959,117	40,000	6,999,117	-	8,135,309
531 Wastewater	4,362,751	4,524,250	11,829	4,536,079	5,103,704	-	5,103,704	-	3,795,126
541 Solid Waste-Residential	2,571,399	2,120,100	33,611	2,153,711	1,762,348	200,000	1,962,348	-	2,762,762
542 Solid Waste-Commercial	1,720,384	1,303,795	2,777	1,306,572	2,156,379	-	2,156,379	-	870,577
543 Landfill Monitoring District	154,536	141,225	-	141,225	113,000	30,000	143,000	-	152,761
546 Transfer Station	1,736,546	2,520,563	6,554	2,527,117	2,555,662	-	2,555,662	-	1,708,001
547 Recycling	86,125	308,795	201,907	510,702	469,010	-	469,010	-	127,817
551 Parking	1,523,916	1,790,585	5,765	1,796,350	1,882,519	-	1,882,519	3,499	1,441,246
561 Special Charters	76,818	13,350	56	13,406	13,040	-	13,040	-	77,184
563 Golf Course	585,527	1,596,971	6,207	1,603,178	1,638,602	-	1,638,602	-	550,103
570 City-County Building Fund	338,687	836,237	3,310	839,547	901,536	-	901,536	-	276,698
571 City/Cnty Bldg Mail	36,679	205,709	333	206,042	205,590	-	205,590	-	37,131
572 City/Cnty Bldg Telephone	7,230	22,893	236	23,129	22,842	-	22,842	-	7,517
580 Helena Area Transit Srvc	554,277	784,779	343,114	1,127,893	1,480,129	-	1,480,129	-	202,041
581 HATS - East Valley	7,810	134,723	523	135,246	133,149	-	133,149	-	9,907
582 HATS - Head Start	(8,660)	71,526	405	71,931	71,926	-	71,926	-	(8,655)
Total Enterprise Funds	22,786,689	24,148,076	640,854	24,788,930	26,594,615	270,000	26,864,615	3,499	20,714,503
600 Internal Service Funds									
610 Fleet Services	286,774	1,781,738	4,292	1,786,030	1,793,598	-	1,793,598	-	279,206
643 Copier Revolving	38,802	19,842	-	19,842	13,774	-	13,774	-	44,870
645 Property & Liab Insurance	1,225,586	795,140	-	795,140	899,300	261,498	1,160,798	-	859,928
650 Health & Safety Program	489,416	4,290,696	-	4,290,696	4,273,300	-	4,273,300	-	506,812
651 Dental Program	73,748	300,166	-	300,166	298,000	-	298,000	-	75,914
652 Vision Program	56,397	57,609	-	57,609	65,750	-	65,750	-	48,256
Total Internal Service Funds	2,170,723	7,245,191	4,292	7,249,483	7,343,722	261,498	7,605,220	-	1,814,986
Total All Budgeted Funds	45,511,767	61,045,713	2,207,017	63,252,730	65,230,557	2,207,017	67,437,574	51,386	41,378,309

Revenues by Fund and Type
For the Fiscal Year Ending June 30, 2017

	Transfers In	Total Revenues	Taxes	Special Assessmt	Licenses Permits	Inter-Govtmt	Charges For Svc	Intra-City Revenues	Fines & Forfeits	Invest. Earnings	Other Source/Use	Internal Services	Debt Issuance
100 General Fund													
011 General Government	147,335	15,915,880	10,134,218	-	543,300	4,300,800	-	-	-	12,000	29,000	896,562	-
012 Police & Court	15,000	1,128,866	-	34,000	232,046	230,500	-	-	630,700	-	1,620	-	-
013 Fire Department	-	110,000	-	-	-	110,000	-	-	-	-	-	-	-
014 Community Development	-	5,690	-	500	-	5,190	-	-	-	-	-	950,676	-
015 Administrative Services	-	950,676	-	-	-	-	-	-	-	-	-	1,040,421	-
016 Public Works	-	1,041,171	-	-	-	750	-	-	-	-	35,710	146,064	-
017 Park & Recreation	-	391,700	-	-	-	208,126	-	-	1,800	-	-	-	-
Total General Fund	162,335	19,543,983	10,134,218	-	577,800	4,532,846	554,566	-	632,500	12,000	66,330	3,033,723	-
200 Special Revenue Funds													
201 Street & Traffic	12,876	3,315,200	-	3,237,500	-	26,700	-	-	-	4,000	47,000	-	-
211 Civic Center	483,827	208,000	-	-	-	-	208,000	-	-	-	-	-	-
212 Facilities Management	171,557	627,629	-	-	-	-	-	-	-	600	62,100	627,029	-
213 Facilities Management-HVCC	-	62,105	-	-	-	-	-	-	-	5	16,374	-	-
214 Neighborhood Center	-	16,444	-	-	-	-	-	-	-	70	-	-	-
215 Police Projects & Reimb	987	99,000	-	-	-	16,000	83,000	-	-	-	-	-	-
217 Law Enforcement Block Grant	-	30,000	-	-	-	30,000	-	-	-	-	-	-	-
218 9-1-1 Emergency Program	9,469	443,460	-	-	-	432,000	10,000	-	-	100	1,360	-	-
219 Support Services Division	95,699	1,232,667	-	-	12,000	1,216,667	4,000	-	-	-	-	-	-
226 CDBG	-	-	-	-	-	-	-	-	-	-	-	-	-
233 Public Art Projects	15,000	8,500	-	-	-	-	-	-	-	-	8,500	-	-
235 Open Space District Maint	1,219	272,079	-	267,920	-	1,669	1,590	-	-	450	450	-	-
237 Urban Forestry	1,474	240,000	-	240,000	-	-	-	-	-	-	-	-	-
238 Loan Repayment	20,000	-	-	-	-	-	-	-	-	-	-	-	-
239 Weed Control	-	-	-	-	-	-	-	-	-	-	-	-	-
240 Gas Tax	-	559,375	-	-	-	555,875	-	-	-	3,500	-	-	-
245 Storm Water Utility	1,871	1,065,290	-	1,052,500	-	7,790	-	-	-	5,000	-	-	-
246 Watershed Projects	40,000	-	-	-	-	-	-	-	-	-	-	-	-
260 Fire Special Funds (Smoke Alarm)	-	-	-	-	-	-	-	-	-	-	-	-	-
029 Lighting Districts - All	-	838,002	-	838,002	-	-	-	-	-	-	-	-	-
Total Special Revenue Funds	853,979	9,017,751	-	5,635,922	12,000	2,286,701	306,590	-	-	13,725	135,784	627,029	-
300 Debt Service Funds													
303 GO 2015 Refunding Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-
307 General Fund Bonds 2005	-	-	-	-	-	-	-	-	-	-	-	-	-
308 GO Bond-Park & Rec 2008	-	515,150	514,800	-	-	-	-	-	-	350	-	-	-
309 Cert of Participation 09	-	-	-	-	-	-	-	-	-	-	-	-	-
310 GO Refunding Bonds 2009	-	312,850	312,700	-	-	-	-	-	-	150	-	-	-
340 S I D Revolving	1,307	72,712	-	72,612	-	-	-	-	-	100	-	-	-
Total Debt Service Funds	1,307	900,712	827,500	72,612	-	-	-	-	-	600	-	-	-

**Revenues by Fund and Type
For the Fiscal Year Ending June 30, 2017**

	Transfers In	Total Revenues	Taxes	Special Assessmt	Licenses Permits	Inter-Governmnt	Charges For Svc	Intra-City Revenues	Fines & Forfeits	Invest. Earnings	Other Source/Use	Internal Services	Debt Issuance
400 Capital Project Funds													
440 Capital Improvements Fund	544,250	30,000	-	-	30,000	-	-	-	-	-	-	-	-
441 Parks Improvement	-	10,000	-	-	-	10,000	-	-	-	-	-	-	-
450 Sidewalk Improver/Construct	-	150,000	-	-	-	-	-	-	-	-	-	-	150,000
451 SID Capital Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
459 CTEP Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Project Funds	544,250	190,000	-	-	30,000	-	10,000	-	-	-	-	-	150,000
500 Enterprise Funds													
503 Building	7,433	920,325	-	-	919,325	-	-	-	-	1,000	-	-	-
521 Water	16,794	6,852,250	-	-	-	6,831,250	-	-	-	18,000	3,000	-	-
531 Wastewater	11,829	4,524,250	-	-	-	4,516,500	-	-	-	7,500	250	-	-
541 Solid Waste-Residential	33,611	2,120,100	-	-	-	2,114,400	-	-	-	4,000	1,700	-	-
542 Solid Waste-Commercial	2,777	1,303,795	-	-	-	1,130,000	-	-	-	3,500	170,295	-	-
543 Landfill Monitoring District	-	141,225	-	140,350	-	700	-	-	-	175	-	-	-
546 Transfer Station	6,554	2,520,563	-	-	-	48,650	2,463,413	-	-	3,500	5,000	-	-
547 Recycling	201,907	308,795	-	-	200,000	108,620	-	-	-	175	-	-	-
551 Parking	5,765	1,790,585	-	-	-	1,704,574	-	-	82,500	1,711	1,800	-	-
561 Special Charters	56	13,350	-	-	-	13,000	-	-	-	-	350	-	-
563 Golf Course	6,207	1,596,971	-	-	-	1,367,291	-	-	-	-	-	-	229,680
570 City-County Building Fund	3,310	836,237	-	-	-	-	-	-	-	300	835,937	-	-
571 City/Cnty Bldg Mail	333	205,709	-	-	-	-	-	-	-	50	205,659	-	-
572 City/Cnty Bldg Telephone	236	22,893	-	-	-	-	-	-	-	6	22,887	-	-
580 Helena Area Transit Svc	343,114	784,779	-	-	-	714,529	69,000	-	-	750	500	-	-
581 HATS - East Valley	523	134,723	-	-	-	126,023	8,700	-	-	-	-	-	-
582 HATS - Head Start	405	71,526	-	-	-	71,526	-	-	-	-	-	-	-
Total Enterprise Funds	640,854	24,148,076	-	140,350	919,325	1,089,902	20,398,274	-	82,500	40,667	1,247,378	-	229,680
600 Internal Service Funds													
610 Fleet Services	4,292	1,781,738	-	-	-	26,000	-	1,136,771	-	-	-	618,967	-
643 Copier Revolving	-	19,842	-	-	-	-	19,842	-	-	-	-	-	-
645 Property & Liab Insurance	-	795,140	-	-	-	1,480	-	-	-	-	-	793,660	-
650 Health & Safety Program	-	4,290,696	-	-	-	-	-	-	-	500	4,290,196	-	-
651 Dental Program	-	300,166	-	-	-	-	-	-	-	100	300,066	-	-
652 Vision Program	-	57,609	-	-	-	-	-	-	-	100	57,509	-	-
Total Internal Service Funds	4,292	7,245,191	-	-	-	26,000	1,480	1,156,613	-	700	4,647,771	1,412,627	-
Total All Budgeted Funds	2,207,017	61,045,713	10,961,718	5,848,884	1,539,125	7,935,449	21,270,910	1,156,613	715,000	67,692	6,097,263	5,073,379	379,680

**Expenditures by Fund and Type
For the Fiscal Year Ending June 30, 2017**

	Transfers Out	Total Expenditures	Personal Services	Supplies & Materials	Purchased Services	Intra-City Charges	Fixed Charges	Internal Service	Debt Service	Capital Outlay
100 General Fund										
011 General Government	1,138,139	2,178,145	1,469,193	27,667	318,607	3,966	328,217	30,495	-	-
012 Police & Court	-	6,844,583	5,616,017	197,590	425,085	177,180	193,658	235,053	-	-
013 Fire Department	-	4,146,099	3,563,982	136,006	152,582	46,214	970	256,345	-	-
014 Community Development	-	583,724	408,190	49,659	62,416	3,000	51,786	8,673	-	-
015 Administrative Services	-	1,214,952	838,890	30,555	230,806	4,080	92,669	17,952	-	-
016 Public Works	337,500	1,247,032	1,028,126	12,700	99,816	7,085	71,102	28,203	-	-
017 Park & Recreation	-	2,458,219	1,437,426	172,333	558,577	58,383	91,169	140,331	-	-
Total General Fund	1,475,639	18,672,754	14,351,824	626,510	1,847,889	299,908	829,571	717,052	-	-
200 Special Revenue Funds										
201 Street & Traffic	-	3,688,198	1,297,410	642,535	926,361	254,033	2,030	472,829	-	93,000
211 Civic Center	91,880	736,191	375,460	27,880	151,394	-	6,670	174,787	-	-
212 Facilities Management	-	792,662	206,442	2,125	383,060	3,700	164,500	32,835	-	-
213 Facilities Management-HVCC	-	62,056	-	2,500	13,484	-	1,100	40,763	4,209	-
214 Neighborhood Center	-	16,375	-	-	-	-	-	16,375	-	-
215 Police Projects & Reimb	-	97,916	95,552	-	-	-	-	2,364	-	-
217 Law Enforcement Block Grant	15,000	15,000	-	-	-	-	15,000	-	-	-
218 9-1-1 Emergency Program	93,000	490,093	-	13,700	308,045	-	57,116	19,232	-	92,000
219 Support Services Division	-	1,346,808	1,193,143	21,200	71,795	-	55,012	5,658	-	-
226 CDBG	-	-	-	-	-	-	-	-	-	-
233 Public Art Projects	-	13,790	-	150	13,640	-	-	-	-	-
235 Open Space District Maint	-	292,130	90,223	37,850	82,724	6,583	16,999	48,821	-	8,930
237 Urban Forestry	-	260,375	154,950	32,300	30,360	10,494	200	32,071	-	-
238 Loan Repayment	-	-	-	-	-	-	-	-	-	-
239 Weed Control	-	-	-	-	-	-	-	-	-	-
240 Gas Tax	-	846,333	-	-	-	-	-	196,333	-	650,000
245 Storm Water Utility	-	1,319,926	206,377	62,962	109,460	-	20,480	264,907	-	655,740
246 Watershed Projects	-	33,824	33,103	-	-	-	-	721	-	-
260 Fire Special Funds (Smoke Alarm Prgm)	-	-	-	-	-	-	-	-	-	-
029 Lighting Districts - All	-	855,368	-	-	809,367	-	-	46,001	-	-
Total Special Revenue Funds	199,880	10,867,045	3,652,660	843,202	2,599,690	274,810	339,107	1,353,697	4,209	1,499,670
300 Debt Service Funds										
303 GO 2015 Refunding Bonds	-	-	-	-	-	-	-	-	-	-
307 General Fund Bonds 2005	-	-	-	-	-	-	-	-	-	-
308 GO Bond-Park & Rec 2008	-	573,595	-	-	-	-	-	-	573,595	-
309 Cert of Participation 09	-	-	-	-	-	-	-	-	-	-
310 GO Refunding Bonds 2009	-	355,250	-	-	-	-	-	-	355,250	-
340 S I D Revolving	-	103,026	-	-	-	-	-	4,372	98,654	-
Total Debt Service Funds	-	1,031,871	-	-	-	-	-	4,372	1,027,499	-

**Expenditures by Fund and Type
For the Fiscal Year Ending June 30, 2017**

	Transfers Out	Total Expenditures	Personal Services	Supplies & Materials	Purchased Services	Intra-City Charges	Fixed Charges	Internal Service	Debt Service	Capital Outlay
Capital Project Funds										
400 Capital Improvements Fund	-	565,550	-	-	30,850	-	-	-	-	534,700
441 Parks Improvement	-	5,000	-	-	5,000	-	-	-	-	-
450 Sidewalk Improve/Constrct	-	150,000	-	-	150,000	-	-	-	-	-
451 SID Capital Projects	-	-	-	-	-	-	-	-	-	-
459 CTEP Projects	-	-	-	-	-	-	-	-	-	-
Total Capital Project Funds	-	720,550	-	-	185,850	-	-	-	-	534,700
Enterprise Funds										
500 Building	-	1,126,062	743,246	60,486	149,104	8,963	58,982	75,281	-	30,000
521 Water	40,000	6,959,117	1,723,627	663,095	787,718	66,800	56,715	960,026	523,106	2,178,030
531 Wastewater	-	5,103,704	1,232,266	242,053	740,951	70,625	52,750	822,499	770,100	1,172,460
541 Solid Waste-Residential	200,000	1,762,348	362,294	39,850	928,653	78,200	3,455	157,186	-	192,710
542 Solid Waste-Commercial	-	2,156,379	276,739	39,080	503,331	96,925	3,455	168,349	-	1,068,500
543 Landfill Monitoring District	30,000	113,000	-	-	113,000	-	-	-	-	-
546 Transfer Station	-	2,555,662	713,335	15,160	1,305,231	109,563	18,955	208,418	-	185,000
547 Recycling	-	469,010	185,646	6,650	160,939	3,738	16,035	73,502	-	22,500
551 Parking	-	1,882,519	468,438	30,280	459,125	9,000	113,666	108,275	693,735	-
561 Special Charters	-	13,040	4,842	3,600	-	2,700	-	1,898	-	-
563 Golf Course	-	1,638,602	653,724	349,053	165,400	200	43,357	112,164	85,024	229,680
570 City-County Building Fund	-	901,536	324,096	50,800	219,443	-	36,500	17,213	178,484	75,000
571 City/Cnty Bldg Mail	-	205,590	31,525	4,500	168,410	-	500	655	-	-
572 City/Cnty Bldg Telephone	-	22,842	22,385	-	-	-	-	457	-	-
580 Helena Area Transit Srvc	-	1,480,129	710,467	16,500	108,681	159,117	1,625	163,939	-	319,800
581 HATS - East Valley	-	133,149	79,586	450	7,772	25,925	-	19,416	-	-
582 HATS - Head Start	-	71,926	44,455	200	6,200	9,513	-	11,558	-	-
Total Enterprise Funds	270,000	26,594,615	7,576,671	1,521,757	5,823,958	641,269	405,995	2,900,836	2,250,449	5,473,680
Internal Service Funds										
600 Fleet Services	-	1,793,598	467,837	1,039,031	159,476	4,842	9,990	97,422	-	15,000
643 Copier Revolving	-	13,774	-	1,625	7,604	-	4,545	-	-	-
645 Property & Liab Insurance	261,498	899,300	-	-	-	-	899,300	-	-	-
650 Health & Safety Program	-	4,273,300	-	-	20,300	-	4,253,000	-	-	-
651 Dental Program	-	298,000	-	-	43,000	-	255,000	-	-	-
652 Vision Program	-	65,750	-	-	10,750	-	55,000	-	-	-
Total Internal Service Funds	261,498	7,343,722	467,837	1,040,656	241,130	4,842	5,476,835	97,422	-	15,000
Total All Budgeted Funds	2,207,017	65,230,557	26,048,992	4,032,125	10,998,517	1,220,829	7,051,508	5,073,379	3,282,157	7,523,050

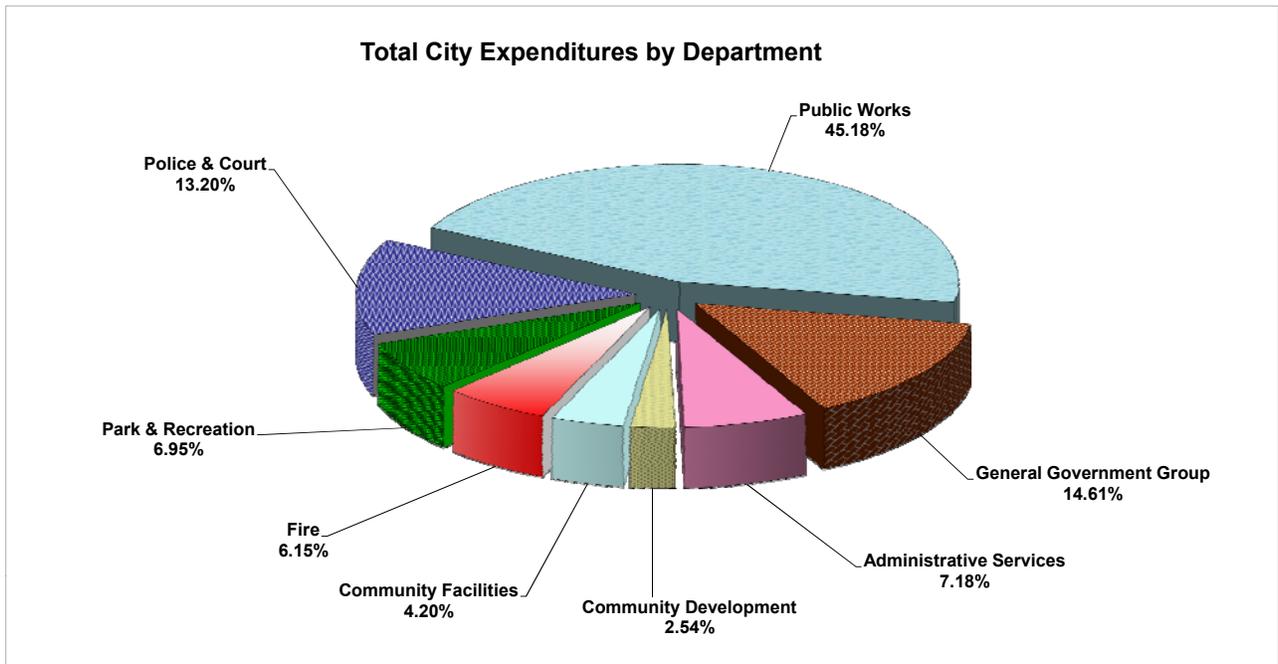
CITY OF HELENA
LONG-TERM DEBT
30-Jun-2017

ORIGINAL ISSUANCE INFORMATION							CURRENT YEAR ACTIVITY							
Fund	Name of Issue	Type of Debt	Date of Issue	Final Maturity Date	Rate	Total Issue	Beginning Balance 30-Jun-16	Additional Issues	Principal Retired	Ending Balance 30-Jun-2017	Ending Balance Current	Ending Balance Long Term	Interest Payment/Expense	Paying Agent Fees
SPECIAL REVENUE FUNDS														
213	HVCC - Parking Loan	Loan	08/01/95	08/01/20	5.00%	60,000	15,803	-	3,499	12,304	3,678	8,626	711	-
TOTAL FACILITIES MANAGEMENT-HVCC							15,803	-	3,499	12,304	3,678	8,626	711	-
DEBT SERVICE FUNDS														
GENERAL OBLIGATION														
308	General Obligation, Series 2008 Parks & Recreation G.O.		04/10/08	01/01/28	3.77%	7,850,000	5,525,000	-	360,000	5,165,000	370,000	4,795,000	212,245	350
310	General Obligation Refunding Bonds, Series 2009 * G.O.		04/08/09	07/01/18	2.77%	2,795,000	910,000	-	325,000	585,000	345,000	240,000	29,900	350
327	INTERCAP - Sidewalk '07 G.O. Loan		02/06/09	02/15/19	Variable	98,000	33,693	-	10,815	22,878	11,280	11,598	481	-
328	INTERCAP - Sidewalk '08 G.O. Loan		06/12/09	02/15/19	Variable	228,549	79,890	-	25,769	54,121	26,614	27,507	1,139	-
TOTAL GENERAL OBLIGATION							6,548,583	-	721,584	5,826,999	752,894	5,074,105	243,765	700
364	Brady Street Improvements SID 417	SID Bond	08/15/03	07/01/18	5.29%	174,500	10,000	-	10,000	-	-	-	250	350
365	McHugh & Tamarack Improvements SID 413 & 418	SID Bond	08/01/04	07/01/19	4.78%	645,825	100,000	-	35,000	65,000	10,000	55,000	4,050	350
TOTAL SID FUNDS							110,000	-	45,000	65,000	10,000	55,000	4,300	700
TOTAL DEBT SERVICE FUNDS							6,658,583	-	766,584	5,891,999	762,894	5,129,105	248,065	1,400
ENTERPRISE FUNDS														
521	WATER FUND													
	DNRC Drinking Water 2005 Refunding Revenue		12/05/12	07/01/25	2.25%	2,072,000	1,572,000	-	151,000	1,421,000	153,000	1,268,000	34,527	-
	DNRC Drinking Water 2007 Refunding Revenue		12/05/12	07/01/24	2.25%	2,242,000	1,619,000	-	187,000	1,432,000	191,000	1,241,000	35,382	-
	DNRC Drinking Water 2012 Refunding Revenue		12/05/12	01/01/27	2.25%	1,325,000	1,109,000	-	90,000	1,019,000	92,000	927,000	24,447	-
TOTAL WATER FUND							4,300,000	-	428,000	3,872,000	436,000	3,436,000	94,356	-

CITY OF HELENA
LONG-TERM DEBT
30-Jun-2017

ORIGINAL ISSUANCE INFORMATION							CURRENT YEAR ACTIVITY							
Fund	Name of Issue	Type of Debt	Date of Issue	Final Maturity Date	Rate	Total Issue	Beginning Balance 30-Jun-16	Additional Issues	Principal Retired	Ending Balance 30-Jun-2017	Ending Balance Current	Ending Balance Long Term	Interest Payment/Expense	Paying Agent Fees
531	WASTEWATER FUND													
	DNRC Pollution Control - Series 1999 Refunding Revenue		12/05/12	07/01/21	2.00%	6,310,000	3,990,000	-	693,000	3,297,000	707,000	2,590,000	76,350	-
	TOTAL WASTEWATER FUND					6,310,000	3,990,000	-	693,000	3,297,000	707,000	2,590,000	76,350	-
551	PARKING FUND													
	Limited Tax General Obligation Bond, Series 2015 G.O.		06/24/15	08/15/25	2.40%	845,000	835,000	-	75,000	760,000	80,000	680,000	19,161	-
	General Fund Bonds, Series 2005 G.O.		08/11/05	08/15/25	4.64%	1,140,000	-	-	-	-	-	-	-	350
	(NOTE: Limited Tax General Obligation Bond, Series 2015 were issued to refund General Fund Bonds, Series 2005 on August 15, 2015)													
	Certificates of Participation, Series 2009 Lease Purchase		02/25/09	01/01/39	5.07%	8,900,000	7,975,000	-	205,000	7,770,000	210,000	7,560,000	391,094	2,200
563	GOLF COURSE FUND													
	INTERCAP - Driving Range/Clubhouse Improvements		09/25/09	08/15/19	Variable	207,000	79,255	-	22,015	57,240	22,737	34,503	1,144	-
	Capital Improvement Fund Loan Interfund		04/30/13	04/30/18	1.00%	138,066	56,053	-	27,887	28,166	28,166	-	561	-
	INTERCAP - Irrigation		12/05/14	02/15/29	Variable	433,099	407,329	-	27,209	380,120	27,489	352,631	6,209	-
	TOTAL GOLF COURSE FUND					778,165	542,637	-	77,111	465,526	78,392	387,134	7,914	-
570	CITY-COUNTY ADMINISTRATION BOARD													
	INTERCAP - City-County Bldg. Remodel		03/14/08	02/15/18	Variable	999,483	240,749	-	120,287	120,462	120,463	(1)	3,268	-
	INTERCAP - City-County Bldg. Remodel Ph II		06/25/10	08/15/20	Variable	505,000	237,925	-	51,441	186,484	52,449	134,035	3,489	-
	TOTAL CITY-COUNTY ADMINISTRATION BOARD					1,504,483	478,674	-	171,728	306,946	172,912	134,034	6,757	-
	TOTAL ENTERPRISE FUNDS					25,116,648	18,121,311	-	1,649,839	16,471,472	1,684,304	14,787,168	595,632	2,550

	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	
Total City Revenues by Department						
1 General Government Group	19,639,382	22,768,877	21,781,727	21,783,727	21,451,135	22,531,536
2 Administrative Services	5,503,545	6,473,170	7,048,558	7,652,701	7,313,201	4,099,929
3 Community Development	959,694	1,328,923	907,391	1,368,785	1,567,385	933,448
4 Community Facilities	2,740,280	2,911,539	2,572,111	2,925,170	2,907,454	2,638,280
5 Fire	207,274	107,974	114,000	216,545	246,193	110,000
6 Park & Recreation	2,490,438	3,105,684	2,678,511	3,139,325	2,677,190	2,559,650
7 Police & Court	3,347,220	3,181,082	3,481,095	3,271,453	3,150,720	3,055,148
8 Public Works	26,992,625	27,651,608	26,830,177	31,618,646	28,124,843	27,324,739
Total City Revenues	61,880,458	67,528,857	65,413,570	71,976,352	67,438,121	63,252,730



	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	
Total City Expenditures by Department						
1 General Government Group	9,075,044	8,728,031	11,445,778	12,858,070	11,847,217	9,849,643
2 Administrative Services	5,251,164	4,648,201	7,071,680	8,481,755	6,146,082	4,842,313
3 Community Development	1,503,453	1,871,973	1,541,105	2,104,549	1,941,736	1,709,786
4 Community Facilities	2,694,300	2,813,489	2,611,888	2,985,897	2,803,282	2,829,132
5 Fire	3,791,723	3,909,912	4,120,026	4,280,615	4,004,190	4,146,099
6 Park & Recreation	4,276,573	4,323,990	4,999,805	5,641,539	4,491,675	4,688,150
7 Police & Court	7,892,190	8,329,384	9,057,626	8,945,954	8,478,269	8,902,400
8 Public Works	24,019,794	25,741,786	27,517,843	40,896,702	26,408,217	30,470,051
Total City Expenditures	58,504,241	60,366,766	68,365,751	86,195,081	66,120,668	67,437,574

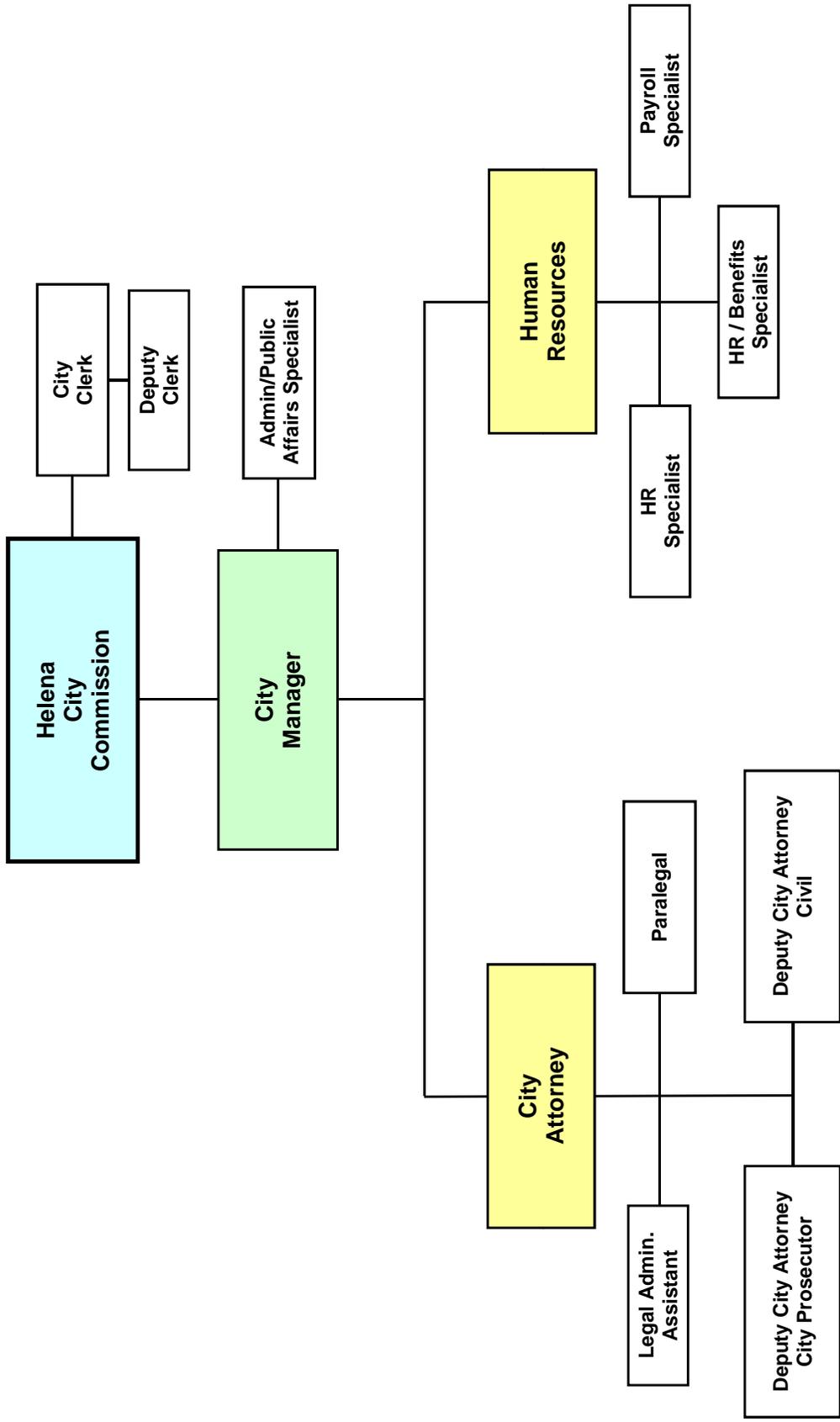
General Government Group
(including General Government Revenue,
and Parking)

	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	8,835,986	11,627,186	9,767,548	9,767,548	9,864,094	10,134,218
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	8,835,986	11,627,186	9,767,548	9,767,548	9,864,094	10,134,218
License & Permits	648,442	554,532	553,300	553,300	556,875	543,300
Intergovernmental Revenues	3,881,776	4,054,354	4,150,250	4,150,250	4,160,084	4,300,800
Charges For Services	1,446,695	1,707,917	1,680,513	1,680,513	1,681,065	1,704,574
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	109,300	76,877	105,500	105,500	75,487	82,500
Investment Earnings	9,386	9,517	6,311	8,311	31,113	14,411
Other Financing Sources / (Uses)	3,853,847	3,894,208	4,530,705	4,530,705	4,094,816	4,687,071
Other Operating Revenue	9,949,446	10,297,405	11,026,579	11,028,579	10,599,440	11,332,656
Internal Service Revenues	853,950	843,286	949,600	949,600	949,601	896,562
Interfund Transfers In	-	1,000	38,000	38,000	38,000	168,100
Internal Transactions	853,950	844,286	987,600	987,600	987,601	1,064,662
Long-Term Debt	-	-	-	-	-	-
Total Revenues	19,639,382	22,768,877	21,781,727	21,783,727	21,451,135	22,531,536
Expenditures						
Personal Services	1,771,559	1,738,032	1,798,100	1,798,100	1,755,262	1,937,631
Supplies & Materials	36,371	59,780	71,580	76,110	62,771	58,097
Purchased Services	709,102	563,362	803,025	830,045	630,969	865,422
Intra-City Charges	10,765	12,901	14,185	14,185	12,190	12,966
Fixed Charges	3,923,039	3,979,429	4,884,205	4,969,674	4,244,018	5,004,883
Maintenance & Operating	4,679,277	4,615,472	5,772,995	5,890,014	4,949,948	5,941,368
Internal Charges	149,475	147,344	146,759	146,759	146,759	138,770
Transfers Out	2,226,619	2,197,324	3,678,924	3,485,220	3,485,216	1,138,139
Internal Transactions	2,376,094	2,344,668	3,825,683	3,631,979	3,631,975	1,276,909
Debt Service	-	-	-	1,488,977	1,488,115	693,735
Capital Outlay	248,114	29,859	49,000	49,000	21,917	-
Debt & Capital	248,114	29,859	49,000	1,537,977	1,510,032	693,735
Total Expenditures	9,075,044	8,728,031	11,445,778	12,858,070	11,847,217	9,849,643
Revenues Over (Under) Expenditures	10,564,338	14,040,846	10,335,949	8,925,657	9,603,918	12,681,893

