

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

RESOLUTION NO. 19853

A RESOLUTION ADOPTING FINAL BUDGETS, BUDGET AUTHORITIES AND ANNUAL APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 2011 AND ENDING JUNE 30, 2012 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 systems in accordance with Generally Accepted Accounting Principles (GAAP), changes to accounting systems will be made during the fiscal year in accordance with GAAP; and

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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 did advertise and held a public hearing on this matter June 27, 2011, 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.

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

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

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

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

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

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

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

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

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

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

Section 5. Contingency Accounts:

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

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

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

- A. Previous fiscal year appropriations or segments thereof, are hereby declared authorized appropriations in addition to the appropriations set out in Appendix A, provided they meet the following criteria:
 - i. related financing was provided in the prior fiscal year;
 - ii. the appropriations were not obligated by year end;
 - iii. the purpose was not included, or rejected, in current budget financing or appropriations; and
 - iv. the City Manager determines the appropriation is still needed.

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

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

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its Comprehensive Capital Improvement Program in order to fully identify long-term capital needs and analyze projected financing capacity. After each fiscal year, there are often unanticipated appropriation savings within City operations. Therefore, the Helena City Commission authorizes the City Manager to re-appropriate prior year unspent budget authority 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 in the prior fiscal year;
- B. the projected unspent appropriation balance was not reallocated as financing for other appropriations;
- C. the appropriations were not obligated by year end;
- D. the purpose was not included, or rejected, in current budget financing 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 \$ 80,049 and total salary and benefits are \$ 100,071.

PASSED AND EFFECTIVE BY THE COMMISSION OF THE CITY OF HELENA, MONTANA, THIS 11th DAY OF July 2011.

/S/ James E. Smith
MAYOR

ATTEST:

