

CITY OF HELENA



Front Entrance View

Architect Concept of Proposed Clubhouse / Pro Shop
At Bill Roberts Golf Course

ANNUAL BUDGET REPORT **Fiscal Year 2018**



City of Helena

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City of Helena



City of Helena

City Commission
316 N. Park Avenue
Helena, MT 59623

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

City of Helena

June, 2017

To the Citizens of Helena:

We are pleased to present the fiscal year 2018 annual budget for the City of Helena, Montana. The annual budget is the principal mechanism through which the goals of the City Commission and the needs of our community are implemented.

This document represents the culmination of an extensive and thoughtful process. For the City Commission, this process concluded after reviewing the budget with all City departments at the work session of May 23, 2017 followed by the subsequent public hearing and adoption of this budget on June 26, 2017. In the months leading up to adoption, the City Commission met with city staff and the Helena Citizens' Council in a series of budget and administrative meetings which were open to the public to review current programs and community needs. Those discussions along with our stated intents and directions, helped define for the City's management team, our goals and objectives for this operating plan. We are confident that this annual budget provides a solid framework to work from towards accomplishing those goals and objectives in the coming fiscal year.

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

Sincerely,

James E. Smith
Mayor

Robert Farris-Olsen
Commissioner

Ed Noonan
Commissioner

Daniel A. Ellison
Commissioner

Andres Haladay
Commissioner

BUDGET CERTIFICATION

THIS IS TO CERTIFY that the Annual Budget for the City of Helena for fiscal year 2018 was prepared according to law and adopted by the Helena City Commission on June 26, 2017, and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed *James E. Smith* Date *7-10-17*
James E. Smith
Mayor

Signed *Ronald J. Alles* Date *07-10-2017*
Ronald J. Alles
City Manager



City of Helena

Helena, Montana
Capital of Montana

Class of City	First Class
County Located in	Lewis and Clark
Year Incorporated	1881
Population (US Census Bureau 2015 est.)	29,943
Elevation	4,364 feet
Form of Government	Charter-Self Governing
Form of Administration	Commission/Manager
Non-Profit Designation	Government Agency - 501(C3)
Number of Non-Elected Employees (Full-Time Equivalent)	309
Number of Elected Employees	6
Miles of Streets & Alleys	248
Municipal Water:	
Number of Consumers	11,646
FY17 Water Rate per unit (748 gallons/unit)	
Commercial	\$ 3.05
Multi-family	\$ 2.95
Residential (0 - 8 units)	\$ 2.95
Residential (9 - 15 units)	\$ 3.00
Residential (15+ units)	\$ 3.10
FY17 Wastewater Rate (per unit)	\$ 2.91

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

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

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

By 1888, about 50 millionaires lived in Helena, more per capita than any city in the world. About \$3.6 billion (in today's dollars) of gold was taken from Last Chance Gulch over a 20-year period. The Last Chance Placer is one of the most famous placer deposits in the western United States. Most of the production occurred before 1868 and much of the placer is now under the streets and buildings of Helena. This large concentration of wealth made for a large amount of culture, much of which still exists and is also evidenced in the varied architecture of the city and its Victorian neighborhoods.

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

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

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

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

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

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

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

In 1976 the City of Helena adopted a Charter form of government. The Helena City Charter sets forth a commission/manager form of government. The rationale behind

the commission/manager form of government is to separate the legislative and administrative responsibilities of the city. Thus, the Commission functions in a policy-making role, while the Manager executes that policy and generally administers city affairs.

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

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

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



City of Helena

CITY OF HELENA ELECTED AND APPOINTED OFFICIALS

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

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

	FY 2015	FY 2016	FY 2017	FY 2018
GENERAL GOVERNMENT GROUP				
City Commission	7.00	7.00	7.00	7.00
Helena Citizens Council	0.38	0.38	0.38	0.38
City Manager	2.00	2.00	2.00	2.00
City Attorney	4.75	5.00	6.00	7.16
Human Resources	4.00	4.00	4.00	4.00
Parking Commission	9.80	7.65	7.65	7.65
General Government Total	27.93	26.03	27.03	28.19
ADMINISTRATIVE SERVICES DEPARTMENT				
Administration and Budget	3.00	3.00	3.00	3.00
Accounting	4.00	4.00	4.00	4.00
Utility Customer Service	4.00	4.00	4.00	4.00
Administrative Services Total	11.00	11.00	11.00	11.00
COMMUNITY DEVELOPMENT DEPARTMENT				
Community Development	5.13	5.13	5.13	5.13
Building Division	9.50	9.50	9.50	9.75
Community Development Total	14.63	14.63	14.63	14.88
MUNICIPAL COURT				
Court Administration	6.00	6.00	6.00	6.00
City Court Total	6.00	6.00	6.00	6.00
POLICE DEPARTMENT				
Police Operations	52.00	53.00	51.00	52.50
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	20.50
Urban Wildlife	on-call	on-call	on-call	on-call
Police Department Total	74.50	75.50	73.50	77.00

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

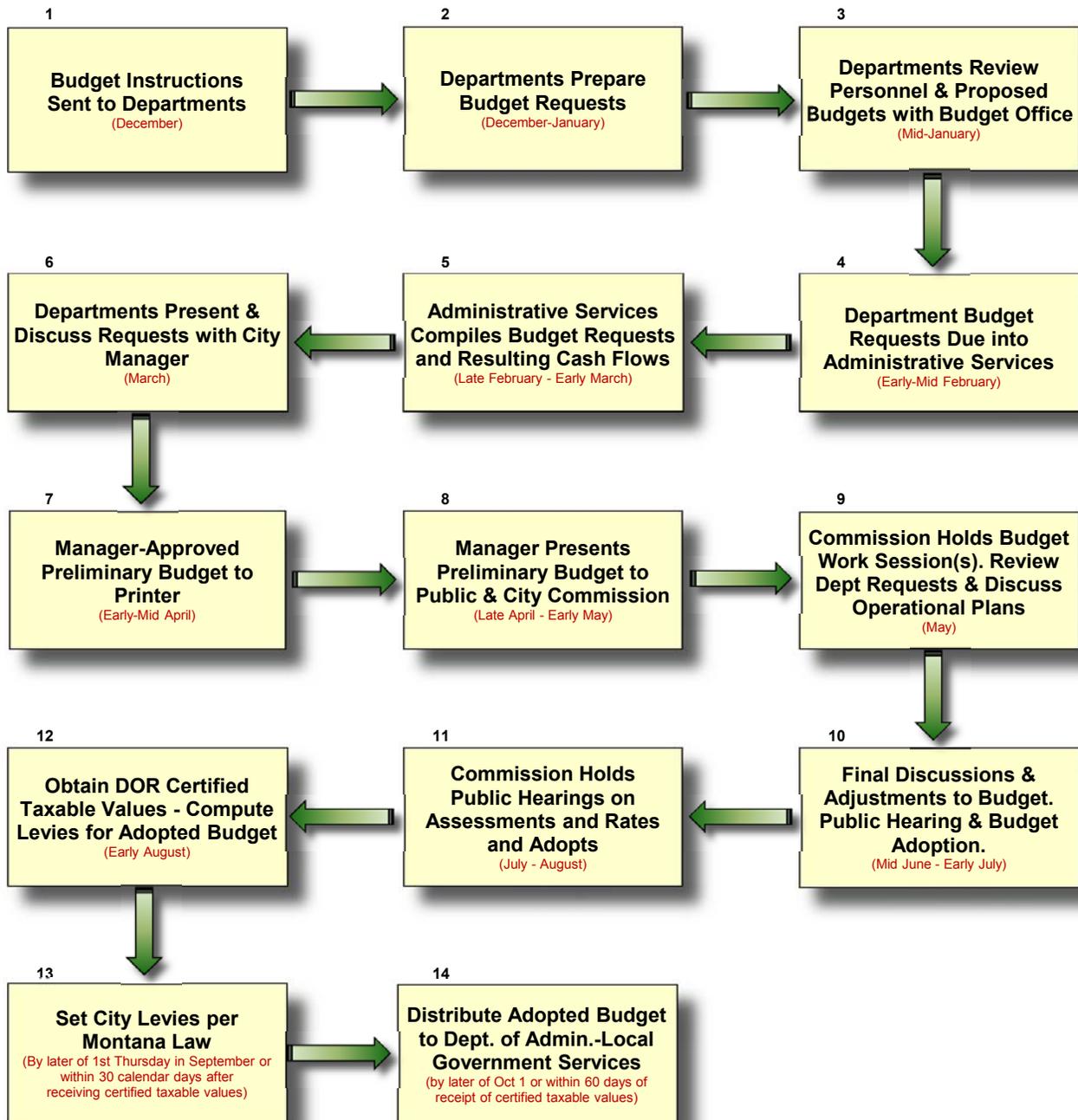
	FY 2015	FY 2016	FY 2017	FY 2018
FIRE DEPARTMENT				
Fire	36.46	37.00	37.00	37.00
Fire Department Total	36.46	37.00	37.00	37.00
PARKS DEPARTMENT				
Park and Recreation Admin.	2.00	2.00	2.00	2.00
Park Maintenance	9.42	8.92	8.67	9.42
Swim Pool	0.65	0.65	0.65	0.65
Recreation Program	0.60	0.60	0.60	0.60
Kay's Kids	0.00	0.00	0.00	0.00
Urban Trails	0.00	0.50	0.50	0.50
Code Enforcement / Weed Control	0.93	0.93	1.33	1.33
Urban Forestry	2.00	2.00	2.00	2.00
Open Space District	1.00	1.00	0.80	0.80
Watershed Projects	0.00	0.00	0.20	0.20
Parks Department Total	16.60	16.60	16.75	17.50
GOLF COURSE				
Golf Operations - Pro-Shop	2.00	2.00	2.75	3.25
Golf Concessions	0.00	0.00	0.00	0.00
Golf Course Maintenance	3.00	3.00	3.00	3.00
Golf Course Total	5.00	5.00	5.75	6.25
COMMUNITY FACILITIES				
Civic Center	5.44	5.44	5.44	5.94
Facilities Management	1.29	1.29	1.29	1.29
Project Management	0.84	0.84	0.84	0.84
PEG	0.04	0.04	0.04	0.04
City-County Building	5.30	5.30	5.30	5.30
CCAB Mail Operations	0.36	0.36	0.36	0.36
CCAB Mail Delivery	0.28	0.28	0.28	0.28
CCAB Telephone	0.43	0.43	0.43	0.43
Community Facilities Total	13.98	13.98	13.98	14.48

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

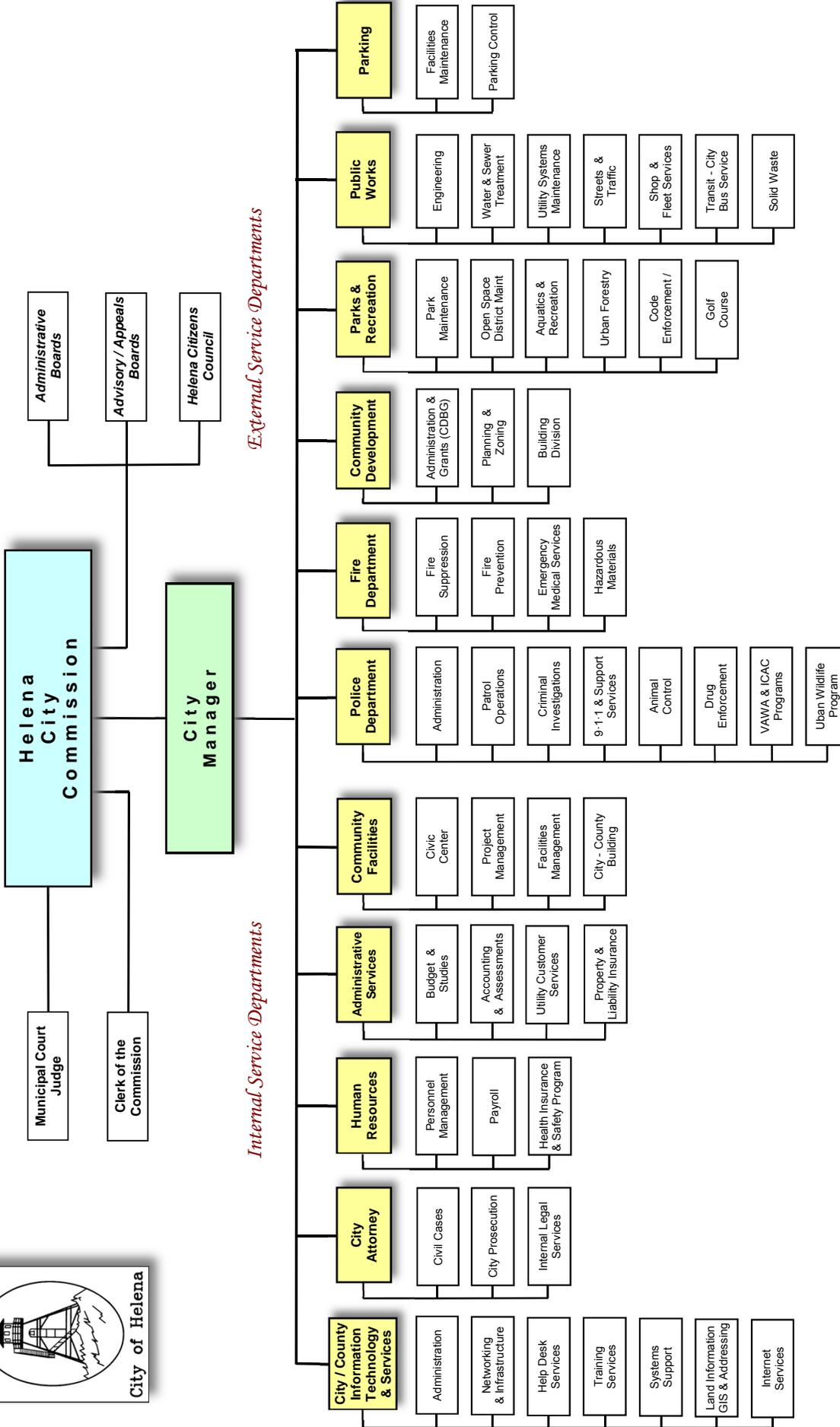
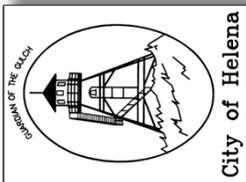
	FY 2015	FY 2016	FY 2017	FY 2018
PUBLIC WORKS DEPARTMENT				
Public Works Administration	2.50	2.50	2.50	2.50
Engineering	8.65	8.90	8.50	8.50
Streets	11.75	11.75	11.75	11.75
Traffic Maintenance	2.38	2.38	2.38	2.38
Signal Maintenance	0.88	0.88	0.88	0.88
Water Treatment	10.00	10.50	10.50	10.00
Wastewater Treatment	9.65	10.15	10.15	9.70
Wastewater Pretreatment	0.85	0.85	0.85	0.80
Water Utility Maintenance	11.28	11.76	11.45	11.45
Wastewater Utility Maintenance	4.73	4.91	4.99	4.99
Storm Water Utility Maintenance	2.27	2.33	2.56	2.56
Residential Solid Waste	4.77	4.77	4.77	4.77
Commercial Solid Waste	3.53	3.53	3.53	3.63
Transfer Station	8.50	8.50	9.50	9.40
Recycling	2.20	2.20	2.20	2.20
Public Works Total	83.94	85.91	86.51	85.51
FLEET SERVICES (Part of Public Works Department)				
Fleet Services	5.50	6.50	6.50	6.50
Capital Transit (Bus)	9.26	9.26	11.36	11.36
East Valley Grant	0.82	1.14	1.14	1.14
Head Start	0.75	0.75	0.75	0.75
Special Charters	0.12	0.12	0.12	0.12
Rimrock Stage	0.00	0.00	0.00	0.00
Rec-Connect	0.00	0.00	0.00	0.00
Fleet Total	16.45	17.77	19.87	19.87
CITY TOTALS	306.49	309.42	312.02	317.68

CITY OF HELENA BUDGET PROCESS FLOW CHART

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



CITY OF HELENA ORGANIZATION CHART



ADMINISTRATIVE BOARDS

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

ADVISORY/APPEAL BOARDS

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

INDEPENDENT AGENCIES

Helena Housing Authority
Helena Regional Airport Authority Commission

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

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

Tax Year	Fiscal Year	City-Wide Taxable Valuation	Valuation % Change From Previous Yr	Previous Year Levy	Current Year Levy	Floated Mills Up / (Down)
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
2016	2016-2017	\$ 7,968,353	4.43%	124.57	127.01	2.44

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		Fiscal Years		
	2016/17	2015/16	2014/15	2013/14	2012/13
General Purpose Levy	93.22	90.64	90.62	87.36	86.01
City Planning	9.30	8.49	9.44	8.58	8.70
Comprehensive Insurance	5.47	5.84	5.90	6.34	7.45
PERS	5.55	5.51	5.56	4.98	4.28
Police Retirement	7.69	8.17	7.81	7.23	7.46
Firefighter Retirement	5.78	5.92	5.89	5.54	5.60
Subtotal	127.01	124.57	125.22	120.03	119.50
Medical Insurance	27.16	25.84	25.16	22.34	21.30
Debt Service	13.15	14.35	17.79	16.73	18.40
Total Mill Levy (Note 1)	167.32	164.76	168.17	159.10	159.20
Net Mill Value \$ (Note 1)	62,738	61,255	59,186	61,531	59,733
Tax Levy \$	10,497,322	10,092,374	9,953,310	9,789,582	9,509,494

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>	2016/17	2015/16	2014/15	2013/14	2012/13
Schools					
District Levied	237.89	241.47	253.37	244.11	239.89
County Levied	104.06	99.25	107.45	110.13	98.63
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	389.45	388.22	408.32	401.74	386.02
City of Helena	167.32	164.76	168.17	159.10	159.20
Lewis & Clark County	176.24	173.79	173.75	179.91	177.28
Total Overlapping Levy	733.01	726.77	750.24	740.75	722.50
<u>As a Percent:</u>	2016/17	2015/16	2014/15	2013/14	2012/13
Local School Levies	46.65%	46.88%	48.09%	47.82%	46.86%
State School Levies	6.48%	6.54%	6.33%	6.41%	6.57%
Total Schools	53.13%	53.42%	54.42%	54.23%	53.43%
City of Helena	22.83%	22.67%	22.42%	21.48%	22.03%
Lewis & Clark County	24.04%	23.91%	23.16%	24.29%	24.54%
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% (0.226%) of current market value for residential property in FY2017.

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.

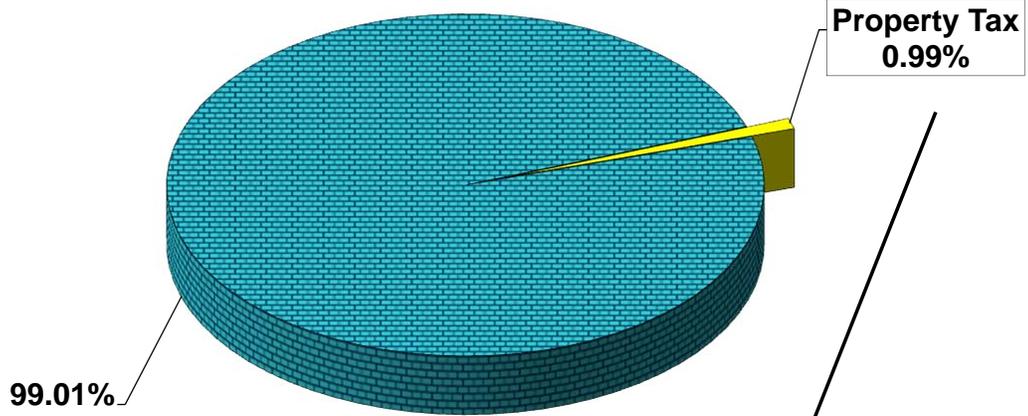
3. Taxable Rate (Percentage)

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

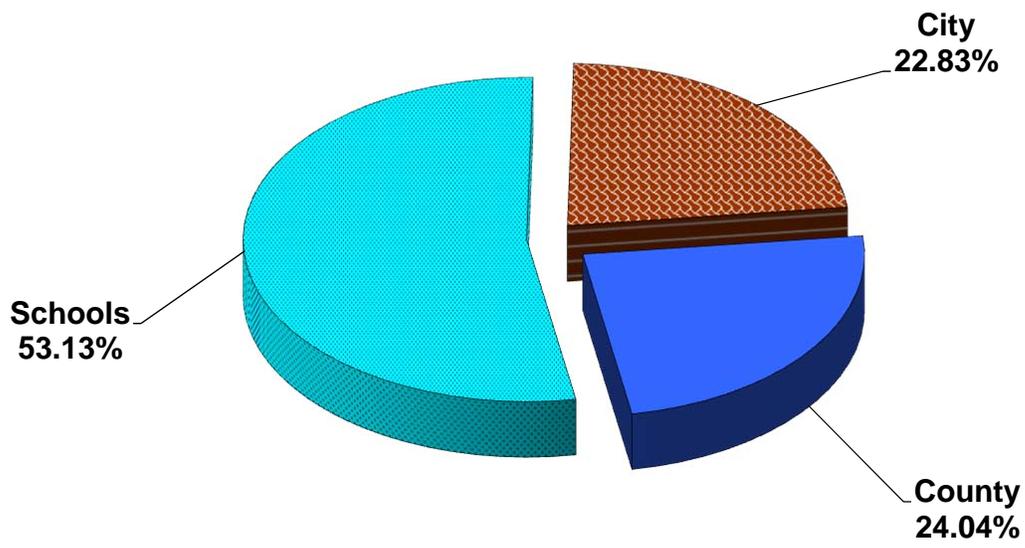
4. Current Taxable Value

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 2016 Property Tax - How Much of Market Value?
(\$990 on a market value of \$100,000)**



Where Your Property Taxes Were Used



RESIDENTIAL PROPERTY TAX COMPUTATION
Within the City of Helena

2016 Levy Year (Same as Calendar Year)

Multiply your home's market value by: **0.990%**

Example			
\$ 100,000	X	0.990%	= \$ 990

OR

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

Example

1.	Current "Phased In" Market Value	\$ 100,000	(From Assessment Notice)
2.	Subtract 2016 Exemption	<u>0.00%</u> 0	(Residential exemption repealed in 2015 Legislative session)
3.	Non-Exempt Market Value	<u>\$ 100,000</u>	
4.	Multiply By: 2016 Taxable Rate (%)	X <u>1.35%</u>	(From Assessment Notice)
5.	Current Taxable Value	\$ 1,350	(From Assessment Notice)
6.	Divide By:	<u>1,000</u>	(Mill Equivalent)
7.	Taxable Value per Mill	\$ 1.35	
8.	Multiply By: Total Levy in Mills	X <u>733.01</u>	(See Below)
9.	Calculated Total Property Tax	<u><u>\$ 989.56</u></u>	

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

The 2016 tax levy is the levy for fiscal year **2016/17**

The FY 2016/17 tax levies for the example are:

	<u>Total</u>	<u>State & Local School Levies</u>	<u>City</u>	<u>County</u>
Mill Levy	733.01	389.45	167.32	176.24
Property Tax	\$989.56	\$525.76	\$225.88	\$237.92
Tax as a Percent of Market Value	0.99%	0.53%	0.23%	0.24%
Share of Total	100%	53.13%	22.83%	24.04%



2017 Certified Taxable Valuation Information

(15-10-202, MCA)

Lewis & Clark County

CITY OF HELENA

Certified values are now available online at property.mt.gov/cov

1. 2017 Total Market Value ¹	\$	3,675,377,818
2. 2017 Total Taxable Value ²	\$	66,261,551
3. 2017 Taxable Value of Newly Taxable Property.....	\$	1,646,347
4. 2017 Taxable Value less Incremental Taxable Value ³	\$	66,101,615
5. 2017 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-

6. TIF Districts

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
RAILROAD URD	2,498,061	2,338,125	159,936

Total Incremental Value \$ 159,936

Preparer JUNE PACK

Date 8/3/2017

¹Market value does not include class 1 and class 2 value

²Taxable value is calculated after abatements have been applied

³This value is the taxable value less total incremental value of all tax increment financing districts

⁴The taxable value of class 1 and class 2 is included in the taxable value totals

For Information Purposes Only

2017 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	-

City of Helena

Active Tax Abatements

Tax Year Fiscal Year Mills Levied	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
	149.29	150.69	155.82	157.01	159.20	159.10	168.17	164.76	167.32	
The Boeing Corporation (Originally Summit Design Corp)										
Tax ID	78385/73953									
Resolution No./Date	19540	1/7/2008								
Authorizing Legislation	15-24-1401	MCA								
Estimated Value of Improvements	\$ 9,870,771									
% of Improvements Taxed	50%	50%	50%	50%	50%	60%	70%	80%	80%	90%
Market Value	\$ 370,043	\$ 10,568,502	\$ 10,447,156	\$ 9,543,027	\$ 9,092,660	\$ 9,524,252	\$ 9,108,428	\$ 7,760,844	\$ 7,760,844	\$ 6,807,017
Taxable Value - CSA	\$ 5,551	\$ 158,528	\$ 156,707	\$ 143,145	\$ 90,927	\$ 114,291	\$ 95,638	\$ 93,130	\$ 91,895	\$ 91,895
Estimated Amount Abated	\$ 18,990	\$ 18,990	\$ 18,990	\$ 18,990	\$ 18,990	\$ 15,192	\$ 11,394	\$ 7,596	\$ 7,596	\$ 3,798
Calculated Abatement	\$ 829	\$ 23,889	\$ 24,418	\$ 22,475	\$ 14,476	\$ 12,122	\$ 6,893	\$ 3,836	\$ 3,836	\$ 1,708
Actual Amount Abated	\$ 829	\$ 23,889	\$ 24,418	\$ 22,475	\$ 14,476	\$ 12,122	\$ 6,893	\$ 3,836	\$ 3,836	\$ 1,708
New Taxes Paid	\$ 829	\$ 23,889	\$ 24,418	\$ 22,475	\$ 14,476	\$ 18,184	\$ 16,083	\$ 15,344	\$ 15,344	\$ 15,376
The Boeing Corporation (Originally BHAM Development)										
Tax ID	35946									
Resolution No./Date	19541	1/7/2008								
Authorizing Legislation	15-24-1401	MCA								
Estimated Value of Improvements	\$ 4,361,743									
% of Improvements Taxed	50%	50%	50%	50%	50%	60%	70%	80%	80%	90%
Market Value	\$ -	\$ 4,213,055	\$ 4,129,579	\$ 4,051,014	\$ 3,977,359	\$ 3,913,525	\$ 3,829,961	\$ 4,718,570	\$ 4,718,570	\$ 4,718,570
Taxable Value - CSA	\$ -	\$ 61,932	\$ 58,227	\$ 55,094	\$ 52,501	\$ 59,486	\$ 66,258	\$ 71,250	\$ 80,216	\$ 80,216
Estimated Amount Abated	\$ 5,650	\$ 5,650	\$ 5,650	\$ 5,650	\$ 5,650	\$ 4,520	\$ 339	\$ 2,260	\$ 2,260	\$ 1,130
Calculated Abatement	\$ -	\$ 9,333	\$ 9,073	\$ 8,650	\$ 8,358	\$ 6,309	\$ 4,776	\$ 2,935	\$ 2,935	\$ 1,491
Actual Amount Abated	\$ -	\$ 9,333	\$ 9,073	\$ 8,650	\$ 8,358	\$ 6,309	\$ 4,775	\$ 2,935	\$ 2,935	\$ 1,491
New Taxes Paid	\$ -	\$ 9,333	\$ 9,073	\$ 8,650	\$ 8,358	\$ 9,464	\$ 11,143	\$ 11,739	\$ 11,739	\$ 13,422
Helena Motors, LLC										
Tax ID	20166									
Resolution No./Date	19848	6/27/2011								
Authorizing Legislation	15-24-1501	MCA								
Estimated Value of Improvements	\$ 1,300,000									
% of Improvements Taxed				0%	20%	40%	60%	80%	80%	100%
Market Value			\$ 670,520	\$ 703,942	\$ 737,524	\$ 770,730	\$ 972,672	\$ 972,672	\$ 972,672	\$ 972,672
Taxable Value - CSA			\$ -	\$ 3,731	\$ 7,523	\$ 11,407	\$ 14,687	\$ 14,687	\$ 14,687	\$ 18,384
Estimated Amount Abated			\$ 5,650	\$ 342	\$ 256	\$ 171	\$ 85	\$ 85	\$ 85	\$ -
Calculated Abatement			\$ 2,864	\$ 2,376	\$ 1,795	\$ 1,279	\$ 605	\$ 605	\$ 605	\$ -
Actual Amount Abated			\$ 2,864	\$ 2,376	\$ 1,795	\$ 1,279	\$ 605	\$ 605	\$ 605	\$ -
New Taxes Paid			\$ -	\$ 594	\$ 1,197	\$ 1,918	\$ 2,420	\$ 2,420	\$ 2,420	\$ 3,076

City of Helena

Active Tax Abatements

Tax Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Mills Levied	149.29	150.69	155.82	157.01	159.20	159.10	168.17	164.76	167.32	
The Boeing Corporation										
Tax ID	35946/73953									
Resolution No./Date	19979	12/17/2012								
Authorizing Legislation	15-24-1401	MCA								
Estimated Value of Improvements	\$ 11,265,000									
% of Improvements Taxed						50%	50%	50%	50%	50%
Market Value						\$ 21,339,378	\$ 44,159,183	\$ 30,691,329	\$ 16,080,724	
Taxable Value - CSA						\$ 213,481	\$ 331,576	\$ 244,271	\$ 134,691	
Estimated Amount Abated						\$ 25,556	\$ 25,556	\$ 25,556	\$ 25,556	
Calculated Abatement						\$ 33,965	\$ 55,761	\$ 40,246	\$ 22,537	
Actual Amount Abated						\$ 33,965	\$ 55,761	\$ 40,246	\$ 22,536	
New Taxes Paid						\$ 33,965	\$ 55,761	\$ 40,246	\$ 22,536	
Pioneer Aerostructures, LLC										
Tax ID	46345									
Resolution No./Date	20107	7/21/2014								
Authorizing Legislation	15-24-1401	MCA								
Estimated Value of Improvements	\$ 13,451,085									
% of Improvements Taxed										50%
Market Value								\$ 10,777,724	\$ 10,643,725	
Taxable Value - CSA								\$ 87,584	\$ 86,579	
Estimated Amount Abated								\$ 21,955	\$ 21,328	
Calculated Abatement								\$ 14,430	\$ 14,486	
Actual Amount Abated								\$ 14,430	\$ 14,486	
New Taxes Paid								\$ 14,430	\$ 14,486	
Stone Tree Climbing Center, LLC										
Tax ID	331									
Resolution No./Date	20166	5/18/2015								
Authorizing Legislation	15-24-1501	MCA								
Estimated Value of Improvements	\$ 300,000									
% of Improvements Taxed										0%
Market Value									\$ 86,400	
Taxable Value - CSA									\$ -	
Estimated Amount Abated									\$ 417	
Calculated Abatement									\$ 273	
Actual Amount Abated									\$ 273	
New Taxes Paid									\$ -	

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

RESOLUTION NO. 20379

A RESOLUTION PROVIDING FOR THE ANNUAL TAX LEVY IN MILLS FOR THE FISCAL YEAR BEGINNING JULY 1, 2017 AND ENDING JUNE 30, 2018

WHEREAS, §7-6-4036, MCA, requires the City Commission to fix the tax levy by the later of the 1st Thursday in September or within 30 calendar days after receiving certified taxable values; and

WHEREAS, §15-10-201, MCA, requires the City Commission to fix its tax levy in mills and tenths and hundredths of mills; and

WHEREAS, §15-10-420, MCA, provides that the City Commission may:

- impose a mill levy sufficient to generate the amount of property taxes actually assessed in the prior year on previously existing property plus one-half of the average rate of inflation for the prior 3 years;
- carry forward the authority to impose the authorized levy;
- adjust the levy for decreased reimbursements and reimbursed loss of tax base; and
- apply the levy plus any additional levies authorized by the voters to all property in the governmental unit including newly taxable property; and

WHEREAS, the Fiscal Year (FY) 2018 budget provides for the City to levy all of its authorized tax levy under §15-10-420, MCA; and

WHEREAS, §2-9-212, MCA, provides authority to increase the City's property tax levy to cover the current year increase in group health insurance premiums, and this authority is not subject to the mill levy limitation imposed by §15-10-420, MCA; and

WHEREAS, the FY 2018 budget provides for \$1,829,957, or 27.75 mills, to be levied for group health insurance premiums in 2017 for FY 2018, including a premium increase of \$125,993, as allowed under §2-9-212, MCA.