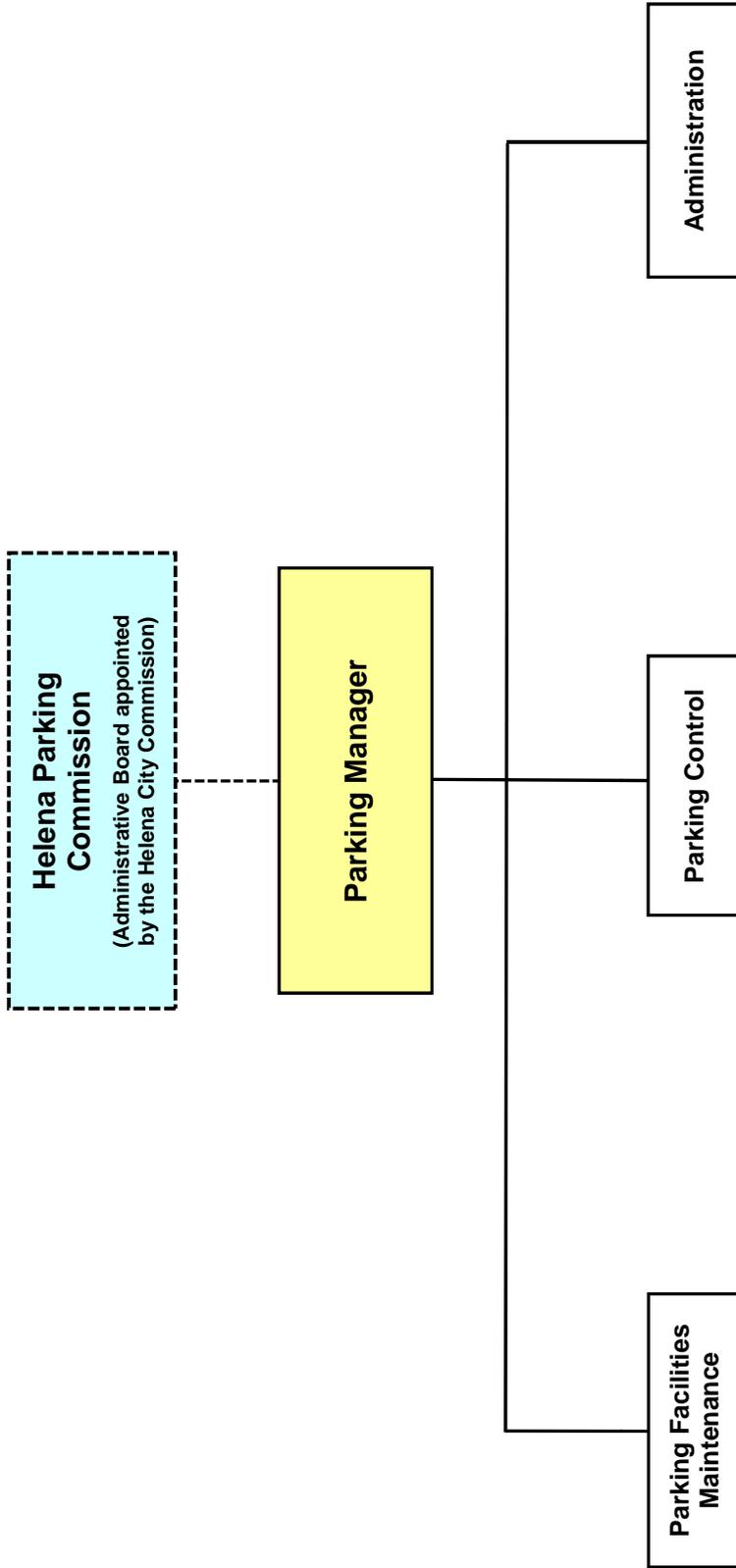
Parts of the General Fund and Other Funds Included in this Group:

- 011 General Government
- 233 Public Art Projects
- 551 Parking
- 650 Health & Safety Program
- 651 Dental Program
- 652 Vision Program

**CITY OF HELENA
GENERAL GOVERNMENT GROUP**



**CITY OF HELENA
PARKING COMMISSION**



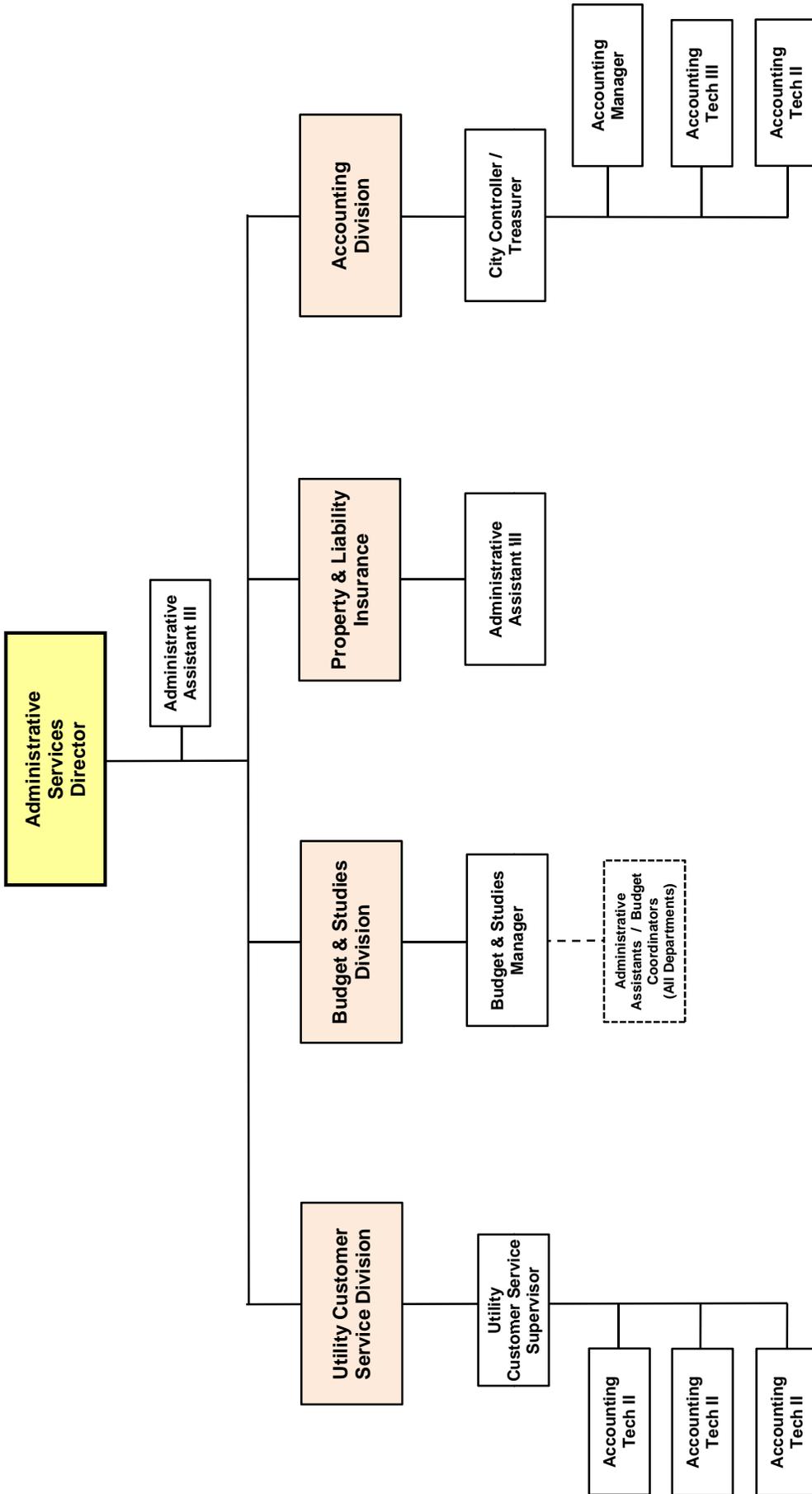
Administrative Services Department
(including Debt Services
and General Capital Funds)

	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	962,722	1,292,059	956,300	882,800	874,913	827,500
Special Assessments	903,952	897,381	916,954	916,954	949,810	910,614
Taxes & Assessments	1,866,674	2,189,440	1,873,254	1,799,754	1,824,723	1,738,114
License & Permits	29,033	30,403	30,000	30,000	28,645	30,000
Intergovernmental Revenues	-	50,796	-	515,688	106,597	-
Charges For Services	1,367	5,980	1,630	1,630	1,480	1,480
Intra-City Revenues	17,800	17,464	19,164	19,164	19,151	19,842
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	7,984	4,719	5,447	3,447	15,115	600
Other Financing Sources / (Uses)	62,077	1,425	-	290,000	352,136	-
Other Operating Revenue	118,261	110,787	56,241	859,929	523,124	51,922
Internal Service Revenues	1,924,156	1,782,962	1,885,619	1,885,619	1,885,619	1,744,336
Interfund Transfers In	1,594,454	1,544,981	3,233,444	3,107,399	3,079,735	565,557
Internal Transactions	3,518,610	3,327,943	5,119,063	4,993,018	4,965,354	2,309,893
Long-Term Debt	-	845,000	-	-	-	-
Total Revenues	5,503,545	6,473,170	7,048,558	7,652,701	7,313,201	4,099,929
Expenditures						
Personal Services	802,441	833,112	856,131	856,131	763,942	838,890
Supplies & Materials	49,018	17,716	23,175	23,175	20,616	32,180
Purchased Services	1,005,239	1,005,465	1,058,719	1,093,719	1,019,562	1,078,627
Intra-City Charges	4,061	3,765	3,220	3,220	3,850	4,080
Fixed Charges	840,446	589,227	979,942	982,071	631,423	996,514
Maintenance & Operating	1,898,764	1,616,173	2,065,056	2,102,185	1,675,451	2,111,401
Internal Charges	86,737	74,118	76,376	76,376	76,376	68,325
Transfers Out	6,390	-	238,000	265,659	238,000	261,498
Internal Transactions	93,127	74,118	314,376	342,035	314,376	329,823
Debt Service	1,706,144	1,743,619	2,520,147	1,031,170	1,013,643	1,027,499
Capital Outlay	750,688	381,179	1,315,970	4,150,234	2,378,670	534,700
Debt & Capital	2,456,832	2,124,798	3,836,117	5,181,404	3,392,313	1,562,199
Total Expenditures	5,251,164	4,648,201	7,071,680	8,481,755	6,146,082	4,842,313
Revenues Over (Under) Expenditures	252,381	1,824,969	(23,122)	(829,054)	1,167,119	(742,384)

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

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

CITY OF HELENA
ADMINISTRATIVE SERVICES DEPARTMENT



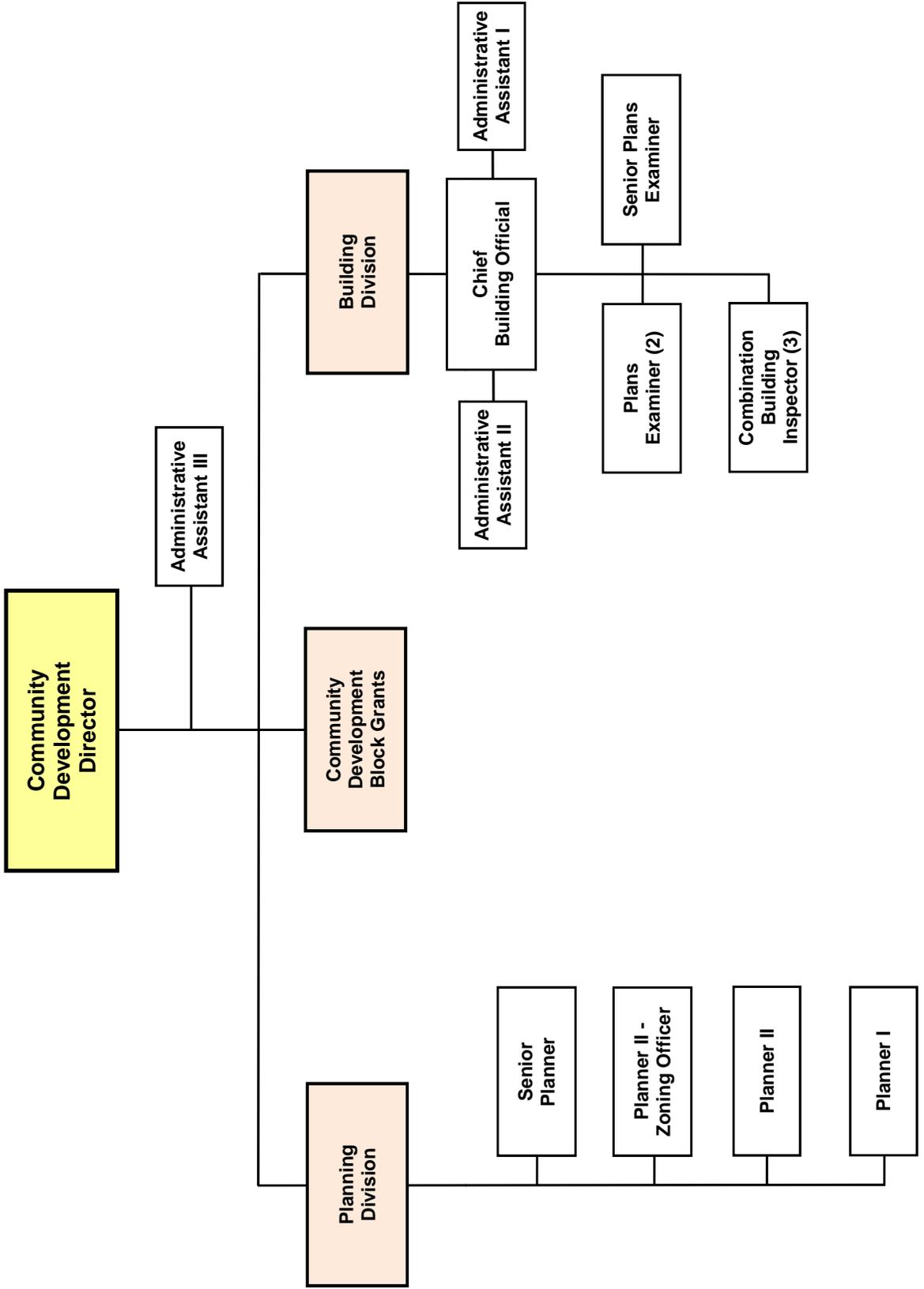
Community Development Department

	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	877,962	885,677	901,801	901,801	1,149,068	919,825
Intergovernmental Revenues	73,765	430,889	-	461,394	411,395	-
Charges For Services	6,008	7,666	5,190	5,190	3,930	5,190
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	918	594	400	400	2,901	1,000
Other Financing Sources / (Uses)	1,041	4,097	-	-	91	-
Other Operating Revenue	959,694	1,328,923	907,391	1,368,785	1,567,385	926,015
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	7,433
Internal Transactions	-	-	-	-	-	7,433
Long-Term Debt	-	-	-	-	-	-
Total Revenues	959,694	1,328,923	907,391	1,368,785	1,567,385	933,448
Expenditures						
Personal Services	1,068,875	1,056,551	1,123,793	1,123,793	1,087,479	1,151,436
Supplies & Materials	10,823	9,563	9,690	9,690	7,285	110,145
Purchased Services	147,806	156,896	201,757	313,807	244,873	211,520
Intra-City Charges	8,084	8,583	11,963	11,963	8,510	11,963
Fixed Charges	164,363	531,715	105,859	557,253	505,546	110,768
Maintenance & Operating	331,076	706,757	329,269	892,713	766,214	444,396
Internal Charges	97,200	84,685	88,043	88,043	88,043	83,954
Transfers Out	-	-	-	-	-	-
Internal Transactions	97,200	84,685	88,043	88,043	88,043	83,954
Debt Service	-	-	-	-	-	-
Capital Outlay	6,302	23,980	-	-	-	30,000
Debt & Capital	6,302	23,980	-	-	-	30,000
Total Expenditures	1,503,453	1,871,973	1,541,105	2,104,549	1,941,736	1,709,786
Revenues Over (Under) Expenditures	(543,759)	(543,050)	(633,714)	(735,764)	(374,351)	(776,338)

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

- 014 Community Development
 - 1601 Community Development
- 226 CDBG
- 503 Building

CITY OF HELENA
COMMUNITY DEVELOPMENT DEPARTMENT



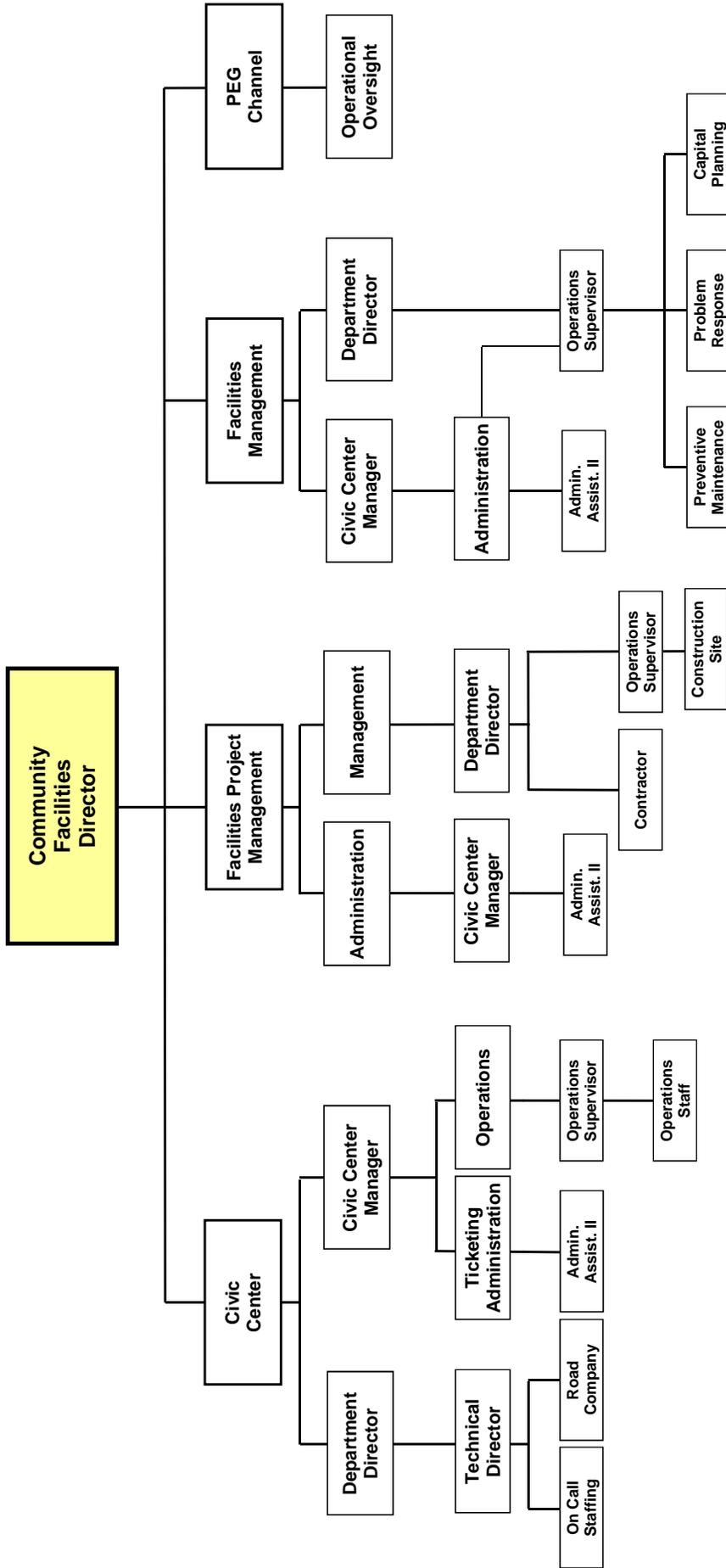
Community Facilities Department

	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	365,439	484,101	208,000	561,059	567,710	208,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	1,615	1,366	1,011	1,011	6,161	1,031
Other Financing Sources / (Uses)	1,078,447	1,127,128	1,154,061	1,154,061	1,124,544	1,142,957
Other Operating Revenue	1,445,501	1,612,595	1,363,072	1,716,131	1,698,415	1,351,988
Internal Service Revenues	637,414	636,990	563,559	563,559	563,559	627,029
Interfund Transfers In	657,365	661,954	645,480	645,480	645,480	659,263
Internal Transactions	1,294,779	1,298,944	1,209,039	1,209,039	1,209,039	1,286,292
Long-Term Debt	-	-	-	-	-	-
Total Revenues	2,740,280	2,911,539	2,572,111	2,925,170	2,907,454	2,638,280
Expenditures						
Personal Services	911,053	942,680	948,574	964,462	946,709	959,908
Supplies & Materials	65,925	79,649	91,205	97,205	65,847	87,805
Purchased Services	903,187	989,526	849,719	1,201,840	1,090,005	935,791
Intra-City Charges	2,326	1,605	4,000	4,000	1,482	3,700
Fixed Charges	194,044	200,730	206,990	206,990	204,551	209,270
Maintenance & Operating	1,165,482	1,271,510	1,151,914	1,510,035	1,361,885	1,236,566
Internal Charges	308,479	312,412	299,180	299,180	299,180	283,085
Transfers Out	25,200	10,610	-	-	-	91,880
Internal Transactions	333,679	323,022	299,180	299,180	299,180	374,965
Debt Service	188,259	181,499	177,720	177,720	177,708	182,693
Capital Outlay	95,827	94,778	34,500	34,500	17,800	75,000
Debt & Capital	284,086	276,277	212,220	212,220	195,508	257,693
Total Expenditures	2,694,300	2,813,489	2,611,888	2,985,897	2,803,282	2,829,132
Revenues Over (Under) Expenditures	45,980	98,050	(39,777)	(60,727)	104,172	(190,852)

Funds Included in this Department:

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

CITY OF HELENA
COMMUNITY FACILITIES DEPARTMENT



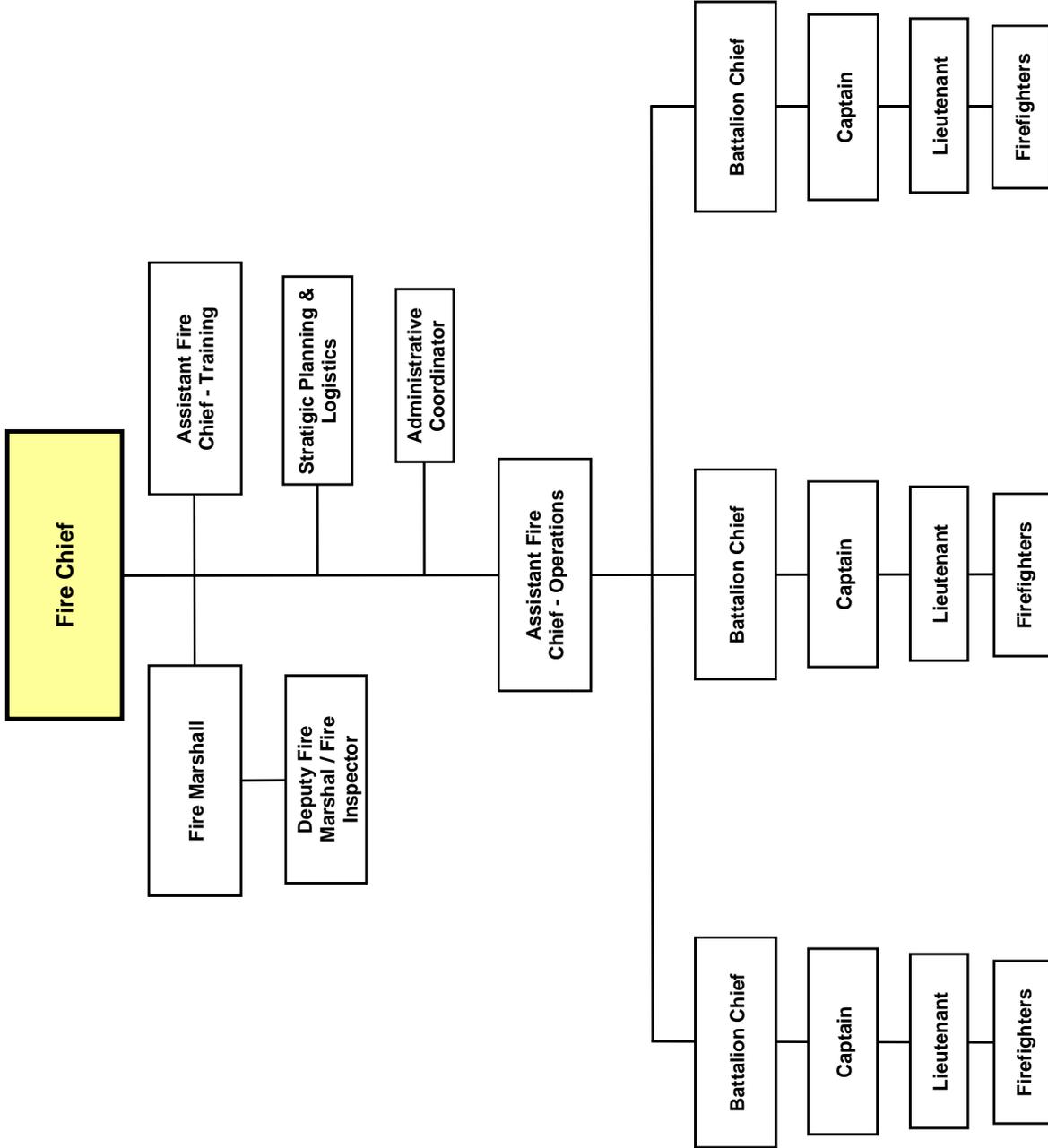
Fire Department

	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	98,614	44,167	-	102,545	88,493	-
Charges For Services	107,815	63,004	114,000	114,000	148,565	110,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	845	803	-	-	9,135	-
Other Operating Revenue	207,274	107,974	114,000	216,545	246,193	110,000
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	207,274	107,974	114,000	216,545	246,193	110,000
Expenditures						
Personal Services	3,235,127	3,390,540	3,521,447	3,565,614	3,440,754	3,553,982
Supplies & Materials	96,311	64,739	129,601	131,769	109,360	136,006
Purchased Services	149,901	152,973	152,198	250,538	139,603	152,582
Intra-City Charges	42,369	40,978	57,015	57,015	38,812	46,214
Fixed Charges	901	901	950	950	933	970
Maintenance & Operating	289,482	259,591	339,764	440,272	288,708	335,772
Internal Charges	267,114	259,781	258,815	258,815	258,815	256,345
Transfers Out	-	-	-	-	-	-
Internal Transactions	267,114	259,781	258,815	258,815	258,815	256,345
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	15,914	15,913	-
Debt & Capital	-	-	-	15,914	15,913	-
Total Expenditures	3,791,723	3,909,912	4,120,026	4,280,615	4,004,190	4,146,099
Revenues Over (Under) Expenditures	(3,584,449)	(3,801,938)	(4,006,026)	(4,064,070)	(3,757,997)	(4,036,099)

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



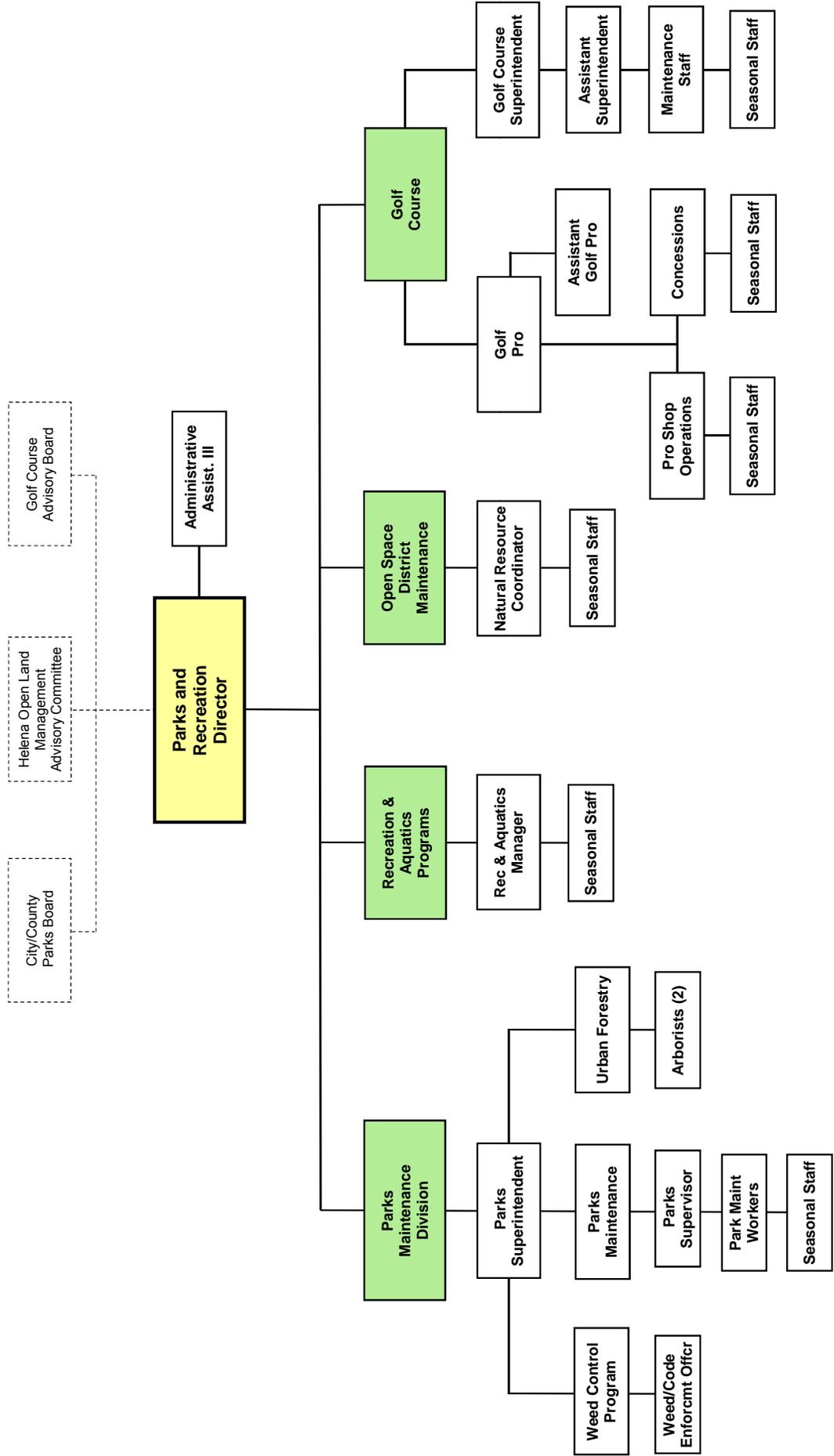
Park & Recreation Department

	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	582,784	594,390	583,000	583,000	522,906	507,920
Taxes & Assessments	582,784	594,390	583,000	583,000	522,906	507,920
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	166,202	111,864	350,856	731,670	273,612	1,669
Charges For Services	1,494,739	1,604,179	1,507,313	1,522,313	1,620,054	1,587,007
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	15,000	3,321	1,800
Investment Earnings	1,078	812	300	300	3,219	450
Other Financing Sources / (Uses)	69,340	215,933	63,250	63,250	41,542	36,160
Other Operating Revenue	1,731,359	1,932,788	1,921,719	2,332,533	1,941,748	1,627,086
Internal Service Revenues	165,116	184,151	173,792	173,792	173,792	146,064
Interfund Transfers In	11,179	-	-	-	-	48,900
Internal Transactions	176,295	184,151	173,792	173,792	173,792	194,964
Long-Term Debt	-	394,355	-	50,000	38,744	229,680
Total Revenues	2,490,438	3,105,684	2,678,511	3,139,325	2,677,190	2,559,650
Expenditures						
Personal Services	1,958,781	2,079,074	2,285,490	2,280,490	1,941,852	2,369,426
Supplies & Materials	427,787	499,017	522,931	530,931	511,682	591,536
Purchased Services	715,701	938,458	1,239,262	1,646,123	984,296	842,061
Intra-City Charges	52,827	58,579	73,760	73,760	61,083	75,660
Fixed Charges	141,145	134,447	155,493	155,493	150,117	151,725
Maintenance & Operating	1,337,460	1,630,501	1,991,446	2,406,307	1,707,178	1,660,982
Internal Charges	354,106	338,981	320,212	320,212	320,627	334,108
Transfers Out	11,179	-	-	10,000	10,000	-
Internal Transactions	365,285	338,981	320,212	330,212	330,627	334,108
Debt Service	78,913	58,151	80,657	80,657	81,766	85,024
Capital Outlay	536,134	217,283	322,000	543,873	430,252	238,610
Debt & Capital	615,047	275,434	402,657	624,530	512,018	323,634
Total Expenditures	4,276,573	4,323,990	4,999,805	5,641,539	4,491,675	4,688,150
Revenues Over (Under) Expenditures	(1,786,135)	(1,218,306)	(2,321,294)	(2,502,214)	(1,814,485)	(2,128,500)

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

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

CITY OF HELENA
PARKS AND RECREATION DEPARTMENT



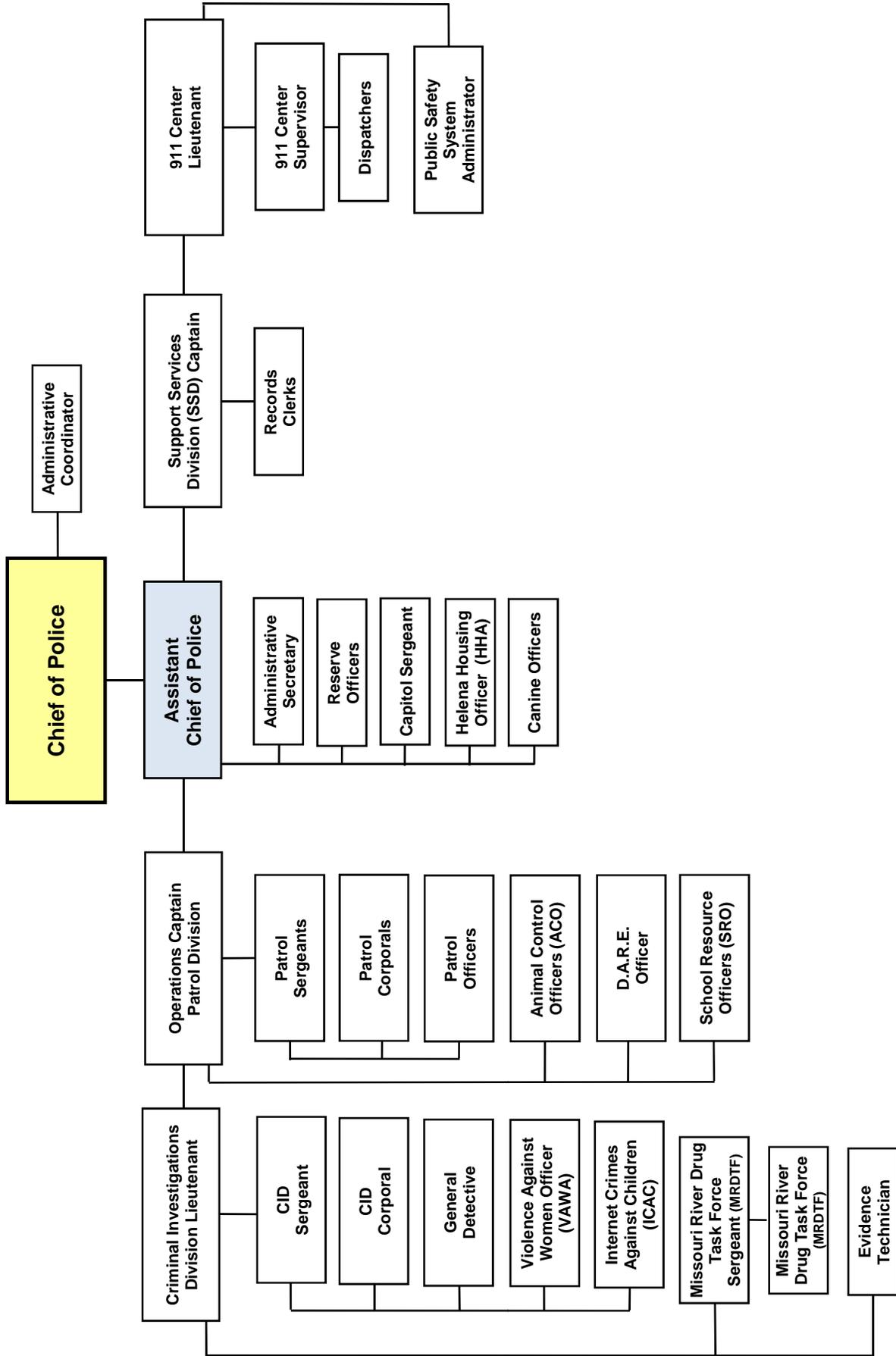
Police Department & City Court

	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	59,187	51,519	44,000	44,000	50,980	46,000
Intergovernmental Revenues	2,098,723	1,981,138	2,247,389	2,037,747	2,003,654	1,926,713
Charges For Services	369,959	375,898	381,500	381,500	325,001	327,500
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	713,420	650,074	688,300	688,300	582,081	630,700
Investment Earnings	74	68	50	50	430	100
Other Financing Sources / (Uses)	35,951	50,131	2,980	2,980	71,698	2,980
Other Operating Revenue	3,277,314	3,108,828	3,364,219	3,154,577	3,033,844	2,933,993
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	69,906	72,254	116,876	116,876	116,876	121,155
Internal Transactions	69,906	72,254	116,876	116,876	116,876	121,155
Long-Term Debt	-	-	-	-	-	-
Total Revenues	3,347,220	3,181,082	3,481,095	3,271,453	3,150,720	3,055,148
Expenditures						
Personal Services	6,336,846	6,763,685	7,002,650	7,002,650	6,789,703	6,904,712
Supplies & Materials	195,726	150,403	264,861	274,611	199,893	232,490
Purchased Services	586,837	654,442	748,716	795,896	711,282	804,925
Intra-City Charges	130,458	118,998	179,415	179,415	97,235	177,180
Fixed Charges	277,195	286,198	304,757	318,155	304,929	320,786
Maintenance & Operating	1,190,216	1,210,041	1,497,749	1,568,077	1,313,339	1,535,381
Internal Charges	254,474	250,290	258,351	258,351	258,351	262,307
Transfers Out	69,905	72,254	116,876	116,876	116,876	108,000
Internal Transactions	324,379	322,544	375,227	375,227	375,227	370,307
Debt Service	-	-	-	-	-	-
Capital Outlay	40,749	33,114	182,000	-	-	92,000
Debt & Capital	40,749	33,114	182,000	-	-	92,000
Total Expenditures	7,892,190	8,329,384	9,057,626	8,945,954	8,478,269	8,902,400
Revenues Over (Under) Expenditures	(4,544,970)	(5,148,302)	(5,576,531)	(5,674,501)	(5,327,549)	(5,847,252)