/S/ Debbie Havens
CLERK OF THE COMMISSION

Preliminary List of Amendments to the FY 2012 Preliminary Budget

DEPARTMENT	DESCRIPTION	CODING	CHANGE Db / (Cr)	Revenues		Appropriations	
				Increase	Decrease	Increase	Decrease
General Fund							
	General Fund						
Police - VAWA	Adjust VAWA Grant revenues to reflect amount awarded per grant application letter	100 0000 331 2223	6,600	na	(6,600)	na	na
Police - VAWA	Reduce Health Insurance levy to reflect planned use of available Medical Fund reserves	100 0000 311 1400	59,214	na	(59,214)	na	na
Commission	Adjust Medical Insurance to final rates	100 1101 411 1043	(2,681)	na	na	na	(2,681)
Commission	Adjust Workers Comp to final MMIA rates	100 1101 411 1044	(98)	na	na	na	(98)
Commission	Respread final IT&S Telephone charges for cost reallocation	100 1101 411 3002	76	na	na	76	na
Commission	Remove Montana Statuary Hall provision from Commission budget - Commission request	100 1101 411 3079	(1,000)	na	na	na	(1,000)
Manager	Adjust Medical Insurance to final rates	100 1201 412 1043	(766)	na	na	na	(766)
Manager	Adjust Workers Comp to final MMIA rates	100 1201 412 1044	(99)	na	na	na	(99)
Manager	Adjust City Manager benefits for final life insurance premiums cost (cost + taxes)	100 1201 412 1099	980	na	na	980	na
Manager	Respread final IT&S Telephone charges for cost reallocation	100 1201 412 3002	57	na	na	57	na
Attorney	Adjust Medical Insurance to final rates	100 1301 412 1043	(1,772)	na	na	na	(1,772)
Attorney	Adjust Workers Comp to final MMIA rates	100 1301 412 1044	(180)	na	na	na	(180)
Attorney	Respread final IT&S Telephone charges for cost reallocation	100 1301 412 3002	95	na	na	95	na
Municipal Court	Adjust Medical Insurance to final rates	100 1401 413 1043	(1,915)	na	na	na	(1,915)
Municipal Court	Adjust Workers Comp to final MMIA rates	100 1401 413 1044	(212)	na	na	na	(212)
Municipal Court	Respread final IT&S Telephone charges for cost reallocation	100 1401 413 3002	132	na	na	132	na
Admin & Budget	Adjust Medical Insurance to final rates	100 1501 414 1043	(1,149)	na	na	na	(1,149)
Admin & Budget	Adjust Workers Comp to final MMIA rates	100 1501 414 1044	(134)	na	na	na	(134)
Admin & Budget	Respread final IT&S Telephone charges for cost reallocation	100 1501 414 3002	57	na	na	57	na
Accounting	Adjust Medical Insurance to final rates	100 1506 415 1043	(1,532)	na	na	na	(1,532)
Accounting	Adjust Workers Comp to final MMIA rates	100 1506 415 1044	(152)	na	na	na	(152)
Accounting	Respread final IT&S Telephone charges for cost reallocation	100 1506 415 3002	95	na	na	95	na
Utility Customer Service	Adjust Medical Insurance to final rates	100 1507 415 1043	(1,532)	na	na	na	(1,532)
Utility Customer Service	Adjust Workers Comp to final MMIA rates	100 1507 415 1044	(147)	na	na	na	(147)
Utility Customer Service	Respread final IT&S Telephone charges for cost reallocation	100 1507 415 3002	114	na	na	114	na
Contingency	Add \$20k provision for Centennial Park Trails - Commission request	100 1586 410 5099	20,000	na	na	20,000	na
Community Development	Adjust Medical Insurance to final rates	100 1601 418 1043	(1,723)	na	na	na	(1,723)
Community Development	Adjust Workers Comp to final MMIA rates	100 1601 418 1044	(188)	na	na	na	(188)
Community Development	Respread final IT&S Telephone charges for cost reallocation	100 1601 418 3002	114	na	na	114	na
Human Resources	Adjust Medical Insurance to final rates	100 1801 417 1043	(1,226)	na	na	na	(1,226)
Human Resources	Adjust Workers Comp to final MMIA rates	100 1801 417 1044	(147)	na	na	na	(147)
Human Resources	Respread final IT&S Telephone charges for cost reallocation	100 1801 417 3002	76	na	na	76	na
Public Svc Consortium	Adjust Workers Comp to final MMIA rates	100 1808 417 1044	(13)	na	na	na	(13)
Police Operations	Adjust Medical Insurance to final rates	100 2201 421 1043	(19,150)	na	na	na	(19,150)
Police Operations	Adjust Workers Comp to final MMIA rates	100 2201 421 1044	(12,128)	na	na	na	(12,128)
Police Operations	Respread final IT&S Telephone charges for cost reallocation	100 2201 421 3002	377	na	na	377	na
Police - Animal Control	Adjust Medical Insurance to final rates	100 2203 446 1043	(766)	na	na	na	(766)
Police - Animal Control	Adjust Workers Comp to final MMIA rates	100 2203 446 1044	(480)	na	na	na	(480)
Police - Drug Enforcement	Adjust Medical Insurance to final rates	100 2207 421 1043	(383)	na	na	na	(383)
Police - Drug Enforcement	Adjust Workers Comp to final MMIA rates	100 2207 421 1044	(255)	na	na	na	(255)
Police - VAWA	Adjust Medical Insurance to final rates	100 2209 421 1043	(383)	na	na	na	(383)
Police - VAWA	Adjust Workers Comp to final MMIA rates	100 2209 421 1044	(245)	na	na	na	(245)
Police - VAWA	Respread final IT&S Telephone charges for cost reallocation	100 2209 421 3002	19	na	na	19	na
Police - Urban Wildlife	Adjust Medical Insurance to final rates	100 2211 446 1043	(32)	na	na	na	(32)
Police - Urban Wildlife	Adjust Workers Comp to final MMIA rates	100 2211 446 1044	(35)	na	na	na	(35)
Police - Internet Crimes	Adjust Workers Comp to final MMIA rates	100 2212 421 1044	(41)	na	na	na	(41)
Fire	Adjust Medical Insurance to final rates	100 2301 424 1043	(13,788)	na	na	na	(13,788)
Fire	Adjust Workers Comp to final MMIA rates	100 2301 424 1044	(8,210)	na	na	na	(8,210)
Fire	Adjust Fire Union Salaries & Benefits to final contract settlement	100 2301 424 1099	(35,329)	na	na	na	(35,329)
Fire	Respread final IT&S Telephone charges for cost reallocation	100 2301 424 3002	264	na	na	264	na
Fire	Adjust Liability Insurance charge for Fire Union final contract settlement	100 2301 424 8014	(1,136)	na	na	na	(1,136)

Preliminary List of Amendments to the FY 2012 Preliminary Budget

DEPARTMENT	DESCRIPTION	CODING	CHANGE Db / (Cr)	Revenues		Appropriations	
				Increase	Decrease	Increase	Decrease
Public Works Admin	Adjust Medical Insurance to final rates	100 3101 431 1043	(957)	na	na	na	(957)
Public Works Admin	Adjust Workers Comp to final MMIA rates	100 3101 431 1044	(125)	na	na	na	(125)
Public Works Admin	Respread final IT&S Telephone charges for cost reallocation	100 3101 431 3002	57	na	na	57	na
Public Works Engr	Adjust Medical Insurance to final rates	100 3102 433 1043	(3,032)	na	na	na	(3,032)
Public Works Engr	Adjust Workers Comp to final MMIA rates	100 3102 433 1044	(1,997)	na	na	na	(1,997)
Public Works Engr	Respread final IT&S Telephone charges for cost reallocation	100 3102 433 3002	151	na	na	151	na
Parks Admin	Adjust Medical Insurance to final rates	100 4101 464 1043	(827)	na	na	na	(827)
Parks Admin	Adjust Workers Comp to final MMIA rates	100 4101 464 1044	(153)	na	na	na	(153)
Parks Admin	Respread final IT&S Telephone charges for cost reallocation	100 4101 464 3002	38	na	na	38	na
Parks Maintenance	Adjust Medical Insurance to final rates	100 4102 464 1043	(3,129)	na	na	na	(3,129)
Parks Maintenance	Adjust Workers Comp to final MMIA rates	100 4102 464 1044	(2,171)	na	na	na	(2,171)
Parks Maintenance	Respread final IT&S Telephone charges for cost reallocation	100 4102 464 3002	38	na	na	38	na
Parks - Pool	Adjust Medical Insurance to final rates	100 4103 464 1043	(226)	na	na	na	(226)
Parks - Pool	Adjust Workers Comp to final MMIA rates	100 4103 464 1044	(1,164)	na	na	na	(1,164)
Parks - Rec Prgm	Adjust Medical Insurance to final rates	100 4104 464 1043	(161)	na	na	na	(161)
Parks - Rec Prgm	Adjust Workers Comp to final MMIA rates	100 4104 464 1044	(342)	na	na	na	(342)
Parks - Rec Prgm	Respread final IT&S Telephone charges for cost reallocation	100 4104 464 3002	19	na	na	19	na
Subtotal - General Fund			(34,738)	-	(65,814)	22,759	(123,311)

