

# CITY OF HELENA



## **PRELIMINARY BUDGET FISCAL YEAR 2017**



City of Helena

# *Table of Contents*

---

	<u>Page</u>
<b>SECTION 1. INTRODUCTION / GENERAL OVERVIEW</b>	
Manager Transmittal Letter .....	1
City of Helena - Statistical Overview .....	3
Elected and Appointed Officials .....	6
City Personnel Counts (FTE).....	7
Budget Process Flow Chart .....	10
City Organization Chart & Boards .....	11
<b>Taxes</b>	
Taxable Valuation/Mill Levy - 10 Year History .....	13
Annual Tax Levies - 5 Year History .....	14
Tax Levy Explained .....	15
Residential Property Tax Computation - example.....	17
Department of Revenue-Certified Taxable Valuation .....	18
Proposed Budget Resolution .....	19
Financial Planning Policy.....	27
<b>Budget Overview</b>	
Total Revenue and Expenditure Graphs .....	31
All Funds Combined -- Overview .....	33
Annual Budget Summaries by Fund:	
Balances and Changes by Fund .....	34
Revenues by Fund and Type .....	36
Expenditures by Fund and Type .....	38
Long Term Debt .....	40
 <b>SECTION 2. ORGANIZATION / DEPARTMENT OVERVIEWS</b>	
<b>Department Overviews (with Organizational Charts):</b>	
Recap of Departments .....	42
General Government Group .....	43
Administrative Services Department .....	46
Community Development Department .....	48
Community Facilities Department .....	50
Fire Department .....	52
Park & Recreation Department .....	54
Police Department & City Court .....	56
Public Works Department .....	59

# Table of Contents

---

	<u>Page</u>
<b>SECTION 3. FINANCIALS BY FUND</b>	
<b>GENERAL FUND</b>	
100 General Fund.....	61
General Fund Revenues & Expenditures with Graphs.....	62
General Fund Cash Flow & Revenue Detail .....	64
Cash Flow & Expenditures per Sub-Fund:	
011 General Government.....	70
012 Police & Court.....	72
013 Fire Department.....	74
014 Community Development.....	76
015 Administrative Services.....	78
016 Public Works.....	80
017 Park & Recreation.....	82
<b>SPECIAL REVENUE FUNDS</b>	
201 Street & Traffic.....	84
211 Civic Center.....	86
212 Facilities Management.....	88
213 Facilities Managemnt-HVCC.....	90
214 Neighborhood Center.....	92
215 Police Projects & Reimb.....	94
217 Law Enforcement Block Grant.....	96
218 9-1-1 Emergency Program.....	98
219 Support Services Division.....	100
226 CDBG.....	102
233 Public Art Projects.....	104
235 Open Space District Maint.....	106
237 Urban Forestry.....	108
238 Loan Repayment.....	110
239 Weed Control.....	112
240 Gas Tax.....	114
245 Storm Water Utility.....	116
246 Watershed Projects.....	118
260 Fire Special Funds (Smoke Alarm Prgm).....	120
029 Lighting Districts - All.....	122
<b>DEBT SERVICE FUNDS</b>	
303 GO 2015 Refunding Bonds.....	124
307 General Fund Bonds 2005.....	126
308 GO Bond-Park & Rec 2008.....	128
309 Cert of Participation 09.....	130
310 GO Refunding Bonds 2009.....	132
340 S I D Revolving.....	134

# Table of Contents

---

	<u>Page</u>
<b>CAPITAL PROJECTS FUNDS</b>	
403 GO Bonds-2008 Recreation.....	136
440 Capital Improvements Fund.....	138
441 Parks Improvement.....	140
450 Sidewalk Improve/Constrct.....	142
451 SID Capital Projects.....	144
459 CTEP Projects .....	146
<b>ENTERPRISE FUNDS</b>	
503 Building.....	148
521 Water.....	150
531 Wastewater.....	152
541 Solid Waste-Residential.....	154
542 Solid Waste-Commercial.....	156
543 Landfill Monitoring District.....	158
546 Transfer Station.....	160
547 Recycling.....	162
551 Parking.....	164
561 Special Charters.....	166
562 Helena Area Transit Srvc.....	168
563 Golf Course.....	170
570 City-County Building Fund.....	172
571 City/Cnty Bldg Mail.....	174
572 City/Cnty Bldg Telephone.....	176
580 Helena Area Transit Srvc.....	178
581 HATS - East Valley.....	180
582 HATS - Head Start.....	182
<b>INTERNAL SERVICE FUNDS</b>	
610 Fleet Services.....	184
643 Copier Revolving.....	186
645 Property & Liab Insurance.....	188
650 Health & Safety Program.....	190
651 Dental Program.....	192
652 Vision Program.....	194



City of Helena



**City of Helena**

---

**Ronald J. Alles, City Manager**  
316 North Park Avenue  
Helena, MT 59623  
Telephone: 406/447-8401 Fax: 406/447-8434  
E-mail: ralles@helenamt.gov

April 18, 2016

To the Honorable Mayor and City Commission,

Presented herein is the City Manager's Proposed Fiscal Year 2017 Budget for the City of Helena.

The City's preliminary annual budget was developed using an established process recognized by the Commission, the Helena Citizen's Council, the public, and management. The process includes review of the Comprehensive Capital Improvements Plan (CCIP) and the development of department proposals using our professional judgment recognizing projected revenues, expenditures, and necessary cash reserves balanced with City Commission and public requests and the need for service. The proposed \$67 million total budget maintains existing City services for FY17 and continues to fairly compensate employees and provide investments in long-term capital improvements.

**Employee Wages and Benefits** – The City Commission's target for employee wages is the median of Montana's seven largest cities. This comparison was chosen because of the similarity in municipal position descriptions and it can be applied consistently to all City employee classifications. Human Resource staff will be exploring ways to blend in comparable positions from the local Helena area into the market study for some City positions.

This budget proposes a 0% cost of living adjustment (COLA) although the Consumer Price Index (CPI-U) used by the City is 0.73%. Recent market adjustments for various employee groups and COLA's for fiscal years 2013 through 2015 have generally kept wages in the target range. Because city employees' starting salaries are generally 80% of the median market, STEP increases are included. Employees holding a position longer than five years do not receive a STEP increase.

City health insurance is provided through the Montana Municipal Interlocal Authority (MMIA) that includes access to the State Health Clinic, where a wide variety of services are provided without deductible or coinsurance cost to the employee. The City provides for 100% of the employee premiums using the "Madison Plan" and employees may purchase insurance for their dependents. This budget provides for a 7.3% increase in employee insurance premiums.

**Contingency** – The proposed contingency for FY17 is a total of \$150,000 which is less than 1% of General fund expenditures. This includes \$75,000 each for unanticipated retirements and

extraordinary items. Contingency's purpose is to provide a safety net for one-time, unanticipated emergencies or expenditures.

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

General Fund equipment and facilities are funded through the Capital Improvement Fund. This budget reflects continuation of a \$450,000 General Fund transfer to capital improvement program and maintains a \$1,600,000 reserve for long-term capital requirements. For FY17 we are funding \$535,000 of identified current General Fund capital needs. Best management practices suggest the City should strive for the establishment and funding of capital reserves to minimize large variations in capital contributions from year-to-year that adversely affect operations of City programs.

**Notable Items Included in the Preliminary Budget-**

- \$ 2,178,000 Water Plant and Utility Equipment/Capital Improvements
- \$ 1,100,000 Wastewater Plant and Utility Equipment/Capital Improvements
- \$ 655,000 Storm water Facility Improvements
- \$ 118,000 Two Vehicles – Helena Police
- \$ 70,000 Extraction Equipment (Jaws of Life) – Helena Fire
- \$ 140,500 City-Wide Investment in E-Trakit Software (on-line permitting)
- \$ 337,500 City Investment in Transit System
- \$ 16,000 Last Chance Gulch Creek (Walking Mall) Refurbishment - Parks
- \$ 150,000 for the Volunteer Sidewalk Improvement Loan Fund
- \$ 164,500 Helena Civic Television Contribution
- \$ 650,000 Various Street Improvements – Gas Tax
- \$ 75,000 Curbside Recycling Efforts
- \$ 1,001,000 Four Front Load Refuse Trucks – Commercial Solid Waste
- \$ 192,000 Rear-Load Packer Truck in Residential Solid Waste
- \$ 2,000,000 Residential Solid Waste Reserves

The proposed Preliminary Budget allows for good policy level discussions with the City Commission regarding significant opportunities and challenges within this and future fiscal years. Notable opportunities include: 1) Implementation of the “Trakit” on-line permitting system, 2) adoption and implementation of the Downtown Master Plan, 3) implementation of 2015 Helena Area Transportation Plan, 4) continued improvements to Capitol Area Transit service levels, including the addition of a second fixed route, 5) extension of City infrastructure to Urban Growth Areas, and, 6) implementation of the ADA Transition Plan. I look forward to working with the public and Commission over the next several weeks to finalize the City 2017 Budget.

Sincerely,



Ronald J. Alles  
City Manager

**Helena, Montana**  
Capital of Montana

Class of City	First Class
County Located in	Lewis and Clark
Year Incorporated	1881
Population (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 19<sup>th</sup> century, but a wave of white settlements pushed them aside. The 1864 discovery of placer gold in Last Chance Creek brought thousands of “get-rich-quick” miners to the fabulously rich Last Chance Gulch.

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

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

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

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

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

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

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

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

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



**City of Helena**

## CITY OF HELENA ELECTED AND APPOINTED OFFICIALS

NAME	POSITION	PHONE NUMBER
<b>LEGISLATIVE OFFICE</b>		
		<u>Term Expires</u>
Jim Smith	Mayor	12/31/2017
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
		447-8410
		447-8410
		447-8410
		447-8410
		447-8410
<b>JUDICIAL OFFICE</b>		
Robert J. Wood	City Judge	12/31/2019
Nikki Johnson	Court Administrator	447-8465
		447-8453
<b>ADMINISTRATION OFFICES</b>		
Ron Alles	City Manager	447-8401
Sarah Elkins	Admin/Public Affairs Specialist	447-8401
Thomas Jodoin	City Attorney	447-8595
Iryna O'Connor	Deputy City Attorney	447-8595
Todd Baker	Deputy City Attorney / City Prosecutor	447-8595
		447-8595
<b>ADMINISTRATIVE SERVICES DEPARTMENT</b>		
Glenn Jorgenson	Director	447-8415
Robert Ricker	Budget Manager	447-8407
Liz Hirst	Controller	447-8402
	Accounting Supervisor	447-8402
Darla Flansaas	Utility Customer Service Supervisor	447-8075
		447-8075
<b>COMMUNITY DEVELOPMENT DEPARTMENT</b>		
Sharon Haugen	Director	447-8445
Jon Pallister	Chief Bldg. Official - Building & Safety	447-8438
		447-8438
<b>COMMUNITY FACILITIES DEPARTMENT</b>		
Gery Carpenter	Director	447-8484
Diane Stavnes	Civic Center Manager	447-8382
		447-8382
<b>HUMAN RESOURCES DEPARTMENT</b>		
James Fehr	Director	447-8405
		447-8405
<b>INFORMATION TECHNOLOGY SERVICES</b>		
Art Pembroke	Director	447-8340
		447-8340
<b>PUBLIC WORKS DEPARTMENT</b>		
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	447-8088
Kevin Hart	Superintendent - Utility Maintenance Division	447-8575
Don Clark	Superintendent - Water/Wastewater Treatment Division	447-8556
		447-8556
<b>POLICE DEPARTMENT</b>		
Troy McGee	Chief of Police	447-8477
Steve Hagen	Assistant Chief of Police	447-8487
		447-8487
<b>FIRE DEPARTMENT</b>		
Mark Emert	Fire Chief	447-8470
Kelly Tuck	Assistant Fire Chief	447-8494
Ken Wood	Assistant Fire Chief	447-8496
		447-8496
<b>PARKS &amp; RECREATION DEPARTMENT</b>		
Amy Teegarden	Director	447-8462
Craig Marr	Superintendent - Parks & Open Lands Division	447-8485
Larry Kurokawa	Maintenance Superintendent - Golf Course	447-8090
Scott Longenecker	Golf Pro	447-8091
		447-8091
<b>PARKING COMMISSION</b>		
Dave Hewitt	Parking Manager	447-8419

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

	FY 2014	FY 2015	FY 2016	FY 2017
<b>GENERAL GOVERNMENT GROUP</b>				
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	5.00
Human Resources	4.00	4.00	4.00	4.00
Parking Commission	10.63	9.80	7.65	7.65
<b>General Government Total</b>	<b>28.76</b>	<b>27.93</b>	<b>26.03</b>	<b>26.03</b>
<b>ADMINISTRATIVE SERVICES DEPARTMENT</b>				
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
<b>Administrative Services Total</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>
<b>COMMUNITY DEVELOPMENT DEPARTMENT</b>				
Community Development	5.13	5.13	5.13	5.13
Building Division	8.50	9.50	9.50	9.50
<b>Community Development Total</b>	<b>13.63</b>	<b>14.63</b>	<b>14.63</b>	<b>14.63</b>
<b>MUNICIPAL COURT</b>				
Court Administration	5.00	6.00	6.00	6.00
<b>City Court Total</b>	<b>5.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
<b>POLICE DEPARTMENT</b>				
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
<b>Police Department Total</b>	<b>73.50</b>	<b>74.50</b>	<b>75.50</b>	<b>73.50</b>

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

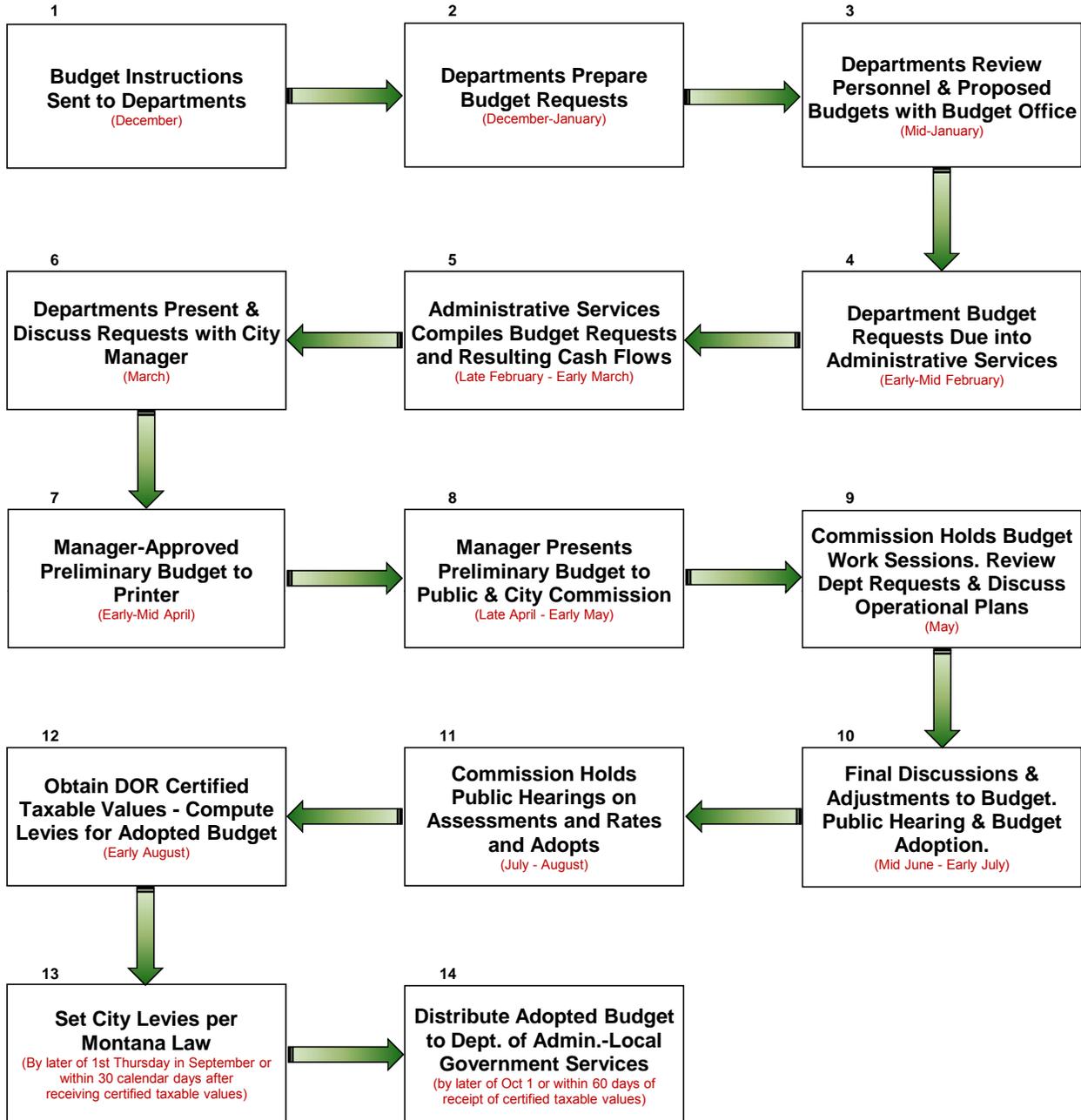
	FY 2014	FY 2015	FY 2016	FY 2017
<b>FIRE DEPARTMENT</b>				
Fire	36.00	36.46	37.00	37.00
<b>Fire Department Total</b>	<b>36.00</b>	<b>36.46</b>	<b>37.00</b>	<b>37.00</b>
<b>PARKS DEPARTMENT</b>				
Park and Recreation Admin.	2.00	2.00	2.00	2.00
Park Maintenance	9.09	9.42	8.92	8.67
Swim Pool	0.65	0.65	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
<b>Parks Department Total</b>	<b>16.60</b>	<b>16.60</b>	<b>16.60</b>	<b>16.75</b>
<b>GOLF COURSE</b>				
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
<b>Golf Course Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.75</b>
<b>COMMUNITY FACILITIES</b>				
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
<b>Community Facilities Total</b>	<b>13.98</b>	<b>13.98</b>	<b>13.98</b>	<b>13.98</b>

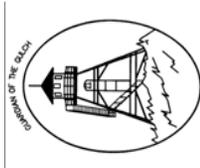
**CITY OF HELENA**  
**PERMANENT FULL & PART-TIME POSITIONS BY DEPARTMENT**  
(in Full-Time Equivalents)

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>PUBLIC WORKS DEPARTMENT</b>				
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
<b>Public Works Total</b>	<b>83.19</b>	<b>83.94</b>	<b>85.91</b>	<b>86.51</b>
<b>FLEET SERVICES (Part of Public Works Department)</b>				
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
<b>Fleet Total</b>	<b>18.58</b>	<b>16.45</b>	<b>17.77</b>	<b>19.87</b>
<b>CITY TOTALS</b>	<b>305.24</b>	<b>306.49</b>	<b>309.42</b>	<b>311.02</b>

# CITY OF HELENA BUDGET PROCESS FLOW CHART

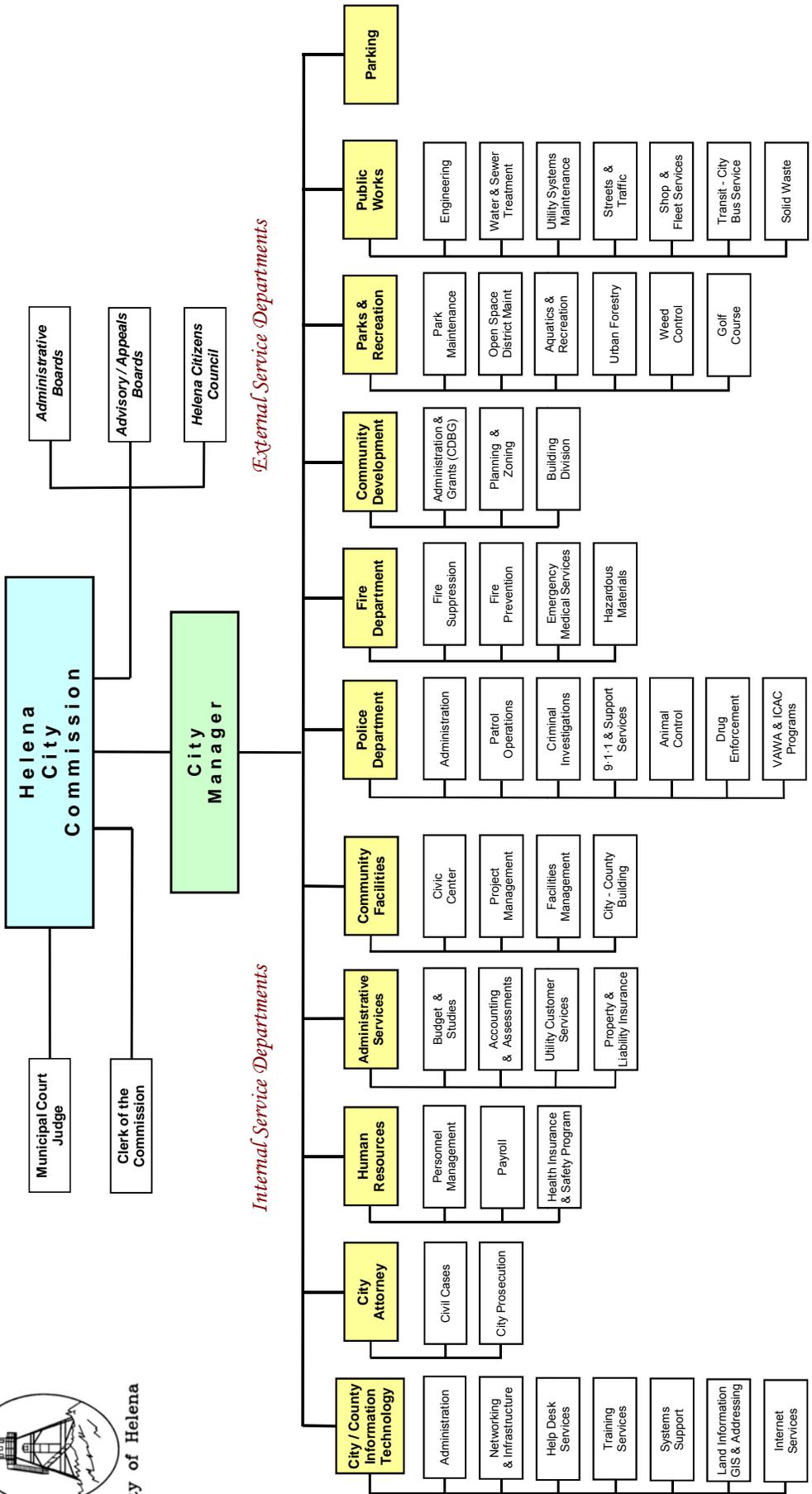
The following flow chart provides an overview of the budget process for the City of Helena and general time frames involved from initial department development through budget adoption and final budget distributions.





City of Helena

# CITY OF HELENA ORGANIZATION CHART



## **ADMINISTRATIVE BOARDS**

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

## **ADVISORY/APPEAL BOARDS**

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

## **INDEPENDENT AGENCIES**

Helena Housing Authority  
Helena Regional Airport Authority Commission

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

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

<b>Tax Year</b>	<b>Fiscal Year</b>	<b>City-Wide Taxable Valuation</b>	<b>Valuation % Change From Previous Yr</b>	<b>Previous Year Levy</b>	<b>Current Year Levy</b>	<b>Floated Mills Up / (Down)</b>
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.

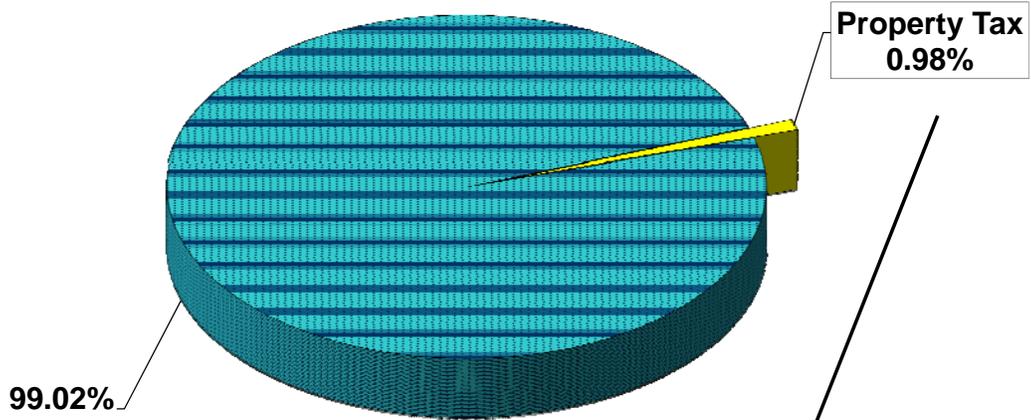
#### 3. Taxable Rate (Percentage)

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

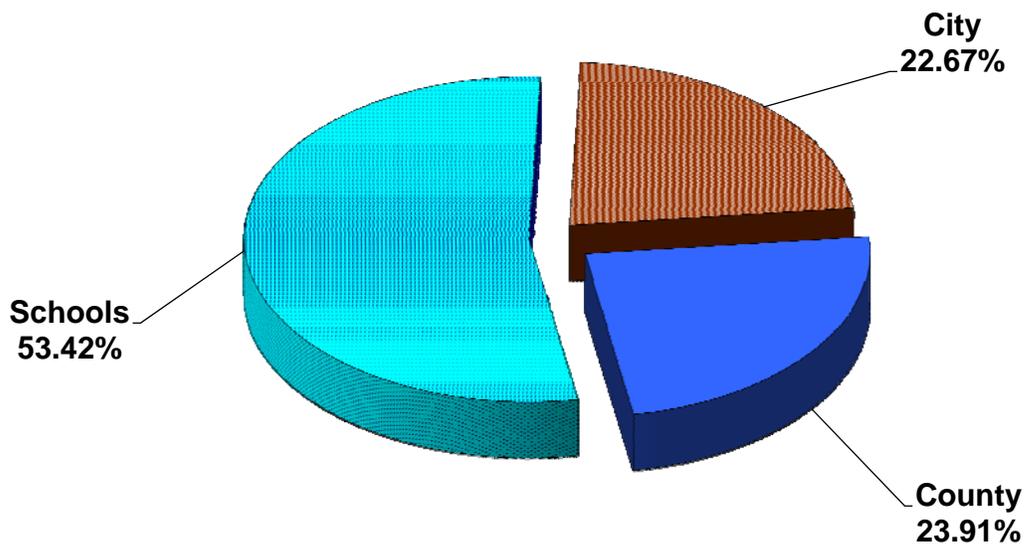
#### 4. Current Taxable Value

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.

<b>Example</b>
----------------

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



# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

## RESOLUTION NO. \_\_\_\_\_

### A RESOLUTION ADOPTING FINAL BUDGETS, BUDGET AUTHORITIES AND ANNUAL APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 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. \_\_\_\_

**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. \_\_\_\_

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

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

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

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

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

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

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. \_\_\_\_

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

- B. Fee Based Authority As provided in section 7-6-4012, MCA, the City Manager is hereby delegated authority to adjust volume-related appropriations funded by fees throughout the fiscal year for all of the following:
- i. proprietary funds (enterprise and internal service funds);
  - ii. general fund for fee supported services;
  - iii. street & traffic fund for fee supported services;
  - iv. civic center fund for fee supported services;
  - v. urban forestry and open space funds for fee supported services;
  - vi. community facilities fund for fee supported services;
  - vii. police projects and reimbursements fund for fee supported services;
- and
- viii. storm water utility fund for fee supported services.
- C. Realignment Authority The City Manager is hereby delegated the authority to make transfers or revisions within or among line items, provided there is no increase in the total appropriations budgeted as provided in this resolution and any budget amendment resolutions consistent with Sections 7-6-4030 and 7-6-4033, MCA, legal spending limit.
- D. Police Budgets The City Manager is hereby delegated the authority to make transfers or revisions within or among line items for all Police Department budgets within or among the various funds, provided there is no increase in the total budgeted for the Police Department in the management plans supporting this resolution and any budget amendment resolutions.
- E. Fire Budgets The City Manager is hereby delegated the authority to make transfers or revisions within or among line items for all Fire Department budgets within or among the various funds, provided there is no increase in the total budgeted for the Fire Department in the management plans supporting this resolution and any budget amendment resolutions.

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. \_\_\_\_

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

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

**Section 5. Contingency Accounts:**

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

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. \_\_\_\_

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

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

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

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. \_\_\_\_

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

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

**Section 8. Municipal Judge Salary and Compensation:** The annual salary for the Municipal Judge is \$ 95,530 and total salary and benefits are \$ 121,629.

**RESOLUTIONS OF THE CITY OF HELENA, MONTANA**

Res. No. \_\_\_\_

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

\_\_\_\_\_  
MAYOR

ATTEST:

\_\_\_\_\_  
CLERK OF THE COMMISSION

Draft

## **FINANCIAL PLANNING POLICY**

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

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

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

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

## **Section 2. Assets:**

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

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

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

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

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

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

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

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

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

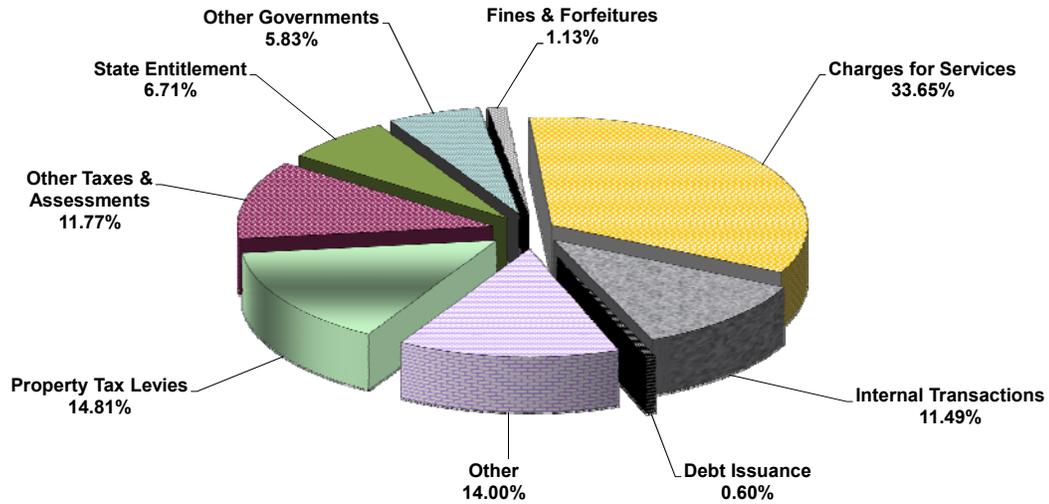
The City Commission recognizes the need for vibrant arts, history and culture as keys to quality of life in a community. To this end, the City will continue to pursue partnerships, collaborations and regional approaches to provide recreation services and opportunities. The City's efforts will include,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

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

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

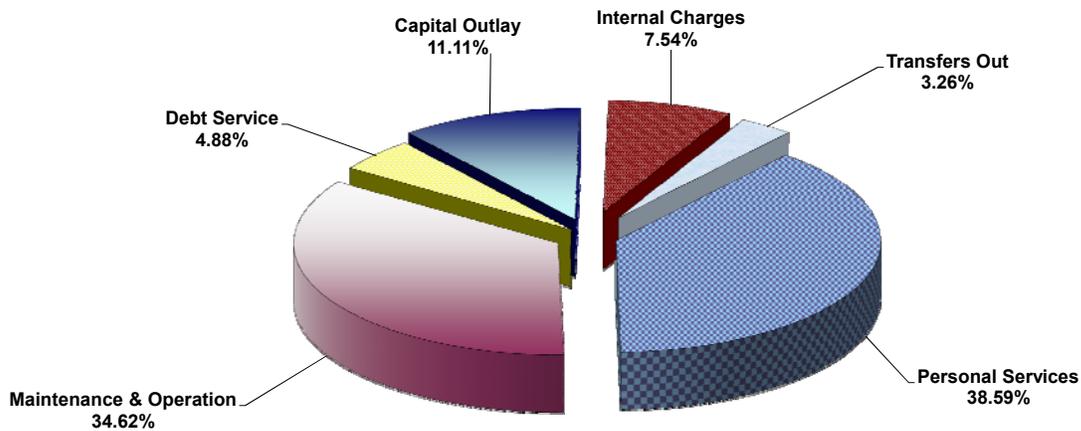
1. All costs, including:
  - a. start up and first year costs which would need to be included in the next annual budget; and
  - b. on-going annual costs, maintenance schedules, and capital replacement schedules.
2. Funding sources for all costs, including:
  - a. tax or rate adjustments;
  - b. offsetting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

### WHERE THE MONEY COMES FROM - FY 2017



	FY 2015 Actual	FY 2016 Projected	FY 2017 Budget	Budget Increase (Decr)
Property Tax Levies	\$ 10,826,030	\$ 9,043,548	\$ 9,362,280	\$ 318,732
Other Taxes & Assessments	7,951,895	7,478,644	7,437,884	(40,760)
State Entitlement	3,999,575	4,101,950	4,242,500	140,550
Other Governments	4,966,590	7,314,205	3,685,557	(3,628,648)
Fines & Forfeitures	726,951	740,000	715,000	(25,000)
Charges for Services	21,431,649	21,529,348	21,270,910	(258,438)
Internal Transactions	7,907,876	9,333,811	7,263,090	(2,070,721)
Debt Issuance	1,398,180	3,066,000	379,680	(2,686,320)
Other	8,320,111	8,992,550	8,850,255	(142,295)
<b>Total City Revenues</b>	<b>\$ 67,528,857</b>	<b>\$ 71,600,056</b>	<b>\$ 63,207,156</b>	<b>\$ (8,392,900)</b>

### WHERE THE MONEY GOES - FY 2017



	FY 2015 Actual	FY 2016 Projected	FY 2017 Budget	Budget Increase (Decr)
Personal Services	\$ 24,323,636	\$ 25,632,623	\$ 25,940,494	\$ 307,871
Maintenance & Operation	20,448,092	24,612,492	23,275,699	(1,336,793)
Debt Service	3,275,210	4,071,092	3,282,157	(788,935)
Capital Outlay	4,876,973	20,363,595	7,467,550	(12,896,045)
Internal Charges	4,566,667	5,246,715	5,071,073	(175,642)
Transfers Out	2,876,188	4,087,096	2,192,017	(1,895,079)
<b>Total City Expenditures</b>	<b>\$ 60,366,766</b>	<b>\$ 84,013,613</b>	<b>\$ 67,228,990</b>	<b>\$ (16,784,623)</b>



City of Helena

**All Funds Combined**

Fund: 001

	FY 2014 Actual	FY 2015 Actual	FY 2016			Preliminary FY 2017 Budget
			Adopted	Amended	Projected	
<b>Revenues</b>						
Taxes	9,798,708	12,919,245	10,723,848	10,650,348	10,666,488	10,951,280
Special Assessments	5,726,058	5,858,680	5,845,804	5,845,804	5,855,704	5,848,884
<b>Taxes &amp; Assessments</b>	<b>15,524,766</b>	<b>18,777,925</b>	<b>16,569,652</b>	<b>16,496,152</b>	<b>16,522,192</b>	<b>16,800,164</b>
License & Permits	1,614,624	1,522,131	1,529,101	1,529,101	1,572,770	1,539,125
Intergovernmental Revenues	7,861,890	8,966,165	8,371,504	11,318,105	11,416,155	7,928,057
Charges For Services	21,080,238	21,431,649	20,790,278	21,160,657	21,529,348	21,270,910
Intra-City Revenues	1,085,706	990,718	1,224,327	1,224,327	1,224,327	1,156,613
Fines & Forfeitures	822,720	726,951	793,800	808,800	740,000	715,000
Investment Earnings	43,340	38,032	28,439	28,439	76,439	67,692
Other Financing Sources / (Uses)	5,595,066	5,769,230	5,955,954	6,447,621	6,119,014	6,086,825
<b>Other Operating Revenues</b>	<b>38,103,584</b>	<b>39,444,876</b>	<b>38,693,403</b>	<b>42,517,050</b>	<b>42,678,053</b>	<b>38,764,222</b>
Internal Service Revenues	5,094,053	5,031,687	5,246,715	5,246,715	5,246,715	5,071,073
Interfund Transfers In	3,012,079	2,876,189	4,753,800	4,127,755	4,087,096	2,192,017
<b>Internal Transactions</b>	<b>8,106,132</b>	<b>7,907,876</b>	<b>10,000,515</b>	<b>9,374,470</b>	<b>9,333,811</b>	<b>7,263,090</b>
Long-Term Debt	145,976	1,398,180	150,000	3,066,000	3,066,000	379,680
<b>Total Revenues</b>	<b>61,880,458</b>	<b>67,528,857</b>	<b>65,413,570</b>	<b>71,453,672</b>	<b>71,600,056</b>	<b>63,207,156</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>23,294,864</b>	<b>24,323,636</b>	<b>25,584,499</b>	<b>25,641,447</b>	<b>25,632,623</b>	<b>25,940,494</b>
Supplies & Materials	3,372,892	3,410,289	4,000,036	4,109,644	4,099,154	4,032,603
Purchased Services	9,363,819	10,034,483	10,932,812	12,792,838	12,496,987	10,982,175
Intra-City Charges	1,083,442	991,740	1,246,007	1,240,007	1,220,808	1,221,719
Fixed Costs & Subsidies	5,815,864	6,011,580	6,898,973	7,451,498	6,795,543	7,039,202
<b>Maintenance &amp; Operating</b>	<b>19,636,017</b>	<b>20,448,092</b>	<b>23,077,828</b>	<b>25,593,987</b>	<b>24,612,492</b>	<b>23,275,699</b>
Internal Charges	4,826,810	4,566,667	5,246,715	5,246,715	5,246,715	5,071,073
Transfers Out	2,999,793	2,876,188	4,753,800	4,127,755	4,087,096	2,192,017
<b>Internal Transactions</b>	<b>7,826,603</b>	<b>7,442,855</b>	<b>10,000,515</b>	<b>9,374,470</b>	<b>9,333,811</b>	<b>7,263,090</b>
Debt Service	3,222,521	3,275,210	4,071,092	4,071,092	4,071,092	3,282,157
Capital Outlay	4,524,236	4,876,973	5,631,817	20,913,842	20,363,595	7,467,550
<b>Debt &amp; Capital</b>	<b>7,746,757</b>	<b>8,152,183</b>	<b>9,702,909</b>	<b>24,984,934</b>	<b>24,434,687</b>	<b>10,749,707</b>
<b>Total Expenditures</b>	<b>58,504,241</b>	<b>60,366,766</b>	<b>68,365,751</b>	<b>85,594,838</b>	<b>84,013,613</b>	<b>67,228,990</b>
<b>Revenues Over (Under) Expenditures</b>	<b>3,376,217</b>	<b>7,162,091</b>	<b>(2,952,181)</b>	<b>(14,141,166)</b>	<b>(12,413,557)</b>	<b>(4,021,834)</b>
<b>Beginning Cash Balance - July 1</b>	<b>33,623,736</b>	<b>36,927,710</b>	<b>44,227,359</b>	<b>44,227,359</b>	<b>44,227,359</b>	<b>31,537,541</b>
Other Cash Sources / (Uses)	(72,243)	137,558	(169,060)	(196,671)	(276,261)	51,386
<b>Ending Cash Balance - June 30</b>	<b>36,927,710</b>	<b>44,227,359</b>	<b>41,106,118</b>	<b>29,889,522</b>	<b>31,537,541</b>	<b>27,567,093</b>
<b>Unreserved Balance</b>	<b>427,860</b>	<b>452,791</b>	<b>316,633</b>	<b>728,825</b>	<b>1,054,214</b>	<b>564,773</b>
<b>Reserved</b>	<b>36,499,850</b>	<b>43,774,568</b>	<b>40,789,486</b>	<b>29,160,698</b>	<b>30,483,328</b>	<b>27,002,321</b>
<b>Ending Cash Balance - June 30</b>	<b>36,927,710</b>	<b>44,227,359</b>	<b>41,106,118</b>	<b>29,889,522</b>	<b>31,537,541</b>	<b>27,567,093</b>

**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)		Cash Loans / Adjustments In / (Out)	Estimated Ending Cash Balance
		Revenues	Transfers In		Expenditures	Transfers Out		
<b>100 General Fund</b>								
011 General Government	na	15,905,442	147,335	16,052,777	2,079,570	1,103,139	na	na
012 Police & Court	na	1,121,474	15,000	1,136,474	6,862,957	-	na	na
013 Fire Department	na	110,000	-	110,000	4,146,099	-	na	na
014 Community Development	na	5,690	-	5,690	583,724	-	na	na
015 Administrative Services	na	950,676	-	950,676	1,214,952	-	na	na
016 Public Works	na	1,041,171	-	1,041,171	1,247,032	337,500	na	na
017 Park & Recreation	na	391,700	-	391,700	2,458,219	-	na	na
<b>Total General Fund</b>	<b>4,281,128</b>	<b>19,526,153</b>	<b>162,335</b>	<b>19,688,488</b>	<b>18,592,553</b>	<b>1,440,639</b>	<b>20,033,192</b>	<b>3,936,424</b>
<b>200 Special Revenue Funds</b>								
201 Street & Traffic	2,084,599	3,315,200	12,876	3,328,076	3,688,198	-	-	1,724,477
211 Civic Center	477,826	208,000	483,827	691,827	706,191	91,880	-	371,582
212 Facilities Management	944,815	627,629	171,557	799,186	792,662	-	-	951,339
213 Facilities Management-HVCC	15,505	62,105	-	62,105	62,056	-	-	15,554
214 Neighborhood Center	37,831	16,444	-	16,444	16,375	-	-	37,900
215 Police Projects & Reimb	1,165	99,000	987	99,987	97,916	-	-	3,236
217 Law Enforcement Block Grant	-	30,000	-	30,000	15,000	15,000	-	-
218 9-1-1 Emergency Program	144,491	443,460	9,469	452,929	490,093	93,000	-	14,327
219 Support Services Division	24,467	1,232,667	95,699	1,328,366	1,346,808	-	-	6,025
226 CDBG	-	-	-	-	-	-	-	-
233 Public Art Projects	5,152	8,500	-	8,500	13,790	-	-	(138)
235 Open Space District Maint	254,751	272,079	1,219	273,298	292,130	-	-	235,919
237 Urban Forestry	156,191	240,000	1,474	241,474	260,375	-	-	137,290
238 Loan Repayment	312	-	-	-	-	20,000	20,000	312
239 Weed Control	-	-	-	-	-	-	-	-
240 Gas Tax	436,531	559,375	-	559,375	846,333	-	-	149,573
245 Storm Water Utility	692,540	1,065,290	1,871	1,067,161	1,319,926	-	-	439,775
246 Watershed Projects	61	-	40,000	40,000	33,824	-	-	6,237
260 Fire Special Funds (Smoke Alarm Prgm)	-	-	-	-	-	-	-	-
029 Lighting Districts - All	598,665	838,002	-	838,002	855,368	-	-	581,299
<b>Total Special Revenue Funds</b>	<b>5,874,902</b>	<b>9,017,751</b>	<b>818,979</b>	<b>9,836,730</b>	<b>10,837,045</b>	<b>219,880</b>	<b>11,056,925</b>	<b>4,674,707</b>
<b>300 Debt Service Funds</b>								
303 GO 2015 Refunding Bonds	-	-	-	-	-	-	-	-
307 General Fund Bonds 2005	-	-	-	-	-	-	-	-
308 GO Bond-Park & Rec 2008	414,467	515,150	-	515,150	573,595	-	-	356,022
309 Cert of Participation 09	-	-	-	-	-	-	-	-
310 GO Refunding Bonds 2009	421,581	312,850	-	312,850	355,250	-	-	379,181
340 S I D Revolving	107,326	72,712	1,307	74,019	103,026	-	-	78,319
<b>Total Debt Service Funds</b>	<b>943,374</b>	<b>900,712</b>	<b>1,307</b>	<b>902,019</b>	<b>1,031,871</b>	<b>-</b>	<b>1,031,871</b>	<b>813,522</b>