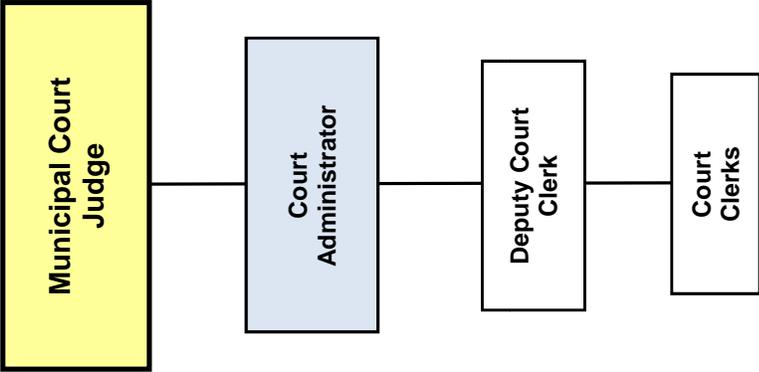
Parts of the General Fund and Other Funds Included in this Department:

- 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**



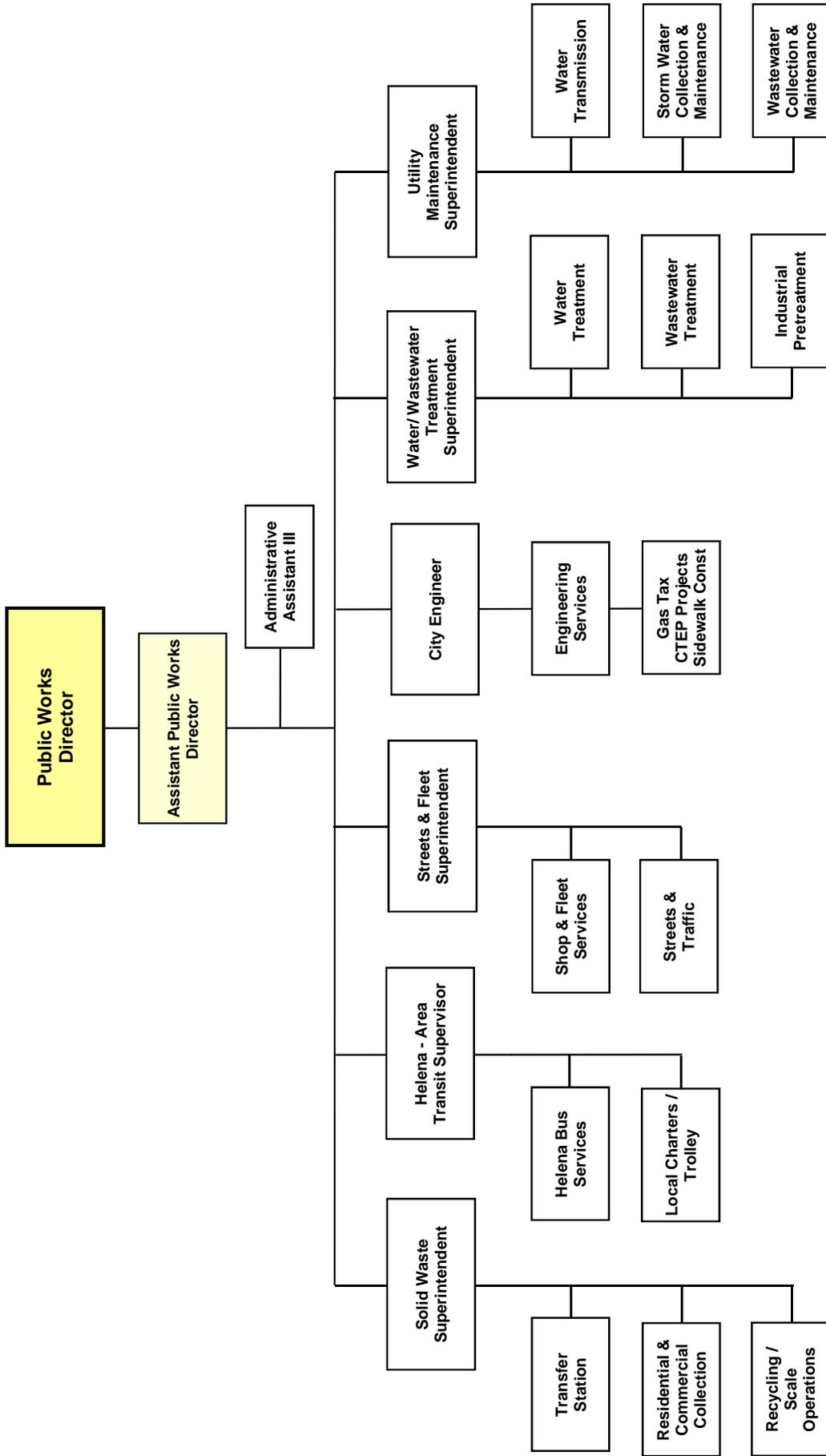
Public Works Department

	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	4,239,322	4,366,909	4,345,850	4,345,850	4,524,359	4,430,350
Taxes & Assessments	4,239,322	4,366,909	4,345,850	4,345,850	4,524,359	4,430,350
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	1,542,810	2,292,957	1,623,009	3,318,811	2,260,749	1,706,267
Charges For Services	17,288,216	17,182,904	16,892,132	16,917,132	17,643,257	17,327,159
Intra-City Revenues	1,067,906	973,254	1,205,163	1,205,163	810,118	1,136,771
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	22,285	20,956	14,920	14,920	88,631	50,100
Other Financing Sources / (Uses)	493,518	475,505	204,958	406,625	215,799	228,095
Other Operating Revenue	20,414,735	20,945,576	19,940,182	21,862,651	21,018,554	20,448,392
Internal Service Revenues	1,513,417	1,584,298	1,674,145	1,674,145	1,674,145	1,659,388
Interfund Transfers In	679,175	596,000	720,000	720,000	720,000	636,609
Internal Transactions	2,192,592	2,180,298	2,394,145	2,394,145	2,394,145	2,295,997
Long-Term Debt	145,976	158,825	150,000	3,016,000	187,785	150,000
Total Revenues	26,992,625	27,651,608	26,830,177	31,618,646	28,124,843	27,324,739
Expenditures						
Personal Services	7,210,182	7,519,962	8,048,314	8,062,814	7,838,248	8,333,007
Supplies & Materials	2,490,931	2,529,422	2,886,993	2,922,153	1,946,028	2,783,866
Purchased Services	5,146,046	5,573,361	5,879,416	6,774,516	5,392,189	6,107,589
Intra-City Charges	832,552	746,331	902,449	894,574	626,589	889,066
Fixed Charges	274,731	288,933	260,777	260,777	250,362	256,592
Maintenance & Operating	8,744,260	9,138,047	9,929,635	10,852,020	8,215,168	10,037,113
Internal Charges	3,309,225	3,099,056	3,798,979	3,354,149	3,354,149	3,646,485
Transfers Out	660,500	596,000	720,000	750,000	750,000	607,500
Internal Transactions	3,969,725	3,695,056	4,518,979	4,104,149	4,104,149	4,253,985
Debt Service	1,249,205	1,291,941	1,292,568	1,292,568	1,292,315	1,293,206
Capital Outlay	2,846,422	4,096,780	3,728,347	16,585,151	4,958,337	6,552,740
Debt & Capital	4,095,627	5,388,721	5,020,915	17,877,719	6,250,652	7,845,946
Total Expenditures	24,019,794	25,741,786	27,517,843	40,896,702	26,408,217	30,470,051
Revenues Over (Under) Expenditures	2,972,831	1,909,822	(687,666)	(9,278,056)	1,716,626	(3,145,312)

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

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

CITY OF HELENA
PUBLIC WORKS DEPARTMENT



General Fund

Fund: **100**

Description :

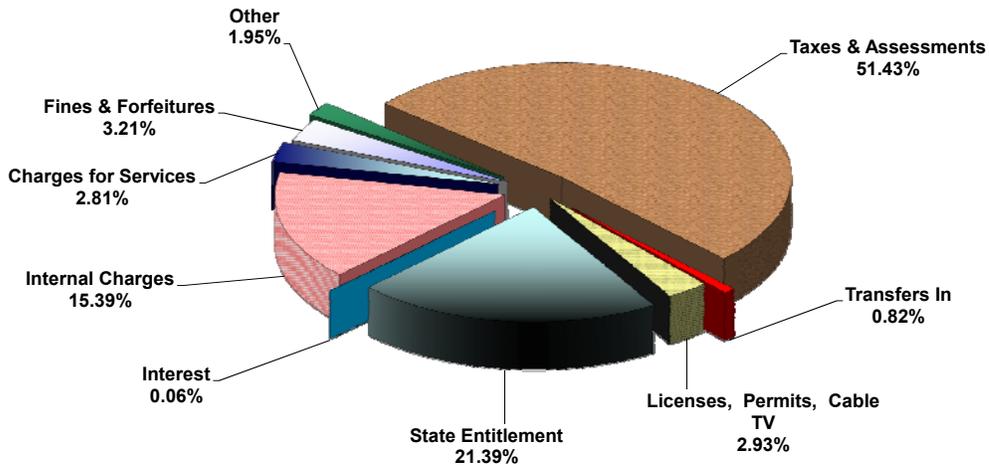
The General Fund accounts for all assets, sources and uses for financing the general operations and administration of the city. All other uses of resources for specific purposes are accounted for in other funds set up for those specific purposes.

The General Fund is accounted for as a single fund operation. For additional analysis and information, it is also 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

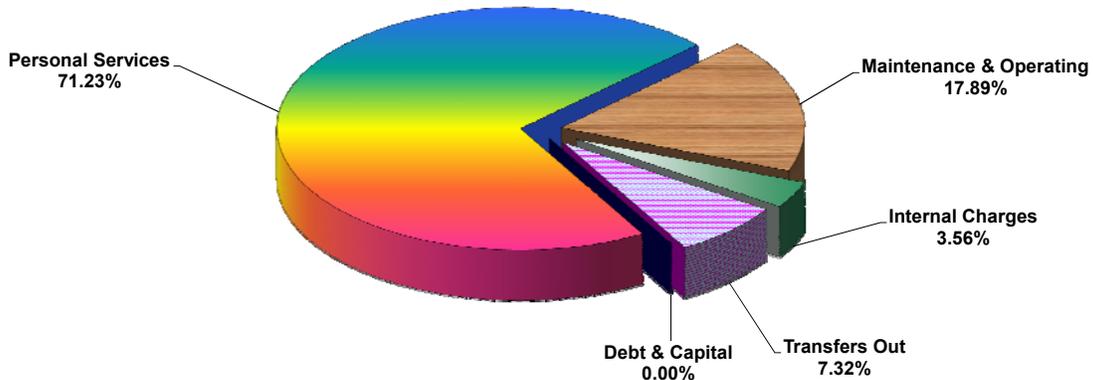
This sub-fund presentation allows for a breakout of dedicated funding and expenditures of the general fund by each of the sub-fund areas. See the following pages of the general fund presentation for these sub-fund breakouts in addition to the overall general fund presentation by categories.

FY 2017 GENERAL FUND REVENUES BY CATEGORY



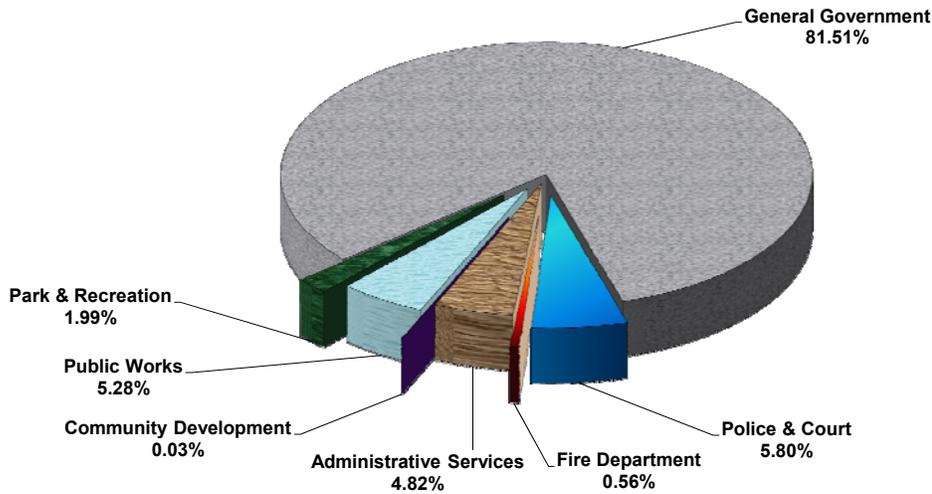
	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	Budget Increase (Decr)
Taxes & Assessments	\$ 11,627,186	\$ 9,864,094	\$ 10,134,218	\$ 270,124
Transfers In	20,968	61,876	162,335	100,459
Licenses, Permits, Cable TV	591,446	593,570	577,800	(15,770)
State Entitlement	3,973,134	4,075,251	4,215,800	140,549
Interest	7,671	25,974	12,000	(13,974)
Internal Charges	2,900,426	3,162,308	3,033,723	(128,585)
Charges for Services	593,127	620,499	554,566	(65,933)
Fines & Forfeitures	650,074	582,081	632,500	50,419
Other	553,686	612,810	383,376	(229,434)
Total Sources	\$ 20,917,718	\$ 19,598,463	\$ 19,706,318	\$ 107,855

FY 2017 GENERAL FUND EXPENDITURES BY CATEGORY



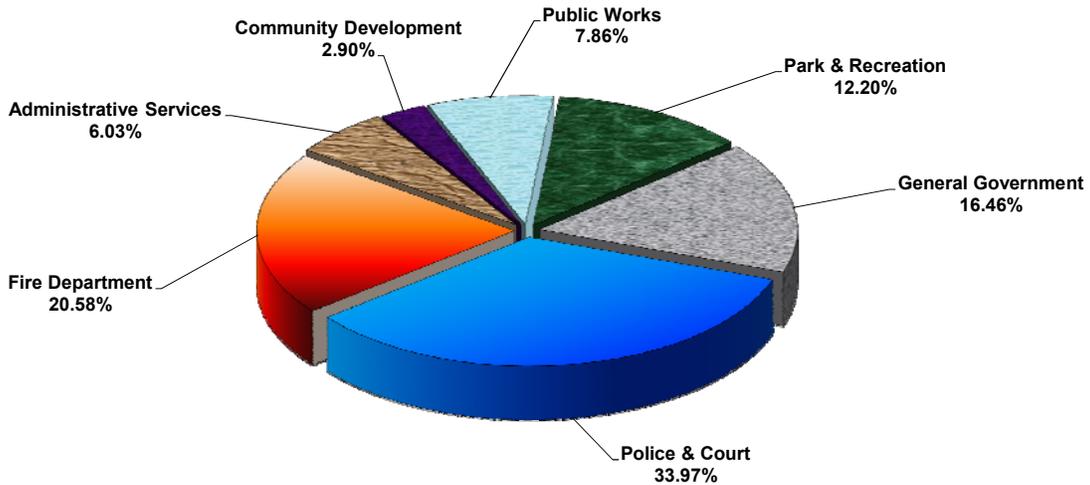
	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	Budget Increase (Decr)
Personal Services	\$ 13,466,263	\$ 13,539,095	\$ 14,351,824	\$ 812,729
Maintenance & Operating	2,630,680	2,924,674	3,603,878	679,204
Internal Charges	684,254	672,339	717,052	44,713
Transfers Out	1,813,844	3,860,216	1,475,639	(2,384,577)
Debt & Capital	-	15,913	-	(15,913)
Total Uses	\$ 18,595,041	\$ 21,012,237	\$ 20,148,393	\$ (863,844)

FY 2017 GENERAL FUND REVENUES BY SUB-FUND



	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	Budget Increase (Decr)
General Government	\$ 17,161,722	\$ 15,646,301	\$ 16,063,215	\$ 416,914
Police & Court	1,351,445	1,239,305	1,143,866	(95,439)
Fire Department	107,474	246,193	110,000	(136,193)
Administrative Services	974,377	1,062,709	950,676	(112,033)
Community Development	9,541	15,680	5,690	(9,990)
Public Works	999,112	1,080,638	1,041,171	(39,467)
Park & Recreation	314,047	307,637	391,700	84,063
Total	\$ 20,917,718	\$ 19,598,463	\$ 19,706,318	\$ 107,855

FY 2017 GENERAL FUND EXPENDITURES BY SUB-FUND



	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	Budget Increase (Decr)
General Government	3,192,588	5,307,204	3,316,284	(1,990,920)
Police & Court	6,468,489	6,578,395	6,844,583	266,188
Fire Department	3,909,912	4,004,190	4,146,099	141,909
Administrative Services	1,129,967	1,094,330	1,214,952	120,622
Community Development	463,281	547,761	583,724	35,963
Public Works	1,402,089	1,608,841	1,584,532	(24,309)
Park & Recreation	2,028,715	1,871,516	2,458,219	586,703
Total	\$ 18,595,041	\$ 21,012,237	\$ 20,148,393	\$ (863,844)

General Fund Fund: 100		FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
				Adopted	Amended	Actual	
Revenues							
	Taxes	8,835,986	11,627,186	9,767,548	9,767,548	9,864,094	10,134,218
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	8,835,986	11,627,186	9,767,548	9,767,548	9,864,094	10,134,218
	License & Permits	683,764	591,446	587,800	587,800	593,570	577,800
	Intergovernmental Revenues	4,306,426	4,422,337	4,466,404	4,588,699	4,587,054	4,532,846
	Charges For Services	626,711	593,127	618,565	618,565	620,499	554,566
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	713,420	650,074	688,300	688,300	582,081	632,500
	Investment Earnings	6,838	7,671	4,000	4,000	25,974	12,000
	Other Financing Sources / (Uses)	138,161	104,483	73,970	73,970	101,007	66,330
	Other Operating Revenues	6,475,320	6,369,138	6,439,039	6,561,334	6,510,185	6,376,042
	Internal Service Revenues	2,895,471	2,900,426	3,162,307	3,162,307	3,162,308	3,033,723
	Interfund Transfers In	17,620	20,968	61,876	61,876	61,876	162,335
	Internal Transactions	2,913,091	2,921,394	3,224,183	3,224,183	3,224,184	3,196,058
	Long-Term Debt	-	-	-	-	-	-
	Total Revenues	18,224,397	20,917,718	19,430,770	19,553,065	19,598,463	19,706,318
Expenditures							
	Personal Services	12,817,683	13,466,263	14,220,911	14,262,053	13,539,095	14,351,824
	Supplies & Materials	415,351	379,980	567,742	584,660	476,093	626,510
	Purchased Services	1,422,240	1,414,426	1,822,452	2,033,817	1,595,350	1,847,889
	Intra-City Charges	227,949	217,255	306,891	306,716	199,410	299,908
	Fixed Charges	588,456	619,019	833,006	917,253	653,821	829,571
	Maintenance & Operating	2,653,996	2,630,680	3,530,091	3,842,446	2,924,674	3,603,878
	Internal Charges	708,752	684,254	672,339	672,339	672,339	717,052
Ω	Transfers Out	1,934,580	1,813,844	3,360,220	3,860,220	3,860,216	1,475,639
	Internal Transactions	2,643,332	2,498,098	4,032,559	4,532,559	4,532,555	2,192,691
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	15,914	15,913	-
	Debt & Capital	-	-	-	15,914	15,913	-
	Total Expenditures	18,115,011	18,595,041	21,783,561	22,652,972	21,012,237	20,148,393
	Revenues Over (Under) Expenditures	109,386	2,322,677	(2,352,791)	(3,099,907)	(1,413,774)	(442,075)
	Beginning Cash Balance - July 1	4,443,571	4,546,046	6,864,349	6,864,349	6,864,349	5,566,148
	Other Cash Sources / (Uses)	(6,911)	(4,374)	-	-	115,573	-
	Ending Cash Balance - June 30	4,546,046	6,864,349	4,511,558	3,764,442	5,566,148	5,124,073
	Unreserved Balance	-	-	-	-	-	-
	Reserved	4,546,046	6,864,349	4,511,558	3,764,442	5,566,148	5,124,073
	Ending Cash Balance - June 30	4,546,046	6,864,349	4,511,558	3,764,442	5,566,148	5,124,073
	Reserves Detail:						
	Operational Reserves (Required Cash Flow)	3,600,000	3,600,000	3,760,000	3,760,000	3,760,000	3,760,000
	Capital Reserve - General Fund Departments	946,046	1,329,039	751,558	4,442	1,806,148	1,364,073
	Tax Settlement Reserve	-	1,935,310	-	-	-	-
Ω	NOTE: 440-Capital transfer portion of Transfers Out	901,460	850,146	2,337,985	2,837,985	2,837,985	452,370

General Fund Fund: 100		FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
				Adopted	Amended	Actual	

3000000 **Revenues**

3100000 **Taxes**

3111100	Current Taxes - General Levy	gov	4,794,366	6,414,776	5,023,560	5,023,560	5,265,436	5,242,095
3111200	Current Taxes - Planning Levy	gov	471,262	666,180	520,206	520,206	494,842	583,724
3111300	Current Taxes - Comp Insurance Levy	gov	349,816	436,821	357,926	357,926	339,535	342,965
3111500	Current Taxes - PERS Levy	gov	272,332	378,750	337,254	337,254	320,082	348,115
3111600	Current Taxes - Police Retire Levy	gov	397,300	549,397	500,282	500,282	473,948	482,182
3111700	Current Taxes - Fire Retire Levy	gov	304,268	416,291	362,699	362,699	343,848	362,607
	Subtotal		6,589,344	8,862,215	7,101,927	7,101,927	7,237,691	7,361,688
3121000	Personal Property Taxes - All Years	gov	316,219	237,885	359,000	359,000	284,843	307,000
	Subtotal		6,905,563	9,100,100	7,460,927	7,460,927	7,522,534	7,668,688

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	1,224,877	1,725,930	1,582,621	1,582,621	1,499,557	1,704,030
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1,647,244	General Fund Health Insurance Costs
56,786	Civic Center (General Fund Supported)
1,704,030	Total Gen. Fund Health Insurance Cost
-	Amount of City Medical Insur. Fund offset in above total
1,704,030	Full cost of Gen Fund Health costs

Subtotal - General Purpose & Health Tax Levies	8,130,440	10,826,030	9,043,548	9,043,548	9,022,091	9,372,718
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3130100	MV - County Option Tax (61-3-537)	gov	686,857	766,663	690,000	690,000	806,209	730,000
3130200	Entitlement -- MV - Assessed Taxes	gov	1,480	8,186	12,000	12,000	20,576	8,500
3140000	Pnly & Intrst on Del Tax	gov	17,209	26,307	22,000	22,000	15,218	23,000

3100000	Total Taxes		8,835,986	11,627,186	9,767,548	9,767,548	9,864,094	10,134,218
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3200000 **License & Permits**

3220100	Liquor Licenses	gov	17,916	21,406	21,000	21,000	21,406	21,000
3220200	Beer & Wine Licenses	gov	26,940	27,610	27,000	27,000	29,050	27,000
3220400	Catering Permits	gov	3,745	4,235	2,500	2,500	3,290	3,000
3230300	Pawnbrokers & 2nd Hand	gov	1,150	1,050	1,100	1,100	975	1,100
3240100	General Business Licenses	gov	97,612	97,379	98,000	98,000	102,535	98,000
3240300	Cable TV Franchise	gov	498,064	399,899	400,000	400,000	396,869	390,000
3250000	Amusemnt Licenses & Prmpts	gov	3,000	2,950	3,700	3,700	2,750	3,200
3270000	Animal Licenses	p&c	34,822	35,039	34,000	34,000	34,945	34,000
3280000	Bicycle Licenses	gov	15	3	-	-	-	-
3290500	Board of Adjustments	cd	500	1,875	500	500	1,750	500

3200000	Total License & Permits		683,764	591,446	587,800	587,800	593,570	577,800
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3300000 **Intergovernmental Revenues**

3310902	Fire Grants	fire	53,431	-	-	41,270	26,219	-
3312201	MRDTF Grant	p&c	27,794	42,752	30,000	30,000	35,223	30,000
3312203	Highway Traffic Safety	p&c	-	-	-	9,750	15,901	-
3312205	ICAC Grant	p&c	21,502	5,513	22,000	22,000	2,847	8,392
3312221	Dept of Justice Grant	p&c	116,246	112,718	80,000	80,000	79,976	80,000
	MATIC Grant-HPD (Project 531)							
3312223	Violence Agnst Women Grnt	p&c	45,677	47,652	51,000	51,000	48,911	51,000
3312227	HIDTA Grants	p&c	5,168	26,068	55,654	55,654	60,644	55,654
	HIDTA Overtime							
3312299	Police Grants-Misc	p&c	27,058	12,097	-	-	832	-
3319900	Misc Federal Grants							
	10-Mile Collaborative Grant-Indirect Cost Reimb.	pw	-	-	-	-	3,432	-
3340500	Live Card Game Lic Dist	gov	5,002	4,655	5,000	5,000	4,403	5,000
3340600	Video Gambling Lic Dist	gov	70,500	67,075	70,000	70,000	69,850	70,000
3341000	State Entitlement - HB124 / 2001	gov	3,806,274	3,973,134	4,075,250	4,075,250	4,075,251	4,215,800
	3.449% Inflation for FY 2017							
3359900	State Grants - Misc.							
	Main Street Grant	cd	7,500	-	-	-	-	-
	Big Sky Trust / MBAC RR-TIF	cd	-	-	-	10,000	10,000	-
	Hazmat	fire	45,183	44,167	-	44,167	44,167	-
3370300	County Contributions							
	LCSO Reimb-1/2 Ded-MDT & Crimestoppers	p&c	1,126	640	2,500	2,500	1,419	7,000
3370500	County - DARE Officer	p&c	73,965	76,376	75,000	75,000	79,292	-
3379900	Misc Intergovmntl Rev	fire	-	-	-	17,108	18,107	-
3390400	PILT-Helena Housing Authority	gov	-	9,490	-	-	10,580	10,000

3300000	Total Intergovernmental Revenues		4,306,426	4,422,337	4,466,404	4,588,699	4,587,054	4,532,846
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General Fund Fund: 100			FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
					Adopted	Amended	Actual	
3400000	Charges For Services							
3411000	Sale of Maps & Publicatns	cd	38	16	-	-	-	-
3418100	Subdivisions	cd	175	2,300	1,500	1,500	100	1,500
3418200	Zoning Actions	cd	5,795	5,350	3,690	3,690	3,830	3,690
3420200	Alarm Fees (10%)	p&c	1,845	761	500	500	685	500
3420300	Fire Protection Fees	fire	89,070	45,992	88,000	88,000	130,538	90,000
	7/1/13 - 6/30/18 Westside Fire Service Area Agreement + misc.							
3420400	Fire Bldg Code Inspection	fire	18,745	17,012	26,000	26,000	18,027	20,000
3422000	DUI Vehicle Seizures	p&c	125	105	-	-	-	-
3423100	St Capital Officer	p&c	218,133	233,483	225,000	225,000	192,738	180,000
3424400	Police Range User Fees	p&c	2,610	5,510	2,500	2,500	7,635	5,000
3424800	Helena Housing Auth. Contract	p&c	82,312	77,180	80,000	80,000	49,279	40,000
3429901	Snow Removal Charges	p&r	-	-	-	-	-	3,000
3440400	Engineering Misc.	pw	519	500	1,000	1,000	1,000	750
3450100	Animal Control Fees	p&c	4,270	1,275	4,000	4,000	5,140	5,000
3470200	Swim Tickets & Passes	p&r						
3470201	Under 48in.	p&r	24,072	27,504	24,000	24,000	35,987	27,500
3470202	48in.and over	p&r	23,895	24,131	25,000	25,000	22,797	24,130
3470203	Non-Swimmer Entry Fee	p&r	1,548	1,921	1,600	1,600	1,452	1,920
3470204	Adult Companion-Resident	p&r	1,080	1,517	500	500	1,080	1,500
3470205	Adult Companion-Non-Resid	p&r	100	175	50	50	100	175
3470211	Wtr Aerobics-Adult 13-65	p&r	123	232	150	150	171	230
3470212	Wtr Aerobics-Senior	p&r	10	38	30	30	25	38
3470215	Lap Swim-Adult 13-65	p&r	927	942	900	900	830	940
3470216	Lap Swim-Senior	p&r	182	136	150	150	124	135
3470221	Wtr Polo-Adult 13-65	p&r	42	-	30	30	70	50
3470222	Wtr Polo-Senior	p&r	312	1,239	250	250	51	1,200
3470225	Wtr Walking-Adult 13-65	p&r	38	35	50	50	38	35
3470226	Wtr Walking-Senior	p&r	12	61	30	30	54	61
3470231	PC Resid - Under 48in.	p&r	6,692	3,825	4,300	4,300	2,744	3,825
3470232	PC Resid - 48in. & Over	p&r	3,990	3,600	3,000	3,000	1,980	3,600
3470233	PC Resid - Wtr Act-Adult	p&r	988	1,663	1,000	1,000	1,650	1,663
3470234	PC Resid - Wtr Act-Sr.	p&r	240	285	200	200	105	285
3470236	SP Resid - Under 48in.	p&r	4,130	5,600	2,500	2,500	4,830	5,600
3470237	SP Resid - 48in. & Over	p&r	990	2,025	600	600	2,056	2,025
3470238	SP Resid - Wtr Act-Adult	p&r	846	1,081	500	500	1,532	1,081
3470239	SP Resid - Wtr Act-Sr.	p&r	380	114	70	70	532	114
3470241	PC Non-Res - Under 48in.	p&r	142	598	200	200	399	598
3470242	PC Non-Res - 48in. & over	p&r	114	190	200	200	190	190
3470243	PC Non-Res - Wtr Act-Adlt	p&r	261	95	200	200	166	95
3470244	PC Non-Res - Wtr Act-Sr.	p&r	-	19	15	15	-	19
3470246	SP Non-Res - Under 48in.	p&r	400	1,000	250	250	760	1,000
3470247	SP Non-Res - 48in. & Over	p&r	150	740	350	350	400	740
3470248	SP Non-Res - Wtr Act-Adlt	p&r	335	112	150	150	784	112
3470249	SP Non-Res - Wtr Act-Sr.	p&r	45	-	20	20	180	-
3470300	Swim Lessons	p&r						
3470301	Resident 30 minutes	p&r	39,655	32,627	25,000	25,000	22,781	32,627
3470302	Resident 45 minutes	p&r	-	-	-	-	(150)	-
3470311	Non-Resident 30 minutes	p&r	3,153	2,340	2,000	2,000	1,628	2,340
3470400	Swim Pool Rent	p&r						
3470411	Swim Team Practice	p&r	2,030	1,750	1,800	1,800	1,960	1,750
3470412	Swim Team Meets	p&r	1,200	1,350	1,350	1,350	1,350	1,350
3470413	Private Party Rentals	p&r	984	1,125	800	800	3,713	1,125
3470500	Park Use Fees	p&r	39,642	41,350	49,600	49,600	52,282	41,350
3470600	Recreation Fees	p&r	1,161	-	1,500	1,500	2,927	1,500
3470601	Ice Skating Fees	p&r	5,213	4,761	5,000	5,000	8,025	4,761
3470700	Tennis Fees	p&r	11,183	8,064	7,000	7,000	7,022	8,064
3472701	Food & Misc	p&r	20,767	24,435	20,000	20,000	22,135	24,435
3472702	Beverage (Non-Alcoholic)	p&r	6,007	6,913	6,000	6,000	6,550	6,913
3472704	Merchandise	p&r	35	50	30	30	217	50
3400000	Total		626,711	593,127	618,565	618,565	620,499	554,566
3500000	Fines & Forfeitures							
3511000	Court Fines - Traffic	p&c	614,703	553,321	569,000	569,000	487,780	535,000
3513100	Animal Control Fines	p&c	4,703	7,528	5,000	5,000	6,566	5,000
3513200	Court Costs	p&c	28,470	24,914	34,500	34,500	21,749	25,000
3513300	Criminal Offense	p&c	45,519	41,475	61,000	61,000	41,053	40,000
3513400	Civil Costs	p&c	19,240	21,990	18,000	18,000	24,380	25,000
3513600	Victim/Witness Adv Srchrg	p&c	785	614	800	800	553	700
3515505	Parking Fines-City Court	p&c	-	232	-	-	-	-
3519901	Misc Fines / Snow Removal	p&r	-	-	-	-	-	1,800
3500000	Total		713,420	650,074	688,300	688,300	582,081	632,500

General Fund Fund: 100		FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
				Adopted	Amended	Actual	

3670000	Investment Earnings						
3670000	Interest Earnings		6,838	7,671	4,000	4,000	25,974
3670000	Total	Interest Earnings	6,838	7,671	4,000	4,000	25,974

3700000	Internal Service Revenues						
3766100	Comm, Mgr, Atty Charges	gov	690,885	681,446	765,624	765,624	765,625
3766200	Park & Rec Charges	p&r	88,116	84,151	73,792	73,792	73,792
3766300	Public Works Charges	pw	320,001	310,000	329,809	329,809	329,809
3768100	Human Resource Charges	gov	163,065	161,840	183,976	183,976	183,976
3768200	Budget & Accounting Charges	as	598,404	584,377	622,126	622,126	622,126
3768300	Utility Customer Service Charges	as	426,000	390,000	440,583	440,583	440,583
3768400	Engineering Charges	pw	609,000	688,612	746,397	746,397	746,397
3771200	Internal - Weed Control Charges	p&r	-	-	-	-	84,000
	1.00%	1,000	100-2201-Police				
	15.00%	15,000	100-4102-Parks Maint / Urban Trails				
	16.00%	16,000	Total Gen. Fd. - (Not charged)				
	18.00%	18,000	201-Streets				
	15.00%	15,000	236-Open Space Maint				
	29.00%	29,000	245-Stormdrain				
	10.00%	10,000	521-Water Treatment				
	5.00%	5,000	531-Waste Water Treatment				
	2.00%	2,000	546-Transfer Station				
	2.00%	2,000	580-HATS				
	3.00%	3,000	610-Shop				
	84.00%	84,000	Total Other Funds - Charged				
	100.0%	100,000	- Total Internal Weed Charge Allocated				
3700000	Total	Internal Service Revenues	2,895,471	2,900,426	3,162,307	3,162,307	3,162,308