Other Funds

Street & Traffic

Streets	Adjust Workers Comp to final MMIA rates	201 3103 432 1044	(3,327)	na	na	na	(3,327)
Streets	Respread final IT&S Telephone charges for cost reallocation	201 3103 432 3002	72	na	na	72	na
Traffic Maint	Adjust Workers Comp to final MMIA rates	201 3104 432 1044	(749)	na	na	na	(749)
Traffic Maint	Respread final IT&S Telephone charges for cost reallocation	201 3104 432 3002	35	na	na	35	na
Signal Maint	Adjust Workers Comp to final MMIA rates	201 3109 432 1044	(350)	na	na	na	(350)
Signal Maint	Respread final IT&S Telephone charges for cost reallocation	201 3109 432 3002	35	na	na	35	na
Streets	Adjust Medical Insurance to final rates	201 3103 432 1043	(4,547)	na	na	na	(4,547)
Traffic Maint	Adjust Medical Insurance to final rates	201 3104 432 1043	(933)	na	na	na	(933)
Signal Maint	Adjust Medical Insurance to final rates	201 3109 432 1043	(550)	na	na	na	(550)
Subtotal - Street & Traffic			(10,314)	-	-	142	(10,456)

Civic Center

Civic Center	Adjust Workers Comp to final MMIA rates	211 4501 403 1044	(939)	na	na	na	(939)
Civic Center	Adjust Medical Insurance to final rates	211 4501 403 1043	(2,084)	na	na	na	(2,084)
Civic Center	Respread final IT&S Telephone charges for cost reallocation	211 4501 403 3002	114	na	na	114	na
Subtotal - Civic Center			(2,909)	-	-	114	(3,023)

Facilities Management

Facilities Administration	Adjust Workers Comp to final MMIA rates	212 4505 403 1044	(379)	na	na	na	(379)
Facilities Administration	Respread final IT&S Telephone charges for cost reallocation	212 4505 403 3002	19	na	na	19	na
Project Management	Adjust Workers Comp to final MMIA rates	212 4506 403 1044	(316)	na	na	na	(316)
Public Ed & Gov't Channel	Adjust Workers Comp to final MMIA rates	212 4507 403 1044	(15)	na	na	na	(15)
Facilities Administration	Adjust Medical Insurance to final rates	212 4505 403 1043	(494)	na	na	na	(494)
Project Management	Adjust Medical Insurance to final rates	212 4506 403 1043	(322)	na	na	na	(322)
Public Ed & Gov't Channel	Adjust Medical Insurance to final rates	212 4507 403 1043	(15)	na	na	na	(15)
Subtotal - Facilities Management			(1,522)	-	-	19	(1,541)