**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			
<b>Capital Project Funds</b>									
400 GO Bonds-2008 Recreation	-			-			-	-	-
440 Capital Improvements Fund	1,549,991	30,000	564,250	594,250		565,550	-	27,887	1,606,578
441 Parks Improvement	119,258	10,000	-	10,000		5,000	-	-	124,258
450 Sidewalk Improve/Construct	29,156	150,000	-	150,000		150,000	-	-	29,156
451 SID Capital Projects	-	-	-	-		-	-	-	-
459 CTEP Projects	8	-	-	-		-	-	-	8
<b>Total Capital Project Funds</b>	<b>1,698,413</b>	<b>190,000</b>	<b>564,250</b>	<b>754,250</b>	<b>720,550</b>	<b>720,550</b>	<b>-</b>	<b>27,887</b>	<b>1,760,000</b>
<b>Enterprise Funds</b>									
500 Building	515,253	920,325	7,433	927,758	1,126,062		-	-	316,949
503 Water	4,712,889	6,852,250	16,794	6,869,044	6,956,617	40,000	-	-	4,585,316
521 Wastewater	2,871,586	4,524,250	11,829	4,536,079	5,025,704	-	-	-	2,381,961
531 Solid Waste-Residential	2,527,358	2,120,100	33,611	2,153,711	1,762,348	200,000	-	-	2,718,721
541 Solid Waste-Commercial	1,673,526	1,303,795	2,777	1,306,572	2,156,379	-	-	-	823,719
542 Landfill Monitoring District	125,300	141,225	-	141,225	113,000	30,000	-	-	123,525
543 Transfer Station	1,445,424	2,520,563	6,554	2,527,117	2,555,662	-	-	-	1,416,879
546 Recycling	11,394	308,795	201,907	510,702	469,010	-	-	-	53,086
547 Parking	1,453,201	1,790,585	5,765	1,796,350	1,882,519	-	-	3,499	1,370,531
551 Special Charters	81,116	13,350	56	13,406	13,040	-	-	-	81,482
561 Golf Course	486,822	1,596,971	6,207	1,603,178	1,638,025	-	-	-	451,975
563 City-County Building Fund	247,280	836,237	3,310	839,547	901,536	-	-	-	185,291
570 City/Cnty Bldg Mail	36,383	205,709	333	206,042	205,590	-	-	-	36,835
571 City/Cnty Bldg Telephone	6,474	22,893	236	23,129	22,842	-	-	-	6,761
572 Helena Area Transit Svc	524,610	784,779	343,114	1,127,893	1,480,129	-	-	-	172,374
580 HAATS - East Valley	9,893	134,723	523	135,246	133,149	-	-	-	11,990
581 HAATS - Head Start	(6,217)	71,526	405	71,931	71,926	-	-	-	(6,212)
<b>Total Enterprise Funds</b>	<b>16,722,292</b>	<b>24,148,076</b>	<b>640,854</b>	<b>24,788,930</b>	<b>26,513,538</b>	<b>270,000</b>	<b>26,783,538</b>	<b>3,499</b>	<b>14,731,183</b>
<b>Internal Service Funds</b>									
600 Fleet Services	268,165	1,781,738	4,292	1,786,030	1,793,598	-	-	-	260,597
610 Copier Revolving	34,393	19,842	-	19,842	13,774	-	-	-	40,461
643 Property & Liab Insurance	1,126,869	792,834	-	792,834	896,994	261,498	-	-	761,211
645 Health & Safety Program	472,667	4,280,869	-	4,280,869	4,273,300	-	-	-	480,236
650 Dental Program	59,903	299,638	-	299,638	298,000	-	-	-	61,541
651 Vision Program	55,435	57,526	-	57,526	65,750	-	-	-	47,211
<b>Total Internal Service Funds</b>	<b>2,017,432</b>	<b>7,232,447</b>	<b>4,292</b>	<b>7,236,739</b>	<b>7,341,416</b>	<b>261,498</b>	<b>7,602,914</b>	<b>-</b>	<b>1,651,257</b>
<b>Total All Budgeted Funds</b>	<b>31,537,541</b>	<b>61,015,139</b>	<b>2,192,017</b>	<b>63,207,156</b>	<b>65,036,973</b>	<b>2,192,017</b>	<b>67,228,990</b>	<b>51,386</b>	<b>27,567,093</b>

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

	Transfers In	Total Revenues	Taxes	Special Assessmt	Licenses Permits	Inter-Government	Charges For Srvc	Intra-City Revenues	Fines & Forfeits	Invest. Earnings	Other Source/Use	Internal Services	Debt Issuance
<b>100 General Fund</b>													
011 General Government	147,335	15,905,442	10,123,780	-	543,300	4,300,800	-	-	-	12,000	29,000	896,562	-
012 Police & Court	15,000	1,121,474	-	34,000	224,654	230,500	-	-	630,700	-	1,620	-	-
013 Fire Department	-	110,000	-	-	-	110,000	-	-	-	-	-	-	-
014 Community Development	-	5,690	-	500	-	5,190	-	-	-	-	-	-	-
015 Administrative Services	-	950,676	-	-	-	-	-	-	-	-	-	950,676	-
016 Public Works	-	1,041,171	-	-	-	750	-	-	-	-	-	1,040,421	-
017 Park & Recreation	-	391,700	-	-	-	-	208,126	-	1,800	-	35,710	146,064	-
<b>Total General Fund</b>	<b>162,335</b>	<b>19,526,153</b>	<b>10,123,780</b>	<b>577,800</b>	<b>4,525,454</b>	<b>554,566</b>	<b>-</b>	<b>632,500</b>	<b>12,000</b>	<b>12,000</b>	<b>66,330</b>	<b>3,033,723</b>	<b>-</b>
<b>200 Special Revenue Funds</b>													
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	-	627,029	-
213 Facilities Management-HVCC	-	62,105	-	-	-	-	-	-	-	5	62,100	-	-
214 Neighborhood Center	-	16,444	-	-	-	-	-	-	-	70	16,374	-	-
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	-	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	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
<b>Total Special Revenue Funds</b>	<b>818,979</b>	<b>9,017,751</b>	<b>-</b>	<b>5,635,922</b>	<b>12,000</b>	<b>2,286,701</b>	<b>306,590</b>	<b>-</b>	<b>-</b>	<b>13,725</b>	<b>135,784</b>	<b>627,029</b>	<b>-</b>
<b>300 Debt Service Funds</b>													
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	-	-	-
<b>Total Debt Service Funds</b>	<b>1,307</b>	<b>900,712</b>	<b>827,500</b>	<b>72,612</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

	Transfers In	Total Revenues	Taxes	Special Assessmt	Licenses Permits	Inter-Govmnt	Charges For Svc	Intra-City Revenues	Fines & Forfeits	Invest. Earnings	Other Source/Use	Internal Services	Debt Issuance
<b>400 Capital Project Funds</b>													
440 Capital Improvements Fund	564,250	30,000	-	-	30,000	-	-	-	-	-	-	-	-
441 Parks Improvement	-	10,000	-	-	-	-	10,000	-	-	-	-	-	-
450 Sidewalk Improve/Constrct	-	150,000	-	-	-	-	-	-	-	-	-	-	150,000
451 SID Capital Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
459 CTEP Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Project Funds</b>	<b>564,250</b>	<b>190,000</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>
<b>500 Enterprise Funds</b>													
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	-	-	-	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	-	-	-	-	-	-
<b>Total Enterprise Funds</b>	<b>640,854</b>	<b>24,148,076</b>	<b>-</b>	<b>140,350</b>	<b>919,325</b>	<b>1,089,902</b>	<b>20,398,274</b>	<b>-</b>	<b>82,500</b>	<b>40,667</b>	<b>1,247,378</b>	<b>-</b>	<b>229,680</b>
<b>600 Internal Service Funds</b>													
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	-	792,834	-	-	-	-	1,480	-	-	-	-	791,354	-
650 Health & Safety Program	-	4,280,869	-	-	-	-	-	-	-	500	4,280,369	-	-
651 Dental Program	-	299,638	-	-	-	-	-	-	-	100	299,538	-	-
652 Vision Program	-	57,526	-	-	-	-	-	-	-	100	57,426	-	-
<b>Total Internal Service Funds</b>	<b>4,292</b>	<b>7,232,447</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,000</b>	<b>1,480</b>	<b>1,156,613</b>	<b>-</b>	<b>700</b>	<b>4,637,333</b>	<b>1,410,321</b>	<b>-</b>
<b>Total All Budgeted Funds</b>	<b>2,192,017</b>	<b>61,015,139</b>	<b>10,951,280</b>	<b>5,848,884</b>	<b>1,539,125</b>	<b>7,928,057</b>	<b>21,270,910</b>	<b>1,156,613</b>	<b>715,000</b>	<b>67,692</b>	<b>6,086,825</b>	<b>5,071,073</b>	<b>379,680</b>

**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
<b>100 General Fund</b>										
011 General Government	1,103,139	2,079,570	1,369,084	24,395	335,565	3,966	318,217	28,343	-	-
012 Police & Court	-	6,862,957	5,627,744	201,340	426,785	178,070	193,658	235,360	-	-
013 Fire Department	-	4,146,099	3,563,982	136,006	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	-	-
<b>Total General Fund</b>	<b>1,440,639</b>	<b>18,592,553</b>	<b>14,263,442</b>	<b>626,988</b>	<b>1,866,547</b>	<b>300,798</b>	<b>819,571</b>	<b>715,207</b>	<b>-</b>	<b>-</b>
<b>200 Special Revenue Funds</b>										
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	706,191	375,460	27,880	121,394	-	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	20,000	-	-	-	-	-	-	-	-	-
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	-	-
<b>Total Special Revenue Funds</b>	<b>219,880</b>	<b>10,837,045</b>	<b>3,652,660</b>	<b>843,202</b>	<b>2,569,690</b>	<b>274,810</b>	<b>339,107</b>	<b>1,353,697</b>	<b>4,209</b>	<b>1,499,670</b>
<b>300 Debt Service Funds</b>										
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	-
<b>Total Debt Service Funds</b>	<b>-</b>	<b>1,031,871</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,372</b>	<b>1,027,499</b>	<b>-</b>

**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
<b>Capital Project Funds</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Project Funds</b>	-	<b>720,550</b>	-	-	<b>185,850</b>	-	-	-	-	<b>534,700</b>
<b>Enterprise Funds</b>										
500 Building	-	1,126,062	743,246	60,486	149,104	8,963	58,982	75,281	-	30,000
521 Water	40,000	6,956,617	1,723,627	663,095	785,218	66,800	56,715	960,026	523,106	2,178,030
531 Wastewater	-	5,025,704	1,232,266	242,053	738,451	70,625	52,750	822,499	770,100	1,096,960
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	-	1,638,025	633,608	349,053	165,400	200	43,357	111,703	85,024	249,680
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	-	-
<b>Total Enterprise Funds</b>	<b>270,000</b>	<b>26,513,538</b>	<b>7,556,555</b>	<b>1,521,757</b>	<b>5,818,958</b>	<b>641,269</b>	<b>405,995</b>	<b>2,900,375</b>	<b>2,250,449</b>	<b>5,418,180</b>
<b>Internal Service Funds</b>										
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	896,994	-	-	-	-	896,994	-	-	-
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	-	-	-
<b>Total Internal Service Funds</b>	<b>261,498</b>	<b>7,341,416</b>	<b>467,837</b>	<b>1,040,656</b>	<b>241,130</b>	<b>4,842</b>	<b>5,474,529</b>	<b>97,422</b>	<b>-</b>	<b>15,000</b>
<b>Total All Budgeted Funds</b>	<b>2,192,017</b>	<b>65,036,973</b>	<b>25,940,494</b>	<b>4,032,603</b>	<b>10,982,175</b>	<b>1,221,719</b>	<b>7,039,202</b>	<b>5,071,073</b>	<b>3,282,157</b>	<b>7,467,550</b>

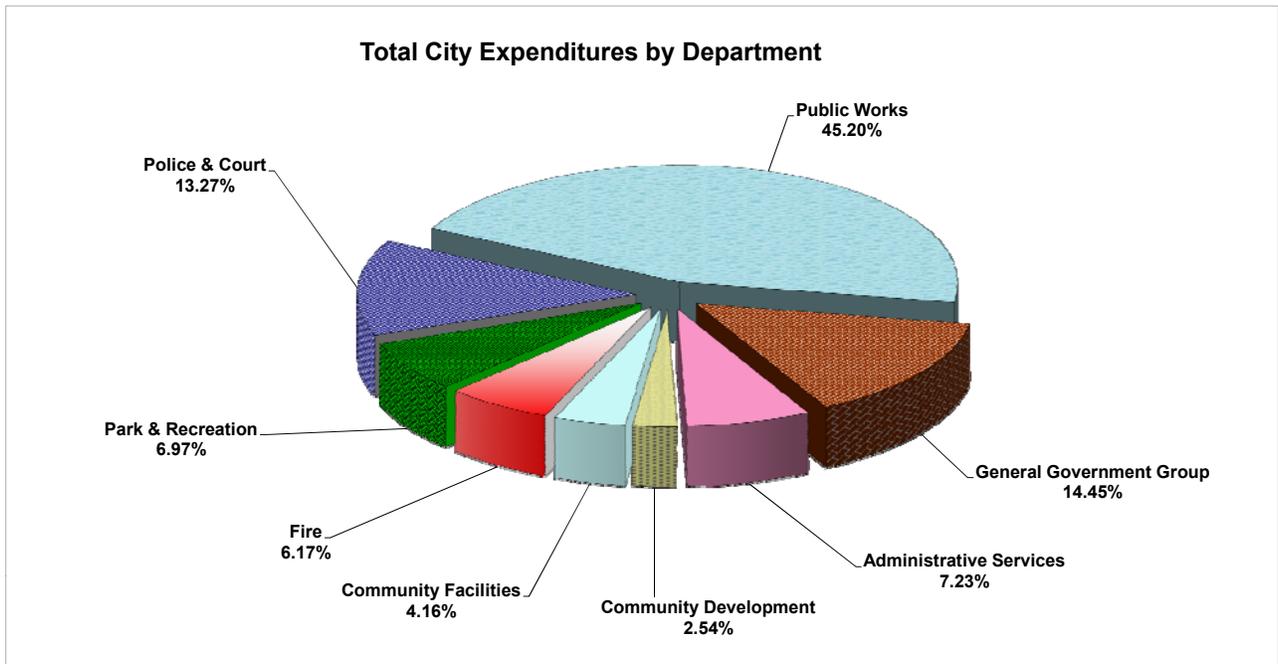
CITY OF HELENA  
LONG-TERM DEBT  
30-Jun-2017

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
<b>SPECIAL REVENUE FUNDS</b>													
213	HVCC - Parking Loan	08/01/95	08/01/20	5.00%	60,000	15,803	-	3,499	12,304	3,678	8,626	711	-
<b>TOTAL FACILITIES MANAGEMENT-HVCC</b>						15,803	-	3,499	12,304	3,678	8,626	711	-
<b>DEBT SERVICE FUNDS</b>													
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. Loar	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. Loar	06/12/09	02/15/19	Variable	228,549	79,890	-	25,769	54,121	26,614	27,507	1,139	-
<b>TOTAL GENERAL OBLIGATION</b>						6,548,583	-	721,584	5,826,999	752,894	5,074,105	243,765	700
364	Brady Street Improvements SID 417	08/15/03	07/01/18	5.29%	174,500	10,000	-	10,000	-	-	-	250	350
365	McHugh & Tamarack Improvements SID 413 & 418	08/01/04	07/01/19	4.78%	645,825	100,000	-	45,000	55,000	-	55,000	5,055	350
<b>TOTAL SID FUNDS</b>						110,000	-	55,000	55,000	-	55,000	5,305	700
<b>TOTAL DEBT SERVICE FUNDS</b>						6,658,583	-	776,584	5,881,999	752,894	5,129,105	249,070	1,400
<b>ENTERPRISE FUNDS</b>													
521	WATER FUND												
	DNRC Drinking Water 2005 Refunding Revenue	12/05/12	07/01/25	2.25%	2,072,000	1,572,000	-	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	-
<b>TOTAL WATER FUND</b>						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
<b>531 WASTEWATER FUND</b>													
DNRC Pollution Control - Series 1999 Refunding Revenue 12/05/12 07/01/21 2.00% 6,310,000													
TOTAL WASTEWATER FUND						3,990,000	-	693,000	3,297,000	707,000	2,590,000	76,350	-
TOTAL WASTEWATER FUND						3,990,000	-	693,000	3,297,000	707,000	2,590,000	76,350	-
<b>551 PARKING FUND</b>													
Limited Tax General Obligation Bond, Series 2015 G.O. 06/24/15 08/15/25 2.40% 845,000													
General Fund Bonds, Series 2005 G.O. 08/11/05 08/15/25 4.64% 1,140,000													
(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													
TOTAL GOLF COURSE FUND						7,975,000	-	205,000	7,770,000	210,000	7,560,000	391,094	2,200
<b>563 GOLF COURSE FUND</b>													
INTERCAP - Driving Range/Cubhouse Improvements INTERCA 09/25/09 08/15/19 Variable 207,000													
Capital Improvement Fund Loan Interfund 04/30/13 04/30/18 1.00% 138,066													
INTERCAP - Irrigation INTERCA 12/05/14 02/15/29 Variable 433,100													
TOTAL GOLF COURSE FUND						542,637	-	77,111	465,526	78,392	387,134	7,914	-
<b>570 CITY-COUNTY ADMINISTRATION BOARD</b>													
INTERCAP - City-County Bldg. Remodel INTERCA 03/14/08 02/15/18 Variable 999,483													
INTERCAP - City-County Bldg. Remodel Ph II INTERCA 06/25/10 08/15/20 Variable 505,000													
TOTAL CITY-COUNTY ADMINISTRATION BOARD						478,674	-	171,728	306,946	172,912	134,034	6,757	-
TOTAL ENTERPRISE FUNDS						18,121,311	-	1,649,839	16,471,472	1,684,304	14,787,168	595,659	2,550

	FY 2014 Actual	FY 2015 Actual	FY 2016			Preliminary
			Adopted	Amended	Projected	FY 2017 Budget
<b>Total City Revenues by Department</b>						
1	19,639,382	22,768,877	21,781,727	21,783,727	21,439,399	22,495,660
2	5,503,545	6,473,170	7,048,558	7,152,701	7,165,325	4,097,623
3	959,694	1,328,923	907,391	1,358,785	1,403,454	933,448
4	2,740,280	2,911,539	2,572,111	2,902,490	2,902,490	2,638,280
5	207,274	107,974	114,000	226,545	282,645	110,000
6	2,490,438	3,105,684	2,678,511	3,139,325	3,036,137	2,559,650
7	3,347,220	3,181,082	3,481,095	3,271,453	3,173,468	3,047,756
8	26,992,625	27,651,608	26,830,177	31,618,646	32,197,138	27,324,739
<b>Total City Revenues</b>	<b>61,880,458</b>	<b>67,528,857</b>	<b>65,413,570</b>	<b>71,453,672</b>	<b>71,600,056</b>	<b>63,207,156</b>



	FY 2014 Actual	FY 2015 Actual	FY 2016			Preliminary
			Adopted	Amended	Projected	FY 2017 Budget
<b>Total City Expenditures by Department</b>						
1	9,075,044	8,728,031	11,445,778	12,358,205	11,953,730	9,716,068
2	5,251,164	4,648,201	7,071,680	8,481,755	8,181,096	4,860,007
3	1,503,453	1,871,973	1,541,105	2,104,549	2,089,174	1,709,786
4	2,694,300	2,813,489	2,611,888	2,933,124	2,933,124	2,799,132
5	3,791,723	3,909,912	4,120,026	4,280,615	4,280,615	4,146,099
6	4,276,573	4,323,990	4,999,805	5,617,039	5,592,140	4,687,573
7	7,892,190	8,329,384	9,057,626	8,927,954	8,906,130	8,920,774
8	24,019,794	25,741,786	27,517,843	40,891,597	40,077,604	30,389,551
<b>Total City Expenditures</b>	<b>58,504,241</b>	<b>60,366,766</b>	<b>68,365,751</b>	<b>85,594,838</b>	<b>84,013,613</b>	<b>67,228,990</b>

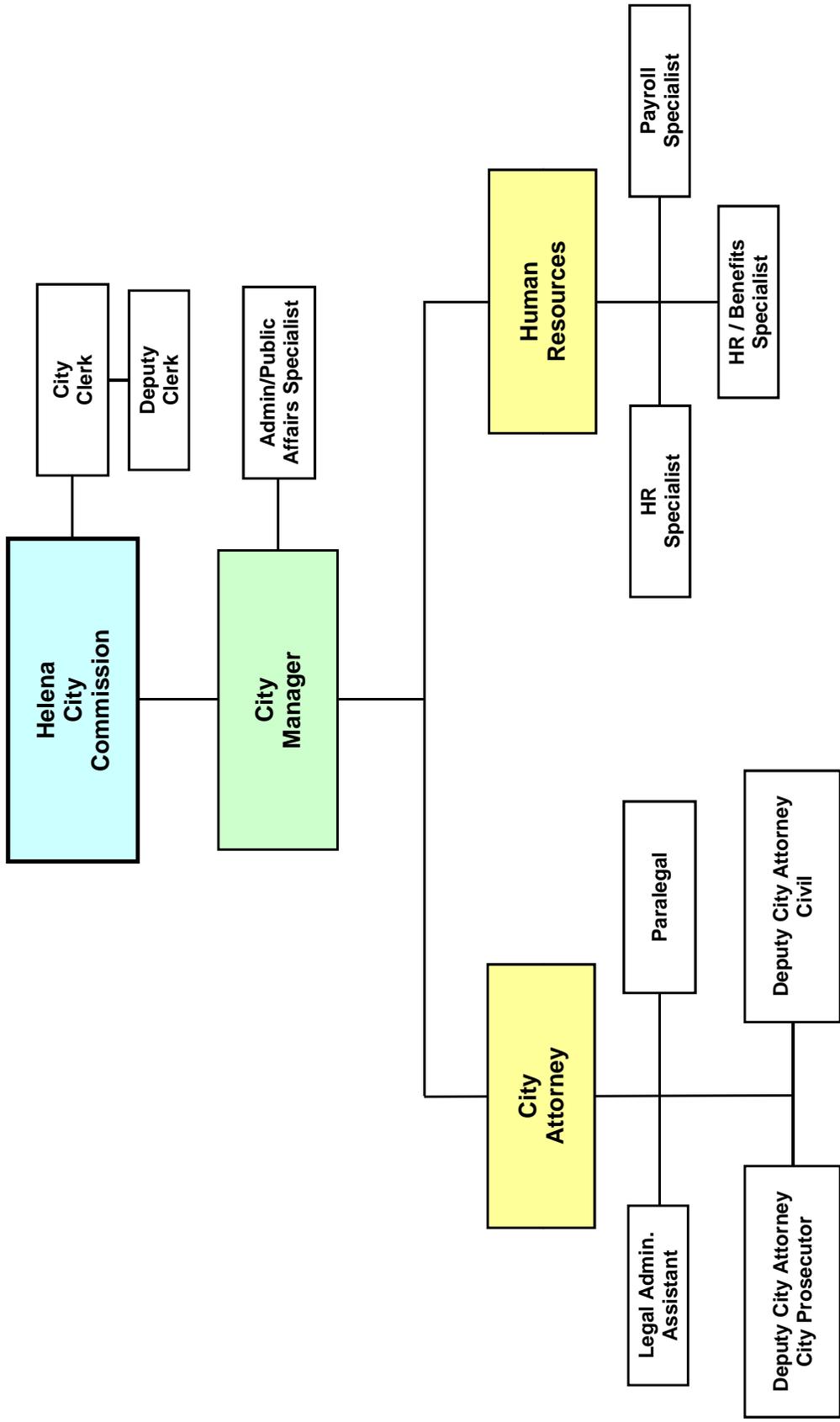
**General Government Group**  
(including General Government Revenue,  
and Parking)

	FY 2014 Actual	FY 2015 Actual	FY 2016			Preliminary FY 2017 Budget
			Adopted	Amended	Projected	
<b>Revenues</b>						
Taxes	8,835,986	11,627,186	9,767,548	9,767,548	9,783,788	10,123,780
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>8,835,986</b>	<b>11,627,186</b>	<b>9,767,548</b>	<b>9,767,548</b>	<b>9,783,788</b>	<b>10,123,780</b>
License & Permits	648,442	554,532	553,300	553,300	553,300	543,300
Intergovernmental Revenues	3,881,776	4,054,354	4,150,250	4,150,250	4,160,830	4,300,800
Charges For Services	1,446,695	1,707,917	1,680,513	1,680,513	1,690,096	1,704,574
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	109,300	76,877	105,500	105,500	105,500	82,500
Investment Earnings	9,386	9,517	6,311	8,311	18,371	14,411
Other Financing Sources / (Uses)	3,853,847	3,894,208	4,530,705	4,530,705	4,139,914	4,676,633
<b>Other Operating Revenue</b>	<b>9,949,446</b>	<b>10,297,405</b>	<b>11,026,579</b>	<b>11,028,579</b>	<b>10,668,011</b>	<b>11,322,218</b>
Internal Service Revenues	853,950	843,286	949,600	949,600	949,600	896,562
Interfund Transfers In	-	1,000	38,000	38,000	38,000	153,100
<b>Internal Transactions</b>	<b>853,950</b>	<b>844,286</b>	<b>987,600</b>	<b>987,600</b>	<b>987,600</b>	<b>1,049,662</b>
<b>Long-Term Debt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>19,639,382</b>	<b>22,768,877</b>	<b>21,781,727</b>	<b>21,783,727</b>	<b>21,439,399</b>	<b>22,495,660</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>1,771,559</b>	<b>1,738,032</b>	<b>1,798,100</b>	<b>1,798,100</b>	<b>1,798,100</b>	<b>1,837,522</b>
Supplies & Materials	36,371	59,780	71,580	76,110	76,345	54,825
Purchased Services	709,102	563,362	803,025	830,045	810,940	882,380
Intra-City Charges	10,765	12,901	14,185	14,185	14,185	12,966
Fixed Costs & Subsidies	3,923,039	3,979,429	4,884,205	4,969,809	4,584,204	4,994,883
<b>Maintenance &amp; Operating</b>	<b>4,679,277</b>	<b>4,615,472</b>	<b>5,772,995</b>	<b>5,890,149</b>	<b>5,485,674</b>	<b>5,945,054</b>
Internal Charges	149,475	147,344	146,759	146,759	146,759	136,618
Transfers Out	2,226,619	2,197,324	3,678,924	2,985,220	2,985,220	1,103,139
<b>Internal Transactions</b>	<b>2,376,094</b>	<b>2,344,668</b>	<b>3,825,683</b>	<b>3,131,979</b>	<b>3,131,979</b>	<b>1,239,757</b>
Debt Service	-	-	-	1,488,977	1,488,977	693,735
Capital Outlay	248,114	29,859	49,000	49,000	49,000	-
<b>Debt &amp; Capital</b>	<b>248,114</b>	<b>29,859</b>	<b>49,000</b>	<b>1,537,977</b>	<b>1,537,977</b>	<b>693,735</b>
<b>Total Expenditures</b>	<b>9,075,044</b>	<b>8,728,031</b>	<b>11,445,778</b>	<b>12,358,205</b>	<b>11,953,730</b>	<b>9,716,068</b>
<b>Revenues Over (Under) Expenditures</b>	<b>10,564,338</b>	<b>14,040,846</b>	<b>10,335,949</b>	<b>9,425,522</b>	<b>9,485,669</b>	<b>12,779,592</b>

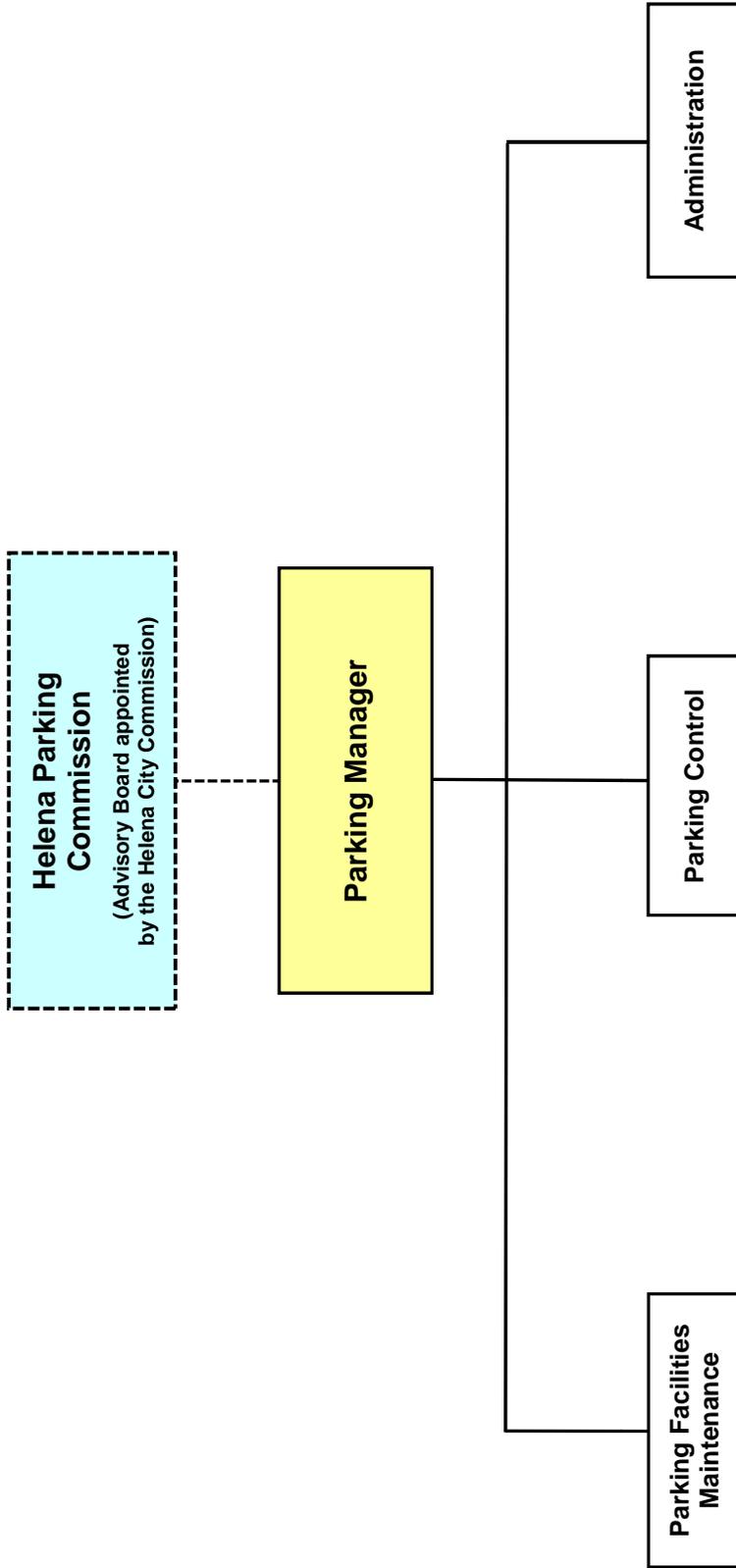
**Parts of the General Fund and Other Funds Included in this Group:**

- 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**



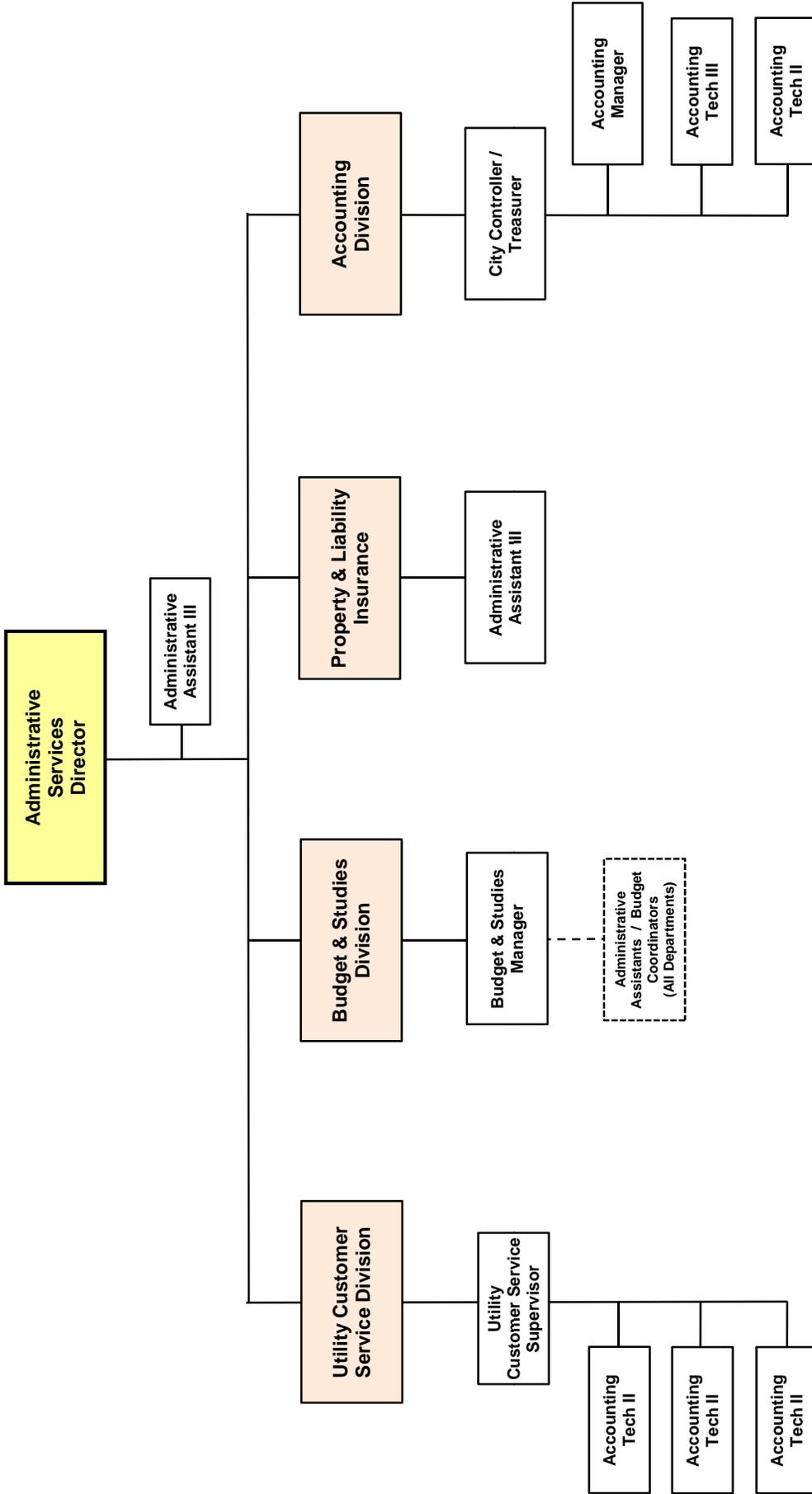
**Administrative Services Department**  
(including Debt Services  
and General Capital Funds)

	FY 2014 Actual	FY 2015 Actual	FY 2016			Preliminary FY 2017 Budget
			Adopted	Amended	Projected	
<b>Revenues</b>						
Taxes	962,722	1,292,059	956,300	882,800	882,700	827,500
Special Assessments	903,952	897,381	916,954	916,954	916,954	910,614
<b>Taxes &amp; Assessments</b>	<b>1,866,674</b>	<b>2,189,440</b>	<b>1,873,254</b>	<b>1,799,754</b>	<b>1,799,654</b>	<b>1,738,114</b>
License & Permits	29,033	30,403	30,000	30,000	30,000	30,000
Intergovernmental Revenues	-	50,796	-	515,688	515,688	-
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	19,164	19,842
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	7,984	4,719	5,447	3,447	3,857	600
Other Financing Sources / (Uses)	62,077	1,425	-	290,000	330,123	-
<b>Other Operating Revenue</b>	<b>118,261</b>	<b>110,787</b>	<b>56,241</b>	<b>859,929</b>	<b>900,312</b>	<b>51,922</b>
Internal Service Revenues	1,924,156	1,782,962	1,885,619	1,885,619	1,885,619	1,742,030
Interfund Transfers In	1,594,454	1,544,981	3,233,444	2,607,399	2,579,740	565,557
<b>Internal Transactions</b>	<b>3,518,610</b>	<b>3,327,943</b>	<b>5,119,063</b>	<b>4,493,018</b>	<b>4,465,359</b>	<b>2,307,587</b>
<b>Long-Term Debt</b>	<b>-</b>	<b>845,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>5,503,545</b>	<b>6,473,170</b>	<b>7,048,558</b>	<b>7,152,701</b>	<b>7,165,325</b>	<b>4,097,623</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>802,441</b>	<b>833,112</b>	<b>856,131</b>	<b>856,131</b>	<b>856,131</b>	<b>838,890</b>
Supplies & Materials	49,018	17,716	23,175	23,175	23,175	32,180
Purchased Services	1,005,239	1,005,465	1,058,719	1,093,719	1,093,719	1,078,627
Intra-City Charges	4,061	3,765	3,220	3,220	3,220	4,080
Fixed Costs & Subsidies	840,446	589,227	979,942	982,071	709,071	994,208
<b>Maintenance &amp; Operating</b>	<b>1,898,764</b>	<b>1,616,173</b>	<b>2,065,056</b>	<b>2,102,185</b>	<b>1,829,185</b>	<b>2,109,095</b>
Internal Charges	86,737	74,118	76,376	76,376	76,376	68,325
Transfers Out	6,390	-	238,000	265,659	238,000	281,498
<b>Internal Transactions</b>	<b>93,127</b>	<b>74,118</b>	<b>314,376</b>	<b>342,035</b>	<b>314,376</b>	<b>349,823</b>
Debt Service	1,706,144	1,743,619	2,520,147	1,031,170	1,031,170	1,027,499
Capital Outlay	750,688	381,179	1,315,970	4,150,234	4,150,234	534,700
<b>Debt &amp; Capital</b>	<b>2,456,832</b>	<b>2,124,798</b>	<b>3,836,117</b>	<b>5,181,404</b>	<b>5,181,404</b>	<b>1,562,199</b>
<b>Total Expenditures</b>	<b>5,251,164</b>	<b>4,648,201</b>	<b>7,071,680</b>	<b>8,481,755</b>	<b>8,181,096</b>	<b>4,860,007</b>
<b>Revenues Over (Under) Expenditures</b>	<b>252,381</b>	<b>1,824,969</b>	<b>(23,122)</b>	<b>(1,329,054)</b>	<b>(1,015,771)</b>	<b>(762,384)</b>

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

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

CITY OF HELENA  
ADMINISTRATIVE SERVICES DEPARTMENT



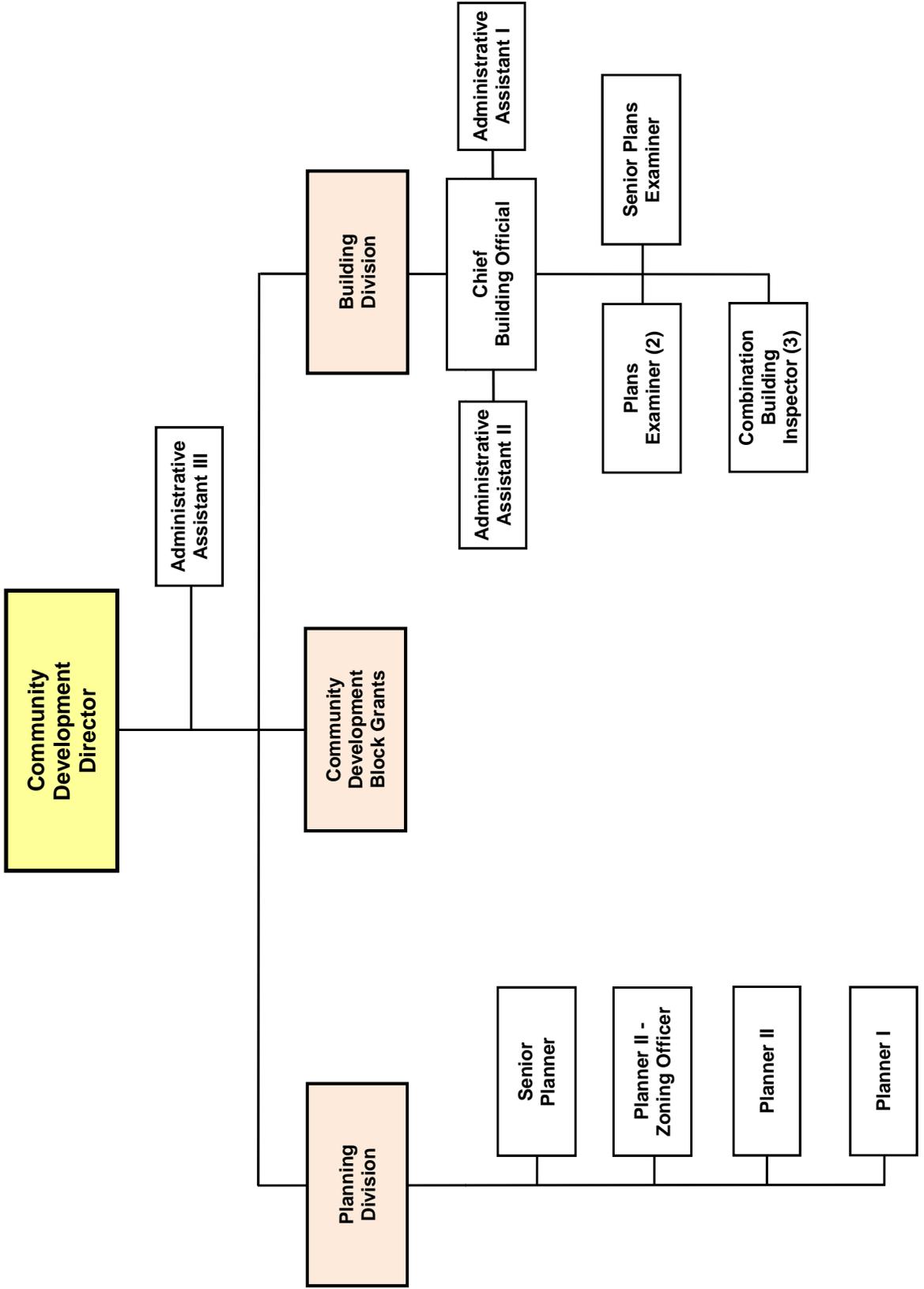
## Community Development Department

	FY 2014 Actual	FY 2015 Actual	FY 2016			Preliminary FY 2017 Budget
			Adopted	Amended	Projected	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	877,962	885,677	901,801	901,801	945,470	919,825
Intergovernmental Revenues	73,765	430,889	-	451,394	451,394	-
Charges For Services	6,008	7,666	5,190	5,190	5,190	5,190
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	918	594	400	400	1,400	1,000
Other Financing Sources / (Uses)	1,041	4,097	-	-	-	-
<b>Other Operating Revenue</b>	<b>959,694</b>	<b>1,328,923</b>	<b>907,391</b>	<b>1,358,785</b>	<b>1,403,454</b>	<b>926,015</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	7,433
<b>Internal Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,433</b>
<b>Long-Term Debt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>959,694</b>	<b>1,328,923</b>	<b>907,391</b>	<b>1,358,785</b>	<b>1,403,454</b>	<b>933,448</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>1,068,875</b>	<b>1,056,551</b>	<b>1,123,793</b>	<b>1,123,793</b>	<b>1,123,793</b>	<b>1,151,436</b>
Supplies & Materials	10,823	9,563	9,690	9,690	10,465	110,145
Purchased Services	147,806	156,896	201,757	313,807	294,357	211,520
Intra-City Charges	8,084	8,583	11,963	11,963	11,963	11,963
Fixed Costs & Subsidies	164,363	531,715	105,859	557,253	560,553	110,768
<b>Maintenance &amp; Operating</b>	<b>331,076</b>	<b>706,757</b>	<b>329,269</b>	<b>892,713</b>	<b>877,338</b>	<b>444,396</b>
Internal Charges	97,200	84,685	88,043	88,043	88,043	83,954
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>97,200</b>	<b>84,685</b>	<b>88,043</b>	<b>88,043</b>	<b>88,043</b>	<b>83,954</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	6,302	23,980	-	-	-	30,000
<b>Debt &amp; Capital</b>	<b>6,302</b>	<b>23,980</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>
<b>Total Expenditures</b>	<b>1,503,453</b>	<b>1,871,973</b>	<b>1,541,105</b>	<b>2,104,549</b>	<b>2,089,174</b>	<b>1,709,786</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(543,759)</b>	<b>(543,050)</b>	<b>(633,714)</b>	<b>(745,764)</b>	<b>(685,720)</b>	<b>(776,338)</b>