3800000	Other Financing Sources / (Uses)						
3610000	Other Revenues	gov	45,706	51,014	20,000	20,000	10,273
3610100	Rimrock Stage	pw	7,487	-	-	-	-
3610321	Police Workers Comp	p&c	6,624	1,113	-	-	16,079
3610322	Fire Workers Comp	fire	-	303	-	-	8,635
3612201	Sale of Unclaimed Evidence	p&c	690	3,031	1,500	1,500	1,682
3660200	Contribution & Donation / Restricted Contribution						
	General Government	gov	2,900	-	-	-	-
	Community Development	cd	1,000	-	-	-	-
	Fire Department	fire	-	-	-	-	500
	Police Department - Private Misc	p&c	750	-	-	-	-
3661400	Contribution & Donation / Canine Contributions	p&c	20,000	-	-	-	-
3662100	Contribution & Donation / Explorers Contributions	p&c	120	90	120	120	120
3664102	Contrib & Donation / Kay's Kids-McKenna Fndtn	p&r	21,211	15,698	33,300	33,300	22,318
3664103	Contrib & Donation / Kay's Kids-E Helena	p&r	6,661	6,325	6,700	6,700	-
3664104	Contrib & Donation / Kay's Kids-Helena Housing	p&r	2,288	4,230	3,350	3,350	-
3821000	Sale of Fixed Assets	gov	22,724	22,679	9,000	9,000	41,400
	MRDTF property sales	p&c	-	-	-	-	-
3800000	Total	Other Financing Sources / (Uses)	138,161	104,483	73,970	73,970	101,007

SUBTOTAL - OPERATING REVENUE			18,206,777	20,896,750	19,368,894	19,491,189	19,536,587	19,543,983
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3830000	Interfund Transfers In						
3830217	T/in - 217 Law Enforcement Block Grant	p&c	17,620	19,968	23,876	23,876	23,876
3830233	T/in - 233 Public Art Preservation	gov	-	1,000	-	-	-
3830340	T/in - 340 S I D Revolving (for 440 Capital funding)	gov	-	-	38,000	38,000	38,000
3830645	T/in - 645 Insurance & Safety	gov	-	-	-	-	147,335
3830000	Total	Interfund Transfers In	17,620	20,968	61,876	61,876	162,335

TOTAL REVENUE			18,224,397	20,917,718	19,430,770	19,553,065	19,598,463	19,706,318
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Other Cash Sources / (Uses)							
207-0000	Chng in Vouchers Pybl (A/P)	gov	-	(14)	-	-	(149)
207-0100	Chng in Util Cust Svc Vouchers Pybl (A/P)	gov	(72)	(3,171)	-	-	2,128
207-1000	Chng in Cust Deposits/Unidentifid	gov	656	(656)	-	-	-
207-1500	Credit Card Clearing	gov	(7,495)	(533)	-	-	6,090
207-2000	Chng in Vouchers Pybl-Financial Guarantees	gov	-	-	-	-	5,541
271-0000	Residual Equity Tr - Close Fire Special Funds (260)	fire	-	-	-	-	1,851
271-0000	Residual Equity Transfer - Close Weed Control (239)	p&r	-	-	-	-	100,112
Total		Other Cash Sources / (Uses)	(6,911)	(4,374)	-	-	115,573

General Fund							
Fund: 100		FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
				Adopted	Amended	Actual	

Revenue by Sub-Fund

011	General Government	14,298,322	17,161,722	15,491,698	15,491,698	15,646,301	16,063,215
012	Police & Court	1,421,877	1,351,445	1,375,950	1,385,700	1,239,305	1,143,866
013	Fire Department	206,429	107,474	114,000	216,545	246,193	110,000
014	Community Development	15,008	9,541	5,690	15,690	15,680	5,690
015	Administrative Services	1,024,404	974,377	1,062,709	1,062,709	1,062,709	950,676
016	Public Works	937,007	999,112	1,077,206	1,077,206	1,080,638	1,041,171
017	Park & Recreation	321,350	314,047	303,517	303,517	307,637	391,700

Total Revenue Allocated to Sub-Funds

18,224,397	20,917,718	19,430,770	19,553,065	19,598,463	19,706,318
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General Fund Internal Charge Cost Recovery

Internal Costs

Comm, Mgr, Atty Costs	1,184,941	1,147,296	1,358,400	1,384,720	1,249,072	1,417,669
Park & Rec Costs	247,982	261,860	253,605	253,605	232,370	247,317
Public Works Costs	272,567	309,032	325,388	325,388	324,285	328,066
Human Resource Costs	371,206	399,495	437,903	437,903	436,451	442,300
Budget & Accounting Costs	710,372	731,702	765,516	765,516	670,911	756,535
Utility Customer Service Costs	387,815	398,265	436,462	438,591	423,419	458,417
Engineering Costs	780,129	793,057	920,273	928,273	909,556	918,966
Total Internal Costs	3,955,012	4,040,707	4,497,547	4,533,996	4,246,064	4,569,270

G.F. Internal Charges Recovered

Comm, Mgr, Atty Charges	690,885	681,446	765,624	765,624	765,625	719,840
Park & Rec Charges	88,116	84,151	73,792	73,792	73,792	62,064
Public Works Charges	320,001	310,000	329,809	329,809	329,809	318,901
Human Resource Charges	163,065	161,840	183,976	183,976	183,976	176,722
Budget & Accounting Charges	598,404	584,377	622,126	622,126	622,126	549,976
Utility Customer Service Charges	426,000	390,000	440,583	440,583	440,583	400,700
Engineering Charges	609,000	688,612	746,397	746,397	746,397	721,520
Total G.F. Internal Charges Recovered	2,895,471	2,900,426	3,162,307	3,162,307	3,162,308	2,949,723

Net G.F. Internal Revenues / (Costs)

Comm, Mgr, Atty Costs	(494,056)	(465,850)	(592,776)	(619,096)	(483,447)	(697,829)
Park & Rec Costs	(159,866)	(177,709)	(179,813)	(179,813)	(158,578)	(185,253)
Public Works Costs	47,434	968	4,421	4,421	5,524	(9,165)
Human Resource Costs	(208,141)	(237,655)	(253,927)	(253,927)	(252,475)	(265,578)
Budget & Accounting Costs	(111,968)	(147,325)	(143,390)	(143,390)	(48,785)	(206,559)
Utility Customer Service Costs	38,185	(8,265)	4,121	1,992	17,164	(57,717)
Engineering Costs	(171,129)	(104,445)	(173,876)	(181,876)	(163,159)	(197,446)
Total Net G.F. Internal Revenues / (Costs)	(1,059,541)	(1,140,281)	(1,335,240)	(1,371,689)	(1,083,756)	(1,619,547)



City of Helena

General Government
Sub-Fund: 011

Part of the General Fund		
\$ 3,316,284	General Government Sub-Fund Expend.	16.46%
16,832,109	Other Sub-Funds Expenditures	83.54%
<u>\$ 20,148,393</u>	<u>Total General Fund Expenditures</u>	<u>100.00%</u>

"General Government" includes budgets for :

	FY 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
City Commission	\$ 346,195	\$ 320,264	\$ 440,866	\$ 326,331	\$ 354,278
City Manager	293,313	310,752	336,983	323,789	342,736
City Attorney	545,433	516,280	580,551	598,952	720,655
Human Resources	371,206	399,495	437,903	436,451	442,300
Public Service Consortium	7,251	6,094	12,355	9,663	12,481
Helena Citizens Council (HCC)	12,367	16,378	24,223	15,549	25,160
Public Arts Preservation	597	138	1,330	159	6,230
Retirement and Operating Contingencies	-	-	185,000	-	150,000
Support / Subsidy Payments	123,694	109,343	111,987	111,094	124,305
Interfund Transactions	1,560,901	1,513,844	2,985,220	3,485,216	1,138,139
	<u>\$ 3,260,957</u>	<u>\$ 3,192,588</u>	<u>\$ 5,116,418</u>	<u>\$ 5,307,204</u>	<u>\$ 3,316,284</u>
Percent of the General Fund	18.84%	17.62%	23.49%	25.26%	16.46%

Major FY 2017 Interfund Transactions:

\$ 480,000	Civic Center Support
169,462	HCTV (PEG) Support
38,677	Sidewalk Program Support (Interest subsidies)
450,000	General Fund Capital (440 fund) Funding
<u>\$ 1,138,139</u>	

Revenues: (General Government Only)

	81.51% of Total General Fund Revenue of \$ 19,706,318		FY 2016		Adopted FY 2017 Budget
	FY 2014 Actual	FY 2015 Actual	Adopted	Actual	
Property Tax Revenue	\$ 8,147,649	\$ 10,852,337	\$ 9,065,548	\$ 9,037,309	\$ 9,395,718
MV Assessed & Option Taxes	688,337	774,849	702,000	826,785	738,500
Licenses & Permits	648,442	554,532	553,300	556,875	543,300
State Entitlement	3,806,274	3,973,134	4,075,250	4,075,251	4,215,800
Interest Earnings	6,838	7,671	4,000	25,974	12,000
Internal Service Revenues	853,950	843,286	949,600	949,601	896,562
Transfers In	0	1,000	38,000	38,000	147,335
Other	146,832	154,913	104,000	136,506	114,000
Total General Government Revenue	<u>\$ 14,298,322</u>	<u>\$ 17,161,722</u>	<u>\$ 15,491,698</u>	<u>\$ 15,646,301</u>	<u>\$ 16,063,215</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	to the City's general capital reserves
300,000	Non-Motorized projects to be determined by Commission
500,000	Railroad "Quiet Zone" project
200,000	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 2016			Adopted
				Adopted	Amended	Actual	FY 2017
							Budget

General Government Revenues						
Taxes	8,835,986	11,627,186	9,767,548	9,767,548	9,864,094	10,134,218
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	8,835,986	11,627,186	9,767,548	9,767,548	9,864,094	10,134,218
License & Permits	648,442	554,532	553,300	553,300	556,875	543,300
Intergovernmental Revenues	3,881,776	4,054,354	4,150,250	4,150,250	4,160,084	4,300,800
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	6,838	7,671	4,000	4,000	25,974	12,000
Other Financing Sources / (Uses)	71,330	73,693	29,000	29,000	51,673	29,000
Other Operating Revenues	4,608,386	4,690,250	4,736,550	4,736,550	4,794,606	4,885,100
Internal Service Revenues	853,950	843,286	949,600	949,600	949,601	896,562
Interfund Transfers In	-	1,000	38,000	38,000	38,000	147,335
Internal Transactions	853,950	844,286	987,600	987,600	987,601	1,043,897
Long-Term Debt	-	-	-	-	-	-
Total General Government Revenues	14,298,322	17,161,722	15,491,698	15,491,698	15,646,301	16,063,215

Expenditures						
Personal Services	1,197,956	1,243,425	1,324,706	1,324,706	1,315,404	1,469,193
Supplies & Materials	13,482	27,392	30,280	34,280	28,648	27,667
Purchased Services	293,012	212,596	393,260	419,180	281,069	318,607
Intra-City Charges	4,495	4,510	4,585	4,585	5,519	3,966
Fixed Charges	158,281	160,876	349,497	431,615	162,478	328,217
Maintenance & Operating	469,270	405,374	777,622	889,660	477,714	678,457
Internal Charges	32,830	29,945	28,870	28,870	28,870	30,495
Transfers Out	1,560,901	1,513,844	2,985,220	3,485,220	3,485,216	1,138,139
Internal Transactions	1,593,731	1,543,789	3,014,090	3,514,090	3,514,086	1,168,634
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	3,260,957	3,192,588	5,116,418	5,728,456	5,307,204	3,316,284

General Government Revenues Provided (Needed)	11,037,365	13,969,134	10,375,280	9,763,242	10,339,097	12,746,931
Percent of Total General Government Revenues	77.19%	81.40%	66.97%	63.02%	66.08%	79.35%

Expenditures by Division							
1001	410 Interfund Transactions	1,560,901	1,513,844	2,985,220	3,485,220	3,485,216	1,138,139
1002	410 Support/Assistance Paymts	123,694	109,343	111,987	111,987	111,094	124,305
1101	411 Commission	346,195	320,264	440,866	443,366	326,331	354,278
1201	412 City Manager	293,313	310,752	336,983	338,483	323,789	342,736
1301	412 City Attorney	545,433	516,280	580,551	602,871	598,952	720,655
1586	410 Contingency	-	-	185,000	267,118	-	150,000
1701	411 Helena Citizens Council (HCC)	12,367	16,378	24,223	24,223	15,549	25,160
1702	401 Public Arts Preservation	597	138	1,330	3,330	159	6,230
1801	417 Human Resources	371,206	399,495	437,903	437,903	436,451	442,300
1808	417 Public Service Consortium	7,251	6,094	12,355	13,955	9,663	12,481
Total Expenditures		3,260,957	3,192,588	5,116,418	5,728,456	5,307,204	3,316,284

Police & Court
Sub-Fund: 012

Part of the General Fund		
\$ 6,844,583	Police & Court Sub-Fund Expend.	33.97%
13,303,810	Other Sub-Funds Expenditures	66.03%
<u>\$ 20,148,393</u>	Total General Fund Expenditures	<u>100.00%</u>

"Police & Court" includes budgets for :

	FY 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
Court Administration	\$ 431,842	\$ 495,503	\$ 507,994	\$ 478,961	\$ 519,773
Police Operations	5,257,678	5,563,499	5,881,805	5,655,052	5,858,807
Animal Control	144,617	145,331	169,119	157,316	162,638
Drug Enforcement	88,952	80,374	194,586	103,772	112,007
Violence Against Women	85,452	86,289	95,480	88,753	97,076
Urban Wildlife	22,477	26,209	19,003	23,682	19,048
Intrnt Crimes Agnst Child	23,477	8,764	29,670	9,129	11,884
Support/Assistance Paymts	54,700	62,520	62,940	61,730	63,350
	<u>\$ 6,109,195</u>	<u>\$ 6,468,489</u>	<u>\$ 6,960,597</u>	<u>\$ 6,578,395</u>	<u>\$ 6,844,583</u>
Percent of the General Fund	35.29%	35.71%	31.95%	31.31%	33.97%

Major FY 2017 Support / Subsidy Payments:

\$ 56,350 City support for the Lewis & Clark Humane Society.

Funded by:

General Government Revenue	\$ 4,687,318	\$ 5,117,044	\$ 5,584,647	\$ 5,339,090	\$ 5,700,717
percent of funding	76.73%	79.11%	80.23%	81.16%	83.29%
Fines & Forfeitures	713,420	650,074	688,300	582,081	630,700
percent of funding	11.68%	10.05%	9.89%	8.85%	9.21%
Other Dedicated Revenue	708,457	701,371	687,650	657,224	513,166
percent of funding	11.60%	10.84%	9.88%	9.99%	7.50%
Total	<u>\$ 6,109,195</u>	<u>\$ 6,468,489</u>	<u>\$ 6,960,597</u>	<u>\$ 6,578,395</u>	<u>\$ 6,844,583</u>

Police & Court						
Fund: 012						
			FY 2016			Adopted
	FY 2014	FY 2015	Adopted	Amended	Actual	FY 2017
	Actual	Actual				Budget

Dedicated Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	34,822	35,039	34,000	34,000	34,945	34,000
Intergovernmental Revenues	318,536	323,816	316,154	325,904	325,045	232,046
Charges For Services	309,295	318,314	312,000	312,000	255,477	230,500
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	713,420	650,074	688,300	688,300	582,081	630,700
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	28,184	4,234	1,620	1,620	17,881	1,620
Other Operating Revenues	1,404,257	1,331,477	1,352,074	1,361,824	1,215,429	1,128,866
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	17,620	19,968	23,876	23,876	23,876	15,000
Internal Transactions	17,620	19,968	23,876	23,876	23,876	15,000
Long-Term Debt	-	-	-	-	-	-
Total Dedicated Revenues	1,421,877	1,351,445	1,375,950	1,385,700	1,239,305	1,143,866

Expenditures						
Personal Services	5,161,558	5,523,698	5,738,254	5,738,254	5,572,341	5,616,017
Supplies & Materials	178,545	134,093	223,361	233,111	176,251	197,590
Purchased Services	252,959	285,527	399,495	399,495	313,742	425,085
Intra-City Charges	130,458	118,998	179,415	179,415	97,235	177,180
Fixed Charges	163,308	184,840	189,516	189,516	188,270	193,658
Maintenance & Operating	725,270	723,458	991,787	1,001,537	775,498	993,513
Internal Charges	222,367	221,333	230,556	230,556	230,556	235,053
Transfers Out	-	-	-	-	-	-
Internal Transactions	222,367	221,333	230,556	230,556	230,556	235,053
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	6,109,195	6,468,489	6,960,597	6,970,347	6,578,395	6,844,583

General Government Revenues Provided (Needed)	(4,687,318)	(5,117,044)	(5,584,647)	(5,584,647)	(5,339,090)	(5,700,717)
Percent of Total General Government Revenues	32.78%	29.82%	36.05%	36.05%	34.12%	35.49%

Expenditures by Division						
1001	410 Interfund Transactions	-	-	-	-	-
1002	410 Support/Assistance Paymts	54,700	62,520	62,940	62,940	61,730
1401	413 Court Administration	431,842	495,503	507,994	507,994	478,961
2201	421 Police Operations	5,257,678	5,563,499	5,881,805	5,966,361	5,655,052
2203	446 Animal Control	144,617	145,331	169,119	169,119	157,316
2207	421 Drug Enforcement	88,952	80,374	194,586	115,080	103,772
2209	421 Violence Against Women	85,452	86,289	95,480	95,480	88,753
2211	446 Urban Wildlife	22,477	26,209	19,003	23,703	23,682
2212	421 Intrnt Crimes Agnst Child	23,477	8,764	29,670	29,670	9,129
Total Expenditures		6,109,195	6,468,489	6,960,597	6,970,347	6,578,395

Fire Department
Sub-Fund: 013

Part of the General Fund		
\$ 4,146,099	Fire Department Sub-Fund Expend.	20.58%
16,002,294	Other Sub-Funds Expenditures	79.42%
<u>\$ 20,148,393</u>	<u>Total General Fund Expenditures</u>	<u>100.00%</u>

"Fire" includes budgets for :

	FY 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
Fire	\$ 3,727,075	\$ 3,856,397	\$ 4,120,026	\$ 3,947,818	\$ 4,146,099
Fire Grants	63,214	53,515	-	56,372	-
	<u>\$ 3,790,289</u>	<u>\$ 3,909,912</u>	<u>\$ 4,120,026</u>	<u>\$ 4,004,190</u>	<u>\$ 4,146,099</u>
Percent of the General Fund	21.89%	21.58%	18.91%	19.06%	20.58%

Funded by:

General Government Revenue	\$ 3,583,860	\$ 3,802,438	\$ 4,006,026	\$ 3,757,997	\$ 4,036,099
percent of funding	94.55%	97.25%	97.23%	93.85%	97.35%
Dedicated Revenue	206,429	107,474	114,000	246,193	110,000
percent of funding	5.45%	2.75%	2.77%	6.15%	2.65%
Total	<u>\$ 3,790,289</u>	<u>\$ 3,909,912</u>	<u>\$ 4,120,026</u>	<u>\$ 4,004,190</u>	<u>\$ 4,146,099</u>

Fire Department

Fund: 013

FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
		Adopted	Amended	Actual	

Dedicated Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	98,614	44,167	-	102,545	88,493	-
Charges For Services	107,815	63,004	114,000	114,000	148,565	110,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	303	-	-	9,135	-
Other Operating Revenues	206,429	107,474	114,000	216,545	246,193	110,000
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Dedicated Revenue	206,429	107,474	114,000	216,545	246,193	110,000

Expenditures

Personal Services	3,233,693	3,390,540	3,521,447	3,565,614	3,440,754	3,553,982
Supplies & Materials	96,311	64,739	129,601	131,769	109,360	136,006
Purchased Services	149,901	152,973	152,198	250,538	139,603	152,582
Intra-City Charges	42,369	40,978	57,015	57,015	38,812	46,214
Fixed Charges	901	901	950	950	933	970
Maintenance & Operating	289,482	259,591	339,764	440,272	288,708	335,772
Internal Charges	267,114	259,781	258,815	258,815	258,815	256,345
Transfers Out	-	-	-	-	-	-
Internal Transactions	267,114	259,781	258,815	258,815	258,815	256,345
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	15,914	15,913	-
Debt & Capital	-	-	-	15,914	15,913	-
Total Expenditures	3,790,289	3,909,912	4,120,026	4,280,615	4,004,190	4,146,099

General Government Revenues Provided (Needed)

	(3,583,860)	(3,802,438)	(4,006,026)	(4,064,070)	(3,757,997)	(4,036,099)
Percent of Total General Government Revenues	25.06%	22.16%	25.86%	26.23%	24.02%	25.13%

Expenditures by Division

1001	410 Interfund Transactions	-	-	-	-	-
1002	410 Support/Assistance Paymts	-	-	-	-	-
2301	424 Fire	3,727,075	3,856,397	4,120,026	4,123,477	3,947,818
2305	424 Fire Grants	63,214	53,515	-	157,138	56,372
2306	424 Fire Special Projects	-	-	-	-	-
Total Expenditures		3,790,289	3,909,912	4,120,026	4,280,615	4,004,190

Community Development
Sub-Fund: 014

Part of the General Fund		
\$ 583,724	Community Development Sub-Fund Expend.	2.90%
19,564,669	Other Sub-Funds Expenditures	97.10%
<u>\$ 20,148,393</u>	<u>Total General Fund Expenditures</u>	<u>100.00%</u>

"Community Development" includes budgets for :

	FY 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
Community Development	\$ 488,160	\$ 443,281	\$ 500,206	\$ 527,761	\$ 563,724
Support/Assistance Paymts	20,000	20,000	20,000	20,000	20,000
	<u>\$ 508,160</u>	<u>\$ 463,281</u>	<u>\$ 520,206</u>	<u>\$ 547,761</u>	<u>\$ 583,724</u>
Percent of the General Fund	2.94%	2.56%	2.39%	2.61%	2.90%

Support / Subsidy Payments provides for:

\$ 20,000 Historic Preservation Program-City contribution

Funded by:

General Government Revenue	\$ 493,152	\$ 453,740	\$ 514,516	\$ 532,081	\$ 578,034
percent of funding	97.05%	97.94%	98.91%	97.14%	99.03%
Dedicated Revenue	15,008	9,541	5,690	15,680	5,690
percent of funding	2.95%	2.06%	1.09%	2.86%	0.97%
Total	<u>\$ 508,160</u>	<u>\$ 463,281</u>	<u>\$ 520,206</u>	<u>\$ 547,761</u>	<u>\$ 583,724</u>

Community Development

Fund: 014

FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
		Adopted	Amended	Actual	

Dedicated Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	500	1,875	500	500	1,750	500
Intergovernmental Revenues	7,500	-	-	10,000	10,000	-
Charges For Services	6,008	7,666	5,190	5,190	3,930	5,190
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	1,000	-	-	-	-	-
Other Operating Revenues	15,008	9,541	5,690	15,690	15,680	5,690
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Dedicated Revenue	15,008	9,541	5,690	15,690	15,680	5,690

Expenditures

Personal Services	389,369	351,759	398,711	398,711	366,149	408,190
Supplies & Materials	3,186	2,339	4,300	4,300	2,588	49,659
Purchased Services	50,857	44,912	53,269	130,174	115,099	62,416
Intra-City Charges	2,600	2,600	3,000	3,000	3,000	3,000
Fixed Charges	51,473	51,785	51,786	51,786	51,785	51,786
Maintenance & Operating	108,116	101,636	112,355	189,260	172,472	166,861
Internal Charges	10,675	9,886	9,140	9,140	9,140	8,673
Transfers Out	-	-	-	-	-	-
Internal Transactions	10,675	9,886	9,140	9,140	9,140	8,673
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	508,160	463,281	520,206	597,111	547,761	583,724

General Government Revenues Provided (Needed)	(493,152)	(453,740)	(514,516)	(581,421)	(532,081)	(578,034)
Percent of Total General Government Revenues	3.45%	2.64%	3.32%	3.75%	3.40%	3.60%

Expenditures by Division

1001	410 Interfund Transactions	-	-	-	-	-
1002	410 Support/Assistance Paymts (Hist. Preserv. Officer / Addressing / Trolley)	20,000	20,000	20,000	20,000	20,000
1601	418 Community Development	488,160	443,281	500,206	577,111	527,761
Total Expenditures		508,160	463,281	520,206	597,111	547,761

Administrative Services

Sub-Fund: **015**

Part of the General Fund		
\$ 1,214,952	Administrative Services Sub-Fund Expend.	6.03%
18,933,441	Other Sub-Funds Expenditures	93.97%
<u>\$ 20,148,393</u>	Total General Fund Expenditures	<u>100.00%</u>

"Administrative Services" includes budgets for :

	FY 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
Budget & Admin Services	\$ 331,320	\$ 342,628	\$ 351,712	\$ 352,583	\$ 340,597
Accounting	379,052	389,074	413,804	318,328	415,938
Utility Customer Service	387,815	398,265	436,462	423,419	458,417
	<u>\$ 1,098,187</u>	<u>\$ 1,129,967</u>	<u>\$ 1,201,978</u>	<u>\$ 1,094,330</u>	<u>\$ 1,214,952</u>
Percent of the General Fund	6.34%	6.24%	5.52%	5.21%	6.03%

Funded by:

General Government Revenue	\$ 73,783	\$ 155,590	\$ 139,269	\$ 31,621	\$ 264,276
percent of funding	6.72%	13.77%	11.59%	2.89%	21.75%
Dedicated Revenue	1,024,404	974,377	1,062,709	1,062,709	950,676
percent of funding	93.28%	86.23%	88.41%	97.11%	78.25%
Total	<u>\$ 1,098,187</u>	<u>\$ 1,129,967</u>	<u>\$ 1,201,978</u>	<u>\$ 1,094,330</u>	<u>\$ 1,214,952</u>

Administrative Services

Fund: 015

	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	

Dedicated Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
Internal Service Revenues	1,024,404	974,377	1,062,709	1,062,709	1,062,709	950,676
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	1,024,404	974,377	1,062,709	1,062,709	1,062,709	950,676
Long-Term Debt	-	-	-	-	-	-
Total Dedicated Revenue	1,024,404	974,377	1,062,709	1,062,709	1,062,709	950,676

Expenditures

Personal Services	802,441	833,112	856,131	856,131	763,942	838,890
Supplies & Materials	12,757	11,506	17,290	17,290	15,568	30,555
Purchased Services	196,194	193,938	228,404	228,404	212,829	230,806
Intra-City Charges	4,061	3,765	3,220	3,220	3,850	4,080
Fixed Charges	60,764	67,808	77,586	79,715	78,794	92,669
Maintenance & Operating	273,776	277,017	326,500	328,629	311,041	358,110
Internal Charges	21,970	19,838	19,347	19,347	19,347	17,952
Transfers Out	-	-	-	-	-	-
Internal Transactions	21,970	19,838	19,347	19,347	19,347	17,952
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	1,098,187	1,129,967	1,201,978	1,204,107	1,094,330	1,214,952

General Government Revenues Provided (Needed)

	(73,783)	(155,590)	(139,269)	(141,398)	(31,621)	(264,276)
Percent of Total General Government Revenues	0.52%	0.91%	0.90%	0.91%	0.20%	1.65%

Expenditures by Division

1001	410 Interfund Transactions	-	-	-	-	-	-
1002	410 Support/Assistance Paymts	-	-	-	-	-	-
1501	414 Budget & Admin Services	331,320	342,628	351,712	381,712	352,583	340,597
1506	415 Accounting	379,052	389,074	413,804	383,804	318,328	415,938
1507	415 Utility Customer Service	387,815	398,265	436,462	438,591	423,419	458,417

Total Expenditures

	1,098,187	1,129,967	1,201,978	1,204,107	1,094,330	1,214,952
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Public Works
Sub-Fund: 016

Part of the General Fund		
\$ 1,584,532	Public Works Sub-Fund Expend.	7.86%
18,563,861	Other Sub-Funds Expenditures	92.14%
<u>\$ 20,148,393</u>	Total General Fund Expenditures	<u>100.00%</u>

"Public Works" includes budgets for :

	FY 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
Public Works Admin	\$ 272,567	\$ 309,032	\$ 325,388	\$ 324,285	\$ 328,066
Engineering	780,129	793,057	920,273	909,556	918,966
Interfund Transactions	364,500	300,000	375,000	375,000	337,500
	<u>\$ 1,417,196</u>	<u>\$ 1,402,089</u>	<u>\$ 1,620,661</u>	<u>\$ 1,608,841</u>	<u>\$ 1,584,532</u>
Percent of the General Fund	7.82%	7.54%	7.44%	7.66%	7.86%

Interfund Transactions provides for:

\$ 337,500 Helena Area Transit System Operations Support

Funded by:

General Government Revenue	\$ 480,189	\$ 402,977	\$ 543,455	\$ 528,203	\$ 543,361
percent of funding	33.88%	28.74%	33.53%	32.83%	34.29%
Dedicated Revenue	937,007	999,112	1,077,206	1,080,638	1,041,171
percent of funding	66.12%	71.26%	66.47%	67.17%	65.71%
Total	<u>\$ 1,417,196</u>	<u>\$ 1,402,089</u>	<u>\$ 1,620,661</u>	<u>\$ 1,608,841</u>	<u>\$ 1,584,532</u>

Park & Recreation
Sub-Fund: 017

Part of the General Fund		
\$ 2,458,219	Park & Recreation Sub-Fund Expend.	12.20%
17,690,174	Other Sub-Funds Expenditures	87.80%
<u>\$ 20,148,393</u>	<u>Total General Fund Expenditures</u>	<u>100.00%</u>

"Park & Recreation" includes budgets for :

	FY 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
Parks Administration	\$ 247,982	\$ 261,860	\$ 253,605	\$ 232,370	\$ 247,317
Parks Maintenance	1,283,328	1,359,390	1,404,352	1,211,419	1,440,401
Swimming Pool	306,654	331,328	416,684	310,867	427,915
Recreation	57,301	50,314	80,341	59,229	89,174
Kay's Kids	26,583	25,823	42,560	25,180	35,660
Urban Trails	-	-	46,133	32,451	46,776
Code Enforcement-Weed Mgmt	-	-	-	-	170,976
Interfund Transactions	9,179	-	-	-	-
	<u>\$ 1,931,027</u>	<u>\$ 2,028,715</u>	<u>\$ 2,243,675</u>	<u>\$ 1,871,516</u>	<u>\$ 2,458,219</u>
Percent of the General Fund	10.66%	10.91%	10.30%	8.91%	12.20%

Funded by:

General Government Revenue	\$ 1,609,677	\$ 1,714,668	\$ 1,940,158	\$ 1,563,879	\$ 2,066,519
percent of funding	83.36%	84.52%	86.47%	83.56%	84.07%
Other Dedicated Revenue	321,350	314,047	303,517	307,637	391,700
percent of funding	16.64%	15.48%	13.53%	16.44%	15.93%
Total	<u>\$ 1,931,027</u>	<u>\$ 2,028,715</u>	<u>\$ 2,243,675</u>	<u>\$ 1,871,516</u>	<u>\$ 2,458,219</u>

Significant Changes:

In fiscal year 2016, a review of the Weed Control fund (fund #239) determined that operations have evolved over the last few years and were more of a general safety nature with city code enforcement functions and less a special operation for weed management. Based on these operational changes, it was determined that operations would be more appropriately accounted for in the General Fund, not a Special Revenue Weed Control fund. Therefore, beginning in fiscal year 2017, operations will now be accounted for in the General Fund under a Code Enforcement-Weed Mangement division under the oversight of the Parks & Recreation Department. The Special Revenue Weed Control fund (#239) will then be closed out.

Park & Recreation							
Fund: 017							
				FY 2016			Adopted
				Adopted	Amended	Actual	FY 2017
							Budget

Dedicated Revenues							
Taxes	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-
Charges For Services	203,074	203,643	186,375	186,375	211,527	208,126	-
Intra-City Revenues	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	1,800
Investment Earnings	-	-	-	-	-	-	-
Other Financing Sources / (Uses)	30,160	26,253	43,350	43,350	22,318	35,710	-
Other Operating Revenues	233,234	229,896	229,725	229,725	233,845	245,636	-
Internal Service Revenues	88,116	84,151	73,792	73,792	73,792	146,064	-
Interfund Transfers In	-	-	-	-	-	-	-
Internal Transactions	88,116	84,151	73,792	73,792	73,792	146,064	-
Long-Term Debt	-	-	-	-	-	-	-
Total Dedicated Revenue	321,350	314,047	303,517	303,517	307,637	391,700	-

Expenditures							
Personal Services	1,175,380	1,213,543	1,348,754	1,343,754	1,057,677	1,437,426	-
Supplies & Materials	103,532	129,214	152,410	153,410	138,676	172,333	-
Purchased Services	398,666	447,943	505,353	509,353	443,220	558,577	-
Intra-City Charges	39,011	41,853	52,383	52,383	45,897	58,383	-
Fixed Charges	79,991	80,917	86,469	86,469	87,740	91,169	-
Maintenance & Operating	621,200	699,927	796,615	801,615	715,533	880,462	-
Internal Charges	125,268	115,245	98,306	98,306	98,306	140,331	-
Transfers Out	9,179	-	-	-	-	-	-
Internal Transactions	134,447	115,245	98,306	98,306	98,306	140,331	-
Debt Service	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-	-
Total Expenditures	1,931,027	2,028,715	2,243,675	2,243,675	1,871,516	2,458,219	-

General Government Revenues Provided (Needed)	(1,609,677)	(1,714,668)	(1,940,158)	(1,940,158)	(1,563,879)	(2,066,519)	-
Percent of Total General Government Revenues	11.26%	9.99%	12.52%	12.52%	10.00%	12.86%	-

Expenditures by Division							
1001	410	Interfund Transactions	9,179	-	-	-	-
1002	410	Support/Assistance Paymts	-	-	-	-	-
4101	464	Parks Administration	247,982	261,860	253,605	253,605	232,370
4102	464	Parks Maintenance	1,283,328	1,359,390	1,404,352	1,404,352	1,211,419
4103	464	Swimming Pool	306,654	331,328	416,684	416,684	310,867
4104	464	Recreation	57,301	50,314	80,341	80,341	59,229
4106	464	Kay's Kids	26,583	25,823	42,560	42,560	25,180
4107	464	Urban Trails	-	-	46,133	46,133	32,451
4109	464	Code Enforcement-Weed Mgmt	-	-	-	-	170,976
Total Expenditures			1,931,027	2,028,715	2,243,675	2,243,675	1,871,516

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 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
Streets	\$ 2,771,775	\$ 2,670,779	\$ 2,727,153	\$ 2,232,033	\$ 3,104,871
Traffic Maintenance	347,644	408,711	435,456	380,490	420,705
Signal Maintenance	138,471	155,238	187,550	136,169	162,622
	<u>\$ 3,257,890</u>	<u>\$ 3,234,728</u>	<u>\$ 3,350,159</u>	<u>\$ 2,748,692</u>	<u>\$ 3,688,198</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:

\$ 7,500	Roller Compactor
80,000	Dump Truck trade with Water Utility
<u>\$ 87,500</u>	Streets

\$ 5,500	Paint Machine
-	
<u>\$ 5,500</u>	Traffic Maintenance
\$ -	None
<u>\$ -</u>	Signal Maintenance

Street & Traffic Fund: 201		FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
				Adopted	Amended	Actual	
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	3,182,469	3,257,684	3,240,000	3,240,000	3,341,204	3,237,500
	Taxes & Assessments	3,182,469	3,257,684	3,240,000	3,240,000	3,341,204	3,237,500
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	26,441	26,700	26,700	26,700	26,700
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	2,437	2,026	1,700	1,700	8,970	4,000
	Other Financing Sources / (Uses)	47,007	74,058	50,000	50,000	37,453	47,000
	Other Operating Revenues	49,444	102,525	78,400	78,400	73,123	77,700
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	12,876
	Internal Transactions	-	-	-	-	-	12,876
	Long-Term Debt	-	-	-	-	-	-
	Total Revenues	3,231,913	3,360,209	3,318,400	3,318,400	3,414,327	3,328,076
Expenditures							
	Personal Services	1,180,833	1,208,579	1,279,256	1,279,256	1,184,756	1,297,410
	Supplies & Materials	702,169	795,788	687,600	686,250	207,385	642,535
	Purchased Services	418,791	493,866	550,348	1,133,552	577,047	926,361
	Intra-City Charges	242,763	265,066	269,432	269,432	169,581	254,033
	Fixed Charges	992	1,654	2,590	2,590	1,864	2,030
	Maintenance & Operating	1,364,715	1,556,374	1,509,970	2,091,824	955,877	1,824,959
	Internal Charges	455,943	443,850	477,383	477,383	477,383	472,829
	Transfers Out	-	-	-	-	-	-
	Internal Transactions	455,943	443,850	477,383	477,383	477,383	472,829
	Debt Service	-	-	-	-	-	-
	Capital Outlay	256,399	25,925	83,550	180,475	130,676	93,000
	Debt & Capital	256,399	25,925	83,550	180,475	130,676	93,000
	Total Expenditures	3,257,890	3,234,728	3,350,159	4,028,938	2,748,692	3,688,198
	Revenues Over (Under) Expenditures	(25,977)	125,481	(31,759)	(710,538)	665,635	(360,122)
	Beginning Cash Balance - July 1	2,541,831	2,515,716	2,641,156	2,641,156	2,641,156	3,307,070
	Other Cash Sources / (Uses)	(138)	(41)	-	-	279	-
	Ending Cash Balance - June 30	2,515,716	2,641,156	2,609,397	1,930,618	3,307,070	2,946,948
	Unreserved Balance	-	-	-	-	-	-
	Reserved	2,515,716	2,641,156	2,609,397	1,930,618	3,307,070	2,946,948
	Ending Cash Balance - June 30	2,515,716	2,641,156	2,609,397	1,930,618	3,307,070	2,946,948
	Reserves Detail:						
	Operating Reserve (5 month)	1,090,840	1,361,087	1,361,087	1,603,526	1,090,840	1,497,999
	Trail / Crossings Maintenance Reserve	150,000	150,000	150,000	150,000	150,000	-
	Street Plowing Overtime Reserve	-	10,000	10,000	10,000	10,000	10,000
	Capital / Maintenance Projects Reserves	1,274,876	1,120,069	1,088,310	167,092	2,056,230	1,438,949

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 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
Civic Center	\$ 850,391	\$ 907,177	\$ 703,746	\$ 1,043,425	\$ 828,071
	<u>\$ 850,391</u>	<u>\$ 907,177</u>	<u>\$ 703,746</u>	<u>\$ 1,043,425</u>	<u>\$ 828,071</u>

Major Funding Sources:

General Fund Support Transfer	\$ 500,000	\$ 500,000	\$ 480,000	\$ 480,000	\$ 480,000
Civic Center Fees (Events/Rental)	365,439	484,101	208,000	567,710	208,000
	<u>\$ 865,439</u>	<u>\$ 984,101</u>	<u>\$ 688,000</u>	<u>\$ 1,047,710</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 now actively solicits entertainment venues to come to the city and use the facility.