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DEPARTMENT	DESCRIPTION	CODING				CHANGE Db / (Cr)	Revenues		Appropriations		
							Increase	Decrease	Increase	Decrease	
Police Projects & Reimb											
Police Special Projects	Adjust Workers Comp to final MMIA rates	215	2205	421	1044	(469)	na	na	na	(469)	
Subtotal - Police Projects & Reimb							(469)	-	-	-	(469)
9-1-1 Emergency Program											
9-1-1 Emergency Program	Respread final IT&S Telephone charges for cost reallocation	218	2206	421	3002	38	na	na	38	na	
Subtotal - 9-1-1 Emergency Program							38	-	-	38	-
Support Services Division											
Records & Dispatch	Adjust Medical Insurance to final rates	219	2202	421	1043	(7,038)	na	na	na	(7,038)	
Records & Dispatch	Adjust Workers Comp to final MMIA rates	219	2202	421	1044	(1,030)	na	na	na	(1,030)	
Records & Dispatch	Respread final IT&S Telephone charges for cost reallocation	219	2202	421	3002	161	na	na	161	na	
Subtotal - Support Services Division							(7,907)	-	-	161	(8,068)
Open Space District Maint											
Open Space Dist Maint	Adjust Workers Comp to final MMIA rates	235	4172	464	1044	(399)	na	na	na	(399)	
Open Space Dist Maint	Adjust Medical Insurance to final rates	235	4172	464	1043	(383)	na	na	na	(383)	
Open Space Dist Maint	Add back incorrect reduction of contracted services during department budget discussions	235	4172	464	3099	200,000	na	na	200,000	na	
Open Space Dist Maint	Respread final IT&S Telephone charges for cost reallocation	235	4172	464	3002	19	na	na	19	na	
Subtotal - Open Space District Maint							199,237	-	-	200,019	(782)
Urban Forestry											
Tree Maintenance District	Adjust Medical Insurance to final rates	237	4171	464	1043	(892)	na	na	na	(892)	
Tree Maintenance District	Adjust Workers Comp to final MMIA rates	237	4171	464	1044	(485)	na	na	na	(485)	
Subtotal - Urban Forestry							(1,377)	-	-	-	(1,377)
Weed Control											
Parks Maintenance	Adjust Medical Insurance to final rates	239	4102	464	1043	(350)	na	na	na	(350)	
Parks Maintenance	Adjust Workers Comp to final MMIA rates	239	4102	464	1044	(256)	na	na	na	(256)	
Parks Maintenance	Respread final IT&S Telephone charges for cost reallocation	239	4102	464	3002	19	na	na	19	na	
Subtotal - Weed Control							(587)	-	-	19	(606)
Storm Water Utility											
Storm Water Utility	Adjust Medical Insurance to final rates	245	3106	432	1043	(836)	na	na	na	(836)	
Storm Water Utility	Adjust Workers Comp to final MMIA rates	245	3106	432	1044	(441)	na	na	na	(441)	
Subtotal - Storm Water Utility							(1,277)	-	-	-	(1,277)
Lighting Districts - All											
Light Districts	Adjust Assessment revenues to final estimated needs for FY12	29	0000	363	1000	44,437	na	(44,437)	na	na	
Light Districts	Adjust to final estimated electrical costs for FY12	29	1511	432	3041	(67,387)	na	na	na	(67,387)	
Subtotal - Lighting Districts - All							(22,950)	-	(44,437)	-	(67,387)

Preliminary List of Amendments to the FY 2012 Preliminary Budget

DEPARTMENT	DESCRIPTION	CODING				CHANGE Db / (Cr)	Revenues		Appropriations		
							Increase	Decrease	Increase	Decrease	
GO Bond-Park & Rec 2008											
Debt Service	Adjust tax assessment revenue for final FY12 levy needs	308	0000	311	1000	(98,000)	98,000	na	na	na	
Subtotal - GO Bond-Park & Rec 2008							(98,000)	98,000	-	-	-
GO Refunding Bonds 2009											
Debt Service	Adjust tax assessment revenue for final FY12 levy needs	310	0000	311	1000	35,000	na	(35,000)	na	na	
Subtotal - GO Refunding Bonds 2009							35,000	-	(35,000)	-	-
S I D Revolving											
Assessments	Increase Special Assessment revenue for Sidewalk Program '04 assessments	324	0000	363	1000	(789)	789	na	na	na	
Subtotal - S I D Revolving							(789)	789	-	-	-
Building											
Building Fund	Adjust Medical Insurance to final rates	503	1602	425	1043	(4,021)	na	na	na	(4,021)	
Building Fund	Adjust Workers Comp to final MMIA rates	503	1602	425	1044	(1,297)	na	na	na	(1,297)	
Building Fund	Respread final IT&S Telephone charges for cost reallocation	503	1602	425	3002	227	na	na	227	na	
Subtotal - Building							(5,091)	-	-	227	(5,318)
Water											
Water Treatment	Adjust Workers Comp to final MMIA rates	521	3125	435	1044	(1,909)	na	na	na	(1,909)	
Water Utility Maintenance	Adjust Workers Comp to final MMIA rates	521	3126	435	1044	(3,285)	na	na	na	(3,285)	
Water Treatment	Adjust Medical Insurance to final rates	521	3125	435	1043	(3,352)	na	na	na	(3,352)	
Water Treatment	Respread final IT&S Telephone charges for cost reallocation	521	3125	435	3002	(5,917)	na	na	na	(5,917)	
Water Utility Maintenance	Adjust Medical Insurance to final rates	521	3126	435	1043	(4,131)	na	na	na	(4,131)	
Water Utility Maintenance	Respread final IT&S Telephone charges for cost reallocation	521	3126	435	3002	114	na	na	114	na	
Subtotal - Water							(18,480)	-	-	114	(18,594)
Wastewater											
Wastewater Treatment	Adjust Medical Insurance to final rates	531	3135	436	1043	(3,715)	na	na	na	(3,715)	
Wastewater Pre-Treatment	Adjust Medical Insurance to final rates	531	3137	436	1043	(211)	na	na	na	(211)	
Wastewater Utility Maint.	Adjust Medical Insurance to final rates	531	3136	436	1043	(1,737)	na	na	na	(1,737)	
Wastewater Treatment	Adjust Workers Comp to final MMIA rates	531	3135	436	1044	(2,215)	na	na	na	(2,215)	
Wastewater Treatment	Respread final IT&S Telephone charges for cost reallocation	531	3135	436	3002	(4,129)	na	na	na	(4,129)	
Wastewater Pre-Treatment	Adjust Workers Comp to final MMIA rates	531	3137	436	1044	(15)	na	na	na	(15)	
Wastewater Utility Maint.	Adjust Workers Comp to final MMIA rates	531	3136	436	1044	(1,068)	na	na	na	(1,068)	
Wastewater Utility Maint.	Respread final IT&S Telephone charges for cost reallocation	531	3136	436	3002	76	na	na	76	na	
Subtotal - Wastewater							(13,014)	-	-	76	(13,090)
Solid Waste-Residential											
Solid Waste-Residential	Adjust Medical Insurance to final rates	541	3141	438	1043	(1,789)	na	na	na	(1,789)	
Solid Waste-Residential	Adjust Workers Comp to final MMIA rates	541	3141	438	1044	(1,069)	na	na	na	(1,069)	
Solid Waste-Residential	Respread final IT&S Telephone charges for cost reallocation	541	3141	438	3002	43	na	na	43	na	
Subtotal - Solid Waste-Residential							(2,815)	-	-	43	(2,858)
Solid Waste-Commercial											
Solid Waste-Commercial	Adjust Medical Insurance to final rates	542	3140	438	1043	(1,467)	na	na	na	(1,467)	
Solid Waste-Commercial	Adjust Workers Comp to final MMIA rates	542	3140	438	1044	(855)	na	na	na	(855)	
Solid Waste-Commercial	Respread final IT&S Telephone charges for cost reallocation	542	3140	438	3002	53	na	na	53	na	
Subtotal - Solid Waste-Commercial							(2,269)	-	-	53	(2,322)