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

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Resol. 20379

Section 1. - Tax Levy Required and Set

As required by §15-10-201, MCA, the City Commission hereby sets the 2017 tax levy for FY 2018 in mills and tenths and hundredths of mills as follows:

Group Health Insurance	27.75 mills	(§2-9-212, MCA)
General Obligation Debt		(§7-7-4265, MCA)
2009 GO Refunding	3.58 mills	
2008 GO Parks & Rec	8.17 mills	
Limited General Levy	<u>124.36</u> mills	(§15-10-420, MCA)
Total All Levies	<u>163.86</u> mills	

In mill levy equivalents, the FY 2018 Budget allocates this Limited General Levy as follows:

General Purpose Levy	91.15 mills
Planning Levy	8.55 mills
Comprehensive Insurance Levy	5.56 mills
PERS Levy	5.74 mills
Police Retirement Levy	7.64 mills
Fire Retirement Levy	<u>5.72</u> mills
Total Limited General Levy	<u>124.36</u> mills

Section 2. – Mill Levy Authority to be Carried Forward

The 2017 tax levy for FY 2018 does not have any amounts, or mills, which are less than the maximum tax levy authorized under §15-10-420, MCA. In accordance with §15-10-420 (1b), MCA, the full-authorized tax levy has been levied.

**PASSED AND EFFECTIVE BY THE COMMISSION OF THE CITY OF HELENA,
MONTANA, THIS 21st DAY OF AUGUST, 2017.**

/S/ JAMES E. SMITH
MAYOR

ATTEST:

/S/ DEBBIE HAVENS
CLERK OF THE COMMISSION

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

RESOLUTION NO. 20351

A RESOLUTION ADOPTING FINAL BUDGETS, BUDGET AUTHORITIES AND ANNUAL APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 2017 AND ENDING JUNE 30, 2018 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. 20351

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 26, 2017, 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. 20351

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. 20351

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. 20351

- 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. 20351

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. 20351

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 \$ 97,964 and total salary and benefits are \$ 125,212.

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. 20351

PASSED AND EFFECTIVE BY THE COMMISSION OF THE CITY OF HELENA,
MONTANA, THIS 26th DAY OF June 2017.

 /S/ JAMES E. SMITH
MAYOR

ATTEST:

 /S/ DEBBIE HAVENS
CLERK OF THE COMMISSION

FINANCIAL PLANNING POLICY

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

Section 1. Essential Services Sustainability:

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

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

Section 2. Assets:

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

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

Section 3. Employee Compensation:

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

Section 4. Land Uses:

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

Section 5. Transportation:

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

Section 6. Culture and Recreation:

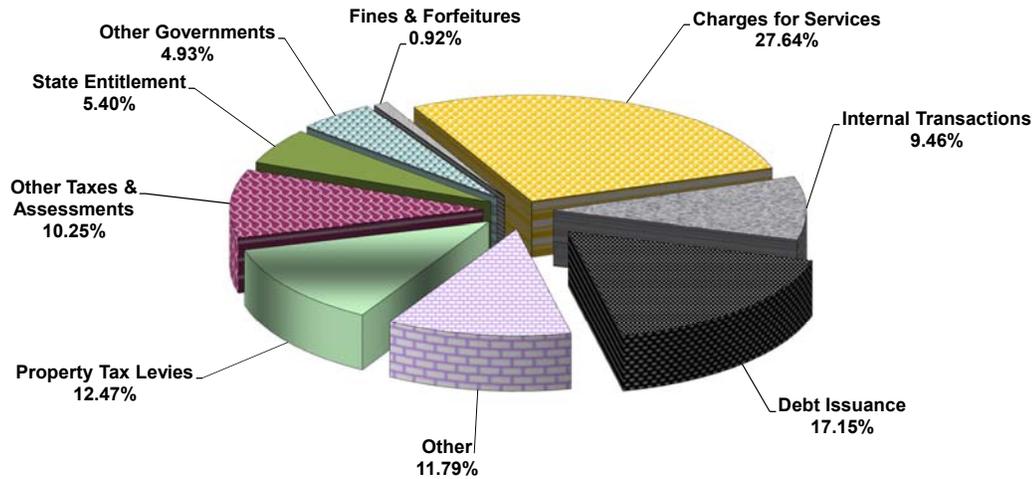
The City Commission recognizes the need for vibrant arts, history and culture as keys to quality of life in a community. To this end, the City will continue to pursue partnerships, collaborations and regional approaches to provide recreation services and opportunities. The City's efforts will include,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

Section 7. Annual Budget Guidance:

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

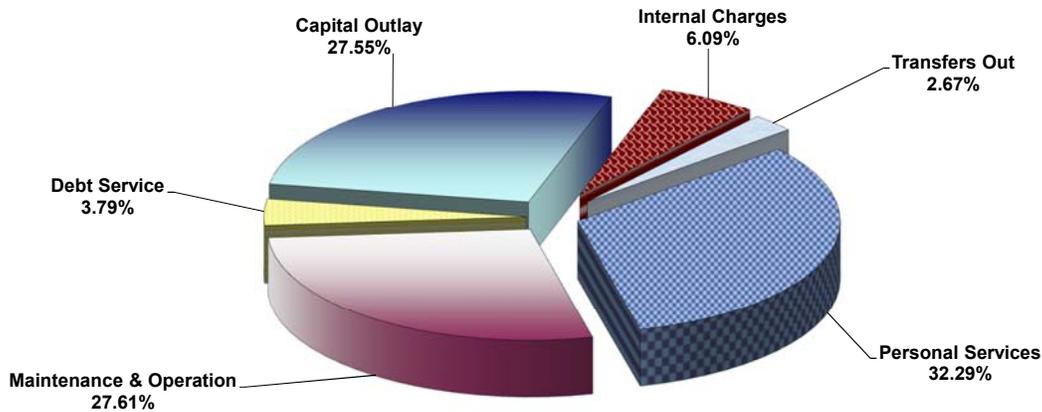
1. All costs, including:
 - a. start up and first year costs which would need to be included in the next annual budget; and
 - b. on-going annual costs, maintenance schedules, and capital replacement schedules.
2. Funding sources for all costs, including:
 - a. tax or rate adjustments;
 - b. offsetting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

WHERE THE MONEY COMES FROM - FY 2018



	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	Budget Increase (Decr)
Property Tax Levies	\$ 9,022,091	\$ 9,554,409	\$ 9,845,323	\$ 290,914
Other Taxes & Assessments	7,713,991	8,215,494	8,098,664	(116,830)
State Entitlement	4,101,951	4,243,313	4,264,370	21,057
Other Governments	5,202,633	5,945,959	3,890,038	(2,055,921)
Fines & Forfeitures	660,889	611,080	726,900	115,820
Charges for Services	21,991,062	21,736,005	21,828,824	92,819
Internal Transactions	9,846,807	8,296,455	7,473,150	(823,305)
Debt Issuance	226,529	6,784,630	13,541,172	6,756,542
Other	8,672,168	8,989,516	9,310,384	320,868
Total City Revenues	\$ 67,438,121	\$ 74,376,861	\$ 78,978,825	\$ 4,601,964

WHERE THE MONEY GOES - FY 2018



	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	Budget Increase (Decr)
Personal Services	\$ 24,563,949	\$ 25,090,145	\$ 27,533,465	\$ 2,443,320
Maintenance & Operation	20,277,891	19,909,153	23,545,515	3,636,362
Debt Service	4,053,547	8,853,199	3,234,066	(5,619,133)
Capital Outlay	7,822,889	5,197,539	23,492,175	18,294,636
Internal Charges	4,802,300	4,675,896	5,195,130	519,234
Transfers Out	4,600,092	3,223,076	2,278,020	(945,056)
Total City Expenditures	\$ 66,120,668	\$ 66,949,008	\$ 85,278,371	\$ 18,329,363

All Funds Combined

Fund: 001

	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	12,919,245	10,739,007	10,961,718	10,961,718	11,246,882	11,437,773
Special Assessments	5,858,680	5,997,075	5,848,884	5,848,884	6,523,021	6,506,214
Taxes & Assessments	18,777,925	16,736,082	16,810,602	16,810,602	17,769,903	17,943,987
License & Permits	1,522,131	1,785,568	1,539,125	1,539,125	1,867,716	1,559,876
Intergovernmental Revenues	8,966,165	9,304,584	7,935,449	11,386,216	10,189,272	8,154,408
Charges For Services	21,431,649	21,991,062	21,270,910	21,400,284	21,736,005	21,828,824
Intra-City Revenues	990,718	829,269	1,156,613	1,156,613	846,888	1,205,984
Fines & Forfeitures	726,951	660,889	715,000	715,000	611,080	726,900
Investment Earnings	38,032	147,570	67,692	67,692	335,986	203,014
Other Financing Sources / (Uses)	5,769,230	5,909,761	6,097,263	6,316,805	5,938,926	6,341,510
Other Operating Revenues	39,444,876	40,628,703	38,782,052	42,581,735	41,525,873	40,020,516
Internal Service Revenues	5,031,687	5,246,716	5,073,379	5,073,379	5,073,378	5,195,130
Interfund Transfers In	2,876,189	4,600,091	2,207,017	3,239,171	3,223,077	2,278,020
Internal Transactions	7,907,876	9,846,807	7,280,396	8,312,550	8,296,455	7,473,150
Long-Term Debt	1,398,180	226,529	379,680	9,150,846	6,784,630	13,541,172
Total Revenues	67,528,857	67,438,121	63,252,730	76,855,733	74,376,861	78,978,825
Expenditures						
Personal Services	24,323,636	24,563,949	26,048,992	26,463,002	25,090,145	27,533,465
Supplies & Materials	3,410,289	2,923,482	4,032,125	4,387,808	3,097,306	3,953,702
Purchased Services	10,034,483	10,212,779	10,998,517	13,707,839	9,827,893	10,877,741
Intra-City Charges	991,740	849,751	1,220,829	1,212,114	848,501	1,241,379
Fixed Charges	6,011,580	6,291,879	7,051,508	7,147,470	6,135,453	7,472,693
Maintenance & Operating	20,448,092	20,277,891	23,302,979	26,455,231	19,909,153	23,545,515
Internal Charges	4,566,667	4,802,300	5,073,379	4,675,896	4,675,896	5,195,130
Transfers Out	2,876,188	4,600,092	2,207,017	3,262,764	3,223,076	2,278,020
Internal Transactions	7,442,855	9,402,392	7,280,396	7,938,660	7,898,972	7,473,150
Debt Service	3,275,210	4,053,547	3,282,157	8,806,258	8,853,199	3,234,066
Capital Outlay	4,876,973	7,822,889	7,523,050	21,633,514	5,197,539	23,492,175
Debt & Capital	8,152,183	11,876,436	10,805,207	30,439,772	14,050,738	26,726,241
Total Expenditures	60,366,766	66,120,668	67,437,574	91,296,665	66,949,008	85,278,371
Revenues Over (Under) Expenditures	7,162,091	1,317,453	(4,184,844)	(14,440,932)	7,427,853	(6,299,546)
Beginning Cash Balance - July 1	36,927,710	44,227,359	45,511,767	45,511,767	45,511,767	52,378,260
Other Sources / (Uses) - Non-Budgeted	137,558	(33,045)	31,386	31,386	(561,360)	72,373
Ending Cash Balance - June 30	44,227,359	45,511,767	41,358,309	31,102,221	52,378,260	46,151,087
Unreserved Balance	971,142	1,154,331	732,428	734,230	1,203,257	696,049
Reserved	43,256,217	44,357,436	40,625,881	30,367,991	51,175,003	45,455,038
Ending Cash Balance - June 30	44,227,359	45,511,767	41,358,309	31,102,221	52,378,260	46,151,087

**Annual Budget Resolution - Appendix A
Balances and Changes by Fund
For the Fiscal Year Ending June 30, 2018**

	Estimated Beginning Cash Balance	(+) Sources		(-) Uses (Appropriations)		Cash Loans / Adjustments In / (Out)	Estimated Ending Cash Balance
		Revenues	Transfers In	Total Sources	Expenditures		
100 General Fund							
011 General Government	na	16,566,285	225,370	16,791,655	2,340,085	1,069,784	na
012 Police & Court	na	1,135,127	15,000	1,150,127	7,199,635	-	na
013 Fire Department	na	111,600	-	111,600	4,403,029	-	na
014 Community Development	na	3,250	-	3,250	563,817	-	na
015 Administrative Services	na	977,594	-	977,594	1,278,175	-	na
016 Public Works	na	1,041,986	-	1,041,986	1,325,648	337,500	na
017 Park & Recreation	na	551,192	-	551,192	2,655,140	-	na
Total General Fund	5,651,856	20,387,034	240,370	20,627,404	19,765,529	1,407,284	5,106,447
200 Special Revenue Funds							
201 Street & Traffic	3,907,780	5,916,064	19,695	5,935,759	5,853,615	-	3,989,924
211 Civic Center	427,848	222,900	485,854	708,754	724,522	-	412,080
212 Facilities Management	1,011,340	603,738	176,928	780,666	762,864	-	1,029,142
213 Facilities Management-HVCC	12,651	62,149	-	62,149	62,152	-	12,648
214 Neighborhood Center	38,209	21,935	-	21,935	21,755	-	38,389
215 Police Projects & Reimb	1,303	41,000	1,510	42,510	41,170	-	2,643
217 Law Enforcement Block Grant	-	30,000	-	30,000	15,000	15,000	-
218 9-1-1 Emergency Program	147,257	443,860	-	443,860	373,692	135,735	81,690
219 Support Services Division	22,926	1,269,167	154,349	1,423,516	1,528,914	-	(82,472)
226 CDBG	(5,530)	-	-	-	-	-	(5,530)
233 Public Art Projects	18,874	-	12,000	12,000	16,360	-	14,514
235 Open Space District Maint	423,528	347,459	1,865	349,324	473,073	-	299,779
237 Urban Forestry	249,869	256,075	2,255	258,330	273,276	-	234,923
238 Loan Repayment	23,075	-	-	-	-	-	23,075
239 Weed Control	-	-	-	-	-	-	-
240 Gas Tax	1,842,460	566,350	-	566,350	571,052	-	1,837,758
245 Storm Water Utility	3,025,731	3,095,045	2,862	3,097,907	2,957,038	-	3,166,600
246 Watershed Projects	40,565	25,100	40,000	65,100	22,925	-	82,740
260 Fire Special Funds (Smoke Alarm Prgm)	-	-	-	-	-	-	-
029 Lighting Districts - All	612,440	822,335	-	822,335	855,324	-	579,451
Total Special Revenue Funds	11,800,326	13,723,177	897,318	14,620,495	14,552,732	150,735	11,717,354
300 Debt Service Funds							
303 GO 2015 Refunding Bonds	-	-	-	-	-	-	-
307 General Fund Bonds 2005	-	-	-	-	-	-	-
308 2017 GO Bond-08 Park Ref	355,328	540,800	-	540,800	569,195	-	326,933
309 Cert of Participation 09	-	-	-	-	-	-	-
310 GO Refunding Bonds 2009	375,020	233,950	-	233,950	361,850	-	247,120
340 S I D Revolving	110,452	68,164	1,691	69,855	71,945	-	108,362
Total Debt Service Funds	840,800	842,914	1,691	844,605	1,002,990	-	682,415

Annual Budget Resolution - Appendix A
Balances and Changes by Fund
For the Fiscal Year Ending June 30, 2018

	Estimated Beginning Cash Balance	(+) Sources		Total Sources	(-) Uses (Appropriations)		Total Uses	Cash Loans / Adjustments In / (Out)	Estimated Ending Cash Balance
		Revenues	Transfers In		Expenditures	Transfers Out			
400 Capital Project Funds									
403 GO Bonds-2008 Recreation	-	-	-	-	-	-	-	-	-
440 Capital Improvements Fund	3,869,958	30,000	402,370	432,370	813,880	-	813,880	68,695	3,557,143
441 Parks Improvement	202,094	23,500	-	23,500	28,200	-	28,200	-	197,394
450 Sidewalk Improve/Constrict	(51,433)	150,000	-	150,000	150,000	-	150,000	-	(51,433)
451 SID Capital Projects	-	-	-	-	-	-	-	-	-
459 CTEP Projects	-	-	-	-	-	-	-	-	-
Total Capital Project Funds	4,020,619	203,500	402,370	605,870	992,080	-	992,080	68,695	3,703,104
500 Enterprise Funds									
500 Building	992,472	941,526	11,369	952,895	1,167,949	-	1,167,949	-	777,418
521 Water	12,203,035	12,497,514	25,689	12,523,203	15,849,595	40,000	15,889,595	-	8,836,643
531 Wastewater	4,789,576	7,363,514	18,095	7,381,609	7,552,218	-	7,552,218	-	4,618,967
541 Solid Waste-Residential	2,789,562	2,035,150	35,523	2,070,673	1,606,981	200,000	1,806,981	-	3,053,254
542 Solid Waste-Commercial	1,891,572	1,142,795	4,248	1,147,043	1,223,809	-	1,223,809	-	1,814,806
543 Landfill Monitoring District	181,785	139,290	-	139,290	108,548	30,000	138,548	-	182,527
546 Transfer Station	1,971,365	2,390,094	10,026	2,400,120	3,184,678	-	3,184,678	-	1,186,807
547 Recycling	220,026	310,550	202,918	513,468	490,080	-	490,080	-	243,414
551 Parking	1,154,466	1,746,212	8,819	1,755,031	1,735,210	-	1,735,210	3,678	1,177,965
561 Special Charters	139,743	20,500	85	20,585	13,156	50,000	63,156	-	97,172
563 Golf Course	559,787	3,223,549	9,494	3,233,043	3,289,186	-	3,289,186	-	503,644
570 City-County Building Fund	293,627	837,513	5,063	842,576	885,512	-	885,512	-	250,691
571 City/Cnty Bldg Mail	50,378	204,845	509	205,354	204,624	-	204,624	-	51,108
572 City/Cnty Bldg Telephone	11,212	20,022	362	20,384	21,828	-	21,828	-	9,768
580 Capital Transit	539,399	858,122	396,087	1,254,209	1,342,225	-	1,342,225	-	451,383
581 CT - East Valley	24,910	154,629	800	155,429	156,990	-	156,990	-	23,349
582 CT - Head Start	(7,056)	73,037	619	73,656	74,189	-	74,189	-	(7,589)
Total Enterprise Funds	27,805,859	33,958,862	729,706	34,688,568	38,906,778	320,000	39,226,778	3,678	23,271,327
600 Internal Service Funds									
610 Fleet Services	315,380	1,772,444	6,565	1,779,009	1,844,423	-	1,844,423	-	249,966
643 Copier Revolving	45,846	20,340	-	20,340	22,124	-	22,124	-	44,062
645 Property & Liab Insurance	1,338,382	848,933	-	848,933	925,145	400,001	1,325,146	-	862,169
650 Health & Safety Program	439,449	4,567,020	-	4,567,020	4,618,300	-	4,618,300	-	388,169
651 Dental Program	62,502	316,749	-	316,749	310,000	-	310,000	-	69,251
652 Vision Program	57,241	59,832	-	59,832	60,250	-	60,250	-	56,823
Total Internal Service Funds	2,258,800	7,585,318	6,565	7,591,883	7,780,242	400,001	8,180,243	-	1,670,440
Total All Budgeted Funds	52,378,260	76,700,805	2,278,020	78,978,825	83,000,351	2,278,020	85,278,371	72,373	46,151,087

Revenues by Fund and Type
For the Fiscal Year Ending June 30, 2018

	Transfers In	Total Revenues	Taxes	Special Assessmt	Licenses Permits	Inter-Govtmt	Charges For Srvc	Intra-City Revenues	Fines & Forfeits	Invest. Earnings	Other Source/Use	Internal Services	Debt Issuance
100 General Fund													
011 General Government	225,370	16,566,285	10,664,323	-	544,100	4,321,370	-	-	-	40,000	25,000	971,492	-
012 Police & Court	15,000	1,135,127	-	-	34,000	235,896	219,331	-	645,000	-	900	-	-
013 Fire Department	-	111,600	-	-	-	-	111,600	-	-	-	-	-	-
014 Community Development	-	3,250	-	-	750	-	2,500	-	-	-	-	-	-
015 Administrative Services	-	977,594	-	-	-	-	6,000	-	-	-	-	971,594	-
016 Public Works	-	1,041,986	-	-	-	-	-	-	-	-	-	1,041,986	-
017 Park & Recreation	-	551,192	-	-	-	65,010	228,893	59,628	1,000	-	53,122	143,539	-
Total General Fund	240,370	20,387,034	10,664,323	-	578,850	4,622,276	568,324	59,628	646,000	40,000	79,022	3,128,611	-
200 Special Revenue Funds													
201 Street & Traffic	19,695	5,916,064	-	3,668,420	-	27,500	-	-	-	15,000	37,000	-	2,168,144
211 Civic Center	485,854	222,900	-	-	-	-	222,900	-	-	-	-	-	-
212 Facilities Management	176,928	603,738	-	-	-	-	-	-	-	4,100	50	599,638	-
213 Facilities Management-HVCC	-	62,149	-	-	-	-	-	-	-	-	175	-	-
214 Neighborhood Center	-	21,935	-	-	-	-	-	-	-	-	-	-	-
215 Police Projects & Reimb	1,510	41,000	-	-	-	-	41,000	-	-	-	-	-	-
217 Law Enforcement Block Grant	-	30,000	-	-	-	30,000	-	-	-	-	-	-	-
218 9-1-1 Emergency Program	-	443,860	-	-	-	432,000	10,000	-	-	500	1,360	-	-
219 Support Services Division	154,349	1,269,167	-	-	12,000	1,253,167	4,000	-	-	-	-	-	-
226 CDBG	-	-	-	-	-	-	-	-	-	-	-	-	-
233 Public Art Projects	12,000	-	-	-	-	-	-	-	-	-	-	-	-
235 Open Space District Maint	1,865	347,459	-	342,750	-	1,669	1,590	-	-	1,000	450	-	-
237 Urban Forestry	2,255	256,075	-	256,000	-	-	-	-	-	75	-	-	-
238 Loan Repayment	-	-	-	-	-	-	-	-	-	-	-	-	-
239 Weed Control	-	-	-	-	-	-	-	-	-	-	-	-	-
240 Gas Tax	-	566,350	-	-	-	556,350	-	-	-	-	-	-	-
245 Storm Water Utility	2,862	3,095,045	-	1,210,820	-	8,025	-	-	-	10,000	-	-	-
246 Watershed Projects	40,000	25,100	-	-	-	-	-	-	-	15,000	25,000	-	1,861,200
260 Fire Special Funds (Smoke Alarm Lighting Districts - All	-	822,335	-	822,335	-	-	-	-	-	100	-	-	-
Total Special Revenue Funds	897,318	13,723,177	-	6,300,325	12,000	2,308,711	279,490	-	-	46,000	147,669	599,638	4,029,344
300 Debt Service Funds													
303 GO 2015 Refunding Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-
307 General Fund Bonds 2005	-	-	-	-	-	-	-	-	-	-	-	-	-
308 2017 GO Bond-08 Park Ref	-	540,800	539,800	-	-	-	-	-	-	1,000	-	-	-
309 Cert of Participation 09	-	-	-	-	-	-	-	-	-	-	-	-	-
310 GO Refunding Bonds 2009	-	233,950	233,650	-	-	-	-	-	-	300	-	-	-
340 S I D Revolving	1,691	68,164	-	68,089	-	-	-	-	-	75	-	-	-
Total Debt Service Funds	1,691	842,914	773,450	68,089	-	-	-	-	-	1,375	-	-	-

**Revenues by Fund and Type
For the Fiscal Year Ending June 30, 2018**

	Transfers In	Total Revenues	Taxes	Special Assessmt	Licenses Permits	Inter-Govtmt	Charges For Srvc	Intra-City Revenues	Fines & Forfeits	Invest. Earnings	Other Source/Use	Internal Services	Debt Issuance
400 Capital Project Funds													
440 Capital Improvements Fund	402,370	30,000	-	-	30,000	-	-	-	-	-	-	-	-
441 Parks Improvement	-	23,500	-	-	-	-	12,500	-	-	-	11,000	-	-
450 Sidewalk Improve/Constrct	-	150,000	-	-	-	-	-	-	-	-	-	-	150,000
451 SID Capital Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
459 CTEP Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Project Funds	402,370	203,500	-	-	30,000	-	12,500	-	-	-	11,000	-	150,000
500 Enterprise Funds													
503 Building	11,369	941,526	-	-	939,026	-	-	-	-	2,500	-	-	-
521 Water	25,689	12,497,514	-	-	-	-	7,430,700	-	-	50,000	3,000	-	5,013,814
531 Wastewater	18,095	7,363,514	-	-	-	-	4,789,500	-	-	25,000	1,000	-	2,548,014
541 Solid Waste-Residential	35,523	2,035,150	-	-	-	-	2,020,650	-	-	12,000	2,500	-	-
542 Solid Waste-Commercial	4,248	1,142,795	-	-	-	-	1,065,000	-	-	7,500	70,295	-	-
543 Landfill Monitoring District	-	139,290	-	-	-	840	-	-	-	650	-	-	-
546 Transfer Station	10,026	2,390,094	-	-	-	125,000	2,255,094	-	-	10,000	-	-	-
547 Recycling	202,918	310,550	-	-	-	200,000	110,050	-	-	500	-	-	-
551 Parking	8,819	1,746,212	-	-	-	-	1,662,280	-	80,900	1,532	1,500	-	-
561 Special Charters	85	20,500	-	-	-	-	20,000	-	-	-	500	-	-
563 Golf Course	9,494	3,223,549	-	-	-	-	1,423,549	-	-	-	-	-	1,800,000
570 City-County Building Fund	5,063	837,513	-	-	-	-	-	-	-	1,000	836,513	-	-
571 City/Cnty Bldg Mail	509	204,845	-	-	-	-	-	-	-	160	204,685	-	-
572 City/Cnty Bldg Telephone	362	20,022	-	-	-	-	-	-	-	22	20,000	-	-
580 Capital Transit	396,087	858,122	-	-	-	746,122	88,000	-	-	3,500	20,500	-	-
581 CT - East Valley	800	154,629	-	-	-	125,459	29,170	-	-	-	-	-	-
582 CT - Head Start	619	73,037	-	-	-	-	73,037	-	-	-	-	-	-
Total Enterprise Funds	729,706	33,958,862	-	137,800	939,026	1,197,421	20,967,030	-	80,900	114,364	1,160,493	-	9,361,828
600 Internal Service Funds													
610 Fleet Services	6,565	1,772,444	-	-	-	26,000	-	1,126,016	-	-	1,000	619,428	-
643 Copier Revolving	-	20,340	-	-	-	-	-	20,340	-	-	-	-	-
645 Property & Liab Insurance	-	848,933	-	-	-	-	1,480	-	-	-	-	847,453	-
650 Health & Safety Program	-	4,567,020	-	-	-	-	-	-	-	500	4,566,520	-	-
651 Dental Program	-	316,749	-	-	-	-	-	-	-	400	316,349	-	-
652 Vision Program	-	59,832	-	-	-	-	-	-	-	375	59,457	-	-
Total Internal Service Funds	6,565	7,585,318	-	-	-	26,000	1,480	1,146,356	-	1,275	4,943,326	1,466,881	-
Total All Budgeted Funds	2,278,020	76,700,805	11,437,773	6,506,214	1,589,876	8,154,408	21,828,824	1,205,984	726,900	203,014	6,341,510	5,195,130	13,541,172