Major Capital:

(Accounted for in the 440 - Capital Improvement Fund)

\$ 11,410	Tenant Carpet Extractor
80,470	650 Red Chairs
<u>\$ 91,880</u>	

Civic Center Fund: 211		FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget	
				Adopted	Amended	Actual		
Revenues								
	Taxes	-	-	-	-	-	-	
	Special Assessments	-	-	-	-	-	-	
	Taxes & Assessments	-	-	-	-	-	-	
	License & Permits	-	-	-	-	-	-	
	Intergovernmental Revenues	-	-	-	-	-	-	
	Charges For Services	365,439	484,101	208,000	561,059	567,710	208,000	
	Intra-City Revenues	-	-	-	-	-	-	
	Fines & Forfeitures	-	-	-	-	-	-	
	Investment Earnings	-	-	-	-	-	-	
	Other Financing Sources / (Uses)	191	2,384	-	-	5,737	-	
	Other Operating Revenues	365,630	486,485	208,000	561,059	573,447	208,000	
	Internal Service Revenues	-	-	-	-	-	-	
	Interfund Transfers In	500,000	500,000	480,000	480,000	480,000	483,827	
	Internal Transactions	500,000	500,000	480,000	480,000	480,000	483,827	
	Long-Term Debt	-	-	-	-	-	-	
	Total Revenues	865,630	986,485	688,000	1,041,059	1,053,447	691,827	
Expenditures								
	Personal Services	354,985	370,082	363,213	379,101	393,609	375,460	
	Supplies & Materials	24,028	26,472	27,880	27,880	24,151	27,880	
	Purchased Services	251,112	299,975	123,164	466,785	436,324	151,394	
	Intra-City Charges	-	-	-	-	-	-	
	Fixed Charges	6,225	6,125	6,630	6,630	6,482	6,670	
	Maintenance & Operating	281,365	332,572	157,674	501,295	466,957	185,944	
	Internal Charges	188,841	193,913	182,859	182,859	182,859	174,787	
	Transfers Out	25,200	10,610	-	-	-	91,880	
	Internal Transactions	214,041	204,523	182,859	182,859	182,859	266,667	
	Debt Service	-	-	-	-	-	-	
	Capital Outlay	-	-	-	-	-	-	
	Debt & Capital	-	-	-	-	-	-	
	Total Expenditures	850,391	907,177	703,746	1,063,255	1,043,425	828,071	
	Revenues Over (Under) Expenditures	15,239	79,308	(15,746)	(22,196)	10,022	(136,244)	
	Beginning Cash Balance - July 1	379,382	394,621	473,929	473,929	473,929	483,951	
	Other Cash Sources / (Uses)	-	-	-	-	-	-	
	Ending Cash Balance - June 30	394,621	473,929	458,183	451,733	483,951	347,707	
	Unreserved Balance	-	-	-	-	-	-	
	Reserved	394,621	473,929	458,183	451,733	483,951	347,707	
	Ending Cash Balance - June 30	394,621	473,929	458,183	451,733	483,951	347,707	
	Reserves Detail:							
	Operating Reserve	8%	66,000	71,700	56,200	85,000	83,400	58,800
	Equipment Reserve		328,621	402,229	401,983	366,733	400,551	288,907

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 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
Facilities Administration	\$ 423,598	\$ 481,064	\$ 449,746	\$ 419,804	\$ 503,824
Project Management	114,141	117,031	121,873	121,155	119,374
Public Ed & Govt Acc Chnl (PEG)	157,385	161,281	165,368	165,330	169,464
	<u>\$ 695,124</u>	<u>\$ 759,376</u>	<u>\$ 736,987</u>	<u>\$ 706,289</u>	<u>\$ 792,662</u>

Major Funding Sources:

PEG Operational Support (General Fund)	\$ 4,625	\$ 5,395	\$ 5,000	\$ 5,000	\$ 4,962
PEG - Cable Franchise Fee Funded	152,740	156,559	160,480	160,480	164,500
Community Facilities Charges	637,414	636,990	563,559	563,559	627,029
	<u>\$ 794,779</u>	<u>\$ 798,944</u>	<u>\$ 729,039</u>	<u>\$ 729,039</u>	<u>\$ 796,491</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:

\$ - FY17 - None

Facilities Management						
Fund: 212						
	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	1,041	961	600	600	3,651	600
Other Financing Sources / (Uses)	1,996	712	-	-	-	-
Other Operating Revenues	3,037	1,673	600	600	3,651	600
Internal Service Revenues	637,414	636,990	563,559	563,559	563,559	627,029
Interfund Transfers In	157,365	161,954	165,480	165,480	165,480	171,557
Internal Transactions	794,779	798,944	729,039	729,039	729,039	798,586
Long-Term Debt	-	-	-	-	-	-
Total Revenues	797,816	800,617	729,639	729,639	732,690	799,186
Expenditures						
Personal Services	189,980	191,189	200,014	200,014	198,888	206,442
Supplies & Materials	585	1,112	2,625	2,625	905	2,125
Purchased Services	303,296	336,976	319,979	319,979	294,745	383,060
Intra-City Charges	2,326	1,605	4,000	4,000	1,482	3,700
Fixed Charges	152,740	156,560	160,480	160,480	160,480	164,500
Maintenance & Operating	458,947	496,253	487,084	487,084	457,612	553,385
Internal Charges	38,150	37,099	40,389	40,389	40,389	32,835
Transfers Out	-	-	-	-	-	-
Internal Transactions	38,150	37,099	40,389	40,389	40,389	32,835
Debt Service	-	-	-	-	-	-
Capital Outlay	8,047	34,835	9,500	9,500	9,400	-
Debt & Capital	8,047	34,835	9,500	9,500	9,400	-
Total Expenditures	695,124	759,376	736,987	736,987	706,289	792,662
Revenues Over (Under) Expenditures	102,692	41,241	(7,348)	(7,348)	26,401	6,524
Beginning Cash Balance - July 1	808,230	910,922	952,163	952,163	952,163	978,564
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	910,922	952,163	944,815	944,815	978,564	985,088
Unreserved Balance	-	-	-	-	-	-
Reserved	910,922	952,163	944,815	944,815	978,564	985,088
Ending Cash Balance - June 30	910,922	952,163	944,815	944,815	978,564	985,088
Reserves Detail:						
Operating Reserve (One month)	57,256	60,378	60,624	60,624	58,074	66,055
PEG Capital / Operational Reserve	(157)	516	628	628	666	664
Facilities Management - Other Reserves	853,823	891,269	883,563	883,563	919,824	918,369

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 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
Facilities Administration	\$ 62,015	\$ 61,792	\$ 61,921	\$ 59,508	\$ 62,056
	<u>\$ 62,015</u>	<u>\$ 61,792</u>	<u>\$ 61,921</u>	<u>\$ 59,508</u>	<u>\$ 62,056</u>

Major Funding Sources:

Chamber Bldg Rent	\$ 59,330	\$ 63,812	\$ 62,100	\$ 62,102	\$ 62,100
	<u>\$ 59,330</u>	<u>\$ 63,812</u>	<u>\$ 62,100</u>	<u>\$ 62,102</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:

\$ - FY17 - None

Facilities Managemnt-HVCC
Fund: 213

	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	20	13	5	5	81	5
Other Financing Sources / (Uses)	59,330	63,812	62,100	62,100	62,102	62,100
Other Operating Revenues	59,350	63,825	62,105	62,105	62,183	62,105
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	59,350	63,825	62,105	62,105	62,183	62,105
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	2,591	2,033	2,500	2,500	2,492	2,500
Purchased Services	11,948	12,370	13,484	13,484	11,105	13,484
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	1,025	1,028	1,080	1,080	1,060	1,100
Maintenance & Operating	15,564	15,431	17,064	17,064	14,657	17,084
Internal Charges	42,242	42,152	40,642	40,642	40,642	40,763
Transfers Out	-	-	-	-	-	-
Internal Transactions	42,242	42,152	40,642	40,642	40,642	40,763
Debt Service	4,209	4,209	4,215	4,215	4,209	4,209
Capital Outlay	-	-	-	-	-	-
Debt & Capital	4,209	4,209	4,215	4,215	4,209	4,209
Total Expenditures	62,015	61,792	61,921	61,921	59,508	62,056
Revenues Over (Under) Expenditures	(2,665)	2,033	184	184	2,675	49
Beginning Cash Balance - July 1	15,953	13,288	15,321	15,321	15,321	17,996
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	13,288	15,321	15,505	15,505	17,996	18,045
Unreserved Balance	-	-	-	-	-	-
Reserved	13,288	15,321	15,505	15,505	17,996	18,045
Ending Cash Balance - June 30	13,288	15,321	15,505	15,505	17,996	18,045
Reserves Detail:						
Operating & Capital Reserve	13,288	15,321	15,505	15,505	17,996	18,045

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 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
Facilities Administration	\$ 26,230	\$ 19,435	\$ 16,351	\$ 16,351	\$ 16,375
	<u>\$ 26,230</u>	<u>\$ 19,435</u>	<u>\$ 16,351</u>	<u>\$ 16,351</u>	<u>\$ 16,375</u>

Major Funding Sources:

Neighborhood Center Rent	\$ 10,000	\$ 10,000	\$ 16,450	\$ 16,450	\$ 16,374
	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 16,450</u>	<u>\$ 16,450</u>	<u>\$ 16,374</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. The City returned to full rent charges in fiscal year 2016.

Major Capital:

\$ - None

Neighborhood Center

Fund: 214

	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	69	39	150	150	132	70
Other Financing Sources / (Uses)	10,000	10,000	16,450	16,450	16,450	16,374
Other Operating Revenues	10,069	10,039	16,600	16,600	16,582	16,444
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	10,069	10,039	16,600	16,600	16,582	16,444
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	7,393	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	7,393	-	-	-	-	-
Internal Charges	18,837	19,435	16,351	16,351	16,351	16,375
Transfers Out	-	-	-	-	-	-
Internal Transactions	18,837	19,435	16,351	16,351	16,351	16,375
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	26,230	19,435	16,351	16,351	16,351	16,375
Revenues Over (Under) Expenditures	(16,161)	(9,396)	249	249	231	69
Beginning Cash Balance - July 1	63,139	46,978	37,582	37,582	37,582	37,813
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	46,978	37,582	37,831	37,831	37,813	37,882
Unreserved Balance	-	-	-	-	-	-
Reserved	46,978	37,582	37,831	37,831	37,813	37,882
Ending Cash Balance - June 30	46,978	37,582	37,831	37,831	37,813	37,882
Reserves Detail:						
Operating & Capital Reserve	46,978	37,582	37,831	37,831	37,813	37,882

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 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
Highway Traffic Safety	\$ 11,426	\$ 19,263	\$ 18,000	\$ 4,483	\$ 16,000
Reimbursed Overtime	46,823	46,733	55,500	54,962	83,000
Other Program Funding	2,754	-	-	-	-
	<u>\$ 61,003</u>	<u>\$ 65,996</u>	<u>\$ 73,500</u>	<u>\$ 59,445</u>	<u>\$ 99,000</u>

Major Capital:

\$ - None

Police Projects & Reimb

Fund: 215

	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	11,426	19,263	18,000	18,000	4,483	16,000
Charges For Services	49,577	46,733	55,500	55,500	54,962	83,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	61,003	65,996	73,500	73,500	59,445	99,000
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	987
Internal Transactions	-	-	-	-	-	987
Long-Term Debt	-	-	-	-	-	-
Total Revenues	61,003	65,996	73,500	73,500	59,445	99,987
Expenditures						
Personal Services	67,574	63,594	77,874	77,874	60,429	95,552
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-
Internal Charges	2,385	2,121	2,017	2,017	2,017	2,364
Transfers Out	-	-	-	-	-	-
Internal Transactions	2,385	2,121	2,017	2,017	2,017	2,364
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	69,959	65,715	79,891	79,891	62,446	97,916
Revenues Over (Under) Expenditures	(8,956)	281	(6,391)	(6,391)	(3,001)	2,071
Beginning Cash Balance - July 1	7,407	(1,549)	(1,268)	(1,268)	(1,268)	(4,269)
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	(1,549)	(1,268)	(7,659)	(7,659)	(4,269)	(2,198)
Unreserved Balance	-	-	-	-	-	-
Reserved	(1,549)	(1,268)	(7,659)	(7,659)	(4,269)	(2,198)
Ending Cash Balance - June 30	(1,549)	(1,268)	(7,659)	(7,659)	(4,269)	(2,198)
Reserves Detail:						
Misc. Reserves	(1,549)	(1,268)	(7,659)	(7,659)	(4,269)	(2,198)

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 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
Transfer/out - To Drug Enforcement Prgm	\$ 17,619	\$ 19,968	\$ 23,876	\$ 23,876	\$ 15,000
Other L&C Co Programs	17,620	-	11,849	13,398	15,000
Supplies & Materials	-	6,534	-	-	-
	<u>\$ 35,239</u>	<u>\$ 26,502</u>	<u>\$ 35,725</u>	<u>\$ 37,274</u>	<u>\$ 30,000</u>

Law Enforcement Block Grant

Fund: 217

	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	

Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	35,239	26,592	35,725	49,033	49,123	30,000
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	35,239	26,592	35,725	49,033	49,123	30,000
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	35,239	26,592	35,725	49,033	49,123	30,000

Expenditures

Personal Services	-	-	-	-	-	-
Supplies & Materials	-	6,534	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	17,620	-	11,849	25,247	13,398	15,000
Maintenance & Operating	17,620	6,534	11,849	25,247	13,398	15,000
Internal Charges	-	-	-	-	-	-
Transfers Out	17,619	19,968	23,876	23,876	23,876	15,000
Internal Transactions	17,619	19,968	23,876	23,876	23,876	15,000
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	35,239	26,502	35,725	49,123	37,274	30,000

Revenues Over (Under) Expenditures

	-	90	-	(90)	11,849	-
Beginning Cash Balance - July 1	-	-	90	90	90	11,939
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	-	90	90	-	11,939	11,939

Unreserved Balance

Reserved	-	90	90	-	11,939	11,939
Ending Cash Balance - June 30	-	90	90	-	11,939	11,939
Reserves Detail:						
Misc. Reserves	-	90	90	-	11,939	11,939

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 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
911-Lewis & Clark County	\$ 299,456	\$ 225,578	\$ 350,000	\$ 226,483	\$ 226,000
911-City of Helena	254,807	191,417	300,000	192,184	192,000
911-East Helena	17,925	12,347	22,200	13,526	14,000
911-Broadwater County	120	-	500	-	-
St. Peter's Hospital Training Reimb.	6,956	6,956	10,000	10,000	10,000
	\$ 579,264	\$ 436,298	\$ 682,700	\$ 442,193	\$ 442,000

Major Capital:

\$ 35,000	LEC Server Virtualization Project
<u>57,000</u>	911 Center Virtualization Project
<u>\$ 92,000</u>	

9-1-1 Emergency Program

Fund: 218

	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget	
			Adopted	Amended	Actual		
Revenues							
Taxes	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	
Taxes & Assessments	-	-	-	-	-	-	
License & Permits	-	-	-	-	-	-	
Intergovernmental Revenues	572,308	429,342	672,700	440,000	432,193	432,000	
Charges For Services	6,956	6,956	10,000	10,000	10,000	10,000	
Intra-City Revenues	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	
Investment Earnings	100	104	50	50	246	100	
Other Financing Sources / (Uses)	7,767	45,807	1,360	1,360	53,815	1,360	
Other Operating Revenues	587,131	482,209	684,110	451,410	496,254	443,460	
Internal Service Revenues	-	-	-	-	-	-	
Interfund Transfers In	-	-	-	-	-	9,469	
Internal Transactions	-	-	-	-	-	9,469	
Long-Term Debt	-	-	-	-	-	-	
Total Revenues	587,131	482,209	684,110	451,410	496,254	452,929	
Expenditures							
Personal Services	-	-	-	-	-	-	
Supplies & Materials	6,310	4,496	14,200	14,200	6,875	13,700	
Purchased Services	276,832	313,001	283,522	330,702	337,587	308,045	
Intra-City Charges	-	-	-	-	-	-	
Fixed Charges	48,279	49,362	50,456	50,456	50,174	57,116	
Maintenance & Operating	331,421	366,859	348,178	395,358	394,636	378,861	
Internal Charges	23,337	20,921	20,054	20,054	20,054	19,232	
Transfers Out	52,286	52,286	93,000	93,000	93,000	93,000	
Internal Transactions	75,623	73,207	113,054	113,054	113,054	112,232	
Debt Service	-	-	-	-	-	-	
Capital Outlay	40,749	33,114	182,000	-	-	92,000	
Debt & Capital	40,749	33,114	182,000	-	-	92,000	
Total Expenditures	447,793	473,180	643,232	508,412	507,690	583,093	
Revenues Over (Under) Expenditures	139,338	9,029	40,878	(57,002)	(11,436)	(130,164)	
Beginning Cash Balance - July 1	22,126	161,464	170,493	170,493	170,493	160,182	
Other Cash Sources / (Uses)	-	-	-	-	1,125	-	
Ending Cash Balance - June 30	161,464	170,493	211,371	113,491	160,182	30,018	
Unreserved Balance	-	-	-	-	-	(51,847)	
Reserved	161,464	170,493	211,371	113,491	160,182	81,865	
Ending Cash Balance - June 30	161,464	170,493	211,371	113,491	160,182	30,018	
Reserves Detail:							
Operational Reserve (2 months of operations)	17%	67,854	73,359	76,887	84,752	84,632	81,865
Equipment Reserve		93,610	97,134	134,484	28,739	75,550	-

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 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
Public Safety Mill Levy	\$ 1,157,900	\$ 1,182,125	\$ 1,192,810	\$ 1,192,810	\$ 1,216,667
9-1-1 Prgm (Salary Reimbursement)	52,286	52,286	93,000	93,000	93,000
False Alarm Fees	7,760	9,721	7,000	9,870	7,000
Alarm Application & Monitoring Fees	16,605	6,759	3,000	6,165	5,000
Accident Reports	2,706	2,787	3,000	3,212	3,000
	<u>\$ 1,237,257</u>	<u>\$ 1,253,678</u>	<u>\$ 1,298,810</u>	<u>\$ 1,305,057</u>	<u>\$ 1,324,667</u>

Major Capital:

\$ - None

Support Services Division
Fund: 219

	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	24,365	16,480	10,000	10,000	16,035	12,000
Intergovernmental Revenues	1,161,214	1,182,125	1,204,810	1,204,810	1,192,810	1,216,667
Charges For Services	4,131	3,895	4,000	4,000	4,562	4,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	(26)	(36)	-	-	184	-
Other Financing Sources / (Uses)	-	90	-	-	2	-
Other Operating Revenues	1,189,684	1,202,554	1,218,810	1,218,810	1,213,593	1,232,667
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	52,286	52,286	93,000	93,000	93,000	95,699
Internal Transactions	52,286	52,286	93,000	93,000	93,000	95,699
Long-Term Debt	-	-	-	-	-	-
Total Revenues	1,241,970	1,254,840	1,311,810	1,311,810	1,306,593	1,328,366
Expenditures						
Personal Services	1,107,714	1,176,393	1,186,522	1,186,522	1,156,933	1,193,143
Supplies & Materials	10,871	5,280	27,300	27,300	16,767	21,200
Purchased Services	57,046	55,914	65,699	65,699	59,953	71,795
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	47,988	51,996	52,936	52,936	53,087	55,012
Maintenance & Operating	115,905	113,190	145,935	145,935	129,807	148,007
Internal Charges	6,385	5,915	5,724	5,724	5,724	5,658
Transfers Out	-	-	-	-	-	-
Internal Transactions	6,385	5,915	5,724	5,724	5,724	5,658
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	1,230,004	1,295,498	1,338,181	1,338,181	1,292,464	1,346,808
Revenues Over (Under) Expenditures	11,966	(40,658)	(26,371)	(26,371)	14,129	(18,442)
Beginning Cash Balance - July 1	93,550	104,766	63,838	63,838	63,838	77,182
Other Cash Sources / (Uses)	(750)	(270)	-	-	(785)	-
Ending Cash Balance - June 30	104,766	63,838	37,467	37,467	77,182	58,740
Unreserved Balance	-	-	-	-	-	-
Reserved	104,766	63,838	37,467	37,467	77,182	58,740
Ending Cash Balance - June 30	104,766	63,838	37,467	37,467	77,182	58,740
Reserves Detail:						
Operational Reserves	104,766	63,838	37,467	37,467	77,182	58,740

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 was to be due at the end of the 20-year term or if/when the property was sold.

In the Spring of fiscal year 2016, a proposal to forgive the loan was presented to the Helena City Commission and approved. Forgiveness of the loan enabled the YWCA to take advantage of tax credits to help finance the \$2.4 million remodel and upgrade project to the building.

For fiscal year 2017, 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: (Project Expenditures)

	FY 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
Serendipity Apts	\$ -	\$ 28,500	\$ -	\$ -	\$ -
Downtown Master Plan	-	-	-	35,000	-
CDBG Intermountain Children's Home	44,218	67,787	-	-	-
CDBG Grant - Westmont	22,047	250,241	-	177,712	-
HOME Grant - Westmont	-	84,361	-	168,683	-
Big Sky Eco Development Trust Fund	-	-	-	20,000	-
	\$ 66,265	\$ 430,889	\$ -	\$ 401,395	\$ -

Major Funding Sources:

Community Development Block Grants.

CDBG Fund: 226		FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
				Adopted	Amended	Actual	
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	66,265	430,889	-	451,394	401,395	-
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	-	-	-	-	-	-
	Other Financing Sources / (Uses)	-	-	-	-	-	-
	Other Operating Revenues	66,265	430,889	-	451,394	401,395	-
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
	Long-Term Debt	-	-	-	-	-	-
	Total Revenues	66,265	430,889	-	451,394	401,395	-
Expenditures							
	Personal Services	-	-	-	-	-	-
	Supplies & Materials	-	-	-	-	-	-
	Purchased Services	-	-	-	-	-	-
	Intra-City Charges	-	-	-	-	-	-
	Fixed Charges	66,265	430,889	-	451,394	401,395	-
	Maintenance & Operating	66,265	430,889	-	451,394	401,395	-
	Internal Charges	-	-	-	-	-	-
	Transfers Out	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Debt & Capital	-	-	-	-	-	-
	Total Expenditures	66,265	430,889	-	451,394	401,395	-
	Revenues Over (Under) Expenditures	-	-	-	-	-	-
	Beginning Cash Balance - July 1	-	-	-	-	-	-
	Other Cash Sources / (Uses)	-	-	-	-	-	-
	Ending Cash Balance - June 30	-	-	-	-	-	-
	Unreserved Balance	-	-	-	-	-	-
	Reserved	-	-	-	-	-	-
	Ending Cash Balance - June 30	-	-	-	-	-	-
	Reserves Detail:						
	Projects & Administration Reserves	-	-	-	-	-	-

Public Art 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 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
Public Arts Preservation	\$ 2,322	\$ 2,559	\$ 110	\$ 391	\$ 13,790
Misc Historic Pres Prjts	-	-	-	-	-
	<u>\$ 2,322</u>	<u>\$ 2,559</u>	<u>\$ 110</u>	<u>\$ 391</u>	<u>\$ 13,790</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.

Public Art Projects

Fund: 233

	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	1,992	1,363	4,250	4,250	663	8,500
Other Operating Revenues	1,992	1,363	4,250	4,250	663	8,500
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	15,000
Internal Transactions	-	-	-	-	-	15,000
Long-Term Debt	-	-	-	-	-	-
Total Revenues	1,992	1,363	4,250	4,250	663	23,500
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	1,267	614	50	580	131	150
Purchased Services	1,055	945	60	1,160	260	13,640
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	2,322	1,559	110	1,740	391	13,790
Internal Charges	-	-	-	-	-	-
Transfers Out	-	1,000	-	-	-	-
Internal Transactions	-	1,000	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	2,322	2,559	110	1,740	391	13,790
Revenues Over (Under) Expenditures	(330)	(1,196)	4,140	2,510	272	9,710
Beginning Cash Balance - July 1	4,168	3,838	2,642	2,642	2,642	2,914
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	3,838	2,642	6,782	5,152	2,914	12,624
Unreserved Balance	-	-	-	-	-	-
Reserved	3,838	2,642	6,782	5,152	2,914	12,624
Ending Cash Balance - June 30	3,838	2,642	6,782	5,152	2,914	12,624
Reserves Detail:						
Project Reserves	3,838	2,642	6,782	5,152	2,914	12,624

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 \$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.

For fiscal year 2016, the Commission dropped the base rate by 30% back down to \$14 per lot but left the square foot assessment portion at \$0.00221. For fiscal year 2017, the Commission will consider increasing both the base and per square foot rate by up to 27% to return the funding to the fiscal year 2015 level.

Major Capital:

\$	5,580	FY17 Eagle Talon 72" Brush Rake for Bobcat Skidsteer
	<u>3,350</u>	FY17 Bore Pig Post Hole Auger w/12" bit
\$	<u>8,930</u>	

Open Space District Maint

Fund: 235

	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	

Revenues

Taxes	-	-	-	-	-	-
Special Assessments	339,729	347,704	343,000	343,000	277,822	267,920
Taxes & Assessments	339,729	347,704	343,000	343,000	277,822	267,920
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	165,962	105,024	350,856	511,670	244,272	1,669
Charges For Services	1,582	-	1,572	1,572	1,590	1,590
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	351	329	300	300	817	450
Other Financing Sources / (Uses)	500	624	-	-	675	450
Other Operating Revenues	168,395	105,977	352,728	513,542	247,354	4,159
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	1,219
Internal Transactions	-	-	-	-	-	1,219
Long-Term Debt	-	-	-	-	-	-
Total Revenues	508,124	453,681	695,728	856,542	525,176	273,298

Expenditures

Personal Services	105,057	100,198	95,234	95,234	86,659	90,223
Supplies & Materials	31,003	30,104	37,850	37,850	18,499	37,850
Purchased Services	157,700	308,848	508,351	560,352	288,447	82,724
Intra-City Charges	3,694	4,370	6,550	6,550	5,369	6,583
Fixed Charges	14,317	14,220	17,069	17,069	18,820	16,999
Maintenance & Operating	206,714	357,542	569,820	621,821	331,135	144,156
Internal Charges	47,846	50,058	53,120	53,120	53,120	48,821
Transfers Out	-	-	-	10,000	10,000	-
Internal Transactions	47,846	50,058	53,120	63,120	63,120	48,821
Debt Service	-	-	-	-	-	-
Capital Outlay	11,716	-	20,000	127,138	58,978	8,930
Debt & Capital	11,716	-	20,000	127,138	58,978	8,930
Total Expenditures	371,333	507,798	738,174	907,313	539,892	292,130

Revenues Over (Under) Expenditures 136,791 (54,117) (42,446) (50,771) (14,716) (18,832)

Beginning Cash Balance - July 1 297,040 433,831 379,714 379,714 379,714 364,998

Other Cash Sources / (Uses) - - - - - -

Ending Cash Balance - June 30 433,831 379,714 337,268 328,943 364,998 346,166

Unreserved Balance	-	-	-	-	-	-
Reserved	433,831	379,714	337,268	328,943	364,998	346,166
Ending Cash Balance - June 30	433,831	379,714	337,268	328,943	364,998	346,166
Reserves Detail:						
Operating & Capital Reserve	433,831	379,714	337,268	328,943	364,998	346,166

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 needed equipment replacements. Under the new funding structure (\$20 per parcel), additional funds are being 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.

FY 2017 Capital Purchases:

\$ - None

Urban Forestry						
Fund: 237						
	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	243,055	246,686	240,000	240,000	245,084	240,000
Taxes & Assessments	243,055	246,686	240,000	240,000	245,084	240,000
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	600	-	-	600	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	9,225	-	-	-	300	-
Other Operating Revenues	9,225	600	-	-	900	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	1,474
Internal Transactions	-	-	-	-	-	1,474
Long-Term Debt	-	-	-	-	-	-
Total Revenues	252,280	247,286	240,000	240,000	245,984	241,474
Expenditures						
Personal Services	111,549	128,176	148,969	148,969	133,448	154,950
Supplies & Materials	12,513	22,024	18,100	18,100	18,886	32,300
Purchased Services	15,584	16,671	27,680	27,680	25,332	30,360
Intra-City Charges	7,571	10,638	11,238	11,238	7,701	10,494
Fixed Charges	-	-	150	150	125	200
Maintenance & Operating	35,668	49,333	57,168	57,168	52,044	73,354
Internal Charges	33,584	32,888	34,249	34,249	34,664	32,071
Transfers Out	2,000	-	-	-	-	-
Internal Transactions	35,584	32,888	34,249	34,249	34,664	32,071
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	190,000	190,000	183,424	-
Debt & Capital	-	-	190,000	190,000	183,424	-
Total Expenditures	182,801	210,397	430,386	430,386	403,580	260,375
Revenues Over (Under) Expenditures	69,479	36,889	(190,386)	(190,386)	(157,596)	(18,901)
Beginning Cash Balance - July 1	239,209	308,688	345,577	345,577	345,577	187,981
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	308,688	345,577	155,191	155,191	187,981	169,080
Unreserved Balance	-	-	-	-	-	-
Reserved	308,688	345,577	155,191	155,191	187,981	169,080
Ending Cash Balance - June 30	308,688	345,577	155,191	155,191	187,981	169,080
Reserves Detail:						
Capital Reserve	232,521	257,912	55,030	55,030	96,249	60,590
Operating Reserve (5 month)	76,167	87,665	100,161	100,161	91,732	108,490

Loan Repayment

Fund: **238**

Part of the Admin. Services Department

Description:

This fund accounts for repayments of loans made by the City to qualified individuals or organizations. An initial loan was 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. The City Commission has also made other funds available for qualified loans which are accounted for in this fund.

Major Funding Sources:

The largest 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

On October 5, 2015, the City passed resolution no. 20218 establishing a residential energy efficiency and renewable energy loan program. The Commission initially made \$200,000 of City funds available to fund this program. Further funding of this program will be at the direction of the City Commission. General guidelines for use of this program are as follows:

Loans are available to residential property owners

Funds are used to purchase and install energy efficiency upgrades and renewable energy systems to residences

Maximum amount of an individual loan not to exceed \$12,000

Loan payable over a period of up to 10 years to be billed on annual tax bills

Loans carry an interest rate of 0% over the term of the loan

Loan Repayment						
Fund: 238						
	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	1	-	-	-	438	-
Other Financing Sources / (Uses)	-	-	-	-	21	-
Other Operating Revenues	1	-	-	-	459	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	200,000	200,000	200,000	20,000
Internal Transactions	-	-	200,000	200,000	200,000	20,000
Long-Term Debt	-	-	-	-	-	-
Total Revenues	1	-	200,000	200,000	200,459	20,000
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Revenues Over (Under) Expenditures	1	-	200,000	200,000	200,459	20,000
Beginning Cash Balance - July 1	311	312	312	312	312	75,542
Other Cash Sources / (Uses)	-	-	-	-	(125,229)	20,000
Ending Cash Balance - June 30	312	312	200,312	200,312	75,542	115,542
Unreserved Balance	-	-	-	-	-	-
Reserved	312	312	200,312	200,312	75,542	115,542
Ending Cash Balance - June 30	312	312	200,312	200,312	75,542	115,542
Reserves Detail:						
Reserve for Projects (projects to be determined)	312	312	200,312	200,312	75,542	115,542

Weed ControlFund: **239**

Part of the Park & Recreation Dept.

Description:

This fund originally accounted 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. In recent years, code enforcement duties related to sidewalks, trip hazzards and snow removal have been added to these operations.

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. A similar protocol is followed regarding sidewalk hazzards and snow removal enforcement duties.

See **Significant Changes** section below.

Major Funding Sources:

	FY 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
Weed Control Charges to Departments	\$ 77,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
	<u>\$ 77,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>

Significant Changes:

In fiscal year 2016, based on a review of the functions performed, it was determined that operations would be more appropriately accounted for in the General Fund. Beginning in fiscal year 2017, operations will now be accounted for in the General Fund under a Code Enforcement-Weed Mangement division. This Special Revenue Weed Control fund (#239) was closed out at the end of fiscal year 2016.