Preliminary List of Amendments to the FY 2012 Preliminary Budget

DEPARTMENT	DESCRIPTION	CODING	CHANGE Db / (Cr)	Revenues		Appropriations	
				Increase	Decrease	Increase	Decrease
Transfer Station							
Transfer Station	Adjust Medical Insurance to final rates	546 3150 438 1043	(3,180)	na	na	na	(3,180)
Transfer Station	Adjust Workers Comp to final MMIA rates	546 3150 438 1044	(2,238)	na	na	na	(2,238)
Transfer Station	Respread final IT&S Telephone charges for cost reallocation	546 3150 438 3002	83	na	na	83	na
Subtotal - Transfer Station				(5,335)	-	-	83 (5,418)
Recycling							
Recycling	Adjust Medical Insurance to final rates	547 3151 438 1043	(843)	na	na	na	(843)
Recycling	Adjust Workers Comp to final MMIA rates	547 3151 438 1044	(416)	na	na	na	(416)
Recycling	Respread final IT&S Telephone charges for cost reallocation	547 3151 438 3002	43	na	na	43	na
Recycling	Add \$25k provision for recycling capital projects - Commission request	547 3151 438 9040	25,000	na	na	25,000	na
Subtotal - Recycling				23,784	-	-	25,043 (1,259)
Parking							
Parking Commission	Adjust Medical Insurance to final rates	551 5001 432 1043	(3,264)	na	na	na	(3,264)
Parking Commission	Adjust Workers Comp to final MMIA rates	551 5001 432 1044	(1,147)	na	na	na	(1,147)
Subtotal - Parking				(4,411)	-	-	- (4,411)
Trolley							
Trolley	Adjust Workers Comp to final MMIA rates	561 3161 434 1044	(8)	na	na	na	(8)
Subtotal - Trolley				(8)	-	-	- (8)
Helena Area Transit Service							
Helena Bus	Adjust Medical Insurance to final rates	562 3160 434 1043	(6,025)	na	na	na	(6,025)
East Valley	Adjust Medical Insurance to final rates	562 3162 434 1043	(716)	na	na	na	(716)
Head Start	Adjust Medical Insurance to final rates	562 3164 434 1043	(967)	na	na	na	(967)
Rimrock Stage	Adjust Medical Insurance to final rates	562 3165 434 1043	(734)	na	na	na	(734)
Helena Bus	Adjust Workers Comp to final MMIA rates	562 3160 434 1044	(1,606)	na	na	na	(1,606)
Helena Bus	Respread final IT&S Telephone charges for cost reallocation	562 3160 434 3002	66	na	na	66	na
East Valley	Adjust Workers Comp to final MMIA rates	562 3162 434 1044	(223)	na	na	na	(223)
Head Start	Adjust Workers Comp to final MMIA rates	562 3164 434 1044	(213)	na	na	na	(213)
Rimrock Stage	Adjust Workers Comp to final MMIA rates	562 3165 434 1044	(103)	na	na	na	(103)
Rimrock Stage	Respread final IT&S Telephone charges for cost reallocation	562 3165 434 3002	57	na	na	57	na
Subtotal - Helena Area Transit Service				(10,464)	-	-	123 (10,587)
Golf Course							
Golf Operations - Pro Shop	Adjust Medical Insurance to final rates	563 4111 464 1043	(703)	na	na	na	(703)
Golf Concessions	Adjust Medical Insurance to final rates	563 4113 464 1043	(256)	na	na	na	(256)
Golf Maintenance	Adjust Medical Insurance to final rates	563 4115 464 1043	(1,149)	na	na	na	(1,149)
Golf Operations - Pro Shop	Adjust Workers Comp to final MMIA rates	563 4111 464 1044	(638)	na	na	na	(638)
Golf Operations - Pro Shop	Respread final IT&S Telephone charges for cost reallocation	563 4111 464 3002	57	na	na	57	na
Golf Concessions	Adjust Workers Comp to final MMIA rates	563 4113 464 1044	(276)	na	na	na	(276)
Golf Concessions	Respread final IT&S Telephone charges for cost reallocation	563 4113 464 3002	19	na	na	19	na
Golf Maintenance	Adjust Workers Comp to final MMIA rates	563 4115 464 1044	(1,139)	na	na	na	(1,139)
Golf Maintenance	Respread final IT&S Telephone charges for cost reallocation	563 4115 464 3002	38	na	na	38	na
Subtotal - Golf Course				(4,047)	-	-	114 (4,161)