### 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



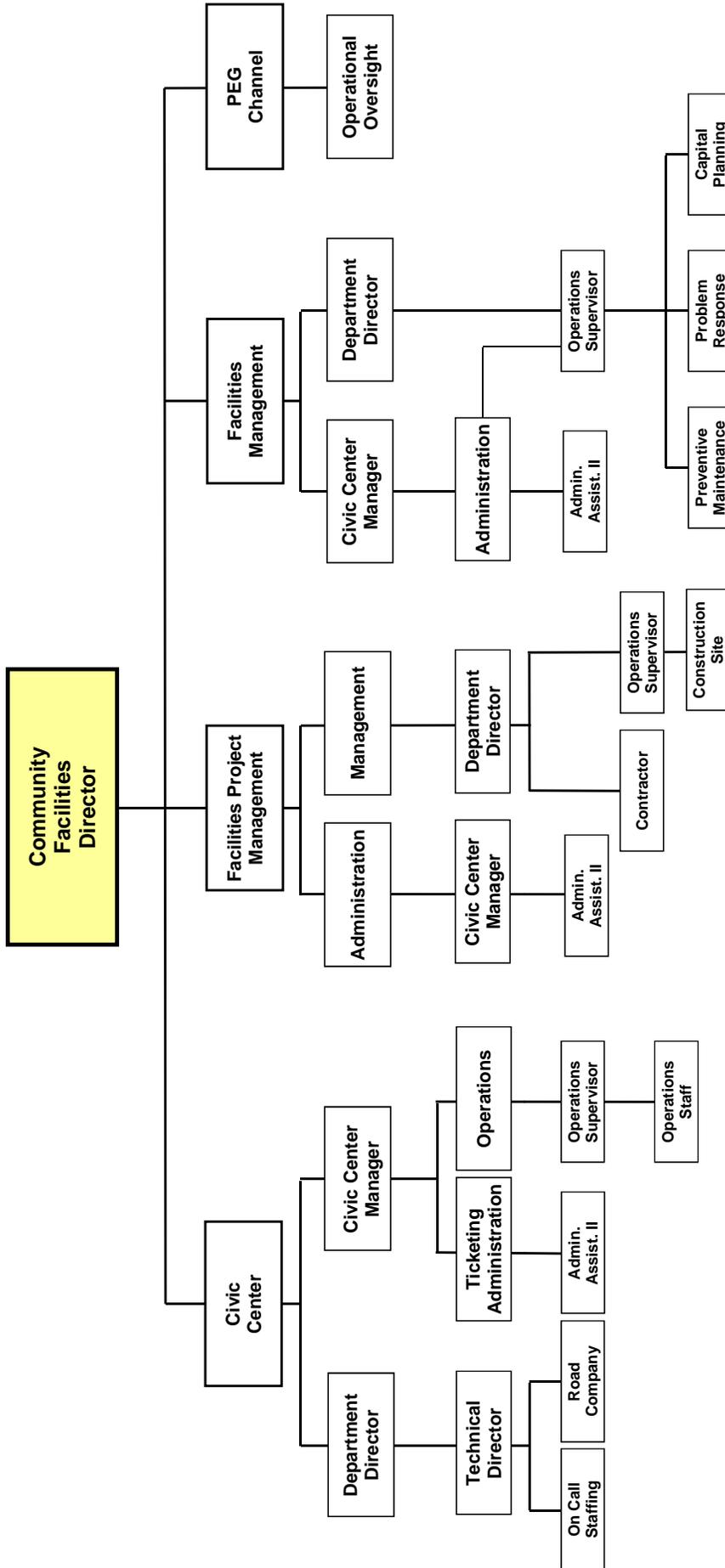
# Community Facilities Department

	FY 2014 Actual	FY 2015 Actual	FY 2016			Preliminary FY 2017 Budget
			Adopted	Amended	Projected	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	365,439	484,101	208,000	538,379	538,379	208,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	1,615	1,366	1,011	1,011	1,011	1,031
Other Financing Sources / (Uses)	1,078,447	1,127,128	1,154,061	1,154,061	1,154,061	1,142,957
<b>Other Operating Revenue</b>	<b>1,445,501</b>	<b>1,612,595</b>	<b>1,363,072</b>	<b>1,693,451</b>	<b>1,693,451</b>	<b>1,351,988</b>
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
<b>Internal Transactions</b>	<b>1,294,779</b>	<b>1,298,944</b>	<b>1,209,039</b>	<b>1,209,039</b>	<b>1,209,039</b>	<b>1,286,292</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>2,740,280</b>	<b>2,911,539</b>	<b>2,572,111</b>	<b>2,902,490</b>	<b>2,902,490</b>	<b>2,638,280</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>911,053</b>	<b>942,680</b>	<b>948,574</b>	<b>961,355</b>	<b>961,355</b>	<b>959,908</b>
Supplies & Materials	65,925	79,649	91,205	97,205	97,205	87,805
Purchased Services	903,187	989,526	849,719	1,152,174	1,152,174	905,791
Intra-City Charges	2,326	1,605	4,000	4,000	4,000	3,700
Fixed Costs & Subsidies	194,044	200,730	206,990	206,990	206,990	209,270
<b>Maintenance &amp; Operating</b>	<b>1,165,482</b>	<b>1,271,510</b>	<b>1,151,914</b>	<b>1,460,369</b>	<b>1,460,369</b>	<b>1,206,566</b>
Internal Charges	308,479	312,412	299,180	299,180	299,180	283,085
Transfers Out	25,200	10,610	-	-	-	91,880
<b>Internal Transactions</b>	<b>333,679</b>	<b>323,022</b>	<b>299,180</b>	<b>299,180</b>	<b>299,180</b>	<b>374,965</b>
Debt Service	188,259	181,499	177,720	177,720	177,720	182,693
Capital Outlay	95,827	94,778	34,500	34,500	34,500	75,000
<b>Debt &amp; Capital</b>	<b>284,086</b>	<b>276,277</b>	<b>212,220</b>	<b>212,220</b>	<b>212,220</b>	<b>257,693</b>
<b>Total Expenditures</b>	<b>2,694,300</b>	<b>2,813,489</b>	<b>2,611,888</b>	<b>2,933,124</b>	<b>2,933,124</b>	<b>2,799,132</b>
<b>Revenues Over (Under) Expenditures</b>	<b>45,980</b>	<b>98,050</b>	<b>(39,777)</b>	<b>(30,634)</b>	<b>(30,634)</b>	<b>(160,852)</b>

## Funds Included in this Department:

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

CITY OF HELENA  
COMMUNITY FACILITIES DEPARTMENT



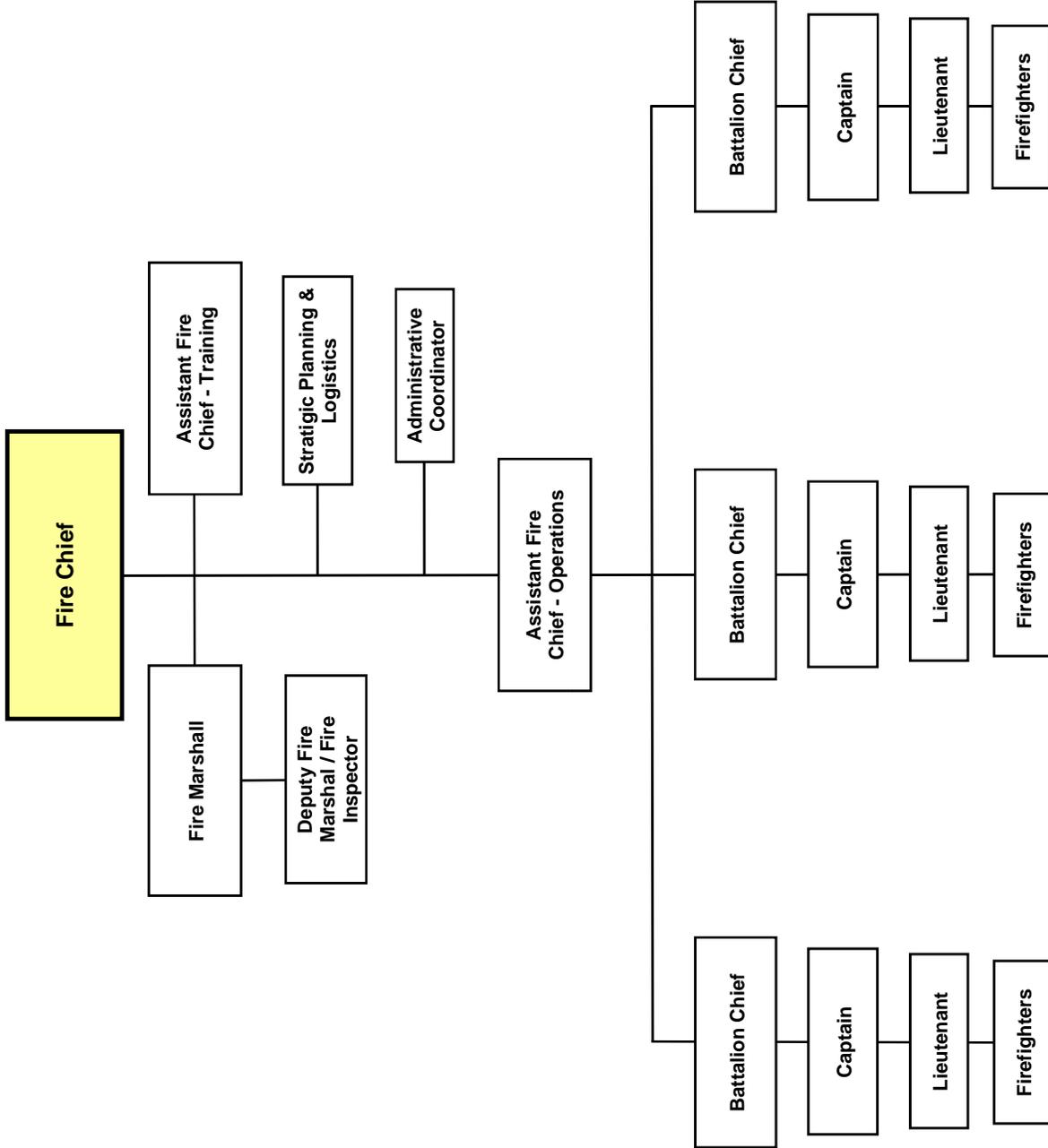
## Fire Department

	FY 2014 Actual	FY 2015 Actual	FY 2016			Preliminary FY 2017 Budget
			Adopted	Amended	Projected	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	98,614	44,167	-	112,545	112,545	-
Charges For Services	107,815	63,004	114,000	114,000	161,000	110,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	845	803	-	-	9,100	-
<b>Other Operating Revenue</b>	<b>207,274</b>	<b>107,974</b>	<b>114,000</b>	<b>226,545</b>	<b>282,645</b>	<b>110,000</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>207,274</b>	<b>107,974</b>	<b>114,000</b>	<b>226,545</b>	<b>282,645</b>	<b>110,000</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>3,235,127</b>	<b>3,390,540</b>	<b>3,521,447</b>	<b>3,565,614</b>	<b>3,565,614</b>	<b>3,553,982</b>
Supplies & Materials	96,311	64,739	129,601	131,769	131,769	136,006
Purchased Services	149,901	152,973	152,198	250,538	250,538	152,582
Intra-City Charges	42,369	40,978	57,015	57,015	57,015	46,214
Fixed Costs & Subsidies	901	901	950	950	950	970
<b>Maintenance &amp; Operating</b>	<b>289,482</b>	<b>259,591</b>	<b>339,764</b>	<b>440,272</b>	<b>440,272</b>	<b>335,772</b>
Internal Charges	267,114	259,781	258,815	258,815	258,815	256,345
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>267,114</b>	<b>259,781</b>	<b>258,815</b>	<b>258,815</b>	<b>258,815</b>	<b>256,345</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	15,914	15,914	-
<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,914</b>	<b>15,914</b>	<b>-</b>
<b>Total Expenditures</b>	<b>3,791,723</b>	<b>3,909,912</b>	<b>4,120,026</b>	<b>4,280,615</b>	<b>4,280,615</b>	<b>4,146,099</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(3,584,449)</b>	<b>(3,801,938)</b>	<b>(4,006,026)</b>	<b>(4,054,070)</b>	<b>(3,997,970)</b>	<b>(4,036,099)</b>

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

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

CITY OF HELENA  
FIRE DEPARTMENT



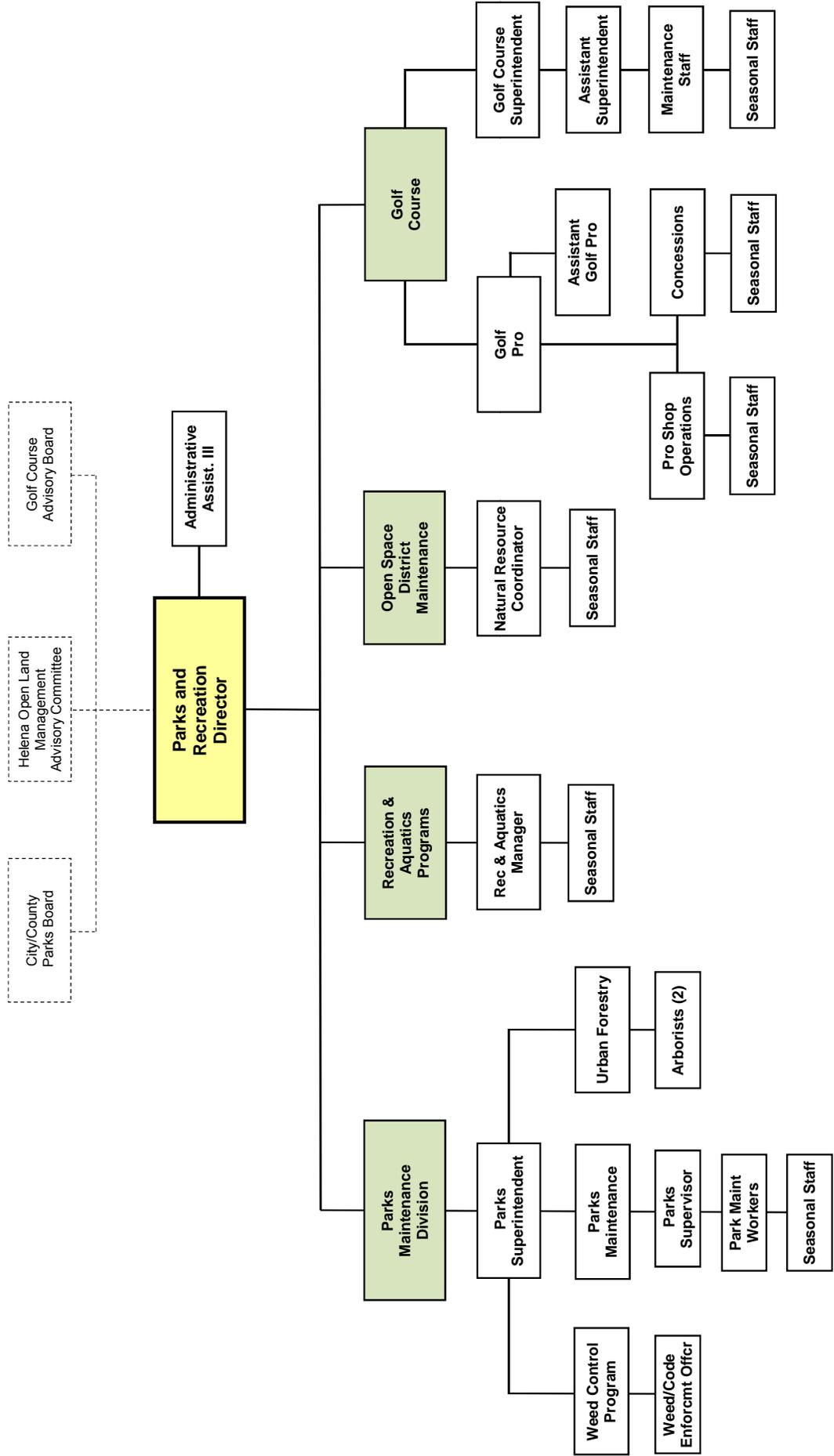
## Park & Recreation Department

	FY 2014 Actual	FY 2015 Actual	FY 2016			Preliminary FY 2017 Budget
			Adopted	Amended	Projected	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	582,784	594,390	583,000	583,000	508,400	507,920
<b>Taxes &amp; Assessments</b>	<b>582,784</b>	<b>594,390</b>	<b>583,000</b>	<b>583,000</b>	<b>508,400</b>	<b>507,920</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	166,202	111,864	350,856	731,670	732,510	1,669
Charges For Services	1,494,739	1,604,179	1,507,313	1,522,313	1,510,931	1,587,007
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	15,000	1,800	1,800
Investment Earnings	1,078	812	300	300	900	450
Other Financing Sources / (Uses)	69,340	215,933	63,250	63,250	57,804	36,160
<b>Other Operating Revenue</b>	<b>1,731,359</b>	<b>1,932,788</b>	<b>1,921,719</b>	<b>2,332,533</b>	<b>2,303,945</b>	<b>1,627,086</b>
Internal Service Revenues	165,116	184,151	173,792	173,792	173,792	146,064
Interfund Transfers In	11,179	-	-	-	-	48,900
<b>Internal Transactions</b>	<b>176,295</b>	<b>184,151</b>	<b>173,792</b>	<b>173,792</b>	<b>173,792</b>	<b>194,964</b>
<b>Long-Term Debt</b>	<b>-</b>	<b>394,355</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>229,680</b>
<b>Total Revenues</b>	<b>2,490,438</b>	<b>3,105,684</b>	<b>2,678,511</b>	<b>3,139,325</b>	<b>3,036,137</b>	<b>2,559,650</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>1,958,781</b>	<b>2,079,074</b>	<b>2,285,490</b>	<b>2,285,490</b>	<b>2,285,490</b>	<b>2,349,310</b>
Supplies & Materials	427,787	499,017	522,931	529,931	530,431	591,536
Purchased Services	715,701	938,458	1,239,262	1,617,623	1,593,323	842,061
Intra-City Charges	52,827	58,579	73,760	73,760	73,311	75,660
Fixed Costs & Subsidies	141,145	134,447	155,493	155,493	154,843	151,725
<b>Maintenance &amp; Operating</b>	<b>1,337,460</b>	<b>1,630,501</b>	<b>1,991,446</b>	<b>2,376,807</b>	<b>2,351,908</b>	<b>1,660,982</b>
Internal Charges	354,106	338,981	320,212	320,212	320,212	333,647
Transfers Out	11,179	-	-	10,000	10,000	-
<b>Internal Transactions</b>	<b>365,285</b>	<b>338,981</b>	<b>320,212</b>	<b>330,212</b>	<b>330,212</b>	<b>333,647</b>
Debt Service	78,913	58,151	80,657	80,657	80,657	85,024
Capital Outlay	536,134	217,283	322,000	543,873	543,873	258,610
<b>Debt &amp; Capital</b>	<b>615,047</b>	<b>275,434</b>	<b>402,657</b>	<b>624,530</b>	<b>624,530</b>	<b>343,634</b>
<b>Total Expenditures</b>	<b>4,276,573</b>	<b>4,323,990</b>	<b>4,999,805</b>	<b>5,617,039</b>	<b>5,592,140</b>	<b>4,687,573</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(1,786,135)</b>	<b>(1,218,306)</b>	<b>(2,321,294)</b>	<b>(2,477,714)</b>	<b>(2,556,003)</b>	<b>(2,127,923)</b>

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

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

CITY OF HELENA  
PARKS AND RECREATION DEPARTMENT



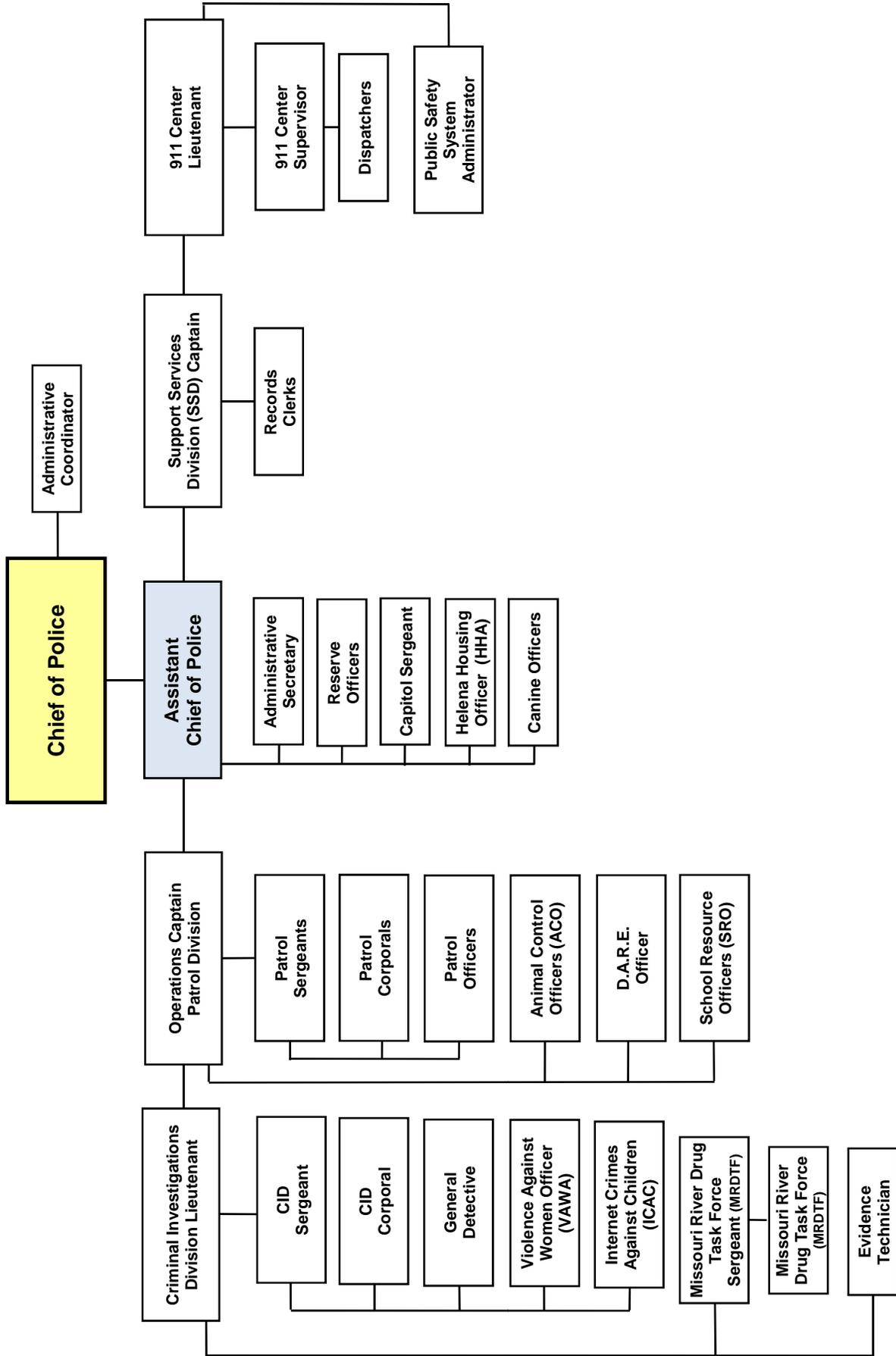
# Police Department & City Court

	FY 2014 Actual	FY 2015 Actual	FY 2016			Preliminary FY 2017 Budget
			Adopted	Amended	Projected	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	59,187	51,519	44,000	44,000	44,000	46,000
Intergovernmental Revenues	2,098,723	1,981,138	2,247,389	2,037,747	2,037,747	1,919,321
Charges For Services	369,959	375,898	381,500	381,500	346,115	327,500
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	713,420	650,074	688,300	688,300	632,700	630,700
Investment Earnings	74	68	50	50	50	100
Other Financing Sources / (Uses)	35,951	50,131	2,980	2,980	8,980	2,980
<b>Other Operating Revenue</b>	<b>3,277,314</b>	<b>3,108,828</b>	<b>3,364,219</b>	<b>3,154,577</b>	<b>3,069,592</b>	<b>2,926,601</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	69,906	72,254	116,876	116,876	103,876	121,155
<b>Internal Transactions</b>	<b>69,906</b>	<b>72,254</b>	<b>116,876</b>	<b>116,876</b>	<b>103,876</b>	<b>121,155</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>3,347,220</b>	<b>3,181,082</b>	<b>3,481,095</b>	<b>3,271,453</b>	<b>3,173,468</b>	<b>3,047,756</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>6,336,846</b>	<b>6,763,685</b>	<b>7,002,650</b>	<b>7,002,650</b>	<b>6,993,826</b>	<b>6,916,439</b>
Supplies & Materials	195,726	150,403	264,861	274,611	274,611	236,240
Purchased Services	586,837	654,442	748,716	777,896	777,896	806,625
Intra-City Charges	130,458	118,998	179,415	179,415	179,415	178,070
Fixed Costs & Subsidies	277,195	286,198	304,757	318,155	318,155	320,786
<b>Maintenance &amp; Operating</b>	<b>1,190,216</b>	<b>1,210,041</b>	<b>1,497,749</b>	<b>1,550,077</b>	<b>1,550,077</b>	<b>1,541,721</b>
Internal Charges	254,474	250,290	258,351	258,351	258,351	262,614
Transfers Out	69,905	72,254	116,876	116,876	103,876	108,000
<b>Internal Transactions</b>	<b>324,379</b>	<b>322,544</b>	<b>375,227</b>	<b>375,227</b>	<b>362,227</b>	<b>370,614</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	40,749	33,114	182,000	-	-	92,000
<b>Debt &amp; Capital</b>	<b>40,749</b>	<b>33,114</b>	<b>182,000</b>	<b>-</b>	<b>-</b>	<b>92,000</b>
<b>Total Expenditures</b>	<b>7,892,190</b>	<b>8,329,384</b>	<b>9,057,626</b>	<b>8,927,954</b>	<b>8,906,130</b>	<b>8,920,774</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(4,544,970)</b>	<b>(5,148,302)</b>	<b>(5,576,531)</b>	<b>(5,656,501)</b>	<b>(5,732,662)</b>	<b>(5,873,018)</b>

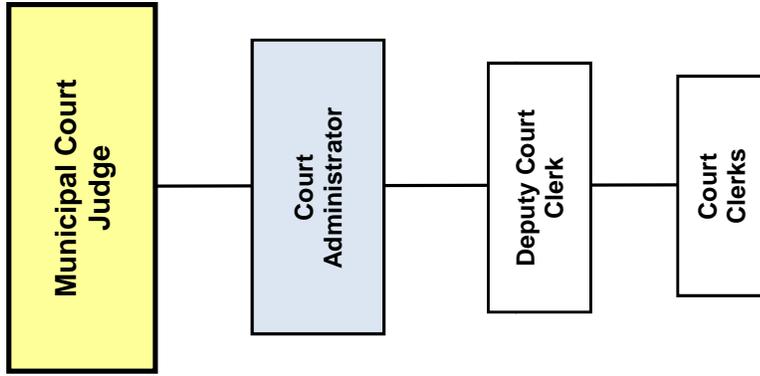
## Parts of the General Fund and Other Funds Included in this Department:

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

CITY OF HELENA  
HELENA POLICE DEPARTMENT



**CITY OF HELENA  
MUNICIPAL COURT**



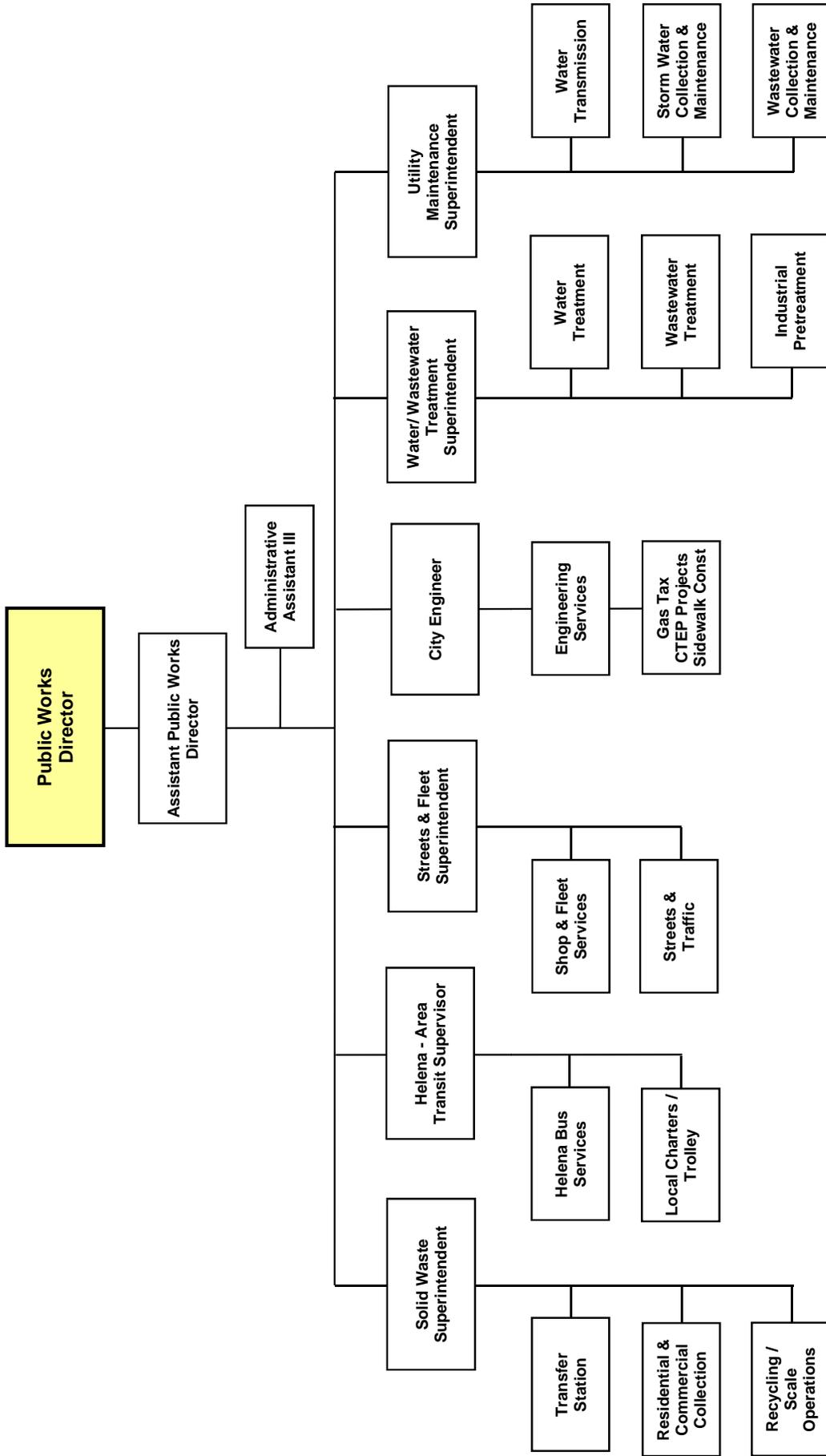
# Public Works Department

	FY 2014 Actual	FY 2015 Actual	FY 2016			Preliminary FY 2017 Budget
			Adopted	Amended	Projected	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	4,239,322	4,366,909	4,345,850	4,345,850	4,430,350	4,430,350
<b>Taxes &amp; Assessments</b>	<b>4,239,322</b>	<b>4,366,909</b>	<b>4,345,850</b>	<b>4,345,850</b>	<b>4,430,350</b>	<b>4,430,350</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	1,542,810	2,292,957	1,623,009	3,318,811	3,405,441	1,706,267
Charges For Services	17,288,216	17,182,904	16,892,132	16,917,132	17,276,157	17,327,159
Intra-City Revenues	1,067,906	973,254	1,205,163	1,205,163	1,205,163	1,136,771
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	22,285	20,956	14,920	14,920	50,850	50,100
Other Financing Sources / (Uses)	493,518	475,505	204,958	406,625	419,032	228,095
<b>Other Operating Revenue</b>	<b>20,414,735</b>	<b>20,945,576</b>	<b>19,940,182</b>	<b>21,862,651</b>	<b>22,356,643</b>	<b>20,448,392</b>
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
<b>Internal Transactions</b>	<b>2,192,592</b>	<b>2,180,298</b>	<b>2,394,145</b>	<b>2,394,145</b>	<b>2,394,145</b>	<b>2,295,997</b>
<b>Long-Term Debt</b>	<b>145,976</b>	<b>158,825</b>	<b>150,000</b>	<b>3,016,000</b>	<b>3,016,000</b>	<b>150,000</b>
<b>Total Revenues</b>	<b>26,992,625</b>	<b>27,651,608</b>	<b>26,830,177</b>	<b>31,618,646</b>	<b>32,197,138</b>	<b>27,324,739</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>7,210,182</b>	<b>7,519,962</b>	<b>8,048,314</b>	<b>8,048,314</b>	<b>8,048,314</b>	<b>8,333,007</b>
Supplies & Materials	2,490,931	2,529,422	2,886,993	2,967,153	2,955,153	2,783,866
Purchased Services	5,146,046	5,573,361	5,879,416	6,757,036	6,524,040	6,102,589
Intra-City Charges	832,552	746,331	902,449	896,449	877,699	889,066
Fixed Costs & Subsidies	274,731	288,933	260,777	260,777	260,777	256,592
<b>Maintenance &amp; Operating</b>	<b>8,744,260</b>	<b>9,138,047</b>	<b>9,929,635</b>	<b>10,881,415</b>	<b>10,617,669</b>	<b>10,032,113</b>
Internal Charges	3,309,225	3,099,056	3,798,979	3,798,979	3,798,979	3,646,485
Transfers Out	660,500	596,000	720,000	750,000	750,000	607,500
<b>Internal Transactions</b>	<b>3,969,725</b>	<b>3,695,056</b>	<b>4,518,979</b>	<b>4,548,979</b>	<b>4,548,979</b>	<b>4,253,985</b>
Debt Service	1,249,205	1,291,941	1,292,568	1,292,568	1,292,568	1,293,206
Capital Outlay	2,846,422	4,096,780	3,728,347	16,120,321	15,570,074	6,477,240
<b>Debt &amp; Capital</b>	<b>4,095,627</b>	<b>5,388,721</b>	<b>5,020,915</b>	<b>17,412,889</b>	<b>16,862,642</b>	<b>7,770,446</b>
<b>Total Expenditures</b>	<b>24,019,794</b>	<b>25,741,786</b>	<b>27,517,843</b>	<b>40,891,597</b>	<b>40,077,604</b>	<b>30,389,551</b>
<b>Revenues Over (Under) Expenditures</b>	<b>2,972,831</b>	<b>1,909,822</b>	<b>(687,666)</b>	<b>(9,272,951)</b>	<b>(7,880,466)</b>	<b>(3,064,812)</b>

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

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

CITY OF HELENA  
PUBLIC WORKS DEPARTMENT



## General Fund

Fund: **100**

### Description :

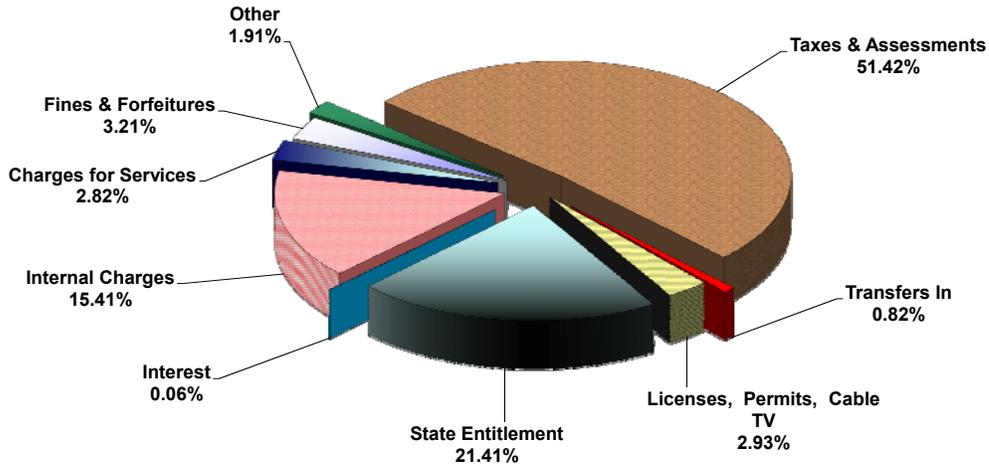
The General Fund accounts for all assets, sources and uses for financing the general operations and administration of the city. All other uses of resources for specific purposes are accounted for in other funds set up for those specific purposes.

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

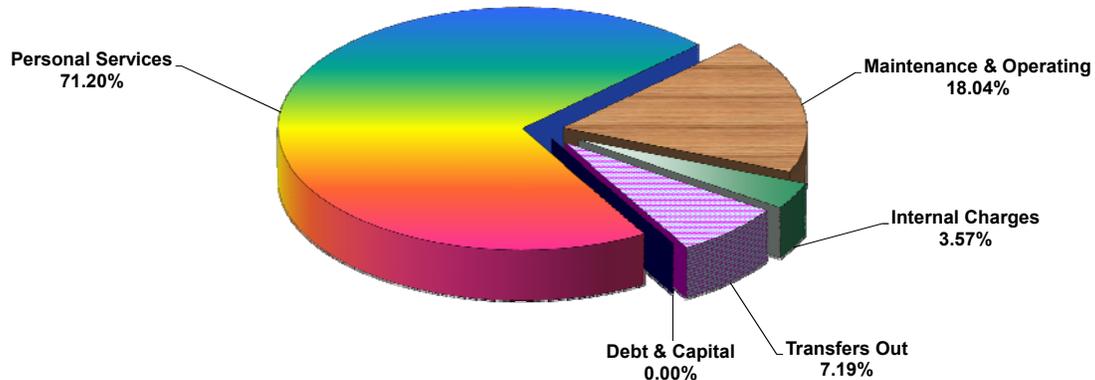
This sub-fund presentation allows for a breakout of dedicated funding and expenditures of the general fund by each of the sub-fund areas. See the following pages of the general fund presentation for these sub-fund breakouts in addition to the overall general fund presentation by categories.