Major Capital:**FY 2017 Capital Purchases:**

\$ - None

Weed Control						
Fund: 239						
			FY 2016			Adopted
	FY 2014	FY 2015	Adopted	Amended	Actual	FY 2017
	Actual	Actual				Budget

Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	240	240	-	-	240	-
Charges For Services	-	-	-	15,000	6,827	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	15,000	3,321	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	195	-	-	-	-
Other Operating Revenues	240	435	-	30,000	10,388	-
Internal Service Revenues	77,000	100,000	100,000	100,000	100,000	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	77,000	100,000	100,000	100,000	100,000	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	77,240	100,435	100,000	130,000	110,388	-

Expenditures						
Personal Services	43,154	72,143	73,173	73,173	64,805	-
Supplies & Materials	2,277	3,542	3,800	3,800	2,072	-
Purchased Services	17,137	20,323	22,604	52,604	25,554	-
Intra-City Charges	2,360	1,665	3,389	3,389	2,093	-
Fixed Charges	5,083	131	5,050	5,050	3,784	-
Maintenance & Operating	26,857	25,661	34,843	64,843	33,503	-
Internal Charges	10,533	10,074	10,633	10,633	10,633	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	10,533	10,074	10,633	10,633	10,633	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	35,000	35,000	30,701	-
Debt & Capital	-	-	35,000	35,000	30,701	-
Total Expenditures	80,544	107,878	153,649	183,649	139,642	-

Revenues Over (Under) Expenditures	(3,304)	(7,443)	(53,649)	(53,649)	(29,254)	-
Beginning Cash Balance - July 1	140,113	136,809	129,366	129,366	129,366	-
Other Cash Sources / (Uses)	-	-	-	-	(100,112)	-
Ending Cash Balance - June 30	136,809	129,366	75,717	75,717	-	-

Unreserved Balance	96,008	80,098	20,743	15,743	-	-
Reserved	40,801	49,268	54,974	59,974	-	-
Ending Cash Balance - June 30	136,809	129,366	75,717	75,717	-	-
Reserves Detail:						
Maintenance Reserve	13,424	17,980	19,775	24,775	-	-
Capital Reserve	27,377	31,288	35,199	35,199	-	-
		2 months of operations				

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:

\$ 500,000	Commission Approved: TIGER Grant Appl.; Front St.; Cruse; etc.
<u>150,000</u>	West Main Improvements
<u>\$ 650,000</u>	

Gas Tax							
Fund: 240		FY 2014	FY 2015	FY 2016			Adopted
		Actual	Actual	Adopted	Amended	Actual	FY 2017
							Budget
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	554,641	748,253	554,500	554,500	563,375	555,875
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	1,314	1,215	1,000	1,000	5,581	3,500
	Other Financing Sources / (Uses)	-	-	-	-	-	-
	Other Operating Revenues	555,955	749,468	555,500	555,500	568,956	559,375
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
	Long-Term Debt	-	-	-	-	-	-
	Total Revenues	555,955	749,468	555,500	555,500	568,956	559,375
Expenditures							
	Personal Services	-	-	-	-	-	-
	Supplies & Materials	-	-	-	-	-	-
	Purchased Services	63,383	182,543	-	18,956	18,466	-
	Intra-City Charges	-	-	-	-	-	-
	Fixed Charges	-	-	-	-	-	-
	Maintenance & Operating	63,383	182,543	-	18,956	18,466	-
	Internal Charges	99,925	98,533	205,253	104,030	104,030	196,333
	Transfers Out	-	-	-	-	-	-
	Internal Transactions	99,925	98,533	205,253	104,030	104,030	196,333
	Debt Service	-	-	-	-	-	-
	Capital Outlay	83,551	318,043	350,247	1,667,064	306,915	650,000
	Debt & Capital	83,551	318,043	350,247	1,667,064	306,915	650,000
	Total Expenditures	246,859	599,119	555,500	1,790,050	429,411	846,333
	Revenues Over (Under) Expenditures	309,096	150,349	-	(1,234,550)	139,545	(286,958)
	Beginning Cash Balance - July 1	925,014	1,234,110	1,384,459	1,384,459	1,384,459	1,524,004
	Other Cash Sources / (Uses)	-	-	-	-	-	-
	Ending Cash Balance - June 30	1,234,110	1,384,459	1,384,459	149,909	1,524,004	1,237,046
	Unreserved Balance	-	-	-	-	-	-
	Reserved	1,234,110	1,384,459	1,384,459	149,909	1,524,004	1,237,046
	Ending Cash Balance - June 30	1,234,110	1,384,459	1,384,459	149,909	1,524,004	1,237,046
	Reserves Detail:						
	Capital Projects Reserve	1,234,110	1,384,459	1,384,459	149,909	1,524,004	1,237,046

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 2016, a 3.0% rate increase was approved by the City Commission to offset inflationary costs and improve the capital funding capacity of the program.

CCIP:

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

Major Capital:

\$	7,000	FY17 Electric Security Gate (1/3 Cost - Split with WW/Storm)
	2,000	FY17 Hotsy Wash (1/3 cost - Split with WW/Water)
	7,670	FY17 GPS Unit (1/3 cost - Split with WW/Water)
	24,000	FY17 Sewer Main Camera (1/2 Cost - Split with WW)
	119,320	FY17 Sewer Jet (Replace #457 -1/2 Cost -Split with WW)
	495,750	FY17 West Main (Addition to #ST3907)
	<u>655,740</u>	

Storm Water Utility						
Fund: 245						
	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	943,614	993,963	992,000	992,000	1,047,529	1,052,500
Taxes & Assessments	943,614	993,963	992,000	992,000	1,047,529	1,052,500
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	7,562	7,790	7,790	7,788	7,790
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	2,144	2,075	1,500	1,500	8,538	5,000
Other Financing Sources / (Uses)	50	-	-	-	30,591	-
Other Operating Revenues	2,194	9,637	9,290	9,290	46,917	12,790
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	1,871
Internal Transactions	-	-	-	-	-	1,871
Long-Term Debt	-	-	-	-	-	-
Total Revenues	945,808	1,003,600	1,001,290	1,001,290	1,094,446	1,067,161
Expenditures						
Personal Services	166,803	174,033	186,299	186,299	181,647	206,377
Supplies & Materials	29,654	49,253	59,200	59,200	41,197	62,962
Purchased Services	44,164	45,948	294,098	294,098	56,476	109,460
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	15,259	19,213	19,560	19,560	19,031	20,480
Maintenance & Operating	89,077	114,414	372,858	372,858	116,704	192,902
Internal Charges	227,456	186,906	276,268	256,179	256,179	264,907
Transfers Out	-	-	-	30,000	30,000	-
Internal Transactions	227,456	186,906	276,268	286,179	286,179	264,907
Debt Service	-	-	-	-	-	-
Capital Outlay	93,873	290,045	725,000	1,900,228	192,467	655,740
Debt & Capital	93,873	290,045	725,000	1,900,228	192,467	655,740
Total Expenditures	577,209	765,398	1,560,425	2,745,564	776,997	1,319,926
Revenues Over (Under) Expenditures	368,599	238,202	(559,135)	(1,744,274)	317,449	(252,765)
Beginning Cash Balance - July 1	1,736,013	2,104,612	2,342,814	2,342,814	2,342,814	2,660,263
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	2,104,612	2,342,814	1,783,679	598,540	2,660,263	2,407,498
Unreserved Balance	-	-	-	-	-	-
Reserved	2,104,612	2,342,814	1,783,679	598,540	2,660,263	2,407,498
Ending Cash Balance - June 30	2,104,612	2,342,814	1,783,679	598,540	2,660,263	2,407,498
Reserves Detail:						
Operational Reserve	243,554	348,094	348,094	352,223	243,554	276,744
"Green Infrastructure" Reserve	-	25,000	25,000	25,000	25,000	25,000
Capital Projects Reserve	1,861,058	1,969,720	1,410,585	221,317	2,391,709	2,105,754

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, fire mitigation grants and support from the Water fund.

Major Capital:

FY 2017 Capital Purchases:

\$ - None

Watershed Projects						
Fund: 246						
	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	220,000	28,500	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	40	-	-	197	-
Other Financing Sources / (Uses)	-	90,950	-	-	-	-
Other Operating Revenues	-	90,990	-	220,000	28,697	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	40,000
Internal Transactions	-	-	-	-	-	40,000
Long-Term Debt	-	-	-	-	-	-
Total Revenues	-	90,990	-	220,000	28,697	40,000
Expenditures						
Personal Services	-	-	20,716	20,716	17,350	33,103
Supplies & Materials	-	-	-	7,000	-	-
Purchased Services	-	-	-	282,860	51,114	-
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	-	-	-	289,860	51,114	-
Internal Charges	-	-	453	453	453	721
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	453	453	453	721
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	-	-	21,169	311,029	68,917	33,824
Revenues Over (Under) Expenditures	-	90,990	(21,169)	(91,029)	(40,220)	6,176
Beginning Cash Balance - July 1	-	-	90,990	90,990	90,990	50,770
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	-	90,990	69,821	(39)	50,770	56,946
Unreserved Balance	-	-	-	-	-	-
Reserved	-	90,990	69,821	(39)	50,770	56,946
Ending Cash Balance - June 30	-	90,990	69,821	(39)	50,770	56,946
Reserves Detail:						
Operating & Capital Reserve	-	90,990	69,821	(39)	50,770	56,946

Fire Special Funds (Smoke Alarm Prgm)

Fund: **260**

Part of the Fire Department

Description:

This fund accounted 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 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
Contribution & Donation	\$ 845	\$ 500	\$ -	\$ -	\$ -
Total Major Funding Sources	\$ 845	\$ 500	\$ -	\$ -	\$ -

NOTE: As donations and program reserves have declined over time, the continuation of this program was being reviewed. If donations were found to be insufficient to fund this program, the City would need to supplement the funding or supplant those sources to provide the needed funding or consider closing this program. See Significant Changes below.

Significant Changes:

In fiscal year 2016, after reviewing the program and finding that donations were no longer sufficient to fund this program, the fund was closed out. Any activities related to providing smoke alarms to Helena-area residents will be funded in the General Fund.

Major Capital:

\$ - None

Fire Special Funds (Smoke Alarm Prgm)

Fund: 260

	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	

Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	845	500	-	-	-	-
Other Operating Revenues	845	500	-	-	-	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	845	500	-	-	-	-

Expenditures

Personal Services	1,434	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	1,434	-	-	-	-	-

Revenues Over (Under) Expenditures

	(589)	500	-	-	-	-
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Beginning Cash Balance - July 1

	1,940	1,351	1,851	1,851	1,851	-
Other Cash Sources / (Uses)	-	-	-	-	(1,851)	-

Ending Cash Balance - June 30

	1,351	1,851	1,851	1,851	-	-
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Unreserved Balance	-	-	-	-	-	-
Reserved	1,351	1,851	1,851	1,851	-	-
Ending Cash Balance - June 30	1,351	1,851	1,851	1,851	-	-
Reserves Detail:						
Operating Reserve	1,351	1,851	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 2017	
		Estimated Costs	Assessment
894	Lt Dist #164	\$ 5,453	\$ 5,447
873	Lt Dist #173	16,737	16,072
892	Lt Dist #192	6,961	6,973
893	Lt Dist #193	980	1,008
800	Lt Dist #200	9,627	9,189
801	Lt Dist #201	9,202	9,300
802	Lt Dist #202	2,983	2,917
803	Lt Dist #203	3,458	3,416
804	Lt Dist #204	21,464	20,867
805	Lt Dist #205	14,219	13,712
806	Lt Dist #206	3,266	3,312
807	Lt Dist #207	6,152	6,012
808	Lt Dist #208	1,193	1,215
809	Lt Dist #209	24,962	25,245
810	Lt Dist #210	1,788	1,738
811	Lt Dist #211	9,449	9,067
812	Lt Dist #212	4,876	4,284
813	Lt Dist #213	7,489	6,911
814	Lt Dist #214	8,860	8,785
815	Lt Dist #215	3,745	3,671
816	Lt Dist #216	4,568	4,457
817	Lt Dist #217	13,315	12,276
818	Lt Dist #218	5,419	5,515
819	Lt Dist #219	14,394	14,095
820	Lt Dist #220	22,668	20,453
821	Lt Dist #221	17,278	17,401
822	Lt Dist #222	35,341	34,769
823	Lt Dist #223	10,140	9,890
824	Lt Dist #224	15,839	15,751
826	Lt Dist #226	9,189	9,000
864	Lt Dist #264	45,446	45,435
869	Lt Dist #269	22,504	22,354
895	Lt Dist #304	10,176	9,883
896	Lt Dist #306	78,209	76,471
851	Lt Dist #351	16,997	16,868
857	Lt Dist #357	48,120	47,987
858	Lt Dist #358	6,455	6,438
859	Lt Dist #359	75,206	72,957
879	Lt Dist #359A	4,573	4,523
860	Lt Dist #360	49,534	48,727
861	Lt Dist #361	31,296	30,302
862	Lt Dist #362	56,370	56,097
866	Lt Dist #362A	12,211	12,145
863	Lt Dist #363	7,333	7,225
897	Lt Dist #364	16,167	15,907
867	Lt Dist #364A	6,918	6,897
865	Lt Dist #365	40,615	39,090
883	Lt Dist #383	2,343	2,320
885	Lt Dist #385	2,575	2,542
889	Lt Dist #389	2,385	2,321
890	Lt Dist #390	4,150	4,073
898	Lt Dist #398	4,770	4,692
52 Total Districts		<u>\$ 855,368</u>	<u>\$ 838,002</u>

Lighting Districts - All

Fund: 029

	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	

Revenues

Taxes	-	-	-	-	-	-
Special Assessments	781,876	801,444	824,714	824,714	857,322	838,002
Taxes & Assessments	781,876	801,444	824,714	824,714	857,322	838,002
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	781,876	801,444	824,714	824,714	857,322	838,002

Expenditures

Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	770,199	785,418	802,215	802,215	796,753	809,367
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	770,199	785,418	802,215	802,215	796,753	809,367
Internal Charges	48,324	48,018	51,932	51,932	51,932	46,001
Transfers Out	-	-	-	-	-	-
Internal Transactions	48,324	48,018	51,932	51,932	51,932	46,001
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	818,523	833,436	854,147	854,147	848,685	855,368

Revenues Over (Under) Expenditures

	(36,647)	(31,992)	(29,433)	(29,433)	8,637	(17,366)
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Beginning Cash Balance - July 1

	696,737	660,090	628,098	628,098	628,098	636,735
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Other Cash Sources / (Uses)

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

	660,090	628,098	598,665	598,665	636,735	619,369
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Unreserved Balance

Reserved

Ending Cash Balance - June 30

	660,090	628,098	598,665	598,665	636,735	619,369
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Reserves Detail:

Reserved in Individual Lighting Districts

	660,090	628,098	598,665	598,665	636,735	619,369
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GO 2015 Refunding BondsFund: **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 (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 Outstanding
	Principal	Interest	Total	
(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)
Total Debt Payments:	<u>\$ 845,000</u>	<u>\$ 116,425</u>	<u>\$ 961,425</u>	

Significant Changes:

In fiscal year 2016, Parking Fund operations changed from being directed by the Downtown Parking Commission to a fully City managed operation. As a result of this managerial change, the Parking Fund became a City of Helena department. Accordingly, the debt accounting associated with this City operation was transferred to the Parking Fund (#551) and this debt service fund was closed out.

GO 2015 Refunding Bonds

Fund: 303

	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	101	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	-	101	-	-	-	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	22,995	-	-	-
Internal Transactions	-	-	22,995	-	-	-
Long-Term Debt	-	845,000	-	-	-	-
Total Revenues	-	845,101	22,995	-	-	-
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	28,625	817,995	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	28,625	817,995	-	-	-
Total Expenditures	-	28,625	817,995	-	-	-
Revenues Over (Under) Expenditures	-	816,476	(795,000)	-	-	-
Beginning Cash Balance - July 1	-	-	816,476	816,476	816,476	-
Other Cash Sources / (Uses)	-	-	-	-	(816,476)	-
Ending Cash Balance - June 30	-	816,476	21,476	816,476	-	-
Unreserved Balance	-	-	-	-	-	-
Reserved	-	816,476	21,476	816,476	-	-
Ending Cash Balance - June 30	-	816,476	21,476	816,476	-	-
Reserves Detail:						
Debt Service Reserves	-	816,476	21,476	816,476	-	-

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 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 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	3	2	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	3	2	-	-	-	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	76,225	89,525	74,615	-	-	-
Internal Transactions	76,225	89,525	74,615	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	76,228	89,527	74,615	-	-	-
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	76,475	89,875	74,612	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	76,475	89,875	74,612	-	-	-
Total Expenditures	76,475	89,875	74,612	-	-	-
Revenues Over (Under) Expenditures	(247)	(348)	3	-	-	-
Beginning Cash Balance - July 1	2,262	2,015	1,667	1,667	1,667	-
Other Cash Sources / (Uses)	-	-	-	-	(1,667)	-
Ending Cash Balance - June 30	2,015	1,667	1,670	1,667	-	-
Unreserved Balance	-	-	-	-	-	-
Reserved	2,015	1,667	1,670	1,667	-	-
Ending Cash Balance - June 30	2,015	1,667	1,670	1,667	-	-
Reserves Detail:						
Debt Service Reserves	2,015	1,667	1,670	1,667	-	-

GO Bond-Park & Rec 2008Fund: **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 were 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:	<u>\$ 7,850,000</u>	<u>\$ 3,497,743</u>	<u>\$ 11,347,743</u>	

GO Bond-Park & Rec 2008

Fund: 308

	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	

Revenues

Taxes	628,993	830,999	568,500	495,000	494,558	514,800
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	628,993	830,999	568,500	495,000	494,558	514,800
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	44	253	100	100	1,093	350
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	44	253	100	100	1,093	350
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	629,037	831,252	568,600	495,100	495,651	515,150

Expenditures

Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	566,996	566,970	570,670	570,670	569,320	573,595
Capital Outlay	-	-	-	-	-	-
Debt & Capital	566,996	566,970	570,670	570,670	569,320	573,595
Total Expenditures	566,996	566,970	570,670	570,670	569,320	573,595

Revenues Over (Under) Expenditures

	62,041	264,282	(2,070)	(75,570)	(73,669)	(58,445)
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Beginning Cash Balance - July 1

	163,214	225,255	489,537	489,537	489,537	415,868
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Other Cash Sources / (Uses)

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

	225,255	489,537	487,467	413,967	415,868	357,423
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Unreserved Balance

	(57,680)	204,877	201,345	127,845	129,746	73,501
Reserved	282,935	284,660	286,123	286,123	286,123	283,923
Ending Cash Balance - June 30	225,255	489,537	487,467	413,967	415,868	357,423

Reserves Detail:

Debt Service Reserve (1/2 next Principal & Interest Pymt)	282,935	284,660	286,123	286,123	286,123	283,923
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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 accounted for the debt service until the Parking Fund became a City department (see Significant Changes section below). The construction activity was 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)
Total Debt Payments:	\$ 8,900,000	\$ 8,520,172	\$ 17,420,172	

Significant Changes:

In fiscal year 2016, Parking Fund operations changed from being directed by the Downtown Parking Commission to a fully City managed operation. As a result of this managerial change, the Parking Fund became a City of Helena department. In accordance with generally accepted accounting principles (GAAP), the debt accounting was moved to the Parking Fund (#551) and this debt service fund was closed into that fund.

Cert of Participation 09

Fund: 309

	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	

Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	3,342	463	2,000	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	3,342	463	2,000	-	-	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	589,493	592,955	596,094	-	-	-
Internal Transactions	589,493	592,955	596,094	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	592,835	593,418	598,094	-	-	-

Expenditures

Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	597,619	596,068	596,370	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	597,619	596,068	596,370	-	-	-
Total Expenditures	597,619	596,068	596,370	-	-	-

Revenues Over (Under) Expenditures

	(4,784)	(2,650)	1,724	-	-	-
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Beginning Cash Balance - July 1

	1,205,926	1,201,142	1,198,492	1,198,492	1,198,492	-
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Other Cash Sources / (Uses)

	-	-	-	-	(1,198,492)	-
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Ending Cash Balance - June 30

	1,201,142	1,198,492	1,200,216	1,198,492	-	-
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Unreserved Balance

	-	-	-	-	-	-
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Reserved

	1,201,142	1,198,492	1,200,216	1,198,492	-	-
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Ending Cash Balance - June 30

	1,201,142	1,198,492	1,200,216	1,198,492	-	-
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Reserves Detail:

Cash w/ Fiscal Agent - Debt Service Reserves	1,201,142	1,198,492	1,200,216	1,198,492	-	-
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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.

1.	Open Space & Fire Equipment, Series 1997	Issued December 1, 1997
	Fire Apparatus (Engine)	\$ 375,000
	Comprehensive Parks, Recreation and Open Space Plan	40,000
	Open Space Land Acquisition	2,660,000
	Open Space Maintenance	300,000
	Total 1997 Bond Issue	<u>\$ 3,375,000</u>
2.	Open Space, Series 2001	Issued March 15, 2001
	Open Space Land Acquisition	\$ 2,000,000
	Open Space Maintenance	-
	Total 2001 Bond Issue	<u>\$ 2,000,000</u>

Funding:

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

Debt Schedule

	Payments			Bonds Outstanding
	Principal	Interest	Total	
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)
Total Debt Payments:	<u>\$ 2,795,000</u>	<u>\$ 523,702</u>	<u>\$ 3,318,702</u>	

GO Refunding Bonds 2009

Fund: 310

	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	333,729	461,060	387,800	387,800	380,355	312,700
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	333,729	461,060	387,800	387,800	380,355	312,700
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	22	164	10	10	699	150
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	22	164	10	10	699	150
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	333,751	461,224	387,810	387,810	381,054	312,850
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	349,825	344,750	347,850	347,850	347,500	355,250
Capital Outlay	-	-	-	-	-	-
Debt & Capital	349,825	344,750	347,850	347,850	347,500	355,250
Total Expenditures	349,825	344,750	347,850	347,850	347,500	355,250
Revenues Over (Under) Expenditures	(16,074)	116,474	39,960	39,960	33,554	(42,400)
Beginning Cash Balance - July 1	281,061	264,987	381,461	381,461	381,461	415,015
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	264,987	381,461	421,421	421,421	415,015	372,615
Unreserved Balance	-	-	-	-	-	-
Reserved	264,987	381,461	421,421	421,421	415,015	372,615
Ending Cash Balance - June 30	264,987	381,461	421,421	421,421	415,015	372,615
Reserves Detail:						
Debt Service Reserve (for next July 1st Payment)	320,100	329,300	343,200	343,200	343,200	356,700
Available Debt Service Cash Reserves	(55,113)	52,161	78,221	78,221	71,815	15,915

S I D RevolvingFund: **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 '07	2/6/2009	98,000	2/15/2019
Sidewalk '08	6/12/2009	228,549	2/15/2019
Sidewalk '10	10/5/2011	34,776	1/1/2021
Sidewalk '12	10/1/2012	53,371	7/1/2022
SID 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.

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

S I D Revolving

Fund: 340

	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	122,076	95,824	92,240	92,240	92,401	72,612
Taxes & Assessments	122,076	95,824	92,240	92,240	92,401	72,612
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	843	513	500	500	194	100
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	843	513	500	500	194	100
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	2,077	1,745	1,755	1,755	1,750	1,307
Internal Transactions	2,077	1,745	1,755	1,755	1,750	1,307
Long-Term Debt	-	-	-	-	-	-
Total Revenues	124,996	98,082	94,495	94,495	94,345	74,019
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-
Internal Charges	16,443	6,262	5,097	5,097	5,097	4,372
Transfers Out	-	-	38,000	38,000	38,000	-
Internal Transactions	16,443	6,262	43,097	43,097	43,097	4,372
Debt Service	115,229	117,331	112,650	112,650	96,823	98,654
Capital Outlay	-	-	-	-	-	-
Debt & Capital	115,229	117,331	112,650	112,650	96,823	98,654
Total Expenditures	131,672	123,593	155,747	155,747	139,920	103,026
Revenues Over (Under) Expenditures	(6,676)	(25,511)	(61,252)	(61,252)	(45,575)	(29,007)
Beginning Cash Balance - July 1	201,484	203,653	168,928	168,928	168,928	123,503
Other Cash Sources / (Uses)	8,845	(9,214)	-	-	150	-
Ending Cash Balance - June 30	203,653	168,928	107,676	107,676	123,503	94,496
Unreserved Balance	-	-	-	-	-	-
Reserved	203,653	168,928	107,676	107,676	123,503	94,496
Ending Cash Balance - June 30	203,653	168,928	107,676	107,676	123,503	94,496
Reserves Detail:						
SID Revolving Cash	28,450	36,000	1,000	1,000	1,000	1,000
Warrants Receivable	78,331	59,275	59,275	59,275	59,275	54,726
Cash Restricted for Debt Service	96,872	73,653	47,401	47,401	63,228	38,770

GO Bonds-2008 Recreation

Fund: **403**

Part of the Admin. Services Department

Description:

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

Major Funding Sources:

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

Projects:

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

GO Bonds-2008 Recreation

Fund: 403

FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
		Adopted	Amended	Actual	

Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	182	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	182	-	-	-	-	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	182	-	-	-	-	-

Expenditures

Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	309,845	-	-	-	-	-
Debt & Capital	309,845	-	-	-	-	-
Total Expenditures	309,845	-	-	-	-	-

Revenues Over (Under) Expenditures

(309,663) - - - -

Beginning Cash Balance - July 1

309,663 - - - -

Other Cash Sources / (Uses)

- - - -

Ending Cash Balance - June 30

- - - -

Unreserved Balance

- - - -

Reserved

- - - -

Ending Cash Balance - June 30

- - - -

Reserves Detail:

Project Reserves

- - - -

Capital Improvements Fund

Fund: **440**

Part of the Admin. Services Department

Description:

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

Major Funding Sources:

	FY 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
General Purpose Support Funding	\$ 901,459	\$ 850,146	\$ 2,337,985	\$ 2,837,985	\$ 452,370
General Capital Surplus	-	418,000	1,935,310	2,435,310	-
PEG (HCTV) Support Fee	29,033	30,403	30,000	28,645	30,000
Interest/Investment Earnings	3,547	3,223	2,837	12,691	-
Interfund Transfers In - Other Funds	25,200	10,610	-	40,000	91,880
Grants / Donations	-	50,796	-	106,597	-
Total Major Sources	\$ 959,239	\$ 1,363,178	\$ 4,306,132	\$ 5,461,228	\$ 574,250

Debt Issues / 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 and the sidewalk program. These city loans provide a favorable interest rate to participants 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	36,133	109,843
Sidewalk 2014 Program (1% loan rate)	12/01/14	10 Yrs	158,825	26,044	132,781
Sidewalk 2015 Program (1% loan rate)	11/23/15	10 Yrs	187,785	10,495	177,290
			630,652	127,076	503,576

Major Capital: (Including Major Maintenance)

Police Department
\$ 118,660 FY17 Police Vehicles (2) & Accessories

Fire Department
\$ 15,300 FY17 Medical Maniquin
70,000 FY17 Extraction Equipment (Jaws of Life)
\$ 85,300

Engineering
\$ 15,450 FY17 Plotter

Facilities Management - Civic Center
\$ 73,210 FY17 Fire Alarm System
23,190 FY17 Building Generator
80,470 FY17 Red Chairs (#650)
11,410 FY17 Tenant Carpet Extractor
\$ 188,280

Parks Department
\$ 14,850 FY17 Tennis Courts- Resurface (2)
16,000 FY17 LCG Creek Refurbishment (Walking Mall)
30,000 FY17 Lehrkind Bldg - Parking/Fencing/Misc
8,810 FY17 Kindrick Legion Field-Grandstand Nets
8,500 FY17 Snow Plow
5,500 FY17 Security Camera
29,000 FY17 1/4-Ton PU
39,900 FY17 3/4-Ton Flatbed PU
\$ 152,560

Swimming Pool
\$ 5,300 FY17 Deck Furniture

\$ 565,550 Total Major Capital & Maintenance

Capital Improvements Fund						
Fund: 440						
	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	113	-	-	87	-
Taxes & Assessments	-	113	-	-	87	-
License & Permits	29,033	30,403	30,000	30,000	28,645	30,000
Intergovernmental Revenues	-	50,796	-	515,688	106,597	-
Charges For Services	-	4,500	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	3,547	3,223	2,837	2,837	12,691	-
Other Financing Sources / (Uses)	34,250	-	-	290,000	290,000	-
Other Operating Revenues	66,830	88,922	32,837	838,525	437,933	30,000
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	926,659	860,756	2,337,985	2,905,644	2,877,985	544,250
Internal Transactions	926,659	860,756	2,337,985	2,905,644	2,877,985	544,250
Long-Term Debt	-	-	-	-	-	-
Total Revenues	993,489	949,791	2,370,822	3,744,169	3,316,005	574,250
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	35,387	-	-	-	-	-
Purchased Services	34,991	21,134	23,930	58,930	4,092	30,850
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	70,378	21,134	23,930	58,930	4,092	30,850
Internal Charges	-	-	-	-	-	-
Transfers Out	6,390	-	200,000	200,000	200,000	-
Internal Transactions	6,390	-	200,000	200,000	200,000	-
Debt Service	-	-	-	-	-	-
Capital Outlay	418,442	381,179	1,301,470	4,135,734	2,369,471	534,700
Debt & Capital	418,442	381,179	1,301,470	4,135,734	2,369,471	534,700
Total Expenditures	495,210	402,313	1,525,400	4,394,664	2,573,563	565,550
Revenues Over (Under) Expenditures	498,279	547,478	845,422	(650,495)	742,442	8,700
Beginning Cash Balance - July 1	1,616,724	2,142,069	2,728,145	2,728,145	2,728,145	3,498,198
Other Cash Sources / (Uses)	27,066	38,598	27,611	27,611	27,611	27,887
Ending Cash Balance - June 30	2,142,069	2,728,145	3,601,178	2,105,261	3,498,198	3,534,785
Unreserved Balance	-	-	-	-	-	-
Reserved	2,142,069	2,728,145	3,601,178	2,105,261	3,498,198	3,534,785
Ending Cash Balance - June 30	2,142,069	2,728,145	3,601,178	2,105,261	3,498,198	3,534,785
Reserves Detail:						
General Capital Reserves	1,810,573	1,015,406	1,886,050	624,914	2,015,337	2,049,811
Sidewalk Warrants Receivable	138,677	259,722	259,722	447,507	447,507	447,507
Notes / Loans Receivable	111,000	83,663	56,052	56,052	56,052	28,165
Department Capital Reserves:						
> Police Reserve	-	300,766	300,766	275,000	275,000	275,000
> Fire Reserve	-	525,766	525,766	294,666	294,666	294,666
> Park & Recreation Reserve	-	387,700	387,700	232,000	232,000	232,000
> Public Works Reserve	-	37,900	37,900	37,900	37,900	37,900
> HCTV Digital Equipment Reserve	76,819	107,222	137,222	127,222	129,736	159,736
Street Lighting Conversion Reserve	5,000	10,000	10,000	10,000	10,000	10,000

Parks Improvement

Fund: 441

Part of the Park & Recreation Dept.

Description:

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

Major Funding Sources:

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

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

Donations are received from time to time for specific projects.

Active or on-going projects include:

Memorial Trees

Veterans Memorial

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

Skelton Park

6th Ward Park

Playable Playgrounds

Parks Improvement						
Fund: 441						
	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	6,000	-	-	-	-
Charges For Services	9,206	13,205	8,600	8,600	21,112	10,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	264	148	-	-	600	-
Other Financing Sources / (Uses)	28,692	84,254	19,900	19,900	18,139	-
Other Operating Revenues	38,162	103,607	28,500	28,500	39,851	10,000
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	11,179	-	-	-	-	-
Internal Transactions	11,179	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	49,341	103,607	28,500	28,500	39,851	10,000
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	15	175	10,850	10,850	60	5,000
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	15	175	10,850	10,850	60	5,000
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	112,704	92,910	-	79,554	59,023	-
Debt & Capital	112,704	92,910	-	79,554	59,023	-
Total Expenditures	112,719	93,085	10,850	90,404	59,083	5,000
Revenues Over (Under) Expenditures	(63,378)	10,522	17,650	(61,904)	(19,232)	5,000
Beginning Cash Balance - July 1	229,704	166,326	176,848	176,848	176,848	157,616
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	166,326	176,848	194,498	114,944	157,616	162,616
Unreserved Balance	-	-	-	-	-	-
Reserved	166,326	176,848	194,498	114,944	157,616	162,616
Ending Cash Balance - June 30	166,326	176,848	194,498	114,944	157,616	162,616
Reserves Detail:						
Unrestricted / Cash In Lieu of Park Lands	41,765	41,765	31,765	31,765	31,765	31,765
Reserved for Projects	124,561	135,083	162,733	83,179	125,851	130,851

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 up to 10 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 & '15 programs are currently being funded by the General Fund (G.F.).

Major Capital:

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

Sidewalk Improve/Construct
Fund: 450

	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	4,278	-	-	-	-
Other Operating Revenues	-	4,278	-	-	-	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	145,976	158,825	150,000	366,000	187,785	150,000
Total Revenues	145,976	163,103	150,000	366,000	187,785	150,000
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	136,286	159,535	150,000	206,465	160,617	150,000
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	136,286	159,535	150,000	206,465	160,617	150,000
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	136,286	159,535	150,000	206,465	160,617	150,000
Revenues Over (Under) Expenditures	9,690	3,568	-	159,535	27,168	-
Beginning Cash Balance - July 1	(143,637)	(133,947)	(130,379)	(130,379)	(130,379)	(103,211)
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	(133,947)	(130,379)	(130,379)	29,156	(103,211)	(103,211)
Unreserved Balance	-	-	-	-	-	-
Reserved	(133,947)	(130,379)	(130,379)	29,156	(103,211)	(103,211)
Ending Cash Balance - June 30	(133,947)	(130,379)	(130,379)	29,156	(103,211)	(103,211)
Reserves Detail:						
Capital Program / Projects Reserve	(133,947)	(130,379)	(130,379)	29,156	(103,211)	(103,211)
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

SID Capital Projects						
Fund: 451						
						Adopted
			FY 2016			FY 2017
			Adopted	Amended	Actual	Budget
	FY 2014	FY 2015				
	Actual	Actual				

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

Expenditures						
	Personal Services	-	-	-	-	-
	Supplies & Materials	-	-	-	-	-
	Purchased Services	-	-	-	-	-
	Intra-City Charges	-	-	-	-	-
	Fixed Charges	-	-	-	-	-
	Maintenance & Operating	-	-	-	-	-
	Internal Charges	-	-	-	-	-
	Transfers Out	-	-	-	-	-
	Internal Transactions	-	-	-	-	-
	Debt Service	-	-	-	-	-
	Capital Outlay	-	-	-	-	-
	Debt & Capital	-	-	-	-	-
	Total Expenditures	-	-	-	-	-

	Revenues Over (Under) Expenditures	-	-	-	-	-
	Beginning Cash Balance - July 1	11,261	11,261	-	-	-
	Other Cash Sources / (Uses)	-	(11,261)	-	-	-
	Ending Cash Balance - June 30	11,261	-	-	-	-

	Unreserved Balance	-	-	-	-	-
	Reserved	11,261	-	-	-	-
	Ending Cash Balance - June 30	11,261	-	-	-	-
	Reserves Detail:					
	Capital Program / Projects Reserve	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 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
				Adopted	Actual	
Revenue Recap by Project						
<u>Project #</u>						
TBD	CTEP Prjcts (Assigned by Commission)	\$ -	\$ -	\$ -	\$ 568,334	\$ -
CT1904	Centennial Trail East	74,885	490,079	-	-	-
CT5901	Centennial Trail West	-	22,757	-	-	-
CT1901	Guardian Building Sidewalk	-	39,102	-	-	-
CT1902	Park Sidewalks	6,390	-	-	-	-
CT1903	Broadway ADA Improvements	12,285	-	-	-	-
Total Revenues - All Projects		<u>\$ 93,560</u>	<u>\$ 551,938</u>	<u>\$ -</u>	<u>\$ 568,334</u>	<u>\$ -</u>
Expenditure Recap by Project						
<u>Project #</u>						
TBD	CTEP Prjcts (TBD by Cmmsn)	\$ -	\$ -	\$ -	\$ -	\$ -
CT1901	Guardian Building Sidewalk	-	39,081	-	-	-
CT1904	Centennial Trail East	12,164	960,247	-	3,983	-
CT5901	Centennial Trail West	-	70,940	-	83,417	-
CT5902	Gallatin/Helena Sidewalks/Bulbouts	-	-	-	55,000	-
Total Expenditures - All Projects		<u>\$ 12,164</u>	<u>\$ 1,070,268</u>	<u>\$ -</u>	<u>\$ 142,400</u>	<u>\$ -</u>

CTEP Projects Fund: 459		FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
				Adopted	Amended	Actual	
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	74,885	546,691	-	877,530	568,334	-
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	-	-	-	-	-	-
	Other Financing Sources / (Uses)	-	5,247	-	66,667	-	-
	Other Operating Revenues	74,885	551,938	-	944,197	568,334	-
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	18,675	-	-	-	-	-
	Internal Transactions	18,675	-	-	-	-	-
	Long-Term Debt	-	-	-	-	-	-
	Total Revenues	93,560	551,938	-	944,197	568,334	-
Expenditures							
	Personal Services	-	-	-	-	-	-
	Supplies & Materials	-	-	-	-	-	-
	Purchased Services	-	-	-	-	-	-
	Intra-City Charges	-	-	-	-	-	-
	Fixed Charges	-	-	-	-	-	-
	Maintenance & Operating	-	-	-	-	-	-
	Internal Charges	-	-	-	-	-	-
	Transfers Out	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
	Debt Service	-	-	-	-	-	-
	Capital Outlay	12,164	1,070,268	-	425,838	142,400	-
	Debt & Capital	12,164	1,070,268	-	425,838	142,400	-
	Total Expenditures	12,164	1,070,268	-	425,838	142,400	-
	Revenues Over (Under) Expenditures	81,396	(518,330)	-	518,359	425,934	-
	Beginning Cash Balance - July 1	(81,417)	(21)	(518,351)	(518,351)	(518,351)	(92,417)
	Other Cash Sources / (Uses)	-	-	-	-	-	-
	Ending Cash Balance - June 30	(21)	(518,351)	(518,351)	8	(92,417)	(92,417)
	Unreserved Balance	(21)	(518,351)	(518,351)	-	(92,417)	(92,417)
	Reserved	-	-	-	8	-	-
	Ending Cash Balance - June 30	(21)	(518,351)	(518,351)	8	(92,417)	(92,417)
	Reserves Detail:						
	Unspent & Committed Project Funds	-	-	-	8	-	-
NOTE: Fund operates on a reimbursement basis. Any negative cash balances represent outstanding reimbursements to be collected.							