Preliminary List of Amendments to the FY 2012 Preliminary Budget

DEPARTMENT	DESCRIPTION	CODING	CHANGE Db / (Cr)	Revenues		Appropriations	
				Increase	Decrease	Increase	Decrease
City-County Building Fund							
CCAB	Adjust Medical Insurance to final rates	570 4510 403 1043	(2,003)	na	na	na	(2,003)
CCAB	Adjust Workers Comp to final MMIA rates	570 4510 403 1044	(844)	na	na	na	(844)
CCAB	Respread final IT&S Telephone charges for cost reallocation	570 4510 403 3002	95	na	na	95	na
Subtotal - City-County Building Fund				(2,752)	-	-	95 (2,847)
City/Cnty Bldg Mail							
CCAB - Operations	Adjust Medical Insurance to final rates	571 4510 403 1043	(138)	na	na	na	(138)
CCAB - Operations	Adjust Workers Comp to final MMIA rates	571 4510 403 1044	(24)	na	na	na	(24)
CCAB - Operations	Respread final IT&S Telephone charges for cost reallocation	571 4510 403 3002	19	na	na	19	na
CCAB - Delivery	Adjust Workers Comp to final MMIA rates	571 4511 403 1044	(46)	na	na	na	(46)
Subtotal - City/Cnty Bldg Mail				(189)	-	-	19 (208)
City/Cnty Bldg Telephone							
CCAB - Operations	Adjust Medical Insurance to final rates	572 4510 403 1043	(115)	na	na	na	(115)
CCAB - Operations	Adjust Workers Comp to final MMIA rates	572 4510 403 1044	(33)	na	na	na	(33)
Subtotal - City/Cnty Bldg Telephone				(148)	-	-	- (148)
Fleet Services							
Fleet Services	Adjust Medical Insurance to final rates	610 3170 501 1043	(3,809)	na	na	na	(3,809)
Fleet Services	Adjust Workers Comp to final MMIA rates	610 3170 501 1044	(1,221)	na	na	na	(1,221)
Fleet Services	Respread final IT&S Telephone charges for cost reallocation	610 3170 501 3002	76	na	na	76	na
Subtotal - Fleet Services				(4,954)	-	-	76 (5,030)
Property & Liab Insurance							
Insurance	Adjust Internal Service Revenues for reduced liability insurance charges for Fire union settlement	645 0000 376 7400	1,136	na	(1,136)	na	na
Insurance	Adjust Medical Insurance to final rates	645 1801 505 1043	(173)	na	na	na	(173)
Insurance	Adjust Workers Comp to final MMIA rates	645 1801 505 1044	(17)	na	na	na	(17)
Insurance	Respread final IT&S Telephone charges for cost reallocation	645 1801 505 3002	38	na	na	38	na
Insurance	Adjust Liability Insurance payments for reduced liability insurance charges for Fire union settlement	645 1801 505 5013	(1,136)	na	na	na	(1,136)
Subtotal - Property & Liab Insurance				(152)	-	(1,136)	38 (1,326)
Medical Revolving							
Medical Insurance	Adjust Medical Insurance to final rates	650 1841 505 1043	(135)	na	na	na	(135)
Medical Insurance	Adjust Workers Comp to final MMIA rates	650 1841 505 1044	(11)	na	na	na	(11)
Medical Insurance	Adjust Medical Insurance to final rates	650 0000 391 1000	120,207	na	(120,207)	na	na
Subtotal - Medical Revolving				120,061	-	(120,207)	- (146)
Dental Revolving							
Dental Rvlvg	Adjust city contributions revenues for higher costs of City Mgr life insurance premiums	651 0000 393 1000	(942)	942	na	na	na
Subtotal - Dental Revolving				(942)	942	-	-
Total Changes - All Funds				120,210	99,731	(266,594)	249,375 (296,028)
Change Check Totals				120,210	-166863		-46653
General Fund Changes				(34,738)	-	(65,814)	22,759 (123,311)
Other Fund Changes				154,948	99,731	(200,780)	226,616 (172,717)

Annual Budget Resolution - Appendix A
Balances and Changes by Fund
For the Fiscal Year Ending
June 30, 2012