**Expenditures by Fund and Type
For the Fiscal Year Ending June 30, 2018**

	Transfers Out	Total Expenditures	Personal Services	Supplies & Materials	Purchased Services	Intra-City Charges	Fixed Charges	Internal Service	Debt Service	Capital Outlay
100 General Fund										
011 General Government	1,069,784	2,340,085	1,597,798	32,175	337,221	4,247	335,290	33,354	-	-
012 Police & Court	-	7,199,635	5,957,586	190,090	432,764	177,180	197,432	244,583	-	-
013 Fire Department	-	4,403,029	3,801,942	136,723	154,378	46,214	1,100	262,672	-	-
014 Community Development	-	563,817	425,557	10,709	63,026	3,667	51,786	9,072	-	-
015 Administrative Services	-	1,278,175	881,415	28,790	241,887	4,500	102,669	18,914	-	-
016 Public Works	337,500	1,325,648	1,106,708	9,800	100,410	7,866	73,102	27,762	-	-
017 Park & Recreation	-	2,655,140	1,563,774	175,404	625,877	56,153	94,219	139,713	-	-
Total General Fund	1,407,284	19,765,529	15,334,780	583,691	1,955,563	299,827	855,598	736,070	-	-
200 Special Revenue Funds										
201 Street & Traffic	-	5,853,615	1,390,291	625,300	800,230	256,606	2,130	493,578	-	2,285,480
211 Civic Center	-	724,522	403,068	22,880	121,980	-	6,930	154,264	-	15,400
212 Facilities Management	-	762,864	215,750	2,125	338,197	3,700	168,620	34,472	-	-
213 Facilities Management-HVCC	-	62,152	-	2,500	13,515	-	1,150	40,777	4,210	-
214 Neighborhood Center	-	21,755	-	-	5,000	-	-	16,755	-	-
215 Police Projects & Reimb	-	41,170	40,180	-	-	-	-	990	-	-
217 Law Enforcement Block Grant	15,000	15,000	-	-	-	-	15,000	-	-	-
218 9-1-1 Emergency Program	135,735	373,692	-	27,800	294,069	-	51,000	823	-	-
219 Support Services Division	-	1,528,914	1,365,040	8,250	72,149	-	55,932	27,543	-	-
226 CDBG	-	-	-	-	-	-	-	-	-	-
233 Public Art Projects	-	16,360	-	120	16,240	-	-	-	-	-
235 Open Space District Maint	-	473,073	111,226	33,850	97,555	52,061	17,919	49,462	-	111,000
237 Urban Forestry	-	273,276	166,429	32,300	30,814	10,650	100	32,983	-	-
238 Loan Repayment	-	-	-	-	-	-	-	-	-	-
239 Weed Control	-	-	-	-	-	-	-	-	-	-
240 Gas Tax	-	571,052	-	-	-	-	-	196,052	-	375,000
245 Storm Water Utility	-	2,957,038	218,260	67,435	72,665	-	22,800	268,378	-	2,307,500
246 Watershed Projects	-	22,925	17,573	5,000	-	-	-	352	-	-
260 Fire Special Funds (Smoke Alarm Prgm)	-	-	-	-	-	-	-	-	-	-
029 Lighting Districts - All	-	855,324	-	-	807,487	-	-	47,837	-	-
Total Special Revenue Funds	150,735	14,552,732	3,927,817	827,560	2,569,901	323,017	341,581	1,364,266	4,210	5,094,380
300 Debt Service Funds										
303 GO 2015 Refunding Bonds	-	-	-	-	-	-	-	-	-	-
307 General Fund Bonds 2005	-	-	-	-	-	-	-	-	-	-
308 2017 GO Bond-08 Park Ref	-	569,195	-	-	-	-	-	-	569,195	-
309 Cert of Participation 09	-	-	-	-	-	-	-	-	-	-
310 GO Refunding Bonds 2009	-	361,850	-	-	-	-	-	-	361,850	-
340 S I D Revolving	-	71,945	-	-	-	-	-	4,422	67,523	-
Total Debt Service Funds	-	1,002,990	-	-	-	-	-	4,422	998,568	-

**Expenditures by Fund and Type
For the Fiscal Year Ending June 30, 2018**

	Transfers Out	Total Expenditures	Personal Services	Supplies & Materials	Purchased Services	Intra-City Charges	Fixed Charges	Internal Service	Debt Service	Capital Outlay
Capital Project Funds										
400 Capital Improvements Fund	-	813,880	-	-	83,130	-	-	-	-	730,750
441 Parks Improvement	-	28,200	-	-	28,200	-	-	-	-	-
450 Sidewalk Improve/Constrct	-	150,000	-	-	150,000	-	-	-	-	-
451 SID Capital Projects	-	-	-	-	-	-	-	-	-	-
459 CTEP Projects	-	-	-	-	-	-	-	-	-	-
Total Capital Project Funds	-	992,080	-	-	261,330	-	-	-	-	730,750
Enterprise Funds										
500 Building	-	1,167,949	807,199	22,066	160,111	8,963	59,107	80,503	-	30,000
503 Water	40,000	15,849,595	1,730,227	721,375	1,057,929	62,075	55,900	1,009,671	563,468	10,648,950
521 Wastewater	-	7,552,218	1,236,604	227,815	603,085	70,195	54,445	838,804	770,170	3,751,100
541 Solid Waste-Residential	200,000	1,606,981	375,051	39,800	936,863	75,575	3,825	157,367	-	18,500
542 Solid Waste-Commercial	-	1,223,809	293,239	39,230	390,452	96,925	3,825	173,998	-	226,140
543 Landfill Monitoring District	30,000	108,548	-	-	108,500	-	-	48	-	-
546 Transfer Station	-	3,184,678	734,397	15,160	1,220,438	107,530	21,540	216,033	-	869,580
547 Recycling	-	490,080	193,700	3,915	151,863	3,380	17,515	75,457	-	44,250
551 Parking	-	1,735,210	486,349	31,530	406,184	7,350	110,064	107,460	586,273	-
561 Special Charters	50,000	13,156	5,048	3,600	-	2,700	-	1,808	-	-
563 Golf Course	-	3,289,186	667,649	343,409	160,448	150	47,505	112,132	131,893	1,826,000
570 City-County Building Fund	-	885,512	336,767	51,800	197,530	-	42,308	17,623	179,484	60,000
571 City/Cnty Bldg Mail	-	204,624	30,969	3,500	169,020	-	500	635	-	-
572 City/Cnty Bldg Telephone	-	21,828	21,398	-	-	-	-	430	-	-
580 Capital Transit	-	1,342,225	727,365	13,500	165,369	144,240	3,590	168,966	-	119,195
581 CT - East Valley	-	156,990	82,503	450	8,939	24,925	-	20,173	-	20,000
582 CT - Head Start	-	74,189	48,106	-	6,200	9,500	-	10,383	-	-
Total Enterprise Funds	320,000	38,906,778	7,776,571	1,517,150	5,742,931	613,508	420,124	2,991,491	2,231,288	17,613,715
Internal Service Funds										
600 Fleet Services	-	1,844,423	494,297	1,023,676	166,342	5,027	11,200	98,881	-	45,000
643 Copier Revolving	-	22,124	-	1,625	7,624	-	4,545	-	-	8,330
645 Property & Liab Insurance	400,001	925,145	-	-	-	-	925,145	-	-	-
650 Health & Safety Program	-	4,618,300	-	-	18,300	-	4,600,000	-	-	-
651 Dental Program	-	310,000	-	-	45,000	-	265,000	-	-	-
652 Vision Program	-	60,250	-	-	10,750	-	49,500	-	-	-
Total Internal Service Funds	400,001	7,780,242	494,297	1,025,301	248,016	5,027	5,855,390	98,881	-	53,330
Total All Budgeted Funds	2,278,020	83,000,351	27,533,465	3,953,702	10,877,741	1,241,379	7,472,693	5,195,130	3,234,066	23,492,175

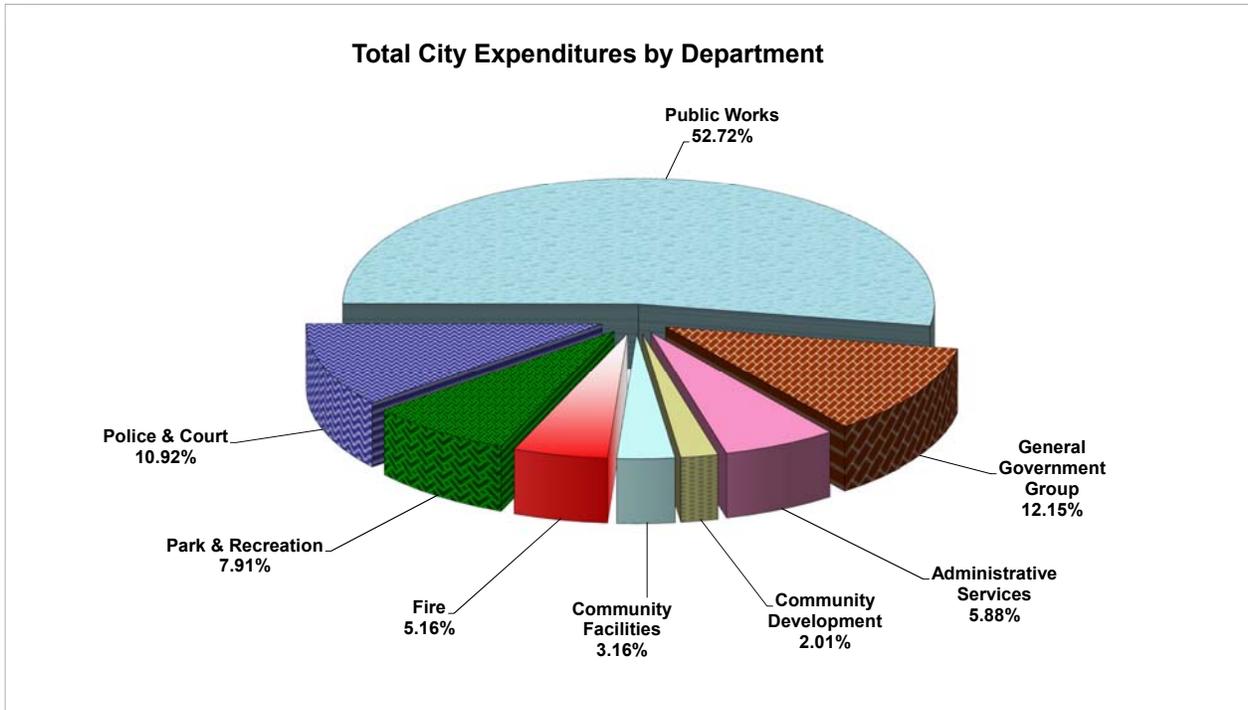
CITY OF HELENA
LONG-TERM DEBT
30-Jun-2018

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-17	Additional Issues	Principal Retired	Ending Balance 30-Jun-2018	Ending Balance		Interest Payment/Expense	Paying Agent Fees	
											Next FY Current	Long Term			
DEBT SERVICE FUNDS															
GENERAL OBLIGATION															
308	General Obligation Refunding Bonds, Series 2017	G.O.	02/28/17	01/01/28	3.00%	5,180,000	5,180,000	-	410,000	4,770,000	400,000	4,370,000	130,795	350	
310	General Obligation Refunding Bonds, Series 2009	G.O.	04/08/09	07/01/18	2.77%	2,795,000	585,000	-	345,000	240,000	240,000	-	16,500	350	
327	INTERCAP - Sidewalk '07	G.O. Loan	02/06/09	02/15/19	Variable	98,000	22,878	-	11,280	11,598	11,598	-	503	-	
328	INTERCAP - Sidewalk '08	G.O. Loan	06/12/09	02/15/19	Variable	228,549	54,122	-	26,614	27,508	27,508	-	1,188	-	
TOTAL GENERAL OBLIGATION							8,301,549	-	792,894	5,049,106	679,106	4,370,000	148,986	700	
365	McHugh & Tamarack Improvements SID 413 & 418	SID Bond	08/01/04	07/01/19	4.78%	645,825	60,000	-	25,000	35,000	-	35,000	2,588	350	
TOTAL SID FUNDS							645,825	-	25,000	35,000	-	35,000	2,588	350	
TOTAL DEBT SERVICE FUNDS							8,947,374	5,902,000	-	817,894	5,084,106	679,106	4,405,000	151,574	1,050
ENTERPRISE FUNDS															
521 WATER FUND															
DNRC Drinking Water 2005 Refunding Revenue															
			12/05/12	07/01/25	2.25%	2,072,000	1,421,000	-	153,000	1,268,000	157,000	1,111,000	31,118	-	
DNRC Drinking Water 2007 Refunding Revenue															
			12/05/12	07/01/24	2.25%	2,242,000	1,432,000	-	191,000	1,241,000	195,000	1,046,000	31,152	-	
DNRC Drinking Water 2012 Refunding Revenue															
			12/05/12	01/01/27	2.25%	1,325,000	1,019,000	-	92,000	927,000	94,000	833,000	22,410	-	
DNRC Drinking Water 2016 Revenue															
			11/29/16	07/01/37	2.50%	660,666	648,000	-	26,000	622,000	26,000	596,000	16,038	-	
TOTAL WATER FUND							6,299,666	4,520,000	-	462,000	4,058,000	472,000	3,586,000	100,718	-

CITY OF HELENA
LONG-TERM DEBT
30-Jun-2018

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-17	Additional Issues	Principal Retired	Ending Balance 30-Jun-2018	Ending Balance		Interest Payment/Expense	Paying Agent Fees
											Next FY Current	Long Term		
531	WASTEWATER FUND													
	DNRC Pollution Control - Series 1999 Refunding Revenue		12/05/12	07/01/21	2.00%	6,310,000	3,297,000	-	707,000	2,590,000	721,000	1,869,000	62,420	-
	TOTAL WASTEWATER FUND					6,310,000	3,297,000	-	707,000	2,590,000	721,000	1,869,000	62,420	-
551	PARKING FUND													
	Limited Tax General Obligation Bond, Series 2015 G.O.		06/24/15	08/15/25	2.40%	845,000	760,000	-	80,000	680,000	80,000	600,000	17,273	-
	Certificates of Participation, Series 2016 Refunding Lease Purchase		07/26/16	04/15/39	2.64%	8,200,000	8,045,000	-	285,000	7,760,000	295,000	7,465,000	201,050	2,200
563	GOLF COURSE FUND													
	INTERCAP - Driving Range/Clubhouse Improvements		09/25/09	08/15/19	Variable	207,000	57,241	-	22,737	34,504	23,482	11,022	1,290	-
	Capital Improvement Fund Loan 2013 Interfund		04/30/13	04/30/18	1.00%	138,066	28,166	-	28,166	-	-	-	282	-
	INTERCAP - Irrigation		12/05/14	02/15/29	Variable	433,099	380,121	-	27,489	352,632	27,771	324,861	9,332	-
	Capital Improvement Fund Loan 2017 Interfund		12/01/16	07/01/21	1.00%	206,739	206,739	-	40,530	166,209	40,935	125,274	2,068	-
	TOTAL GOLF COURSE FUND					984,904	672,267	-	118,922	553,345	92,188	461,157	12,972	-
570	CITY-COUNTY ADMINISTRATION BOARD													
	INTERCAP - City-County Bldg. Remodel		03/14/08	02/15/18	Variable	999,483	120,463	-	120,463	-	-	-	2,237	-
	INTERCAP - City-County Bldg. Remodel Ph II		06/25/10	08/15/20	Variable	505,000	186,485	-	52,449	134,036	53,477	80,559	4,336	-
	TOTAL CITY-COUNTY ADMINISTRATION BOARD					1,504,483	306,948	-	172,912	134,036	53,477	80,559	6,573	-
	TOTAL ENTERPRISE FUNDS					24,144,053	17,601,215	-	1,825,834	15,775,381	1,713,665	14,061,716	401,006	2,200

	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	
Total City Revenues by Department						
1 General Government Group	22,768,877	21,452,135	22,531,536	22,534,501	22,476,521	23,502,287
2 Administrative Services	6,473,170	7,313,201	4,099,929	11,072,417	11,110,138	3,946,177
3 Community Development	1,328,923	1,567,385	933,448	1,008,448	1,267,636	956,145
4 Community Facilities	2,911,539	2,907,454	2,638,280	2,744,959	2,729,662	2,641,818
5 Fire	107,974	245,193	110,000	162,807	154,538	111,600
6 Park & Recreation	3,105,684	2,677,190	2,559,650	4,229,842	2,693,953	4,480,489
7 Police & Court	3,181,082	3,150,720	3,055,148	3,067,073	3,076,416	3,090,013
8 Public Works	27,651,608	28,124,843	27,324,739	32,035,686	30,867,997	40,250,296
Total City Revenues	67,528,857	67,438,121	63,252,730	76,855,733	74,376,861	78,978,825



	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	
Total City Expenditures by Department						
1 General Government Group	8,728,031	11,847,217	9,849,643	10,930,930	10,039,691	10,149,989
2 Administrative Services	4,648,201	6,146,082	4,842,313	12,295,186	10,716,733	5,297,639
3 Community Development	1,871,973	1,941,736	1,709,786	1,784,786	1,596,456	1,731,766
4 Community Facilities	2,813,489	2,803,282	2,829,132	2,990,245	2,785,461	2,683,257
5 Fire	3,909,912	4,004,190	4,146,099	4,287,070	4,053,608	4,403,029
6 Park & Recreation	4,323,990	4,491,675	4,688,150	6,649,010	4,496,861	6,741,800
7 Police & Court	8,329,384	8,478,269	8,902,400	8,966,264	8,590,066	9,309,146
8 Public Works	25,741,786	26,408,217	30,470,051	43,393,174	24,670,132	44,961,745
Total City Expenditures	60,366,766	66,120,668	67,437,574	91,296,665	66,949,008	85,278,371

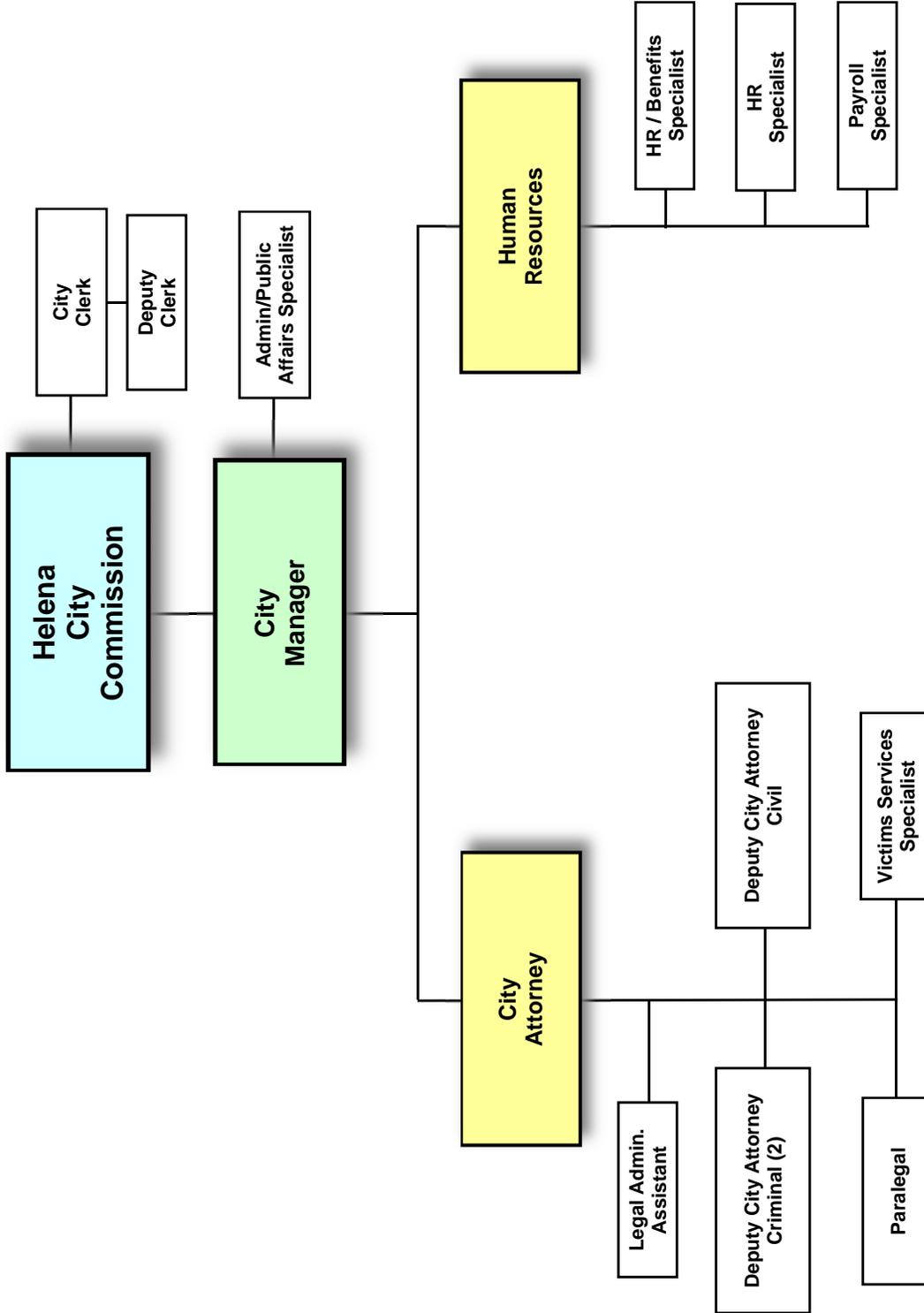
General Government Group
(including General Government Revenue,
and Parking)

	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	11,627,186	9,864,094	10,134,218	10,134,218	10,424,465	10,664,323
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	11,627,186	9,864,094	10,134,218	10,134,218	10,424,465	10,664,323
License & Permits	554,532	556,875	543,300	543,300	552,888	544,100
Intergovernmental Revenues	4,054,354	4,161,084	4,300,800	4,300,800	4,308,192	4,321,370
Charges For Services	1,707,917	1,681,065	1,704,574	1,704,574	1,661,817	1,662,280
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	76,877	75,487	82,500	82,500	76,047	80,900
Investment Earnings	9,517	31,113	14,411	14,411	60,345	42,807
Other Financing Sources / (Uses)	3,894,208	4,094,816	4,687,071	4,690,036	4,328,105	4,968,826
Other Operating Revenue	10,297,405	10,600,440	11,332,656	11,335,621	10,987,394	11,620,283
Internal Service Revenues	843,286	949,601	896,562	896,562	896,562	971,492
Interfund Transfers In	1,000	38,000	168,100	168,100	168,100	246,189
Internal Transactions	844,286	987,601	1,064,662	1,064,662	1,064,662	1,217,681
Long-Term Debt	-	-	-	-	-	-
Total Revenues	22,768,877	21,452,135	22,531,536	22,534,501	22,476,521	23,502,287
Expenditures						
Personal Services	1,738,032	1,755,262	1,937,631	2,005,560	1,870,741	2,084,147
Supplies & Materials	59,780	62,771	58,097	63,277	53,081	63,825
Purchased Services	563,362	630,969	865,422	870,617	535,223	833,695
Intra-City Charges	12,901	12,190	12,966	12,966	11,530	11,597
Fixed Charges	3,979,429	4,244,018	5,004,883	5,007,866	4,542,677	5,359,854
Maintenance & Operating	4,615,472	4,949,948	5,941,368	5,954,726	5,142,511	6,268,971
Internal Charges	147,344	146,759	138,770	138,770	138,770	140,814
Transfers Out	2,197,324	3,485,216	1,138,139	2,138,139	2,138,451	1,069,784
Internal Transactions	2,344,668	3,631,975	1,276,909	2,276,909	2,277,221	1,210,598
Debt Service	-	1,488,115	693,735	693,735	749,218	586,273
Capital Outlay	29,859	21,917	-	-	-	-
Debt & Capital	29,859	1,510,032	693,735	693,735	749,218	586,273
Total Expenditures	8,728,031	11,847,217	9,849,643	10,930,930	10,039,691	10,149,989
Revenues Over (Under) Expenditures	14,040,846	9,604,918	12,681,893	11,603,571	12,436,830	13,352,298

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

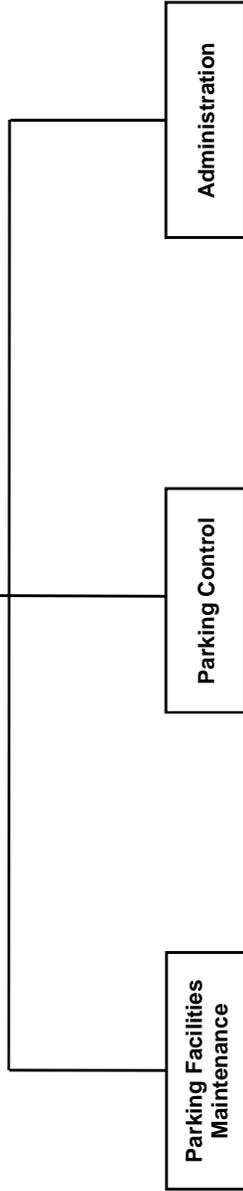
**CITY OF HELENA
GENERAL GOVERNMENT GROUP**



**CITY OF HELENA
PARKING COMMISSION**

Helena Parking
Commission
(Administrative Board appointed
by the Helena City Commission)

Parking Manager



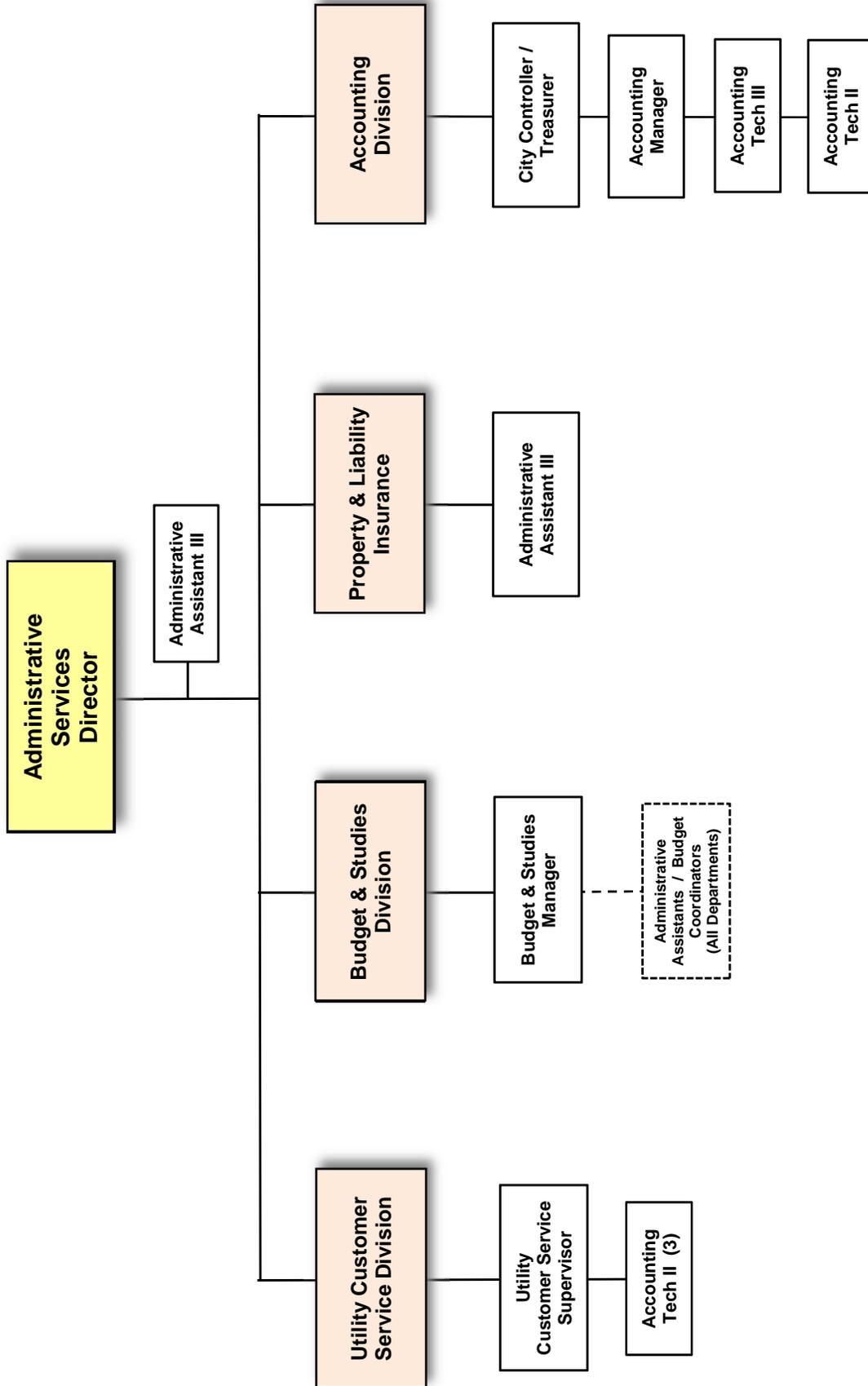
Administrative Services Department
(including Debt Services
and General Capital Funds)

	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	1,292,059	874,913	827,500	827,500	822,417	773,450
Special Assessments	897,381	949,810	910,614	910,614	925,230	890,424
Taxes & Assessments	2,189,440	1,824,723	1,738,114	1,738,114	1,747,647	1,663,874
License & Permits	30,403	28,645	30,000	30,000	27,491	30,000
Intergovernmental Revenues	50,796	106,597	-	571,591	569,111	-
Charges For Services	5,980	1,480	1,480	1,480	1,480	7,480
Intra-City Revenues	17,464	19,151	19,842	19,842	19,715	20,340
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	4,719	15,115	600	600	24,660	1,375
Other Financing Sources / (Uses)	1,425	352,136	-	-	8,932	-
Other Operating Revenue	110,787	523,124	51,922	623,513	651,389	59,195
Internal Service Revenues	1,782,962	1,885,619	1,744,336	1,744,336	1,744,335	1,819,047
Interfund Transfers In	1,544,981	3,079,735	565,557	1,477,706	1,478,019	404,061
Internal Transactions	3,327,943	4,965,354	2,309,893	3,222,042	3,222,354	2,223,108
Long-Term Debt	845,000	-	-	5,488,748	5,488,748	-
Total Revenues	6,473,170	7,313,201	4,099,929	11,072,417	11,110,138	3,946,177
Expenditures						
Personal Services	833,112	763,942	838,890	838,890	757,574	881,415
Supplies & Materials	17,716	20,616	32,180	55,483	48,734	30,415
Purchased Services	1,005,465	1,019,562	1,078,627	1,106,657	1,076,121	1,140,128
Intra-City Charges	3,765	3,850	4,080	4,080	4,810	4,500
Fixed Charges	589,227	631,423	996,514	996,514	531,856	1,032,359
Maintenance & Operating	1,616,173	1,675,451	2,111,401	2,162,734	1,661,521	2,207,402
Internal Charges	74,118	76,376	68,325	68,325	68,325	71,173
Transfers Out	-	238,000	261,498	261,498	261,498	400,001
Internal Transactions	74,118	314,376	329,823	329,823	329,823	471,174
Debt Service	1,743,619	1,013,643	1,027,499	6,514,795	6,507,643	998,568
Capital Outlay	381,179	2,378,670	534,700	2,448,944	1,460,172	739,080
Debt & Capital	2,124,798	3,392,313	1,562,199	8,963,739	7,967,815	1,737,648
Total Expenditures	4,648,201	6,146,082	4,842,313	12,295,186	10,716,733	5,297,639
Revenues Over (Under) Expenditures	1,824,969	1,167,119	(742,384)	(1,222,769)	393,405	(1,351,462)

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

015 Administrative Services	308 2017 GO Bond-08 Park Ref
1501 Budget & Admin Services	310 GO Refunding Bonds 2009
1506 Accounting	340 S I D Revolving
1507 Utility Customer Service	440 Capital Improvements Fund
238 Loan Repayment	643 Copier Revolving
029 Lighting Districts - All	645 Property & Liab Insurance