BuildingFund: **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 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
Major License & Permit Fee Revenues:					
Building Permits	\$ 451,265	\$ 457,338	\$ 453,042	\$ 551,328	\$ 462,103
Electrical Permits	80,483	74,251	79,765	92,029	81,360
Plumbing Permits	79,764	91,229	83,911	114,080	85,589
Plan Check Fees	245,316	240,605	265,613	368,721	270,925
Curb Cuts	2,729	2,478	2,920	2,743	2,978
Street Opening Permits	10,500	8,400	7,500	8,260	7,650
Sewer Taps	7,405	9,401	8,500	10,107	8,670
	\$ 877,462	\$ 883,702	\$ 901,251	\$ 1,147,268	\$ 919,275

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:

\$ 30,000 Replace Inspector Truck Unit #113

Building Fund: 503		FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
				Adopted	Amended	Actual	
Revenues							
Taxes	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-
License & Permits	877,462	883,802	901,301	901,301	1,147,318	919,325	-
Intergovernmental Revenues	-	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Investment Earnings	918	594	400	400	2,901	1,000	-
Other Financing Sources / (Uses)	41	4,097	-	-	91	-	-
Other Operating Revenues	878,421	888,493	901,701	901,701	1,150,310	920,325	-
Internal Service Revenues	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	7,433
Internal Transactions	-	-	-	-	-	-	7,433
Long-Term Debt	-	-	-	-	-	-	-
Total Revenues	878,421	888,493	901,701	901,701	1,150,310	927,758	-
Expenditures							
Personal Services	679,506	704,792	725,082	725,082	721,330	743,246	-
Supplies & Materials	7,637	7,224	5,390	5,390	4,697	60,486	-
Purchased Services	96,949	111,984	148,488	183,633	129,774	149,104	-
Intra-City Charges	5,484	5,983	8,963	8,963	5,510	8,963	-
Fixed Charges	46,625	49,041	54,073	54,073	52,366	58,982	-
Maintenance & Operating	156,695	174,232	216,914	252,059	192,347	277,535	-
Internal Charges	86,525	74,799	78,903	78,903	78,903	75,281	-
Transfers Out	-	-	-	-	-	-	-
Internal Transactions	86,525	74,799	78,903	78,903	78,903	75,281	-
Debt Service	-	-	-	-	-	-	-
Capital Outlay	6,302	23,980	-	-	-	30,000	-
Debt & Capital	6,302	23,980	-	-	-	30,000	-
Total Expenditures	929,028	977,803	1,020,899	1,056,044	992,580	1,126,062	-
Revenues Over (Under) Expenditures	(50,607)	(89,310)	(119,198)	(154,343)	157,730	(198,304)	-
Beginning Cash Balance - July 1	749,469	698,862	609,552	609,552	609,552	767,282	-
Other Cash Sources / (Uses)	-	-	-	-	-	-	-
Ending Cash Balance - June 30	698,862	609,552	490,354	455,209	767,282	568,978	-
Unreserved Balance	-	-	-	-	-	-	-
Reserved	698,862	609,552	490,354	455,209	767,282	568,978	-
Ending Cash Balance - June 30	698,862	609,552	490,354	455,209	767,282	568,978	-
Reserves Detail:							
Operating Reserve	698,862	609,552	490,354	455,209	767,282	568,978	-

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 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
Water Treatment	\$ 2,600,250	\$ 3,402,321	\$ 3,094,309	\$ 4,275,482	\$ 4,057,930
Water Utility Maintenance	1,708,779	1,828,624	2,321,830	2,140,123	2,418,081
DNRC Drinking Water 2005	185,280	184,096	184,857	184,856	185,527
DNRC Drinking Water 2007	222,531	222,571	222,522	222,521	222,382
DNRC 2012 SRF Loan	71,134	115,134	115,439	115,188	115,197
	\$ 4,787,974	\$ 5,752,746	\$ 5,938,957	\$ 6,938,170	\$ 6,999,117

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 2016.

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:

\$ 50,000	Land/Easement Purchases on the Red Mtn Flume	\$ 7,000	FY17 Electric Security Gate (Split with WW/Storm)
105,000	Sed/Floc Building Interior	2,000	FY17 Hotsy Wash (Split with WW/Storm)
26,520	MRTP Office Insulation/Sheet Rock	7,670	FY17 GPS Unit (Split with WW/Storm)
50,000	TMTP Exterior Seal Coat/Paint	6,870	FY17 Frost Bucket (Unit #440)
550,000	TMTP - Backwash/Recycle (Add to #TM2903)	21,000	FY17 Stackable Shoring Box
350,000	MRTP - Programmable Logic Controller (PLC)	226,500	FY17 West Main (Addition to #ST3907)
61,800	Sodium Feed Tank System - MRTP	21,000	FY17 10-Mile Transmission Main Engineering
25,340	Filter Flow Meters - MRTP	300,000	FY17 Front Street (Addition to #WU4917)
6,330	Raw Influent Valve Actuator - MRTP	<u>\$ 592,040</u>	Water Maintenance
51,500	Filter Turbidity Meters - TMTP		
38,000	Raw Low Flow Influent Meter - TMTP		
21,500	Pickup Flatbed/Accessories (Replace Unit #450)		
250,000	Hi-Zone Pumps/Motor Repair		
<u>\$ 1,585,990</u>	Water Treatment	<u>\$ 2,178,030</u>	Total Water Major Capital

Water							
Fund: 521		FY 2014	FY 2015	FY 2016			Adopted
		Actual	Actual	Adopted	Amended	Actual	FY 2017
							Budget
Revenues							
Taxes	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-
Intergovernmental Revenues	110,471	43,470	-	786,272	86,305	-	-
Charges For Services	6,597,299	6,468,526	6,611,000	6,611,000	7,077,526	6,831,250	-
Intra-City Revenues	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Investment Earnings	7,674	7,760	5,000	5,000	33,349	18,000	-
Other Financing Sources / (Uses)	36,292	126,885	3,000	3,000	4,136	3,000	-
Other Operating Revenues	6,751,736	6,646,641	6,619,000	7,405,272	7,201,316	6,852,250	-
Internal Service Revenues	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	16,794
Internal Transactions	-	-	-	-	-	-	16,794
Long-Term Debt	-	-	-	2,000,000	-	-	-
Total Revenues	6,751,736	6,646,641	6,619,000	9,405,272	7,201,316	6,869,044	-
Expenditures							
Personal Services	1,513,906	1,540,429	1,710,415	1,710,415	1,659,980	1,723,627	-
Supplies & Materials	488,324	545,608	641,790	688,300	709,937	663,095	-
Purchased Services	634,659	776,171	794,729	874,729	703,742	787,718	-
Intra-City Charges	50,169	40,479	65,575	65,575	64,467	66,800	-
Fixed Charges	45,239	51,848	57,385	57,385	51,517	56,715	-
Maintenance & Operating	1,218,391	1,414,106	1,559,479	1,685,989	1,529,663	1,574,328	-
Internal Charges	817,439	753,985	1,015,195	811,429	811,429	960,026	-
Transfers Out	-	-	-	-	-	40,000	-
Internal Transactions	817,439	753,985	1,015,195	811,429	811,429	1,000,026	-
Debt Service	478,945	521,801	522,818	522,818	522,565	523,106	-
Capital Outlay	759,293	1,522,425	1,131,050	8,196,379	2,414,533	2,178,030	-
Debt & Capital	1,238,238	2,044,226	1,653,868	8,719,197	2,937,098	2,701,136	-
Total Expenditures	4,787,974	5,752,746	5,938,957	12,927,030	6,938,170	6,999,117	-
Revenues Over (Under) Expenditures	1,963,762	893,895	680,043	(3,521,758)	263,146	(130,073)	-
Beginning Cash Balance - July 1	5,100,519	6,954,250	8,002,647	8,002,647	8,002,647	8,265,382	-
Other Cash Sources / (Uses)	(110,031)	154,502	-	-	(411)	-	-
Ending Cash Balance - June 30	6,954,250	8,002,647	8,682,690	4,480,889	8,265,382	8,135,309	-
Unreserved Balance	-	-	-	-	-	-	-
Reserved	6,954,250	8,002,647	8,682,690	4,480,889	8,265,382	8,135,309	-
Ending Cash Balance - June 30	6,954,250	8,002,647	8,682,690	4,480,889	8,265,382	8,135,309	-
Reserves Detail:							
Operating Reserve	333,423	357,091	357,091	350,653	333,423	358,165	-
Debt Service Fixed Reserve	479,958	522,372	522,372	522,372	522,372	522,372	-
Revenue Bond Reserve	260,668	261,080	261,375	261,375	261,375	260,560	-
System Development Fee Reserve	-	-	-	-	-	-	-
Ten-Mile Watershed Projects Reserve	20,000	250,000	250,000	250,000	250,000	200,000	-
Capital Reserves	5,860,201	6,612,104	7,291,852	3,096,489	6,898,212	6,794,212	-

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 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
SRF Loan Debt Service	\$ 770,260	\$ 770,140	\$ 769,750	\$ 769,750	\$ 770,100
Wastewater Treatment	2,011,880	1,919,432	2,855,907	2,270,415	2,452,632
Wastewater Util. Maint.	935,846	1,171,669	1,226,563	1,777,052	1,766,099
Wastewater Pretreatment	111,921	113,107	119,656	124,859	114,873
	<u>\$ 3,829,907</u>	<u>\$ 3,974,348</u>	<u>\$ 4,971,876</u>	<u>\$ 4,942,076</u>	<u>\$ 5,103,704</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 2.0% was implemented for FY 2016.

Debt Issues:

Name of Issue	Issue Date	Amount Issued	Maturity Date
SRF Loan (DNRC)	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:

\$ 15,000	Digester Roof Replacement/Repair	\$ 7,000	Electric Security Gate (Split with WW/Storm)
30,000	Access Door & Overhead Crane for Barscreen	2,000	Hotsy Wash (Split with WW/Storm)
61,800	IMP Station Wet Well Cover	55,000	Flow Monitors (4)
0	Effluent Ditch Repair (Move to 3099)	7,670	GPS Unit (Split with WW/Storm)
0	Asphalt Repairs (Move to 3099)	24,000	Sewer Main Camera (Split with Storm)
12,720	3 Level Transducers for Secondary Clarifiers	119,320	Sewer Jet (Replace #457 - Split with Storm)
15,450	Beltpress Polymer System	310,200	Benton/Cole/Fairway Main Replacement
220,000	Roll Off Truck (FY17 - Replace #478)	170,800	West Main (Add to #ST3907)
21,500	Pickup Flatbed w/accessories (Replace #450)	<u>\$ 695,990</u>	Wastewater Maintenance
<u>\$ 376,470</u>	Wastewater Treatment	\$ -	(None)
		<u>\$ -</u>	Wastewater Pre-Treatment
		<u>\$ 1,072,460</u>	Total Wastewater Major Capital

Wastewater						
Fund: 531						
	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	4,305,335	4,365,129	4,392,000	4,392,000	4,548,733	4,516,500
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	4,719	4,271	3,000	3,000	16,124	7,500
Other Financing Sources / (Uses)	18,059	109,891	250	135,250	21,256	250
Other Operating Revenues	4,328,113	4,479,291	4,395,250	4,530,250	4,586,113	4,524,250
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	11,829
Internal Transactions	-	-	-	-	-	11,829
Long-Term Debt	-	-	-	650,000	-	-
Total Revenues	4,328,113	4,479,291	4,395,250	5,180,250	4,586,113	4,536,079
Expenditures						
Personal Services	1,068,554	1,131,873	1,215,398	1,215,398	1,171,904	1,232,266
Supplies & Materials	205,453	206,705	240,695	240,695	192,380	242,053
Purchased Services	437,446	574,901	677,876	702,976	516,369	740,951
Intra-City Charges	60,357	65,335	73,769	73,769	45,185	70,625
Fixed Charges	43,498	45,070	51,910	51,910	44,728	52,750
Maintenance & Operating	746,754	892,011	1,044,250	1,069,350	798,662	1,106,379
Internal Charges	726,370	660,625	859,958	740,206	740,206	822,499
Transfers Out	-	-	-	-	-	-
Internal Transactions	726,370	660,625	859,958	740,206	740,206	822,499
Debt Service	770,260	770,140	769,750	769,750	769,750	770,100
Capital Outlay	517,969	519,699	1,082,520	3,336,802	1,461,554	1,172,460
Debt & Capital	1,288,229	1,289,839	1,852,270	4,106,552	2,231,304	1,942,560
Total Expenditures	3,829,907	3,974,348	4,971,876	7,131,506	4,942,076	5,103,704
Revenues Over (Under) Expenditures	498,206	504,943	(576,626)	(1,951,256)	(355,963)	(567,625)
Beginning Cash Balance - July 1	3,723,105	4,233,722	4,730,747	4,730,747	4,730,747	4,362,751
Other Cash Sources / (Uses)	12,411	(7,918)	-	-	(12,033)	-
Ending Cash Balance - June 30	4,233,722	4,730,747	4,154,121	2,779,491	4,362,751	3,795,126
Unreserved Balance	-	-	-	-	-	-
Reserved	4,233,722	4,730,747	4,154,121	2,779,491	4,362,751	3,795,126
Ending Cash Balance - June 30	4,233,722	4,730,747	4,154,121	2,779,491	4,362,751	3,795,126
Reserves Detail:						
Operating Reserve	225,898	259,967	259,967	252,080	225,898	263,429
Debt Service Fixed Reserve	779,140	769,720	769,720	769,720	769,720	769,720
Revenue Bond Reserve	384,880	384,690	384,900	384,900	384,900	384,970
System Development Fee Reserve	-	-	-	-	-	-
Sewer Surcharge	284,000	284,000	284,000	284,000	284,000	284,000
Capital Reserves	2,559,804	3,032,370	2,455,534	1,088,791	2,698,233	2,093,007

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. Rates did not increase for Residential Solid Waste for FY 2016. The City Commission is considering a rate increase of up to 5% for FY 2017.

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:

\$ 192,710 Rear Load Packer

Solid Waste-Residential

Fund: 541

	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	1,981,860	2,071,174	2,060,500	2,085,500	2,109,529	2,114,400
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	2,142	1,706	1,200	1,200	1,625	4,000
Other Financing Sources / (Uses)	241,795	1,740	1,200	1,200	7,774	1,700
Other Operating Revenues	2,225,797	2,074,620	2,062,900	2,087,900	2,118,928	2,120,100
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	33,611
Internal Transactions	-	-	-	-	-	33,611
Long-Term Debt	-	-	-	-	-	-
Total Revenues	2,225,797	2,074,620	2,062,900	2,087,900	2,118,928	2,153,711
Expenditures						
Personal Services	332,027	342,597	356,900	356,900	352,364	362,294
Supplies & Materials	5,106	35,650	41,180	41,180	37,035	39,850
Purchased Services	975,029	974,628	867,377	934,377	947,137	928,653
Intra-City Charges	79,099	64,945	80,950	80,950	44,122	78,200
Fixed Charges	3,223	3,223	3,355	3,355	3,351	3,455
Maintenance & Operating	1,062,457	1,078,446	992,862	1,059,862	1,031,645	1,050,158
Internal Charges	165,284	160,289	168,335	168,335	168,335	157,186
Transfers Out	-	-	315,000	315,000	315,000	200,000
Internal Transactions	165,284	160,289	483,335	483,335	483,335	357,186
Debt Service	-	-	-	-	-	-
Capital Outlay	967,328	-	-	-	-	192,710
Debt & Capital	967,328	-	-	-	-	192,710
Total Expenditures	2,527,096	1,581,332	1,833,097	1,900,097	1,867,344	1,962,348
Revenues Over (Under) Expenditures	(301,299)	493,288	229,803	187,803	251,584	191,363
Beginning Cash Balance - July 1	2,132,145	1,830,846	2,324,055	2,324,055	2,324,055	2,571,399
Other Cash Sources / (Uses)	-	(79)	-	-	(4,240)	-
Ending Cash Balance - June 30	1,830,846	2,324,055	2,553,858	2,511,858	2,571,399	2,762,762
Unreserved Balance	-	-	-	-	-	-
Reserved	1,830,846	2,324,055	2,553,858	2,511,858	2,571,399	2,762,762
Ending Cash Balance - June 30	1,830,846	2,324,055	2,553,858	2,511,858	2,571,399	2,762,762
Reserves Detail:						
Operating Reserve	778,060	763,790	763,790	791,707	778,060	737,349
Recycling Program Reserves	60,000	230,000	230,000	188,000	210,091	197,000
Intercap Loan Reserves	-	-	-	-	-	-
Capital Reserves	992,786	1,330,265	1,560,068	1,532,151	1,583,248	1,828,413

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 through 2016, no rate increases were made.

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:

\$ 1,001,000	Front-Load Refuse Trucks (Replace #208,221,222,223)
\$ 67,500	Container Delivery Truck (Replace #226)
<u>\$ 1,068,500</u>	

Solid Waste-Commercial

Fund: 542

	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	

Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	1,123,273	1,113,302	1,115,000	1,115,000	1,131,201	1,130,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	229	356	300	300	5,696	3,500
Other Financing Sources / (Uses)	107,863	117,809	117,800	117,800	107,863	170,295
Other Operating Revenues	1,231,365	1,231,467	1,233,100	1,233,100	1,244,760	1,303,795
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	2,777
Internal Transactions	-	-	-	-	-	2,777
Long-Term Debt	-	-	-	-	-	-
Total Revenues	1,231,365	1,231,467	1,233,100	1,233,100	1,244,760	1,306,572

Expenditures

Personal Services	251,071	260,372	272,718	272,718	273,316	276,739
Supplies & Materials	38,206	10,431	40,320	55,320	33,131	39,080
Purchased Services	515,695	541,926	458,716	458,716	474,237	503,331
Intra-City Charges	95,083	83,705	100,925	100,925	78,041	96,925
Fixed Charges	3,279	3,183	3,355	3,355	3,310	3,455
Maintenance & Operating	652,263	639,245	603,316	618,316	588,719	642,791
Internal Charges	167,253	165,238	174,019	174,019	174,019	168,349
Transfers Out	-	-	-	-	-	-
Internal Transactions	167,253	165,238	174,019	174,019	174,019	168,349
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	240,000	-	1,068,500
Debt & Capital	-	-	-	240,000	-	1,068,500
Total Expenditures	1,070,587	1,064,855	1,050,053	1,305,053	1,036,054	2,156,379

Revenues Over (Under) Expenditures

	160,778	166,612	183,047	(71,953)	208,706	(849,807)
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Beginning Cash Balance - July 1

	1,190,295	1,345,728	1,487,239	1,487,239	1,487,239	1,720,384
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Other Cash Sources / (Uses)

	(5,345)	(25,101)	-	-	24,439	-
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Ending Cash Balance - June 30

	1,345,728	1,487,239	1,670,286	1,415,286	1,720,384	870,577
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Unreserved Balance

Reserved

Ending Cash Balance - June 30

	-	-	-	-	-	-
	1,345,728	1,487,239	1,670,286	1,415,286	1,720,384	870,577
	1,345,728	1,487,239	1,670,286	1,415,286	1,720,384	870,577

Reserves Detail:

Operating Reserve	88,738	87,504	90,657	90,657	90,657	90,657
Fixed Bond Reserves	-	-	-	-	-	-
Intercap Loan Reserves	-	-	-	-	-	-
Capital Reserves	1,256,990	1,399,735	1,579,629	1,324,629	1,629,727	779,920

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
No Issues Currently			

Major Capital:

\$ - None

Landfill Monitoring District

Fund: 543

FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
		Adopted	Amended	Actual	

Revenues

Taxes	-	-	-	-	-	-
Special Assessments	113,239	115,262	113,850	113,850	135,626	140,350
Taxes & Assessments	113,239	115,262	113,850	113,850	135,626	140,350
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	696	700	700	696	700
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	30	57	40	40	195	175
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	30	753	740	740	891	875
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	150,000	150,000	150,000	-
Internal Transactions	-	-	150,000	150,000	150,000	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	113,269	116,015	264,590	264,590	286,517	141,225

Expenditures

Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	86,565	91,622	114,000	114,000	89,091	113,000
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	86,565	91,622	114,000	114,000	89,091	113,000
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	30,000
Internal Transactions	-	-	-	-	-	30,000
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	150,000	150,000	140,965	-
Debt & Capital	-	-	150,000	150,000	140,965	-
Total Expenditures	86,565	91,622	264,000	264,000	230,056	143,000

Revenues Over (Under) Expenditures

26,704 24,393 590 590 56,461 (1,775)

Beginning Cash Balance - July 1

46,978 73,682 98,075 98,075 98,075 154,536

Other Cash Sources / (Uses)

- - - - - -

Ending Cash Balance - June 30

73,682 98,075 98,665 98,665 154,536 152,761

Unreserved Balance

- - - - - -

Reserved

73,682 98,075 98,665 98,665 154,536 152,761

Ending Cash Balance - June 30

73,682 98,075 98,665 98,665 154,536 152,761

Reserves Detail:

Operating Reserve (5 month)
Capital / Equipment Replacement Reserve

38,176 47,500 59,583 59,583 59,583 59,583
35,506 50,575 39,082 39,082 94,953 93,178

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 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
Trnsfr Stn - 1993 Series Transfer Station	Paid Off 2,618,396	Paid Off 2,789,195	Paid Off 2,528,192	Paid Off 2,384,408	Paid Off 2,555,662
	<u>\$ 2,618,396</u>	<u>\$ 2,789,195</u>	<u>\$ 2,528,192</u>	<u>\$ 2,384,408</u>	<u>\$ 2,555,662</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.

Debt Issues:

Name of Issue	Issue Date	Amount Issued	Maturity Date
None			

Major Capital:

\$ 67,500	FY17 Skid Steer Loader w/attachments (Replace #217)
22,500	FY17 Fork Lift (Addition-split w/Recycling)
95,000	FY17 Transfer Trailer (Addition)
<u>\$ 185,000</u>	

Transfer Station Fund: 546		FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
				Adopted	Amended	Actual	
Revenues							
Taxes	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	24,325	48,650	-
Charges For Services	2,835,411	2,849,798	2,438,150	2,438,150	2,558,036	2,463,413	-
Intra-City Revenues	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Investment Earnings	1,068	1,032	900	900	6,193	3,500	-
Other Financing Sources / (Uses)	30,621	31,858	31,858	31,858	80	5,000	-
Other Operating Revenues	2,867,100	2,882,688	2,470,908	2,470,908	2,588,634	2,520,563	-
Internal Service Revenues	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	6,554
Internal Transactions	-	-	-	-	-	-	6,554
Long-Term Debt	-	-	-	-	-	-	-
Total Revenues	2,867,100	2,882,688	2,470,908	2,470,908	2,588,634	2,527,117	-
Expenditures							
Personal Services	611,750	635,145	654,567	654,567	665,266	713,335	-
Supplies & Materials	12,837	12,622	15,760	15,760	12,304	15,160	-
Purchased Services	1,221,373	1,224,846	1,318,275	1,318,275	1,268,244	1,305,231	-
Intra-City Charges	101,853	86,204	125,350	125,350	89,598	109,563	-
Fixed Charges	30,430	28,964	18,550	18,550	15,387	18,955	-
Maintenance & Operating	1,366,493	1,352,636	1,477,935	1,477,935	1,385,533	1,448,909	-
Internal Charges	212,354	202,823	220,690	220,690	220,690	208,418	-
Transfers Out	296,000	296,000	30,000	30,000	30,000	-	-
Internal Transactions	508,354	498,823	250,690	250,690	250,690	208,418	-
Debt Service	-	-	-	-	-	-	-
Capital Outlay	131,799	302,591	145,000	222,750	82,919	185,000	-
Debt & Capital	131,799	302,591	145,000	222,750	82,919	185,000	-
Total Expenditures	2,618,396	2,789,195	2,528,192	2,605,942	2,384,408	2,555,662	-
Revenues Over (Under) Expenditures	248,704	93,493	(57,284)	(135,034)	204,226	(28,545)	-
Beginning Cash Balance - July 1	1,161,087	1,409,128	1,491,371	1,491,371	1,491,371	1,736,546	-
Other Cash Sources / (Uses)	(663)	(11,250)	-	-	40,949	-	-
Ending Cash Balance - June 30	1,409,128	1,491,371	1,434,087	1,356,337	1,736,546	1,708,001	-
Unreserved Balance	-	-	-	-	-	-	-
Reserved	1,409,128	1,491,371	1,434,087	1,356,337	1,736,546	1,708,001	-
Ending Cash Balance - June 30	1,409,128	1,491,371	1,434,087	1,356,337	1,736,546	1,708,001	-
Reserves Detail:							
Operating Reserve	207,217	198,599	197,555	197,555	197,555	197,555	-
Fixed Bond Reserves	-	-	-	-	-	-	-
Revenue Bond Reserves	-	-	-	-	-	-	-
Capital Reserves	1,201,911	1,292,772	1,236,532	1,158,782	1,538,991	1,510,446	-

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 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
Recycling / Commodities	\$ 136,804	\$ 118,030	\$ 117,375	\$ 78,628	\$ 108,620
Transfer Station Operational Support	296,000	296,000	30,000	30,000	-
Residential Solid Waste Support	-	-	165,000	165,000	200,000
Lewis & Clark County Support	-	-	165,000	165,000	200,000
	\$ 432,804	\$ 414,030	\$ 477,375	\$ 438,628	\$ 508,620

Debt Issues:

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

Major Capital:

\$ 22,500 Fork Lift (split w/ Transfer Station)

Recycling						
Fund: 547						
	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	165,000	165,000	165,000	200,000
Charges For Services	136,804	118,030	117,375	117,375	78,628	108,620
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	175	35	30	30	339	175
Other Financing Sources / (Uses)	-	12	-	-	-	-
Other Operating Revenues	136,979	118,077	282,405	282,405	243,967	308,795
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	296,000	296,000	195,000	195,000	195,000	201,907
Internal Transactions	296,000	296,000	195,000	195,000	195,000	201,907
Long-Term Debt	-	-	-	-	-	-
Total Revenues	432,979	414,077	477,405	477,405	438,967	510,702
Expenditures						
Personal Services	168,995	201,648	183,259	183,259	174,184	185,646
Supplies & Materials	4,370	2,465	4,650	4,650	2,416	6,650
Purchased Services	204,387	220,518	193,189	193,189	186,259	160,939
Intra-City Charges	2,434	4,390	5,700	5,700	1,250	3,738
Fixed Charges	-	-	15,630	15,630	14,526	16,035
Maintenance & Operating	211,191	227,373	219,169	219,169	204,451	187,362
Internal Charges	70,605	68,809	72,913	72,913	72,913	73,502
Transfers Out	-	-	-	-	-	-
Internal Transactions	70,605	68,809	72,913	72,913	72,913	73,502
Debt Service	-	-	-	-	-	-
Capital Outlay	13,470	31,600	-	105,400	66,400	22,500
Debt & Capital	13,470	31,600	-	105,400	66,400	22,500
Total Expenditures	464,261	529,430	475,341	580,741	517,948	469,010
Revenues Over (Under) Expenditures	(31,282)	(115,353)	2,064	(103,336)	(78,981)	41,692
Beginning Cash Balance - July 1	311,739	280,458	165,100	165,100	165,100	86,125
Other Cash Sources / (Uses)	1	(5)	-	-	6	-
Ending Cash Balance - June 30	280,458	165,100	167,164	61,764	86,125	127,817
Unreserved Balance	-	-	-	-	-	-
Reserved	280,458	165,100	167,164	61,764	86,125	127,817
Ending Cash Balance - June 30	280,458	165,100	167,164	61,764	86,125	127,817
Reserves Detail:						
Operating Reserve (1 month)	41,486	39,612	37,209	37,209	37,209	37,209
Capital Reserves	238,972	125,488	129,955	24,555	48,916	90,608

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 in an advisory capacity to the City Commission.

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. Subsequently, in June 2015, the City sold a refunding issue that retired this 2005 issue. For further information, see debt service funds 307 and 303.

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, also see debt service fund 309.

Near the end of fiscal year 2016, in order to take advantage of favorable interest rates in the market and save the Parking fund approximately \$106,000 per year on debt service payments over the remaining life of the COPS, the City initiated the process of refunding the original COPS. Finalization of the refunding occurred in July 2016.

Major Capital:

\$ - None

Parking Fund: 551		FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
				Adopted	Amended	Actual	
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-
	Charges For Services	1,446,695	1,707,917	1,680,513	1,680,513	1,681,065	1,704,574
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	109,300	76,877	105,500	105,500	75,487	82,500
	Investment Earnings	1,989	1,360	1,881	3,881	3,497	1,711
	Other Financing Sources / (Uses)	13,110	10,112	13,900	13,900	6,494	1,800
	Other Operating Revenues	1,571,094	1,796,266	1,801,794	1,803,794	1,766,543	1,790,585
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	5,765
	Internal Transactions	-	-	-	-	-	5,765
	Long-Term Debt	-	-	-	-	-	-
	Total Revenues	1,571,094	1,796,266	1,801,794	1,803,794	1,766,543	1,796,350
Expenditures							
	Personal Services	573,603	494,607	473,394	473,394	439,858	468,438
	Supplies & Materials	21,607	31,774	41,250	41,250	33,992	30,280
	Purchased Services	346,553	290,086	330,355	330,355	292,152	459,125
	Intra-City Charges	6,270	8,391	9,600	9,600	6,671	9,000
	Fixed Charges	93,879	98,050	100,150	100,150	101,065	113,666
	Maintenance & Operating	468,309	428,301	481,355	481,355	433,880	612,071
	Internal Charges	116,645	117,399	117,889	117,889	117,889	108,275
	Transfers Out	665,718	682,480	693,704	-	-	-
	Internal Transactions	782,363	799,879	811,593	117,889	117,889	108,275
	Debt Service	-	-	-	1,488,977	1,488,115	693,735
	Capital Outlay	248,114	29,859	49,000	49,000	21,917	-
	Debt & Capital	248,114	29,859	49,000	1,537,977	1,510,032	693,735
	Total Expenditures	2,072,389	1,752,646	1,815,342	2,610,615	2,501,659	1,882,519
	Revenues Over (Under) Expenditures	(501,295)	43,620	(13,548)	(806,821)	(735,116)	(86,169)
	Beginning Cash Balance - July 1	690,555	192,318	239,033	239,033	239,033	1,523,916
	Other Cash Sources / (Uses)	3,058	3,095	3,329	3,329	2,019,999	3,499
	Ending Cash Balance - June 30	192,318	239,033	228,814	(564,459)	1,523,916	1,441,246
	Unreserved Balance	-	-	-	-	-	-
	Reserved	192,318	239,033	228,814	(564,459)	1,523,916	1,441,246
	Ending Cash Balance - June 30	192,318	239,033	228,814	(564,459)	1,523,916	1,441,246
	Reserves Detail:						
	Parking Improvements / Capital Reserves	40,218	95,433	81,614	(653,859)	256,829	148,762
	Operational Reserve (1 month)	152,100	143,600	147,200	89,400	82,700	99,100
	Debt Service Reserves (Held with Fiscal Agent)	-	-	-	-	1,184,387	1,193,384

Special Charters

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 and other special charter programs.

This Fund includes budgets for :

	FY 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
Transit Charters	\$ 11,192	\$ 8,731	\$ 10,371	\$ 8,872	\$ 13,040
Rec-Connect/State Shuttle	7,433	18,388	-	-	-
	\$ 18,625	\$ 27,119	\$ 10,371	\$ 8,872	\$ 13,040

Major Funding Sources:

	FY 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
Special Charters	\$ 16,185	\$ 5,335	\$ 5,000	\$ 245	\$ 5,000
BID Trolley Reimbursement	-	12,232	5,500	10,507	8,000
Rec-Connect/State Shuttle	15,400	53,848	-	-	-
Other Financing Sources	516	395	350	301	350
	\$ 32,101	\$ 71,810	\$ 10,850	\$ 11,053	\$ 13,350

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 early 2015, with the state legislature convening for its biannual session 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. Due to the success of the program, the State and City are looking to renew the program for the upcoming legislative session.