### FY 2017 GENERAL FUND REVENUES BY CATEGORY



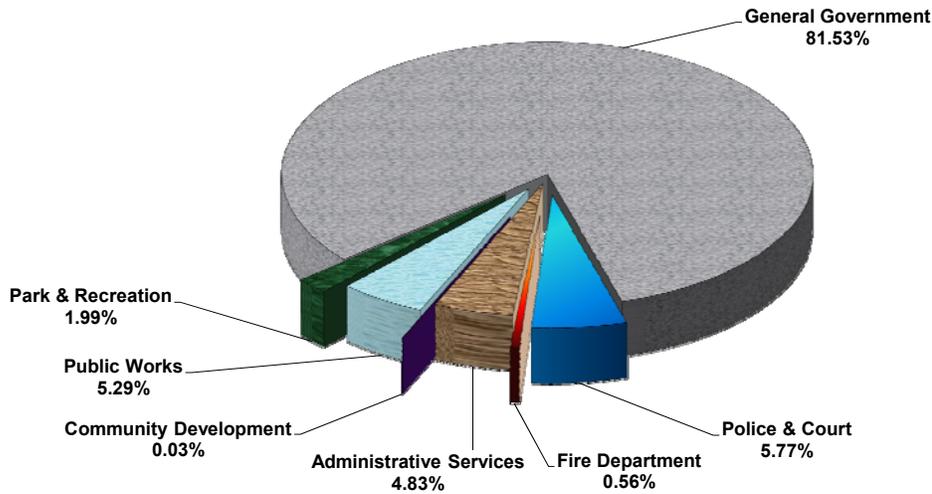
	FY 2015 Actual	FY 2016 Projected	FY 2017 Budget	Budget Increase (Decr)
Taxes & Assessments	\$ 11,627,186	\$ 9,783,788	\$ 10,123,780	\$ 339,992
Transfers In	20,968	61,876	162,335	100,459
Licenses, Permits, Cable TV	591,446	587,800	577,800	(10,000)
State Entitlement	3,973,134	4,075,250	4,215,800	140,550
Interest	7,671	14,000	12,000	(2,000)
Internal Charges	2,900,426	3,162,307	3,033,723	(128,584)
Charges for Services	593,127	629,680	554,566	(75,114)
Fines & Forfeitures	650,074	632,700	632,500	(200)
Other	553,686	620,499	375,984	(244,515)
<b>Total Sources</b>	<b>\$ 20,917,718</b>	<b>\$ 19,567,900</b>	<b>\$ 19,688,488</b>	<b>\$ 120,588</b>

### FY 2017 GENERAL FUND EXPENDITURES BY CATEGORY



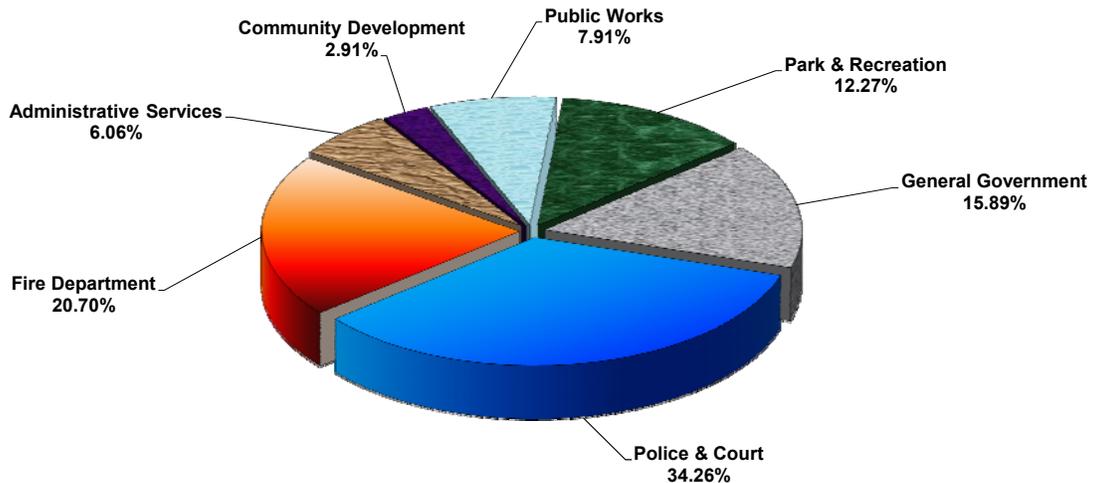
	FY 2015 Actual	FY 2016 Projected	FY 2017 Budget	Budget Increase (Decr)
Personal Services	\$ 13,466,263	\$ 14,265,078	\$ 14,263,442	\$ (1,636)
Maintenance & Operating	2,630,680	3,839,421	3,613,904	(225,517)
Internal Charges	684,254	672,339	715,207	42,868
Transfers Out	1,813,844	3,360,220	1,440,639	(1,919,581)
Debt & Capital	-	15,914	-	(15,914)
<b>Total Uses</b>	<b>\$ 18,595,041</b>	<b>\$ 22,152,972</b>	<b>\$ 20,033,192</b>	<b>\$ (2,119,780)</b>

### FY 2017 GENERAL FUND REVENUES BY SUB-FUND



	FY 2015 Actual	FY 2016 Projected	FY 2017 Budget	Budget Increase (Decr)
General Government	\$ 17,161,722	\$ 15,545,968	\$ 16,052,777	\$ 506,809
Police & Court	1,351,445	1,300,715	1,136,474	(164,241)
Fire Department	107,474	282,645	110,000	(172,645)
Administrative Services	974,377	1,062,709	950,676	(112,033)
Community Development	9,541	5,690	5,690	-
Public Works	999,112	1,076,706	1,041,171	(35,535)
Park & Recreation	314,047	293,467	391,700	98,233
<b>\$</b>	<b>20,917,718</b>	<b>19,567,900</b>	<b>19,688,488</b>	<b>120,588</b>

### FY 2017 GENERAL FUND EXPENDITURES BY SUB-FUND



	FY 2015 Actual	FY 2016 Projected	FY 2017 Budget	Budget Increase (Decr)
General Government	3,192,588	5,228,456	3,182,709	(2,045,747)
Police & Court	6,468,489	6,970,347	6,862,957	(107,390)
Fire Department	3,909,912	4,280,615	4,146,099	(134,516)
Administrative Services	1,129,967	1,204,107	1,214,952	10,845
Community Development	463,281	597,111	583,724	(13,387)
Public Works	1,402,089	1,628,661	1,584,532	(44,129)
Park & Recreation	2,028,715	2,243,675	2,458,219	214,544
<b>\$</b>	<b>18,595,041</b>	<b>22,152,972</b>	<b>20,033,192</b>	<b>(2,119,780)</b>

General Fund Fund: 100		FY 2014 Actual	FY 2015 Actual	FY 2016			Preliminary FY 2017 Budget
				Adopted	Amended	Projected	
<b>Revenues</b>							
	Taxes	8,835,986	11,627,186	9,767,548	9,767,548	9,783,788	10,123,780
	Special Assessments	-	-	-	-	-	-
	<b>Taxes &amp; Assessments</b>	<b>8,835,986</b>	<b>11,627,186</b>	<b>9,767,548</b>	<b>9,767,548</b>	<b>9,783,788</b>	<b>10,123,780</b>
	License & Permits	683,764	591,446	587,800	587,800	587,800	577,800
	Intergovernmental Revenues	4,306,426	4,422,337	4,466,404	4,588,699	4,599,279	4,525,454
	Charges For Services	626,711	593,127	618,565	618,565	629,680	554,566
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	713,420	650,074	688,300	688,300	632,700	632,500
	Investment Earnings	6,838	7,671	4,000	4,000	14,000	12,000
	Other Financing Sources / (Uses)	138,161	104,483	73,970	73,970	96,470	66,330
	<b>Other Operating Revenues</b>	<b>6,475,320</b>	<b>6,369,138</b>	<b>6,439,039</b>	<b>6,561,334</b>	<b>6,559,929</b>	<b>6,368,650</b>
	Internal Service Revenues	2,895,471	2,900,426	3,162,307	3,162,307	3,162,307	3,033,723
	Interfund Transfers In	17,620	20,968	61,876	61,876	61,876	162,335
	<b>Internal Transactions</b>	<b>2,913,091</b>	<b>2,921,394</b>	<b>3,224,183</b>	<b>3,224,183</b>	<b>3,224,183</b>	<b>3,196,058</b>
	<b>Long-Term Debt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Revenues</b>	<b>18,224,397</b>	<b>20,917,718</b>	<b>19,430,770</b>	<b>19,553,065</b>	<b>19,567,900</b>	<b>19,688,488</b>
<b>Expenditures</b>							
	<b>Personal Services</b>	<b>12,817,683</b>	<b>13,466,263</b>	<b>14,220,911</b>	<b>14,265,078</b>	<b>14,265,078</b>	<b>14,263,442</b>
	Supplies & Materials	415,351	379,980	567,742	583,660	583,895	626,988
	Purchased Services	1,422,240	1,414,426	1,822,452	2,031,617	2,030,587	1,866,547
	Intra-City Charges	227,949	217,255	306,891	306,891	306,891	300,798
	Fixed Costs & Subsidies	588,456	619,019	833,006	917,253	918,048	819,571
	<b>Maintenance &amp; Operating</b>	<b>2,653,996</b>	<b>2,630,680</b>	<b>3,530,091</b>	<b>3,839,421</b>	<b>3,839,421</b>	<b>3,613,904</b>
	Internal Charges	708,752	684,254	672,339	672,339	672,339	715,207
Ω	Transfers Out	1,934,580	1,813,844	3,360,220	3,360,220	3,360,220	1,440,639
	<b>Internal Transactions</b>	<b>2,643,332</b>	<b>2,498,098</b>	<b>4,032,559</b>	<b>4,032,559</b>	<b>4,032,559</b>	<b>2,155,846</b>
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	15,914	15,914	-
	<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,914</b>	<b>15,914</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>18,115,011</b>	<b>18,595,041</b>	<b>21,783,561</b>	<b>22,152,972</b>	<b>22,152,972</b>	<b>20,033,192</b>
	<b>Revenues Over (Under) Expenditures</b>	<b>109,386</b>	<b>2,322,677</b>	<b>(2,352,791)</b>	<b>(2,599,907)</b>	<b>(2,585,072)</b>	<b>(344,704)</b>
	<b>Beginning Cash Balance - July 1</b>	<b>4,443,571</b>	<b>4,546,046</b>	<b>6,864,349</b>	<b>6,864,349</b>	<b>6,864,349</b>	<b>4,281,128</b>
	Other Cash Sources / (Uses)	(6,911)	(4,374)	-	-	1,851	-
	<b>Ending Cash Balance - June 30</b>	<b>4,546,046</b>	<b>6,864,349</b>	<b>4,511,558</b>	<b>4,264,442</b>	<b>4,281,128</b>	<b>3,936,424</b>
	<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Reserved</b>	<b>4,546,046</b>	<b>6,864,349</b>	<b>4,511,558</b>	<b>4,264,442</b>	<b>4,281,128</b>	<b>3,936,424</b>
	<b>Ending Cash Balance - June 30</b>	<b>4,546,046</b>	<b>6,864,349</b>	<b>4,511,558</b>	<b>4,264,442</b>	<b>4,281,128</b>	<b>3,936,424</b>
	<b>Reserves Detail:</b>						
	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	504,442	521,128	176,424
	Tax Settlement Reserve	-	1,935,310	-	-	-	-
Ω	NOTE: 440-Capital transfer portion of Transfers Out	901,460	850,146	2,337,985	2,337,985	2,337,985	452,370

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

3000000 **Revenues**

3100000 **Taxes**

3111100	Current Taxes - General Levy	gov	4,794,366	6,414,776	5,023,560	5,023,560	5,023,560	5,250,372
3111200	Current Taxes - Planning Levy	gov	471,262	666,180	520,206	520,206	520,206	583,724
3111300	Current Taxes - Comp Insurance Levy	gov	349,816	436,821	357,926	357,926	357,926	341,120
3111500	Current Taxes - PERS Levy	gov	272,332	378,750	337,254	337,254	337,254	341,683
3111600	Current Taxes - Police Retire Levy	gov	397,300	549,397	500,282	500,282	500,282	482,182
3111700	Current Taxes - Fire Retire Levy	gov	304,268	416,291	362,699	362,699	362,699	362,607
	<b>Subtotal</b>		<b>6,589,344</b>	<b>8,862,215</b>	<b>7,101,927</b>	<b>7,101,927</b>	<b>7,101,927</b>	<b>7,361,688</b>
3121000	Personal Property Taxes - All Years	gov	316,219	237,885	359,000	359,000	359,000	307,000
	<b>Subtotal</b>		<b>6,905,563</b>	<b>9,100,100</b>	<b>7,460,927</b>	<b>7,460,927</b>	<b>7,460,927</b>	<b>7,668,688</b>

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

3111400	Current Taxes - Health Ins Levy	gov	1,224,877	1,725,930	1,582,621	1,582,621	1,582,621	1,693,592
---------	---------------------------------	-----	-----------	-----------	-----------	-----------	-----------	-----------

1,636,806	General Fund Health Insurance Costs
56,786	Civic Center (General Fund Supported)
1,693,592	Total Gen. Fund Health Insurance Cost
-	Amount of City Medical Insur. Fund offset in above total
1,693,592	Full cost of Gen Fund Health costs

<b>Subtotal - General Purpose &amp; Health Tax Levies</b>	<b>8,130,440</b>	<b>10,826,030</b>	<b>9,043,548</b>	<b>9,043,548</b>	<b>9,043,548</b>	<b>9,362,280</b>
---	------------------	-------------------	------------------	------------------	------------------	------------------

3130100	MV - County Option Tax (61-3-537)	gov	686,857	766,663	690,000	690,000	710,000	730,000
3130200	Entitlement -- MV - Assessed Taxes	gov	1,480	8,186	12,000	12,000	8,240	8,500
3140000	Pnly & Intrst on Del Tax	gov	17,209	26,307	22,000	22,000	22,000	23,000

3100000	<b>Total Taxes</b>		<b>8,835,986</b>	<b>11,627,186</b>	<b>9,767,548</b>	<b>9,767,548</b>	<b>9,783,788</b>	<b>10,123,780</b>
---------	--------------------	--	------------------	-------------------	------------------	------------------	------------------	-------------------

3200000 **License & Permits**

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

3200000	<b>Total License &amp; Permits</b>		<b>683,764</b>	<b>591,446</b>	<b>587,800</b>	<b>587,800</b>	<b>587,800</b>	<b>577,800</b>
---------	------------------------------------	--	----------------	----------------	----------------	----------------	----------------	----------------

3300000 **Intergovernmental Revenues**

3310902	Fire Grants	fire	53,431	-	-	41,270	41,270	-
3312201	MRDTF Grant	p&c	27,794	42,752	30,000	30,000	30,000	30,000
3312203	Highway Traffic Safety	p&c	-	-	-	9,750	9,750	-
3312205	ICAC Grant	p&c	21,502	5,513	22,000	22,000	22,000	1,000
3312221	Dept of Justice Grant	p&c	116,246	112,718	80,000	80,000	80,000	80,000
	MATIC Grant-HPD (Project 531)							
3312223	Violence Agnst Women Grnt	p&c	45,677	47,652	51,000	51,000	51,000	51,000
3312227	HIDTA Grants	p&c	5,168	26,068	55,654	55,654	55,654	55,654
	HIDTA Overtime							
3312299	Police Grants-Misc	p&c	27,058	12,097	-	-	-	-
3319900	Misc Federal Grants							
3340500	Live Card Game Lic Dist	gov	5,002	4,655	5,000	5,000	5,000	5,000
3340600	Video Gambling Lic Dist	gov	70,500	67,075	70,000	70,000	70,000	70,000
3341000	<b>State Entitlement - HB124 / 2001</b>	gov	<b>3,806,274</b>	<b>3,973,134</b>	<b>4,075,250</b>	<b>4,075,250</b>	<b>4,075,250</b>	<b>4,215,800</b>
	<b>3.449% Inflation for FY 2017</b>							
3359900	State Grants - Misc.							
	Main Street Grant	cd	7,500	-	-	-	-	-
	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	2,500	7,000
3370500	County - DARE Officer	p&c	73,965	76,376	75,000	75,000	75,000	-
3379900	Misc Intergovmmtl Rev	fire	-	-	-	27,108	27,108	-
3390400	PILT-Helena Housing Authority	gov	-	9,490	-	-	10,580	10,000

3300000	<b>Total Intergovernmental Revenues</b>		<b>4,306,426</b>	<b>4,422,337</b>	<b>4,466,404</b>	<b>4,588,699</b>	<b>4,599,279</b>	<b>4,525,454</b>
---------	---	--	------------------	------------------	------------------	------------------	------------------	------------------

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

3400000	<b>Charges For Services</b>							
3411000	Sale of Maps & Publicatns	cd	38	16	-	-	-	-
3418100	Subdivisions	cd	175	2,300	1,500	1,500	1,500	1,500
3418200	Zoning Actions	cd	5,795	5,350	3,690	3,690	3,690	3,690
3420200	Alarm Fees (10%)	p&c	1,845	761	500	500	500	500
3420300	Fire Protection Fees	fire	89,070	45,992	88,000	88,000	135,000	90,000
	7/1/13 - 6/30/18 Westside Fire Service Area Agreement							
3420400	Fire Bldg Code Inspection	fire	18,745	17,012	26,000	26,000	26,000	20,000
3422000	DUI Vehicle Seizures	p&c	125	105	-	-	-	-
3423100	St Capital Officer	p&c	218,133	233,483	225,000	225,000	225,000	180,000
3424400	Police Range User Fees	p&c	2,610	5,510	2,500	2,500	6,200	5,000
3424800	Helena Housing Auth. Contract	p&c	82,312	77,180	80,000	80,000	39,915	40,000
3440400	Engineering Misc.	pw	519	500	1,000	1,000	500	750
3450100	Animal Control Fees	p&c	4,270	1,275	4,000	4,000	5,000	5,000
3470200	Swim Tickets & Passes	p&r						
3470201	Under 48in.	p&r	24,072	27,504	24,000	24,000	24,000	27,500
3470202	48in.and over	p&r	23,895	24,131	25,000	25,000	25,000	24,130
3470203	Non-Swimmer Entry Fee	p&r	1,548	1,921	1,600	1,600	1,600	1,920
3470204	Adult Companion-Resident	p&r	1,080	1,517	500	500	500	1,500
3470205	Adult Companion-Non-Resid	p&r	100	175	50	50	50	175
3470211	Wtr Aerobics-Adult 13-65	p&r	123	232	150	150	150	230
3470212	Wtr Aerobics-Senior	p&r	10	38	30	30	30	38
3470215	Lap Swim-Adult 13-65	p&r	927	942	900	900	900	940
3470216	Lap Swim-Senior	p&r	182	136	150	150	150	135
3470221	Wtr Polo-Adult 13-65	p&r	42	-	30	30	30	50
3470222	Wtr Polo-Senior	p&r	312	1,239	250	250	250	1,200
3470225	Wtr Walking-Adult 13-65	p&r	38	35	50	50	50	35
3470226	Wtr Walking-Senior	p&r	12	61	30	30	30	61
3470231	PC Resid - Under 48in.	p&r	6,692	3,825	4,300	4,300	4,300	3,825
3470232	PC Resid - 48in. & Over	p&r	3,990	3,600	3,000	3,000	3,000	3,600
3470233	PC Resid - Wtr Act-Adult	p&r	988	1,663	1,000	1,000	1,000	1,663
3470234	PC Resid - Wtr Act-Sr.	p&r	240	285	200	200	200	285
3470236	SP Resid - Under 48in.	p&r	4,130	5,600	2,500	2,500	2,500	5,600
3470237	SP Resid - 48in. & Over	p&r	990	2,025	600	600	600	2,025
3470238	SP Resid - Wtr Act-Adult	p&r	846	1,081	500	500	500	1,081
3470239	SP Resid - Wtr Act-Sr.	p&r	380	114	70	70	70	114
3470241	PC Non-Res - Under 48in.	p&r	142	598	200	200	200	598
3470242	PC Non-Res - 48in.& over	p&r	114	190	200	200	200	190
3470243	PC Non-Res - Wtr Act-Adlt	p&r	261	95	200	200	200	95
3470244	PC Non-Res - Wtr Act-Sr.	p&r	-	19	15	15	15	19
3470246	SP Non-Res - Under 48in.	p&r	400	1,000	250	250	250	1,000
3470247	SP Non-Res - 48in. & Over	p&r	150	740	350	350	350	740
3470248	SP Non-Res - Wtr Act-Adlt	p&r	335	112	150	150	150	112
3470249	SP Non-Res - Wtr Act-Sr.	p&r	45	-	20	20	20	-
3470300	Swim Lessons	p&r						
3470301	Resident 30 minutes	p&r	39,655	32,627	25,000	25,000	25,000	32,627
3470311	Non-Resident 30 minutes	p&r	3,153	2,340	2,000	2,000	2,000	2,340
3470400	Swim Pool Rent	p&r						
3470411	Swim Team Practice	p&r	2,030	1,750	1,800	1,800	1,800	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	800	1,125
3470500	Park Use Fees	p&r	39,642	41,350	49,600	49,600	49,600	41,350
3470600	Recreation Fees	p&r	1,161	-	1,500	1,500	1,500	1,500
3470601	Ice Skating Fees	p&r	5,213	4,761	5,000	5,000	5,000	4,761
3470700	Tennis Fees	p&r	11,183	8,064	7,000	7,000	7,000	8,064
3472701	Food & Misc	p&r	20,767	24,435	20,000	20,000	20,000	24,435
3472702	Beverage (Non-Alcoholic)	p&r	6,007	6,913	6,000	6,000	6,000	6,913
3472704	Merchandise	p&r	35	50	30	30	30	50
3429901	Snow Removal Charges	p&r	-	-	-	-	-	3,000
3400000	<b>Total Charges For Services</b>		<b>626,711</b>	<b>593,127</b>	<b>618,565</b>	<b>618,565</b>	<b>629,680</b>	<b>554,566</b>

3500000	<b>Fines &amp; Forfeitures</b>							
3511000	Court Fines - Traffic	p&c	614,703	553,321	569,000	569,000	535,000	535,000
3513100	Animal Control Fines	p&c	4,703	7,528	5,000	5,000	5,000	5,000
3513200	Court Costs	p&c	28,470	24,914	34,500	34,500	25,000	25,000
3513300	Criminal Offense	p&c	45,519	41,475	61,000	61,000	45,000	40,000
3513400	Civil Costs	p&c	19,240	21,990	18,000	18,000	22,000	25,000
3513600	Victim/Witness Adv Srchrg	p&c	785	614	800	800	700	700
3515505	Parking Fines-City Court	p&c	-	232	-	-	-	-
3519901	Misc Fines / Snow Removal	p&r	-	-	-	-	-	1,800
3500000	<b>Total Fines &amp; Forfeitures</b>		<b>713,420</b>	<b>650,074</b>	<b>688,300</b>	<b>688,300</b>	<b>632,700</b>	<b>632,500</b>

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

3670000	<b>Investment Earnings</b>						
3670000	Interest Earnings	6,838	7,671	4,000	4,000	14,000	12,000
3670000	<b>Total Interest Earnings</b>	<b>6,838</b>	<b>7,671</b>	<b>4,000</b>	<b>4,000</b>	<b>14,000</b>	<b>12,000</b>

3700000	<b>Internal Service Revenues</b>							
3766100	Comm, Mgr, Atty Charges	gov	690,885	681,446	765,624	765,624	765,624	719,840
3766200	Park & Rec Charges	p&r	88,116	84,151	73,792	73,792	73,792	62,064
3766300	Public Works Charges	pw	320,001	310,000	329,809	329,809	329,809	318,901
3768100	Human Resource Charges	gov	163,065	161,840	183,976	183,976	183,976	176,722
3768200	Budget & Accounting Charges	as	598,404	584,377	622,126	622,126	622,126	549,976
3768300	Utility Customer Service Charges	as	426,000	390,000	440,583	440,583	440,583	400,700
3768400	Engineering Charges	pw	609,000	688,612	746,397	746,397	746,397	721,520
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	<b>Total Internal Service Revenues</b>		<b>2,895,471</b>	<b>2,900,426</b>	<b>3,162,307</b>	<b>3,162,307</b>	<b>3,162,307</b>	<b>3,033,723</b>

3800000	<b>Other Financing Sources / (Uses)</b>							
3610000	Other Revenues	gov	45,706	51,014	20,000	20,000	20,000	20,000
3610100	Rimrock Stage	pw	7,487	-	-	-	-	-
3610321	Police Workers Comp	p&c	6,624	1,113	-	-	6,000	-
3610322	Fire Workers Comp	fire	-	303	-	-	8,600	-
3612201	Sale of Unclaimed Evidence	p&c	690	3,031	1,500	1,500	1,500	1,500
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	120
3664102	Contrib & Donation / Kay's Kids-McKenna Fndtn	p&r	21,211	15,698	33,300	33,300	33,300	35,710
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	26,450	9,000
3800000	<b>Total Other Financing Sources / (Uses)</b>		<b>138,161</b>	<b>104,483</b>	<b>73,970</b>	<b>73,970</b>	<b>96,470</b>	<b>66,330</b>

<b>SUBTOTAL - OPERATING REVENUE</b>		<b>18,206,777</b>	<b>20,896,750</b>	<b>19,368,894</b>	<b>19,491,189</b>	<b>19,506,024</b>	<b>19,526,153</b>
-------------------------------------	--	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------

3830000	<b>Interfund Transfers In</b>							
3830217	T/in - 217 Law Enforcement Block Grant	p&c	17,620	19,968	23,876	23,876	23,876	15,000
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	<b>Total Interfund Transfers In</b>		<b>17,620</b>	<b>20,968</b>	<b>61,876</b>	<b>61,876</b>	<b>61,876</b>	<b>162,335</b>

<b>TOTAL REVENUE</b>		<b>18,224,397</b>	<b>20,917,718</b>	<b>19,430,770</b>	<b>19,553,065</b>	<b>19,567,900</b>	<b>19,688,488</b>
----------------------	--	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------

	<b>Other Cash Sources / (Uses)</b>							
207-0100	Chng in Util Cust Srvs Vouchers Pybl (A/P)	gov	(72)	(3,185)	-	-	-	-
207-1000	Chng in Cust Deposits/Unidentifid	gov	656	(656)	-	-	-	-
207-1500	Credit Card Clearing	gov	(7,495)	(533)	-	-	-	-
271-0001	Residual Equity Tr - Close Fire Special Funds (260)	fire	-	-	-	-	1,851	-
	<b>Total Other Cash Sources / (Uses)</b>		<b>(6,911)</b>	<b>(4,374)</b>	<b>-</b>	<b>-</b>	<b>1,851</b>	<b>-</b>

<b>General Fund</b>					Preliminary		
<b>Fund: 100</b>		FY 2014	FY 2015	FY 2016			FY 2017
		Actual	Actual	Adopted	Amended	Projected	Budget

### Revenue by Sub-Fund

011	General Government	14,298,322	17,161,722	15,491,698	15,491,698	15,545,968	16,052,777
012	Police & Court	1,421,877	1,351,445	1,375,950	1,385,700	1,300,715	1,136,474
013	Fire Department	206,429	107,474	114,000	226,545	282,645	110,000
014	Community Development	15,008	9,541	5,690	5,690	5,690	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	1,076,706	1,041,171
017	Park & Recreation	321,350	314,047	303,517	303,517	293,467	391,700

### Total Revenue Allocated to Sub-Funds

<b>18,224,397</b>	<b>20,917,718</b>	<b>19,430,770</b>	<b>19,553,065</b>	<b>19,567,900</b>	<b>19,688,488</b>
-------------------	-------------------	-------------------	-------------------	-------------------	-------------------

### General Fund Internal Charge Cost Recovery

#### Internal Costs

Comm, Mgr, Atty Costs	1,184,941	1,147,296	1,358,400	1,384,720	1,384,720	1,329,094
Park & Rec Costs	247,982	261,860	253,605	253,605	253,605	247,317
Public Works Costs	272,567	309,032	325,388	325,388	325,388	328,066
Human Resource Costs	371,206	399,495	437,903	437,903	437,903	442,300
Budget & Accounting Costs	710,372	731,702	765,516	765,516	765,516	756,535
Utility Customer Service Costs	387,815	398,265	436,462	438,591	438,591	458,417
Engineering Costs	780,129	793,057	920,273	928,273	928,273	918,966
<b>Total Internal Costs</b>	<b>3,955,012</b>	<b>4,040,707</b>	<b>4,497,547</b>	<b>4,533,996</b>	<b>4,533,996</b>	<b>4,480,695</b>

#### G.F. Internal Charges Recovered

Comm, Mgr, Atty Charges	690,885	681,446	765,624	765,624	765,624	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
<b>Total G.F. Internal Charges Recovered</b>	<b>2,895,471</b>	<b>2,900,426</b>	<b>3,162,307</b>	<b>3,162,307</b>	<b>3,162,307</b>	<b>2,949,723</b>

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

Comm, Mgr, Atty Costs	(494,056)	(465,850)	(592,776)	(619,096)	(619,096)	(609,254)
Park & Rec Costs	(159,866)	(177,709)	(179,813)	(179,813)	(179,813)	(185,253)
Public Works Costs	47,434	968	4,421	4,421	4,421	(9,165)
Human Resource Costs	(208,141)	(237,655)	(253,927)	(253,927)	(253,927)	(265,578)
Budget & Accounting Costs	(111,968)	(147,325)	(143,390)	(143,390)	(143,390)	(206,559)
Utility Customer Service Costs	38,185	(8,265)	4,121	1,992	1,992	(57,717)
Engineering Costs	(171,129)	(104,445)	(173,876)	(181,876)	(181,876)	(197,446)
<b>Total Net G.F. Internal Revenues / (Costs)</b>	<b>(1,059,541)</b>	<b>(1,140,281)</b>	<b>(1,335,240)</b>	<b>(1,371,689)</b>	<b>(1,371,689)</b>	<b>(1,530,972)</b>



City of Helena

**General Government**

Sub-Fund: **011**

Part of the General Fund		
\$ 3,182,709	General Government Sub-Fund Expend.	15.89%
16,850,483	Other Sub-Funds Expenditures	84.11%
<u>\$ 20,033,192</u>	Total General Fund Expenditures	<u>100.00%</u>

"General Government" includes budgets for :

	FY 2014 Actual	FY 2015 Actual	FY 2016		Preliminary FY 2017 Budget
			Adopted	Projected	
City Commission	\$ 346,195	\$ 320,264	\$ 440,866	\$ 443,366	\$ 374,278
City Manager	293,313	310,752	336,983	338,483	342,736
City Attorney	545,433	516,280	580,551	602,871	612,080
Human Resources	371,206	399,495	437,903	437,903	442,300
Public Service Consortium	7,251	6,094	12,355	13,955	12,481
Helena Citizens Council (HCC)	12,367	16,378	24,223	24,223	25,160
Public Arts Preservation	597	138	1,330	3,330	6,230
Retirement and Operating Contingencies	-	-	185,000	267,118	150,000
Support / Subsidy Payments	123,694	109,343	111,987	111,987	114,305
Interfund Transactions	1,560,901	1,513,844	2,985,220	2,985,220	1,103,139
	<u>\$ 3,260,957</u>	<u>\$ 3,192,588</u>	<u>\$ 5,116,418</u>	<u>\$ 5,228,456</u>	<u>\$ 3,182,709</u>
Percent of the General Fund	18.84%	17.62%	23.49%	23.60%	15.89%

**Major FY 2017 Interfund Transactions:**

\$ 480,000	Civic Center Support
169,462	HCTV (PEG) Support
3,677	Sidewalk Program Support (Interest subsidies)
450,000	General Fund Capital (440 fund) Funding
<u>\$ 1,103,139</u>	

**Revenues: (General Government Only)**

	81.53% of Total General Fund Revenue of \$ 19,688,488		FY 2016		Preliminary FY 2017 Budget
	FY 2014 Actual	FY 2015 Actual	Adopted	Projected	
Property Tax Revenue	\$ 8,147,649	\$ 10,852,337	\$ 9,065,548	\$ 9,065,548	\$ 9,385,280
MV Assessed & Option Taxes	688,337	774,849	702,000	718,240	738,500
Licenses & Permits	648,442	554,532	553,300	553,300	543,300
State Entitlement	3,806,274	3,973,134	4,075,250	4,075,250	4,215,800
Interest Earnings	6,838	7,671	4,000	14,000	12,000
Internal Service Revenues	853,950	843,286	949,600	949,600	896,562
Transfers In	0	1,000	38,000	38,000	147,335
Other	146,832	154,913	104,000	132,030	114,000
Total General Government Revenue	<u>\$ 14,298,322</u>	<u>\$ 17,161,722</u>	<u>\$ 15,491,698</u>	<u>\$ 15,545,968</u>	<u>\$ 16,052,777</u>

**Significant Changes:**

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

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

<b>General Government</b>							<b>Preliminary FY 2017 Budget</b>
<b>Fund: 011</b>		<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016</b>			
				<b>Adopted</b>	<b>Amended</b>	<b>Projected</b>	

<b>General Government Revenues</b>						
Taxes	8,835,986	11,627,186	9,767,548	9,767,548	9,783,788	10,123,780
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>8,835,986</b>	<b>11,627,186</b>	<b>9,767,548</b>	<b>9,767,548</b>	<b>9,783,788</b>	<b>10,123,780</b>
License & Permits	648,442	554,532	553,300	553,300	553,300	543,300
Intergovernmental Revenues	3,881,776	4,054,354	4,150,250	4,150,250	4,160,830	4,300,800
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	6,838	7,671	4,000	4,000	14,000	12,000
Other Financing Sources / (Uses)	71,330	73,693	29,000	29,000	46,450	29,000
<b>Other Operating Revenues</b>	<b>4,608,386</b>	<b>4,690,250</b>	<b>4,736,550</b>	<b>4,736,550</b>	<b>4,774,580</b>	<b>4,885,100</b>
Internal Service Revenues	853,950	843,286	949,600	949,600	949,600	896,562
Interfund Transfers In	-	1,000	38,000	38,000	38,000	147,335
<b>Internal Transactions</b>	<b>853,950</b>	<b>844,286</b>	<b>987,600</b>	<b>987,600</b>	<b>987,600</b>	<b>1,043,897</b>
<b>Long-Term Debt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total General Government Revenues</b>	<b>14,298,322</b>	<b>17,161,722</b>	<b>15,491,698</b>	<b>15,491,698</b>	<b>15,545,968</b>	<b>16,052,777</b>

<b>Expenditures</b>						
<b>Personal Services</b>	<b>1,197,956</b>	<b>1,243,425</b>	<b>1,324,706</b>	<b>1,324,706</b>	<b>1,324,706</b>	<b>1,369,084</b>
Supplies & Materials	13,482	27,392	30,280	34,280	34,515	24,395
Purchased Services	293,012	212,596	393,260	419,180	418,150	335,565
Intra-City Charges	4,495	4,510	4,585	4,585	4,585	3,966
Fixed Costs & Subsidies	158,281	160,876	349,497	431,615	432,410	318,217
<b>Maintenance &amp; Operating</b>	<b>469,270</b>	<b>405,374</b>	<b>777,622</b>	<b>889,660</b>	<b>889,660</b>	<b>682,143</b>
Internal Charges	32,830	29,945	28,870	28,870	28,870	28,343
Transfers Out	1,560,901	1,513,844	2,985,220	2,985,220	2,985,220	1,103,139
<b>Internal Transactions</b>	<b>1,593,731</b>	<b>1,543,789</b>	<b>3,014,090</b>	<b>3,014,090</b>	<b>3,014,090</b>	<b>1,131,482</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>3,260,957</b>	<b>3,192,588</b>	<b>5,116,418</b>	<b>5,228,456</b>	<b>5,228,456</b>	<b>3,182,709</b>

<b>General Government Revenues Provided (Needed)</b>	11,037,365	13,969,134	10,375,280	10,263,242	10,317,512	12,870,068
Percent of Total General Government Revenues	77.19%	81.40%	66.97%	66.25%	66.37%	80.17%

<b>Expenditures by Division</b>							
1001	410 Interfund Transactions	1,560,901	1,513,844	2,985,220	2,985,220	2,985,220	1,103,139
1002	410 Support / Subsidy Payments	123,694	109,343	111,987	111,987	111,987	114,305
1101	411 Commission	346,195	320,264	440,866	443,366	443,366	374,278
1201	412 City Manager	293,313	310,752	336,983	338,483	338,483	342,736
1301	412 City Attorney	545,433	516,280	580,551	602,871	602,871	612,080
1586	410 Contingency	-	-	185,000	267,118	267,118	150,000
1701	411 Helena Citizens Council (HCC)	12,367	16,378	24,223	24,223	24,223	25,160
1702	401 Public Arts Preservation	597	138	1,330	3,330	3,330	6,230
1801	417 Human Resources	371,206	399,495	437,903	437,903	437,903	442,300
1808	417 Public Service Consortium	7,251	6,094	12,355	13,955	13,955	12,481
<b>Total Expenditures</b>		<b>3,260,957</b>	<b>3,192,588</b>	<b>5,116,418</b>	<b>5,228,456</b>	<b>5,228,456</b>	<b>3,182,709</b>

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

Part of the General Fund		
\$ 6,862,957	Police & Court Sub-Fund Expend.	34.26%
13,170,235	Other Sub-Funds Expenditures	65.74%
<u>\$ 20,033,192</u>	<u>Total General Fund Expenditures</u>	<u>100.00%</u>

"Police & Court" includes budgets for :

	FY 2014 Actual	FY 2015 Actual	FY 2016		Preliminary FY 2017 Budget
			Adopted	Projected	
Court Administration	\$ 431,842	\$ 495,503	\$ 507,994	\$ 507,994	\$ 519,773
Police Operations	5,257,678	5,563,499	5,881,805	5,971,061	5,861,807
Animal Control	144,617	145,331	169,119	169,119	162,638
Drug Enforcement	88,952	80,374	194,586	115,080	112,007
Violence Against Women	85,452	86,289	95,480	95,480	97,076
Urban Wildlife	22,477	26,209	19,003	19,003	19,048
Intrnt Crimes Agnst Child	23,477	8,764	29,670	29,670	27,258
Interfund Transactions	-	-	-	-	-
Support / Subsidy Payments	54,700	62,520	62,940	62,940	63,350
	<u>\$ 6,109,195</u>	<u>\$ 6,468,489</u>	<u>\$ 6,960,597</u>	<u>\$ 6,970,347</u>	<u>\$ 6,862,957</u>
Percent of the General Fund	35.29%	35.71%	31.95%	31.46%	34.26%

**Major FY 2017 Support / Subsidy Payments:**

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

**Funded by:**

<b>General Government Revenue</b>	\$ 4,687,318	\$ 5,117,044	\$ 5,584,647	\$ 5,669,632	\$ 5,726,483
percent of funding	76.73%	79.11%	80.23%	81.34%	83.44%
<b>Fines &amp; Forfeitures</b>	713,420	650,074	688,300	632,700	630,700
percent of funding	11.68%	10.05%	9.89%	9.08%	9.19%
<b>Other Dedicated Revenue</b>	708,457	701,371	687,650	668,015	505,774
percent of funding	11.60%	10.84%	9.88%	9.58%	7.37%
<b>Total</b>	<u>\$ 6,109,195</u>	<u>\$ 6,468,489</u>	<u>\$ 6,960,597</u>	<u>\$ 6,970,347</u>	<u>\$ 6,862,957</u>

Police & Court Fund: 012		FY 2014 Actual	FY 2015 Actual	FY 2016			Preliminary FY 2017 Budget
				Adopted	Amended	Projected	
<b>Dedicated Revenues</b>							
Taxes	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	34,822	35,039	34,000	34,000	34,000	34,000	34,000
Intergovernmental Revenues	318,536	323,816	316,154	325,904	325,904	224,654	224,654
Charges For Services	309,295	318,314	312,000	312,000	276,615	230,500	230,500
Intra-City Revenues	-	-	-	-	-	-	-
Fines & Forfeitures	713,420	650,074	688,300	688,300	632,700	630,700	630,700
Investment Earnings	-	-	-	-	-	-	-
Other Financing Sources / (Uses)	28,184	4,234	1,620	1,620	7,620	1,620	1,620
<b>Other Operating Revenues</b>	<b>1,404,257</b>	<b>1,331,477</b>	<b>1,352,074</b>	<b>1,361,824</b>	<b>1,276,839</b>	<b>1,121,474</b>	<b>1,121,474</b>
Internal Service Revenues	-	-	-	-	-	-	-
Interfund Transfers In	17,620	19,968	23,876	23,876	23,876	15,000	15,000
<b>Internal Transactions</b>	<b>17,620</b>	<b>19,968</b>	<b>23,876</b>	<b>23,876</b>	<b>23,876</b>	<b>15,000</b>	<b>15,000</b>
<b>Long-Term Debt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Dedicated Revenues</b>	<b>1,421,877</b>	<b>1,351,445</b>	<b>1,375,950</b>	<b>1,385,700</b>	<b>1,300,715</b>	<b>1,136,474</b>	<b>1,136,474</b>
<b>Expenditures</b>							
<b>Personal Services</b>	<b>5,161,558</b>	<b>5,523,698</b>	<b>5,738,254</b>	<b>5,738,254</b>	<b>5,738,254</b>	<b>5,627,744</b>	<b>5,627,744</b>
Supplies & Materials	178,545	134,093	223,361	233,111	233,111	201,340	201,340
Purchased Services	252,959	285,527	399,495	399,495	399,495	426,785	426,785
Intra-City Charges	130,458	118,998	179,415	179,415	179,415	178,070	178,070
Fixed Costs & Subsidies	163,308	184,840	189,516	189,516	189,516	193,658	193,658
<b>Maintenance &amp; Operating</b>	<b>725,270</b>	<b>723,458</b>	<b>991,787</b>	<b>1,001,537</b>	<b>1,001,537</b>	<b>999,853</b>	<b>999,853</b>
Internal Charges	222,367	221,333	230,556	230,556	230,556	235,360	235,360
Transfers Out	-	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>222,367</b>	<b>221,333</b>	<b>230,556</b>	<b>230,556</b>	<b>230,556</b>	<b>235,360</b>	<b>235,360</b>
Debt Service	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>6,109,195</b>	<b>6,468,489</b>	<b>6,960,597</b>	<b>6,970,347</b>	<b>6,970,347</b>	<b>6,862,957</b>	<b>6,862,957</b>
<b>General Government Revenues Provided (Needed)</b>	<b>(4,687,318)</b>	<b>(5,117,044)</b>	<b>(5,584,647)</b>	<b>(5,584,647)</b>	<b>(5,669,632)</b>	<b>(5,726,483)</b>	<b>(5,726,483)</b>
Percent of Total General Government Revenues	32.78%	29.82%	36.05%	36.05%	36.47%	35.67%	35.67%
<b>Expenditures by Division</b>							
1001	410 Interfund Transactions	-	-	-	-	-	-
1002	410 Support / Subsidy Payments	54,700	62,520	62,940	62,940	62,940	63,350
1401	413 Court Administration	431,842	495,503	507,994	507,994	507,994	519,773
2201	421 Police Operations	5,257,678	5,563,499	5,881,805	5,971,061	5,971,061	5,861,807
2203	446 Animal Control	144,617	145,331	169,119	169,119	169,119	162,638
2207	421 Drug Enforcement	88,952	80,374	194,586	115,080	115,080	112,007
2209	421 Violence Against Women	85,452	86,289	95,480	95,480	95,480	97,076
2211	446 Urban Wildlife	22,477	26,209	19,003	19,003	19,003	19,048
2212	421 Intrnt Crimes Agnst Child	23,477	8,764	29,670	29,670	29,670	27,258
<b>Total Expenditures</b>		<b>6,109,195</b>	<b>6,468,489</b>	<b>6,960,597</b>	<b>6,970,347</b>	<b>6,970,347</b>	<b>6,862,957</b>

**Fire Department**  
**Sub-Fund: 013**

Part of the General Fund		
<b>\$ 4,146,099</b>	<b>Fire Department Sub-Fund Expend.</b>	<b>20.70%</b>
15,887,093	Other Sub-Funds Expenditures	79.30%
<u>\$ 20,033,192</u>	<b>Total General Fund Expenditures</b>	<u>100.00%</u>

"Fire" includes budgets for :

	FY 2014 Actual	FY 2015 Actual	FY 2016		Preliminary FY 2017 Budget
			Adopted	Projected	
Fire	\$ 3,727,075	\$ 3,856,397	\$ 4,120,026	\$ 4,123,477	\$ 4,146,099
Fire Grants	63,214	53,515	-	157,138	-
Fire Special Projects	-	-	-	-	-
Interfund Transactions	-	-	-	-	-
	<u>\$ 3,790,289</u>	<u>\$ 3,909,912</u>	<u>\$ 4,120,026</u>	<u>\$ 4,280,615</u>	<u>\$ 4,146,099</u>
Percent of the General Fund	21.89%	21.58%	18.91%	19.32%	20.70%

**Funded by:**

<b>General Government Revenue</b>	\$ 3,583,860	\$ 3,802,438	\$ 4,006,026	\$ 3,997,970	\$ 4,036,099
percent of funding	94.55%	97.25%	97.23%	93.40%	97.35%
<b>Dedicated Revenue</b>	206,429	107,474	114,000	282,645	110,000
percent of funding	5.45%	2.75%	2.77%	6.60%	2.65%
<b>Total</b>	<u>\$ 3,790,289</u>	<u>\$ 3,909,912</u>	<u>\$ 4,120,026</u>	<u>\$ 4,280,615</u>	<u>\$ 4,146,099</u>

<b>Fire Department</b>						
<b>Fund: 013</b>						
	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>			<b>Preliminary</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>	<b>Projected</b>	<b>FY 2017</b>
						<b>Budget</b>

<b>Dedicated Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	98,614	44,167	-	112,545	112,545	-
Charges For Services	107,815	63,004	114,000	114,000	161,000	110,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	303	-	-	9,100	-
<b>Other Operating Revenues</b>	<b>206,429</b>	<b>107,474</b>	<b>114,000</b>	<b>226,545</b>	<b>282,645</b>	<b>110,000</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Long-Term Debt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Dedicated Revenue</b>	<b>206,429</b>	<b>107,474</b>	<b>114,000</b>	<b>226,545</b>	<b>282,645</b>	<b>110,000</b>

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

<b>General Government Revenues Provided (Needed)</b>	<b>(3,583,860)</b>	<b>(3,802,438)</b>	<b>(4,006,026)</b>	<b>(4,054,070)</b>	<b>(3,997,970)</b>	<b>(4,036,099)</b>
Percent of Total General Government Revenues	25.06%	22.16%	25.86%	26.17%	25.72%	25.14%

<b>Expenditures by Division</b>						
1001	410 Interfund Transactions	-	-	-	-	-
1002	410 Support / Subsidy Payments	-	-	-	-	-
2301	424 Fire	3,727,075	3,856,397	4,120,026	4,123,477	4,123,477
2305	424 Fire Grants	63,214	53,515	-	157,138	157,138
2306	424 Fire Special Projects	-	-	-	-	-
<b>Total Expenditures</b>		<b>3,790,289</b>	<b>3,909,912</b>	<b>4,120,026</b>	<b>4,280,615</b>	<b>4,146,099</b>

**Community Development**  
**Sub-Fund: 014**

Part of the General Fund				
\$	<b>583,724</b>	Community Development Sub-Fund Expend.		2.91%
	19,449,468	Other Sub-Funds Expenditures		97.09%
\$	<b>20,033,192</b>	Total General Fund Expenditures		100.00%

"Community Development" includes budgets for :

	FY 2014 Actual	FY 2015 Actual	FY 2016		Preliminary FY 2017 Budget
			Adopted	Projected	
Community Development	\$ 488,160	\$ 443,281	\$ 500,206	\$ 577,111	\$ 563,724
Interfund Transactions	-	-	-	-	-
Support / Subsidy Payments	20,000	20,000	20,000	20,000	20,000
	<u>\$ 508,160</u>	<u>\$ 463,281</u>	<u>\$ 520,206</u>	<u>\$ 597,111</u>	<u>\$ 583,724</u>
Percent of the General Fund	2.94%	2.56%	2.39%	2.70%	2.91%

Support / Subsidy Payments provides for:

\$ 20,000 Historic Preservation Program-City contribution

Funded by:

<b>General Government Revenue</b>	\$ 493,152	\$ 453,740	\$ 514,516	\$ 591,421	\$ 578,034
percent of funding	97.05%	97.94%	98.91%	99.05%	99.03%
<b>Dedicated Revenue</b>	15,008	9,541	5,690	5,690	5,690
percent of funding	2.95%	2.06%	1.09%	0.95%	0.97%
<b>Total</b>	<u>\$ 508,160</u>	<u>\$ 463,281</u>	<u>\$ 520,206</u>	<u>\$ 597,111</u>	<u>\$ 583,724</u>

**Community Development**

Fund: 014

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

**Dedicated Revenues**

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

**Expenditures**

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

**General Government Revenues Provided (Needed)**

	(493,152)	(453,740)	(514,516)	(591,421)	(591,421)	(578,034)
Percent of Total General Government Revenues	3.45%	2.64%	3.32%	3.82%	3.80%	3.60%

**Expenditures by Division**

1001	410 Interfund Transactions	-	-	-	-	-
1002	410 Support / Subsidy Payments (Hist. Preserv. Officer / Addressing / Trolley)	20,000	20,000	20,000	20,000	20,000
1601	418 Community Development	488,160	443,281	500,206	577,111	563,724
<b>Total Expenditures</b>		<b>508,160</b>	<b>463,281</b>	<b>520,206</b>	<b>597,111</b>	<b>583,724</b>

**Administrative Services**

Sub-Fund: **015**

Part of the General Fund		
\$ 1,214,952	Administrative Services Sub-Fund Expend.	6.06%
18,818,240	Other Sub-Funds Expenditures	93.94%
<u>\$ 20,033,192</u>	Total General Fund Expenditures	<u>100.00%</u>

"Administrative Services" includes budgets for :

	FY 2014 Actual	FY 2015 Actual	FY 2016		Preliminary FY 2017 Budget
			Adopted	Projected	
Budget & Admin Services	\$ 331,320	\$ 342,628	\$ 351,712	\$ 381,712	\$ 340,597
Accounting	379,052	389,074	413,804	383,804	415,938
Utility Customer Service	387,815	398,265	436,462	438,591	458,417
	<u>\$ 1,098,187</u>	<u>\$ 1,129,967</u>	<u>\$ 1,201,978</u>	<u>\$ 1,204,107</u>	<u>\$ 1,214,952</u>
Percent of the General Fund	6.34%	6.24%	5.52%	5.44%	6.06%

Funded by:

<b>General Government Revenue</b>	\$ 73,783	\$ 155,590	\$ 139,269	\$ 141,398	\$ 264,276
percent of funding	6.72%	13.77%	11.59%	11.74%	21.75%
<b>Dedicated Revenue</b>	1,024,404	974,377	1,062,709	1,062,709	950,676
percent of funding	93.28%	86.23%	88.41%	88.26%	78.25%
<b>Total</b>	<u>\$ 1,098,187</u>	<u>\$ 1,129,967</u>	<u>\$ 1,201,978</u>	<u>\$ 1,204,107</u>	<u>\$ 1,214,952</u>

**Administrative Services**

Fund: 015

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

**Dedicated Revenues**

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

**Expenditures**

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

**General Government Revenues Provided (Needed)**

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

**Expenditures by Division**

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

**Total Expenditures**

	1,098,187	1,129,967	1,201,978	1,204,107	1,204,107	1,214,952
--	-----------	-----------	-----------	-----------	-----------	-----------

**Public Works**  
**Sub-Fund: 016**

Part of the General Fund		
\$ 1,584,532	Public Works Sub-Fund Expend.	7.91%
18,448,660	Other Sub-Funds Expenditures	92.09%
<u>\$ 20,033,192</u>	Total General Fund Expenditures	<u>100.00%</u>

"Public Works" includes budgets for :

	FY 2014 Actual	FY 2015 Actual	FY 2016		Preliminary FY 2017 Budget
			Adopted	Projected	
Public Works Admin	\$ 272,567	\$ 309,032	\$ 325,388	\$ 325,388	\$ 328,066
Engineering	780,129	793,057	920,273	928,273	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>\$ 1,628,661</u>	<u>\$ 1,584,532</u>
Percent of the General Fund	7.82%	7.54%	7.44%	7.35%	7.91%

Interfund Transactions provides for:

\$ 337,500 Helena Area Transit System Operations Support

Funded by:

<b>General Government Revenue</b>	\$ 480,189	\$ 402,977	\$ 543,455	\$ 551,955	\$ 543,361
percent of funding	33.88%	28.74%	33.53%	33.89%	34.29%
<b>Dedicated Revenue</b>	937,007	999,112	1,077,206	1,076,706	1,041,171
percent of funding	66.12%	71.26%	66.47%	66.11%	65.71%
<b>Total</b>	<u>\$ 1,417,196</u>	<u>\$ 1,402,089</u>	<u>\$ 1,620,661</u>	<u>\$ 1,628,661</u>	<u>\$ 1,584,532</u>

Public Works Fund: 016		FY 2014 Actual	FY 2015 Actual	FY 2016			Preliminary FY 2017 Budget
				Adopted	Amended	Projected	
<b>Dedicated Revenues</b>							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-
	Charges For Services	519	500	1,000	1,000	500	750
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	-	-	-	-	-	-
	Other Financing Sources / (Uses)	7,487	-	-	-	-	-
	<b>Other Operating Revenues</b>	8,006	500	1,000	1,000	500	750
	Internal Service Revenues	929,001	998,612	1,076,206	1,076,206	1,076,206	1,040,421
	Interfund Transfers In	-	-	-	-	-	-
	<b>Internal Transactions</b>	929,001	998,612	1,076,206	1,076,206	1,076,206	1,040,421
	<b>Long-Term Debt</b>	-	-	-	-	-	-
	<b>Total Dedicated Revenue</b>	<b>937,007</b>	<b>999,112</b>	<b>1,077,206</b>	<b>1,077,206</b>	<b>1,076,706</b>	<b>1,041,171</b>
<b>Expenditures</b>							
	<b>Personal Services</b>	857,286	910,186	1,032,908	1,032,908	1,032,908	1,028,126
	Supplies & Materials	7,538	10,697	10,500	10,500	10,500	12,700
	Purchased Services	80,651	76,537	90,473	98,473	98,473	99,816
	Intra-City Charges	4,955	4,551	7,273	7,273	7,273	7,085
	Fixed Costs & Subsidies	73,738	71,892	77,202	77,202	77,202	71,102
	<b>Maintenance &amp; Operating</b>	166,882	163,677	185,448	193,448	193,448	190,703
	Internal Charges	28,528	28,226	27,305	27,305	27,305	28,203
	Transfers Out	364,500	300,000	375,000	375,000	375,000	337,500
	<b>Internal Transactions</b>	393,028	328,226	402,305	402,305	402,305	365,703
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	<b>Debt &amp; Capital</b>	-	-	-	-	-	-
	<b>Total Expenditures</b>	<b>1,417,196</b>	<b>1,402,089</b>	<b>1,620,661</b>	<b>1,628,661</b>	<b>1,628,661</b>	<b>1,584,532</b>
	<b>General Government Revenues Provided (Needed)</b>	(480,189)	(402,977)	(543,455)	(551,455)	(551,955)	(543,361)
	Percent of Total General Government Revenues	3.36%	2.35%	3.51%	3.56%	3.55%	3.38%
<b>Expenditures by Division</b>							
1001	410 Interfund Transactions	364,500	300,000	375,000	375,000	375,000	337,500
3101	431 Public Works Admin	272,567	309,032	325,388	325,388	325,388	328,066
3102	433 Engineering	780,129	793,057	920,273	928,273	928,273	918,966
	<b>Total Expenditures</b>	<b>1,417,196</b>	<b>1,402,089</b>	<b>1,620,661</b>	<b>1,628,661</b>	<b>1,628,661</b>	<b>1,584,532</b>

**Park & Recreation**  
**Sub-Fund: 017**

<b>Part of the General Fund</b>		
<b>\$ 2,458,219</b>	<b>Park &amp; Recreation Sub-Fund Expend.</b>	<b>12.27%</b>
17,574,973	Other Sub-Funds Expenditures	87.73%
<u>\$ 20,033,192</u>	<u>Total General Fund Expenditures</u>	<u>100.00%</u>

"Park & Recreation" includes budgets for :

	FY 2014 Actual	FY 2015 Actual	FY 2016		Preliminary FY 2017 Budget
			Adopted	Projected	
Parks Administration	\$ 247,982	\$ 261,860	\$ 253,605	\$ 253,605	\$ 247,317
Parks Maintenance	1,283,328	1,359,390	1,404,352	1,404,352	1,440,401
Swimming Pool	306,654	331,328	416,684	416,684	427,915
Recreation	57,301	50,314	80,341	80,341	89,174
Neighborhood Parks	-	-	-	-	-
Kay's Kids	26,583	25,823	42,560	42,560	35,660
Urban Trails	-	-	46,133	46,133	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>\$ 2,243,675</u>	<u>\$ 2,458,219</u>
Percent of the General Fund	10.66%	10.91%	10.30%	10.13%	12.27%

**Funded by:**

<b>General Government Revenue</b>	\$ 1,609,677	\$ 1,714,668	\$ 1,940,158	\$ 1,950,208	\$ 2,066,519
percent of funding	83.36%	84.52%	86.47%	86.92%	84.07%
<b>Other Dedicated Revenue</b>	321,350	314,047	303,517	293,467	391,700
percent of funding	16.64%	15.48%	13.53%	13.08%	15.93%
<b>Total</b>	<u>\$ 1,931,027</u>	<u>\$ 2,028,715</u>	<u>\$ 2,243,675</u>	<u>\$ 2,243,675</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.

<b>Park &amp; Recreation</b>						
Fund: 017						
						Preliminary
	FY 2014	FY 2015	FY 2016			FY 2017
	Actual	Actual	Adopted	Amended	Projected	Budget

<b>Dedicated Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	203,074	203,643	186,375	186,375	186,375	208,126
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	1,800
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	30,160	26,253	43,350	43,350	33,300	35,710
<b>Other Operating Revenues</b>	233,234	229,896	229,725	229,725	219,675	245,636
Internal Service Revenues	88,116	84,151	73,792	73,792	73,792	146,064
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	88,116	84,151	73,792	73,792	73,792	146,064
<b>Long-Term Debt</b>	-	-	-	-	-	-
<b>Total Dedicated Revenue</b>	<b>321,350</b>	<b>314,047</b>	<b>303,517</b>	<b>303,517</b>	<b>293,467</b>	<b>391,700</b>

<b>Expenditures</b>						
<b>Personal Services</b>	1,175,380	1,213,543	1,348,754	1,348,754	1,348,754	1,437,426
Supplies & Materials	103,532	129,214	152,410	152,410	152,410	172,333
Purchased Services	398,666	447,943	505,353	505,353	505,353	558,577
Intra-City Charges	39,011	41,853	52,383	52,383	52,383	58,383
Fixed Costs & Subsidies	79,991	80,917	86,469	86,469	86,469	91,169
<b>Maintenance &amp; Operating</b>	621,200	699,927	796,615	796,615	796,615	880,462
Internal Charges	125,268	115,245	98,306	98,306	98,306	140,331
Transfers Out	9,179	-	-	-	-	-
<b>Internal Transactions</b>	134,447	115,245	98,306	98,306	98,306	140,331
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,931,027</b>	<b>2,028,715</b>	<b>2,243,675</b>	<b>2,243,675</b>	<b>2,243,675</b>	<b>2,458,219</b>

<b>General Government Revenues Provided (Needed)</b>	(1,609,677)	(1,714,668)	(1,940,158)	(1,940,158)	(1,950,208)	(2,066,519)
Percent of Total General Government Revenues	11.26%	9.99%	12.52%	12.52%	12.54%	12.87%

<b>Expenditures by Division</b>							
1001	410	Interfund Transactions	9,179	-	-	-	-
1002	410	Support / Subsidy Payments	-	-	-	-	-
4101	464	Parks Administration	247,982	261,860	253,605	253,605	247,317
4102	464	Parks Maintenance	1,283,328	1,359,390	1,404,352	1,404,352	1,440,401
4103	464	Swimming Pool	306,654	331,328	416,684	416,684	427,915
4104	464	Recreation	57,301	50,314	80,341	80,341	89,174
4106	464	Kay's Kids	26,583	25,823	42,560	42,560	35,660
4107	464	Urban Trails	-	-	46,133	46,133	46,776
4109	464	Code Enforcement-Weed Mgmt	-	-	-	-	170,976
<b>Total Expenditures</b>			<b>1,931,027</b>	<b>2,028,715</b>	<b>2,243,675</b>	<b>2,243,675</b>	<b>2,458,219</b>

**Street & Traffic**

Fund: **201**

Part of the Public Works Department

**Description:**

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

**This Fund includes budgets for :**

	FY 2014 Actual	FY 2015 Actual	FY 2016		Preliminary FY 2017 Budget
			Adopted	Projected	
Streets	\$ 2,771,775	\$ 2,670,779	\$ 2,727,153	\$ 3,249,251	\$ 3,104,871
Traffic Maintenance	347,644	408,711	435,456	435,456	420,705
Signal Maintenance	138,471	155,238	187,550	187,550	162,622
	<u>\$ 3,257,890</u>	<u>\$ 3,234,728</u>	<u>\$ 3,350,159</u>	<u>\$ 3,872,257</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>	<b>Streets</b>

\$ 5,500	Paint Machine
-	
<u>\$ 5,500</u>	<b>Traffic Maintenance</b>

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

Street & Traffic Fund: 201		FY 2014 Actual	FY 2015 Actual	FY 2016			Preliminary FY 2017 Budget
				Adopted	Amended	Projected	
<b>Revenues</b>							
	Taxes	-	-	-	-	-	-
	Special Assessments	3,182,469	3,257,684	3,240,000	3,240,000	3,237,500	3,237,500
	<b>Taxes &amp; Assessments</b>	<b>3,182,469</b>	<b>3,257,684</b>	<b>3,240,000</b>	<b>3,240,000</b>	<b>3,237,500</b>	<b>3,237,500</b>
	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	4,500	4,000
	Other Financing Sources / (Uses)	47,007	74,058	50,000	50,000	47,000	47,000
	<b>Other Operating Revenues</b>	<b>49,444</b>	<b>102,525</b>	<b>78,400</b>	<b>78,400</b>	<b>78,200</b>	<b>77,700</b>
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	12,876
	<b>Internal Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,876</b>
	<b>Long-Term Debt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Revenues</b>	<b>3,231,913</b>	<b>3,360,209</b>	<b>3,318,400</b>	<b>3,318,400</b>	<b>3,315,700</b>	<b>3,328,076</b>
<b>Expenditures</b>							
	<b>Personal Services</b>	<b>1,180,833</b>	<b>1,208,579</b>	<b>1,279,256</b>	<b>1,279,256</b>	<b>1,279,256</b>	<b>1,297,410</b>
	Supplies & Materials	702,169	795,788	687,600	706,250	706,250	642,535
	Purchased Services	418,791	493,866	550,348	1,133,552	1,001,871	926,361
	Intra-City Charges	242,763	265,066	269,432	269,432	269,432	254,033
	Fixed Costs & Subsidies	992	1,654	2,590	2,590	2,590	2,030
	<b>Maintenance &amp; Operating</b>	<b>1,364,715</b>	<b>1,556,374</b>	<b>1,509,970</b>	<b>2,111,824</b>	<b>1,980,143</b>	<b>1,824,959</b>
	Internal Charges	455,943	443,850	477,383	477,383	477,383	472,829
	Transfers Out	-	-	-	-	-	-
	<b>Internal Transactions</b>	<b>455,943</b>	<b>443,850</b>	<b>477,383</b>	<b>477,383</b>	<b>477,383</b>	<b>472,829</b>
	Debt Service	-	-	-	-	-	-
	Capital Outlay	256,399	25,925	83,550	160,475	135,475	93,000
	<b>Debt &amp; Capital</b>	<b>256,399</b>	<b>25,925</b>	<b>83,550</b>	<b>160,475</b>	<b>135,475</b>	<b>93,000</b>
	<b>Total Expenditures</b>	<b>3,257,890</b>	<b>3,234,728</b>	<b>3,350,159</b>	<b>4,028,938</b>	<b>3,872,257</b>	<b>3,688,198</b>
	<b>Revenues Over (Under) Expenditures</b>	<b>(25,977)</b>	<b>125,481</b>	<b>(31,759)</b>	<b>(710,538)</b>	<b>(556,557)</b>	<b>(360,122)</b>
	<b>Beginning Cash Balance - July 1</b>	<b>2,541,831</b>	<b>2,515,716</b>	<b>2,641,156</b>	<b>2,641,156</b>	<b>2,641,156</b>	<b>2,084,599</b>
	Other Cash Sources / (Uses)	(138)	(41)	-	-	-	-
	<b>Ending Cash Balance - June 30</b>	<b>2,515,716</b>	<b>2,641,156</b>	<b>2,609,397</b>	<b>1,930,618</b>	<b>2,084,599</b>	<b>1,724,477</b>
	<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Reserved</b>	<b>2,515,716</b>	<b>2,641,156</b>	<b>2,609,397</b>	<b>1,930,618</b>	<b>2,084,599</b>	<b>1,724,477</b>
	<b>Ending Cash Balance - June 30</b>	<b>2,515,716</b>	<b>2,641,156</b>	<b>2,609,397</b>	<b>1,930,618</b>	<b>2,084,599</b>	<b>1,724,477</b>
	<b>Reserves Detail:</b>						
	Operating Reserve (5 month)	1,556,993	1,361,087	1,361,087	1,611,860	1,556,993	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	808,723	1,120,069	1,088,310	158,758	367,606	216,478

**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		Preliminary FY 2017 Budget
			Adopted	Projected	
Civic Center	\$ 850,391	\$ 907,177	\$ 703,746	\$ 1,014,482	\$ 798,071
	<u>\$ 850,391</u>	<u>\$ 907,177</u>	<u>\$ 703,746</u>	<u>\$ 1,014,482</u>	<u>\$ 798,071</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	538,379	208,000
	<u>\$ 865,439</u>	<u>\$ 984,101</u>	<u>\$ 688,000</u>	<u>\$ 1,018,379</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
<u>80,470</u>	650 Red Chairs
<u>\$ 91,880</u>	

Civic Center Fund: 211		FY 2014 Actual	FY 2015 Actual	FY 2016			Preliminary FY 2017 Budget
				Adopted	Amended	Projected	
<b>Revenues</b>							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-
	Charges For Services	365,439	484,101	208,000	538,379	538,379	208,000
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	-	-	-	-	-	-
	Other Financing Sources / (Uses)	191	2,384	-	-	-	-
	<b>Other Operating Revenues</b>	365,630	486,485	208,000	538,379	538,379	208,000
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	500,000	500,000	480,000	480,000	480,000	483,827
	<b>Internal Transactions</b>	500,000	500,000	480,000	480,000	480,000	483,827
	<b>Long-Term Debt</b>	-	-	-	-	-	-
	<b>Total Revenues</b>	<b>865,630</b>	<b>986,485</b>	<b>688,000</b>	<b>1,018,379</b>	<b>1,018,379</b>	<b>691,827</b>
<b>Expenditures</b>							
	<b>Personal Services</b>	354,985	370,082	363,213	375,994	375,994	375,460
	Supplies & Materials	24,028	26,472	27,880	27,880	27,880	27,880
	Purchased Services	251,112	299,975	123,164	421,119	421,119	121,394
	Intra-City Charges	-	-	-	-	-	-
	Fixed Costs & Subsidies	6,225	6,125	6,630	6,630	6,630	6,670
	<b>Maintenance &amp; Operating</b>	281,365	332,572	157,674	455,629	455,629	155,944
	Internal Charges	188,841	193,913	182,859	182,859	182,859	174,787
	Transfers Out	25,200	10,610	-	-	-	91,880
	<b>Internal Transactions</b>	214,041	204,523	182,859	182,859	182,859	266,667
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	<b>Debt &amp; Capital</b>	-	-	-	-	-	-
	<b>Total Expenditures</b>	<b>850,391</b>	<b>907,177</b>	<b>703,746</b>	<b>1,014,482</b>	<b>1,014,482</b>	<b>798,071</b>
	<b>Revenues Over (Under) Expenditures</b>	15,239	79,308	(15,746)	3,897	3,897	(106,244)
	<b>Beginning Cash Balance - July 1</b>	379,382	394,621	473,929	473,929	473,929	477,826
	Other Cash Sources / (Uses)	-	-	-	-	-	-
	<b>Ending Cash Balance - June 30</b>	394,621	473,929	458,183	477,826	477,826	371,582
	<b>Unreserved Balance</b>	-	-	-	-	-	-
	<b>Reserved</b>	394,621	473,929	458,183	477,826	477,826	371,582
	<b>Ending Cash Balance - June 30</b>	394,621	473,929	458,183	477,826	477,826	371,582
	<b>Reserves Detail:</b>						
	Operating Reserve	8%	66,000	71,700	56,200	81,100	56,400
	Equipment Reserve		328,621	402,229	401,983	396,726	315,182

**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		Preliminary FY 2017 Budget
			Adopted	Projected	
Facilities Administration	\$ 423,598	\$ 481,064	\$ 449,746	\$ 449,746	\$ 503,824
Project Management	114,141	117,031	121,873	121,873	119,374
Public Ed & Govt Acc Chnl (PEG)	157,385	161,281	165,368	165,368	169,464
	<b>\$ 695,124</b>	<b>\$ 759,376</b>	<b>\$ 736,987</b>	<b>\$ 736,987</b>	<b>\$ 792,662</b>

**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
	<b>\$ 794,779</b>	<b>\$ 798,944</b>	<b>\$ 729,039</b>	<b>\$ 729,039</b>	<b>\$ 796,491</b>

**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			Preliminary FY 2017 Budget
				Adopted	Amended	Projected	
<b>Revenues</b>							
Taxes	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Investment Earnings	1,041	961	600	600	600	600	600
Other Financing Sources / (Uses)	1,996	712	-	-	-	-	-
<b>Other Operating Revenues</b>	<b>3,037</b>	<b>1,673</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>600</b>
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	
<b>Internal Transactions</b>	<b>794,779</b>	<b>798,944</b>	<b>729,039</b>	<b>729,039</b>	<b>729,039</b>	<b>798,586</b>	
<b>Long-Term Debt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>797,816</b>	<b>800,617</b>	<b>729,639</b>	<b>729,639</b>	<b>729,639</b>	<b>799,186</b>	
<b>Expenditures</b>							
<b>Personal Services</b>	<b>189,980</b>	<b>191,189</b>	<b>200,014</b>	<b>200,014</b>	<b>200,014</b>	<b>206,442</b>	
Supplies & Materials	585	1,112	2,625	2,625	2,625	2,125	
Purchased Services	303,296	336,976	319,979	319,979	319,979	383,060	
Intra-City Charges	2,326	1,605	4,000	4,000	4,000	3,700	
Fixed Costs & Subsidies	152,740	156,560	160,480	160,480	160,480	164,500	
<b>Maintenance &amp; Operating</b>	<b>458,947</b>	<b>496,253</b>	<b>487,084</b>	<b>487,084</b>	<b>487,084</b>	<b>553,385</b>	
Internal Charges	38,150	37,099	40,389	40,389	40,389	32,835	
Transfers Out	-	-	-	-	-	-	
<b>Internal Transactions</b>	<b>38,150</b>	<b>37,099</b>	<b>40,389</b>	<b>40,389</b>	<b>40,389</b>	<b>32,835</b>	
Debt Service	-	-	-	-	-	-	
Capital Outlay	8,047	34,835	9,500	9,500	9,500	-	
<b>Debt &amp; Capital</b>	<b>8,047</b>	<b>34,835</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>-</b>	
<b>Total Expenditures</b>	<b>695,124</b>	<b>759,376</b>	<b>736,987</b>	<b>736,987</b>	<b>736,987</b>	<b>792,662</b>	
<b>Revenues Over (Under) Expenditures</b>	<b>102,692</b>	<b>41,241</b>	<b>(7,348)</b>	<b>(7,348)</b>	<b>(7,348)</b>	<b>6,524</b>	
<b>Beginning Cash Balance - July 1</b>	<b>808,230</b>	<b>910,922</b>	<b>952,163</b>	<b>952,163</b>	<b>952,163</b>	<b>944,815</b>	
Other Cash Sources / (Uses)	-	-	-	-	-	-	
<b>Ending Cash Balance - June 30</b>	<b>910,922</b>	<b>952,163</b>	<b>944,815</b>	<b>944,815</b>	<b>944,815</b>	<b>951,339</b>	
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Reserved</b>	<b>910,922</b>	<b>952,163</b>	<b>944,815</b>	<b>944,815</b>	<b>944,815</b>	<b>951,339</b>	
<b>Ending Cash Balance - June 30</b>	<b>910,922</b>	<b>952,163</b>	<b>944,815</b>	<b>944,815</b>	<b>944,815</b>	<b>951,339</b>	
<b>Reserves Detail:</b>							
Operating Reserve (One month)	57,256	60,378	60,624	60,624	60,624	66,055	
PEG Capital / Operational Reserve	(157)	516	628	628	628	626	
Facilities Management - Other Reserves	853,823	891,269	883,563	883,563	883,563	884,658	

**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		Preliminary FY 2017 Budget
			Adopted	Projected	
Facilities Administration	\$ 62,015	\$ 61,792	\$ 61,921	\$ 61,921	\$ 62,056
	<u>\$ 62,015</u>	<u>\$ 61,792</u>	<u>\$ 61,921</u>	<u>\$ 61,921</u>	<u>\$ 62,056</u>

**Major Funding Sources:**

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

**Community Facilities Department:**

The Community Facilities Department is responsible for the overall management of this City-owned facility, including supervision of any building construction projects and oversight of the maintenance of the facility.

**Debt Issues:**

Name of Issue	Issue Date	Amount Issued	Maturity Date
(Remodel Project) HVCC-Parking Loan	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			Preliminary FY 2017 Budget
			Adopted	Amended	Projected	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	20	13	5	5	5	5
Other Financing Sources / (Uses)	59,330	63,812	62,100	62,100	62,100	62,100
<b>Other Operating Revenues</b>	59,350	63,825	62,105	62,105	62,105	62,105
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
<b>Long-Term Debt</b>	-	-	-	-	-	-
<b>Total Revenues</b>	<b>59,350</b>	<b>63,825</b>	<b>62,105</b>	<b>62,105</b>	<b>62,105</b>	<b>62,105</b>
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	2,591	2,033	2,500	2,500	2,500	2,500
Purchased Services	11,948	12,370	13,484	13,484	13,484	13,484
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	1,025	1,028	1,080	1,080	1,080	1,100
<b>Maintenance &amp; Operating</b>	15,564	15,431	17,064	17,064	17,064	17,084
Internal Charges	42,242	42,152	40,642	40,642	40,642	40,763
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	42,242	42,152	40,642	40,642	40,642	40,763
Debt Service	4,209	4,209	4,215	4,215	4,215	4,209
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	4,209	4,209	4,215	4,215	4,215	4,209
<b>Total Expenditures</b>	<b>62,015</b>	<b>61,792</b>	<b>61,921</b>	<b>61,921</b>	<b>61,921</b>	<b>62,056</b>
<b>Revenues Over (Under) Expenditures</b>	(2,665)	2,033	184	184	184	49
<b>Beginning Cash Balance - July 1</b>	15,953	13,288	15,321	15,321	15,321	15,505
Other Cash Sources / (Uses)	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	13,288	15,321	15,505	15,505	15,505	15,554
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	13,288	15,321	15,505	15,505	15,505	15,554
<b>Ending Cash Balance - June 30</b>	13,288	15,321	15,505	15,505	15,505	15,554
<b>Reserves Detail:</b>						
Operating & Capital Reserve	13,288	15,321	15,505	15,505	15,505	15,554

**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		Preliminary FY 2017 Budget
			Adopted	Projected	
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			Preliminary FY 2017 Budget
				Adopted	Amended	Projected	
<b>Revenues</b>							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	69	39	150	150	150	70
	Other Financing Sources / (Uses)	10,000	10,000	16,450	16,450	16,450	16,374
	<b>Other Operating Revenues</b>	10,069	10,039	16,600	16,600	16,600	16,444
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	-
	<b>Internal Transactions</b>	-	-	-	-	-	-
	<b>Long-Term Debt</b>	-	-	-	-	-	-
	<b>Total Revenues</b>	<b>10,069</b>	<b>10,039</b>	<b>16,600</b>	<b>16,600</b>	<b>16,600</b>	<b>16,444</b>
<b>Expenditures</b>							
	<b>Personal Services</b>	-	-	-	-	-	-
	Supplies & Materials	-	-	-	-	-	-
	Purchased Services	7,393	-	-	-	-	-
	Intra-City Charges	-	-	-	-	-	-
	Fixed Costs & Subsidies	-	-	-	-	-	-
	<b>Maintenance &amp; Operating</b>	7,393	-	-	-	-	-
	Internal Charges	18,837	19,435	16,351	16,351	16,351	16,375
	Transfers Out	-	-	-	-	-	-
	<b>Internal Transactions</b>	18,837	19,435	16,351	16,351	16,351	16,375
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	<b>Debt &amp; Capital</b>	-	-	-	-	-	-
	<b>Total Expenditures</b>	<b>26,230</b>	<b>19,435</b>	<b>16,351</b>	<b>16,351</b>	<b>16,351</b>	<b>16,375</b>
	<b>Revenues Over (Under) Expenditures</b>	(16,161)	(9,396)	249	249	249	69
	<b>Beginning Cash Balance - July 1</b>	63,139	46,978	37,582	37,582	37,582	37,831
	Other Cash Sources / (Uses)	-	-	-	-	-	-
	<b>Ending Cash Balance - June 30</b>	46,978	37,582	37,831	37,831	37,831	37,900
	<b>Unreserved Balance</b>	-	-	-	-	-	-
	<b>Reserved</b>	46,978	37,582	37,831	37,831	37,831	37,900
	<b>Ending Cash Balance - June 30</b>	46,978	37,582	37,831	37,831	37,831	37,900
	<b>Reserves Detail:</b>						
	Operating & Capital Reserve	46,978	37,582	37,831	37,831	37,831	37,900

**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		Preliminary FY 2017 Budget
			Adopted	Projected	
Highway Traffic Safety	\$ 11,426	\$ 19,263	\$ 18,000	\$ 18,000	\$ 16,000
Reimbursed Overtime	46,823	46,733	55,500	55,500	83,000
Other Program Funding	2,754	-	-	-	-
	<u>\$ 61,003</u>	<u>\$ 65,996</u>	<u>\$ 73,500</u>	<u>\$ 73,500</u>	<u>\$ 99,000</u>

**Major Capital:**

\$ - None

**Police Projects & Reimb**

Fund: 215

	FY 2014 Actual	FY 2015 Actual	FY 2016			Preliminary FY 2017 Budget
			Adopted	Amended	Projected	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	11,426	19,263	18,000	18,000	18,000	16,000
Charges For Services	49,577	46,733	55,500	55,500	55,500	83,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
<b>Other Operating Revenues</b>	<b>61,003</b>	<b>65,996</b>	<b>73,500</b>	<b>73,500</b>	<b>73,500</b>	<b>99,000</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	987
<b>Internal Transactions</b>	-	-	-	-	-	<b>987</b>
<b>Long-Term Debt</b>	-	-	-	-	-	-
<b>Total Revenues</b>	<b>61,003</b>	<b>65,996</b>	<b>73,500</b>	<b>73,500</b>	<b>73,500</b>	<b>99,987</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>67,574</b>	<b>63,594</b>	<b>77,874</b>	<b>77,874</b>	<b>69,050</b>	<b>95,552</b>
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	-	-	-	-	-	-
Internal Charges	2,385	2,121	2,017	2,017	2,017	2,364
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>2,385</b>	<b>2,121</b>	<b>2,017</b>	<b>2,017</b>	<b>2,017</b>	<b>2,364</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>69,959</b>	<b>65,715</b>	<b>79,891</b>	<b>79,891</b>	<b>71,067</b>	<b>97,916</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(8,956)</b>	<b>281</b>	<b>(6,391)</b>	<b>(6,391)</b>	<b>2,433</b>	<b>2,071</b>
<b>Beginning Cash Balance - July 1</b>	<b>7,407</b>	<b>(1,549)</b>	<b>(1,268)</b>	<b>(1,268)</b>	<b>(1,268)</b>	<b>1,165</b>
Other Cash Sources / (Uses)	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>(1,549)</b>	<b>(1,268)</b>	<b>(7,659)</b>	<b>(7,659)</b>	<b>1,165</b>	<b>3,236</b>
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	<b>(1,549)</b>	<b>(1,268)</b>	<b>(7,659)</b>	<b>(7,659)</b>	<b>1,165</b>	<b>3,236</b>
<b>Ending Cash Balance - June 30</b>	<b>(1,549)</b>	<b>(1,268)</b>	<b>(7,659)</b>	<b>(7,659)</b>	<b>1,165</b>	<b>3,236</b>
<b>Reserves Detail:</b>						
Misc. Reserves	(1,549)	(1,268)	(7,659)	(7,659)	1,165	3,236

**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		Preliminary FY 2017 Budget
			Adopted	Projected	
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	25,247	15,000
Supplies & Materials	-	6,534	-	-	-
Equipment	-	-	-	-	-
	<b>\$ 35,239</b>	<b>\$ 26,502</b>	<b>\$ 35,725</b>	<b>\$ 49,123</b>	<b>\$ 30,000</b>

<b>Law Enforcement Block Grant</b>						
<b>Fund: 217</b>						
	FY 2014 Actual	FY 2015 Actual	FY 2016			Preliminary FY 2017 Budget
			Adopted	Amended	Projected	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	35,239	26,592	35,725	49,033	49,033	30,000
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
<b>Other Operating Revenues</b>	35,239	26,592	35,725	49,033	49,033	30,000
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
<b>Long-Term Debt</b>	-	-	-	-	-	-
<b>Total Revenues</b>	<b>35,239</b>	<b>26,592</b>	<b>35,725</b>	<b>49,033</b>	<b>49,033</b>	<b>30,000</b>
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	-	6,534	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	17,620	-	11,849	25,247	25,247	15,000
<b>Maintenance &amp; Operating</b>	17,620	6,534	11,849	25,247	25,247	15,000
Internal Charges	-	-	-	-	-	-
Transfers Out	17,619	19,968	23,876	23,876	23,876	15,000
<b>Internal Transactions</b>	17,619	19,968	23,876	23,876	23,876	15,000
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>35,239</b>	<b>26,502</b>	<b>35,725</b>	<b>49,123</b>	<b>49,123</b>	<b>30,000</b>
<b>Revenues Over (Under) Expenditures</b>	-	90	-	(90)	(90)	-
<b>Beginning Cash Balance - July 1</b>	-	-	90	90	90	-
Other Cash Sources / (Uses)	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	-	90	90	-	-	-
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	-	90	90	-	-	-
<b>Ending Cash Balance - June 30</b>	-	90	90	-	-	-
<b>Reserves Detail:</b>						
Misc. Reserves	-	90	90	-	-	-

**9-1-1 Emergency Program**

Fund: **218**

Part of the Police Department

**Description:**

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

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

**Major Funding Sources:**

	FY 2014 Actual	FY 2015 Actual	FY 2016		Preliminary FY 2017 Budget
			Adopted	Projected	
911-Lewis & Clark County	\$ 299,456	\$ 225,578	\$ 350,000	\$ 235,000	\$ 226,000
911-City of Helena	254,807	191,417	300,000	192,000	192,000
911-East Helena	17,925	12,347	22,200	13,000	14,000
911-Broadwater County	120	-	500	-	-
St. Peter's Hospital Training Reimb.	6,956	6,956	10,000	10,000	10,000
	<b>\$ 579,264</b>	<b>\$ 436,298</b>	<b>\$ 682,700</b>	<b>\$ 450,000</b>	<b>\$ 442,000</b>

**Major Capital:**

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

**9-1-1 Emergency Program**

Fund: 218

	FY 2014 Actual	FY 2015 Actual	FY 2016			Preliminary FY 2017 Budget	
			Adopted	Amended	Projected		
<b>Revenues</b>							
Taxes	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-	
License & Permits	-	-	-	-	-	-	
Intergovernmental Revenues	572,308	429,342	672,700	440,000	440,000	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	50	100	
Other Financing Sources / (Uses)	7,767	45,807	1,360	1,360	1,360	1,360	
<b>Other Operating Revenues</b>	<b>587,131</b>	<b>482,209</b>	<b>684,110</b>	<b>451,410</b>	<b>451,410</b>	<b>443,460</b>	
Internal Service Revenues	-	-	-	-	-	-	
Interfund Transfers In	-	-	-	-	-	9,469	
<b>Internal Transactions</b>	-	-	-	-	-	<b>9,469</b>	
<b>Long-Term Debt</b>	-	-	-	-	-	-	
<b>Total Revenues</b>	<b>587,131</b>	<b>482,209</b>	<b>684,110</b>	<b>451,410</b>	<b>451,410</b>	<b>452,929</b>	
<b>Expenditures</b>							
<b>Personal Services</b>	-	-	-	-	-	-	
Supplies & Materials	6,310	4,496	14,200	14,200	14,200	13,700	
Purchased Services	276,832	313,001	283,522	312,702	312,702	308,045	
Intra-City Charges	-	-	-	-	-	-	
Fixed Costs & Subsidies	48,279	49,362	50,456	50,456	50,456	57,116	
<b>Maintenance &amp; Operating</b>	<b>331,421</b>	<b>366,859</b>	<b>348,178</b>	<b>377,358</b>	<b>377,358</b>	<b>378,861</b>	
Internal Charges	23,337	20,921	20,054	20,054	20,054	19,232	
Transfers Out	52,286	52,286	93,000	93,000	80,000	93,000	
<b>Internal Transactions</b>	<b>75,623</b>	<b>73,207</b>	<b>113,054</b>	<b>113,054</b>	<b>100,054</b>	<b>112,232</b>	
Debt Service	-	-	-	-	-	-	
Capital Outlay	40,749	33,114	182,000	-	-	92,000	
<b>Debt &amp; Capital</b>	<b>40,749</b>	<b>33,114</b>	<b>182,000</b>	-	-	<b>92,000</b>	
<b>Total Expenditures</b>	<b>447,793</b>	<b>473,180</b>	<b>643,232</b>	<b>490,412</b>	<b>477,412</b>	<b>583,093</b>	
<b>Revenues Over (Under) Expenditures</b>	<b>139,338</b>	<b>9,029</b>	<b>40,878</b>	<b>(39,002)</b>	<b>(26,002)</b>	<b>(130,164)</b>	
<b>Beginning Cash Balance - July 1</b>	<b>22,126</b>	<b>161,464</b>	<b>170,493</b>	<b>170,493</b>	<b>170,493</b>	<b>144,491</b>	
<b>Other Cash Sources / (Uses)</b>	-	-	-	-	-	-	
<b>Ending Cash Balance - June 30</b>	<b>161,464</b>	<b>170,493</b>	<b>211,371</b>	<b>131,491</b>	<b>144,491</b>	<b>14,327</b>	
<b>Unreserved Balance</b>	-	-	-	-	-	(67,538)	
<b>Reserved</b>	161,464	170,493	211,371	131,491	144,491	81,865	
<b>Ending Cash Balance - June 30</b>	<b>161,464</b>	<b>170,493</b>	<b>211,371</b>	<b>131,491</b>	<b>144,491</b>	<b>14,327</b>	
<b>Reserves Detail:</b>							
Operational Reserve (2 months of operations)	17%	67,854	73,359	76,887	81,752	79,585	81,865
Equipment Reserve		93,610	97,134	134,484	49,739	64,906	-

**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		Preliminary FY 2017 Budget
			Adopted	Projected	
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	80,000	93,000
False Alarm Fees	7,760	9,721	7,000	7,000	7,000
Alarm Application & Monitoring Fees	16,605	6,759	3,000	3,000	5,000
Accident Reports	2,706	2,787	3,000	3,000	3,000
	<u>\$ 1,237,257</u>	<u>\$ 1,253,678</u>	<u>\$ 1,298,810</u>	<u>\$ 1,285,810</u>	<u>\$ 1,324,667</u>

**Major Capital:**

\$ - None

**Support Services Division**

Fund: 219

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

**Revenues**

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	24,365	16,480	10,000	10,000	10,000	12,000
Intergovernmental Revenues	1,161,214	1,182,125	1,204,810	1,204,810	1,204,810	1,216,667
Charges For Services	4,131	3,895	4,000	4,000	4,000	4,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	(26)	(36)	-	-	-	-
Other Financing Sources / (Uses)	-	90	-	-	-	-
<b>Other Operating Revenues</b>	1,189,684	1,202,554	1,218,810	1,218,810	1,218,810	1,232,667
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	52,286	52,286	93,000	93,000	80,000	95,699
<b>Internal Transactions</b>	52,286	52,286	93,000	93,000	80,000	95,699
<b>Long-Term Debt</b>	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,241,970</b>	<b>1,254,840</b>	<b>1,311,810</b>	<b>1,311,810</b>	<b>1,298,810</b>	<b>1,328,366</b>

**Expenditures**

<b>Personal Services</b>	1,107,714	1,176,393	1,186,522	1,186,522	1,186,522	1,193,143
Supplies & Materials	10,871	5,280	27,300	27,300	27,300	21,200
Purchased Services	57,046	55,914	65,699	65,699	65,699	71,795
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	47,988	51,996	52,936	52,936	52,936	55,012
<b>Maintenance &amp; Operating</b>	115,905	113,190	145,935	145,935	145,935	148,007
Internal Charges	6,385	5,915	5,724	5,724	5,724	5,658
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	6,385	5,915	5,724	5,724	5,724	5,658
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,230,004</b>	<b>1,295,498</b>	<b>1,338,181</b>	<b>1,338,181</b>	<b>1,338,181</b>	<b>1,346,808</b>

**Revenues Over (Under) Expenditures**

	11,966	(40,658)	(26,371)	(26,371)	(39,371)	(18,442)
--	--------	----------	----------	----------	----------	----------

**Beginning Cash Balance - July 1**

	93,550	104,766	63,838	63,838	63,838	24,467
--	--------	---------	--------	--------	--------	--------

**Other Cash Sources / (Uses)**

	(750)	(270)	-	-	-	-
--	-------	-------	---	---	---	---

**Ending Cash Balance - June 30**

	104,766	63,838	37,467	37,467	24,467	6,025
--	---------	--------	--------	--------	--------	-------

**Unreserved Balance**

	-	-	-	-	-	-
--	---	---	---	---	---	---

**Reserved**

	104,766	63,838	37,467	37,467	24,467	6,025
--	---------	--------	--------	--------	--------	-------

**Ending Cash Balance - June 30**

	104,766	63,838	37,467	37,467	24,467	6,025
--	---------	--------	--------	--------	--------	-------

**Reserves Detail:**

Operational Reserves

	104,766	63,838	37,467	37,467	24,467	6,025
--	---------	--------	--------	--------	--------	-------

**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		Preliminary FY 2017 Budget
			Adopted	Projected	
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	-	177,711	-
HOME Grant - Westmont	-	84,361	-	168,683	-
Big Sky Eco Development Trust Fund	-	-	-	70,000	-
	<u>\$ 66,265</u>	<u>\$ 430,889</u>	<u>\$ -</u>	<u>\$ 451,394</u>	<u>\$ -</u>

**Major Funding Sources:**

Community Development Block Grants.

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

**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 Genral 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		Preliminary FY 2017 Budget
			Adopted	Projected	
Public Arts Preservation	\$ 2,322	\$ 2,559	\$ 110	\$ 1,740	\$ 13,790
Misc Historic Pres Prjts	-	-	-	-	-
	<b>\$ 2,322</b>	<b>\$ 2,559</b>	<b>\$ 110</b>	<b>\$ 1,740</b>	<b>\$ 13,790</b>

**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			Preliminary FY 2017 Budget
				Adopted	Amended	Projected	
<b>Revenues</b>							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	-	-	-	-	-	-
	Other Financing Sources / (Uses)	1,992	1,363	4,250	4,250	4,250	8,500
	<b>Other Operating Revenues</b>	1,992	1,363	4,250	4,250	4,250	8,500
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	-
	<b>Internal Transactions</b>	-	-	-	-	-	-
	<b>Long-Term Debt</b>	-	-	-	-	-	-
	<b>Total Revenues</b>	<b>1,992</b>	<b>1,363</b>	<b>4,250</b>	<b>4,250</b>	<b>4,250</b>	<b>8,500</b>
<b>Expenditures</b>							
	<b>Personal Services</b>	-	-	-	-	-	-
	Supplies & Materials	1,267	614	50	580	580	150
	Purchased Services	1,055	945	60	1,160	1,160	13,640
	Intra-City Charges	-	-	-	-	-	-
	Fixed Costs & Subsidies	-	-	-	-	-	-
	<b>Maintenance &amp; Operating</b>	<b>2,322</b>	<b>1,559</b>	<b>110</b>	<b>1,740</b>	<b>1,740</b>	<b>13,790</b>
	Internal Charges	-	-	-	-	-	-
	Transfers Out	-	1,000	-	-	-	-
	<b>Internal Transactions</b>	-	1,000	-	-	-	-
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	<b>Debt &amp; Capital</b>	-	-	-	-	-	-
	<b>Total Expenditures</b>	<b>2,322</b>	<b>2,559</b>	<b>110</b>	<b>1,740</b>	<b>1,740</b>	<b>13,790</b>
	<b>Revenues Over (Under) Expenditures</b>	(330)	(1,196)	4,140	2,510	2,510	(5,290)
	<b>Beginning Cash Balance - July 1</b>	4,168	3,838	2,642	2,642	2,642	5,152
	Other Cash Sources / (Uses)	-	-	-	-	-	-
	<b>Ending Cash Balance - June 30</b>	<b>3,838</b>	<b>2,642</b>	<b>6,782</b>	<b>5,152</b>	<b>5,152</b>	<b>(138)</b>
	<b>Unreserved Balance</b>	-	-	-	-	-	-
	<b>Reserved</b>	3,838	2,642	6,782	5,152	5,152	(138)
	<b>Ending Cash Balance - June 30</b>	<b>3,838</b>	<b>2,642</b>	<b>6,782</b>	<b>5,152</b>	<b>5,152</b>	<b>(138)</b>
	<b>Reserves Detail:</b>						
	Project Reserves	3,838	2,642	6,782	5,152	5,152	(138)

## Open Space District Maint

Fund: 235

Part of the Park & Recreation Department

### Description:

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

### Major Funding Sources:

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

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

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

For fiscal year 2016, the Commission dropped the base rate back down to \$14 per lot and left the square foot assessment portion at \$0.00221.