CITY OF HELENA
 ADMINISTRATIVE SERVICES DEPARTMENT



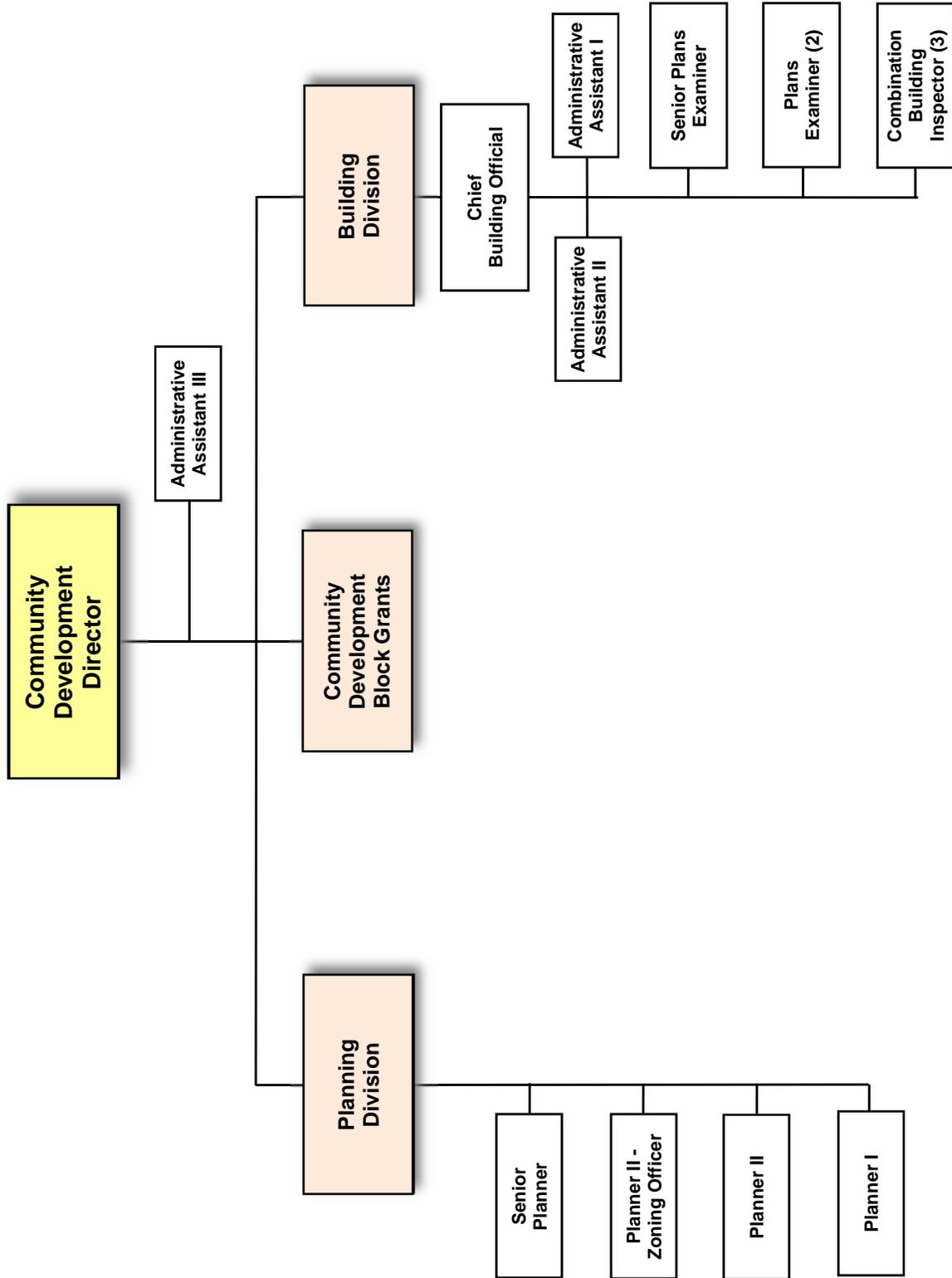
Community Development Department

	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	885,677	1,149,068	919,825	919,825	1,235,885	939,776
Intergovernmental Revenues	430,889	411,395	-	75,000	5,000	-
Charges For Services	7,666	3,930	5,190	5,190	5,890	2,500
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	594	2,901	1,000	1,000	6,351	2,500
Other Financing Sources / (Uses)	4,097	91	-	-	7,077	-
Other Operating Revenue	1,328,923	1,567,385	926,015	1,001,015	1,260,203	944,776
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	7,433	7,433	7,433	11,369
Internal Transactions	-	-	7,433	7,433	7,433	11,369
Long-Term Debt	-	-	-	-	-	-
Total Revenues	1,328,923	1,567,385	933,448	1,008,448	1,267,636	956,145
Expenditures						
Personal Services	1,056,551	1,087,479	1,151,436	1,151,436	1,133,016	1,232,756
Supplies & Materials	9,563	7,285	110,145	110,145	77,411	32,775
Purchased Services	156,896	244,873	211,520	211,520	153,630	223,137
Intra-City Charges	8,583	8,510	11,963	11,963	7,719	12,630
Fixed Charges	531,715	505,546	110,768	185,768	117,351	110,893
Maintenance & Operating	706,757	766,214	444,396	519,396	356,111	379,435
Internal Charges	84,685	88,043	83,954	83,954	83,954	89,575
Transfers Out	-	-	-	-	-	-
Internal Transactions	84,685	88,043	83,954	83,954	83,954	89,575
Debt Service	-	-	-	-	-	-
Capital Outlay	23,980	-	30,000	30,000	23,375	30,000
Debt & Capital	23,980	-	30,000	30,000	23,375	30,000
Total Expenditures	1,871,973	1,941,736	1,709,786	1,784,786	1,596,456	1,731,766
Revenues Over (Under) Expenditures	(543,050)	(374,351)	(776,338)	(776,338)	(328,820)	(775,621)

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



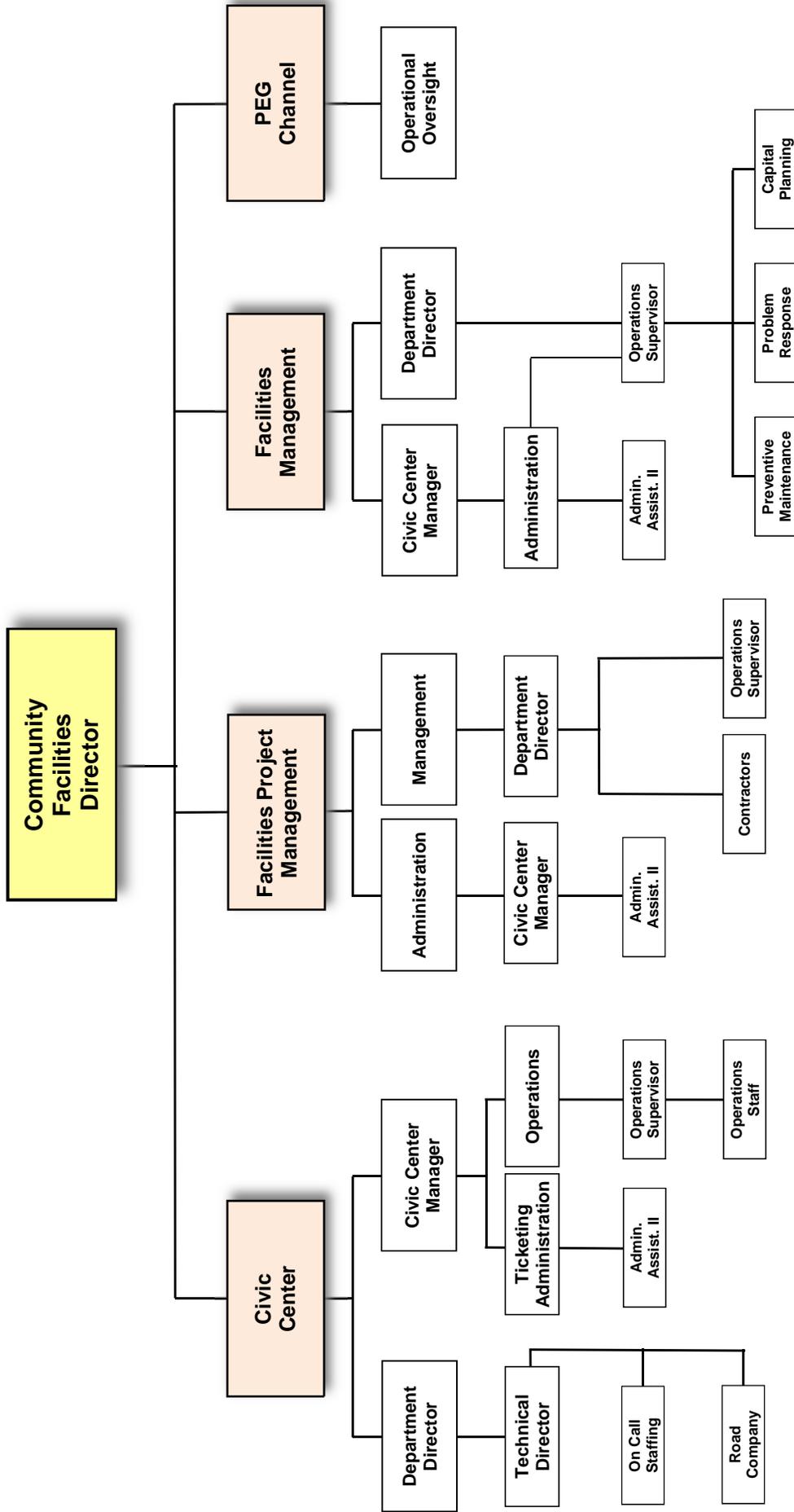
Community Facilities Department

	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	25,000	25,000	-
Charges For Services	484,101	567,710	208,000	277,374	270,274	222,900
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	1,366	6,161	1,031	1,031	9,850	5,507
Other Financing Sources / (Uses)	1,127,128	1,124,544	1,142,957	1,142,957	1,125,941	1,145,057
Other Operating Revenue	1,612,595	1,698,415	1,351,988	1,446,362	1,431,065	1,373,464
Internal Service Revenues	636,990	563,559	627,029	627,029	627,029	599,638
Interfund Transfers In	661,954	645,480	659,263	671,568	671,568	668,716
Internal Transactions	1,298,944	1,209,039	1,286,292	1,298,597	1,298,597	1,268,354
Long-Term Debt	-	-	-	-	-	-
Total Revenues	2,911,539	2,907,454	2,638,280	2,744,959	2,729,662	2,641,818
Expenditures						
Personal Services	942,680	946,709	959,908	965,452	944,200	1,007,952
Supplies & Materials	79,649	65,847	87,805	88,405	72,211	82,805
Purchased Services	989,526	1,090,005	935,791	1,021,991	885,654	845,242
Intra-City Charges	1,605	1,482	3,700	3,700	1,405	3,700
Fixed Charges	200,730	204,551	209,270	209,270	211,766	219,508
Maintenance & Operating	1,271,510	1,361,885	1,236,566	1,323,366	1,171,036	1,151,255
Internal Charges	312,412	299,180	283,085	283,085	283,085	264,956
Transfers Out	10,610	-	91,880	16,334	16,334	-
Internal Transactions	323,022	299,180	374,965	299,419	299,419	264,956
Debt Service	181,499	177,708	182,693	194,998	194,945	183,694
Capital Outlay	94,778	17,800	75,000	207,010	175,861	75,400
Debt & Capital	276,277	195,508	257,693	402,008	370,806	259,094
Total Expenditures	2,813,489	2,803,282	2,829,132	2,990,245	2,785,461	2,683,257
Revenues Over (Under) Expenditures	98,050	104,172	(190,852)	(245,286)	(55,799)	(41,439)

Funds Included in this Department:

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

CITY OF HELENA
COMMUNITY FACILITIES DEPARTMENT



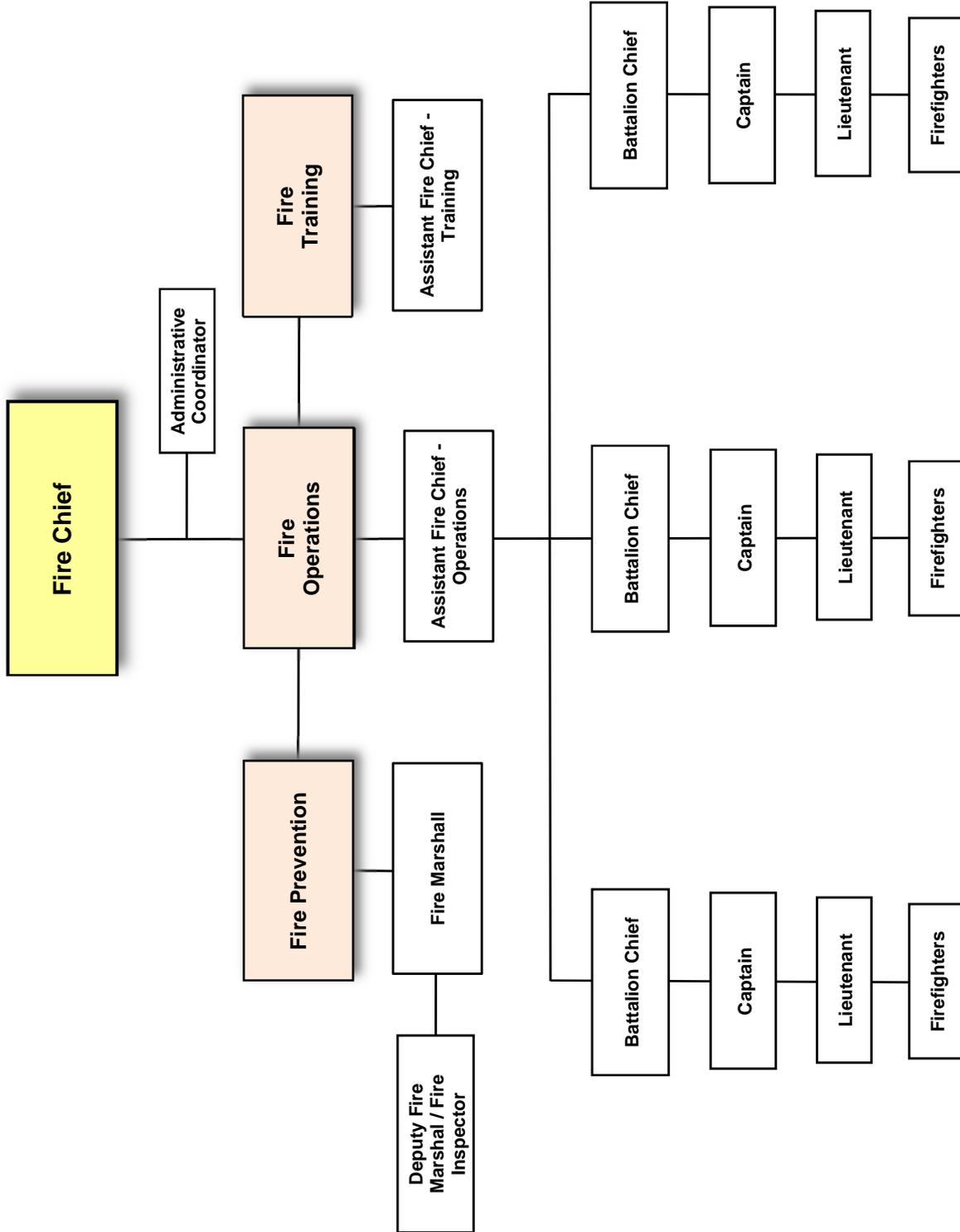
Fire Department

	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	44,167	87,493	-	52,807	30,724	-
Charges For Services	63,004	148,565	110,000	110,000	112,198	111,600
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	803	9,135	-	-	11,616	-
Other Operating Revenue	107,974	245,193	110,000	162,807	154,538	111,600
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	107,974	245,193	110,000	162,807	154,538	111,600
Expenditures						
Personal Services	3,390,540	3,440,754	3,553,982	3,592,622	3,515,734	3,801,942
Supplies & Materials	64,739	109,360	136,006	136,006	88,767	136,723
Purchased Services	152,973	139,603	152,582	254,913	160,048	154,378
Intra-City Charges	40,978	38,812	46,214	46,214	31,650	46,214
Fixed Charges	901	933	970	970	1,064	1,100
Maintenance & Operating	259,591	288,708	335,772	438,103	281,529	338,415
Internal Charges	259,781	258,815	256,345	256,345	256,345	262,672
Transfers Out	-	-	-	-	-	-
Internal Transactions	259,781	258,815	256,345	256,345	256,345	262,672
Debt Service	-	-	-	-	-	-
Capital Outlay	-	15,913	-	-	-	-
Debt & Capital	-	15,913	-	-	-	-
Total Expenditures	3,909,912	4,004,190	4,146,099	4,287,070	4,053,608	4,403,029
Revenues Over (Under) Expenditures	(3,801,938)	(3,758,997)	(4,036,099)	(4,124,263)	(3,899,070)	(4,291,429)

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

- 013 Fire Department
 - 2301 Fire
 - 2305 Fire Grants

CITY OF HELENA
FIRE DEPARTMENT



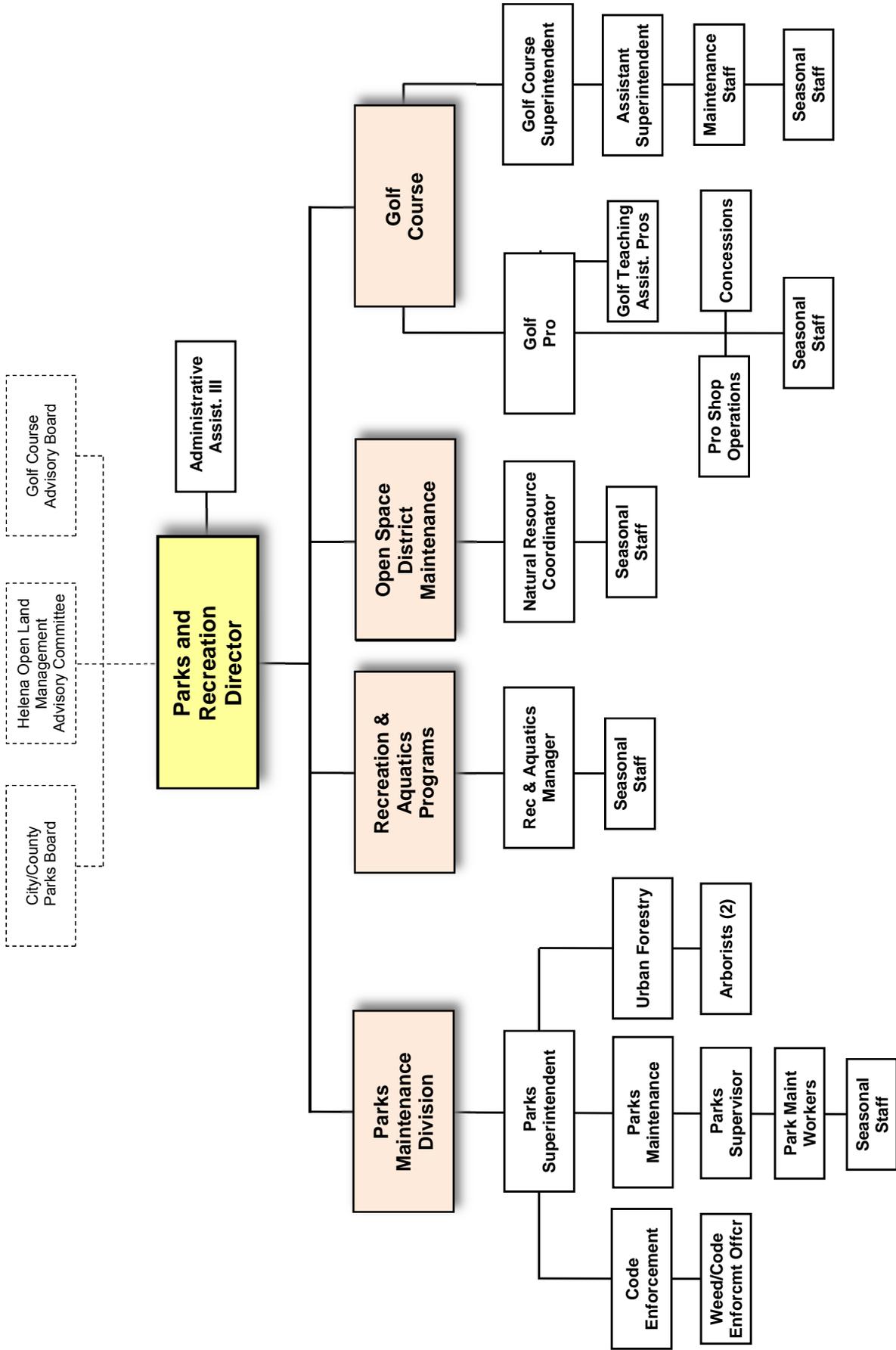
Park & Recreation Department

	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	594,390	522,906	507,920	507,920	598,011	598,750
Taxes & Assessments	594,390	522,906	507,920	507,920	598,011	598,750
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	111,864	273,612	1,669	1,656,951	336,258	66,679
Charges For Services	1,604,179	1,620,054	1,587,007	1,587,007	1,523,517	1,666,532
Intra-City Revenues	-	-	-	-	-	59,628
Fines & Forfeitures	-	3,321	1,800	1,800	900	1,000
Investment Earnings	812	3,219	450	450	8,109	1,175
Other Financing Sources / (Uses)	215,933	41,542	36,160	51,070	72,194	89,572
Other Operating Revenue	1,932,788	1,941,748	1,627,086	3,297,278	1,940,978	1,884,586
Internal Service Revenues	184,151	173,792	146,064	146,064	146,064	143,539
Interfund Transfers In	-	-	48,900	48,900	8,900	53,614
Internal Transactions	184,151	173,792	194,964	194,964	154,964	197,153
Long-Term Debt	394,355	38,744	229,680	229,680	-	1,800,000
Total Revenues	3,105,684	2,677,190	2,559,650	4,229,842	2,693,953	4,480,489
Expenditures						
Personal Services	2,079,074	1,941,852	2,369,426	2,599,426	2,070,226	2,526,651
Supplies & Materials	499,017	511,682	591,536	598,536	534,185	589,963
Purchased Services	938,458	984,296	842,061	2,383,230	962,821	942,894
Intra-City Charges	58,579	61,083	75,660	75,660	58,095	119,014
Fixed Charges	134,447	150,117	151,725	151,725	150,082	159,743
Maintenance & Operating	1,630,501	1,707,178	1,660,982	3,209,151	1,705,183	1,811,614
Internal Charges	338,981	320,627	334,108	334,108	334,108	334,642
Transfers Out	-	10,000	-	-	-	-
Internal Transactions	338,981	330,627	334,108	334,108	334,108	334,642
Debt Service	58,151	81,766	85,024	85,024	85,022	131,893
Capital Outlay	217,283	430,252	238,610	421,301	302,322	1,937,000
Debt & Capital	275,434	512,018	323,634	506,325	387,344	2,068,893
Total Expenditures	4,323,990	4,491,675	4,688,150	6,649,010	4,496,861	6,741,800
Revenues Over (Under) Expenditures	(1,218,306)	(1,814,485)	(2,128,500)	(2,419,168)	(1,802,908)	(2,261,311)

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

017	Park & Recreation	441	Parks Improvement
	4101 Parks Administration	563	Golf Course
	4102 Parks Maintenance		4111 Golf Operations
	4103 Swimming Pool		4113 Golf Concessions
	4104 Recreation		4115 Golf Maintenance
	4105 Neighborhood Parks		4119 Golf Capital/Debt Service
	4106 Kay's Kids		
	4107 Urban Trails		
	4109 Code Enforcement-Weed Mgmt		
235	Open Space District Maint		
237	Urban Forestry		
246	Watershed Projects		

**CITY OF HELENA
PARKS AND RECREATION DEPARTMENT**



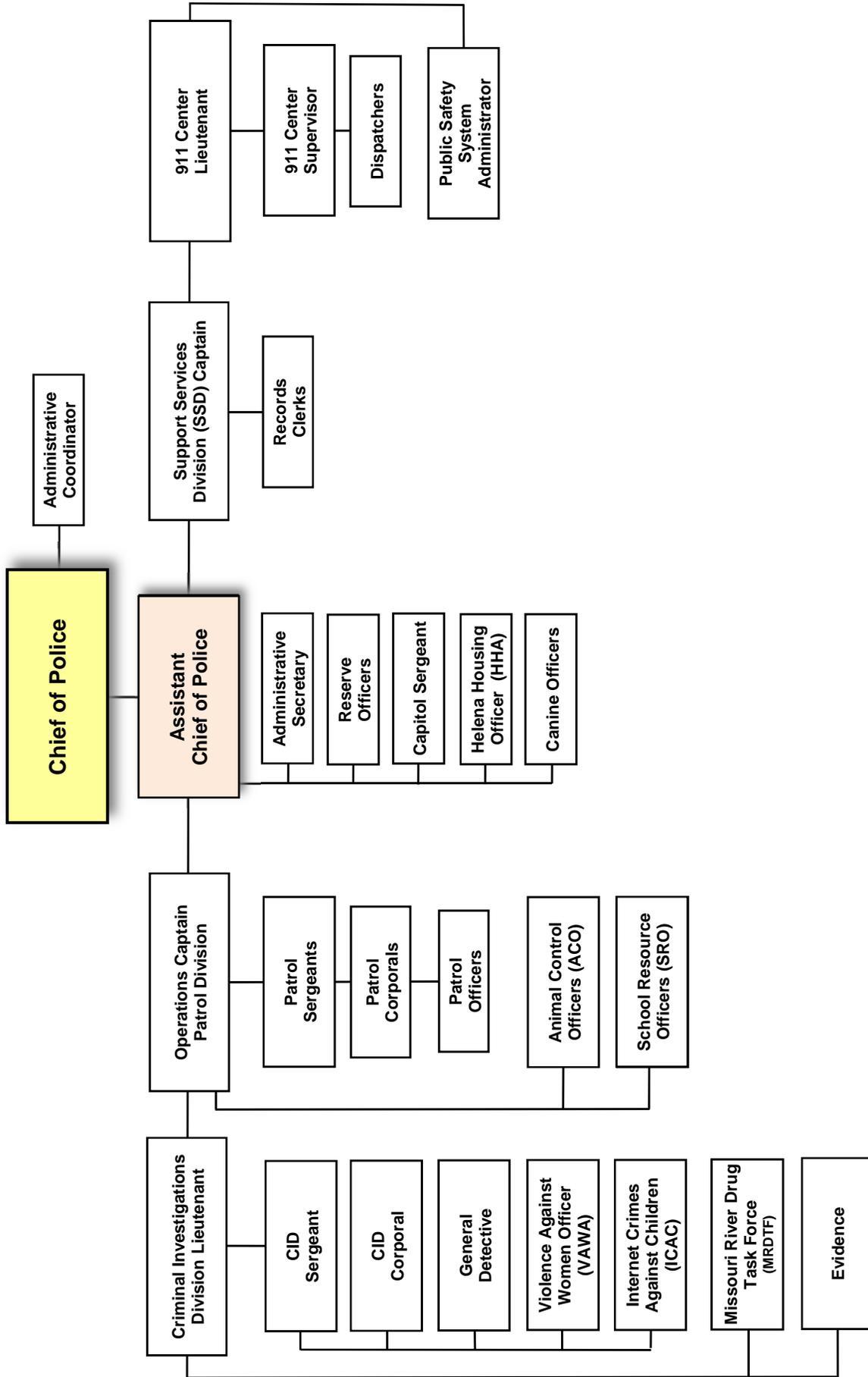
Police Department & City Court

	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	51,519	50,980	46,000	46,000	51,452	46,000
Intergovernmental Revenues	1,981,138	2,003,654	1,926,713	1,938,638	2,001,818	1,951,063
Charges For Services	375,898	325,001	327,500	327,500	260,673	274,331
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	650,074	582,081	630,700	630,700	534,133	645,000
Investment Earnings	68	430	100	100	789	500
Other Financing Sources / (Uses)	50,131	71,698	2,980	2,980	82,803	2,260
Other Operating Revenue	3,108,828	3,033,844	2,933,993	2,945,918	2,931,668	2,919,154
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	72,254	116,876	121,155	121,155	144,748	170,859
Internal Transactions	72,254	116,876	121,155	121,155	144,748	170,859
Long-Term Debt	-	-	-	-	-	-
Total Revenues	3,181,082	3,150,720	3,055,148	3,067,073	3,076,416	3,090,013
Expenditures						
Personal Services	6,763,685	6,789,703	6,904,712	6,957,659	6,929,195	7,362,806
Supplies & Materials	150,403	199,893	232,490	232,622	142,665	226,140
Purchased Services	654,442	711,282	804,925	806,083	704,682	798,982
Intra-City Charges	118,998	97,235	177,180	166,365	82,286	177,180
Fixed Charges	286,198	304,929	320,786	317,635	301,646	319,364
Maintenance & Operating	1,210,041	1,313,339	1,535,381	1,522,705	1,231,279	1,521,666
Internal Charges	250,290	258,351	262,307	262,307	262,307	273,939
Transfers Out	72,254	116,876	108,000	131,593	131,593	150,735
Internal Transactions	322,544	375,227	370,307	393,900	393,900	424,674
Debt Service	-	-	-	-	-	-
Capital Outlay	33,114	-	92,000	92,000	35,692	-
Debt & Capital	33,114	-	92,000	92,000	35,692	-
Total Expenditures	8,329,384	8,478,269	8,902,400	8,966,264	8,590,066	9,309,146
Revenues Over (Under) Expenditures	(5,148,302)	(5,327,549)	(5,847,252)	(5,899,191)	(5,513,650)	(6,219,133)

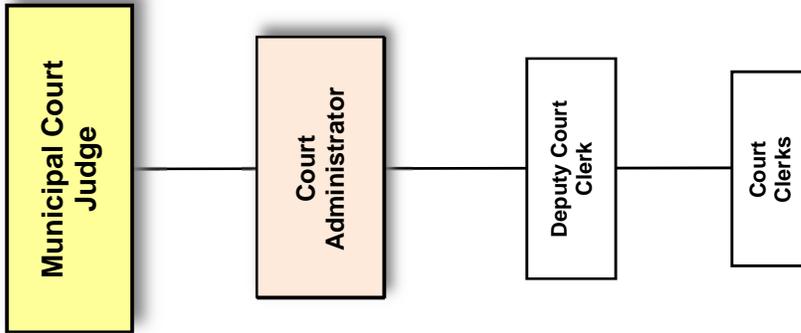
Parts of the General Fund and Other Funds Included in this Department:

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

CITY OF HELENA
HELENA POLICE DEPARTMENT



CITY OF HELENA
MUNICIPAL COURT



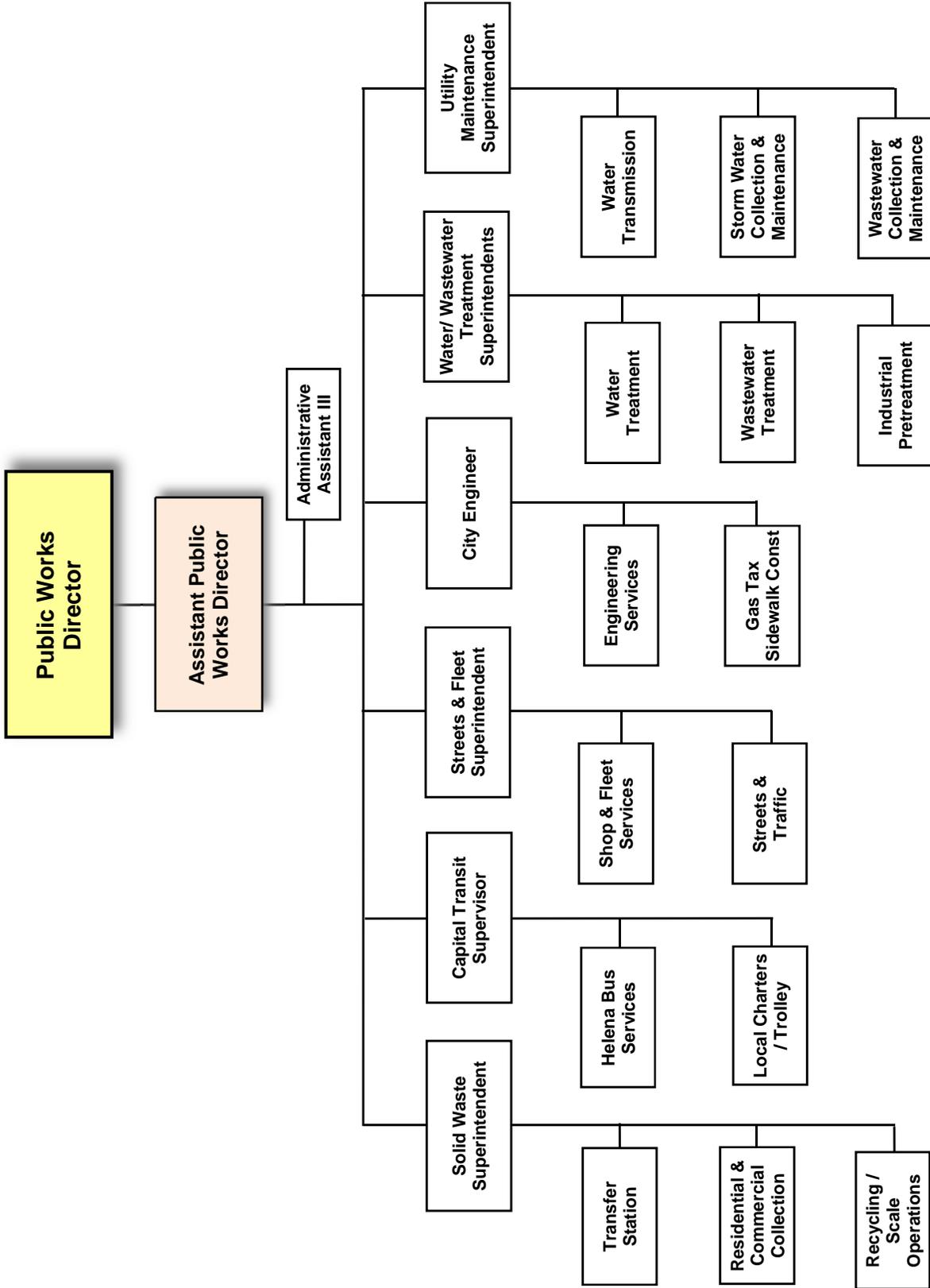
Public Works Department

	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	4,366,909	4,524,359	4,430,350	4,430,350	4,999,780	5,017,040
Taxes & Assessments	4,366,909	4,524,359	4,430,350	4,430,350	4,999,780	5,017,040
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	2,292,957	2,260,749	1,706,267	2,765,429	2,913,169	1,815,296
Charges For Services	17,182,904	17,643,257	17,327,159	17,387,159	17,900,156	17,881,201
Intra-City Revenues	973,254	810,118	1,136,771	1,136,771	827,173	1,126,016
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	20,956	88,631	50,100	50,100	225,882	149,150
Other Financing Sources / (Uses)	475,505	215,799	228,095	429,762	302,258	135,795
Other Operating Revenue	20,945,576	21,018,554	20,448,392	21,769,221	22,168,638	21,107,458
Internal Service Revenues	1,584,298	1,674,145	1,659,388	1,659,388	1,659,388	1,661,414
Interfund Transfers In	596,000	720,000	636,609	744,309	744,309	723,212
Internal Transactions	2,180,298	2,394,145	2,295,997	2,403,697	2,403,697	2,384,626
Long-Term Debt	158,825	187,785	150,000	3,432,418	1,295,882	11,741,172
Total Revenues	27,651,608	28,124,843	27,324,739	32,035,686	30,867,997	40,250,296
Expenditures						
Personal Services	7,519,962	7,838,248	8,333,007	8,351,957	7,869,459	8,635,796
Supplies & Materials	2,529,422	1,946,028	2,783,866	3,103,334	2,080,252	2,791,056
Purchased Services	5,573,361	5,392,189	6,107,589	7,052,828	5,349,714	5,939,285
Intra-City Charges	746,331	626,589	889,066	891,166	651,006	866,544
Fixed Charges	288,933	250,362	256,592	277,722	279,011	269,872
Maintenance & Operating	9,138,047	8,215,168	10,037,113	11,325,050	8,359,983	9,866,757
Internal Charges	3,099,056	3,354,149	3,646,485	3,249,002	3,249,002	3,757,359
Transfers Out	596,000	750,000	607,500	715,200	675,200	657,500
Internal Transactions	3,695,056	4,104,149	4,253,985	3,964,202	3,924,202	4,414,859
Debt Service	1,291,941	1,292,315	1,293,206	1,317,706	1,316,371	1,333,638
Capital Outlay	4,096,780	4,958,337	6,552,740	18,434,259	3,200,117	20,710,695
Debt & Capital	5,388,721	6,250,652	7,845,946	19,751,965	4,516,488	22,044,333
Total Expenditures	25,741,786	26,408,217	30,470,051	43,393,174	24,670,132	44,961,745
Revenues Over (Under) Expenditures	1,909,822	1,716,626	(3,145,312)	(11,357,488)	6,197,865	(4,711,449)

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

016 Public Works	531 Wastewater
3101 Public Works Admin	3135 Wastewater Treatment
3102 Engineering	3136 Wastewater Util. Maint.
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 Capital Transit
3126 Water Utility Maintenance	581 CT - East Valley
	582 CT - Head Start
	610 Fleet Services

CITY OF HELENA
PUBLIC WORKS DEPARTMENT



General Fund
Fund: 100

Description :

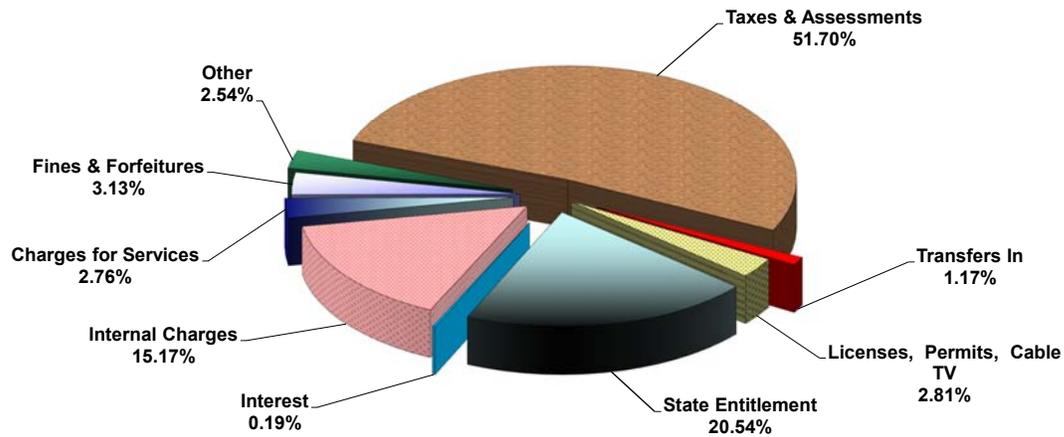
The General Fund accounts for all assets, sources and uses for financing the general operations and administration of the city. All other uses of resources for specific purposes are accounted for in other funds set up for those specific purposes.

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

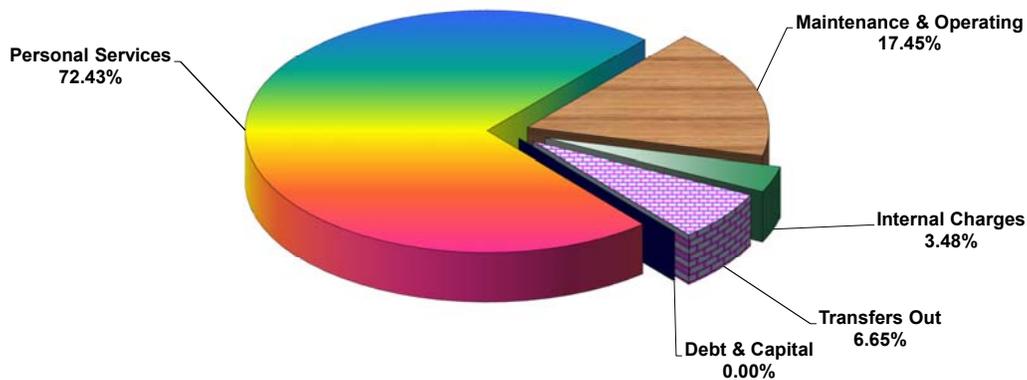
This sub-fund presentation allows for a breakout of dedicated funding and expenditures of the general fund by each of the sub-fund areas. See the following pages of the general fund presentation for these sub-fund breakouts in addition to the overall general fund presentation by categories.

FY 2018 GENERAL FUND REVENUES BY CATEGORY



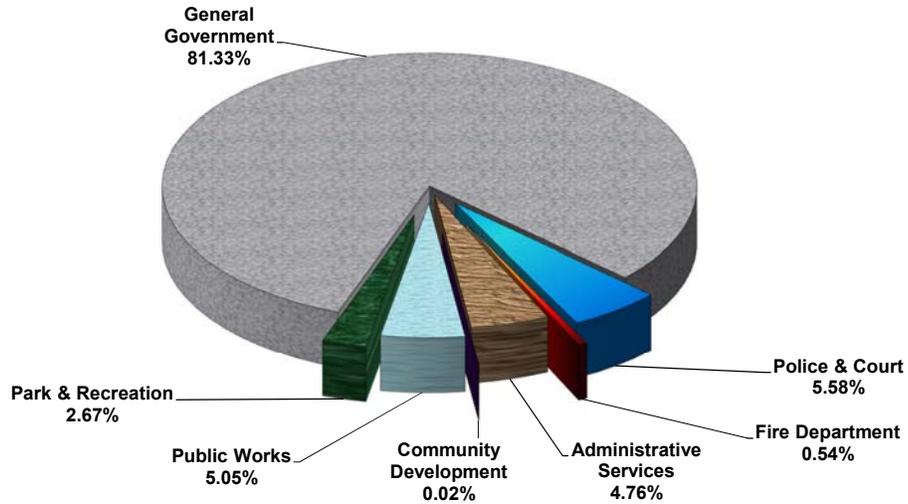
	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	Budget Increase (Decr)
Taxes & Assessments	\$ 9,864,094	\$ 10,424,465	\$ 10,664,323	\$ 239,858
Transfers In	61,876	185,928	240,370	54,442
Licenses, Permits, Cable TV	593,570	590,190	578,850	(11,340)
State Entitlement	4,075,251	4,215,813	4,236,870	21,057
Interest	25,974	51,262	40,000	(11,262)
Internal Charges	3,162,308	3,033,722	3,128,611	94,889
Charges for Services	620,499	522,330	568,324	45,994
Fines & Forfeitures	582,081	535,033	646,000	110,967
Other	612,810	607,877	524,056	(83,821)
Total Sources	\$ 19,598,463	\$ 20,166,620	\$ 20,627,404	\$ 460,784

FY 2018 GENERAL FUND EXPENDITURES BY CATEGORY



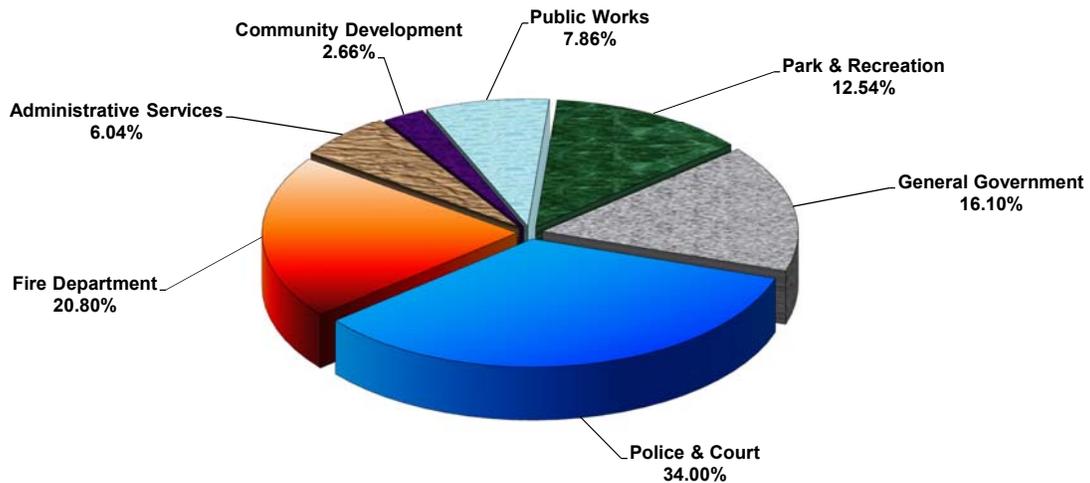
	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	Budget Increase (Decr)
Personal Services	\$ 13,539,095	\$ 13,958,081	\$ 15,334,780	\$ 1,376,699
Maintenance & Operating	2,924,674	2,849,568	3,694,679	845,111
Internal Charges	672,339	717,052	736,070	19,018
Transfers Out	3,860,216	2,547,576	1,407,284	(1,140,292)
Debt & Capital	15,913	-	-	-
Total Uses	\$ 21,012,237	\$ 20,072,277	\$ 21,172,813	\$ 1,100,536

FY 2018 GENERAL FUND REVENUES BY SUB-FUND



	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	Budget Increase (Decr)
General Government	\$ 15,647,301	\$ 16,437,938	\$ 16,791,655	\$ 353,717
Police & Court	1,239,305	1,173,250	1,150,127	(23,123)
Fire Department	245,193	154,538	111,600	(42,938)
Administrative Services	1,062,709	950,675	977,594	26,919
Community Development	15,680	7,390	3,250	(4,140)
Public Works	1,080,638	1,040,421	1,041,986	1,565
Park & Recreation	307,637	402,408	551,192	148,784
\$	\$ 19,598,463	\$ 20,166,620	\$ 20,627,404	\$ 460,784

FY 2018 GENERAL FUND EXPENDITURES BY SUB-FUND



	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	Budget Increase (Decr)
General Government	5,307,204	4,003,894	3,409,869	(594,025)
Police & Court	6,578,395	6,613,242	7,199,635	586,393
Fire Department	4,004,190	4,053,608	4,403,029	349,421
Administrative Services	1,094,330	1,110,028	1,278,175	168,147
Community Development	547,761	555,870	563,817	7,947
Public Works	1,608,841	1,611,175	1,663,148	51,973
Park & Recreation	1,871,516	2,124,460	2,655,140	530,680
\$	\$ 21,012,237	\$ 20,072,277	\$ 21,172,813	\$ 1,100,536

General Fund						
Fund: 100						
	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	11,627,186	9,864,094	10,134,218	10,134,218	10,424,465	10,664,323
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	11,627,186	9,864,094	10,134,218	10,134,218	10,424,465	10,664,323
License & Permits	591,446	593,570	577,800	577,800	590,190	578,850
Intergovernmental Revenues	4,422,337	4,587,054	4,532,846	4,657,075	4,702,399	4,622,276
Charges For Services	593,127	620,499	554,566	554,566	522,330	568,324
Intra-City Revenues	-	-	-	-	-	59,628
Fines & Forfeitures	650,074	582,081	632,500	632,500	535,033	646,000
Investment Earnings	7,671	25,974	12,000	12,000	51,262	40,000
Other Financing Sources / (Uses)	104,483	101,007	66,330	69,295	121,291	79,022
Other Operating Revenues	6,369,138	6,510,185	6,376,042	6,503,236	6,522,505	6,594,100
Internal Service Revenues	2,900,426	3,162,308	3,033,723	3,033,723	3,033,722	3,128,611
Interfund Transfers In	20,968	61,876	162,335	162,335	185,928	240,370
Internal Transactions	2,921,394	3,224,184	3,196,058	3,196,058	3,219,650	3,368,981
Long-Term Debt	-	-	-	-	-	-
Total Revenues	20,917,718	19,598,463	19,706,318	19,833,512	20,166,620	20,627,404
Expenditures						
Personal Services	13,466,263	13,539,095	14,351,824	14,471,340	13,958,081	15,334,780
Supplies & Materials	379,980	476,093	626,510	631,822	483,075	583,691
Purchased Services	1,414,426	1,595,350	1,847,889	1,961,573	1,521,225	1,955,563
Intra-City Charges	217,255	199,410	299,908	289,093	176,737	299,827
Fixed Charges	619,019	653,821	829,571	829,571	668,531	855,598
Maintenance & Operating	2,630,680	2,924,674	3,603,878	3,712,059	2,849,568	3,694,679
Internal Charges	684,254	672,339	717,052	717,052	717,052	736,070
Ω Transfers Out	1,813,844	3,860,216	1,475,639	2,547,264	2,547,576	1,407,284
Internal Transactions	2,498,098	4,532,555	2,192,691	3,264,316	3,264,628	2,143,354
Debt Service	-	-	-	-	-	-
Capital Outlay	-	15,913	-	-	-	-
Debt & Capital	-	15,913	-	-	-	-
Total Expenditures	18,595,041	21,012,237	20,148,393	21,447,715	20,072,277	21,172,813
Revenues Over (Under) Expenditures	2,322,677	(1,413,774)	(442,075)	(1,614,203)	94,343	(545,409)
Beginning Cash Balance - July 1	4,546,046	6,864,349	5,566,148	5,566,148	5,566,148	5,651,856
Other Cash Sources / (Uses)	(4,374)	115,573	-	-	(8,635)	-
Ending Cash Balance - June 30	6,864,349	5,566,148	5,124,073	3,951,945	5,651,856	5,106,447
Unreserved Balance	-	-	-	-	-	-
Reserved	6,864,349	5,566,148	5,124,073	3,951,945	5,651,856	5,106,447
Ending Cash Balance - June 30	6,864,349	5,566,148	5,124,073	3,951,945	5,651,856	5,106,447
Reserves Detail:						
Operational Reserves (Required Cash Flow)	3,600,000	3,760,000	3,760,000	3,760,000	3,760,000	3,760,000
Capital Reserve - General Fund Departments	1,329,039	1,806,148	1,364,073	191,945	1,891,856	1,346,447
Tax Settlement Reserve	1,935,310	-	-	-	-	-
Ω NOTE: 440-Capital transfer portion of Transfers Out	850,146	2,837,985	452,370	1,452,370	1,452,370	402,370

General Fund								
Fund: 100								
			FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
					Adopted	Amended	Actual	

3000000 **Revenues**

3100000 **Taxes**

3111100	Current Taxes - General Levy	gov	6,414,776	5,265,436	5,242,095	5,242,095	5,575,363	5,505,003
3111200	Current Taxes - Planning Levy	gov	666,180	494,842	583,724	583,724	555,279	563,817
3111300	Current Taxes - Comp Insurance Levy	gov	436,821	339,535	342,965	342,965	328,026	366,605
3111500	Current Taxes - PERS Levy	gov	378,750	320,082	348,115	348,115	332,134	378,358
3111600	Current Taxes - Police Retire Levy	gov	549,397	473,948	482,182	482,182	461,104	503,486
3111700	Current Taxes - Fire Retire Levy	gov	416,291	343,848	362,607	362,607	346,202	377,097
	Subtotal		8,862,215	7,237,691	7,361,688	7,361,688	7,598,108	7,694,366
3121000	Personal Property Taxes - All Years	gov	237,885	284,843	307,000	307,000	332,837	321,000
	Subtotal		9,100,100	7,522,534	7,668,688	7,668,688	7,930,945	8,015,366

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	1,725,930	1,499,557	1,704,030	1,704,030	1,623,464	1,829,957
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1,764,943	General Fund Health Insurance Costs
65,014	Civic Center (General Fund Supported)
1,829,957	Total Gen. Fund Health Insurance Cost

	Subtotal - General Purpose & Health Tax Levies		10,826,030	9,022,091	9,372,718	9,372,718	9,554,409	9,845,323
3130100	MV - County Option Tax (61-3-537)	gov	766,663	806,209	730,000	730,000	852,646	795,000
3130200	Entitlement -- MV - Assessed Taxes	gov	8,186	20,576	8,500	8,500	902	8,000
3140000	Pnlty & Intrst on Del Tax	gov	26,307	15,218	23,000	23,000	16,508	16,000
3100000	Total Taxes		11,627,186	9,864,094	10,134,218	10,134,218	10,424,465	10,664,323

3200000 **License & Permits**

3220100	Liquor Licenses	gov	21,406	21,406	21,000	21,000	20,906	21,000
3220200	Beer & Wine Licenses	gov	27,610	29,050	27,000	27,000	29,610	27,000
3220400	Catering Permits	gov	4,235	3,290	3,000	3,000	2,520	3,000
3230300	Pawnbrokers & 2nd Hand	gov	1,050	975	1,100	1,100	1,125	1,100
3240100	General Business Licenses	gov	97,379	102,535	98,000	98,000	104,307	99,000
3240300	Cable TV Franchise	gov	399,899	396,869	390,000	390,000	391,769	390,000
3250000	Amusemnt Licenses & Prmts	gov	2,950	2,750	3,200	3,200	2,650	3,000
3270000	Animal Licenses	p&c	35,039	34,945	34,000	34,000	35,802	34,000
3280000	Bicycle Licenses	gov	3	-	-	-	1	-
3290500	Board of Adjustments	cd	1,875	1,750	500	500	1,500	750
3200000	Total License & Permits		591,446	593,570	577,800	577,800	590,190	578,850

3300000 **Intergovernmental Revenues**

3310902	Fire Grants	fire	-	26,219	-	-	-	-
3312201	MRDTF Grant	p&c	42,752	35,223	30,000	30,000	26,975	30,000
3312203	Highway Traffic Safety	p&c	-	15,901	-	-	8,878	-
3312205	ICAC Grant	p&c	5,513	2,847	8,392	9,000	11,396	14,242
3312221	Dept of Justice Grant	p&c	112,718	79,976	80,000	80,000	97,696	80,000
	MATIC Grant-HPD (Project 531)							
3312223	Violence Agnst Women Grnt	p&c	47,652	48,911	51,000	53,814	75,443	51,000
3312227	HIDTA Grants	p&c	26,068	60,644	55,654	55,654	66,505	55,654
	HIDTA Overtime							
3312299	Police Grants-Misc	p&c	12,097	832	-	-	5,336	-
3319900	Misc Federal Grants							
	10-Mile Collaborative Grant-Indirect Cost Reimb.	pw	-	3,432	-	-	-	-
	EBOLA Grant	fire	-	-	-	8,640	8,640	-
	VOCA Grant	atty	-	-	-	68,000	38,475	65,010
3319901	Indirect Cost Recovery							
	MATIC Grant-HPD (Project 531)	p&c	-	-	-	-	5,463	-
	VOCA Grant	atty	-	-	-	-	3,752	-
3340500	Live Card Game Lic Dist	gov	4,655	4,403	5,000	5,000	4,351	4,500
3340600	Video Gambling Lic Dist	gov	67,075	69,850	70,000	70,000	69,050	70,000
3341000	State Entitlement - HB124 / 2001	gov	3,973,134	4,075,251	4,215,800	4,215,800	4,215,813	4,236,870
	0.495% Inflation for FY 2018 (HB565)							
3359900	State Grants - Misc.							
	Big Sky Trust / MBAC RR-TIF	cd	-	10,000	-	-	-	-
	Hazmat	fire	44,167	44,167	-	44,167	22,084	-
3370300	County Contributions							
	LCSO Reimb-1/2 Ded-MDT & Crimestoppers	p&c	640	1,419	7,000	7,000	5,927	5,000
3370500	County - DARE Officer	p&c	76,376	79,292	-	-	21,389	-

General Fund

Fund: 100

			FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
					Adopted	Amended	Actual	
3379900	Misc Intergovmntl Rev	fire	-	17,107	-	-	-	-
		gov	-	1,000	-	-	750	-
3390400	PILT-Helena Housing Authority	gov	9,490	10,580	10,000	10,000	14,476	10,000
3300000	Total Intergovernmental Revenues		4,422,337	4,587,054	4,532,846	4,657,075	4,702,399	4,622,276
3400000	Charges For Services							
3411000	Sale of Maps & Publicatns	cd	16	-	-	-	-	-
3418100	Subdivisions	cd	2,300	100	1,500	1,500	1,945	1,000
3418200	Zoning Actions	cd	5,350	3,830	3,690	3,690	3,945	1,500
3420200	Alarm Fees (10%)	p&c	761	685	500	500	580	500
3420300	Fire Protection Fees	fire	45,992	130,538	90,000	90,000	89,750	90,000
	<small>7/1/13 - 6/30/18 Westside Fire Service Area Agreement + misc.</small>							
3420400	Fire Bldg Code Inspection	fire	17,012	18,027	20,000	20,000	22,448	21,600
3422000	DUI Vehicle Seizures	p&c	105	-	-	-	-	-
3423100	St Capital Officer	p&c	233,483	192,738	180,000	180,000	156,767	100,000
3424000	Fees - Other Agencies							
	Law Enforcement Academy Contract	p&c	-	-	-	-	-	66,831
	Audit Fees - BID	as	-	-	-	-	-	3,000
	Audit Fees - TBID	as	-	-	-	-	-	3,000
3424400	Police Range User Fees	p&c	5,510	7,635	5,000	5,000	9,850	7,000
3424800	Helena Housing Auth. Contract	p&c	77,180	49,279	40,000	40,000	39,028	40,000
3429901	Snow Removal Charges	p&r	-	-	3,000	3,000	2,330	19,000
3440400	Engineering Misc.	pw	500	1,000	750	750	-	-
3450100	Animal Control Fees	p&c	1,275	5,140	5,000	5,000	-	5,000
3470200	Swim Tickets & Passes							
3470201	Under 48in.	p&r	27,504	25,775	27,500	27,500	23,540	27,500
3470202	48in.and over	p&r	24,131	22,797	24,130	24,130	21,915	24,000
3470203	Non-Swimmer Entry Fee	p&r	1,921	1,452	1,920	1,920	1,584	1,900
3470204	Adult Companion-Resident	p&r	1,517	1,080	1,500	1,500	2,186	1,100
3470205	Adult Companion-Non-Resid	p&r	175	100	175	175	-	175
3470211	Wtr Aerobics-Adult 13-65	p&r	232	171	230	230	42	230
3470212	Wtr Aerobics-Senior	p&r	38	25	38	38	21	38
3470215	Lap Swim-Adult 13-65	p&r	942	830	940	940	1,105	950
3470216	Lap Swim-Senior	p&r	136	124	135	135	233	175
3470221	Wtr Polo-Adult 13-65	p&r	-	70	50	50	54	50
3470222	Wtr Polo-Senior	p&r	1,239	51	1,200	1,200	36	400
3470225	Wtr Walking-Adult 13-65	p&r	35	38	35	35	14	35
3470226	Wtr Walking-Senior	p&r	61	54	61	61	11	60
3470231	PC Residt - Under 48in.	p&r	3,825	2,744	3,825	3,825	8,978	5,000
3470232	PC Residt - 48in. & Over	p&r	3,600	1,980	3,600	3,600	3,822	3,600
3470233	PC Residt - Wtr Act-Adult	p&r	1,663	1,650	1,663	1,663	338	1,650
3470234	PC Residt - Wtr Act-Sr.	p&r	285	105	285	285	135	285
3470236	SP Residt - Under 48in.	p&r	5,600	4,830	5,600	5,600	1,435	5,600
3470237	SP Residt - 48in. & Over	p&r	2,025	2,056	2,025	2,025	3,654	2,025
3470238	SP Residt - Wtr Act-Adult	p&r	1,081	1,532	1,081	1,081	47	1,100
3470239	SP Residt - Wtr Act-Sr.	p&r	114	532	114	114	-	500
3470241	PC Non-Res - Under 48in.	p&r	598	399	598	598	35	600
3470242	PC Non-Res - 48in. & over	p&r	190	190	190	190	4	200
3470243	PC Non-Res - Wtr Act-Adlt	p&r	95	166	95	95	-	100
3470244	PC Non-Res - Wtr Act-Sr.	p&r	19	-	19	19	-	20
3470246	SP Non-Res - Under 48in.	p&r	1,000	760	1,000	1,000	-	1,000
3470247	SP Non-Res - 48in. & Over	p&r	740	400	740	740	-	700
3470248	SP Non-Res - Wtr Act-Adlt	p&r	112	784	112	112	-	500
3470249	SP Non-Res - Wtr Act-Sr.	p&r	-	180	-	-	45	150
3470300	Swim Lessons							
3470301	Resident 30 minutes	p&r	32,627	32,993	32,627	32,627	26,048	32,000
3470302	Resident 45 minutes	p&r	-	(150)	-	-	-	-
3470311	Non-Resident 30 minutes	p&r	2,340	1,628	2,340	2,340	163	2,300
3470400	Swim Pool Rent							
3470411	Swim Team Practice	p&r	1,750	1,960	1,750	1,750	2,520	2,000
3470412	Swim Team Meets	p&r	1,350	1,350	1,350	1,350	1,350	1,350
3470413	Private Party Rentals	p&r	1,125	3,713	1,125	1,125	1,500	1,500
3470500	Park Use Fees	p&r	41,350	52,282	41,350	41,350	47,044	44,350
3470600	Recreation Fees	p&r	-	2,927	1,500	1,500	(755)	1,500
3470601	Ice Skating Fees	p&r	4,761	8,025	4,761	4,761	7,484	5,000
3470700	Tennis Fees	p&r	8,064	7,022	8,064	8,064	9,248	8,000
3472701	Food & Misc	p&r	24,435	22,135	24,435	24,435	23,047	25,000
3472702	Beverage (Non-Alcoholic)	p&r	6,913	6,550	6,913	6,913	7,788	7,000
3472704	Concession Merchandise	p&r	50	217	50	50	1,016	250
3400000	Total Charges For Services		593,127	620,499	554,566	554,566	522,330	568,324