Major Capital:

\$ - None

Special Charters

Fund: 561

	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	31,585	71,415	10,500	10,500	10,752	13,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	516	395	350	350	301	350
Other Operating Revenues	32,101	71,810	10,850	10,850	11,053	13,350
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	56
Internal Transactions	-	-	-	-	-	56
Long-Term Debt	-	-	-	-	-	-
Total Revenues	32,101	71,810	10,850	10,850	11,053	13,406
Expenditures						
Personal Services	12,317	21,677	4,812	4,812	6,445	4,842
Supplies & Materials	149	160	100	100	-	3,600
Purchased Services	-	-	-	-	-	-
Intra-City Charges	3,937	3,308	3,525	3,525	493	2,700
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	4,086	3,468	3,625	3,625	493	6,300
Internal Charges	2,222	1,974	1,934	1,934	1,934	1,898
Transfers Out	-	-	-	-	-	-
Internal Transactions	2,222	1,974	1,934	1,934	1,934	1,898
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	18,625	27,119	10,371	10,371	8,872	13,040
Revenues Over (Under) Expenditures	13,476	44,691	479	479	2,181	366
Beginning Cash Balance - July 1	16,470	29,946	74,637	74,637	74,637	76,818
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	29,946	74,637	75,116	75,116	76,818	77,184
Unreserved Balance	-	-	-	-	-	-
Reserved	29,946	74,637	75,116	75,116	76,818	77,184
Ending Cash Balance - June 30	29,946	74,637	75,116	75,116	76,818	77,184
Reserves Detail:						
Operating Reserve	29,946	74,637	75,116	75,116	76,818	77,184

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 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
Helena Bus	\$ 1,020,361	\$ -	See Fund 580	See Fund 580	See Fund 580
East Valley	230,767	-	See Fund 581	See Fund 581	See Fund 581
Head Start	61,461	-	See Fund 582	See Fund 582	See Fund 582
Rimrock Stage	50,333	-	Discontinued	Discontinued	Discontinued
	\$ 1,362,922	\$ -	\$ -	\$ -	\$ -

Major Funding Sources:

	FY 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
F.T.A. Grant-Operating	\$ 599,555	See Fund 580	See Fund 580	See Fund 580	See Fund 580
F.T.A. Grant-Capital	-	See Fund 580	See Fund 580	See Fund 580	See Fund 580
J.A.R.C. Grant	40,208	See Fund 580	See Fund 580	See Fund 580	See Fund 580
Charges For Services	276,130	-	See Fund 580	See Fund 580	See Fund 580
Transfer In from 100 - General Fund	364,500	-	See Fund 580	See Fund 580	See Fund 580
	\$ 1,280,393	\$ -	\$ -	\$ -	\$ -

Significant Changes:

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

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

Major Capital:

None

Helena Area Transit Srvc

Fund: 562

FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
		Adopted	Amended	Actual	

Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	776,674	-	-	-	-	-
Charges For Services	276,130	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	353	-	-	-	-	-
Other Financing Sources / (Uses)	571	-	-	-	-	-
Other Operating Revenues	1,053,728	-	-	-	-	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	364,500	-	-	-	-	-
Internal Transactions	364,500	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	1,418,228	-	-	-	-	-

Expenditures

Personal Services	658,492	-	-	-	-	-
Supplies & Materials	34,833	-	-	-	-	-
Purchased Services	185,242	-	-	-	-	-
Intra-City Charges	186,731	-	-	-	-	-
Fixed Charges	49,838	-	-	-	-	-
Maintenance & Operating	456,644	-	-	-	-	-
Internal Charges	237,210	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	237,210	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	10,576	-	-	-	-	-
Debt & Capital	10,576	-	-	-	-	-
Total Expenditures	1,362,922	-	-	-	-	-

Revenues Over (Under) Expenditures

	55,306	-	-	-	-	-
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Beginning Cash Balance - July 1

	235,748	290,569	-	-	-	-
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Other Cash Sources / (Uses)

	(485)	(290,569)	-	-	-	-
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Ending Cash Balance - June 30

	290,569	-	-	-	-	-
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Unreserved Balance

	-	-	-	-	-	-
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Reserved

	290,569	-	-	-	-	-
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Ending Cash Balance - June 30

	290,569	-	-	-	-	-
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Reserves Detail:

Operating Reserves (1 month)	-	-	-	-	-	-
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Capital Reserves	290,569	-	-	-	-	-
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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 recreational enterprise.

This Fund includes budgets for :

	FY 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
Golf Operations	\$ 458,241	\$ 508,223	\$ 501,729	\$ 532,656	\$ 556,740
Golf Concessions	160,018	177,037	180,539	165,731	187,099
Golf Maintenance	489,263	508,333	561,977	530,766	580,059
Golf Capital/Debt Service	490,627	182,524	157,657	179,892	314,704
	<u>\$ 1,598,149</u>	<u>\$ 1,376,117</u>	<u>\$ 1,401,902</u>	<u>\$ 1,409,045</u>	<u>\$ 1,638,602</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	12/05/14	\$ 433,100	02/15/29

Major Capital:

\$ 104,000	2 Fairway Mowers
60,000	Rough Mower
19,000	Bunker Rake
46,680	2 Utility Carts
<u>\$ 229,680</u>	

Golf Course						
Fund: 563						
	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	1,280,877	1,387,331	1,310,766	1,310,766	1,378,998	1,367,291
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	463	295	-	-	1,605	-
Other Financing Sources / (Uses)	763	13,657	-	-	110	-
Other Operating Revenues	1,282,103	1,401,283	1,310,766	1,310,766	1,380,713	1,367,291
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	6,207
Internal Transactions	-	-	-	-	-	6,207
Long-Term Debt	-	394,355	-	50,000	38,744	229,680
Total Revenues	1,282,103	1,795,638	1,310,766	1,360,766	1,419,457	1,603,178
Expenditures						
Personal Services	523,641	565,014	598,644	598,644	581,913	653,724
Supplies & Materials	278,462	314,133	310,771	310,771	333,549	349,053
Purchased Services	126,599	144,498	164,424	202,424	150,569	165,400
Intra-City Charges	191	53	200	200	23	200
Fixed Charges	41,754	39,179	46,755	46,755	39,648	43,357
Maintenance & Operating	447,006	497,863	522,150	560,150	523,789	558,010
Internal Charges	136,875	130,716	123,451	123,451	123,451	112,164
Transfers Out	-	-	-	-	-	-
Internal Transactions	136,875	130,716	123,451	123,451	123,451	112,164
Debt Service	78,913	58,151	80,657	80,657	81,766	85,024
Capital Outlay	411,714	124,373	77,000	112,181	98,126	229,680
Debt & Capital	490,627	182,524	157,657	192,838	179,892	314,704
Total Expenditures	1,598,149	1,376,117	1,401,902	1,475,083	1,409,045	1,638,602
Revenues Over (Under) Expenditures	(316,046)	419,521	(91,136)	(114,317)	10,412	(35,424)
Beginning Cash Balance - July 1	460,949	147,494	576,639	576,639	576,639	585,527
Other Cash Sources / (Uses)	2,591	9,624	-	-	(1,524)	-
Ending Cash Balance - June 30	147,494	576,639	485,503	462,322	585,527	550,103
Unreserved Balance	-	-	-	-	-	-
Reserved	147,494	576,639	485,503	462,322	585,527	550,103
Ending Cash Balance - June 30	147,494	576,639	485,503	462,322	585,527	550,103
Reserves Detail:						
Capital Reserve	-	326,290	220,523	189,742	323,343	268,319
Operations (Non-Capital) Reserve	20%	147,494	250,349	264,980	262,184	281,784

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:

\$ - 0

City-County Building Fund

Fund: 570

	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	406	304	200	200	975	300
Other Financing Sources / (Uses)	820,288	829,560	846,238	846,238	836,052	835,937
Other Operating Revenues	820,694	829,864	846,438	846,438	837,027	836,237
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	3,310
Internal Transactions	-	-	-	-	-	3,310
Long-Term Debt	-	-	-	-	-	-
Total Revenues	820,694	829,864	846,438	846,438	837,027	839,547
Expenditures						
Personal Services	315,129	330,342	331,377	331,377	311,388	324,096
Supplies & Materials	35,917	46,127	54,100	60,100	35,703	50,800
Purchased Services	193,442	184,702	224,672	229,172	191,666	219,443
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	34,000	36,751	38,300	38,300	35,980	36,500
Maintenance & Operating	263,359	267,580	317,072	327,572	263,349	306,743
Internal Charges	19,041	18,579	17,762	17,762	17,762	17,213
Transfers Out	-	-	-	-	-	-
Internal Transactions	19,041	18,579	17,762	17,762	17,762	17,213
Debt Service	184,050	177,290	173,505	173,505	173,499	178,484
Capital Outlay	87,780	25,768	25,000	25,000	8,400	75,000
Debt & Capital	271,830	203,058	198,505	198,505	181,899	253,484
Total Expenditures	869,359	819,559	864,716	875,216	774,398	901,536
Revenues Over (Under) Expenditures	(48,665)	10,305	(18,278)	(28,778)	62,629	(61,989)
Beginning Cash Balance - July 1	314,562	265,383	276,058	276,058	276,058	338,687
Other Cash Sources / (Uses)	(514)	370	-	-	-	-
Ending Cash Balance - June 30	265,383	276,058	257,780	247,280	338,687	276,698
Unreserved Balance	-	-	-	-	-	-
Reserved	265,383	276,058	257,780	247,280	338,687	276,698
Ending Cash Balance - June 30	265,383	276,058	257,780	247,280	338,687	276,698
Reserves Detail:						
Operating Reserve	265,383	276,058	257,780	247,280	338,687	276,698

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 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	61	44	50	50	1,312	50
Other Financing Sources / (Uses)	164,117	197,318	205,793	205,793	180,723	205,659
Other Operating Revenues	164,178	197,362	205,843	205,843	182,035	205,709
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	333
Internal Transactions	-	-	-	-	-	333
Long-Term Debt	-	-	-	-	-	-
Total Revenues	164,178	197,362	205,843	205,843	182,035	206,042
Expenditures						
Personal Services	29,834	29,962	31,405	31,405	25,432	31,525
Supplies & Materials	2,804	3,905	4,100	4,100	2,596	4,500
Purchased Services	135,996	155,503	168,420	168,420	151,744	168,410
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	54	266	500	500	549	500
Maintenance & Operating	138,854	159,674	173,020	173,020	154,889	173,410
Internal Charges	800	722	689	689	689	655
Transfers Out	-	-	-	-	-	-
Internal Transactions	800	722	689	689	689	655
Debt Service	-	-	-	-	-	-
Capital Outlay	-	34,175	-	-	-	-
Debt & Capital	-	34,175	-	-	-	-
Total Expenditures	169,488	224,533	205,114	205,114	181,010	205,590
Revenues Over (Under) Expenditures	(5,310)	(27,171)	729	729	1,025	452
Beginning Cash Balance - July 1	68,135	62,825	35,654	35,654	35,654	36,679
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	62,825	35,654	36,383	36,383	36,679	37,131
Unreserved Balance	-	-	-	-	-	-
Reserved	62,825	35,654	36,383	36,383	36,679	37,131
Ending Cash Balance - June 30	62,825	35,654	36,383	36,383	36,679	37,131
Reserves Detail:						
Operating Reserve	60,225	33,054	33,783	33,783	34,079	34,531
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 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
		Adopted	Amended	Actual	

Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	18	5	6	6	10	6
Other Financing Sources / (Uses)	22,525	23,342	23,480	23,480	23,480	22,887
Other Operating Revenues	22,543	23,347	23,486	23,486	23,490	22,893
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	236
Internal Transactions	-	-	-	-	-	236
Long-Term Debt	-	-	-	-	-	-
Total Revenues	22,543	23,347	23,486	23,486	23,490	23,129

Expenditures

Personal Services	21,125	21,105	22,565	22,565	17,392	22,385
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	4,000	4,421	-
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	-	-	-	4,000	4,421	-
Internal Charges	568	512	488	488	488	457
Transfers Out	-	-	-	-	-	-
Internal Transactions	568	512	488	488	488	457
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	21,693	21,617	23,053	27,053	22,301	22,842

Revenues Over (Under) Expenditures

	850	1,730	433	(3,567)	1,189	287
Beginning Cash Balance - July 1	3,461	4,311	6,041	6,041	6,041	7,230
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	4,311	6,041	6,474	2,474	7,230	7,517

Unreserved Balance

Reserved	-	-	-	-	-	-
Ending Cash Balance - June 30	4,311	6,041	6,474	2,474	7,230	7,517
Reserves Detail:						
Operating Reserve	4,311	6,041	6,474	2,474	7,230	7,517

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 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
Helena Bus	\$ -	\$ 978,160	\$ 1,181,543	\$ 1,011,670	\$ 1,480,129
	<u>\$ -</u>	<u>\$ 978,160</u>	<u>\$ 1,181,543</u>	<u>\$ 1,011,670</u>	<u>\$ 1,480,129</u>

Major Funding Sources:

	FY 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
F.T.A. Grant-Operating	\$ -	\$ 686,575	\$ 636,405	\$ 550,964	\$ 621,206
Transade Grant	-	50,311	45,692	46,322	50,513
County Contributions	-	-	37,500	37,500	37,500
Transit Fares-HATS	-	-	-	56,873	62,500
General Fund Operational/Capital Support	-	300,000	375,000	375,000	343,114
	<u>\$ -</u>	<u>\$ 1,036,886</u>	<u>\$ 1,094,597</u>	<u>\$ 1,066,659</u>	<u>\$ 1,114,833</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, 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.

Major Capital:

\$ 300,000	FY17 - ADA Bus Stop Improvements
12,800	FY17 New Bus Replaces #67 (\$64,000 x 20%)
3,500	FY17 Bus Video System
3,500	FY17 Painting
<u>\$ 319,800</u>	

Helena Area Transit Srvc

Fund: 580

	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	

Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	778,270	724,907	756,907	670,872	714,529
Charges For Services	-	56,340	69,000	69,000	63,028	69,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	423	250	250	2,021	750
Other Financing Sources / (Uses)	-	2,578	500	500	4,924	500
Other Operating Revenues	-	837,611	794,657	826,657	740,845	784,779
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	300,000	375,000	375,000	375,000	343,114
Internal Transactions	-	300,000	375,000	375,000	375,000	343,114
Long-Term Debt	-	-	-	-	-	-
Total Revenues	-	1,137,611	1,169,657	1,201,657	1,115,845	1,127,893

Expenditures

Personal Services	-	565,079	580,436	585,756	586,333	710,467
Supplies & Materials	-	7,652	26,850	26,850	10,591	16,500
Purchased Services	-	39,441	211,357	244,932	124,464	108,681
Intra-City Charges	-	94,828	131,500	125,500	98,709	159,117
Fixed Charges	-	54,724	1,500	1,500	3,145	1,625
Maintenance & Operating	-	196,645	371,207	398,782	236,909	285,923
Internal Charges	-	200,252	168,920	168,920	168,920	163,939
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	200,252	168,920	168,920	168,920	163,939
Debt Service	-	-	-	-	-	-
Capital Outlay	-	16,184	60,980	160,215	19,508	319,800
Debt & Capital	-	16,184	60,980	160,215	19,508	319,800
Total Expenditures	-	978,160	1,181,543	1,313,673	1,011,670	1,480,129

Revenues Over (Under) Expenditures

	-	159,451	(11,886)	(112,016)	104,175	(352,236)
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Beginning Cash Balance - July 1

	-	-	450,051	450,051	450,051	554,277
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Other Cash Sources / (Uses)

	-	290,600	-	-	51	-
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Ending Cash Balance - June 30

	-	450,051	438,165	338,035	554,277	202,041
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Unreserved Balance

Reserved

Ending Cash Balance - June 30

	-	-	-	-	-	-
	-	450,051	438,165	338,035	554,277	202,041
	-	450,051	438,165	338,035	554,277	202,041

Reserves Detail:

Operating Reserves (1 month)	80,165	93,380	96,694	96,694	96,694	96,694
Capital Reserves	(80,165)	356,671	341,471	241,341	457,583	105,347

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 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
East Valley	\$ -	\$ 119,893	\$ 119,968	\$ 123,349	\$ 133,149
	<u>\$ -</u>	<u>\$ 119,893</u>	<u>\$ 119,968</u>	<u>\$ 123,349</u>	<u>\$ 133,149</u>

Major Funding Sources:

	FY 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
F.T.A. Grant-Operating	\$ -	\$ 61,929	\$ 70,712	\$ 71,327	\$ 69,023
Misc Intergovmmtl Rev	-	53,200	46,700	46,700	57,000
Transit Fares-Valley	-	6,938	6,500	7,688	7,500
	<u>\$ -</u>	<u>\$ 122,067</u>	<u>\$ 123,912</u>	<u>\$ 125,715</u>	<u>\$ 133,523</u>

Significant Changes:

Prior to fiscal year 2015, this program was accounted for in fund 562 along with the Helena Transit Service and Head Start bus programs. In order to provide better individual accounting and cash flow analysis, 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					Adopted		
Fund: 581		FY 2014	FY 2015	FY 2016			FY 2017
		Actual	Actual	Adopted	Amended	Actual	Budget
Revenues							
Taxes		-	-	-	-	-	-
Special Assessments		-	-	-	-	-	-
Taxes & Assessments		-	-	-	-	-	-
License & Permits		-	-	-	-	-	-
Intergovernmental Revenues		-	115,129	117,412	117,412	118,027	126,023
Charges For Services		-	8,513	7,400	7,400	9,383	8,700
Intra-City Revenues		-	-	-	-	-	-
Fines & Forfeitures		-	-	-	-	-	-
Investment Earnings		-	-	-	-	-	-
Other Financing Sources / (Uses)		-	-	-	-	-	-
Other Operating Revenues		-	123,642	124,812	124,812	127,410	134,723
Internal Service Revenues		-	-	-	-	-	-
Interfund Transfers In		-	-	-	-	-	523
Internal Transactions		-	-	-	-	-	523
Long-Term Debt		-	-	-	-	-	-
Total Revenues		-	123,642	124,812	124,812	127,410	135,246
Expenditures							
Personal Services		-	73,429	70,879	78,084	76,961	79,586
Supplies & Materials		-	335	450	450	450	450
Purchased Services		-	4,981	6,156	5,756	5,357	7,772
Intra-City Charges		-	23,026	22,375	20,675	20,473	25,925
Fixed Charges		-	-	-	-	-	-
Maintenance & Operating		-	28,342	28,981	26,881	26,280	34,147
Internal Charges		-	18,122	20,108	20,108	20,108	19,416
Transfers Out		-	-	-	-	-	-
Internal Transactions		-	18,122	20,108	20,108	20,108	19,416
Debt Service		-	-	-	-	-	-
Capital Outlay		-	-	-	-	-	-
Debt & Capital		-	-	-	-	-	-
Total Expenditures		-	119,893	119,968	125,073	123,349	133,149
Revenues Over (Under) Expenditures		-	3,749	4,844	(261)	4,061	2,097
Beginning Cash Balance - July 1		-	-	3,749	3,749	3,749	7,810
Other Cash Sources / (Uses)		-	-	-	-	-	-
Ending Cash Balance - June 30		-	3,749	8,593	3,488	7,810	9,907
Unreserved Balance		-	-	-	-	-	-
Reserved		-	3,749	8,593	3,488	7,810	9,907
Ending Cash Balance - June 30		-	3,749	8,593	3,488	7,810	9,907
Reserves Detail:							
Operating Reserves		-	3,749	8,593	3,488	7,810	9,907

HATS - Head StartFund: **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 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
Head Start	\$ -	\$ 67,019	\$ 69,582	\$ 57,259	\$ 71,926
	<u>\$ -</u>	<u>\$ 67,019</u>	<u>\$ 69,582</u>	<u>\$ 57,259</u>	<u>\$ 71,926</u>

Major Funding Sources:

	FY 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
Trnsprtatn Svcs-Operating	\$ -	\$ 60,177	\$ 70,207	\$ 55,441	\$ 71,526
	<u>\$ -</u>	<u>\$ 60,177</u>	<u>\$ 70,207</u>	<u>\$ 55,441</u>	<u>\$ 71,526</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, 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 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	60,177	70,207	70,207	55,441	71,526
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	-	60,177	70,207	70,207	55,441	71,526
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	405
Internal Transactions	-	-	-	-	-	405
Long-Term Debt	-	-	-	-	-	-
Total Revenues	-	60,177	70,207	70,207	55,441	71,931
Expenditures						
Personal Services	-	45,313	41,349	41,349	38,155	44,455
Supplies & Materials	-	-	275	275	-	200
Purchased Services	-	3,693	6,200	6,200	2,785	6,200
Intra-City Charges	-	6,241	10,400	10,400	4,961	9,513
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	-	9,934	16,875	16,875	7,746	15,913
Internal Charges	-	11,772	11,358	11,358	11,358	11,558
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	11,772	11,358	11,358	11,358	11,558
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	-	67,019	69,582	69,582	57,259	71,926
Revenues Over (Under) Expenditures	-	(6,842)	625	625	(1,818)	5
Beginning Cash Balance - July 1	-	-	(6,842)	(6,842)	(6,842)	(8,660)
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	-	(6,842)	(6,217)	(6,217)	(8,660)	(8,655)
Unreserved Balance	-	-	-	-	-	-
Reserved	-	(6,842)	(6,217)	(6,217)	(8,660)	(8,655)
Ending Cash Balance - June 30	-	(6,842)	(6,217)	(6,217)	(8,660)	(8,655)
Reserves Detail:						
Operating Reserves	-	(6,842)	(6,217)	(6,217)	(8,660)	(8,655)

NOTE: Negative cash positions represent a timing difference between costs incurred for this program and the billing and receipt for those costs. Costs incurred for this program are fully funded by Head Start.

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 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
Shop (Operations)	\$ 541,744	\$ 571,107	\$ 632,455	\$ 613,846	\$ 656,327
Shop - Gas, Oil & Parts	1,064,113	963,823	1,205,663	810,207	1,137,271
	<u>\$ 1,605,857</u>	<u>\$ 1,534,930</u>	<u>\$ 1,838,118</u>	<u>\$ 1,424,053</u>	<u>\$ 1,793,598</u>

Major Funding Sources:

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

	FY 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
Fuel Tax Refund	\$ 26,139	\$ 26,445	\$ 26,000	\$ 25,895	\$ 26,000
City Department Charges:					
Gas & Fuel Charges	663,079	561,120	716,163	408,696	679,021
Veh & Equip Repairs	132,322	143,644	119,050	135,288	128,500
Tires & Tire Repairs	106,658	81,391	105,350	67,231	97,025
Shop Parts	165,847	187,099	264,600	198,903	232,225
Shop Service Chg	584,416	585,686	597,939	597,939	618,967
	<u>\$ 1,678,461</u>	<u>\$ 1,585,385</u>	<u>\$ 1,829,102</u>	<u>\$ 1,433,952</u>	<u>\$ 1,781,738</u>

Major Capital:

\$ 15,000 Vehicle Lift

Fleet Services						
Fund: 610						
	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	26,139	26,445	26,000	26,000	25,895	26,000
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	1,067,906	973,254	1,205,163	1,205,163	810,118	1,136,771
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	3,257	754	-	-	1,421	-
Other Operating Revenues	1,097,302	1,000,453	1,231,163	1,231,163	837,434	1,162,771
Internal Service Revenues	584,416	585,686	597,939	597,939	597,939	618,967
Interfund Transfers In	-	-	-	-	-	4,292
Internal Transactions	584,416	585,686	597,939	597,939	597,939	623,259
Long-Term Debt	-	-	-	-	-	-
Total Revenues	1,681,718	1,586,139	1,829,102	1,829,102	1,435,373	1,786,030
Expenditures						
Personal Services	388,148	409,602	459,118	459,118	444,109	467,837
Supplies & Materials	962,292	852,056	1,117,623	1,092,623	694,200	1,039,031
Purchased Services	142,375	162,205	146,622	171,622	172,110	159,476
Intra-City Charges	5,171	4,253	5,675	5,675	4,612	4,842
Fixed Charges	9,235	9,162	9,740	9,740	9,682	9,990
Maintenance & Operating	1,119,073	1,027,676	1,279,660	1,279,660	880,604	1,213,339
Internal Charges	98,636	97,652	99,340	99,340	99,340	97,422
Transfers Out	-	-	-	-	-	-
Internal Transactions	98,636	97,652	99,340	99,340	99,340	97,422
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	15,000
Debt & Capital	-	-	-	-	-	15,000
Total Expenditures	1,605,857	1,534,930	1,838,118	1,838,118	1,424,053	1,793,598
Revenues Over (Under) Expenditures	75,861	51,209	(9,016)	(9,016)	11,320	(7,568)
Beginning Cash Balance - July 1	149,318	223,801	275,861	275,861	275,861	286,774
Other Cash Sources / (Uses)	(1,378)	851	-	-	(407)	-
Ending Cash Balance - June 30	223,801	275,861	266,845	266,845	286,774	279,206
Unreserved Balance	-	-	-	-	-	-
Reserved	223,801	275,861	266,845	266,845	286,774	279,206
Ending Cash Balance - June 30	223,801	275,861	266,845	266,845	286,774	279,206
Reserves Detail:						
Operating Reserve	(1 month) 127,911	153,177	148,217	148,217	148,217	148,217
Capital Reserve	95,890	122,685	118,629	118,629	138,558	130,990

Copier Revolving

Fund: **643**

Part of the Administrative Services Dept.

Description:

This fund accounts for the purchase, maintenance and supplies for the revolving fund 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 Facility

Major Funding Sources:

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

Major Capital:

\$ - None

Copier Revolving							
Fund: 643		FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
				Adopted	Amended	Actual	
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	17,800	17,464	19,164	19,164	19,151	19,842
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	-	-	-	-	-	-
	Other Financing Sources / (Uses)	-	-	-	-	-	-
	Other Operating Revenues	17,800	17,464	19,164	19,164	19,151	19,842
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
	Long-Term Debt	-	-	-	-	-	-
	Total Revenues	17,800	17,464	19,164	19,164	19,151	19,842
Expenditures							
	Personal Services	-	-	-	-	-	-
	Supplies & Materials	874	6,210	5,885	5,885	5,048	1,625
	Purchased Services	3,075	4,975	4,170	4,170	5,888	7,604
	Intra-City Charges	-	-	-	-	-	-
	Fixed Charges	4,499	4,543	4,545	4,545	4,543	4,545
	Maintenance & Operating	8,448	15,728	14,600	14,600	15,479	13,774
	Internal Charges	-	-	-	-	-	-
	Transfers Out	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
	Debt Service	-	-	-	-	-	-
	Capital Outlay	22,401	-	14,500	14,500	9,199	-
	Debt & Capital	22,401	-	14,500	14,500	9,199	-
	Total Expenditures	30,849	15,728	29,100	29,100	24,678	13,774
	Revenues Over (Under) Expenditures	(13,049)	1,736	(9,936)	(9,936)	(5,527)	6,068
	Beginning Cash Balance - July 1	55,642	42,593	44,329	44,329	44,329	38,802
	Other Cash Sources / (Uses)	-	-	-	-	-	-
	Ending Cash Balance - June 30	42,593	44,329	34,393	34,393	38,802	44,870
	Unreserved Balance	-	-	-	-	-	-
	Reserved	42,593	44,329	34,393	34,393	38,802	44,870
	Ending Cash Balance - June 30	42,593	44,329	34,393	34,393	38,802	44,870
	Reserves Detail:						
	Copier Revolving/Capital Reserve	42,593	44,329	34,393	34,393	38,802	44,870

Property & Liab Insurance

Fund: **645**

Part of the Human Resources Department

Description:

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

Insurance Costs - Major Items:

	FY 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
Insur Prem: Bldgs/Prop	\$ 180,974	\$ 178,995	\$ 182,937	\$ 183,311	\$ 190,500
Insur Prem: Veh/Movabl Eq	29,119	28,647	29,398	29,375	33,400
Insur Prem: Liability	471,695	271,201	551,504	255,845	531,367
Insur Prem: Fidelity	3,247	3,247	3,972	3,945	4,033
Insurance Deductibles	63,633	33,679	125,000	47,951	110,000
	<u>\$ 748,668</u>	<u>\$ 515,769</u>	<u>\$ 892,811</u>	<u>\$ 520,427</u>	<u>\$ 869,300</u>

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 2014 Actual	FY 2015 Actual	FY 2016		Adopted FY 2017 Budget
			Adopted	Actual	
Bldg/Prop Insur Chrg	\$ 180,186	\$ 177,831	\$ 182,934	\$ 182,934	\$ 184,839
Veh/Movabl Equip Chrg	33,656	29,015	29,397	29,397	32,406
Liability Insur Chrg	615,246	561,835	551,504	551,504	531,367
Fidelity Insur Chrg	3,773	3,874	3,972	3,972	4,033
Liability Deductible Chrg	66,891	36,030	55,103	55,103	41,015
	<u>\$ 899,752</u>	<u>\$ 808,585</u>	<u>\$ 822,910</u>	<u>\$ 822,910</u>	<u>\$ 793,660</u>

Major Capital:

\$ - None

Property & Liab Insurance

Fund: 645

	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	1,367	1,480	1,630	1,630	1,480	1,480
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	27,827	1,425	-	-	62,115	-
Other Operating Revenues	29,194	2,905	1,630	1,630	63,595	1,480
Internal Service Revenues	899,752	808,585	822,910	822,910	822,910	793,660
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	899,752	808,585	822,910	822,910	822,910	793,660
Long-Term Debt	-	-	-	-	-	-
Total Revenues	928,946	811,490	824,540	824,540	886,505	795,140
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	780	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	775,183	516,876	897,811	897,811	548,086	899,300
Maintenance & Operating	775,963	516,876	897,811	897,811	548,086	899,300
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	27,659	-	261,498
Internal Transactions	-	-	-	27,659	-	261,498
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	775,963	516,876	897,811	925,470	548,086	1,160,798
Revenues Over (Under) Expenditures	152,983	294,614	(73,271)	(100,930)	338,419	(365,658)
Beginning Cash Balance - July 1	439,570	592,553	887,167	887,167	887,167	1,225,586
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	592,553	887,167	813,896	786,237	1,225,586	859,928
Unreserved Balance	389,553	686,167	612,896	585,237	1,024,586	658,928
Reserved	203,000	201,000	201,000	201,000	201,000	201,000
Ending Cash Balance - June 30	592,553	887,167	813,896	786,237	1,225,586	859,928
Reserves Detail:						
Operating Reserve	3,000	1,000	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. 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 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)	\$ 3,051,196	71.1%
Employee Contributions (for spouses & dependents of employees)	380,000	8.9%
Retiree Contributions	400,000	9.3%
Other Group Contributions (Airport / Library / Business Improvement District)	459,000	10.7%
	\$ 4,290,196	100.0%

Significant Changes:

FY 2012 premium costs increased 10% over the prior year. The City included a 4.38% increase in rates to help cover the higher premiums and elected to fund the remaining increased costs by using some available cash reserves of the Medical Revolving fund. FY 2013 premiums increased another 5% and the City again elected to help offset some of the rate increase by subsidizing rates approximately 4.9% with available reserves. For FY 2014, insurance premiums increased 2.5% 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 were fully covered by charges back to all city departments and other participants with no reserve subsidy. Rates for FY 2017 increased by 7.3%.

Major Capital:

\$ - None

Health & Safety Program						
Fund: 650						
	FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	397	374	300	300	1,205	500
Other Financing Sources / (Uses)	3,434,054	3,474,312	4,138,247	4,138,247	3,699,260	4,290,196
Other Operating Revenues	3,434,451	3,474,686	4,138,547	4,138,547	3,700,465	4,290,696
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	3,434,451	3,474,686	4,138,547	4,138,547	3,700,465	4,290,696
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	15	-	-	-	-	-
Purchased Services	18,346	7,769	25,800	25,800	6,951	20,300
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	3,391,082	3,435,234	4,137,872	4,141,223	3,701,751	4,253,000
Maintenance & Operating	3,409,443	3,443,003	4,163,672	4,167,023	3,708,702	4,273,300
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	3,409,443	3,443,003	4,163,672	4,167,023	3,708,702	4,273,300
Revenues Over (Under) Expenditures	25,008	31,683	(25,125)	(28,476)	(8,237)	17,396
Beginning Cash Balance - July 1	440,962	465,970	497,653	497,653	497,653	489,416
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	465,970	497,653	472,528	469,177	489,416	506,812
Unreserved Balance	-	-	-	-	-	-
Reserved	465,970	497,653	472,528	469,177	489,416	506,812
Ending Cash Balance - June 30	465,970	497,653	472,528	469,177	489,416	506,812
Reserves Detail:						
Health & Safety Programs Reserve	465,970	497,653	472,528	469,177	489,416	506,812

Dental ProgramFund: **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)	\$ 169,266	56.4%
Employee Contributions (for the dependents of employees)	62,800	20.9%
Retiree Contributions	39,000	13.0%
Other Group Contributions	29,000	9.7%
	\$ 300,066	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 had been implemented from FY 2011 through FY 2016. FY 2017 rates increased by 3%.

Major Capital:

\$ - None

Dental Program							
Fund: 651		FY 2014	FY 2015	FY 2016			Adopted
		Actual	Actual	Adopted	Amended	Actual	FY 2017
							Budget
Revenues							
Taxes		-	-	-	-	-	-
Special Assessments		-	-	-	-	-	-
Taxes & Assessments		-	-	-	-	-	-
License & Permits		-	-	-	-	-	-
Intergovernmental Revenues		-	-	-	-	-	-
Charges For Services		-	-	-	-	-	-
Intra-City Revenues		-	-	-	-	-	-
Fines & Forfeitures		-	-	-	-	-	-
Investment Earnings		94	57	90	90	240	100
Other Financing Sources / (Uses)		276,954	278,146	289,988	289,988	279,750	300,066
Other Operating Revenues		277,048	278,203	290,078	290,078	279,990	300,166
Internal Service Revenues		-	-	-	-	-	-
Interfund Transfers In		-	-	-	-	-	-
Internal Transactions		-	-	-	-	-	-
Long-Term Debt		-	-	-	-	-	-
Total Revenues		277,048	278,203	290,078	290,078	279,990	300,166
Expenditures							
Personal Services		-	-	-	-	-	-
Supplies & Materials		-	-	-	-	-	-
Purchased Services		41,605	41,749	43,575	43,575	40,142	43,000
Intra-City Charges		-	-	-	-	-	-
Fixed Charges		235,556	238,193	248,158	248,158	230,633	255,000
Maintenance & Operating		277,161	279,942	291,733	291,733	270,775	298,000
Internal Charges		-	-	-	-	-	-
Transfers Out		-	-	-	-	-	-
Internal Transactions		-	-	-	-	-	-
Debt Service		-	-	-	-	-	-
Capital Outlay		-	-	-	-	-	-
Debt & Capital		-	-	-	-	-	-
Total Expenditures		277,161	279,942	291,733	291,733	270,775	298,000
Revenues Over (Under) Expenditures		(113)	(1,739)	(1,655)	(1,655)	9,215	2,166
Beginning Cash Balance - July 1		66,385	66,272	64,533	64,533	64,533	73,748
Other Cash Sources / (Uses)		-	-	-	-	-	-
Ending Cash Balance - June 30		66,272	64,533	62,878	62,878	73,748	75,914
Unreserved Balance		-	-	-	-	-	-
Reserved		66,272	64,533	62,878	62,878	73,748	75,914
Ending Cash Balance - June 30		66,272	64,533	62,878	62,878	73,748	75,914
Reserves Detail:							
Claims Reserve		66,272	64,533	62,878	62,878	73,748	75,914

Vision ProgramFund: **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)	\$ 25,409	44.2%
Employee Contributions (for the dependents of employees)	18,200	31.6%
Retiree Contributions	7,900	13.7%
Other Group Contributions	6,000	10.4%
	\$ 57,509	100.0%

Significant Changes:

The City's vision plan has experienced no increases in costs and charges since FY 2005. FY 2017 again reflects no increase in rates and no other changes to the program.

Major Capital:

\$ - None

Vision Program							
Fund: 652		FY 2014 Actual	FY 2015 Actual	FY 2016			Adopted FY 2017 Budget
				Adopted	Amended	Actual	
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	68	55	40	40	197	100
	Other Financing Sources / (Uses)	56,407	56,582	55,320	55,320	56,976	57,509
	Other Operating Revenues	56,475	56,637	55,360	55,360	57,173	57,609
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
	Long-Term Debt	-	-	-	-	-	-
	Total Revenues	56,475	56,637	55,360	55,360	57,173	57,609
Expenditures							
	Personal Services	-	-	-	-	-	-
	Supplies & Materials	-	-	-	-	-	-
	Purchased Services	8,531	10,217	9,975	9,975	10,395	10,750
	Intra-City Charges	-	-	-	-	-	-
	Fixed Charges	44,241	47,076	48,528	48,528	48,091	55,000
	Maintenance & Operating	52,772	57,293	58,503	58,503	58,486	65,750
	Internal Charges	-	-	-	-	-	-
	Transfers Out	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Debt & Capital	-	-	-	-	-	-
	Total Expenditures	52,772	57,293	58,503	58,503	58,486	65,750
	Revenues Over (Under) Expenditures	3,703	(656)	(3,143)	(3,143)	(1,313)	(8,141)
	Beginning Cash Balance - July 1	54,663	58,366	57,710	57,710	57,710	56,397
	Other Cash Sources / (Uses)	-	-	-	-	-	-
	Ending Cash Balance - June 30	58,366	57,710	54,567	54,567	56,397	48,256
	Unreserved Balance	-	-	-	-	-	-
	Reserved	58,366	57,710	54,567	54,567	56,397	48,256
	Ending Cash Balance - June 30	58,366	57,710	54,567	54,567	56,397	48,256
	Reserves Detail:						
	Claims Reserve	58,366	57,710	54,567	54,567	56,397	48,256

LIST OF COMMON ACRONYMS

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

LIST OF COMMON ACRONYMS

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



City of Helena