### Major Capital:

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

**Open Space District Maint**

Fund: 235

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

**Revenues**

Taxes	-	-	-	-	-	-
Special Assessments	339,729	347,704	343,000	343,000	268,000	267,920
<b>Taxes &amp; Assessments</b>	<b>339,729</b>	<b>347,704</b>	<b>343,000</b>	<b>343,000</b>	<b>268,000</b>	<b>267,920</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	165,962	105,024	350,856	511,670	511,670	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	450	450
Other Financing Sources / (Uses)	500	624	-	-	640	450
<b>Other Operating Revenues</b>	<b>168,395</b>	<b>105,977</b>	<b>352,728</b>	<b>513,542</b>	<b>514,350</b>	<b>4,159</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	1,219
<b>Internal Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,219</b>
<b>Long-Term Debt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>508,124</b>	<b>453,681</b>	<b>695,728</b>	<b>856,542</b>	<b>782,350</b>	<b>273,298</b>

**Expenditures**

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

**Revenues Over (Under) Expenditures** 136,791 (54,117) (42,446) (50,771) (124,963) (18,832)

**Beginning Cash Balance - July 1** 297,040 433,831 379,714 379,714 379,714 254,751

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

**Ending Cash Balance - June 30** 433,831 379,714 337,268 328,943 254,751 235,919

<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	433,831	379,714	337,268	328,943	254,751	235,919
<b>Ending Cash Balance - June 30</b>	<b>433,831</b>	<b>379,714</b>	<b>337,268</b>	<b>328,943</b>	<b>254,751</b>	<b>235,919</b>
<b>Reserves Detail:</b>						
Operating & Capital Reserve	433,831	379,714	337,268	328,943	254,751	235,919

## 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			Preliminary FY 2017 Budget
				Adopted	Amended	Projected	
<b>Revenues</b>							
Taxes		-	-	-	-	-	-
Special Assessments		243,055	246,686	240,000	240,000	240,400	240,000
<b>Taxes &amp; Assessments</b>		<b>243,055</b>	<b>246,686</b>	<b>240,000</b>	<b>240,000</b>	<b>240,400</b>	<b>240,000</b>
License & Permits		-	-	-	-	-	-
Intergovernmental Revenues		-	600	-	-	600	-
Charges For Services		-	-	-	-	-	-
Intra-City Revenues		-	-	-	-	-	-
Fines & Forfeitures		-	-	-	-	-	-
Investment Earnings		-	-	-	-	-	-
Other Financing Sources / (Uses)		9,225	-	-	-	-	-
<b>Other Operating Revenues</b>		<b>9,225</b>	<b>600</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>-</b>
Internal Service Revenues		-	-	-	-	-	-
Interfund Transfers In		-	-	-	-	-	1,474
<b>Internal Transactions</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,474</b>
<b>Long-Term Debt</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>		<b>252,280</b>	<b>247,286</b>	<b>240,000</b>	<b>240,000</b>	<b>241,000</b>	<b>241,474</b>
<b>Expenditures</b>							
<b>Personal Services</b>		<b>111,549</b>	<b>128,176</b>	<b>148,969</b>	<b>148,969</b>	<b>148,969</b>	<b>154,950</b>
Supplies & Materials		12,513	22,024	18,100	18,100	18,100	32,300
Purchased Services		15,584	16,671	27,680	27,680	27,680	30,360
Intra-City Charges		7,571	10,638	11,238	11,238	11,238	10,494
Fixed Costs & Subsidies		-	-	150	150	150	200
<b>Maintenance &amp; Operating</b>		<b>35,668</b>	<b>49,333</b>	<b>57,168</b>	<b>57,168</b>	<b>57,168</b>	<b>73,354</b>
Internal Charges		33,584	32,888	34,249	34,249	34,249	32,071
Transfers Out		2,000	-	-	-	-	-
<b>Internal Transactions</b>		<b>35,584</b>	<b>32,888</b>	<b>34,249</b>	<b>34,249</b>	<b>34,249</b>	<b>32,071</b>
Debt Service		-	-	-	-	-	-
Capital Outlay		-	-	190,000	190,000	190,000	-
<b>Debt &amp; Capital</b>		<b>-</b>	<b>-</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>	<b>-</b>
<b>Total Expenditures</b>		<b>182,801</b>	<b>210,397</b>	<b>430,386</b>	<b>430,386</b>	<b>430,386</b>	<b>260,375</b>
<b>Revenues Over (Under) Expenditures</b>		<b>69,479</b>	<b>36,889</b>	<b>(190,386)</b>	<b>(190,386)</b>	<b>(189,386)</b>	<b>(18,901)</b>
<b>Beginning Cash Balance - July 1</b>		<b>239,209</b>	<b>308,688</b>	<b>345,577</b>	<b>345,577</b>	<b>345,577</b>	<b>156,191</b>
Other Cash Sources / (Uses)		-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>		<b>308,688</b>	<b>345,577</b>	<b>155,191</b>	<b>155,191</b>	<b>156,191</b>	<b>137,290</b>
<b>Unreserved Balance</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>		<b>308,688</b>	<b>345,577</b>	<b>155,191</b>	<b>155,191</b>	<b>156,191</b>	<b>137,290</b>
<b>Ending Cash Balance - June 30</b>		<b>308,688</b>	<b>345,577</b>	<b>155,191</b>	<b>155,191</b>	<b>156,191</b>	<b>137,290</b>
<b>Reserves Detail:</b>							
Capital Reserve		232,521	257,912	55,030	55,030	56,030	28,800
Operating Reserve (5 month)		76,167	87,665	100,161	100,161	100,161	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

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

**Weed Control**

Fund: 239

Part of the Park &amp; 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		Preliminary FY 2017 Budget
			Adopted	Projected	
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) will then be closed out.

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

\$ - None

Weed Control Fund: 239		FY 2014 Actual	FY 2015 Actual	FY 2016			Preliminary FY 2017 Budget
				Adopted	Amended	Projected	
<b>Revenues</b>							
Taxes		-	-	-	-	-	-
Special Assessments		-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>		-	-	-	-	-	-
License & Permits		-	-	-	-	-	-
Intergovernmental Revenues		240	240	-	-	240	-
Charges For Services		-	-	-	15,000	3,600	-
Intra-City Revenues		-	-	-	-	-	-
Fines & Forfeitures		-	-	-	15,000	1,800	-
Investment Earnings		-	-	-	-	-	-
Other Financing Sources / (Uses)		-	195	-	-	-	-
<b>Other Operating Revenues</b>		240	435	-	30,000	5,640	-
Internal Service Revenues		77,000	100,000	100,000	100,000	100,000	-
Interfund Transfers In		-	-	-	-	-	-
<b>Internal Transactions</b>		77,000	100,000	100,000	100,000	100,000	-
<b>Long-Term Debt</b>		-	-	-	-	-	-
<b>Total Revenues</b>		<b>77,240</b>	<b>100,435</b>	<b>100,000</b>	<b>130,000</b>	<b>105,640</b>	-
<b>Expenditures</b>							
<b>Personal Services</b>		43,154	72,143	73,173	73,173	73,173	-
Supplies & Materials		2,277	3,542	3,800	3,800	4,300	-
Purchased Services		17,137	20,323	22,604	52,604	28,304	-
Intra-City Charges		2,360	1,665	3,389	3,389	2,940	-
Fixed Costs & Subsidies		5,083	131	5,050	5,050	4,400	-
<b>Maintenance &amp; Operating</b>		26,857	25,661	34,843	64,843	39,944	-
Internal Charges		10,533	10,074	10,633	10,633	10,633	-
Transfers Out		-	-	-	-	-	-
<b>Internal Transactions</b>		10,533	10,074	10,633	10,633	10,633	-
Debt Service		-	-	-	-	-	-
Capital Outlay		-	-	35,000	35,000	35,000	-
<b>Debt &amp; Capital</b>		-	-	35,000	35,000	35,000	-
<b>Total Expenditures</b>		<b>80,544</b>	<b>107,878</b>	<b>153,649</b>	<b>183,649</b>	<b>158,750</b>	-
<b>Revenues Over (Under) Expenditures</b>		(3,304)	(7,443)	(53,649)	(53,649)	(53,110)	-
<b>Beginning Cash Balance - July 1</b>		140,113	136,809	129,366	129,366	129,366	-
Other Cash Sources / (Uses)		-	-	-	-	(76,256)	-
<b>Ending Cash Balance - June 30</b>		136,809	129,366	75,717	75,717	-	-
<b>Unreserved Balance</b>		96,008	80,098	20,743	15,743	-	-
<b>Reserved</b>		40,801	49,268	54,974	59,974	-	-
<b>Ending Cash Balance - June 30</b>		136,809	129,366	75,717	75,717	-	-
<b>Reserves Detail:</b>							
Maintenance Reserve	2 months of operations	13,424	17,980	19,775	24,775	-	-
Capital Reserve		27,377	31,288	35,199	35,199	-	-

**Gas Tax**

**Fund:** 240

Part of the Public Works Department

**Description:**

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

**Major Funding Sources:**

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

**Major Capital:**

\$ 150,000	West Main Improvements
75,000	Capital High School (Safe Routes to School)
25,000	Helena Middle School (Safe Routes to School)
400,000	Bill Roberts Bikepath (TA Grant Request)
<u>\$ 650,000</u>	

Gas Tax Fund: 240		FY 2014 Actual	FY 2015 Actual	FY 2016			Preliminary FY 2017 Budget
				Adopted	Amended	Projected	
<b>Revenues</b>							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
	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	3,500	3,500
	Other Financing Sources / (Uses)	-	-	-	-	-	-
	<b>Other Operating Revenues</b>	555,955	749,468	555,500	555,500	566,875	559,375
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	-
	<b>Internal Transactions</b>	-	-	-	-	-	-
	<b>Long-Term Debt</b>	-	-	-	-	-	-
	<b>Total Revenues</b>	<b>555,955</b>	<b>749,468</b>	<b>555,500</b>	<b>555,500</b>	<b>566,875</b>	<b>559,375</b>
<b>Expenditures</b>							
	<b>Personal Services</b>	-	-	-	-	-	-
	Supplies & Materials	-	-	-	-	-	-
	Purchased Services	63,383	182,543	-	18,956	18,956	-
	Intra-City Charges	-	-	-	-	-	-
	Fixed Costs & Subsidies	-	-	-	-	-	-
	<b>Maintenance &amp; Operating</b>	63,383	182,543	-	18,956	18,956	-
	Internal Charges	99,925	98,533	205,253	205,253	205,253	196,333
	Transfers Out	-	-	-	-	-	-
	<b>Internal Transactions</b>	99,925	98,533	205,253	205,253	205,253	196,333
	Debt Service	-	-	-	-	-	-
	Capital Outlay	83,551	318,043	350,247	1,565,841	1,290,594	650,000
	<b>Debt &amp; Capital</b>	83,551	318,043	350,247	1,565,841	1,290,594	650,000
	<b>Total Expenditures</b>	<b>246,859</b>	<b>599,119</b>	<b>555,500</b>	<b>1,790,050</b>	<b>1,514,803</b>	<b>846,333</b>
	<b>Revenues Over (Under) Expenditures</b>	309,096	150,349	-	(1,234,550)	(947,928)	(286,958)
	<b>Beginning Cash Balance - July 1</b>	925,014	1,234,110	1,384,459	1,384,459	1,384,459	436,531
	Other Cash Sources / (Uses)	-	-	-	-	-	-
	<b>Ending Cash Balance - June 30</b>	1,234,110	1,384,459	1,384,459	149,909	436,531	149,573
	<b>Unreserved Balance</b>	-	-	-	-	-	-
	<b>Reserved</b>	1,234,110	1,384,459	1,384,459	149,909	436,531	149,573
	<b>Ending Cash Balance - June 30</b>	1,234,110	1,384,459	1,384,459	149,909	436,531	149,573
	<b>Reserves Detail:</b>						
	Capital Projects Reserve	1,234,110	1,384,459	1,384,459	149,909	436,531	149,573

**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			Preliminary FY 2017 Budget
				Adopted	Amended	Projected	
<b>Revenues</b>							
	Taxes	-	-	-	-	-	-
	Special Assessments	943,614	993,963	992,000	992,000	1,052,500	1,052,500
	<b>Taxes &amp; Assessments</b>	<b>943,614</b>	<b>993,963</b>	<b>992,000</b>	<b>992,000</b>	<b>1,052,500</b>	<b>1,052,500</b>
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	7,562	7,790	7,790	7,790	7,790
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	2,144	2,075	1,500	1,500	5,000	5,000
	Other Financing Sources / (Uses)	50	-	-	-	30,000	-
	<b>Other Operating Revenues</b>	<b>2,194</b>	<b>9,637</b>	<b>9,290</b>	<b>9,290</b>	<b>42,790</b>	<b>12,790</b>
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	1,871
	<b>Internal Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,871</b>
	<b>Long-Term Debt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Revenues</b>	<b>945,808</b>	<b>1,003,600</b>	<b>1,001,290</b>	<b>1,001,290</b>	<b>1,095,290</b>	<b>1,067,161</b>
<b>Expenditures</b>							
	<b>Personal Services</b>	<b>166,803</b>	<b>174,033</b>	<b>186,299</b>	<b>186,299</b>	<b>186,299</b>	<b>206,377</b>
	Supplies & Materials	29,654	49,253	59,200	59,200	59,200	62,962
	Purchased Services	44,164	45,948	294,098	294,098	294,098	109,460
	Intra-City Charges	-	-	-	-	-	-
	Fixed Costs & Subsidies	15,259	19,213	19,560	19,560	19,560	20,480
	<b>Maintenance &amp; Operating</b>	<b>89,077</b>	<b>114,414</b>	<b>372,858</b>	<b>372,858</b>	<b>372,858</b>	<b>192,902</b>
	Internal Charges	227,456	186,906	276,268	276,268	276,268	264,907
	Transfers Out	-	-	-	30,000	30,000	-
	<b>Internal Transactions</b>	<b>227,456</b>	<b>186,906</b>	<b>276,268</b>	<b>306,268</b>	<b>306,268</b>	<b>264,907</b>
	Debt Service	-	-	-	-	-	-
	Capital Outlay	93,873	290,045	725,000	1,880,139	1,880,139	655,740
	<b>Debt &amp; Capital</b>	<b>93,873</b>	<b>290,045</b>	<b>725,000</b>	<b>1,880,139</b>	<b>1,880,139</b>	<b>655,740</b>
	<b>Total Expenditures</b>	<b>577,209</b>	<b>765,398</b>	<b>1,560,425</b>	<b>2,745,564</b>	<b>2,745,564</b>	<b>1,319,926</b>
	<b>Revenues Over (Under) Expenditures</b>	<b>368,599</b>	<b>238,202</b>	<b>(559,135)</b>	<b>(1,744,274)</b>	<b>(1,650,274)</b>	<b>(252,765)</b>
	<b>Beginning Cash Balance - July 1</b>	<b>1,736,013</b>	<b>2,104,612</b>	<b>2,342,814</b>	<b>2,342,814</b>	<b>2,342,814</b>	<b>692,540</b>
	Other Cash Sources / (Uses)	-	-	-	-	-	-
	<b>Ending Cash Balance - June 30</b>	<b>2,104,612</b>	<b>2,342,814</b>	<b>1,783,679</b>	<b>598,540</b>	<b>692,540</b>	<b>439,775</b>
	<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Reserved</b>	<b>2,104,612</b>	<b>2,342,814</b>	<b>1,783,679</b>	<b>598,540</b>	<b>692,540</b>	<b>439,775</b>
	<b>Ending Cash Balance - June 30</b>	<b>2,104,612</b>	<b>2,342,814</b>	<b>1,783,679</b>	<b>598,540</b>	<b>692,540</b>	<b>439,775</b>
	<b>Reserves Detail:</b>						
	Operational Reserve	360,594	348,094	348,094	360,594	360,594	276,744
	"Green Infrastructure" Reserve	-	25,000	25,000	25,000	25,000	25,000
	Capital Projects Reserve	1,744,018	1,969,720	1,410,585	212,946	306,946	138,031

**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

<b>Watershed Projects</b>						
<b>Fund: 246</b>						
	FY 2014 Actual	FY 2015 Actual	FY 2016			Preliminary FY 2017 Budget
			Adopted	Amended	Projected	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	220,000	220,000	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	40	-	-	100	-
Other Financing Sources / (Uses)	-	90,950	-	-	-	-
<b>Other Operating Revenues</b>	-	90,990	-	220,000	220,100	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	40,000
<b>Internal Transactions</b>	-	-	-	-	-	40,000
<b>Long-Term Debt</b>	-	-	-	-	-	-
<b>Total Revenues</b>	-	90,990	-	220,000	220,100	40,000
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	20,716	20,716	20,716	33,103
Supplies & Materials	-	-	-	7,000	7,000	-
Purchased Services	-	-	-	282,860	282,860	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	-	-	-	289,860	289,860	-
Internal Charges	-	-	453	453	453	721
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	453	453	453	721
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	21,169	311,029	311,029	33,824
<b>Revenues Over (Under) Expenditures</b>	-	90,990	(21,169)	(91,029)	(90,929)	6,176
<b>Beginning Cash Balance - July 1</b>	-	-	90,990	90,990	90,990	61
Other Cash Sources / (Uses)	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	-	90,990	69,821	(39)	61	6,237
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	-	90,990	69,821	(39)	61	6,237
<b>Ending Cash Balance - June 30</b>	-	90,990	69,821	(39)	61	6,237
<b>Reserves Detail:</b>						
Operating & Capital Reserve	-	90,990	69,821	(39)	61	6,237

**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		Preliminary FY 2017 Budget
			Adopted	Projected	
Contribution & Donation	\$ 845	\$ 500	\$ -	\$ -	\$ -
Total Major Funding Sources	<u>\$ 845</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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			Preliminary FY 2017 Budget
			Adopted	Amended	Projected	

**Revenues**

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

**Expenditures**

<b>Personal Services</b>	1,434	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,434</b>	-	-	-	-	-

**Revenues Over (Under) Expenditures**

	(589)	500	-	-	-	-
<b>Beginning Cash Balance - July 1</b>	1,940	1,351	1,851	1,851	1,851	-
Other Cash Sources / (Uses)	-	-	-	-	(1,851)	-
<b>Ending Cash Balance - June 30</b>	1,351	1,851	1,851	1,851	-	-

<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	1,351	1,851	1,851	1,851	-	-
<b>Ending Cash Balance - June 30</b>	1,351	1,851	1,851	1,851	-	-
<b>Reserves Detail:</b>						
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			Preliminary FY 2017 Budget
			Adopted	Amended	Projected	

**Revenues**

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

**Expenditures**

<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	770,199	785,418	802,215	802,215	802,215	809,367
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	<b>770,199</b>	<b>785,418</b>	<b>802,215</b>	<b>802,215</b>	<b>802,215</b>	<b>809,367</b>
Internal Charges	48,324	48,018	51,932	51,932	51,932	46,001
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>48,324</b>	<b>48,018</b>	<b>51,932</b>	<b>51,932</b>	<b>51,932</b>	<b>46,001</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>818,523</b>	<b>833,436</b>	<b>854,147</b>	<b>854,147</b>	<b>854,147</b>	<b>855,368</b>

**Revenues Over (Under) Expenditures**

	(36,647)	(31,992)	(29,433)	(29,433)	(29,433)	(17,366)
--	----------	----------	----------	----------	----------	----------

**Beginning Cash Balance - July 1**

	696,737	660,090	628,098	628,098	628,098	598,665
--	---------	---------	---------	---------	---------	---------

**Other Cash Sources / (Uses)**

	-	-	-	-	-	-
--	---	---	---	---	---	---

**Ending Cash Balance - June 30**

	660,090	628,098	598,665	598,665	598,665	581,299
--	---------	---------	---------	---------	---------	---------

**Unreserved Balance**

**Reserved**

**Ending Cash Balance - June 30**

	660,090	628,098	598,665	598,665	598,665	581,299
--	---------	---------	---------	---------	---------	---------

**Reserves Detail:**

Reserved in Individual Lighting Districts

	660,090	628,098	598,665	598,665	598,665	581,299
--	---------	---------	---------	---------	---------	---------

**GO 2015 Refunding Bonds**

Fund: **303**

Part of the Admin. Services Department

**Description:**

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

**Major Funding Sources:**

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

**Debt Schedule**

	Payments			Bonds 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			Preliminary FY 2017 Budget
			Adopted	Amended	Projected	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	101	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
<b>Other Operating Revenues</b>	-	101	-	-	-	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	22,995	-	-	-
<b>Internal Transactions</b>	-	-	22,995	-	-	-
<b>Long-Term Debt</b>	-	845,000	-	-	-	-
<b>Total Revenues</b>	-	<b>845,101</b>	<b>22,995</b>	-	-	-
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Debt Service	-	28,625	817,995	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	-	28,625	817,995	-	-	-
<b>Total Expenditures</b>	-	<b>28,625</b>	<b>817,995</b>	-	-	-
<b>Revenues Over (Under) Expenditures</b>	-	816,476	(795,000)	-	-	-
<b>Beginning Cash Balance - July 1</b>	-	-	816,476	816,476	816,476	-
Other Cash Sources / (Uses)	-	-	-	-	(816,476)	-
<b>Ending Cash Balance - June 30</b>	-	816,476	21,476	816,476	-	-
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	-	816,476	21,476	816,476	-	-
<b>Ending Cash Balance - June 30</b>	-	816,476	21,476	816,476	-	-
<b>Reserves Detail:</b>						
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			Preliminary FY 2017 Budget
			Adopted	Amended	Projected	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	3	2	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
<b>Other Operating Revenues</b>	3	2	-	-	-	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	76,225	89,525	74,615	-	-	-
<b>Internal Transactions</b>	76,225	89,525	74,615	-	-	-
<b>Long-Term Debt</b>	-	-	-	-	-	-
<b>Total Revenues</b>	<b>76,228</b>	<b>89,527</b>	<b>74,615</b>	-	-	-
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Debt Service	76,475	89,875	74,612	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	76,475	89,875	74,612	-	-	-
<b>Total Expenditures</b>	<b>76,475</b>	<b>89,875</b>	<b>74,612</b>	-	-	-
<b>Revenues Over (Under) Expenditures</b>	(247)	(348)	3	-	-	-
<b>Beginning Cash Balance - July 1</b>	2,262	2,015	1,667	1,667	1,667	-
Other Cash Sources / (Uses)	-	-	-	-	(1,667)	-
<b>Ending Cash Balance - June 30</b>	2,015	1,667	1,670	1,667	-	-
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	2,015	1,667	1,670	1,667	-	-
<b>Ending Cash Balance - June 30</b>	2,015	1,667	1,670	1,667	-	-
<b>Reserves Detail:</b>						
Debt Service Reserves	2,015	1,667	1,670	1,667	-	-

**GO Bond-Park & Rec 2008**Fund: **308**

Part of the Admin. Services Department

**Description:**

This fund accounts for the debt service on the General Obligation Bonds authorized by Helena voters in November 2007. The voters approved issuance of \$7,850,000 in General Obligation Bonds for the purpose of funding improvements to Centennial Park, Kindrick-Legion Field and the Memorial Park Pool. The use of the bond proceeds for these projects are accounted for in capital fund 403.

**Funding:**

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

**Debt Schedule**

	Payments			Bonds
	Principal	Interest	Total	Outstanding
(January 1 of each year)				
FY 2009	170,000	207,473	377,473	7,680,000
FY 2010	275,000	281,070	556,070	7,405,000
FY 2011	285,000	272,820	557,820	7,120,000
FY 2012	295,000	264,270	559,270	6,825,000
FY 2013	305,000	255,420	560,420	6,520,000
FY 2014	320,000	246,270	566,270	6,200,000
FY 2015	330,000	235,870	565,870	5,870,000
FY 2016	345,000	224,320	569,320	5,525,000
FY 2017	360,000	212,245	572,245	5,165,000
FY 2018	370,000	197,845	567,845	4,795,000
FY 2019	390,000	183,045	573,045	4,405,000
FY 2020	405,000	169,200	574,200	4,000,000
FY 2021	420,000	154,620	574,620	3,580,000
FY 2022	440,000	139,290	579,290	3,140,000
FY 2023	460,000	123,010	583,010	2,680,000
FY 2024	485,000	105,760	590,760	2,195,000
FY 2025	510,000	87,330	597,330	1,685,000
FY 2026	535,000	67,695	602,695	1,150,000
FY 2027	560,000	46,295	606,295	590,000
FY 2028	590,000	23,895	613,895	-
Total Debt Payments:	<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			Preliminary FY 2017 Budget
			Adopted	Amended	Projected	
<b>Revenues</b>						
Taxes	628,993	830,999	568,500	495,000	494,900	514,800
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>628,993</b>	<b>830,999</b>	<b>568,500</b>	<b>495,000</b>	<b>494,900</b>	<b>514,800</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	44	253	100	100	700	350
Other Financing Sources / (Uses)	-	-	-	-	-	-
<b>Other Operating Revenues</b>	<b>44</b>	<b>253</b>	<b>100</b>	<b>100</b>	<b>700</b>	<b>350</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Long-Term Debt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>629,037</b>	<b>831,252</b>	<b>568,600</b>	<b>495,100</b>	<b>495,600</b>	<b>515,150</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Debt Service	566,996	566,970	570,670	570,670	570,670	573,595
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>566,996</b>	<b>566,970</b>	<b>570,670</b>	<b>570,670</b>	<b>570,670</b>	<b>573,595</b>
<b>Total Expenditures</b>	<b>566,996</b>	<b>566,970</b>	<b>570,670</b>	<b>570,670</b>	<b>570,670</b>	<b>573,595</b>
<b>Revenues Over (Under) Expenditures</b>	<b>62,041</b>	<b>264,282</b>	<b>(2,070)</b>	<b>(75,570)</b>	<b>(75,070)</b>	<b>(58,445)</b>
<b>Beginning Cash Balance - July 1</b>	<b>163,214</b>	<b>225,255</b>	<b>489,537</b>	<b>489,537</b>	<b>489,537</b>	<b>414,467</b>
Other Cash Sources / (Uses)	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>225,255</b>	<b>489,537</b>	<b>487,467</b>	<b>413,967</b>	<b>414,467</b>	<b>356,022</b>
<b>Unreserved Balance</b>	<b>(57,680)</b>	<b>204,877</b>	<b>201,345</b>	<b>127,845</b>	<b>128,345</b>	<b>72,100</b>
<b>Reserved</b>	<b>282,935</b>	<b>284,660</b>	<b>286,123</b>	<b>286,123</b>	<b>286,123</b>	<b>283,923</b>
<b>Ending Cash Balance - June 30</b>	<b>225,255</b>	<b>489,537</b>	<b>487,467</b>	<b>413,967</b>	<b>414,467</b>	<b>356,022</b>
<b>Reserves Detail:</b>						
Debt Service Reserve (1/2 next Principal & Interest Pymt)	282,935	284,660	286,123	286,123	286,123	283,923

**Cert of Participation 09**

Fund: **309**

Part of the Admin. Services Department

**Description:**

During fiscal year 2009, the City entered into a \$8,900,00 Lease Purchase Agreement with US Bank, N.A. to construct a 365 space, multi-level parking garage next to the new State Workers Compensation Fund building near the Great Northern area. The parking garage was completed and occupied that summer. This fund accounts for the debt service. The construction activity 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. Accordingly, the debt accounting associated with this City operation was transferred to the Parking Fund (#551) and this debt service fund was closed out.

**Cert of Participation 09**

Fund: 309

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

**Revenues**

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

**Expenditures**

<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Debt Service	597,619	596,068	596,370	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	597,619	596,068	596,370	-	-	-
<b>Total Expenditures</b>	<b>597,619</b>	<b>596,068</b>	<b>596,370</b>	-	-	-

**Revenues Over (Under) Expenditures**

	(4,784)	(2,650)	1,724	-	-	-
--	---------	---------	-------	---	---	---

**Beginning Cash Balance - July 1**

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

**Ending Cash Balance - June 30**

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

**Unreserved Balance**

	-	-	-	-	-	-
--	---	---	---	---	---	---

**Reserved**

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

**Ending Cash Balance - June 30**

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

**Reserves Detail:**

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

**GO Refunding Bonds 2009**

Fund: **310**

Part of the Admin. Services Department

**Description:**

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

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

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

**Funding:**

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

**Debt Schedule**

	Payments			Bonds 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			Preliminary FY 2017 Budget
			Adopted	Amended	Projected	
<b>Revenues</b>						
Taxes	333,729	461,060	387,800	387,800	387,800	312,700
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>333,729</b>	<b>461,060</b>	<b>387,800</b>	<b>387,800</b>	<b>387,800</b>	<b>312,700</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	22	164	10	10	170	150
Other Financing Sources / (Uses)	-	-	-	-	-	-
<b>Other Operating Revenues</b>	<b>22</b>	<b>164</b>	<b>10</b>	<b>10</b>	<b>170</b>	<b>150</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Long-Term Debt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>333,751</b>	<b>461,224</b>	<b>387,810</b>	<b>387,810</b>	<b>387,970</b>	<b>312,850</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Debt Service	349,825	344,750	347,850	347,850	347,850	355,250
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>349,825</b>	<b>344,750</b>	<b>347,850</b>	<b>347,850</b>	<b>347,850</b>	<b>355,250</b>
<b>Total Expenditures</b>	<b>349,825</b>	<b>344,750</b>	<b>347,850</b>	<b>347,850</b>	<b>347,850</b>	<b>355,250</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(16,074)</b>	<b>116,474</b>	<b>39,960</b>	<b>39,960</b>	<b>40,120</b>	<b>(42,400)</b>
<b>Beginning Cash Balance - July 1</b>	<b>281,061</b>	<b>264,987</b>	<b>381,461</b>	<b>381,461</b>	<b>381,461</b>	<b>421,581</b>
Other Cash Sources / (Uses)	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>264,987</b>	<b>381,461</b>	<b>421,421</b>	<b>421,421</b>	<b>421,581</b>	<b>379,181</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>264,987</b>	<b>381,461</b>	<b>421,421</b>	<b>421,421</b>	<b>421,581</b>	<b>379,181</b>
<b>Ending Cash Balance - June 30</b>	<b>264,987</b>	<b>381,461</b>	<b>421,421</b>	<b>421,421</b>	<b>421,581</b>	<b>379,181</b>
<b>Reserves Detail:</b>						
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	78,381	22,481

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

Part of the Admin. Services Department

**Description:**

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

**Major Funding Sources:**

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

**Special Improvement District Reserves:**

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

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

Released SID reserves may be transferred to the General Fund.

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

**Debt Issues Outstanding:**

Name of Issue	Issue Date	Amount Issued	Maturity Date
Sidewalk '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			Preliminary FY 2017 Budget
			Adopted	Amended	Projected	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	122,076	95,824	92,240	92,240	92,240	72,612
<b>Taxes &amp; Assessments</b>	<b>122,076</b>	<b>95,824</b>	<b>92,240</b>	<b>92,240</b>	<b>92,240</b>	<b>72,612</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	843	513	500	500	150	100
Other Financing Sources / (Uses)	-	-	-	-	-	-
<b>Other Operating Revenues</b>	<b>843</b>	<b>513</b>	<b>500</b>	<b>500</b>	<b>150</b>	<b>100</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	2,077	1,745	1,755	1,755	1,755	1,307
<b>Internal Transactions</b>	<b>2,077</b>	<b>1,745</b>	<b>1,755</b>	<b>1,755</b>	<b>1,755</b>	<b>1,307</b>
<b>Long-Term Debt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>124,996</b>	<b>98,082</b>	<b>94,495</b>	<b>94,495</b>	<b>94,145</b>	<b>74,019</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Internal Charges	16,443	6,262	5,097	5,097	5,097	4,372
Transfers Out	-	-	38,000	38,000	38,000	-
<b>Internal Transactions</b>	<b>16,443</b>	<b>6,262</b>	<b>43,097</b>	<b>43,097</b>	<b>43,097</b>	<b>4,372</b>
Debt Service	115,229	117,331	112,650	112,650	112,650	98,654
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>115,229</b>	<b>117,331</b>	<b>112,650</b>	<b>112,650</b>	<b>112,650</b>	<b>98,654</b>
<b>Total Expenditures</b>	<b>131,672</b>	<b>123,593</b>	<b>155,747</b>	<b>155,747</b>	<b>155,747</b>	<b>103,026</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(6,676)</b>	<b>(25,511)</b>	<b>(61,252)</b>	<b>(61,252)</b>	<b>(61,602)</b>	<b>(29,007)</b>
<b>Beginning Cash Balance - July 1</b>	<b>201,484</b>	<b>203,653</b>	<b>168,928</b>	<b>168,928</b>	<b>168,928</b>	<b>107,326</b>
Other Cash Sources / (Uses)	8,845	(9,214)	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>203,653</b>	<b>168,928</b>	<b>107,676</b>	<b>107,676</b>	<b>107,326</b>	<b>78,319</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>203,653</b>	<b>168,928</b>	<b>107,676</b>	<b>107,676</b>	<b>107,326</b>	<b>78,319</b>
<b>Ending Cash Balance - June 30</b>	<b>203,653</b>	<b>168,928</b>	<b>107,676</b>	<b>107,676</b>	<b>107,326</b>	<b>78,319</b>
<b>Reserves Detail:</b>						
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	47,051	22,593

**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>	<b>Project Budget Authorized</b>	<b>(Completed) Project Totals To-Date Thru 6/30/14</b>
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			Preliminary FY 2017 Budget
		Adopted	Amended	Projected	

**Revenues**

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

**Expenditures**

<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	309,845	-	-	-	-	-
<b>Debt &amp; Capital</b>	309,845	-	-	-	-	-
<b>Total Expenditures</b>	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		Preliminary FY 2017 Budget
			Adopted	Projected	
General Purpose Support Funding	\$ 901,459	\$ 850,146	\$ 2,337,985	\$ 2,337,985	\$ 472,370
General Capital Surplus	-	418,000	1,935,310	1,935,310	-
PEG (HCTV) Support Fee	29,033	30,403	30,000	30,000	30,000
Interest/Investment Earnings	3,547	3,223	2,837	2,837	-
Interfund Transfers In - Other Funds	25,200	10,610	-	40,000	91,880
Grants / Donations	-	50,796	-	515,688	-
<b>Total Major Sources</b>	<b>\$ 959,239</b>	<b>\$ 1,363,178</b>	<b>\$ 4,306,132</b>	<b>\$ 4,861,820</b>	<b>\$ 594,250</b>

**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)**

<b>Police Department</b>		<b>Parks Department</b>
\$ 118,660 FY17 Police Vehicles (2) & Accessories		\$ 14,850 FY17 Tennis Courts- Resurface (2)
		16,000 FY17 LCG Creek Refurbishment (Walking Mall)
<b>Fire Department</b>		30,000 FY17 Lehrkind Bldg - Parking/Fencing/Misc
\$ 15,300 FY17 Medical Maniquin		8,810 FY17 Kindrick Legion Field-Grandstand Nets
70,000 FY17 Extraction Equipment (Jaws of Life)		8,500 FY17 Snow Plow
\$ 85,300		5,500 FY17 Security Camera
		29,000 FY17 1/4-Ton PU
<b>Engineering</b>		39,900 FY17 3/4-Ton Flatbed PU
\$ 15,450 FY17 Plotter		\$ 152,560
<b>Facilities Management - Civic Center</b>		<b>Swimming Pool</b>
\$ 73,210 FY17 Fire Alarm System		\$ 5,300 FY17 Deck Furniture
23,190 FY17 Building Generator		
80,470 FY17 Red Chairs (#650)		
11,410 FY17 Tenant Carpet Extractor		
\$ 188,280		
<b>\$ 565,550</b>	<b>Total Major Capital &amp; Maintenance</b>	

<b>Capital Improvements Fund</b>						
<b>Fund: 440</b>						
	FY 2014 Actual	FY 2015 Actual	FY 2016			Preliminary FY 2017 Budget
			Adopted	Amended	Projected	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	113	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	113	-	-	-	-
License & Permits	29,033	30,403	30,000	30,000	30,000	30,000
Intergovernmental Revenues	-	50,796	-	515,688	515,688	-
Charges For Services	-	4,500	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	3,547	3,223	2,837	2,837	2,837	-
Other Financing Sources / (Uses)	34,250	-	-	290,000	290,000	-
<b>Other Operating Revenues</b>	66,830	88,922	32,837	838,525	838,525	30,000
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	926,659	860,756	2,337,985	2,405,644	2,377,985	564,250
<b>Internal Transactions</b>	926,659	860,756	2,337,985	2,405,644	2,377,985	564,250
<b>Long-Term Debt</b>	-	-	-	-	-	-
<b>Total Revenues</b>	<b>993,489</b>	<b>949,791</b>	<b>2,370,822</b>	<b>3,244,169</b>	<b>3,216,510</b>	<b>594,250</b>
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	35,387	-	-	-	-	-
Purchased Services	34,991	21,134	23,930	58,930	58,930	30,850
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	70,378	21,134	23,930	58,930	58,930	30,850
Internal Charges	-	-	-	-	-	-
Transfers Out	6,390	-	200,000	200,000	200,000	-
<b>Internal Transactions</b>	6,390	-	200,000	200,000	200,000	-
Debt Service	-	-	-	-	-	-
Capital Outlay	418,442	381,179	1,301,470	4,135,734	4,135,734	534,700
<b>Debt &amp; Capital</b>	418,442	381,179	1,301,470	4,135,734	4,135,734	534,700
<b>Total Expenditures</b>	<b>495,210</b>	<b>402,313</b>	<b>1,525,400</b>	<b>4,394,664</b>	<b>4,394,664</b>	<b>565,550</b>
<b>Revenues Over (Under) Expenditures</b>	498,279	547,478	845,422	(1,150,495)	(1,178,154)	28,700
<b>Beginning Cash Balance - July 1</b>	1,616,724	2,142,069	2,728,145	2,728,145	2,728,145	1,549,991
Other Cash Sources / (Uses)	27,066	38,598	27,611	-	-	27,887
<b>Ending Cash Balance - June 30</b>	2,142,069	2,728,145	3,601,178	1,577,650	1,549,991	1,606,578
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	2,142,069	2,728,145	3,601,178	1,577,650	1,549,991	1,606,578
<b>Ending Cash Balance - June 30</b>	2,142,069	2,728,145	3,601,178	1,577,650	1,549,991	1,606,578
<b>Reserves Detail:</b>						
General Capital Reserves	1,810,573	1,015,406	1,886,050	97,303	69,644	124,118
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	127,222	157,222
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			Preliminary FY 2017 Budget
				Adopted	Amended	Projected	
<b>Revenues</b>							
Taxes	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-
Intergovernmental Revenues	-	6,000	-	-	-	-	-
Charges For Services	9,206	13,205	8,600	8,600	8,600	10,000	-
Intra-City Revenues	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Investment Earnings	264	148	-	-	350	-	-
Other Financing Sources / (Uses)	28,692	84,254	19,900	19,900	23,864	-	-
<b>Other Operating Revenues</b>	38,162	103,607	28,500	28,500	32,814	10,000	-
Internal Service Revenues	-	-	-	-	-	-	-
Interfund Transfers In	11,179	-	-	-	-	-	-
<b>Internal Transactions</b>	11,179	-	-	-	-	-	-
<b>Long-Term Debt</b>	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>49,341</b>	<b>103,607</b>	<b>28,500</b>	<b>28,500</b>	<b>32,814</b>	<b>10,000</b>	
<b>Expenditures</b>							
<b>Personal Services</b>	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-
Purchased Services	15	175	10,850	10,850	10,850	5,000	-
Intra-City Charges	-	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	15	175	10,850	10,850	10,850	5,000	-
Internal Charges	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Capital Outlay	112,704	92,910	-	79,554	79,554	-	-
<b>Debt &amp; Capital</b>	112,704	92,910	-	79,554	79,554	-	-
<b>Total Expenditures</b>	<b>112,719</b>	<b>93,085</b>	<b>10,850</b>	<b>90,404</b>	<b>90,404</b>	<b>5,000</b>	
<b>Revenues Over (Under) Expenditures</b>	(63,378)	10,522	17,650	(61,904)	(57,590)	5,000	
<b>Beginning Cash Balance - July 1</b>	229,704	166,326	176,848	176,848	176,848	119,258	
<b>Other Cash Sources / (Uses)</b>	-	-	-	-	-	-	
<b>Ending Cash Balance - June 30</b>	166,326	176,848	194,498	114,944	119,258	124,258	
<b>Unreserved Balance</b>	-	-	-	-	-	-	
<b>Reserved</b>	166,326	176,848	194,498	114,944	119,258	124,258	
<b>Ending Cash Balance - June 30</b>	166,326	176,848	194,498	114,944	119,258	124,258	
<b>Reserves Detail:</b>							
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	87,493	92,493	

## 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			Preliminary FY 2017 Budget
			Adopted	Amended	Projected	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	4,278	-	-	-	-
<b>Other Operating Revenues</b>	-	4,278	-	-	-	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
<b>Long-Term Debt</b>	145,976	158,825	150,000	366,000	366,000	150,000
<b>Total Revenues</b>	<b>145,976</b>	<b>163,103</b>	<b>150,000</b>	<b>366,000</b>	<b>366,000</b>	<b>150,000</b>
<b>Expenditures</b>						
<b>Personal Services</b>	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	136,286	159,535	150,000	206,465	206,465	150,000
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	<b>136,286</b>	<b>159,535</b>	<b>150,000</b>	<b>206,465</b>	<b>206,465</b>	<b>150,000</b>
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>136,286</b>	<b>159,535</b>	<b>150,000</b>	<b>206,465</b>	<b>206,465</b>	<b>150,000</b>
<b>Revenues Over (Under) Expenditures</b>	9,690	3,568	-	159,535	159,535	-
<b>Beginning Cash Balance - July 1</b>	(143,637)	(133,947)	(130,379)	(130,379)	(130,379)	29,156
Other Cash Sources / (Uses)	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	(133,947)	(130,379)	(130,379)	29,156	29,156	29,156
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	(133,947)	(130,379)	(130,379)	29,156	29,156	29,156
<b>Ending Cash Balance - June 30</b>	(133,947)	(130,379)	(130,379)	29,156	29,156	29,156
<b>Reserves Detail:</b>						
Capital Program / Projects Reserve	(133,947)	(130,379)	(130,379)	29,156	29,156	29,156
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		FY 2014 Actual	FY 2015 Actual	FY 2016			Preliminary FY 2017 Budget
				Adopted	Amended	Projected	
<b>Revenues</b>							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	-	-	-	-	-	-
	Other Financing Sources / (Uses)	-	-	-	-	-	-
	<b>Other Operating Revenues</b>	-	-	-	-	-	-
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	-
	<b>Internal Transactions</b>	-	-	-	-	-	-
	<b>Long-Term Debt</b>	-	-	-	-	-	-
	<b>Total Revenues</b>	-	-	-	-	-	-
<b>Expenditures</b>							
	<b>Personal Services</b>	-	-	-	-	-	-
	Supplies & Materials	-	-	-	-	-	-
	Purchased Services	-	-	-	-	-	-
	Intra-City Charges	-	-	-	-	-	-
	Fixed Costs & Subsidies	-	-	-	-	-	-
	<b>Maintenance &amp; Operating</b>	-	-	-	-	-	-
	Internal Charges	-	-	-	-	-	-
	Transfers Out	-	-	-	-	-	-
	<b>Internal Transactions</b>	-	-	-	-	-	-
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	<b>Debt &amp; Capital</b>	-	-	-	-	-	-
	<b>Total Expenditures</b>	-	-	-	-	-	-
	<b>Revenues Over (Under) Expenditures</b>	-	-	-	-	-	-
	<b>Beginning Cash Balance - July 1</b>	11,261	11,261	-	-	-	-
	Other Cash Sources / (Uses)	-	(11,261)	-	-	-	-
	<b>Ending Cash Balance - June 30</b>	11,261	-	-	-	-	-
	<b>Unreserved Balance</b>	-	-	-	-	-	-
	<b>Reserved</b>	11,261	-	-	-	-	-
	<b>Ending Cash Balance - June 30</b>	11,261	-	-	-	-	-
	<b>Reserves Detail:</b>						
	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		Preliminary FY 2017 Budget
				Adopted	Projected	
<b>Revenue Recap by Project</b>						
<u>Project #</u>						
TBD	CTEP Prjcts (Assigned by Commission)	\$ -	\$ -	\$ -	\$ 944,197	\$ -
CT0934	C.R. Anderson Sidewalks	-	-	-	-	-
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	-	-	-	-
CT5902	Gallatin/Helena Sidewalks/Bulbouts	-	-	-	-	-
Total Revenues - All Projects		<u>\$ 93,560</u>	<u>\$ 551,938</u>	<u>\$ -</u>	<u>\$ 944,197</u>	<u>\$ -</u>