General Fund							
Fund: 100							
		FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
				Adopted	Amended	Actual	
3490000	Intra-City Revenues						
3499088	Mall St Sweep/Plow Chrg	p&r	-	-	-	-	15,000
3499089	Open Spc Trail Maint Chrg	p&r	-	-	-	-	44,628
3490000	Total Intra-City Revenues		-	-	-	-	59,628
3500000	Fines & Forfeitures						
3511000	Court Fines - Traffic	p&c	553,321	487,780	535,000	535,000	430,877
3513100	Animal Control Fines	p&c	7,528	6,566	5,000	5,000	6,944
3513200	Court Costs	p&c	24,914	21,749	25,000	25,000	18,701
3513300	Criminal Offense	p&c	41,475	41,053	40,000	40,000	36,672
3513400	Civil Costs	p&c	21,990	24,380	25,000	25,000	26,960
3513600	Victim/Witness Adv Srchrg	p&c	614	553	700	700	13,979
3515505	Parking Fines-City Court	p&c	232	-	-	-	-
3519901	Misc Fines / Snow Removal	p&r	-	-	1,800	1,800	900
3500000	Total Fines & Forfeitures		650,074	582,081	632,500	632,500	535,033
3670000	Investment Earnings						
3670000	Interest Earnings		7,671	25,974	12,000	12,000	51,262
3670000	Total Interest Earnings		7,671	25,974	12,000	12,000	40,000
3700000	Internal Service Revenues						
3766100	Comm, Mgr, Atty Charges	gov	681,446	765,625	719,840	719,840	719,840
3766200	Park & Rec Charges	p&r	84,151	73,792	62,064	62,064	60,539
3766300	Public Works Charges	pw	310,000	329,809	318,901	318,901	318,901
3768100	Human Resource Charges	gov	161,840	183,976	176,722	176,722	176,722
3768200	Budget & Accounting Charges	as	584,377	622,126	549,976	549,976	549,394
3768300	Utility Customer Service Charges	as	390,000	440,583	400,700	400,700	422,200
3768400	Engineering Charges	pw	688,612	746,397	721,520	721,520	720,480
3771200	Internal - Weed Control Charges	p&r	-	-	84,000	84,000	84,000
	2.00%	2,000	100-2201-Police				
	15.00%	15,000	100-4102-Parks Maint / Urban Trails				
	17.00%	17,000	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				
	1.00%	1,000	580-HATS				
	3.00%	3,000	610-Shop				
	83.00%	83,000	Total Other Funds - Charged				
	100.0%	100,000	- Total Internal Weed Charge Allocated				
3700000	Total Internal Service Revenues		2,900,426	3,162,308	3,033,723	3,033,723	3,033,722
3800000	Other Financing Sources / (Uses)						
3610000	Other Revenues	gov	51,014	10,273	20,000	20,000	13,214
3610321	Police Workers Comp	p&c	1,113	16,079	-	-	32,104
3610322	Fire Workers Comp	fire	303	8,635	-	-	11,116
3612201	Sale of Unclaimed Evidence	p&c	3,031	1,682	1,500	1,500	439
3660200	Restricted Contribution						
	General Government	gov	-	-	-	2,965	-
	Fire Department	fire	-	500	-	-	500
3661400	Canine Contributions	p&c	-	-	-	-	276
3662100	Explorers Contributions	p&c	90	120	120	120	670
3662300	Police-L&C Forfeiture Fnd	p&c	-	-	-	-	-
3664102	Kay's Kids-McKenna Fndtn	p&r	15,698	22,318	35,710	35,710	18,952
3664103	Kay's Kids-E Helena Contrib	p&r	6,325	-	-	-	-
3664104	Kay's Kids-Helena Housing	p&r	4,230	-	-	-	-
3821000	Sale of Fixed Assets	gov	22,679	41,400	9,000	9,000	44,020
	MRDTF property sales	p&c	-	-	-	-	-
3800000	Total Other Financing Sources / (Uses)		104,483	101,007	66,330	69,295	121,291
SUBTOTAL - OPERATING REVENUE			20,896,750	19,536,587	19,543,983	19,671,177	19,980,692
							20,387,034

General Fund Fund: 100			FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
					Adopted	Amended	Actual	

3830000	Interfund Transfers In							
3830217	T/in - 217 Law Enforcement Block Grant	p&c	19,968	23,876	15,000	15,000	38,593	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	-	-	-	-
3830440	T/in - 440 Capital Improvements Fund	gov	-	-	-	-	-	-
3830645	T/in - 645 Insurance & Safety	gov	-	-	147,335	147,335	147,335	225,370
3830650	T/in - 650 Medical Revolving	gov	-	-	-	-	-	-
3830000	Total Interfund Transfers In		20,968	61,876	162,335	162,335	185,928	240,370

TOTAL REVENUE	20,917,718	19,598,463	19,706,318	19,833,512	20,166,620	20,627,404
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Other Sources / (Uses) - Non-Budgeted

207-0000	Chng in Vouchers Pybl (A/P)	gov	(14)	(149)	-	-	163	-
207-0100	Chng in Util Cust Srvc Vouchers Pybl (A/P)	gov	(3,171)	2,128	-	-	369	-
207-1000	Chng in Cust Deposits/Unidentifid	gov	(656)	-	-	-	486	-
207-1500	Credit Card Clearing	gov	(533)	6,090	-	-	(13,453)	-
207-2000	Chng in Vouchers Pybl-Financial Guarantees	gov	-	5,541	-	-	3,800	-
271-0000	Residual Equity Tr - Close Fire Special Funds (260)	fire	-	1,851	-	-	-	-
271-0000	Residual Equity Transfer - Close Weed Control (239)	p&r	-	100,112	-	-	-	-
	Total Other Sources / (Uses) - Non-Budgeted		(4,374)	115,573	-	-	(8,635)	-

Revenue by Sub-Fund

011	General Government	17,161,722	15,647,301	16,063,215	16,066,180	16,437,938	16,791,655
012	Police & Court	1,351,445	1,239,305	1,143,866	1,147,288	1,173,250	1,150,127
013	Fire Department	107,474	245,193	110,000	162,807	154,538	111,600
014	Community Development	9,541	15,680	5,690	5,690	7,390	3,250
015	Administrative Services	974,377	1,062,709	950,676	950,676	950,675	977,594
016	Public Works	999,112	1,080,638	1,041,171	1,041,171	1,040,421	1,041,986
017	Park & Recreation	314,047	307,637	391,700	459,700	402,408	551,192

Total Revenue Allocated to Sub-Funds

20,917,718	19,598,463	19,706,318	19,833,512	20,166,620	20,627,404
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General Fund Internal Charge Cost Recovery

Internal Costs

Comm, Mgr, Atty Costs	1,147,296	1,249,072	1,417,669	1,495,973	1,313,733	1,563,171
Park & Rec Costs	261,860	232,370	247,317	247,317	239,594	287,278
Public Works Costs	309,032	324,285	328,066	328,066	322,757	337,457
Human Resource Costs	399,495	436,451	442,300	442,300	412,056	456,432
Budget & Accounting Costs	731,702	670,911	756,535	756,535	666,520	796,659
Utility Customer Service Costs	398,265	423,419	458,417	458,417	443,508	481,516
Engineering Costs	793,057	909,556	918,966	918,966	879,293	988,191
Internal - Weed Control Costs	-	-	101,205	101,205	101,205	100,000
Total Internal Costs	4,040,707	4,246,064	4,569,270	4,647,574	4,277,461	4,910,704

G.F. Internal Charges Recovered

Comm, Mgr, Atty Charges	681,446	765,625	719,840	719,840	719,840	794,909
Park & Rec Charges	84,151	73,792	62,064	62,064	62,064	60,539
Public Works Charges	310,000	329,809	318,901	318,901	318,901	321,506
Human Resource Charges	161,840	183,976	176,722	176,722	176,722	176,583
Budget & Accounting Charges	584,377	622,126	549,976	549,976	549,975	549,394
Utility Customer Service Charges	390,000	440,583	400,700	400,700	400,700	422,200
Engineering Charges	688,612	746,397	721,520	721,520	721,520	720,480
Internal - Weed Control Charges	-	-	84,000	84,000	84,000	83,000
Total G.F. Internal Charges Recovered	2,900,426	3,162,308	3,033,723	3,033,723	3,033,722	3,128,611

Net G.F. Internal Revenues / (Costs)

Comm, Mgr, Atty Costs	(465,850)	(483,447)	(697,829)	(776,133)	(593,893)	(768,262)
Park & Rec Costs	(177,709)	(158,578)	(185,253)	(185,253)	(177,530)	(226,739)
Public Works Costs	968	5,524	(9,165)	(9,165)	(3,856)	(15,951)
Human Resource Costs	(237,655)	(252,475)	(265,578)	(265,578)	(235,334)	(279,849)
Budget & Accounting Costs	(147,325)	(48,785)	(206,559)	(206,559)	(116,545)	(247,265)
Utility Customer Service Costs	(8,265)	17,164	(57,717)	(57,717)	(42,808)	(59,316)
Engineering Costs	(104,445)	(163,159)	(197,446)	(197,446)	(157,773)	(267,711)
Internal - Weed Control Costs	-	-	(17,205)	(17,205)	(17,205)	(17,000)
Total Net G.F. Internal Revenues / (Costs)	(1,140,281)	(1,083,756)	(1,636,752)	(1,715,056)	(1,344,944)	(1,882,093)



City of Helena

General Government
Sub-Fund: 011

Part of the General Fund		
\$ 3,409,869	General Government Sub-Fund Expend.	16.10%
17,762,944	Other Sub-Funds Expenditures	83.90%
<u>\$ 21,172,813</u>	<u>Total General Fund Expenditures</u>	<u>100.00%</u>

"General Government" includes budgets for :

	FY 2015 Actual	FY 2016 Actual	FY 2017		Adopted FY 2018 Budget
			Adopted	Actual	
City Commission	\$ 320,264	\$ 326,331	\$ 354,278	\$ 310,929	\$ 424,452
City Manager	310,752	323,789	342,736	320,797	357,411
City Attorney	516,280	598,952	720,655	682,007	781,308
Human Resources	399,495	436,451	442,300	412,056	456,432
Public Service Consortium	6,094	9,663	12,481	5,892	12,712
Helena Citizens Council (HCC)	16,378	15,549	25,160	16,590	23,701
Public Arts Preservation	138	159	6,230	191	2,351
Retirement and Operating Contingencies	-	-	150,000	-	150,000
Support / Subsidy Payments	109,343	111,094	124,305	116,981	131,718
Interfund Transactions	1,513,844	3,485,216	1,138,139	2,138,451	1,069,784
	<u>\$ 3,192,588</u>	<u>\$ 5,307,204</u>	<u>\$ 3,316,284</u>	<u>\$ 4,003,894</u>	<u>\$ 3,409,869</u>
Percent of the General Fund	17.62%	28.54%	16.46%	19.95%	16.10%

Major FY 2018 Interfund Transactions:

\$ 480,000	Civic Center Support
173,723	HCTV (PEG) Support
16,061	Sidewalk Program Support (Interest subsidies)
400,000	General Fund Capital (440 fund) Funding
<u>\$ 1,069,784</u>	

Revenues: (General Government Only)

	81.40% of Total General Fund Revenue of \$ 20,627,404		FY 2017		Adopted FY 2018 Budget
	FY 2015 Actual	FY 2016 Actual	Adopted	Actual	
Property Tax Revenue	\$ 10,852,337	\$ 9,037,309	\$ 9,395,718	\$ 9,570,917	\$ 9,861,323
MV Assessed & Option Taxes	774,849	826,785	738,500	853,548	803,000
Licenses & Permits	554,532	556,875	543,300	552,888	544,100
State Entitlement	3,973,134	4,075,251	4,215,800	4,215,813	4,236,870
Interest Earnings	7,671	25,974	12,000	51,262	40,000
Internal Service Revenues	843,286	949,601	896,562	896,562	971,492
Transfers In	1,000	38,000	147,335	147,335	225,370
Other	154,913	137,506	114,000	149,613	109,500
Total General Government Revenue	<u>\$ 17,161,722</u>	<u>\$ 15,647,301</u>	<u>\$ 16,063,215</u>	<u>\$ 16,437,938</u>	<u>\$ 16,791,655</u>

Significant Changes:

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

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

General Government

Fund: 011

	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	

General Government Revenues

Taxes	11,627,186	9,864,094	10,134,218	10,134,218	10,424,465	10,664,323
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	11,627,186	9,864,094	10,134,218	10,134,218	10,424,465	10,664,323
License & Permits	554,532	556,875	543,300	543,300	552,888	544,100
Intergovernmental Revenues	4,054,354	4,161,084	4,300,800	4,300,800	4,308,192	4,321,370
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	7,671	25,974	12,000	12,000	51,262	40,000
Other Financing Sources / (Uses)	73,693	51,673	29,000	31,965	57,234	25,000
Other Operating Revenues	4,690,250	4,795,606	4,885,100	4,888,065	4,969,576	4,930,470
Internal Service Revenues	843,286	949,601	896,562	896,562	896,562	971,492
Interfund Transfers In	1,000	38,000	147,335	147,335	147,335	225,370
Internal Transactions	844,286	987,601	1,043,897	1,043,897	1,043,897	1,196,862
Long-Term Debt	-	-	-	-	-	-
Total General Government Revenues	17,161,722	15,647,301	16,063,215	16,066,180	16,437,938	16,791,655

Expenditures

Personal Services	1,243,425	1,315,404	1,469,193	1,537,122	1,419,575	1,597,798
Supplies & Materials	27,392	28,648	27,667	32,847	34,121	32,175
Purchased Services	212,596	281,069	318,607	323,802	204,224	337,221
Intra-City Charges	4,510	5,519	3,966	3,966	4,893	4,247
Fixed Charges	160,876	162,478	328,217	328,217	172,135	335,290
Maintenance & Operating	405,374	477,714	678,457	688,832	415,373	708,933
Internal Charges	29,945	28,870	30,495	30,495	30,495	33,354
Transfers Out	1,513,844	3,485,216	1,138,139	2,138,139	2,138,451	1,069,784
Internal Transactions	1,543,789	3,514,086	1,168,634	2,168,634	2,168,946	1,103,138
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	3,192,588	5,307,204	3,316,284	4,394,588	4,003,894	3,409,869

General Government Revenues Provided (Needed)

	13,969,134	10,340,097	12,746,931	11,671,592	12,434,044	13,381,786
Percent of Total General Government Revenues	81.40%	66.08%	79.35%	72.65%	75.64%	79.69%

Expenditures by Division

1001	410 Interfund Transactions	1,513,844	3,485,216	1,138,139	2,138,139	2,138,451	1,069,784
1002	410 Support/Assistance Paymts	109,343	111,094	124,305	124,305	116,981	131,718
1101	411 Commission	320,264	326,331	354,278	354,278	310,929	424,452
1201	412 City Manager	310,752	323,789	342,736	342,736	320,797	357,411
1301	412 City Attorney	516,280	598,952	720,655	798,959	682,007	781,308
1586	410 Contingency	-	-	150,000	150,000	-	150,000
1701	411 Helena Citizens Council (HCC)	16,378	15,549	25,160	25,160	16,590	23,701
1702	401 Public Arts Preservation	138	159	6,230	6,230	191	2,351
1801	417 Human Resources	399,495	436,451	442,300	442,300	412,056	456,432
1808	417 Public Service Consortium	6,094	9,663	12,481	12,481	5,892	12,712
Total Expenditures		3,192,588	5,307,204	3,316,284	4,394,588	4,003,894	3,409,869

Police & Court
Sub-Fund: 012

Part of the General Fund		
\$ 7,199,635	Police & Court Sub-Fund Expend.	34.00%
13,973,178	Other Sub-Funds Expenditures	66.00%
<u>\$ 21,172,813</u>	Total General Fund Expenditures	<u>100.00%</u>

"Police & Court" includes budgets for :

	FY 2015 Actual	FY 2016 Actual	FY 2017		Adopted FY 2018 Budget
			Adopted	Actual	
Court Administration	\$ 495,503	\$ 478,961	\$ 519,773	\$ 508,730	\$ 542,375
Police Operations	5,563,499	5,655,052	5,858,807	5,644,767	6,173,403
Animal Control	145,331	157,316	162,638	150,345	169,757
Drug Enforcement	80,374	103,772	112,007	107,932	114,926
Violence Against Women	86,289	88,753	97,076	101,622	100,651
Urban Wildlife	26,209	23,682	19,048	29,339	19,650
Intrnt Crimes Agnst Child	8,764	9,129	11,884	11,607	14,353
Support/Assistance Paymts	62,520	61,730	63,350	58,900	64,520
	<u>\$ 6,468,489</u>	<u>\$ 6,578,395</u>	<u>\$ 6,844,583</u>	<u>\$ 6,613,242</u>	<u>\$ 7,199,635</u>
Percent of the General Fund	35.71%	35.38%	33.97%	32.95%	34.00%

Major FY 2018 Support / Subsidy Payments:

\$ 57,520 City support for the Lewis & Clark Humane Society.

Funded by:

General Government Revenue	\$ 5,117,044	\$ 5,339,090	\$ 5,700,717	\$ 5,439,992	\$ 6,049,508
percent of funding	79.11%	81.16%	83.29%	82.26%	84.03%
Fines & Forfeitures	650,074	582,081	630,700	534,133	645,000
percent of funding	10.05%	8.85%	9.21%	8.08%	8.96%
Other Dedicated Revenue	701,371	657,224	513,166	639,117	505,127
percent of funding	10.84%	9.99%	7.50%	9.66%	7.02%
Total	<u>\$ 6,468,489</u>	<u>\$ 6,578,395</u>	<u>\$ 6,844,583</u>	<u>\$ 6,613,242</u>	<u>\$ 7,199,635</u>

Police & Court						
Fund: 012						
	FY 2015	FY 2016	FY 2017			Adopted
	Actual	Actual	Adopted	Amended	Actual	FY 2018
						Budget

Dedicated Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	35,039	34,945	34,000	34,000	35,802	34,000
Intergovernmental Revenues	323,816	325,045	232,046	235,468	325,008	235,896
Charges For Services	318,314	255,477	230,500	230,500	206,225	219,331
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	650,074	582,081	630,700	630,700	534,133	645,000
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	4,234	17,881	1,620	1,620	33,489	900
Other Operating Revenues	1,331,477	1,215,429	1,128,866	1,132,288	1,134,657	1,135,127
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	19,968	23,876	15,000	15,000	38,593	15,000
Internal Transactions	19,968	23,876	15,000	15,000	38,593	15,000
Long-Term Debt	-	-	-	-	-	-
Total Dedicated Revenues	1,351,445	1,239,305	1,143,866	1,147,288	1,173,250	1,150,127

Expenditures						
Personal Services	5,523,698	5,572,341	5,616,017	5,628,964	5,625,973	5,957,586
Supplies & Materials	134,093	176,251	197,590	197,722	124,271	190,090
Purchased Services	285,527	313,742	425,085	426,243	360,555	432,764
Intra-City Charges	118,998	97,235	177,180	166,365	82,286	177,180
Fixed Charges	184,840	188,270	193,658	193,658	185,104	197,432
Maintenance & Operating	723,458	775,498	993,513	983,988	752,216	997,466
Internal Charges	221,333	230,556	235,053	235,053	235,053	244,583
Transfers Out	-	-	-	-	-	-
Internal Transactions	221,333	230,556	235,053	235,053	235,053	244,583
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	6,468,489	6,578,395	6,844,583	6,848,005	6,613,242	7,199,635

General Government Revenues Provided (Needed)	(5,117,044)	(5,339,090)	(5,700,717)	(5,700,717)	(5,439,992)	(6,049,508)
Percent of Total General Government Revenues	29.82%	34.12%	35.49%	35.48%	33.09%	36.03%

Expenditures by Division						
1001	410 Interfund Transactions	-	-	-	-	-
1002	410 Support/Assistance Paymts	62,520	61,730	63,350	63,350	58,900
1401	413 Court Administration	495,503	478,961	519,773	519,773	508,730
2201	421 Police Operations	5,563,499	5,655,052	5,858,807	5,843,053	5,644,767
2203	446 Animal Control	145,331	157,316	162,638	162,638	150,345
2207	421 Drug Enforcement	80,374	103,772	112,007	112,007	107,932
2209	421 Violence Against Women	86,289	88,753	97,076	101,622	101,622
2211	446 Urban Wildlife	26,209	23,682	19,048	29,348	29,339
2212	421 Intrnt Crimes Agnst Child	8,764	9,129	11,884	16,214	11,607
Total Expenditures		6,468,489	6,578,395	6,844,583	6,848,005	6,613,242

Fire Department
Sub-Fund: 013

Part of the General Fund		
\$ 4,403,029	Fire Department Sub-Fund Expend.	20.80%
16,769,784	Other Sub-Funds Expenditures	79.20%
<u>\$ 21,172,813</u>	<u>Total General Fund Expenditures</u>	<u>100.00%</u>

"Fire" includes budgets for :

	FY 2015 Actual	FY 2016 Actual	FY 2017		Adopted FY 2018 Budget
			Adopted	Actual	
Fire	\$ 3,856,397	\$ 3,947,818	\$ 4,146,099	\$ 3,976,444	\$ 4,403,029
Fire Grants	53,515	56,372	-	77,164	-
	<u>\$ 3,909,912</u>	<u>\$ 4,004,190</u>	<u>\$ 4,146,099</u>	<u>\$ 4,053,608</u>	<u>\$ 4,403,029</u>
Percent of the General Fund	21.58%	21.53%	20.58%	20.20%	20.80%

Funded by:

General Government Revenue	\$ 3,802,438	\$ 3,758,997	\$ 4,036,099	\$ 3,899,070	\$ 4,291,429
percent of funding	97.25%	93.88%	97.35%	96.19%	97.47%
Dedicated Revenue	107,474	245,193	110,000	154,538	111,600
percent of funding	2.75%	6.12%	2.65%	3.81%	2.53%
Total	<u>\$ 3,909,912</u>	<u>\$ 4,004,190</u>	<u>\$ 4,146,099</u>	<u>\$ 4,053,608</u>	<u>\$ 4,403,029</u>

Fire Department

Fund: 013

FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
		Adopted	Amended	Actual	

Dedicated Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	44,167	87,493	-	52,807	30,724	-
Charges For Services	63,004	148,565	110,000	110,000	112,198	111,600
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	303	9,135	-	-	11,616	-
Other Operating Revenues	107,474	245,193	110,000	162,807	154,538	111,600
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Dedicated Revenue	107,474	245,193	110,000	162,807	154,538	111,600

Expenditures

Personal Services	3,390,540	3,440,754	3,553,982	3,592,622	3,515,734	3,801,942
Supplies & Materials	64,739	109,360	136,006	136,006	88,767	136,723
Purchased Services	152,973	139,603	152,582	254,913	160,048	154,378
Intra-City Charges	40,978	38,812	46,214	46,214	31,650	46,214
Fixed Charges	901	933	970	970	1,064	1,100
Maintenance & Operating	259,591	288,708	335,772	438,103	281,529	338,415
Internal Charges	259,781	258,815	256,345	256,345	256,345	262,672
Transfers Out	-	-	-	-	-	-
Internal Transactions	259,781	258,815	256,345	256,345	256,345	262,672
Debt Service	-	-	-	-	-	-
Capital Outlay	-	15,913	-	-	-	-
Debt & Capital	-	15,913	-	-	-	-
Total Expenditures	3,909,912	4,004,190	4,146,099	4,287,070	4,053,608	4,403,029

General Government Revenues Provided (Needed)

	(3,802,438)	(3,758,997)	(4,036,099)	(4,124,263)	(3,899,070)	(4,291,429)
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Percent of Total General Government Revenues

	22.16%	24.02%	25.13%	25.67%	23.72%	25.56%
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Expenditures by Division

1001	410 Interfund Transactions	-	-	-	-	-
1002	410 Support/Assistance Paymts	-	-	-	-	-
2301	424 Fire	3,856,397	3,947,818	4,146,099	4,154,739	3,976,444
2305	424 Fire Grants	53,515	56,372	-	132,331	77,164
2306	424 Fire Special Projects	-	-	-	-	-
Total Expenditures		3,909,912	4,004,190	4,146,099	4,287,070	4,053,608

Community Development
Sub-Fund: 014

Part of the General Fund		
\$ 563,817	Community Development Sub-Fund Expend.	2.66%
20,608,996	Other Sub-Funds Expenditures	97.34%
<u>\$ 21,172,813</u>	Total General Fund Expenditures	<u>100.00%</u>

"Community Development" includes budgets for :

	FY 2015 Actual	FY 2016 Actual	FY 2017		Adopted FY 2018 Budget
			Adopted	Actual	
Community Development	\$ 443,281	\$ 527,761	\$ 563,724	\$ 535,870	\$ 543,817
Support/Assistance Paymts	20,000	20,000	20,000	20,000	20,000
	<u>\$ 463,281</u>	<u>\$ 547,761</u>	<u>\$ 583,724</u>	<u>\$ 555,870</u>	<u>\$ 563,817</u>
Percent of the General Fund	2.56%	2.95%	2.90%	2.77%	2.66%

Support / Subsidy Payments provides for:

\$ 20,000 Historic Preservation Program-City contribution

Funded by:

General Government Revenue	\$ 453,740	\$ 532,081	\$ 578,034	\$ 548,480	\$ 560,567
percent of funding	97.94%	97.14%	99.03%	98.67%	99.42%
Dedicated Revenue	9,541	15,680	5,690	7,390	3,250
percent of funding	2.06%	2.86%	0.97%	1.33%	0.58%
Total	<u>\$ 463,281</u>	<u>\$ 547,761</u>	<u>\$ 583,724</u>	<u>\$ 555,870</u>	<u>\$ 563,817</u>

Community Development

Fund: 014

FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
		Adopted	Amended	Actual	

Dedicated Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	1,875	1,750	500	500	1,500	750
Intergovernmental Revenues	-	10,000	-	-	-	-
Charges For Services	7,666	3,930	5,190	5,190	5,890	2,500
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	9,541	15,680	5,690	5,690	7,390	3,250
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Dedicated Revenue	9,541	15,680	5,690	5,690	7,390	3,250

Expenditures

Personal Services	351,759	366,149	408,190	408,190	407,734	425,557
Supplies & Materials	2,339	2,588	49,659	49,659	34,894	10,709
Purchased Services	44,912	115,099	62,416	62,416	49,784	63,026
Intra-City Charges	2,600	3,000	3,000	3,000	3,000	3,667
Fixed Charges	51,785	51,785	51,786	51,786	51,785	51,786
Maintenance & Operating	101,636	172,472	166,861	166,861	139,463	129,188
Internal Charges	9,886	9,140	8,673	8,673	8,673	9,072
Transfers Out	-	-	-	-	-	-
Internal Transactions	9,886	9,140	8,673	8,673	8,673	9,072
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	463,281	547,761	583,724	583,724	555,870	563,817

General Government Revenues Provided (Needed)

	(453,740)	(532,081)	(578,034)	(578,034)	(548,480)	(560,567)
Percent of Total General Government Revenues	2.64%	3.40%	3.60%	3.60%	3.34%	3.34%

Expenditures by Division

1001	410 Interfund Transactions	-	-	-	-	-
1002	410 Support/Assistance Paymts (Hist. Preserv. Officer / Addressing / Trolley)	20,000	20,000	20,000	20,000	20,000
1601	418 Community Development	443,281	527,761	563,724	563,724	535,870
Total Expenditures		463,281	547,761	583,724	583,724	555,870

Administrative Services

Sub-Fund: **015**

Part of the General Fund		
\$ 1,278,175	Administrative Services Sub-Fund Expend.	6.04%
19,894,638	Other Sub-Funds Expenditures	93.96%
<u>\$ 21,172,813</u>	<u>Total General Fund Expenditures</u>	<u>100.00%</u>

"Administrative Services" includes budgets for :

	FY 2015 Actual	FY 2016 Actual	FY 2017		Adopted FY 2018 Budget
			Adopted	Actual	
Budget & Admin Services	\$ 342,628	\$ 352,583	\$ 340,597	\$ 335,242	\$ 360,050
Accounting	389,074	318,328	415,938	331,278	436,609
Utility Customer Service	398,265	423,419	458,417	443,508	481,516
	<u>\$ 1,129,967</u>	<u>\$ 1,094,330</u>	<u>\$ 1,214,952</u>	<u>\$ 1,110,028</u>	<u>\$ 1,278,175</u>
Percent of the General Fund	6.24%	5.89%	6.03%	5.53%	6.04%

Funded by:

General Government Revenue	\$ 155,590	\$ 31,621	\$ 264,276	\$ 159,353	\$ 300,581
percent of funding	13.77%	2.89%	21.75%	14.36%	23.52%
Dedicated Revenue	974,377	1,062,709	950,676	950,675	977,594
percent of funding	86.23%	97.11%	78.25%	85.64%	76.48%
Total	<u>\$ 1,129,967</u>	<u>\$ 1,094,330</u>	<u>\$ 1,214,952</u>	<u>\$ 1,110,028</u>	<u>\$ 1,278,175</u>

Administrative Services

Fund: 015

	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	

Dedicated Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	6,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	6,000
Internal Service Revenues	974,377	1,062,709	950,676	950,676	950,675	971,594
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	974,377	1,062,709	950,676	950,676	950,675	971,594
Long-Term Debt	-	-	-	-	-	-
Total Dedicated Revenue	974,377	1,062,709	950,676	950,676	950,675	977,594

Expenditures

Personal Services	833,112	763,942	838,890	838,890	757,574	881,415
Supplies & Materials	11,506	15,568	30,555	30,555	25,267	28,790
Purchased Services	193,938	212,829	230,806	230,806	206,890	241,887
Intra-City Charges	3,765	3,850	4,080	4,080	4,810	4,500
Fixed Charges	67,808	78,794	92,669	92,669	97,535	102,669
Maintenance & Operating	277,017	311,041	358,110	358,110	334,502	377,846
Internal Charges	19,838	19,347	17,952	17,952	17,952	18,914
Transfers Out	-	-	-	-	-	-
Internal Transactions	19,838	19,347	17,952	17,952	17,952	18,914
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	1,129,967	1,094,330	1,214,952	1,214,952	1,110,028	1,278,175

General Government Revenues Provided (Needed)

	(155,590)	(31,621)	(264,276)	(264,276)	(159,353)	(300,581)
Percent of Total General Government Revenues	0.91%	0.20%	1.65%	1.64%	0.97%	1.79%

Expenditures by Division

1001	410 Interfund Transactions	-	-	-	-	-	-
1002	410 Support/Assistance Paymts	-	-	-	-	-	-
1501	414 Budget & Admin Services	342,628	352,583	340,597	340,597	335,242	360,050
1506	415 Accounting	389,074	318,328	415,938	415,938	331,278	436,609
1507	415 Utility Customer Service	398,265	423,419	458,417	458,417	443,508	481,516
Total Expenditures		1,129,967	1,094,330	1,214,952	1,214,952	1,110,028	1,278,175

Public Works
Sub-Fund: 016

Part of the General Fund		
\$ 1,663,148	Public Works Sub-Fund Expend.	7.86%
19,509,665	Other Sub-Funds Expenditures	92.14%
<u>\$ 21,172,813</u>	Total General Fund Expenditures	<u>100.00%</u>

"Public Works" includes budgets for :

	FY 2015 Actual	FY 2016 Actual	FY 2017		Adopted FY 2018 Budget
			Adopted	Actual	
Public Works Admin	\$ 309,032	\$ 324,285	\$ 328,066	\$ 322,757	\$ 337,457
Engineering	793,057	909,556	918,966	879,293	988,191
Interfund Transactions	300,000	375,000	337,500	409,125	337,500
	<u>\$ 1,402,089</u>	<u>\$ 1,608,841</u>	<u>\$ 1,584,532</u>	<u>\$ 1,611,175</u>	<u>\$ 1,663,148</u>
Percent of the General Fund	7.54%	7.66%	7.86%	8.03%	7.86%

Interfund Transactions provides for:

\$ 337,500 Capital Transit Srvcs Operations Support

Funded by:

General Government Revenue	\$ 402,977	\$ 528,203	\$ 543,361	\$ 570,754	\$ 621,162
percent of funding	28.74%	32.83%	34.29%	35.42%	37.35%
Dedicated Revenue	999,112	1,080,638	1,041,171	1,040,421	1,041,986
percent of funding	71.26%	67.17%	65.71%	64.58%	62.65%
Total	<u>\$ 1,402,089</u>	<u>\$ 1,608,841</u>	<u>\$ 1,584,532</u>	<u>\$ 1,611,175</u>	<u>\$ 1,663,148</u>

Park & Recreation
Sub-Fund: 017

Part of the General Fund		
\$ 2,655,140	Park & Recreation Sub-Fund Expend.	12.54%
18,517,673	Other Sub-Funds Expenditures	87.46%
<u>\$ 21,172,813</u>	<u>Total General Fund Expenditures</u>	<u>100.00%</u>

"Park & Recreation" includes budgets for :

	FY 2015 Actual	FY 2016 Actual	FY 2017		Adopted FY 2018 Budget
			Adopted	Actual	
Parks Administration	\$ 261,860	\$ 232,370	\$ 247,317	\$ 239,594	\$ 287,278
Parks Maintenance	1,359,390	1,211,419	1,440,401	1,292,251	1,543,542
Swimming Pool	331,328	310,867	427,915	324,007	448,900
Recreation	50,314	59,229	89,174	79,178	92,991
Kay's Kids	25,823	25,180	35,660	21,183	53,352
Urban Trails	-	32,451	46,776	32,795	54,304
Code Enforcement-Weed Mgmt	-	-	170,976	135,452	174,773
Interfund Transactions	-	-	-	-	-
	<u>\$ 2,028,715</u>	<u>\$ 1,871,516</u>	<u>\$ 2,458,219</u>	<u>\$ 2,124,460</u>	<u>\$ 2,655,140</u>
Percent of the General Fund	10.91%	8.91%	12.20%	10.58%	12.54%

Funded by:

General Government Revenue	\$ 1,714,668	\$ 1,563,879	\$ 2,066,519	\$ 1,722,052	\$ 2,103,948
percent of funding	84.52%	83.56%	84.07%	81.06%	79.24%
Other Dedicated Revenue	314,047	307,637	391,700	402,408	551,192
percent of funding	15.48%	16.44%	15.93%	18.94%	20.76%
Total	<u>\$ 2,028,715</u>	<u>\$ 1,871,516</u>	<u>\$ 2,458,219</u>	<u>\$ 2,124,460</u>	<u>\$ 2,655,140</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) was closed out at the end of fiscal year 2016.