	Est. Beginning Cash Balance	(+) Sources			(-) Uses (Appropriations)			Cash Loans / Adjustments In / (Out)	Est. Ending Cash Balance	Reserved Cash Balance	Unreserved Cash Bal. / (Receivables)
		Revenues	Transfers In	Total Sources	Expenditures	Transfers Out	Total Uses				
100 General Fund											
011 General Government	na	13,797,287	200,000	13,997,287	1,815,117	1,125,205	2,940,322	na	na	na	na
012 Police & Court	na	1,041,794	13,711	1,055,505	5,807,242	-	5,807,242	na	na	na	na
013 Fire Department	na	112,000	-	112,000	3,785,405	125,976	3,911,381	na	na	na	na
014 Community Development	na	5,600	-	5,600	505,012	-	505,012	na	na	na	na
015 Administrative Services	na	1,002,232	-	1,002,232	1,112,492	-	1,112,492	na	na	na	na
016 Public Works	na	892,025	50,000	942,025	1,077,212	314,650	1,391,862	na	na	na	na
017 Park & Recreation	na	291,072	-	291,072	2,047,083	38,323	2,085,406	na	na	na	na
Total General Fund	4,155,707	17,142,010	263,711	17,405,721	16,149,563	1,604,154	17,753,717	-	3,807,711	3,300,000	507,711
200 Special Revenue Funds											
201 Street & Traffic	1,703,284	2,967,000	-	2,967,000	3,037,092	-	3,037,092	-	1,633,192	1,633,192	-
211 Civic Center	254,369	201,000	470,000	671,000	661,954	9,000	670,954	-	254,415	254,415	-
212 Facilities Management	488,462	612,674	149,915	762,589	748,008	-	748,008	-	503,043	503,043	-
213 Facilities Managemnt-HVCC	13,439	60,867	-	60,867	60,753	-	60,753	-	13,553	13,553	-
214 Neighborhood Center	56,447	31,016	-	31,016	17,669	-	17,669	-	69,794	69,794	-
215 Police Projects & Reimb	(57,758)	137,065	-	137,065	132,382	-	132,382	-	(53,075)	(53,075)	-
216 Drug Enforcement (Moved to Gen	-	-	-	-	-	-	-	-	-	-	-
217 Law Enforcement Block Grant	(251)	13,889	-	13,889	-	13,711	13,711	-	(73)	-	(73)
218 9-1-1 Emergency Program	952,372	491,544	-	491,544	827,627	52,286	879,913	-	564,003	564,003	-
219 Support Services Division	137,257	1,119,000	52,286	1,171,286	1,280,975	-	1,280,975	-	27,568	27,568	-
220 VAWA / ICAC (Moved to General	-	-	-	-	-	-	-	-	-	-	-
226 CDBG	(20,000)	-	-	-	-	-	-	-	(20,000)	-	(20,000)
233 Public Art Preservation (Moved to	-	-	-	-	-	-	-	-	-	-	-
235 Open Space District Maint	208,209	330,120	-	330,120	453,998	-	453,998	-	84,331	84,331	-
236 Open Space Bonds Maint (Close	-	-	-	-	-	-	-	-	-	-	-
237 Urban Forestry	73,261	243,000	-	243,000	202,584	-	202,584	-	113,677	111,129	2,548
238 Loan Repayment	310	-	-	-	-	-	-	-	310	310	-
239 Weed Control	122,290	68,132	38,323	106,455	104,956	-	104,956	-	123,789	123,789	-
240 Gas Tax	134,065	561,500	-	561,500	232,388	-	232,388	-	463,177	463,177	-
245 Storm Water Utility	388,514	872,300	-	872,300	1,024,456	-	1,024,456	-	236,358	236,358	-
260 Fire Special Funds (Smoke Alarm	7,440	-	-	-	-	-	-	-	7,440	7,440	-
029 Lighting Districts - All	560,859	773,533	-	773,533	809,055	-	809,055	-	525,337	525,337	-
Total Special Revenue Funds	5,022,569	8,482,640	710,524	9,193,164	9,593,897	74,997	9,668,894	-	4,546,839	4,564,364	(17,525)
300 Debt Service Funds											
302 GO Bond-Open Spc 97 & 01	-	-	-	-	-	-	-	-	-	-	-
304 INTERCAP-Commssn Chambers	-	-	-	-	-	-	-	-	-	-	-
306 INTERCAP-Fire Remodel/Trk	1	-	125,976	125,976	125,977	-	125,977	-	-	-	-
307 General Fund Bonds 2005	5,058	-	80,000	80,000	79,325	-	79,325	-	5,733	5,733	-
308 GO Bond-Park & Rec 2008	(71,295)	728,000	-	728,000	560,320	-	560,320	-	96,385	280,210	(183,825)
309 Cert of Participation 09	1,264,515	17,000	549,682	566,682	598,818	-	598,818	-	1,232,379	1,232,379	-
310 GO Refunding Bonds 2009	320,373	341,700	-	341,700	346,125	-	346,125	-	315,948	315,948	-
340 S I D Revolving	693,745	238,031	5,290	243,321	268,641	200,000	468,641	-	468,425	468,425	-
Total Debt Service Funds	2,212,397	1,324,731	760,948	2,085,679	1,979,206	200,000	2,179,206	-	2,118,870	2,302,695	(183,825)