**Expenditure Recap by Project**

<u>Project #</u>						
TBD	CTEP Prjcts (To be assigned by Cr)	\$ -	\$ -	\$ -	\$ -	\$ -
CT0934	C.R. Anderson Sidewalks	-	-	-	-	-
CT1904	Centennial Trail East	12,164	960,247	-	4,000	-
CT5901	Centennial Trail West	-	70,940	-	421,838	-
CT1901	Guardian Building Sidewalk	-	39,081	-	-	-
CT1902	Park Sidewalks	-	-	-	-	-
CT1903	Broadway ADA Improvements	-	-	-	-	-
CT5902	Gallatin/Helena Sidewalks/Bulbouts	-	-	-	-	-
Total Expenditures - All Projects		<u>\$ 12,164</u>	<u>\$ 1,070,268</u>	<u>\$ -</u>	<u>\$ 425,838</u>	<u>\$ -</u>

<b>CTEP Projects</b>						
Fund: 459						
						Preliminary
	FY 2014	FY 2015	FY 2016			FY 2017
	Actual	Actual	Adopted	Amended	Projected	Budget

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

**Building**Fund: **503**

Part of the Community Development Department

**Description:**

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

**Major Funding Sources:**

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

	FY 2014 Actual	FY 2015 Actual	FY 2016		Preliminary FY 2017 Budget
			Adopted	Projected	
<b>Major License &amp; Permit Fee Revenues:</b>					
Building Permits	\$ 451,265	\$ 457,338	\$ 453,042	\$ 460,000	\$ 462,103
Electrical Permits	80,483	74,251	79,765	81,000	81,360
Plumbing Permits	79,764	91,229	83,911	90,000	85,589
Plan Check Fees	245,316	240,605	265,613	295,000	270,925
Curb Cuts	2,729	2,478	2,920	2,920	2,978
Street Opening Permits	10,500	8,400	7,500	7,500	7,650
Sewer Taps	7,405	9,401	8,500	8,500	8,670
	<b>\$ 877,462</b>	<b>\$ 883,702</b>	<b>\$ 901,251</b>	<b>\$ 944,920</b>	<b>\$ 919,275</b>

**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			Preliminary FY 2017 Budget
				Adopted	Amended	Projected	
<b>Revenues</b>							
Taxes	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-	-
License & Permits	877,462	883,802	901,301	901,301	944,970	919,325	
Intergovernmental Revenues	-	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Investment Earnings	918	594	400	400	1,400	1,000	
Other Financing Sources / (Uses)	41	4,097	-	-	-	-	-
<b>Other Operating Revenues</b>	<b>878,421</b>	<b>888,493</b>	<b>901,701</b>	<b>901,701</b>	<b>946,370</b>	<b>920,325</b>	
Internal Service Revenues	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	7,433
<b>Internal Transactions</b>	-	-	-	-	-	-	<b>7,433</b>
<b>Long-Term Debt</b>	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>878,421</b>	<b>888,493</b>	<b>901,701</b>	<b>901,701</b>	<b>946,370</b>	<b>927,758</b>	
<b>Expenditures</b>							
<b>Personal Services</b>	<b>679,506</b>	<b>704,792</b>	<b>725,082</b>	<b>725,082</b>	<b>725,082</b>	<b>743,246</b>	
Supplies & Materials	7,637	7,224	5,390	5,390	6,165	60,486	
Purchased Services	96,949	111,984	148,488	183,633	164,183	149,104	
Intra-City Charges	5,484	5,983	8,963	8,963	8,963	8,963	
Fixed Costs & Subsidies	46,625	49,041	54,073	54,073	57,373	58,982	
<b>Maintenance &amp; Operating</b>	<b>156,695</b>	<b>174,232</b>	<b>216,914</b>	<b>252,059</b>	<b>236,684</b>	<b>277,535</b>	
Internal Charges	86,525	74,799	78,903	78,903	78,903	75,281	
Transfers Out	-	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>86,525</b>	<b>74,799</b>	<b>78,903</b>	<b>78,903</b>	<b>78,903</b>	<b>75,281</b>	
Debt Service	-	-	-	-	-	-	-
Capital Outlay	6,302	23,980	-	-	-	30,000	
<b>Debt &amp; Capital</b>	<b>6,302</b>	<b>23,980</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	
<b>Total Expenditures</b>	<b>929,028</b>	<b>977,803</b>	<b>1,020,899</b>	<b>1,056,044</b>	<b>1,040,669</b>	<b>1,126,062</b>	
<b>Revenues Over (Under) Expenditures</b>	<b>(50,607)</b>	<b>(89,310)</b>	<b>(119,198)</b>	<b>(154,343)</b>	<b>(94,299)</b>	<b>(198,304)</b>	
<b>Beginning Cash Balance - July 1</b>	<b>749,469</b>	<b>698,862</b>	<b>609,552</b>	<b>609,552</b>	<b>609,552</b>	<b>515,253</b>	
Other Cash Sources / (Uses)	-	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>698,862</b>	<b>609,552</b>	<b>490,354</b>	<b>455,209</b>	<b>515,253</b>	<b>316,949</b>	
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Reserved</b>	<b>698,862</b>	<b>609,552</b>	<b>490,354</b>	<b>455,209</b>	<b>515,253</b>	<b>316,949</b>	
<b>Ending Cash Balance - June 30</b>	<b>698,862</b>	<b>609,552</b>	<b>490,354</b>	<b>455,209</b>	<b>515,253</b>	<b>316,949</b>	
<b>Reserves Detail:</b>							
Operating Reserve	698,862	609,552	490,354	455,209	515,253	316,949	

**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		Preliminary FY 2017 Budget
			Adopted	Projected	
Water Treatment	\$ 2,600,250	\$ 3,402,321	\$ 3,094,309	\$ 6,751,173	\$ 4,055,430
Water Utility Maintenance	1,708,779	1,828,624	2,321,830	5,653,039	2,418,081
DNRC Drinking Water 2005	185,280	184,096	184,857	184,857	185,527
DNRC Drinking Water 2007	222,531	222,571	222,522	222,522	222,382
DNRC 2012 SRF Loan	71,134	115,134	115,439	115,439	115,197
	<b>\$ 4,787,974</b>	<b>\$ 5,752,746</b>	<b>\$ 5,938,957</b>	<b>\$ 12,927,030</b>	<b>\$ 6,996,617</b>

**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 (1/3 Cost - Split w
105,000	Sed/Floc Building Interior	2,000	FY17 Hotsy Wash (1/3 cost - Split with WW/SI
26,520	MRTP Office Insulation/Sheet Rock	7,670	FY17 GPS Unit (1/3 cost - Split with WW/Storr
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>	<b>Water Maintenance</b>
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>	<b>Water Treatment</b>	<u>\$ 2,178,030</u>	<b>Total Water Major Capital</b>

Water Fund: 521		FY 2014 Actual	FY 2015 Actual	FY 2016			Preliminary FY 2017 Budget
				Adopted	Amended	Projected	
<b>Revenues</b>							
Taxes	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-
Intergovernmental Revenues	110,471	43,470	-	786,272	786,272	-	-
Charges For Services	6,597,299	6,468,526	6,611,000	6,611,000	6,830,000	6,831,250	-
Intra-City Revenues	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Investment Earnings	7,674	7,760	5,000	5,000	18,000	18,000	-
Other Financing Sources / (Uses)	36,292	126,885	3,000	3,000	3,000	3,000	-
<b>Other Operating Revenues</b>	<b>6,751,736</b>	<b>6,646,641</b>	<b>6,619,000</b>	<b>7,405,272</b>	<b>7,637,272</b>	<b>6,852,250</b>	-
Internal Service Revenues	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	16,794
<b>Internal Transactions</b>	-	-	-	-	-	-	<b>16,794</b>
<b>Long-Term Debt</b>	-	-	-	2,000,000	2,000,000	-	-
<b>Total Revenues</b>	<b>6,751,736</b>	<b>6,646,641</b>	<b>6,619,000</b>	<b>9,405,272</b>	<b>9,637,272</b>	<b>6,869,044</b>	-
<b>Expenditures</b>							
<b>Personal Services</b>	<b>1,513,906</b>	<b>1,540,429</b>	<b>1,710,415</b>	<b>1,710,415</b>	<b>1,710,415</b>	<b>1,723,627</b>	-
Supplies & Materials	488,324	545,608	641,790	688,300	688,300	663,095	-
Purchased Services	634,659	776,171	794,729	874,729	874,729	785,218	-
Intra-City Charges	50,169	40,479	65,575	65,575	65,575	66,800	-
Fixed Costs & Subsidies	45,239	51,848	57,385	57,385	57,385	56,715	-
<b>Maintenance &amp; Operating</b>	<b>1,218,391</b>	<b>1,414,106</b>	<b>1,559,479</b>	<b>1,685,989</b>	<b>1,685,989</b>	<b>1,571,828</b>	-
Internal Charges	817,439	753,985	1,015,195	1,015,195	1,015,195	960,026	-
Transfers Out	-	-	-	-	-	40,000	-
<b>Internal Transactions</b>	<b>817,439</b>	<b>753,985</b>	<b>1,015,195</b>	<b>1,015,195</b>	<b>1,015,195</b>	<b>1,000,026</b>	-
Debt Service	478,945	521,801	522,818	522,818	522,818	523,106	-
Capital Outlay	759,293	1,522,425	1,131,050	7,992,613	7,992,613	2,178,030	-
<b>Debt &amp; Capital</b>	<b>1,238,238</b>	<b>2,044,226</b>	<b>1,653,868</b>	<b>8,515,431</b>	<b>8,515,431</b>	<b>2,701,136</b>	-
<b>Total Expenditures</b>	<b>4,787,974</b>	<b>5,752,746</b>	<b>5,938,957</b>	<b>12,927,030</b>	<b>12,927,030</b>	<b>6,996,617</b>	-
<b>Revenues Over (Under) Expenditures</b>	<b>1,963,762</b>	<b>893,895</b>	<b>680,043</b>	<b>(3,521,758)</b>	<b>(3,289,758)</b>	<b>(127,573)</b>	-
<b>Beginning Cash Balance - July 1</b>	<b>5,100,519</b>	<b>6,954,250</b>	<b>8,002,647</b>	<b>8,002,647</b>	<b>8,002,647</b>	<b>4,712,889</b>	-
Other Cash Sources / (Uses)	(110,031)	154,502	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>6,954,250</b>	<b>8,002,647</b>	<b>8,682,690</b>	<b>4,480,889</b>	<b>4,712,889</b>	<b>4,585,316</b>	-
<b>Unreserved Balance</b>	-	-	-	-	-	-	-
<b>Reserved</b>	<b>6,954,250</b>	<b>8,002,647</b>	<b>8,682,690</b>	<b>4,480,889</b>	<b>4,712,889</b>	<b>4,585,316</b>	-
<b>Ending Cash Balance - June 30</b>	<b>6,954,250</b>	<b>8,002,647</b>	<b>8,682,690</b>	<b>4,480,889</b>	<b>4,712,889</b>	<b>4,585,316</b>	-
<b>Reserves Detail:</b>							
Operating Reserve	367,633	357,091	357,091	367,633	367,633	357,957	-
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	261,375	-
System Development Fee Reserve	-	-	-	-	-	-	-
Ten-Mile Watershed Projects Reserve	20,000	250,000	250,000	250,000	250,000	200,000	-
Capital Reserves	5,825,991	6,612,104	7,291,852	3,079,509	3,311,509	3,243,612	-

**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		Preliminary FY 2017 Budget
			Adopted	Projected	
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	3,269,779	2,474,632
Wastewater Util. Maint.	935,846	1,171,669	1,226,563	2,953,056	1,666,099
Wastewater Pretreatment	111,921	113,107	119,656	138,921	114,873
	<u>\$ 3,829,907</u>	<u>\$ 3,974,348</u>	<u>\$ 4,971,876</u>	<u>\$ 7,131,506</u>	<u>\$ 5,025,704</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 (1/3 Cost - Split with W)
30,000	Access Door & Overhead Crane for Barscreen	2,000	Hotsy Wash (1/3 cost - Split with WW/Storm)
61,800	IMP Station Wet Well Cover	55,000	Flow Monitors (4)
15,000	Effluent Ditch Repair (Move to 3099)	7,670	GPS Unit (1/3 cost - Split with WW/Storm)
9,500	Asphalt Repairs (Move to 3099)	24,000	Sewer Main Camera (1/2 Cost - Split with Stor
12,720	3 Level Transducers for Secondary Clarifiers	119,320	Sewer Jet (Replace #457 -1/2 Cost -Split with
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>	<b>Wastewater Maintenance</b>
<u>\$ 400,970</u>	<b>Wastewater Treatment</b>	\$ -	(None)
		<u>\$ -</u>	<b>Wastewater Pre-Treatment</b>
		<u>\$ 1,096,960</u>	<b>Total Wastewater Major Capital</b>

<b>Wastewater</b>						
<b>Fund: 531</b>						
	FY 2014 Actual	FY 2015 Actual	FY 2016			Preliminary FY 2017 Budget
			Adopted	Amended	Projected	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	4,305,335	4,365,129	4,392,000	4,392,000	4,466,500	4,516,500
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	4,719	4,271	3,000	3,000	7,500	7,500
Other Financing Sources / (Uses)	18,059	109,891	250	135,250	148,345	250
<b>Other Operating Revenues</b>	<b>4,328,113</b>	<b>4,479,291</b>	<b>4,395,250</b>	<b>4,530,250</b>	<b>4,622,345</b>	<b>4,524,250</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	11,829
<b>Internal Transactions</b>	-	-	-	-	-	<b>11,829</b>
<b>Long-Term Debt</b>	-	-	-	650,000	650,000	-
<b>Total Revenues</b>	<b>4,328,113</b>	<b>4,479,291</b>	<b>4,395,250</b>	<b>5,180,250</b>	<b>5,272,345</b>	<b>4,536,079</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>1,068,554</b>	<b>1,131,873</b>	<b>1,215,398</b>	<b>1,215,398</b>	<b>1,215,398</b>	<b>1,232,266</b>
Supplies & Materials	205,453	206,705	240,695	240,695	240,695	242,053
Purchased Services	437,446	574,901	677,876	702,976	702,976	738,451
Intra-City Charges	60,357	65,335	73,769	73,769	73,769	70,625
Fixed Costs & Subsidies	43,498	45,070	51,910	51,910	51,910	52,750
<b>Maintenance &amp; Operating</b>	<b>746,754</b>	<b>892,011</b>	<b>1,044,250</b>	<b>1,069,350</b>	<b>1,069,350</b>	<b>1,103,879</b>
Internal Charges	726,370	660,625	859,958	859,958	859,958	822,499
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>726,370</b>	<b>660,625</b>	<b>859,958</b>	<b>859,958</b>	<b>859,958</b>	<b>822,499</b>
Debt Service	770,260	770,140	769,750	769,750	769,750	770,100
Capital Outlay	517,969	519,699	1,082,520	3,217,050	3,217,050	1,096,960
<b>Debt &amp; Capital</b>	<b>1,288,229</b>	<b>1,289,839</b>	<b>1,852,270</b>	<b>3,986,800</b>	<b>3,986,800</b>	<b>1,867,060</b>
<b>Total Expenditures</b>	<b>3,829,907</b>	<b>3,974,348</b>	<b>4,971,876</b>	<b>7,131,506</b>	<b>7,131,506</b>	<b>5,025,704</b>
<b>Revenues Over (Under) Expenditures</b>	<b>498,206</b>	<b>504,943</b>	<b>(576,626)</b>	<b>(1,951,256)</b>	<b>(1,859,161)</b>	<b>(489,625)</b>
<b>Beginning Cash Balance - July 1</b>	<b>3,723,105</b>	<b>4,233,722</b>	<b>4,730,747</b>	<b>4,730,747</b>	<b>4,730,747</b>	<b>2,871,586</b>
Other Cash Sources / (Uses)	12,411	(7,918)	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>4,233,722</b>	<b>4,730,747</b>	<b>4,154,121</b>	<b>2,779,491</b>	<b>2,871,586</b>	<b>2,381,961</b>
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	<b>4,233,722</b>	<b>4,730,747</b>	<b>4,154,121</b>	<b>2,779,491</b>	<b>2,871,586</b>	<b>2,381,961</b>
<b>Ending Cash Balance - June 30</b>	<b>4,233,722</b>	<b>4,730,747</b>	<b>4,154,121</b>	<b>2,779,491</b>	<b>2,871,586</b>	<b>2,381,961</b>
<b>Reserves Detail:</b>						
Operating Reserve	262,059	259,967	259,967	262,059	262,059	263,220
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	384,900
System Development Fee Reserve	-	-	-	-	-	-
Sewer Surcharge	284,000	284,000	284,000	284,000	284,000	284,000
Capital Reserves	2,523,643	3,032,370	2,455,534	1,078,812	1,170,907	680,121

**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.

**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			Preliminary FY 2017 Budget
			Adopted	Amended	Projected	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	1,981,860	2,071,174	2,060,500	2,085,500	2,097,700	2,114,400
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	2,142	1,706	1,200	1,200	4,000	4,000
Other Financing Sources / (Uses)	241,795	1,740	1,200	1,200	1,700	1,700
<b>Other Operating Revenues</b>	<b>2,225,797</b>	<b>2,074,620</b>	<b>2,062,900</b>	<b>2,087,900</b>	<b>2,103,400</b>	<b>2,120,100</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	33,611
<b>Internal Transactions</b>	-	-	-	-	-	<b>33,611</b>
<b>Long-Term Debt</b>	-	-	-	-	-	-
<b>Total Revenues</b>	<b>2,225,797</b>	<b>2,074,620</b>	<b>2,062,900</b>	<b>2,087,900</b>	<b>2,103,400</b>	<b>2,153,711</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>332,027</b>	<b>342,597</b>	<b>356,900</b>	<b>356,900</b>	<b>356,900</b>	<b>362,294</b>
Supplies & Materials	5,106	35,650	41,180	41,180	41,180	39,850
Purchased Services	975,029	974,628	867,377	934,377	934,377	928,653
Intra-City Charges	79,099	64,945	80,950	80,950	80,950	78,200
Fixed Costs & Subsidies	3,223	3,223	3,355	3,355	3,355	3,455
<b>Maintenance &amp; Operating</b>	<b>1,062,457</b>	<b>1,078,446</b>	<b>992,862</b>	<b>1,059,862</b>	<b>1,059,862</b>	<b>1,050,158</b>
Internal Charges	165,284	160,289	168,335	168,335	168,335	157,186
Transfers Out	-	-	315,000	315,000	315,000	200,000
<b>Internal Transactions</b>	<b>165,284</b>	<b>160,289</b>	<b>483,335</b>	<b>483,335</b>	<b>483,335</b>	<b>357,186</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	967,328	-	-	-	-	192,710
<b>Debt &amp; Capital</b>	<b>967,328</b>	-	-	-	-	<b>192,710</b>
<b>Total Expenditures</b>	<b>2,527,096</b>	<b>1,581,332</b>	<b>1,833,097</b>	<b>1,900,097</b>	<b>1,900,097</b>	<b>1,962,348</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(301,299)</b>	<b>493,288</b>	<b>229,803</b>	<b>187,803</b>	<b>203,303</b>	<b>191,363</b>
<b>Beginning Cash Balance - July 1</b>	<b>2,132,145</b>	<b>1,830,846</b>	<b>2,324,055</b>	<b>2,324,055</b>	<b>2,324,055</b>	<b>2,527,358</b>
Other Cash Sources / (Uses)	-	(79)	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>1,830,846</b>	<b>2,324,055</b>	<b>2,553,858</b>	<b>2,511,858</b>	<b>2,527,358</b>	<b>2,718,721</b>
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	<b>1,830,846</b>	<b>2,324,055</b>	<b>2,553,858</b>	<b>2,511,858</b>	<b>2,527,358</b>	<b>2,718,721</b>
<b>Ending Cash Balance - June 30</b>	<b>1,830,846</b>	<b>2,324,055</b>	<b>2,553,858</b>	<b>2,511,858</b>	<b>2,527,358</b>	<b>2,718,721</b>
<b>Reserves Detail:</b>						
Operating Reserve	791,707	763,790	763,790	791,707	791,707	737,349
Recycling Program Reserves	60,000	230,000	230,000	188,000	188,000	197,000
Intercap Loan Reserves	-	-	-	-	-	-
Capital Reserves	979,139	1,330,265	1,560,068	1,532,151	1,547,651	1,784,372

**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			Preliminary FY 2017 Budget
			Adopted	Amended	Projected	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	1,123,273	1,113,302	1,115,000	1,115,000	1,130,000	1,130,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	229	356	300	300	3,500	3,500
Other Financing Sources / (Uses)	107,863	117,809	117,800	117,800	117,840	170,295
<b>Other Operating Revenues</b>	<b>1,231,365</b>	<b>1,231,467</b>	<b>1,233,100</b>	<b>1,233,100</b>	<b>1,251,340</b>	<b>1,303,795</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	2,777
<b>Internal Transactions</b>	-	-	-	-	-	<b>2,777</b>
<b>Long-Term Debt</b>	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,231,365</b>	<b>1,231,467</b>	<b>1,233,100</b>	<b>1,233,100</b>	<b>1,251,340</b>	<b>1,306,572</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>251,071</b>	<b>260,372</b>	<b>272,718</b>	<b>272,718</b>	<b>272,718</b>	<b>276,739</b>
Supplies & Materials	38,206	10,431	40,320	55,320	55,320	39,080
Purchased Services	515,695	541,926	458,716	458,716	458,716	503,331
Intra-City Charges	95,083	83,705	100,925	100,925	100,925	96,925
Fixed Costs & Subsidies	3,279	3,183	3,355	3,355	3,355	3,455
<b>Maintenance &amp; Operating</b>	<b>652,263</b>	<b>639,245</b>	<b>603,316</b>	<b>618,316</b>	<b>618,316</b>	<b>642,791</b>
Internal Charges	167,253	165,238	174,019	174,019	174,019	168,349
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>167,253</b>	<b>165,238</b>	<b>174,019</b>	<b>174,019</b>	<b>174,019</b>	<b>168,349</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	240,000	-	1,068,500
<b>Debt &amp; Capital</b>	-	-	-	<b>240,000</b>	-	<b>1,068,500</b>
<b>Total Expenditures</b>	<b>1,070,587</b>	<b>1,064,855</b>	<b>1,050,053</b>	<b>1,305,053</b>	<b>1,065,053</b>	<b>2,156,379</b>
<b>Revenues Over (Under) Expenditures</b>	<b>160,778</b>	<b>166,612</b>	<b>183,047</b>	<b>(71,953)</b>	<b>186,287</b>	<b>(849,807)</b>
<b>Beginning Cash Balance - July 1</b>	<b>1,190,295</b>	<b>1,345,728</b>	<b>1,487,239</b>	<b>1,487,239</b>	<b>1,487,239</b>	<b>1,673,526</b>
Other Cash Sources / (Uses)	(5,345)	(25,101)	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>1,345,728</b>	<b>1,487,239</b>	<b>1,670,286</b>	<b>1,415,286</b>	<b>1,673,526</b>	<b>823,719</b>
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	<b>1,345,728</b>	<b>1,487,239</b>	<b>1,670,286</b>	<b>1,415,286</b>	<b>1,673,526</b>	<b>823,719</b>
<b>Ending Cash Balance - June 30</b>	<b>1,345,728</b>	<b>1,487,239</b>	<b>1,670,286</b>	<b>1,415,286</b>	<b>1,673,526</b>	<b>823,719</b>
<b>Reserves Detail:</b>						
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	1,582,869	733,062

**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			Preliminary FY 2017 Budget
				Adopted	Amended	Projected	
<b>Revenues</b>							
Taxes		-	-	-	-	-	-
Special Assessments		113,239	115,262	113,850	113,850	140,350	140,350
<b>Taxes &amp; Assessments</b>		<b>113,239</b>	<b>115,262</b>	<b>113,850</b>	<b>113,850</b>	<b>140,350</b>	<b>140,350</b>
License & Permits		-	-	-	-	-	-
Intergovernmental Revenues		-	696	700	700	700	700
Charges For Services		-	-	-	-	-	-
Intra-City Revenues		-	-	-	-	-	-
Fines & Forfeitures		-	-	-	-	-	-
Investment Earnings		30	57	40	40	175	175
Other Financing Sources / (Uses)		-	-	-	-	-	-
<b>Other Operating Revenues</b>		<b>30</b>	<b>753</b>	<b>740</b>	<b>740</b>	<b>875</b>	<b>875</b>
Internal Service Revenues		-	-	-	-	-	-
Interfund Transfers In		-	-	150,000	150,000	150,000	-
<b>Internal Transactions</b>		<b>-</b>	<b>-</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>
<b>Long-Term Debt</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>		<b>113,269</b>	<b>116,015</b>	<b>264,590</b>	<b>264,590</b>	<b>291,225</b>	<b>141,225</b>
<b>Expenditures</b>							
<b>Personal Services</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Supplies & Materials		-	-	-	-	-	-
Purchased Services		86,565	91,622	114,000	114,000	114,000	113,000
Intra-City Charges		-	-	-	-	-	-
Fixed Costs & Subsidies		-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>		<b>86,565</b>	<b>91,622</b>	<b>114,000</b>	<b>114,000</b>	<b>114,000</b>	<b>113,000</b>
Internal Charges		-	-	-	-	-	-
Transfers Out		-	-	-	-	-	30,000
<b>Internal Transactions</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>
Debt Service		-	-	-	-	-	-
Capital Outlay		-	-	150,000	150,000	150,000	-
<b>Debt &amp; Capital</b>		<b>-</b>	<b>-</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>
<b>Total Expenditures</b>		<b>86,565</b>	<b>91,622</b>	<b>264,000</b>	<b>264,000</b>	<b>264,000</b>	<b>143,000</b>
<b>Revenues Over (Under) Expenditures</b>		<b>26,704</b>	<b>24,393</b>	<b>590</b>	<b>590</b>	<b>27,225</b>	<b>(1,775)</b>
<b>Beginning Cash Balance - July 1</b>		<b>46,978</b>	<b>73,682</b>	<b>98,075</b>	<b>98,075</b>	<b>98,075</b>	<b>125,300</b>
Other Cash Sources / (Uses)		-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>		<b>73,682</b>	<b>98,075</b>	<b>98,665</b>	<b>98,665</b>	<b>125,300</b>	<b>123,525</b>
<b>Unreserved Balance</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>		<b>73,682</b>	<b>98,075</b>	<b>98,665</b>	<b>98,665</b>	<b>125,300</b>	<b>123,525</b>
<b>Ending Cash Balance - June 30</b>		<b>73,682</b>	<b>98,075</b>	<b>98,665</b>	<b>98,665</b>	<b>125,300</b>	<b>123,525</b>
<b>Reserves Detail:</b>							
Operating Reserve (5 month)		38,176	47,500	59,583	59,583	59,583	59,583
Capital / Equipment Replacement Reserve		35,506	50,575	39,082	39,082	65,717	63,942

**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		Preliminary FY 2017 Budget
			Adopted	Projected	
Trnsfr Stn - 1993 Series Transfer Station	Paid Off 2,618,396	Paid Off 2,789,195	Paid Off 2,528,192	Paid Off 2,587,932	Paid Off 2,555,662
	<u>\$ 2,618,396</u>	<u>\$ 2,789,195</u>	<u>\$ 2,528,192</u>	<u>\$ 2,587,932</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 and interest earnings. A rate increase of 12.25% was approved for FY 2011 to offset increased City operational costs and County fee increases for landfill operations that are passed through to the City. An increase of \$2.00 per ton to cover County fee increases was approved for FY 2012. No increase was proposed for City costs. No rate increase was proposed nor implemented for FY 2013, 2014 and again for FY 2015. A restructuring of fees was implemented for FY 2016.

**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			Preliminary FY 2017 Budget
				Adopted	Amended	Projected	
<b>Revenues</b>							
Taxes	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	24,325	48,650	-
Charges For Services	2,835,411	2,849,798	2,438,150	2,438,150	2,514,100	2,463,413	-
Intra-City Revenues	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Investment Earnings	1,068	1,032	900	900	3,500	3,500	-
Other Financing Sources / (Uses)	30,621	31,858	31,858	31,858	60	5,000	-
<b>Other Operating Revenues</b>	<b>2,867,100</b>	<b>2,882,688</b>	<b>2,470,908</b>	<b>2,470,908</b>	<b>2,541,985</b>	<b>2,520,563</b>	-
Internal Service Revenues	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	6,554
<b>Internal Transactions</b>	-	-	-	-	-	-	<b>6,554</b>
<b>Long-Term Debt</b>	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>2,867,100</b>	<b>2,882,688</b>	<b>2,470,908</b>	<b>2,470,908</b>	<b>2,541,985</b>	<b>2,527,117</b>	-
<b>Expenditures</b>							
<b>Personal Services</b>	611,750	635,145	654,567	654,567	654,567	713,335	-
Supplies & Materials	12,837	12,622	15,760	15,760	15,760	15,160	-
Purchased Services	1,221,373	1,224,846	1,318,275	1,318,275	1,300,265	1,305,231	-
Intra-City Charges	101,853	86,204	125,350	125,350	125,350	109,563	-
Fixed Costs & Subsidies	30,430	28,964	18,550	18,550	18,550	18,955	-
<b>Maintenance &amp; Operating</b>	<b>1,366,493</b>	<b>1,352,636</b>	<b>1,477,935</b>	<b>1,477,935</b>	<b>1,459,925</b>	<b>1,448,909</b>	-
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	-	-
<b>Internal Transactions</b>	<b>508,354</b>	<b>498,823</b>	<b>250,690</b>	<b>250,690</b>	<b>250,690</b>	<b>208,418</b>	-
Debt Service	-	-	-	-	-	-	-
Capital Outlay	131,799	302,591	145,000	222,750	222,750	185,000	-
<b>Debt &amp; Capital</b>	<b>131,799</b>	<b>302,591</b>	<b>145,000</b>	<b>222,750</b>	<b>222,750</b>	<b>185,000</b>	-
<b>Total Expenditures</b>	<b>2,618,396</b>	<b>2,789,195</b>	<b>2,528,192</b>	<b>2,605,942</b>	<b>2,587,932</b>	<b>2,555,662</b>	-
<b>Revenues Over (Under) Expenditures</b>	<b>248,704</b>	<b>93,493</b>	<b>(57,284)</b>	<b>(135,034)</b>	<b>(45,947)</b>	<b>(28,545)</b>	-
<b>Beginning Cash Balance - July 1</b>	<b>1,161,087</b>	<b>1,409,128</b>	<b>1,491,371</b>	<b>1,491,371</b>	<b>1,491,371</b>	<b>1,445,424</b>	-
Other Cash Sources / (Uses)	(663)	(11,250)	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>1,409,128</b>	<b>1,491,371</b>	<b>1,434,087</b>	<b>1,356,337</b>	<b>1,445,424</b>	<b>1,416,879</b>	-
<b>Unreserved Balance</b>	-	-	-	-	-	-	-
<b>Reserved</b>	<b>1,409,128</b>	<b>1,491,371</b>	<b>1,434,087</b>	<b>1,356,337</b>	<b>1,445,424</b>	<b>1,416,879</b>	-
<b>Ending Cash Balance - June 30</b>	<b>1,409,128</b>	<b>1,491,371</b>	<b>1,434,087</b>	<b>1,356,337</b>	<b>1,445,424</b>	<b>1,416,879</b>	-
<b>Reserves Detail:</b>							
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	1,247,869	1,219,324	-

**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		Preliminary FY 2017 Budget
			Adopted	Projected	
Recycling / Commodities	\$ 136,804	\$ 118,030	\$ 117,375	\$ 72,950	\$ 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
	<b>\$ 432,804</b>	<b>\$ 414,030</b>	<b>\$ 477,375</b>	<b>\$ 432,950</b>	<b>\$ 508,620</b>

**Debt Issues:**

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

**Major Capital:**

\$ 22,500 Fork Lift (1/2 Cost-split w/ Transfer Station)

Recycling Fund: 547		FY 2014 Actual	FY 2015 Actual	FY 2016			Preliminary FY 2017 Budget
				Adopted	Amended	Projected	
<b>Revenues</b>							
Taxes	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	165,000	165,000	165,000	200,000	
Charges For Services	136,804	118,030	117,375	117,375	72,950	108,620	
Intra-City Revenues	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	
Investment Earnings	175	35	30	30	175	175	
Other Financing Sources / (Uses)	-	12	-	-	-	-	
<b>Other Operating Revenues</b>	136,979	118,077	282,405	282,405	238,125	308,795	
Internal Service Revenues	-	-	-	-	-	-	
Interfund Transfers In	296,000	296,000	195,000	195,000	195,000	201,907	
<b>Internal Transactions</b>	296,000	296,000	195,000	195,000	195,000	201,907	
<b>Long-Term Debt</b>	-	-	-	-	-	-	
<b>Total Revenues</b>	<b>432,979</b>	<b>414,077</b>	<b>477,405</b>	<b>477,405</b>	<b>433,125</b>	<b>510,702</b>	
<b>Expenditures</b>							
<b>Personal Services</b>	168,995	201,648	183,259	183,259	183,259	185,646	
Supplies & Materials	4,370	2,465	4,650	4,650	4,650	6,650	
Purchased Services	204,387	220,518	193,189	193,189	209,279	160,939	
Intra-City Charges	2,434	4,390	5,700	5,700	5,700	3,738	
Fixed Costs & Subsidies	-	-	15,630	15,630	15,630	16,035	
<b>Maintenance &amp; Operating</b>	211,191	227,373	219,169	219,169	235,259	187,362	
Internal Charges	70,605	68,809	72,913	72,913	72,913	73,502	
Transfers Out	-	-	-	-	-	-	
<b>Internal Transactions</b>	70,605	68,809	72,913	72,913	72,913	73,502	
Debt Service	-	-	-	-	-	-	
Capital Outlay	13,470	31,600	-	105,400	95,400	22,500	
<b>Debt &amp; Capital</b>	13,470	31,600	-	105,400	95,400	22,500	
<b>Total Expenditures</b>	<b>464,261</b>	<b>529,430</b>	<b>475,341</b>	<b>580,741</b>	<b>586,831</b>	<b>469,010</b>	
<b>Revenues Over (Under) Expenditures</b>	(31,282)	(115,353)	2,064	(103,336)	(153,706)	41,692	
<b>Beginning Cash Balance - July 1</b>	311,739	280,458	165,100	165,100	165,100	11,394	
Other Cash Sources / (Uses)	1	(5)	-	-	-	-	
<b>Ending Cash Balance - June 30</b>	280,458	165,100	167,164	61,764	11,394	53,086	
<b>Unreserved Balance</b>	-	-	-	-	-	-	
<b>Reserved</b>	280,458	165,100	167,164	61,764	11,394	53,086	
<b>Ending Cash Balance - June 30</b>	280,458	165,100	167,164	61,764	11,394	53,086	
<b>Reserves Detail:</b>							
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	(25,815)	15,877	

**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. For further information, see debt service fund 307.

**15th Street Garage:**

In fiscal year 2009, the City entered into a \$8,900,000 Lease Purchase Agreement with US Bank, N.A. to construct a 365 space, multi-level parking garage next to the new State Workers Compensation Fund building near the Great Northern area. The City will use income from the parking garage and the downtown parking system to repay the Certificates of Participation (COPS). For further information, see debt service fund 309.

**Major Capital:**

\$ - None

Parking Fund: 551		FY 2014 Actual	FY 2015 Actual	FY 2016			Preliminary FY 2017 Budget
				Adopted	Amended	Projected	
<b>Revenues</b>							
Taxes	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-
Charges For Services	1,446,695	1,707,917	1,680,513	1,680,513	1,690,096	1,704,574	
Intra-City Revenues	-	-	-	-	-	-	-
Fines & Forfeitures	109,300	76,877	105,500	105,500	105,500	82,500	
Investment Earnings	1,989	1,360	1,881	1,881	3,881	1,711	
Other Financing Sources / (Uses)	13,110	10,112	13,900	13,900	8,676	1,800	
<b>Other Operating Revenues</b>	<b>1,571,094</b>	<b>1,796,266</b>	<b>1,801,794</b>	<b>1,803,794</b>	<b>1,808,153</b>	<b>1,790,585</b>	
Internal Service Revenues	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	5,765
<b>Internal Transactions</b>	-	-	-	-	-	-	<b>5,765</b>
<b>Long-Term Debt</b>	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,571,094</b>	<b>1,796,266</b>	<b>1,801,794</b>	<b>1,803,794</b>	<b>1,808,153</b>	<b>1,796,350</b>	
<b>Expenditures</b>							
<b>Personal Services</b>	<b>573,603</b>	<b>494,607</b>	<b>473,394</b>	<b>473,394</b>	<b>473,394</b>	<b>468,438</b>	
Supplies & Materials	21,607	31,774	41,250	41,250	41,250	30,280	
Purchased Services	346,553	290,086	330,355	330,355	330,355	459,125	
Intra-City Charges	6,270	8,391	9,600	9,600	9,600	9,000	
Fixed Costs & Subsidies	93,879	98,050	100,150	100,150	100,150	113,666	
<b>Maintenance &amp; Operating</b>	<b>468,309</b>	<b>428,301</b>	<b>481,355</b>	<b>481,355</b>	<b>481,355</b>	<b>612,071</b>	
Internal Charges	116,645	117,399	117,889	117,889	117,889	108,275	
Transfers Out	665,718	682,480	693,704	-	-	-	
<b>Internal Transactions</b>	<b>782,363</b>	<b>799,879</b>	<b>811,593</b>	<b>117,889</b>	<b>117,889</b>	<b>108,275</b>	
Debt Service	-	-	-	1,488,977	1,488,977	693,735	
Capital Outlay	248,114	29,859	49,000	49,000	49,000	-	
<b>Debt &amp; Capital</b>	<b>248,114</b>	<b>29,859</b>	<b>49,000</b>	<b>1,537,977</b>	<b>1,537,977</b>	<b>693,735</b>	
<b>Total Expenditures</b>	<b>2,072,389</b>	<b>1,752,646</b>	<b>1,815,342</b>	<b>2,610,615</b>	<b>2,610,615</b>	<b>1,882,519</b>	
<b>Revenues Over (Under) Expenditures</b>	<b>(501,295)</b>	<b>43,620</b>	<b>(13,548)</b>	<b>(806,821)</b>	<b>(802,462)</b>	<b>(86,169)</b>	
<b>Beginning Cash Balance - July 1</b>	<b>690,555</b>	<b>192,318</b>	<b>239,033</b>	<b>239,033</b>	<b>239,033</b>	<b>1,453,201</b>	
Other Cash Sources / (Uses)	3,058	3,095	3,329	3,329	2,016,630	3,499	
<b>Ending Cash Balance - June 30</b>	<b>192,318</b>	<b>239,033</b>	<b>228,814</b>	<b>(564,459)</b>	<b>1,453,201</b>	<b>1,370,531</b>	
<b>Unreserved Balance</b>	-	-	-	-	-	-	
<b>Reserved</b>	<b>192,318</b>	<b>239,033</b>	<b>228,814</b>	<b>(564,459)</b>	<b>1,453,201</b>	<b>1,370,531</b>	
<b>Ending Cash Balance - June 30</b>	<b>192,318</b>	<b>239,033</b>	<b>228,814</b>	<b>(564,459)</b>	<b>1,453,201</b>	<b>1,370,531</b>	
<b>Reserves Detail:</b>							
Parking Improvements / Capital Reserves	40,218	95,433	81,614	(653,859)	170,417	78,047	
Operational Reserve (1 month)	152,100	143,600	147,200	89,400	89,400	99,100	
Debt Service Reserves (Held with Fiscal Agent)	-	-	-	-	1,193,384	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		Preliminary FY 2017 Budget
			Adopted	Projected	
Transit Charters	\$ 11,192	\$ 8,731	\$ 10,371	\$ 10,371	\$ 13,040
Rec-Connect/State Shuttle	7,433	18,388	-	-	-
	<u>\$ 18,625</u>	<u>\$ 27,119</u>	<u>\$ 10,371</u>	<u>\$ 10,371</u>	<u>\$ 13,040</u>

**Major Funding Sources:**

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

**Significant Changes:**

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

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

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

<b>Special Charters</b>							
<b>Fund: 561</b>		<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016</b>			<b>Preliminary FY 2017 Budget</b>
				<b>Adopted</b>	<b>Amended</b>	<b>Projected</b>	
<b>Revenues</b>							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-
	Charges For Services	31,585	71,415	10,500	10,500	16,500	13,000
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	-	-	-	-	-	-
	Other Financing Sources / (Uses)	516	395	350	350	350	350
	<b>Other Operating Revenues</b>	<b>32,101</b>	<b>71,810</b>	<b>10,850</b>	<b>10,850</b>	<b>16,850</b>	<b>13,350</b>
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	56
	<b>Internal Transactions</b>	-	-	-	-	-	<b>56</b>
	<b>Long-Term Debt</b>	-	-	-	-	-	-
	<b>Total Revenues</b>	<b>32,101</b>	<b>71,810</b>	<b>10,850</b>	<b>10,850</b>	<b>16,850</b>	<b>13,406</b>
<b>Expenditures</b>							
	<b>Personal Services</b>	<b>12,317</b>	<b>21,677</b>	<b>4,812</b>	<b>4,812</b>	<b>4,812</b>	<b>4,842</b>
	Supplies & Materials	149	160	100	100	100	3,600
	Purchased Services	-	-	-	-	-	-
	Intra-City Charges	3,937	3,308	3,525	3,525	3,525	2,700
	Fixed Costs & Subsidies	-	-	-	-	-	-
	<b>Maintenance &amp; Operating</b>	<b>4,086</b>	<b>3,468</b>	<b>3,625</b>	<b>3,625</b>	<b>3,625</b>	<b>6,300</b>
	Internal Charges	2,222	1,974	1,934	1,934	1,934	1,898
	Transfers Out	-	-	-	-	-	-
	<b>Internal Transactions</b>	<b>2,222</b>	<b>1,974</b>	<b>1,934</b>	<b>1,934</b>	<b>1,934</b>	<b>1,898</b>
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	<b>Debt &amp; Capital</b>	-	-	-	-	-	-
	<b>Total Expenditures</b>	<b>18,625</b>	<b>27,119</b>	<b>10,371</b>	<b>10,371</b>	<b>10,371</b>	<b>13,040</b>
	<b>Revenues Over (Under) Expenditures</b>	<b>13,476</b>	<b>44,691</b>	<b>479</b>	<b>479</b>	<b>6,479</b>	<b>366</b>
	<b>Beginning Cash Balance - July 1</b>	<b>16,470</b>	<b>29,946</b>	<b>74,637</b>	<b>74,637</b>	<b>74,637</b>	<b>81,116</b>
	Other Cash Sources / (Uses)	-	-	-	-	-	-
	<b>Ending Cash Balance - June 30</b>	<b>29,946</b>	<b>74,637</b>	<b>75,116</b>	<b>75,116</b>	<b>81,116</b>	<b>81,482</b>
	<b>Unreserved Balance</b>	-	-	-	-	-	-
	<b>Reserved</b>	<b>29,946</b>	<b>74,637</b>	<b>75,116</b>	<b>75,116</b>	<b>81,116</b>	<b>81,482</b>
	<b>Ending Cash Balance - June 30</b>	<b>29,946</b>	<b>74,637</b>	<b>75,116</b>	<b>75,116</b>	<b>81,116</b>	<b>81,482</b>
	<b>Reserves Detail:</b>						
	Operating Reserve	29,946	74,637	75,116	75,116	81,116	81,482

**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		Preliminary FY 2017 Budget
			Adopted	Projected	
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
	<b>\$ 1,362,922</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Major Funding Sources:**

	FY 2014 Actual	FY 2015 Actual	FY 2016		Preliminary FY 2017 Budget
			Adopted	Projected	
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
	<b>\$ 1,280,393</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Significant Changes:**

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

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

**Major Capital:**

None

**Helena Area Transit Svc**

Fund: 562

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

**Revenues**

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

**Expenditures**

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

**Revenues Over (Under) Expenditures**

	55,306	-	-	-	-	-
<b>Beginning Cash Balance - July 1</b>	<b>235,748</b>	<b>290,569</b>	-	-	-	-
Other Cash Sources / (Uses)	(485)	(290,569)	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>290,569</b>	-	-	-	-	-

**Unreserved Balance**  
**Reserved**  
**Ending Cash Balance - June 30**

	-	-	-	-	-	-
	290,569	-	-	-	-	-
	290,569	-	-	-	-	-
<b>Reserves Detail:</b>						
Operating Reserves (1 month)	-	-	-	-	-	-
Capital Reserves	290,569	-	-	-	-	-