Park & Recreation

Fund: 017

	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	

Dedicated Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	68,000	38,475	65,010
Charges For Services	203,643	211,527	208,126	208,126	198,017	228,893
Intra-City Revenues	-	-	-	-	-	59,628
Fines & Forfeitures	-	-	1,800	1,800	900	1,000
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	26,253	22,318	35,710	35,710	18,952	53,122
Other Operating Revenues	229,896	233,845	245,636	313,636	256,344	407,653
Internal Service Revenues	84,151	73,792	146,064	146,064	146,064	143,539
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	84,151	73,792	146,064	146,064	146,064	143,539
Long-Term Debt	-	-	-	-	-	-
Total Dedicated Revenue	314,047	307,637	391,700	459,700	402,408	551,192

Expenditures

Personal Services	1,213,543	1,057,677	1,437,426	1,432,426	1,208,949	1,563,774
Supplies & Materials	129,214	138,676	172,333	172,333	169,382	175,404
Purchased Services	447,943	443,220	558,577	568,577	471,278	625,877
Intra-City Charges	41,853	45,897	58,383	58,383	45,504	56,153
Fixed Charges	80,917	87,740	91,169	91,169	89,016	94,219
Maintenance & Operating	699,927	715,533	880,462	890,462	775,180	951,653
Internal Charges	115,245	98,306	140,331	140,331	140,331	139,713
Transfers Out	-	-	-	-	-	-
Internal Transactions	115,245	98,306	140,331	140,331	140,331	139,713
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	2,028,715	1,871,516	2,458,219	2,463,219	2,124,460	2,655,140

General Government Revenues Provided (Needed)

	(1,714,668)	(1,563,879)	(2,066,519)	(2,003,519)	(1,722,052)	(2,103,948)
Percent of Total General Government Revenues	9.99%	9.99%	12.86%	12.47%	10.48%	12.53%

Expenditures by Division

1001	410	Interfund Transactions	-	-	-	-	-	-
1002	410	Support/Assistance Paymts	-	-	-	-	-	-
4101	464	Parks Administration	261,860	232,370	247,317	247,317	239,594	287,278
4102	464	Parks Maintenance	1,359,390	1,211,419	1,440,401	1,440,401	1,292,251	1,543,542
4103	464	Swimming Pool	331,328	310,867	427,915	427,915	324,007	448,900
4104	464	Recreation	50,314	59,229	89,174	89,174	79,178	92,991
4106	464	Kay's Kids	25,823	25,180	35,660	35,660	21,183	53,352
4107	464	Urban Trails	-	32,451	46,776	51,776	32,795	54,304
4109	464	Code Enforcement-Weed Mgmt	-	-	170,976	170,976	135,452	174,773
Total Expenditures			2,028,715	1,871,516	2,458,219	2,463,219	2,124,460	2,655,140

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 2015 Actual	FY 2016 Actual	FY 2017		Adopted FY 2018 Budget
			Adopted	Actual	
Streets	\$ 2,670,779	\$ 2,232,033	\$ 3,104,871	\$ 2,671,190	\$ 5,182,271
Traffic Maintenance	408,711	380,490	420,705	347,427	499,853
Signal Maintenance	155,238	136,169	162,622	152,780	171,491
	<u>\$ 3,234,728</u>	<u>\$ 2,748,692</u>	<u>\$ 3,688,198</u>	<u>\$ 3,171,397</u>	<u>\$ 5,853,615</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:

\$ 56,650	Oil Distributor Trlr	\$ 44,230	Pickup (Replace Unit 110)
150,000	Dump Truck Replacement (Unit #323)	-	
38,040	Pickup Replacement (Unit #307)	<u>\$ 44,230</u>	Traffic Maintenance
1,000,000	Front Street Street Scape		
247,680	Hamilton - Ming to Clark	\$ 11,000	Conflict Monitor Tester
737,880	Clarke - Benton to Harrison	-	
<u>\$ 2,230,250</u>	Streets	<u>\$ 11,000</u>	Signal Maintenance

Street & Traffic						
Fund: 201						
	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	

Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	3,257,684	3,341,204	3,237,500	3,237,500	3,659,914	3,668,420
Taxes & Assessments	3,257,684	3,341,204	3,237,500	3,237,500	3,659,914	3,668,420
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	26,441	26,700	26,700	26,700	27,500	27,500
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	2,026	8,970	4,000	4,000	22,349	15,000
Other Financing Sources / (Uses)	74,058	37,453	47,000	47,000	49,603	37,000
Other Operating Revenues	102,525	73,123	77,700	77,700	99,452	79,500
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	12,876	12,876	12,876	19,695
Internal Transactions	-	-	12,876	12,876	12,876	19,695
Long-Term Debt	-	-	-	632,418	-	2,168,144
Total Revenues	3,360,209	3,414,327	3,328,076	3,960,494	3,772,242	5,935,759

Expenditures						
Personal Services	1,208,579	1,184,756	1,297,410	1,297,410	1,231,490	1,390,291
Supplies & Materials	795,788	207,385	642,535	961,628	491,254	625,300
Purchased Services	493,866	577,047	926,361	1,343,738	636,652	800,230
Intra-City Charges	265,066	169,581	254,033	254,033	199,273	256,606
Fixed Charges	1,654	1,864	2,030	2,030	1,613	2,130
Maintenance & Operating	1,556,374	955,877	1,824,959	2,561,429	1,328,792	1,684,266
Internal Charges	443,850	477,383	472,829	443,968	443,968	493,578
Transfers Out	-	-	-	36,075	36,075	-
Internal Transactions	443,850	477,383	472,829	480,043	480,043	493,578
Debt Service	-	-	-	-	-	-
Capital Outlay	25,925	130,676	93,000	787,284	131,072	2,285,480
Debt & Capital	25,925	130,676	93,000	787,284	131,072	2,285,480
Total Expenditures	3,234,728	2,748,692	3,688,198	5,126,166	3,171,397	5,853,615

Revenues Over (Under) Expenditures	125,481	665,635	(360,122)	(1,165,672)	600,845	82,144
Beginning Cash Balance - July 1	2,515,716	2,641,156	3,307,070	3,307,070	3,307,070	3,907,780
Other Cash Sources / (Uses)	(41)	279	-	-	(135)	-
Ending Cash Balance - June 30	2,641,156	3,307,070	2,946,948	2,141,398	3,907,780	3,989,924

Unreserved Balance	-	-	-	-	-	-
Reserved	2,641,156	3,307,070	2,946,948	2,141,398	3,907,780	3,989,924
Ending Cash Balance - June 30	2,641,156	3,307,070	2,946,948	2,141,398	3,907,780	3,989,924
Reserves Detail:						
Operating Reserve (5 month)	1,337,001	1,090,840	1,497,999	1,807,868	1,266,802	1,486,723
Trail / Crossings Maintenance Reserve	150,000	150,000	-	-	-	-
Street Plowing Overtime Reserve	10,000	10,000	10,000	10,000	10,000	10,000
Street Improvements Reserve	-	-	-	-	175,000	358,750
Capital / Maintenance Projects Reserves	1,144,155	2,056,230	1,438,949	323,530	2,455,978	2,134,451

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 2015 Actual	FY 2016 Actual	FY 2017		Adopted FY 2018 Budget
			Adopted	Actual	
Civic Center	\$ 907,177	\$ 1,043,425	\$ 828,071	\$ 835,503	\$ 724,522
	<u>\$ 907,177</u>	<u>\$ 1,043,425</u>	<u>\$ 828,071</u>	<u>\$ 835,503</u>	<u>\$ 724,522</u>

Major Funding Sources:

General Fund Support Transfer	\$ 500,000	\$ 480,000	\$ 480,000	\$ 480,000	\$ 480,000
Civic Center Fees (Events/Rental)	484,101	567,710	208,000	270,274	222,900
	<u>\$ 984,101</u>	<u>\$ 1,047,710</u>	<u>\$ 688,000</u>	<u>\$ 750,274</u>	<u>\$ 702,900</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:

\$ 5,400	Cannister Extractor
10,000	Phase I Auditorium Stage Curtain Replacement
<u>\$ 15,400</u>	

Civic Center						
Fund: 211						
	FY 2015	FY 2016	FY 2017			Adopted
	Actual	Actual	Adopted	Amended	Actual	FY 2018
						Budget

Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	25,000	25,000	-
Charges For Services	484,101	567,710	208,000	277,374	270,274	222,900
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	2,384	5,737	-	-	299	-
Other Operating Revenues	486,485	573,447	208,000	302,374	295,573	222,900
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	500,000	480,000	483,827	483,827	483,827	485,854
Internal Transactions	500,000	480,000	483,827	483,827	483,827	485,854
Long-Term Debt	-	-	-	-	-	-
Total Revenues	986,485	1,053,447	691,827	786,201	779,400	708,754

Expenditures						
Personal Services	370,082	393,609	375,460	381,004	375,919	403,068
Supplies & Materials	26,472	24,151	27,880	27,880	27,768	22,880
Purchased Services	299,975	436,324	151,394	227,594	205,413	121,980
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	6,125	6,482	6,670	6,670	6,734	6,930
Maintenance & Operating	332,572	466,957	185,944	262,144	239,915	151,790
Internal Charges	193,913	182,859	174,787	174,787	174,787	154,264
Transfers Out	10,610	-	91,880	4,029	4,029	-
Internal Transactions	204,523	182,859	266,667	178,816	178,816	154,264
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	41,410	40,853	15,400
Debt & Capital	-	-	-	41,410	40,853	15,400
Total Expenditures	907,177	1,043,425	828,071	863,374	835,503	724,522

Revenues Over (Under) Expenditures	79,308	10,022	(136,244)	(77,173)	(56,103)	(15,768)
Beginning Cash Balance - July 1	394,621	473,929	483,951	483,951	483,951	427,848
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	473,929	483,951	347,707	406,778	427,848	412,080

Unreserved Balance	-	-	-	-	-	-
Reserved	473,929	483,951	347,707	406,778	427,848	412,080
Ending Cash Balance - June 30	473,929	483,951	347,707	406,778	427,848	412,080
Reserves Detail:						
Operating Reserve	1 mo. 74,700	86,900	61,300	68,100	65,800	59,000
Equipment Reserve	399,229	397,051	286,407	338,678	362,048	353,080

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 2015 Actual	FY 2016 Actual	FY 2017		Adopted FY 2018 Budget
			Adopted	Actual	
Facilities Administration	\$ 481,064	\$ 419,804	\$ 503,824	\$ 486,964	\$ 466,299
Project Management	117,031	121,155	119,374	119,725	122,793
Public Ed & Govt Acc Chnl (PEG)	161,281	165,330	169,464	169,436	173,772
	<u>\$ 759,376</u>	<u>\$ 706,289</u>	<u>\$ 792,662</u>	<u>\$ 776,125</u>	<u>\$ 762,864</u>

Major Funding Sources:

PEG Operational Support (General Fund)	\$ 5,395	\$ 5,000	\$ 4,962	\$ 4,962	\$ 5,103
PEG Contract - Cable Franchise Fee Funded	156,559	160,480	164,500	164,500	168,620
Community Facilities Charges	636,990	563,559	627,029	627,029	599,638
	<u>\$ 798,944</u>	<u>\$ 729,039</u>	<u>\$ 796,491</u>	<u>\$ 796,491</u>	<u>\$ 773,361</u>

Community Facilities Department:

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

Major Capital:

\$ - FY18 - None

Facilities Management

Fund: 212

	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	961	3,651	600	600	6,726	4,100
Other Financing Sources / (Uses)	712	-	-	-	3,589	-
Other Operating Revenues	1,673	3,651	600	600	10,315	4,100
Internal Service Revenues	636,990	563,559	627,029	627,029	627,029	599,638
Interfund Transfers In	161,954	165,480	171,557	171,557	171,557	176,928
Internal Transactions	798,944	729,039	798,586	798,586	798,586	776,566
Long-Term Debt	-	-	-	-	-	-
Total Revenues	800,617	732,690	799,186	799,186	808,901	780,666
Expenditures						
Personal Services	191,189	198,888	206,442	206,442	206,768	215,750
Supplies & Materials	1,112	905	2,125	2,125	1,151	2,125
Purchased Services	336,976	294,745	383,060	383,060	315,317	338,197
Intra-City Charges	1,605	1,482	3,700	3,700	1,405	3,700
Fixed Charges	156,560	160,480	164,500	164,500	164,500	168,620
Maintenance & Operating	496,253	457,612	553,385	553,385	482,373	512,642
Internal Charges	37,099	40,389	32,835	32,835	32,835	34,472
Transfers Out	-	-	-	12,305	12,305	-
Internal Transactions	37,099	40,389	32,835	45,140	45,140	34,472
Debt Service	-	-	-	-	-	-
Capital Outlay	34,835	9,400	-	50,000	41,844	-
Debt & Capital	34,835	9,400	-	50,000	41,844	-
Total Expenditures	759,376	706,289	792,662	854,967	776,125	762,864
Revenues Over (Under) Expenditures	41,241	26,401	6,524	(55,781)	32,776	17,802
Beginning Cash Balance - July 1	910,922	952,163	978,564	978,564	978,564	1,011,340
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	952,163	978,564	985,088	922,783	1,011,340	1,029,142
Unreserved Balance	-	-	-	-	-	-
Reserved	952,163	978,564	985,088	922,783	1,011,340	1,029,142
Ending Cash Balance - June 30	952,163	978,564	985,088	922,783	1,011,340	1,029,142
Reserves Detail:						
Operating Reserve	1 mo. 60,378	58,074	66,055	67,081	61,190	63,572
PEG Operational Reserve	516	666	664	664	692	643
Facilities Management - Other Reserves	891,269	919,824	918,369	855,038	949,458	964,927

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 2015 Actual	FY 2016 Actual	FY 2017		Adopted FY 2018 Budget
			Adopted	Actual	
Facilities Administration	\$ 61,792	\$ 59,508	\$ 62,056	\$ 71,156	\$ 62,152
	<u>\$ 61,792</u>	<u>\$ 59,508</u>	<u>\$ 62,056</u>	<u>\$ 71,156</u>	<u>\$ 62,152</u>

Major Funding Sources:

Chamber Bldg Rent	\$ 63,812	\$ 62,102	\$ 62,100	\$ 53,426	\$ 62,099
	<u>\$ 63,812</u>	<u>\$ 62,102</u>	<u>\$ 62,100</u>	<u>\$ 53,426</u>	<u>\$ 62,099</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

Paid off 4/2017

Major Capital:

\$ - FY18 - None

Facilities Managemnt-HVCC
Fund: 213

	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	13	81	5	5	80	50
Other Financing Sources / (Uses)	63,812	62,102	62,100	62,100	53,426	62,099
Other Operating Revenues	63,825	62,183	62,105	62,105	53,506	62,149
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	12,305	12,305	-
Internal Transactions	-	-	-	12,305	12,305	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	63,825	62,183	62,105	74,410	65,811	62,149
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	2,033	2,492	2,500	2,500	1,708	2,500
Purchased Services	12,370	11,105	13,484	13,484	11,114	13,515
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	1,028	1,060	1,100	1,100	1,109	1,150
Maintenance & Operating	15,431	14,657	17,084	17,084	13,931	17,165
Internal Charges	42,152	40,642	40,763	40,763	40,763	40,777
Transfers Out	-	-	-	-	-	-
Internal Transactions	42,152	40,642	40,763	40,763	40,763	40,777
Debt Service	4,209	4,209	4,209	16,514	16,462	4,210
Capital Outlay	-	-	-	-	-	-
Debt & Capital	4,209	4,209	4,209	16,514	16,462	4,210
Total Expenditures	61,792	59,508	62,056	74,361	71,156	62,152
Revenues Over (Under) Expenditures	2,033	2,675	49	49	(5,345)	(3)
Beginning Cash Balance - July 1	13,288	15,321	17,996	17,996	17,996	12,651
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	15,321	17,996	18,045	18,045	12,651	12,648
Unreserved Balance	-	-	-	-	-	-
Reserved	15,321	17,996	18,045	18,045	12,651	12,648
Ending Cash Balance - June 30	15,321	17,996	18,045	18,045	12,651	12,648
Reserves Detail:						
Operating & Capital Reserve	15,321	17,996	18,045	18,045	12,651	12,648

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 2015 Actual	FY 2016 Actual	FY 2017		Adopted FY 2018 Budget
			Adopted	Actual	
Facilities Administration	\$ 19,435	\$ 16,351	\$ 16,375	\$ 24,776	\$ 21,755
	<u>\$ 19,435</u>	<u>\$ 16,351</u>	<u>\$ 16,375</u>	<u>\$ 24,776</u>	<u>\$ 21,755</u>

Major Funding Sources:

Neighborhood Center Rent	\$ 10,000	\$ 16,450	\$ 16,374	\$ 16,374	\$ 16,760
Other Revenues	-	-	-	8,534	5,000
	<u>\$ 10,000</u>	<u>\$ 16,450</u>	<u>\$ 16,374</u>	<u>\$ 24,908</u>	<u>\$ 21,760</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 to cover 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 2015	FY 2016	FY 2017			Adopted
		Actual	Actual	Adopted	Amended	Actual	FY 2018
							Budget
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	39	132	70	70	264	175
	Other Financing Sources / (Uses)	10,000	16,450	16,374	16,374	24,908	21,760
	Other Operating Revenues	10,039	16,582	16,444	16,444	25,172	21,935
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
	Long-Term Debt	-	-	-	-	-	-
	Total Revenues	10,039	16,582	16,444	16,444	25,172	21,935
Expenditures							
	Personal Services	-	-	-	-	-	-
	Supplies & Materials	-	-	-	-	-	-
	Purchased Services	-	-	-	10,000	8,401	5,000
	Intra-City Charges	-	-	-	-	-	-
	Fixed Charges	-	-	-	-	-	-
	Maintenance & Operating	-	-	-	10,000	8,401	5,000
	Internal Charges	19,435	16,351	16,375	16,375	16,375	16,755
	Transfers Out	-	-	-	-	-	-
	Internal Transactions	19,435	16,351	16,375	16,375	16,375	16,755
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Debt & Capital	-	-	-	-	-	-
	Total Expenditures	19,435	16,351	16,375	26,375	24,776	21,755
	Revenues Over (Under) Expenditures	(9,396)	231	69	(9,931)	396	180
	Beginning Cash Balance - July 1	46,978	37,582	37,813	37,813	37,813	38,209
	Other Cash Sources / (Uses)	-	-	-	-	-	-
	Ending Cash Balance - June 30	37,582	37,813	37,882	27,882	38,209	38,389
	Unreserved Balance	-	-	-	-	-	-
	Reserved	37,582	37,813	37,882	27,882	38,209	38,389
	Ending Cash Balance - June 30	37,582	37,813	37,882	27,882	38,209	38,389
	Reserves Detail:						
	Operating & Capital Reserve	37,582	37,813	37,882	27,882	38,209	38,389

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 2015 Actual	FY 2016 Actual	FY 2017		Adopted FY 2018 Budget
			Adopted	Actual	
Highway Traffic Safety	\$ 19,263	\$ 4,483	\$ 16,000	\$ 4,391	\$ -
Reimbursed Overtime	46,733	54,962	83,000	49,951	41,000
	\$ 65,996	\$ 59,445	\$ 99,000	\$ 54,342	\$ 41,000

Major Capital:

\$ - None

Police Projects & Reimb

Fund: 215

	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	19,263	4,483	16,000	16,000	4,391	-
Charges For Services	46,733	54,962	83,000	83,000	49,951	41,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	65,996	59,445	99,000	99,000	54,342	41,000
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	987	987	987	1,510
Internal Transactions	-	-	987	987	987	1,510
Long-Term Debt	-	-	-	-	-	-
Total Revenues	65,996	59,445	99,987	99,987	55,329	42,510
Expenditures						
Personal Services	63,594	60,429	95,552	95,552	47,393	40,180
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-
Internal Charges	2,121	2,017	2,364	2,364	2,364	990
Transfers Out	-	-	-	-	-	-
Internal Transactions	2,121	2,017	2,364	2,364	2,364	990
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	65,715	62,446	97,916	97,916	49,757	41,170
Revenues Over (Under) Expenditures	281	(3,001)	2,071	2,071	5,572	1,340
Beginning Cash Balance - July 1	(1,549)	(1,268)	(4,269)	(4,269)	(4,269)	1,303
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	(1,268)	(4,269)	(2,198)	(2,198)	1,303	2,643
Unreserved Balance	-	-	-	-	-	-
Reserved	(1,268)	(4,269)	(2,198)	(2,198)	1,303	2,643
Ending Cash Balance - June 30	(1,268)	(4,269)	(2,198)	(2,198)	1,303	2,643
Reserves Detail:						
Misc. Reserves	(1,268)	(4,269)	(2,198)	(2,198)	1,303	2,643

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 2015 Actual	FY 2016 Actual	FY 2017		Adopted FY 2018 Budget
			Adopted	Actual	
Transfer/out - To Drug Enforcement Prgm	\$ 19,968	\$ 23,876	\$ 15,000	\$ 38,593	\$ 15,000
Other L&C Co Programs	-	13,398	15,000	11,849	15,000
Supplies & Materials	6,534	-	-	-	-
	<u>\$ 26,502</u>	<u>\$ 37,274</u>	<u>\$ 30,000</u>	<u>\$ 50,442</u>	<u>\$ 30,000</u>

Law Enforcement Block Grant						
Fund: 217						
	FY 2015	FY 2016	FY 2017			Adopted
	Actual	Actual	Adopted	Amended	Actual	FY 2018
						Budget

Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	26,592	49,123	30,000	38,503	38,503	30,000
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	26,592	49,123	30,000	38,503	38,503	30,000
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	26,592	49,123	30,000	38,503	38,503	30,000

Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	6,534	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	13,398	15,000	11,849	11,849	15,000
Maintenance & Operating	6,534	13,398	15,000	11,849	11,849	15,000
Internal Charges	-	-	-	-	-	-
Transfers Out	19,968	23,876	15,000	38,593	38,593	15,000
Internal Transactions	19,968	23,876	15,000	38,593	38,593	15,000
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	26,502	37,274	30,000	50,442	50,442	30,000

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

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

9-1-1 Emergency Program

Fund: **218**

Part of the Police Department

Description:

This fund accounts for the City's administration of the regional dispatch center and 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 quarterly. St. Peter's Hospital provides some annual funding for training of dispatchers to assist handling of medical emergency calls.

Major Funding Sources:

	FY 2015 Actual	FY 2016 Actual	FY 2017		Adopted FY 2018 Budget
			Adopted	Actual	
911-Lewis & Clark County	\$ 225,578	\$ 226,483	\$ 226,000	\$ 218,652	\$ 226,000
911-City of Helena	191,417	192,184	192,000	185,539	192,000
911-East Helena	12,347	13,526	14,000	13,058	14,000
St. Peter's Hospital Training Reimb.	6,956	10,000	10,000	-	10,000
	\$ 436,298	\$ 442,193	\$ 442,000	\$ 417,249	\$ 442,000

Major Capital:

\$ - None for FY18

9-1-1 Emergency Program

Fund: 218

	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget	
			Adopted	Amended	Actual		
Revenues							
Taxes	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	
Taxes & Assessments	-	-	-	-	-	-	
License & Permits	-	-	-	-	-	-	
Intergovernmental Revenues	429,342	432,193	432,000	432,000	417,249	432,000	
Charges For Services	6,956	10,000	10,000	10,000	-	10,000	
Intra-City Revenues	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	
Investment Earnings	104	246	100	100	1,206	500	
Other Financing Sources / (Uses)	45,807	53,815	1,360	1,360	49,314	1,360	
Other Operating Revenues	482,209	496,254	443,460	443,460	467,769	443,860	
Internal Service Revenues	-	-	-	-	-	-	
Interfund Transfers In	-	-	9,469	9,469	9,469	-	
Internal Transactions	-	-	9,469	9,469	9,469	-	
Long-Term Debt	-	-	-	-	-	-	
Total Revenues	482,209	496,254	452,929	452,929	477,238	443,860	
Expenditures							
Personal Services	-	-	-	-	-	-	
Supplies & Materials	4,496	6,875	13,700	13,700	9,816	27,800	
Purchased Services	313,001	337,587	308,045	308,045	281,507	294,069	
Intra-City Charges	-	-	-	-	-	-	
Fixed Charges	49,362	50,174	57,116	57,116	50,916	51,000	
Maintenance & Operating	366,859	394,636	378,861	378,861	342,239	372,869	
Internal Charges	20,921	20,054	19,232	19,232	19,232	823	
Transfers Out	52,286	93,000	93,000	93,000	93,000	135,735	
Internal Transactions	73,207	113,054	112,232	112,232	112,232	136,558	
Debt Service	-	-	-	-	-	-	
Capital Outlay	33,114	-	92,000	92,000	35,692	-	
Debt & Capital	33,114	-	92,000	92,000	35,692	-	
Total Expenditures	473,180	507,690	583,093	583,093	490,163	509,427	
Revenues Over (Under) Expenditures	9,029	(11,436)	(130,164)	(130,164)	(12,925)	(65,567)	
Beginning Cash Balance - July 1	161,464	170,493	160,182	160,182	160,182	147,257	
Other Cash Sources / (Uses)	-	1,125	-	-	-	-	
Ending Cash Balance - June 30	170,493	160,182	30,018	30,018	147,257	81,690	
Unreserved Balance	-	-	-	-	-	-	
Reserved	170,493	160,182	30,018	30,018	147,257	81,690	
Ending Cash Balance - June 30	170,493	160,182	30,018	30,018	147,257	81,690	
Reserves Detail:							
Operational Reserve (2 months of operations)	17%	73,359	84,632	81,865	81,865	75,760	84,921
Equipment Reserve		97,134	75,550	(51,847)	(51,847)	71,497	(3,231)

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 and distributed by Lewis & Clark County. A portion of the levy is used to fund the majority of this joint operation.

	FY 2015 Actual	FY 2016 Actual	FY 2017		Adopted FY 2018 Budget
			Adopted	Actual	
Public Safety Mill Levy	\$ 1,182,125	\$ 1,192,810	\$ 1,216,667	\$ 1,216,667	\$ 1,253,167
9-1-1 Prgm (Salary Reimbursement)	52,286	93,000	93,000	93,000	135,735
False Alarm Fees	9,721	9,870	7,000	10,430	7,000
Alarm Application & Monitoring Fees	6,759	6,165	5,000	5,220	5,000
Accident Reports	2,787	3,212	3,000	3,407	3,000
Sexual & Violent Offenders Registration	1,108	1,350	1,000	1,090	1,000
	<u>\$ 1,254,786</u>	<u>\$ 1,306,407</u>	<u>\$ 1,325,667</u>	<u>\$ 1,329,814</u>	<u>\$ 1,404,902</u>

Major Capital:

\$ - None for FY18

Support Services Division

Fund: 219

	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	

Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	16,480	16,035	12,000	12,000	15,650	12,000
Intergovernmental Revenues	1,182,125	1,192,810	1,216,667	1,216,667	1,216,667	1,253,167
Charges For Services	3,895	4,562	4,000	4,000	4,497	4,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	(36)	184	-	-	(417)	-
Other Financing Sources / (Uses)	90	2	-	-	-	-
Other Operating Revenues	1,202,554	1,213,593	1,232,667	1,232,667	1,236,397	1,269,167
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	52,286	93,000	95,699	95,699	95,699	154,349
Internal Transactions	52,286	93,000	95,699	95,699	95,699	154,349
Long-Term Debt	-	-	-	-	-	-
Total Revenues	1,254,840	1,306,593	1,328,366	1,328,366	1,332,096	1,423,516

Expenditures

Personal Services	1,176,393	1,156,933	1,193,143	1,233,143	1,255,829	1,365,040
Supplies & Materials	5,280	16,767	21,200	21,200	8,578	8,250
Purchased Services	55,914	59,953	71,795	71,795	62,620	72,149
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	51,996	53,087	55,012	55,012	53,777	55,932
Maintenance & Operating	113,190	129,807	148,007	148,007	124,975	136,331
Internal Charges	5,915	5,724	5,658	5,658	5,658	27,543
Transfers Out	-	-	-	-	-	-
Internal Transactions	5,915	5,724	5,658	5,658	5,658	27,543
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	1,295,498	1,292,464	1,346,808	1,386,808	1,386,462	1,528,914

Revenues Over (Under) Expenditures

	(40,658)	14,129	(18,442)	(58,442)	(54,366)	(105,398)
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Beginning Cash Balance - July 1

	104,766	63,838	77,182	77,182	77,182	22,926
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Other Cash Sources / (Uses)

	(270)	(785)	-	-	110	-
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Ending Cash Balance - June 30

	63,838	77,182	58,740	18,740	22,926	(82,472)
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Unreserved Balance

Reserved

Ending Cash Balance - June 30

	-	-	-	-	-	-
	63,838	77,182	58,740	18,740	22,926	(82,472)
	63,838	77,182	58,740	18,740	22,926	(82,472)

Reserves Detail:

Operational Reserves

	63,838	77,182	58,740	18,740	22,926	(82,472)
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CDBGFund: **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 a \$2.4 million remodel and upgrade project to the building.