Annual Budget Resolution - Appendix A
Balances and Changes by Fund
For the Fiscal Year Ending
June 30, 2012

	Est. Beginning Cash Balance	(+) Sources			(-) Uses (Appropriations)			Cash Loans / Adjustments In / (Out)	Est. Ending Cash Balance	Reserved Cash Balance	Unreserved Cash Bal. / (Receivables)
		Revenues	Transfers In	Total Sources	Expenditures	Transfers Out	Total Uses				
400 Capital Project Funds											
402 GF Debt Projects	-	-	-	-	-	-	-	-	-	-	-
403 GO Bonds-2008 Recreation	151,155	2,000	-	2,000	-	-	-	-	153,155	153,155	-
404 15th St Garage Constructn	-	-	-	-	-	-	-	-	-	-	-
405 ARRA-Centennial Prk Grant	-	-	-	-	-	-	-	-	-	-	-
440 Capital Improvements Fund	(536,686)	12,857	509,000	521,857	415,788	-	415,788	-	(430,617)	(430,617)	-
441 Parks Improvement	105,748	-	-	-	6,645	-	6,645	-	99,103	99,103	-
450 Sidewalk Improve/Constrct	-	150,000	-	150,000	150,000	-	150,000	-	-	-	-
451 SID Capital Projects	11,261	-	-	-	-	-	-	-	11,261	11,261	-
459 CTEP Projects	(898,288)	173,225	-	173,225	173,225	-	173,225	-	(898,288)	-	(898,288)
481 Open Space Acquisitions	1	-	-	-	-	-	-	-	1	1	-
Total Capital Project Funds	(1,166,809)	338,082	509,000	847,082	745,658	-	745,658	-	(1,065,385)	(167,097)	(898,288)
500 Enterprise Funds											
503 Building	751,236	805,369	-	805,369	1,043,365	-	1,043,365	-	513,240	513,240	-
521 Water	443,386	5,705,500	-	5,705,500	5,739,880	25,000	5,764,880	-	384,006	384,006	-
531 Wastewater	2,206,282	3,882,500	-	3,882,500	3,974,933	25,000	3,999,933	-	2,088,849	2,088,849	-
541 Solid Waste-Residential	1,339,041	1,920,800	-	1,920,800	2,522,183	-	2,522,183	-	737,658	737,658	-
542 Solid Waste-Commercial	673,384	1,178,697	-	1,178,697	1,087,564	-	1,087,564	-	764,517	764,517	-
543 Landfill Monitoring District	(4)	120,000	-	120,000	110,000	-	110,000	-	9,996	9,167	829
546 Transfer Station	1,288,354	2,960,228	-	2,960,228	2,671,690	425,000	3,096,690	-	1,151,892	1,151,892	-
547 Recycling	71,206	55,050	425,000	480,050	516,630	-	516,630	-	34,626	34,626	-
550 Municipal Utility (Closed Out)	-	-	-	-	-	-	-	-	-	-	-
551 Parking	1,056,736	1,639,131	-	1,639,131	1,247,037	629,682	1,876,719	-	819,148	819,148	-
561 Trolley	(27,728)	8,350	-	8,350	8,316	-	8,316	-	(27,694)	-	(27,694)
562 Helena Area Transit Service	(231,459)	1,035,363	314,650	1,350,013	1,343,535	-	1,343,535	-	(224,981)	(224,981)	-
563 Golf Course	223,017	1,258,465	-	1,258,465	1,259,161	-	1,259,161	-	222,321	222,321	-
570 City-County Building Fund	213,187	791,409	-	791,409	773,013	-	773,013	-	231,583	231,583	-
571 City/Cnty Bldg Mail	51,243	192,826	-	192,826	188,825	-	188,825	-	55,244	55,244	-
572 City/Cnty Bldg Telephone	436	22,587	-	22,587	21,377	-	21,377	-	1,646	1,646	-
Total Enterprise Funds	8,058,317	21,576,275	739,650	22,315,925	22,507,509	1,104,682	23,612,191	-	6,762,051	6,788,916	(26,865)
600 Internal Service Funds											
610 Fleet Services	212,354	1,553,062	-	1,553,062	1,557,904	-	1,557,904	-	207,512	207,512	-
643 Copier Revolving	50,842	23,205	-	23,205	15,291	-	15,291	-	58,756	58,756	-
645 Property & Liab Insurance	274,300	1,048,594	-	1,048,594	1,078,185	-	1,078,185	-	244,709	244,709	-
650 Medical Revolving	777,713	3,346,292	-	3,346,292	3,531,652	-	3,531,652	-	592,353	592,353	-
651 Dental Revolving	48,606	270,564	-	270,564	259,044	-	259,044	-	60,126	60,126	-
652 Vision Revolving	44,330	52,932	-	52,932	55,674	-	55,674	-	41,588	41,588	-
Total Internal Service Funds	1,408,145	6,294,649	-	6,294,649	6,497,750	-	6,497,750	-	1,205,044	1,205,044	-
Total All Budgeted Funds	19,690,326	55,158,387	2,983,833	58,142,220	57,473,583	2,983,833	60,457,416	-	17,375,130	17,993,922	(618,792)