**Golf Course**

Fund: **563**

Part of the Park & Recreation Department

**Description:**

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

**This Fund includes budgets for :**

	FY 2014 Actual	FY 2015 Actual	FY 2016		Preliminary FY 2017 Budget
			Adopted	Projected	
Golf Operations	\$ 458,241	\$ 508,223	\$ 501,729	\$ 501,729	\$ 536,163
Golf Concessions	160,018	177,037	180,539	180,539	187,099
Golf Maintenance	489,263	508,333	561,977	575,477	580,059
Golf Capital/Debt Service	490,627	182,524	157,657	192,838	334,704
	<u>\$ 1,598,149</u>	<u>\$ 1,376,117</u>	<u>\$ 1,401,902</u>	<u>\$ 1,450,583</u>	<u>\$ 1,638,025</u>

**Major Funding Sources:**

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

**Debt Issues:**

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

**Major Capital:**

\$ 20,000	Proshop/Clubhouse Consultant Services
104,000	2 Fairway Mowers
60,000	Rough Mower
19,000	Bunker Rake
46,680	2 Utility Carts
<u>\$ 249,680</u>	

Golf Course Fund: 563		FY 2014 Actual	FY 2015 Actual	FY 2016			Preliminary FY 2017 Budget
				Adopted	Amended	Projected	
<b>Revenues</b>							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-
	Charges For Services	1,280,877	1,387,331	1,310,766	1,310,766	1,310,766	1,367,291
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	463	295	-	-	-	-
	Other Financing Sources / (Uses)	763	13,657	-	-	-	-
	<b>Other Operating Revenues</b>	<b>1,282,103</b>	<b>1,401,283</b>	<b>1,310,766</b>	<b>1,310,766</b>	<b>1,310,766</b>	<b>1,367,291</b>
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	6,207
	<b>Internal Transactions</b>	-	-	-	-	-	<b>6,207</b>
	<b>Long-Term Debt</b>	-	394,355	-	50,000	50,000	229,680
	<b>Total Revenues</b>	<b>1,282,103</b>	<b>1,795,638</b>	<b>1,310,766</b>	<b>1,360,766</b>	<b>1,360,766</b>	<b>1,603,178</b>
<b>Expenditures</b>							
	<b>Personal Services</b>	523,641	565,014	598,644	598,644	598,644	633,608
	Supplies & Materials	278,462	314,133	310,771	310,771	310,771	349,053
	Purchased Services	126,599	144,498	164,424	177,924	177,924	165,400
	Intra-City Charges	191	53	200	200	200	200
	Fixed Costs & Subsidies	41,754	39,179	46,755	46,755	46,755	43,357
	<b>Maintenance &amp; Operating</b>	<b>447,006</b>	<b>497,863</b>	<b>522,150</b>	<b>535,650</b>	<b>535,650</b>	<b>558,010</b>
	Internal Charges	136,875	130,716	123,451	123,451	123,451	111,703
	Transfers Out	-	-	-	-	-	-
	<b>Internal Transactions</b>	<b>136,875</b>	<b>130,716</b>	<b>123,451</b>	<b>123,451</b>	<b>123,451</b>	<b>111,703</b>
	Debt Service	78,913	58,151	80,657	80,657	80,657	85,024
	Capital Outlay	411,714	124,373	77,000	112,181	112,181	249,680
	<b>Debt &amp; Capital</b>	<b>490,627</b>	<b>182,524</b>	<b>157,657</b>	<b>192,838</b>	<b>192,838</b>	<b>334,704</b>
	<b>Total Expenditures</b>	<b>1,598,149</b>	<b>1,376,117</b>	<b>1,401,902</b>	<b>1,450,583</b>	<b>1,450,583</b>	<b>1,638,025</b>
	<b>Revenues Over (Under) Expenditures</b>	(316,046)	419,521	(91,136)	(89,817)	(89,817)	(34,847)
	<b>Beginning Cash Balance - July 1</b>	460,949	147,494	576,639	576,639	576,639	486,822
	<b>Other Cash Sources / (Uses)</b>	2,591	9,624	-	-	-	-
	<b>Ending Cash Balance - June 30</b>	463,540	157,118	485,503	486,822	486,822	486,822
	<b>Unreserved Balance</b>	-	-	-	-	-	-
	<b>Reserved</b>	147,494	576,639	485,503	486,822	486,822	451,975
	<b>Ending Cash Balance - June 30</b>	<b>147,494</b>	<b>576,639</b>	<b>485,503</b>	<b>486,822</b>	<b>486,822</b>	<b>451,975</b>
	<b>Reserves Detail:</b>						
	Capital Reserve	-	326,290	220,523	219,142	219,142	174,306
	Operations (Non-Capital) Reserve	20%	147,494	264,980	267,680	267,680	277,669

## 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:

\$ 75,000 Engineering Cooling Project Phase 4

**City-County Building Fund**

Fund: 570

	FY 2014 Actual	FY 2015 Actual	FY 2016			Preliminary FY 2017 Budget
			Adopted	Amended	Projected	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	406	304	200	200	200	300
Other Financing Sources / (Uses)	820,288	829,560	846,238	846,238	846,238	835,937
<b>Other Operating Revenues</b>	<b>820,694</b>	<b>829,864</b>	<b>846,438</b>	<b>846,438</b>	<b>846,438</b>	<b>836,237</b>
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	3,310
<b>Internal Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,310</b>
Long-Term Debt	-	-	-	-	-	-
<b>Total Revenues</b>	<b>820,694</b>	<b>829,864</b>	<b>846,438</b>	<b>846,438</b>	<b>846,438</b>	<b>839,547</b>
<b>Expenditures</b>						
<b>Personal Services</b>	<b>315,129</b>	<b>330,342</b>	<b>331,377</b>	<b>331,377</b>	<b>331,377</b>	<b>324,096</b>
Supplies & Materials	35,917	46,127	54,100	60,100	60,100	50,800
Purchased Services	193,442	184,702	224,672	229,172	229,172	219,443
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	34,000	36,751	38,300	38,300	38,300	36,500
<b>Maintenance &amp; Operating</b>	<b>263,359</b>	<b>267,580</b>	<b>317,072</b>	<b>327,572</b>	<b>327,572</b>	<b>306,743</b>
Internal Charges	19,041	18,579	17,762	17,762	17,762	17,213
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>19,041</b>	<b>18,579</b>	<b>17,762</b>	<b>17,762</b>	<b>17,762</b>	<b>17,213</b>
Debt Service	184,050	177,290	173,505	173,505	173,505	178,484
Capital Outlay	87,780	25,768	25,000	25,000	25,000	75,000
<b>Debt &amp; Capital</b>	<b>271,830</b>	<b>203,058</b>	<b>198,505</b>	<b>198,505</b>	<b>198,505</b>	<b>253,484</b>
<b>Total Expenditures</b>	<b>869,359</b>	<b>819,559</b>	<b>864,716</b>	<b>875,216</b>	<b>875,216</b>	<b>901,536</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(48,665)</b>	<b>10,305</b>	<b>(18,278)</b>	<b>(28,778)</b>	<b>(28,778)</b>	<b>(61,989)</b>
<b>Beginning Cash Balance - July 1</b>	<b>314,562</b>	<b>265,383</b>	<b>276,058</b>	<b>276,058</b>	<b>276,058</b>	<b>247,280</b>
Other Cash Sources / (Uses)	(514)	370	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>265,383</b>	<b>276,058</b>	<b>257,780</b>	<b>247,280</b>	<b>247,280</b>	<b>185,291</b>
<b>Unreserved Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved</b>	<b>265,383</b>	<b>276,058</b>	<b>257,780</b>	<b>247,280</b>	<b>247,280</b>	<b>185,291</b>
<b>Ending Cash Balance - June 30</b>	<b>265,383</b>	<b>276,058</b>	<b>257,780</b>	<b>247,280</b>	<b>247,280</b>	<b>185,291</b>
<b>Reserves Detail:</b>						
Operating Reserve	265,383	276,058	257,780	247,280	247,280	185,291

**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			Preliminary FY 2017 Budget
			Adopted	Amended	Projected	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	61	44	50	50	50	50
Other Financing Sources / (Uses)	164,117	197,318	205,793	205,793	205,793	205,659
<b>Other Operating Revenues</b>	164,178	197,362	205,843	205,843	205,843	205,709
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	333
<b>Internal Transactions</b>	-	-	-	-	-	333
<b>Long-Term Debt</b>	-	-	-	-	-	-
<b>Total Revenues</b>	<b>164,178</b>	<b>197,362</b>	<b>205,843</b>	<b>205,843</b>	<b>205,843</b>	<b>206,042</b>
<b>Expenditures</b>						
<b>Personal Services</b>	29,834	29,962	31,405	31,405	31,405	31,525
Supplies & Materials	2,804	3,905	4,100	4,100	4,100	4,500
Purchased Services	135,996	155,503	168,420	168,420	168,420	168,410
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	54	266	500	500	500	500
<b>Maintenance &amp; Operating</b>	138,854	159,674	173,020	173,020	173,020	173,410
Internal Charges	800	722	689	689	689	655
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	800	722	689	689	689	655
Debt Service	-	-	-	-	-	-
Capital Outlay	-	34,175	-	-	-	-
<b>Debt &amp; Capital</b>	-	34,175	-	-	-	-
<b>Total Expenditures</b>	<b>169,488</b>	<b>224,533</b>	<b>205,114</b>	<b>205,114</b>	<b>205,114</b>	<b>205,590</b>
<b>Revenues Over (Under) Expenditures</b>	(5,310)	(27,171)	729	729	729	452
<b>Beginning Cash Balance - July 1</b>	68,135	62,825	35,654	35,654	35,654	36,383
<b>Other Cash Sources / (Uses)</b>	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	62,825	35,654	36,383	36,383	36,383	36,835
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	62,825	35,654	36,383	36,383	36,383	36,835
<b>Ending Cash Balance - June 30</b>	62,825	35,654	36,383	36,383	36,383	36,835
<b>Reserves Detail:</b>						
Operating Reserve	60,225	33,054	33,783	33,783	33,783	34,235
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			Preliminary FY 2017 Budget
		Adopted	Amended	Projected	

**Revenues**

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

**Expenditures**

<b>Personal Services</b>	<b>21,125</b>	<b>21,105</b>	<b>22,565</b>	<b>22,565</b>	<b>22,565</b>	<b>22,385</b>
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Internal Charges	568	512	488	488	488	457
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	<b>568</b>	<b>512</b>	<b>488</b>	<b>488</b>	<b>488</b>	<b>457</b>
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>21,693</b>	<b>21,617</b>	<b>23,053</b>	<b>23,053</b>	<b>23,053</b>	<b>22,842</b>

**Revenues Over (Under) Expenditures**

	850	1,730	433	433	433	287
<b>Beginning Cash Balance - July 1</b>	<b>3,461</b>	<b>4,311</b>	<b>6,041</b>	<b>6,041</b>	<b>6,041</b>	<b>6,474</b>
Other Cash Sources / (Uses)	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	<b>4,311</b>	<b>6,041</b>	<b>6,474</b>	<b>6,474</b>	<b>6,474</b>	<b>6,761</b>

<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	<b>4,311</b>	<b>6,041</b>	<b>6,474</b>	<b>6,474</b>	<b>6,474</b>	<b>6,761</b>
<b>Ending Cash Balance - June 30</b>	<b>4,311</b>	<b>6,041</b>	<b>6,474</b>	<b>6,474</b>	<b>6,474</b>	<b>6,761</b>
<b>Reserves Detail:</b>						
Operating Reserve	4,311	6,041	6,474	6,474	6,474	6,761

**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		Preliminary FY 2017 Budget
			Adopted	Projected	
Helena Bus	\$ -	\$ 978,160	\$ 1,181,543	\$ 1,184,278	\$ 1,480,129
	<u>\$ -</u>	<u>\$ 978,160</u>	<u>\$ 1,181,543</u>	<u>\$ 1,184,278</u>	<u>\$ 1,480,129</u>

**Major Funding Sources:**

	FY 2014 Actual	FY 2015 Actual	FY 2016		Preliminary FY 2017 Budget
			Adopted	Projected	
F.T.A. Grant-Operating	\$ -	\$ 686,575	\$ 636,405	\$ 689,205	\$ 621,206
Transade Grant	-	50,311	45,692	46,322	50,513
County Contributions	-	-	37,500	37,500	37,500
Transit Fares-HATS	-	-	-	62,500	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>\$ 1,210,527</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 for each of the programs, a separate fund was created for each major program beginning in fiscal year 2015. This fund now accounts for the Helena Bus program (HATS) only.

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

**Major Capital:**

\$ 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 Srv**

Fund: 580

	FY 2014 Actual	FY 2015 Actual	FY 2016			Preliminary FY 2017 Budget
			Adopted	Amended	Projected	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	778,270	724,907	756,907	810,337	714,529
Charges For Services	-	56,340	69,000	69,000	69,000	69,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	423	250	250	1,000	750
Other Financing Sources / (Uses)	-	2,578	500	500	3,500	500
<b>Other Operating Revenues</b>	-	837,611	794,657	826,657	883,837	784,779
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	300,000	375,000	375,000	375,000	343,114
<b>Internal Transactions</b>	-	300,000	375,000	375,000	375,000	343,114
<b>Long-Term Debt</b>	-	-	-	-	-	-
<b>Total Revenues</b>	-	<b>1,137,611</b>	<b>1,169,657</b>	<b>1,201,657</b>	<b>1,258,837</b>	<b>1,127,893</b>
<b>Expenditures</b>						
<b>Personal Services</b>	-	565,079	580,436	580,436	580,436	710,467
Supplies & Materials	-	7,652	26,850	26,850	14,850	16,500
Purchased Services	-	39,441	211,357	250,252	150,857	108,681
Intra-City Charges	-	94,828	131,500	125,500	107,500	159,117
Fixed Costs & Subsidies	-	54,724	1,500	1,500	1,500	1,625
<b>Maintenance &amp; Operating</b>	-	196,645	371,207	404,102	274,707	285,923
Internal Charges	-	200,252	168,920	168,920	168,920	163,939
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	-	200,252	168,920	168,920	168,920	163,939
Debt Service	-	-	-	-	-	-
Capital Outlay	-	16,184	60,980	160,215	160,215	319,800
<b>Debt &amp; Capital</b>	-	16,184	60,980	160,215	160,215	319,800
<b>Total Expenditures</b>	-	<b>978,160</b>	<b>1,181,543</b>	<b>1,313,673</b>	<b>1,184,278</b>	<b>1,480,129</b>
<b>Revenues Over (Under) Expenditures</b>	-	159,451	(11,886)	(112,016)	74,559	(352,236)
<b>Beginning Cash Balance - July 1</b>	-	-	450,051	450,051	450,051	524,610
<b>Other Cash Sources / (Uses)</b>	-	290,600	-	-	-	-
<b>Ending Cash Balance - June 30</b>	-	450,051	438,165	338,035	524,610	172,374
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	-	450,051	438,165	338,035	524,610	172,374
<b>Ending Cash Balance - June 30</b>	-	450,051	438,165	338,035	524,610	172,374
<b>Reserves Detail:</b>						
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	427,916	75,680

**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		Preliminary FY 2017 Budget
			Adopted	Projected	
East Valley	\$ -	\$ 119,893	\$ 119,968	\$ 119,968	\$ 133,149
	<u>\$ -</u>	<u>\$ 119,893</u>	<u>\$ 119,968</u>	<u>\$ 119,968</u>	<u>\$ 133,149</u>

**Major Funding Sources:**

	FY 2014 Actual	FY 2015 Actual	FY 2016		Preliminary FY 2017 Budget
			Adopted	Projected	
F.T.A. Grant-Operating	\$ -	\$ 61,929	\$ 70,712	\$ 70,712	\$ 69,023
Misc Intergovmmtl Rev	-	53,200	46,700	46,700	57,000
Transit Fares-Valley	-	6,938	6,500	7,500	7,500
	<u>\$ -</u>	<u>\$ 122,067</u>	<u>\$ 123,912</u>	<u>\$ 124,912</u>	<u>\$ 133,523</u>

**Significant Changes:**

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

**Major Capital:**

None

<b>HATS - East Valley</b>					<b>Preliminary</b>		
<b>Fund: 581</b>		<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>		<b>FY 2017</b>	
		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>	<b>Projected</b>	<b>Budget</b>
<b>Revenues</b>							
Taxes		-	-	-	-	-	-
Special Assessments		-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>		-	-	-	-	-	-
License & Permits		-	-	-	-	-	-
Intergovernmental Revenues		-	115,129	117,412	117,412	117,412	126,023
Charges For Services		-	8,513	7,400	7,400	8,700	8,700
Intra-City Revenues		-	-	-	-	-	-
Fines & Forfeitures		-	-	-	-	-	-
Investment Earnings		-	-	-	-	-	-
Other Financing Sources / (Uses)		-	-	-	-	-	-
<b>Other Operating Revenues</b>		-	123,642	124,812	124,812	126,112	134,723
Internal Service Revenues		-	-	-	-	-	-
Interfund Transfers In		-	-	-	-	-	523
<b>Internal Transactions</b>		-	-	-	-	-	523
<b>Long-Term Debt</b>		-	-	-	-	-	-
<b>Total Revenues</b>		-	<b>123,642</b>	<b>124,812</b>	<b>124,812</b>	<b>126,112</b>	<b>135,246</b>
<b>Expenditures</b>							
<b>Personal Services</b>		-	73,429	70,879	70,879	70,879	79,586
Supplies & Materials		-	335	450	450	450	450
Purchased Services		-	4,981	6,156	6,156	6,156	7,772
Intra-City Charges		-	23,026	22,375	22,375	22,375	25,925
Fixed Costs & Subsidies		-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>		-	28,342	28,981	28,981	28,981	34,147
Internal Charges		-	18,122	20,108	20,108	20,108	19,416
Transfers Out		-	-	-	-	-	-
<b>Internal Transactions</b>		-	18,122	20,108	20,108	20,108	19,416
Debt Service		-	-	-	-	-	-
Capital Outlay		-	-	-	-	-	-
<b>Debt &amp; Capital</b>		-	-	-	-	-	-
<b>Total Expenditures</b>		-	<b>119,893</b>	<b>119,968</b>	<b>119,968</b>	<b>119,968</b>	<b>133,149</b>
<b>Revenues Over (Under) Expenditures</b>		-	3,749	4,844	4,844	6,144	2,097
<b>Beginning Cash Balance - July 1</b>		-	-	3,749	3,749	3,749	9,893
Other Cash Sources / (Uses)		-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>		-	3,749	8,593	8,593	9,893	11,990
<b>Unreserved Balance</b>		-	-	-	-	-	-
<b>Reserved</b>		-	3,749	8,593	8,593	9,893	11,990
<b>Ending Cash Balance - June 30</b>		-	3,749	8,593	8,593	9,893	11,990
<b>Reserves Detail:</b>							
Operating Reserves		-	3,749	8,593	8,593	9,893	11,990

**HATS - Head Start**Fund: **582**

Part of the Public Works Department

**Description:**

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

**This Fund includes budgets for :**

	FY 2014 Actual	FY 2015 Actual	FY 2016		Preliminary FY 2017 Budget
			Adopted	Projected	
Head Start	\$ -	\$ 67,019	\$ 69,582	\$ 69,582	\$ 71,926
	<u>\$ -</u>	<u>\$ 67,019</u>	<u>\$ 69,582</u>	<u>\$ 69,582</u>	<u>\$ 71,926</u>

**Major Funding Sources:**

	FY 2014 Actual	FY 2015 Actual	FY 2016		Preliminary FY 2017 Budget
			Adopted	Projected	
Trnsprtn Srvs-Operating	\$ -	\$ 60,177	\$ 70,207	\$ 70,207	\$ 71,526
	<u>\$ -</u>	<u>\$ 60,177</u>	<u>\$ 70,207</u>	<u>\$ 70,207</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 for each of the programs, a separate fund was created for each major program beginning in fiscal year 2015. This fund now accounts for the Head Start program only.

**Major Capital:**

None

**HATS - Head Start**

Fund: 582

	FY 2014 Actual	FY 2015 Actual	FY 2016			Preliminary FY 2017 Budget
			Adopted	Amended	Projected	
<b>Revenues</b>						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	60,177	70,207	70,207	70,207	71,526
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
<b>Other Operating Revenues</b>	-	60,177	70,207	70,207	70,207	71,526
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	405
<b>Internal Transactions</b>	-	-	-	-	-	405
<b>Long-Term Debt</b>	-	-	-	-	-	-
<b>Total Revenues</b>	-	60,177	70,207	70,207	70,207	71,931
<b>Expenditures</b>						
<b>Personal Services</b>	-	45,313	41,349	41,349	41,349	44,455
Supplies & Materials	-	-	275	275	275	200
Purchased Services	-	3,693	6,200	6,200	6,200	6,200
Intra-City Charges	-	6,241	10,400	10,400	10,400	9,513
Fixed Costs & Subsidies	-	-	-	-	-	-
<b>Maintenance &amp; Operating</b>	-	9,934	16,875	16,875	16,875	15,913
Internal Charges	-	11,772	11,358	11,358	11,358	11,558
Transfers Out	-	-	-	-	-	-
<b>Internal Transactions</b>	-	11,772	11,358	11,358	11,358	11,558
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Debt &amp; Capital</b>	-	-	-	-	-	-
<b>Total Expenditures</b>	-	67,019	69,582	69,582	69,582	71,926
<b>Revenues Over (Under) Expenditures</b>	-	(6,842)	625	625	625	5
<b>Beginning Cash Balance - July 1</b>	-	-	(6,842)	(6,842)	(6,842)	(6,217)
Other Cash Sources / (Uses)	-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>	-	(6,842)	(6,217)	(6,217)	(6,217)	(6,212)
<b>Unreserved Balance</b>	-	-	-	-	-	-
<b>Reserved</b>	-	(6,842)	(6,217)	(6,217)	(6,217)	(6,212)
<b>Ending Cash Balance - June 30</b>	-	(6,842)	(6,217)	(6,217)	(6,217)	(6,212)
<b>Reserves Detail:</b>						
Operating Reserves	-	(6,842)	(6,217)	(6,217)	(6,217)	(6,212)

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		Preliminary FY 2017 Budget
			Adopted	Projected	
Shop (Operations)	\$ 541,744	\$ 571,107	\$ 632,455	\$ 631,705	\$ 656,327
Shop - Gas, Oil & Parts	1,064,113	963,823	1,205,663	1,205,663	1,137,271
	<u>\$ 1,605,857</u>	<u>\$ 1,534,930</u>	<u>\$ 1,838,118</u>	<u>\$ 1,837,368</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		Preliminary FY 2017 Budget
			Adopted	Projected	
Fuel Tax Refund	\$ 26,139	\$ 26,445	\$ 26,000	\$ 26,000	\$ 26,000
City Department Charges:					
Gas & Fuel Charges	663,079	561,120	716,163	716,163	679,021
Veh & Equip Repairs	132,322	143,644	119,050	119,050	128,500
Tires & Tire Repairs	106,658	81,391	105,350	105,350	97,025
Shop Parts	165,847	187,099	264,600	264,600	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>\$ 1,829,102</u>	<u>\$ 1,781,738</u>

**Major Capital:**

\$ 15,000 Vehicle Lift

Fleet Services Fund: 610		FY 2014 Actual	FY 2015 Actual	FY 2016			Preliminary FY 2017 Budget
				Adopted	Amended	Projected	
<b>Revenues</b>							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	26,139	26,445	26,000	26,000	26,000	26,000
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	1,067,906	973,254	1,205,163	1,205,163	1,205,163	1,136,771
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	-	-	-	-	-	-
	Other Financing Sources / (Uses)	3,257	754	-	-	570	-
	<b>Other Operating Revenues</b>	1,097,302	1,000,453	1,231,163	1,231,163	1,231,733	1,162,771
	Internal Service Revenues	584,416	585,686	597,939	597,939	597,939	618,967
	Interfund Transfers In	-	-	-	-	-	4,292
	<b>Internal Transactions</b>	584,416	585,686	597,939	597,939	597,939	623,259
	<b>Long-Term Debt</b>	-	-	-	-	-	-
	<b>Total Revenues</b>	<b>1,681,718</b>	<b>1,586,139</b>	<b>1,829,102</b>	<b>1,829,102</b>	<b>1,829,672</b>	<b>1,786,030</b>
<b>Expenditures</b>							
	<b>Personal Services</b>	388,148	409,602	459,118	459,118	459,118	467,837
	Supplies & Materials	962,292	852,056	1,117,623	1,117,623	1,117,623	1,039,031
	Purchased Services	142,375	162,205	146,622	146,622	146,622	159,476
	Intra-City Charges	5,171	4,253	5,675	5,675	4,925	4,842
	Fixed Costs & Subsidies	9,235	9,162	9,740	9,740	9,740	9,990
	<b>Maintenance &amp; Operating</b>	1,119,073	1,027,676	1,279,660	1,279,660	1,278,910	1,213,339
	Internal Charges	98,636	97,652	99,340	99,340	99,340	97,422
	Transfers Out	-	-	-	-	-	-
	<b>Internal Transactions</b>	98,636	97,652	99,340	99,340	99,340	97,422
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	15,000
	<b>Debt &amp; Capital</b>	-	-	-	-	-	15,000
	<b>Total Expenditures</b>	<b>1,605,857</b>	<b>1,534,930</b>	<b>1,838,118</b>	<b>1,838,118</b>	<b>1,837,368</b>	<b>1,793,598</b>
	<b>Revenues Over (Under) Expenditures</b>	75,861	51,209	(9,016)	(9,016)	(7,696)	(7,568)
	<b>Beginning Cash Balance - July 1</b>	149,318	223,801	275,861	275,861	275,861	268,165
	Other Cash Sources / (Uses)	(1,378)	851	-	-	-	-
	<b>Ending Cash Balance - June 30</b>	223,801	275,861	266,845	266,845	268,165	260,597
	<b>Unreserved Balance</b>	-	-	-	-	-	-
	<b>Reserved</b>	223,801	275,861	266,845	266,845	268,165	260,597
	<b>Ending Cash Balance - June 30</b>	223,801	275,861	266,845	266,845	268,165	260,597
	<b>Reserves Detail:</b>						
	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	119,949	112,381

**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			Preliminary FY 2017 Budget
				Adopted	Amended	Projected	
<b>Revenues</b>							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	17,800	17,464	19,164	19,164	19,164	19,842
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	-	-	-	-	-	-
	Other Financing Sources / (Uses)	-	-	-	-	-	-
	<b>Other Operating Revenues</b>	17,800	17,464	19,164	19,164	19,164	19,842
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	-
	<b>Internal Transactions</b>	-	-	-	-	-	-
	<b>Long-Term Debt</b>	-	-	-	-	-	-
	<b>Total Revenues</b>	<b>17,800</b>	<b>17,464</b>	<b>19,164</b>	<b>19,164</b>	<b>19,164</b>	<b>19,842</b>
<b>Expenditures</b>							
	<b>Personal Services</b>	-	-	-	-	-	-
	Supplies & Materials	874	6,210	5,885	5,885	5,885	1,625
	Purchased Services	3,075	4,975	4,170	4,170	4,170	7,604
	Intra-City Charges	-	-	-	-	-	-
	Fixed Costs & Subsidies	4,499	4,543	4,545	4,545	4,545	4,545
	<b>Maintenance &amp; Operating</b>	<b>8,448</b>	<b>15,728</b>	<b>14,600</b>	<b>14,600</b>	<b>14,600</b>	<b>13,774</b>
	Internal Charges	-	-	-	-	-	-
	Transfers Out	-	-	-	-	-	-
	<b>Internal Transactions</b>	-	-	-	-	-	-
	Debt Service	-	-	-	-	-	-
	Capital Outlay	22,401	-	14,500	14,500	14,500	-
	<b>Debt &amp; Capital</b>	<b>22,401</b>	<b>-</b>	<b>14,500</b>	<b>14,500</b>	<b>14,500</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>30,849</b>	<b>15,728</b>	<b>29,100</b>	<b>29,100</b>	<b>29,100</b>	<b>13,774</b>
	<b>Revenues Over (Under) Expenditures</b>	<b>(13,049)</b>	<b>1,736</b>	<b>(9,936)</b>	<b>(9,936)</b>	<b>(9,936)</b>	<b>6,068</b>
	<b>Beginning Cash Balance - July 1</b>	<b>55,642</b>	<b>42,593</b>	<b>44,329</b>	<b>44,329</b>	<b>44,329</b>	<b>34,393</b>
	Other Cash Sources / (Uses)	-	-	-	-	-	-
	<b>Ending Cash Balance - June 30</b>	<b>42,593</b>	<b>44,329</b>	<b>34,393</b>	<b>34,393</b>	<b>34,393</b>	<b>40,461</b>
	<b>Unreserved Balance</b>	-	-	-	-	-	-
	<b>Reserved</b>	<b>42,593</b>	<b>44,329</b>	<b>34,393</b>	<b>34,393</b>	<b>34,393</b>	<b>40,461</b>
	<b>Ending Cash Balance - June 30</b>	<b>42,593</b>	<b>44,329</b>	<b>34,393</b>	<b>34,393</b>	<b>34,393</b>	<b>40,461</b>
	<b>Reserves Detail:</b>						
	Copier Revolving/Capital Reserve	42,593	44,329	34,393	34,393	34,393	40,461

**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		Preliminary FY 2017 Budget
			Adopted	Projected	
Insur Prem: Bldgs/Prop	\$ 180,974	\$ 178,995	\$ 182,937	\$ 182,937	\$ 190,500
Insur Prem: Veh/Movabl Eq	29,119	28,647	29,398	29,398	33,400
Insur Prem: Liability	471,695	271,201	551,504	255,845	529,069
Insur Prem: Fidelity	3,247	3,247	3,972	3,972	4,025
Insurance Deductibles	63,633	33,679	125,000	125,000	110,000
	<b>\$ 748,668</b>	<b>\$ 515,769</b>	<b>\$ 892,811</b>	<b>\$ 597,152</b>	<b>\$ 866,994</b>

**Major Funding Sources:**

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

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

	FY 2014 Actual	FY 2015 Actual	FY 2016		Preliminary FY 2017 Budget
			Adopted	Projected	
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	529,069
Fidelity Insur Chrg	3,773	3,874	3,972	3,972	4,025
Liability Deductible Chrg	66,891	36,030	55,103	55,103	41,015
	<b>\$ 899,752</b>	<b>\$ 808,585</b>	<b>\$ 822,910</b>	<b>\$ 822,910</b>	<b>\$ 791,354</b>

**Major Capital:**

\$ - None

Property & Liab Insurance Fund: 645		FY 2014 Actual	FY 2015 Actual	FY 2016			Preliminary FY 2017 Budget
				Adopted	Amended	Projected	
<b>Revenues</b>							
Taxes		-	-	-	-	-	-
Special Assessments		-	-	-	-	-	-
<b>Taxes &amp; Assessments</b>		-	-	-	-	-	-
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	-	-	40,123	-
<b>Other Operating Revenues</b>		29,194	2,905	1,630	1,630	41,603	1,480
Internal Service Revenues		899,752	808,585	822,910	822,910	822,910	791,354
Interfund Transfers In		-	-	-	-	-	-
<b>Internal Transactions</b>		899,752	808,585	822,910	822,910	822,910	791,354
<b>Long-Term Debt</b>		-	-	-	-	-	-
<b>Total Revenues</b>		<b>928,946</b>	<b>811,490</b>	<b>824,540</b>	<b>824,540</b>	<b>864,513</b>	<b>792,834</b>
<b>Expenditures</b>							
<b>Personal Services</b>		-	-	-	-	-	-
Supplies & Materials		-	-	-	-	-	-
Purchased Services		780	-	-	-	-	-
Intra-City Charges		-	-	-	-	-	-
Fixed Costs & Subsidies		775,183	516,876	897,811	897,811	624,811	896,994
<b>Maintenance &amp; Operating</b>		<b>775,963</b>	<b>516,876</b>	<b>897,811</b>	<b>897,811</b>	<b>624,811</b>	<b>896,994</b>
Internal Charges		-	-	-	-	-	-
Transfers Out		-	-	-	27,659	-	261,498
<b>Internal Transactions</b>		-	-	-	27,659	-	261,498
Debt Service		-	-	-	-	-	-
Capital Outlay		-	-	-	-	-	-
<b>Debt &amp; Capital</b>		-	-	-	-	-	-
<b>Total Expenditures</b>		<b>775,963</b>	<b>516,876</b>	<b>897,811</b>	<b>925,470</b>	<b>624,811</b>	<b>1,158,492</b>
<b>Revenues Over (Under) Expenditures</b>		<b>152,983</b>	<b>294,614</b>	<b>(73,271)</b>	<b>(100,930)</b>	<b>239,702</b>	<b>(365,658)</b>
<b>Beginning Cash Balance - July 1</b>		<b>439,570</b>	<b>592,553</b>	<b>887,167</b>	<b>887,167</b>	<b>887,167</b>	<b>1,126,869</b>
Other Cash Sources / (Uses)		-	-	-	-	-	-
<b>Ending Cash Balance - June 30</b>		<b>592,553</b>	<b>887,167</b>	<b>813,896</b>	<b>786,237</b>	<b>1,126,869</b>	<b>761,211</b>
<b>Unreserved Balance</b>		<b>389,553</b>	<b>686,167</b>	<b>612,896</b>	<b>585,237</b>	<b>925,869</b>	<b>560,211</b>
<b>Reserved</b>		<b>203,000</b>	<b>201,000</b>	<b>201,000</b>	<b>201,000</b>	<b>201,000</b>	<b>201,000</b>
<b>Ending Cash Balance - June 30</b>		<b>592,553</b>	<b>887,167</b>	<b>813,896</b>	<b>786,237</b>	<b>1,126,869</b>	<b>761,211</b>
<b>Reserves Detail:</b>							
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 (previously named Intermountain Administrators, Inc.). The City covers the full cost of the standard medical plan for full-time employees with the added costs of family coverage and optional coverage being paid by the employee.

The City, in order to strengthen its medical liability position, elected to move the City's self-insurance medical plan over to the Montana Municipal Interlocal Authority (MMIA) and join a larger risk pool of Montana municipalities. This move helps control future cost increases to the City and its employees and provide greater stability as a benefit of being part of a larger risk pool. City employees will also have several options to choose from to better fit their individual medical insurance needs. The 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)	\$ 3,041,369	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%
	<u>\$ 4,280,369</u>	<u>100.0%</u>

### Significant Changes:

FY 2012 premium costs increased 10% over the prior year. The City included a 4.38% increase in rates to help cover the higher premiums and elected to fund the remaining increased costs by using some available cash reserves of the Medical Revolving fund. FY 2013 premiums increased another 5% and the City again elected to help offset some of the rate increase by subsidizing rates approximately 4.9% with available reserves. For FY 2014, insurance premiums increased 2.5% and another 6.75% for FY 2015. With decreasing cash reserves, the ability of the City to use reserves to offset some of the premium costs has been reduced. The City elected not to offset any of the premium increase with reserves for FY 2014 nor for FY 2015. FY 2016 rates increased by 6.1% and were fully covered by charges back to all city departments and other participants with no reserve subsidy. Rates for FY 2017 have not yet been finalized but are estimated to increase by 7.3%.

### Major Capital:

\$ - None

Health & Safety Program Fund: 650		FY 2014 Actual	FY 2015 Actual	FY 2016			Preliminary FY 2017 Budget
				Adopted	Amended	Projected	
<b>Revenues</b>							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	397	374	300	300	300	500
	Other Financing Sources / (Uses)	3,434,054	3,474,312	4,138,247	4,138,247	3,737,000	4,280,369
	<b>Other Operating Revenues</b>	<b>3,434,451</b>	<b>3,474,686</b>	<b>4,138,547</b>	<b>4,138,547</b>	<b>3,737,300</b>	<b>4,280,869</b>
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	-
	<b>Internal Transactions</b>	-	-	-	-	-	-
	<b>Long-Term Debt</b>	-	-	-	-	-	-
	<b>Total Revenues</b>	<b>3,434,451</b>	<b>3,474,686</b>	<b>4,138,547</b>	<b>4,138,547</b>	<b>3,737,300</b>	<b>4,280,869</b>
<b>Expenditures</b>							
	<b>Personal Services</b>	-	-	-	-	-	-
	Supplies & Materials	15	-	-	-	-	-
	Purchased Services	18,346	7,769	25,800	25,800	8,800	20,300
	Intra-City Charges	-	-	-	-	-	-
	Fixed Costs & Subsidies	3,391,082	3,435,234	4,137,872	4,141,358	3,753,486	4,253,000
	<b>Maintenance &amp; Operating</b>	<b>3,409,443</b>	<b>3,443,003</b>	<b>4,163,672</b>	<b>4,167,158</b>	<b>3,762,286</b>	<b>4,273,300</b>
	Internal Charges	-	-	-	-	-	-
	Transfers Out	-	-	-	-	-	-
	<b>Internal Transactions</b>	-	-	-	-	-	-
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	<b>Debt &amp; Capital</b>	-	-	-	-	-	-
	<b>Total Expenditures</b>	<b>3,409,443</b>	<b>3,443,003</b>	<b>4,163,672</b>	<b>4,167,158</b>	<b>3,762,286</b>	<b>4,273,300</b>
	<b>Revenues Over (Under) Expenditures</b>	<b>25,008</b>	<b>31,683</b>	<b>(25,125)</b>	<b>(28,611)</b>	<b>(24,986)</b>	<b>7,569</b>
	<b>Beginning Cash Balance - July 1</b>	<b>440,962</b>	<b>465,970</b>	<b>497,653</b>	<b>497,653</b>	<b>497,653</b>	<b>472,667</b>
	Other Cash Sources / (Uses)	-	-	-	-	-	-
	<b>Ending Cash Balance - June 30</b>	<b>465,970</b>	<b>497,653</b>	<b>472,528</b>	<b>469,042</b>	<b>472,667</b>	<b>480,236</b>
	<b>Unreserved Balance</b>	-	-	-	-	-	-
	<b>Reserved</b>	<b>465,970</b>	<b>497,653</b>	<b>472,528</b>	<b>469,042</b>	<b>472,667</b>	<b>480,236</b>
	<b>Ending Cash Balance - June 30</b>	<b>465,970</b>	<b>497,653</b>	<b>472,528</b>	<b>469,042</b>	<b>472,667</b>	<b>480,236</b>
	<b>Reserves Detail:</b>						
	Health & Safety Programs Reserve	465,970	497,653	472,528	469,042	472,667	480,236

**Dental Program**Fund: **651**

Part of the General Government Group

**Description:**

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

**Major Funding Sources:**

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

City Contributions (for all current City employees)	\$ 168,738	56.3%
Employee Contributions (for the dependents of employees)	62,800	21.0%
Retiree Contributions	39,000	13.0%
Other Group Contributions	29,000	9.7%
	\$ 299,538	100.0%

**Significant Changes:**

The City's self-insured dental plan has held relatively steady in costs and charges since FY 2011. No increase in rates has been implemented since FY 2011. FY 2017 preliminary budgets reflect a 3% estimated increase in rates.

**Major Capital:**

\$ - None

Dental Program Fund: 651		FY 2014 Actual	FY 2015 Actual	FY 2016			Preliminary FY 2017 Budget
				Adopted	Amended	Projected	
<b>Revenues</b>							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	94	57	90	90	90	100
	Other Financing Sources / (Uses)	276,954	278,146	289,988	289,988	285,938	299,538
	<b>Other Operating Revenues</b>	277,048	278,203	290,078	290,078	286,028	299,638
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	-
	<b>Internal Transactions</b>	-	-	-	-	-	-
	<b>Long-Term Debt</b>	-	-	-	-	-	-
	<b>Total Revenues</b>	<b>277,048</b>	<b>278,203</b>	<b>290,078</b>	<b>290,078</b>	<b>286,028</b>	<b>299,638</b>
<b>Expenditures</b>							
	<b>Personal Services</b>	-	-	-	-	-	-
	Supplies & Materials	-	-	-	-	-	-
	Purchased Services	41,605	41,749	43,575	43,575	42,500	43,000
	Intra-City Charges	-	-	-	-	-	-
	Fixed Costs & Subsidies	235,556	238,193	248,158	248,158	248,158	255,000
	<b>Maintenance &amp; Operating</b>	277,161	279,942	291,733	291,733	290,658	298,000
	Internal Charges	-	-	-	-	-	-
	Transfers Out	-	-	-	-	-	-
	<b>Internal Transactions</b>	-	-	-	-	-	-
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	<b>Debt &amp; Capital</b>	-	-	-	-	-	-
	<b>Total Expenditures</b>	<b>277,161</b>	<b>279,942</b>	<b>291,733</b>	<b>291,733</b>	<b>290,658</b>	<b>298,000</b>
	<b>Revenues Over (Under) Expenditures</b>	(113)	(1,739)	(1,655)	(1,655)	(4,630)	1,638
	<b>Beginning Cash Balance - July 1</b>	66,385	66,272	64,533	64,533	64,533	59,903
	Other Cash Sources / (Uses)	-	-	-	-	-	-
	<b>Ending Cash Balance - June 30</b>	66,272	64,533	62,878	62,878	59,903	61,541
	<b>Unreserved Balance</b>	-	-	-	-	-	-
	<b>Reserved</b>	66,272	64,533	62,878	62,878	59,903	61,541
	<b>Ending Cash Balance - June 30</b>	66,272	64,533	62,878	62,878	59,903	61,541
	<b>Reserves Detail:</b>						
	Claims Reserve	66,272	64,533	62,878	62,878	59,903	61,541

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

Part of the General Government Group

**Description:**

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

**Major Funding Sources:**

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

City Contributions (for all current City employees)	\$ 25,326	44.1%
Employee Contributions (for the dependents of employees)	18,200	31.7%
Retiree Contributions	7,900	13.8%
Other Group Contributions	6,000	10.4%
	\$ 57,426	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			Preliminary FY 2017 Budget
				Adopted	Amended	Projected	
<b>Revenues</b>							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	<b>Taxes &amp; Assessments</b>	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	68	55	40	40	100	100
	Other Financing Sources / (Uses)	56,407	56,582	55,320	55,320	57,600	57,426
	<b>Other Operating Revenues</b>	56,475	56,637	55,360	55,360	57,700	57,526
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	-
	<b>Internal Transactions</b>	-	-	-	-	-	-
	<b>Long-Term Debt</b>	-	-	-	-	-	-
	<b>Total Revenues</b>	<b>56,475</b>	<b>56,637</b>	<b>55,360</b>	<b>55,360</b>	<b>57,700</b>	<b>57,526</b>
<b>Expenditures</b>							
	<b>Personal Services</b>	-	-	-	-	-	-
	Supplies & Materials	-	-	-	-	-	-
	Purchased Services	8,531	10,217	9,975	9,975	9,975	10,750
	Intra-City Charges	-	-	-	-	-	-
	Fixed Costs & Subsidies	44,241	47,076	48,528	48,528	50,000	55,000
	<b>Maintenance &amp; Operating</b>	52,772	57,293	58,503	58,503	59,975	65,750
	Internal Charges	-	-	-	-	-	-
	Transfers Out	-	-	-	-	-	-
	<b>Internal Transactions</b>	-	-	-	-	-	-
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	<b>Debt &amp; Capital</b>	-	-	-	-	-	-
	<b>Total Expenditures</b>	<b>52,772</b>	<b>57,293</b>	<b>58,503</b>	<b>58,503</b>	<b>59,975</b>	<b>65,750</b>
	<b>Revenues Over (Under) Expenditures</b>	3,703	(656)	(3,143)	(3,143)	(2,275)	(8,224)
	<b>Beginning Cash Balance - July 1</b>	54,663	58,366	57,710	57,710	57,710	55,435
	Other Cash Sources / (Uses)	-	-	-	-	-	-
	<b>Ending Cash Balance - June 30</b>	58,366	57,710	54,567	54,567	55,435	47,211
	<b>Unreserved Balance</b>	-	-	-	-	-	-
	<b>Reserved</b>	58,366	57,710	54,567	54,567	55,435	47,211
	<b>Ending Cash Balance - June 30</b>	58,366	57,710	54,567	54,567	55,435	47,211
	<b>Reserves Detail:</b>						
	Claims Reserve	58,366	57,710	54,567	54,567	55,435	47,211

## LIST OF COMMON ACRONYMS

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

## LIST OF COMMON ACRONYMS

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



City of Helena