For fiscal year 2018, 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 2015 Actual	FY 2016 Actual	FY 2017		Adopted FY 2018 Budget
			Adopted	Actual	
Serendipity Apts	\$ 28,500	\$ -	\$ -	\$ -	\$ -
Downtown Master Plan	-	35,000	-	-	-
Downtown Zoning	-	-	-	5,530	-
CDBG Intermountain Children's Home	67,787	-	-	-	-
CDBG Grant - Westmont	250,241	177,712	-	-	-
HOME Grant - Westmont	84,361	168,683	-	-	-
Pioneer Aero-Big Sky Grant	-	20,000	-	5,000	-
	\$ 430,889	\$ 401,395	\$ -	\$ 10,530	\$ -

Major Funding Sources:

Community Development Block Grants.

CDBG Fund: 226		FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
				Adopted	Amended	Actual	
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	430,889	401,395	-	75,000	5,000	-
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	-	-	-	-	-	-
	Other Financing Sources / (Uses)	-	-	-	-	-	-
	Other Operating Revenues	430,889	401,395	-	75,000	5,000	-
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
	Long-Term Debt	-	-	-	-	-	-
	Total Revenues	430,889	401,395	-	75,000	5,000	-
Expenditures							
	Personal Services	-	-	-	-	-	-
	Supplies & Materials	-	-	-	-	-	-
	Purchased Services	-	-	-	-	-	-
	Intra-City Charges	-	-	-	-	-	-
	Fixed Charges	430,889	401,395	-	75,000	10,530	-
	Maintenance & Operating	430,889	401,395	-	75,000	10,530	-
	Internal Charges	-	-	-	-	-	-
	Transfers Out	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Debt & Capital	-	-	-	-	-	-
	Total Expenditures	430,889	401,395	-	75,000	10,530	-
	Revenues Over (Under) Expenditures	-	-	-	-	(5,530)	-
	Beginning Cash Balance - July 1	-	-	-	-	-	(5,530)
	Other Cash Sources / (Uses)	-	-	-	-	-	-
	Ending Cash Balance - June 30	-	-	-	-	(5,530)	(5,530)
	Unreserved Balance	-	-	-	-	(5,530)	(5,530)
	Reserved	-	-	-	-	-	-
	Ending Cash Balance - June 30	-	-	-	-	(5,530)	(5,530)
	Reserves Detail:						
	Projects & Administration Reserves	-	-	-	-	-	-

Public Art Projects

Fund: **233**

Part of the Community Development Department

Description:

This fund accounted for all City public art preservation grant activities. However, due to declining grant funding and increasing reliance on General Fund support, the fund was closed out into a separate division of the General Fund in fiscal year 2010. The City has made subsidy contributions from the General Fund to Lewis & Clark County to fund the joint Historic Preservation Program. This on-going General Fund contribution is reviewed by the Commission each year to determine the level of contribution, if any, to the program. (See account 100-1002-410-5079 in the General Fund for the City's support payment to this joint 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 2015 Actual	FY 2016 Actual	FY 2017		Adopted FY 2018 Budget
			Adopted	Actual	
Public Arts Preservation	\$ 2,559	\$ 391	\$ 13,790	\$ -	\$ 16,360
	\$ 2,559	\$ 391	\$ 13,790	\$ -	\$ 16,360

Major Funding Sources:

Financing has come primarily from contributions, donations and fund raisers of the Helena Public Art Committee. However, in fiscal year 2017, the City Commission provided a \$15,000 support transfer from the General Fund to help fund art projects in the downtown area. The Commission has budgeted for another \$12,000 support transfer in fiscal year 2018 for art projects.

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 continues 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 historical accounting perspective, 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 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	1,363	663	8,500	8,500	960	-
Other Operating Revenues	1,363	663	8,500	8,500	960	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	15,000	15,000	15,000	12,000
Internal Transactions	-	-	15,000	15,000	15,000	12,000
Long-Term Debt	-	-	-	-	-	-
Total Revenues	1,363	663	23,500	23,500	15,960	12,000
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	614	131	150	150	-	120
Purchased Services	945	260	13,640	13,640	-	16,240
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	1,559	391	13,790	13,790	-	16,360
Internal Charges	-	-	-	-	-	-
Transfers Out	1,000	-	-	-	-	-
Internal Transactions	1,000	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	2,559	391	13,790	13,790	-	16,360
Revenues Over (Under) Expenditures	(1,196)	272	9,710	9,710	15,960	(4,360)
Beginning Cash Balance - July 1	3,838	2,642	2,914	2,914	2,914	18,874
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	2,642	2,914	12,624	12,624	18,874	14,514
Unreserved Balance	-	-	-	-	-	-
Reserved	2,642	2,914	12,624	12,624	18,874	14,514
Ending Cash Balance - June 30	2,642	2,914	12,624	12,624	18,874	14,514
Reserves Detail:						
Project Reserves	2,642	2,914	12,624	12,624	18,874	14,514

Open Space District Maint

Fund: 235

Part of the Park & Recreation Department

Description:

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

Major Funding Sources:

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

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

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

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

Major Capital:

\$	75,000	FY18 Mini Excavator w/Rotating Grapple
	<u>36,000</u>	Base 3/4 Ton Ext Cab 4x4
\$	<u>111,000</u>	

Open Space District Maint

Fund: 235

	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	

Revenues

Taxes	-	-	-	-	-	-
Special Assessments	347,704	277,822	267,920	267,920	342,184	342,750
Taxes & Assessments	347,704	277,822	267,920	267,920	342,184	342,750
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	105,024	244,272	1,669	1,397,451	239,066	1,669
Charges For Services	-	1,590	1,590	1,590	1,582	1,590
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	329	817	450	450	2,243	1,000
Other Financing Sources / (Uses)	624	675	450	450	-	450
Other Operating Revenues	105,977	247,354	4,159	1,399,941	242,891	4,709
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	1,219	1,219	1,219	1,865
Internal Transactions	-	-	1,219	1,219	1,219	1,865
Long-Term Debt	-	-	-	-	-	-
Total Revenues	453,681	525,176	273,298	1,669,080	586,294	349,324

Expenditures

Personal Services	100,198	86,659	90,223	325,223	98,782	111,226
Supplies & Materials	30,104	18,499	37,850	37,850	30,997	33,850
Purchased Services	308,848	288,447	82,724	1,311,147	312,951	97,555
Intra-City Charges	4,370	5,369	6,583	6,583	5,033	52,061
Fixed Charges	14,220	18,820	16,999	16,999	17,468	17,919
Maintenance & Operating	357,542	331,135	144,156	1,372,579	366,449	201,385
Internal Charges	50,058	53,120	48,821	48,821	48,821	49,462
Transfers Out	-	10,000	-	-	-	-
Internal Transactions	50,058	63,120	48,821	48,821	48,821	49,462
Debt Service	-	-	-	-	-	-
Capital Outlay	-	58,978	8,930	22,930	13,712	111,000
Debt & Capital	-	58,978	8,930	22,930	13,712	111,000
Total Expenditures	507,798	539,892	292,130	1,769,553	527,764	473,073

Revenues Over (Under) Expenditures

	(54,117)	(14,716)	(18,832)	(100,473)	58,530	(123,749)
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Beginning Cash Balance - July 1

	433,831	379,714	364,998	364,998	364,998	423,528
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Other Cash Sources / (Uses)

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

	379,714	364,998	346,166	264,525	423,528	299,779
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Unreserved Balance

Reserved

Ending Cash Balance - June 30

	-	-	-	-	-	-
	379,714	364,998	346,166	264,525	423,528	299,779
	379,714	364,998	346,166	264,525	423,528	299,779

Reserves Detail:

Operating & Capital Reserve	379,714	364,998	346,166	264,525	423,528	299,779
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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. In fiscal year 2012, to address a growing need for an expanded maintenance program, a special urban forest management district was created which replaced the basic tree maintenance district. The urban forest district will continue to manage and maintain public trees on public rights-of-way and in city-owned public parks as well as address the challenges and issues that confront the City's community trees. Management activities include:

- Tree Trimming
- Tree Removal
- Tree Planting / Replacement
- Stump Removal
- Education & Community Outreach

Major Funding Sources:

Funding is provided through annual assessments of parcels within the City limits. 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. Beginning in fiscal year 2012, the annual assessment was increased to \$20 per parcel to fund the expanded urban forest program.

Significant Changes:

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.

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.

\$ - None for FY2018

Urban Forestry
Fund: 237

	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	246,686	245,084	240,000	240,000	255,827	256,000
Taxes & Assessments	246,686	245,084	240,000	240,000	255,827	256,000
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	600	600	-	-	600	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	743	75
Other Financing Sources / (Uses)	-	300	-	-	16,475	-
Other Operating Revenues	600	900	-	-	17,818	75
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	1,474	1,474	1,474	2,255
Internal Transactions	-	-	1,474	1,474	1,474	2,255
Long-Term Debt	-	-	-	-	-	-
Total Revenues	247,286	245,984	241,474	241,474	275,119	258,330
Expenditures						
Personal Services	128,176	133,448	154,950	154,950	137,606	166,429
Supplies & Materials	22,024	18,886	32,300	32,300	24,219	32,300
Purchased Services	16,671	25,332	30,360	30,360	11,777	30,814
Intra-City Charges	10,638	7,701	10,494	10,494	7,558	10,650
Fixed Charges	-	125	200	200	-	100
Maintenance & Operating	49,333	52,044	73,354	73,354	43,554	73,864
Internal Charges	32,888	34,664	32,071	32,071	32,071	32,983
Transfers Out	-	-	-	-	-	-
Internal Transactions	32,888	34,664	32,071	32,071	32,071	32,983
Debt Service	-	-	-	-	-	-
Capital Outlay	-	183,424	-	-	-	-
Debt & Capital	-	183,424	-	-	-	-
Total Expenditures	210,397	403,580	260,375	260,375	213,231	273,276
Revenues Over (Under) Expenditures	36,889	(157,596)	(18,901)	(18,901)	61,888	(14,946)
Beginning Cash Balance - July 1	308,688	345,577	187,981	187,981	187,981	249,869
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	345,577	187,981	169,080	169,080	249,869	234,923
Unreserved Balance	-	-	-	-	-	-
Reserved	345,577	187,981	169,080	169,080	249,869	234,923
Ending Cash Balance - June 30	345,577	187,981	169,080	169,080	249,869	234,923
Reserves Detail:						
Capital Reserve	257,912	96,249	60,590	60,590	161,023	121,058
Operating Reserve (5 month)	87,665	91,732	108,490	108,490	88,846	113,865

Loan RepaymentFund: **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
8/1/02 ~ 7/1/05	Accrued Interest		(65,533)	790,390
7/1/2005	Credit - Development Incentive		65,533	724,857
Tax Yr 02-04	Credit - Hotel Taxes Paid into TIF District		254,740	470,117
7/1/05 ~ 8/1/07	Accrued Interest		(28,663)	498,780
8/1/07 ~ 4/1/20	Loan and Interest Deferred			498,780
4/1/20 ~ 3/1/34	Loan Payments (\$3,631 / month: 14 Years)	111,144	498,780	0

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

- Loans are available to residential property owners
- Funds are used to purchase and install energy efficiency upgrades and renewable energy systems to residences
- Maximum amount of an individual loan not to exceed \$12,000
- Loan payable over a period of up to 10 years to be billed on annual tax bills
- Loans carry an interest rate of 0% over the term of the loan

Loan Repayment						
Fund: 238						
	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	438	-	-	187	-
Other Financing Sources / (Uses)	-	21	-	-	-	-
Other Operating Revenues	-	459	-	-	187	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	200,000	20,000	20,000	20,000	-
Internal Transactions	-	200,000	20,000	20,000	20,000	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	-	200,459	20,000	20,000	20,187	-
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Revenues Over (Under) Expenditures	-	200,459	20,000	20,000	20,187	-
Beginning Cash Balance - July 1	312	312	75,542	75,542	75,542	23,075
Other Cash Sources / (Uses)	-	(125,229)	-	-	(72,654)	-
Ending Cash Balance - June 30	312	75,542	95,542	95,542	23,075	23,075
Unreserved Balance	-	-	-	-	-	-
Reserved	312	75,542	95,542	95,542	23,075	23,075
Ending Cash Balance - June 30	312	75,542	95,542	95,542	23,075	23,075
Reserves Detail:						
Reserve for Projects (projects to be determined)	312	75,542	95,542	95,542	23,075	23,075

Weed ControlFund: **239**

Part of the Park & Recreation Dept.

Description:

This fund originally accounted for the Weed Control Program which provides for the control of noxious and nuisance weeds within the City of Helena, including weed management for City-owned properties. In recent years, code enforcement duties related to sidewalks, trip hazards 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 hazards and snow removal enforcement duties.

See **Significant Changes** section below.

Major Funding Sources:

	FY 2015 Actual	FY 2016 Actual	FY 2017		Adopted FY 2018 Budget
			Adopted	Actual	
Weed Control Charges to Departments	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -
	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ -</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 are accounted for in the General Fund under a Code Enforcement-Weed Management division. This Special Revenue Weed Control fund (#239) was closed out at the end of fiscal year 2016.

Weed Control						
Fund: 239						
	FY 2015	FY 2016	FY 2017			Adopted
	Actual	Actual	Adopted	Amended	Actual	FY 2018
						Budget

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

Expenditures						
Personal Services	72,143	64,805	-	-	-	-
Supplies & Materials	3,542	2,072	-	-	-	-
Purchased Services	20,323	25,554	-	-	-	-
Intra-City Charges	1,665	2,093	-	-	-	-
Fixed Charges	131	3,784	-	-	-	-
Maintenance & Operating	25,661	33,503	-	-	-	-
Internal Charges	10,074	10,633	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	10,074	10,633	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	30,701	-	-	-	-
Debt & Capital	-	30,701	-	-	-	-
Total Expenditures	107,878	139,642	-	-	-	-

Revenues Over (Under) Expenditures	(7,443)	(29,254)	-	-	-	-
Beginning Cash Balance - July 1	136,809	129,366	-	-	-	-
Other Cash Sources / (Uses)	-	(100,112)	-	-	-	-
Ending Cash Balance - June 30	129,366	-	-	-	-	-

Unreserved Balance	80,098	-	-	-	-	-
Reserved	49,268	-	-	-	-	-
Ending Cash Balance - June 30	129,366	-	-	-	-	-
Reserves Detail:						
Maintenance Reserve	17,980	-	-	-	-	-
Capital Reserve	31,288	-	-	-	-	-
		2 months of operations				

Gas Tax

Fund: 240

Part of the Public Works Department

Description:

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

Major Funding Sources:

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

Major Capital:

\$ 375,000 Commission Approved Projects as assigned

Gas Tax							
Fund: 240		FY 2015	FY 2016	FY 2017			Adopted
		Actual	Actual	Adopted	Amended	Actual	FY 2018
							Budget
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	748,253	563,375	555,875	555,875	556,353	556,350
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	1,215	5,581	3,500	3,500	12,802	10,000
	Other Financing Sources / (Uses)	-	-	-	-	-	-
	Other Operating Revenues	749,468	568,956	559,375	559,375	569,155	566,350
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
	Long-Term Debt	-	-	-	-	-	-
	Total Revenues	749,468	568,956	559,375	559,375	569,155	566,350
Expenditures							
	Personal Services	-	-	-	-	-	-
	Supplies & Materials	-	-	-	-	-	-
	Purchased Services	182,543	18,466	-	-	-	-
	Intra-City Charges	-	-	-	-	-	-
	Fixed Charges	-	-	-	-	-	-
	Maintenance & Operating	182,543	18,466	-	-	-	-
	Internal Charges	98,533	104,030	196,333	140,332	140,332	196,052
	Transfers Out	-	-	-	-	-	-
	Internal Transactions	98,533	104,030	196,333	140,332	140,332	196,052
	Debt Service	-	-	-	-	-	-
	Capital Outlay	318,043	306,915	650,000	1,790,902	110,367	375,000
	Debt & Capital	318,043	306,915	650,000	1,790,902	110,367	375,000
	Total Expenditures	599,119	429,411	846,333	1,931,234	250,699	571,052
	Revenues Over (Under) Expenditures	150,349	139,545	(286,958)	(1,371,859)	318,456	(4,702)
	Beginning Cash Balance - July 1	1,234,110	1,384,459	1,524,004	1,524,004	1,524,004	1,842,460
	Other Cash Sources / (Uses)	-	-	-	-	-	-
	Ending Cash Balance - June 30	1,384,459	1,524,004	1,237,046	152,145	1,842,460	1,837,758
	Unreserved Balance	-	-	-	-	-	-
	Reserved	1,384,459	1,524,004	1,237,046	152,145	1,842,460	1,837,758
	Ending Cash Balance - June 30	1,384,459	1,524,004	1,237,046	152,145	1,842,460	1,837,758
	Reserves Detail:						
	Capital Projects Reserve	1,384,459	1,524,004	1,237,046	152,145	1,842,460	1,837,758

Storm Water UtilityFund: **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 2017, rate increases of 10.0% on residential, vacant and mobile home properties and 18.11% on commercial properties were approved by the City Commission to offset inflationary costs and improve the capital funding capacity of the program. Rate increases of 7.0% for residential, vacant and mobile home properties and 19.9% on commercial properties are proposed for FY 2018.

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:

\$ 7,500	Storage Building Improvements
1,300,000	Henderson Avenue Piping Improvements
500,000	Storm Lining (Lawrence to Front)
500,000	Nature Park/McHugh Storm Improvements
<u>\$ 2,307,500</u>	

Storm Water Utility						
Fund: 245						
	FY 2015	FY 2016	FY 2017			Adopted
	Actual	Actual	Adopted	Amended	Actual	FY 2018
						Budget

Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	993,963	1,047,529	1,052,500	1,052,500	1,202,295	1,210,820
Taxes & Assessments	993,963	1,047,529	1,052,500	1,052,500	1,202,295	1,210,820
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	7,562	7,788	7,790	7,790	8,019	8,025
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	2,075	8,538	5,000	5,000	20,331	15,000
Other Financing Sources / (Uses)	-	30,591	-	-	271	-
Other Operating Revenues	9,637	46,917	12,790	12,790	28,621	23,025
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	1,871	1,871	1,871	2,862
Internal Transactions	-	-	1,871	1,871	1,871	2,862
Long-Term Debt	-	-	-	-	-	1,861,200
Total Revenues	1,003,600	1,094,446	1,067,161	1,067,161	1,232,787	3,097,907

Expenditures						
Personal Services	174,033	181,647	206,377	206,377	184,917	218,260
Supplies & Materials	49,253	41,197	62,962	62,962	19,922	67,435
Purchased Services	45,948	56,476	109,460	339,460	145,335	72,665
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	19,213	19,031	20,480	40,480	45,623	22,800
Maintenance & Operating	114,414	116,704	192,902	442,902	210,880	162,900
Internal Charges	186,906	256,179	264,907	126,035	126,035	268,378
Transfers Out	-	30,000	-	-	-	-
Internal Transactions	186,906	286,179	264,907	126,035	126,035	268,378
Debt Service	-	-	-	-	-	-
Capital Outlay	290,045	192,467	655,740	2,386,192	345,487	2,307,500
Debt & Capital	290,045	192,467	655,740	2,386,192	345,487	2,307,500
Total Expenditures	765,398	776,997	1,319,926	3,161,506	867,319	2,957,038

Revenues Over (Under) Expenditures	238,202	317,449	(252,765)	(2,094,345)	365,468	140,869
Beginning Cash Balance - July 1	2,104,612	2,342,814	2,660,263	2,660,263	2,660,263	3,025,731
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	2,342,814	2,660,263	2,407,498	565,918	3,025,731	3,166,600

Unreserved Balance	-	-	-	-	-	-
Reserved	2,342,814	2,660,263	2,407,498	565,918	3,025,731	3,166,600
Ending Cash Balance - June 30	2,342,814	2,660,263	2,407,498	565,918	3,025,731	3,166,600
Reserves Detail:						
Operational Reserve	198,064	243,554	276,744	323,048	217,430	270,641
"Green Infrastructure" Reserve	25,000	25,000	25,000	25,000	25,000	25,000
Capital Projects Reserve	2,119,750	2,391,709	2,105,754	217,871	2,783,301	2,870,959

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:

\$ - None for FY 2018

Watershed Projects						
Fund: 246						
	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	28,500	-	191,500	15,703	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	40	197	-	-	303	100
Other Financing Sources / (Uses)	90,950	-	-	-	3,968	25,000
Other Operating Revenues	90,990	28,697	-	191,500	19,974	25,100
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	40,000	40,000	-	40,000
Internal Transactions	-	-	40,000	40,000	-	40,000
Long-Term Debt	-	-	-	-	-	-
Total Revenues	90,990	28,697	40,000	231,500	19,974	65,100
Expenditures						
Personal Services	-	17,350	33,103	33,103	29,338	17,573
Supplies & Materials	-	-	-	7,000	120	5,000
Purchased Services	-	51,114	-	231,746	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	-	51,114	-	238,746	120	5,000
Internal Charges	-	453	721	721	721	352
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	453	721	721	721	352
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	-	68,917	33,824	272,570	30,179	22,925
Revenues Over (Under) Expenditures	90,990	(40,220)	6,176	(41,070)	(10,205)	42,175
Beginning Cash Balance - July 1	-	90,990	50,770	50,770	50,770	40,565
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	90,990	50,770	56,946	9,700	40,565	82,740
Unreserved Balance	-	-	-	-	-	-
Reserved	90,990	50,770	56,946	9,700	40,565	82,740
Ending Cash Balance - June 30	90,990	50,770	56,946	9,700	40,565	82,740
Reserves Detail:						
Operating & Capital Reserve	90,990	50,770	56,946	9,700	40,565	82,740

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 2015 Actual	FY 2016 Actual	FY 2017		Adopted FY 2018 Budget
			Adopted	Actual	
Contribution & Donation	\$ 500	\$ -	\$ -	\$ -	\$ -
Total Major Funding Sources	<u>\$ 500</u>	<u>\$ -</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.

Fire Special Funds (Smoke Alarm Prgm)

Fund: 260

	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	

Revenues

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

Expenditures

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

Revenues Over (Under) Expenditures

	500	-	-	-	-	-
Beginning Cash Balance - July 1	1,351	1,851	-	-	-	-
Other Cash Sources / (Uses)	-	(1,851)	-	-	-	-
Ending Cash Balance - June 30	1,851	-	-	-	-	-

Unreserved Balance

Reserved	1,851	-	-	-	-	-
Ending Cash Balance - June 30	1,851	-	-	-	-	-
Reserves Detail:						
Operating Reserve	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 2018	
		Estimated Costs	Assessment
894	Lt Dist #164	\$ 5,447	\$ 5,361
873	Lt Dist #173	16,713	15,916
892	Lt Dist #192	6,868	6,701
893	Lt Dist #193	981	958
800	Lt Dist #200	9,582	9,189
801	Lt Dist #201	9,161	8,987
802	Lt Dist #202	2,969	2,854
803	Lt Dist #203	3,444	3,389
804	Lt Dist #204	21,347	20,796
805	Lt Dist #205	14,136	13,666
806	Lt Dist #206	2,969	2,665
807	Lt Dist #207	6,124	5,983
808	Lt Dist #208	1,187	1,172
809	Lt Dist #209	24,820	24,439
810	Lt Dist #210	1,781	1,726
811	Lt Dist #211	9,413	8,992
812	Lt Dist #212	4,846	4,315
813	Lt Dist #213	7,446	7,008
814	Lt Dist #214	8,823	8,594
815	Lt Dist #215	3,723	3,643
816	Lt Dist #216	4,541	4,412
817	Lt Dist #217	13,237	12,155
818	Lt Dist #218	5,386	5,508
819	Lt Dist #219	14,316	13,958
820	Lt Dist #220	22,527	20,729
821	Lt Dist #221	17,171	17,401
822	Lt Dist #222	38,052	37,057
823	Lt Dist #223	10,103	9,794
824	Lt Dist #224	15,744	15,555
826	Lt Dist #226	9,159	8,926
864	Lt Dist #264	45,256	43,633
869	Lt Dist #269	22,416	21,953
895	Lt Dist #304	10,137	9,780
896	Lt Dist #306	77,905	74,024
851	Lt Dist #351	16,918	16,716
857	Lt Dist #357	48,053	46,928
858	Lt Dist #358	6,448	6,332
859	Lt Dist #359	75,712	69,853
879	Lt Dist #359A	4,570	4,488
860	Lt Dist #360	49,447	47,027
861	Lt Dist #361	31,210	28,970
862	Lt Dist #362	56,195	55,177
866	Lt Dist #362A	12,144	11,887
863	Lt Dist #363	7,308	7,164
897	Lt Dist #364	16,109	15,513
867	Lt Dist #364A	6,882	6,756
865	Lt Dist #365	40,435	38,480
883	Lt Dist #383	2,341	2,272
885	Lt Dist #385	2,565	2,512
889	Lt Dist #389	2,374	2,310
890	Lt Dist #390	4,133	4,019
898	Lt Dist #398	4,750	4,692
52	Total Districts	<u>\$ 855,324</u>	<u>\$ 822,335</u>

Lighting Districts - All

Fund: 029

	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	801,444	857,322	838,002	838,002	842,878	822,335
Taxes & Assessments	801,444	857,322	838,002	838,002	842,878	822,335
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	801,444	857,322	838,002	838,002	842,878	822,335
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	785,418	796,753	809,367	822,547	821,172	807,487
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	785,418	796,753	809,367	822,547	821,172	807,487
Internal Charges	48,018	51,932	46,001	46,001	46,001	47,837
Transfers Out	-	-	-	-	-	-
Internal Transactions	48,018	51,932	46,001	46,001	46,001	47,837
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	833,436	848,685	855,368	868,548	867,173	855,324
Revenues Over (Under) Expenditures	(31,992)	8,637	(17,366)	(30,546)	(24,295)	(32,989)
Beginning Cash Balance - July 1	660,090	628,098	636,735	636,735	636,735	612,440
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	628,098	636,735	619,369	606,189	612,440	579,451
Unreserved Balance	-	-	-	-	-	-
Reserved	628,098	636,735	619,369	606,189	612,440	579,451
Ending Cash Balance - June 30	628,098	636,735	619,369	606,189	612,440	579,451
Reserves Detail:						
Reserved in Individual Lighting Districts	628,098	636,735	619,369	606,189	612,440	579,451

GO 2015 Refunding BondsFund: **303**

Part of the Admin. Services Department

Description:

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

Major Funding Sources:

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

Debt Schedule

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

Significant Changes:

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

GO 2015 Refunding Bonds

Fund: 303

	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	

Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	101	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	101	-	-	-	-	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	845,000	-	-	-	-	-
Total Revenues	845,101	-	-	-	-	-

Expenditures

Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	28,625	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	28,625	-	-	-	-	-
Total Expenditures	28,625	-	-	-	-	-

Revenues Over (Under) Expenditures

	816,476	-	-	-	-	-
Beginning Cash Balance - July 1	-	816,476	-	-	-	-
Other Cash Sources / (Uses)	-	(816,476)	-	-	-	-
Ending Cash Balance - June 30	816,476	-	-	-	-	-

Unreserved Balance

Reserved	816,476	-	-	-	-	-
Ending Cash Balance - June 30	816,476	-	-	-	-	-
Reserves Detail:						
Debt Service Reserves	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 additional information on the refunding bond issue.

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.

General Fund Bonds 2005

Fund: 307

	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	

Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	2	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	2	-	-	-	-	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	89,525	-	-	-	-	-
Internal Transactions	89,525	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	89,527	-	-	-	-	-

Expenditures

Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	89,875	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	89,875	-	-	-	-	-
Total Expenditures	89,875	-	-	-	-	-

Revenues Over (Under) Expenditures

	(348)	-	-	-	-	-
Beginning Cash Balance - July 1	2,015	1,667	-	-	-	-
Other Cash Sources / (Uses)	-	(1,667)	-	-	-	-
Ending Cash Balance - June 30	1,667	-	-	-	-	-

Unreserved Balance

Reserved	1,667	-	-	-	-	-
Ending Cash Balance - June 30	1,667	-	-	-	-	-
Reserves Detail:						
Debt Service Reserves	1,667	-	-	-	-	-

2017 GO Bond-08 Park RefFund: **308**

Part of the Admin. Services Department

Description:

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

Funding:

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

Debt Schedule

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

2017 GO Bond-08 Park Ref

Fund: 308

	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	830,999	494,558	514,800	514,800	508,158	539,800
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	830,999	494,558	514,800	514,800	508,158	539,800
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	253	1,093	350	350	1,745	1,000
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	253	1,093	350	350	1,745	1,000
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	5,488,748	5,488,748	-
Total Revenues	831,252	495,651	515,150	6,003,898	5,998,651	540,800
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	566,970	569,320	573,595	6,060,541	6,059,191	569,195
Capital Outlay	-	-	-	-	-	-
Debt & Capital	566,970	569,320	573,595	6,060,541	6,059,191	569,195
Total Expenditures	566,970	569,320	573,595	6,060,541	6,059,191	569,195
Revenues Over (Under) Expenditures	264,282	(73,669)	(58,445)	(56,643)	(60,540)	(28,395)
Beginning Cash Balance - July 1	225,255	489,537	415,868	415,868	415,868	355,328
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	489,537	415,868	357,423	359,225	355,328	326,933
Unreserved Balance	204,877	129,745	73,500	75,302	71,405	40,410
Reserved	284,660	286,123	283,923	283,923	283,923	286,523
Ending Cash Balance - June 30	489,537	415,868	357,423	359,225	355,328	326,933
Reserves Detail:						
Debt Service Reserve (1/2 next Principal & Interest Pymt)	284,660	286,123	283,923	283,923	283,923	286,523

Cert of Participation 09

Fund: **309**

Part of the Admin. Services Department

Description:

During fiscal year 2009, the City entered into a \$8,900,00 Lease Purchase Agreement with US Bank, N.A. to construct a 365 space, multi-level parking garage next to the new State Workers Compensation Fund building near the Great Northern area. The parking garage was completed and occupied that summer. This fund accounted for the debt service until the Parking Fund became a City department (see Significant Changes section below). The construction activity was accounted for in fund 404 - 15th St Garage Constructn.

Funding:

The City will use income from this parking garage and the downtown parking system as the revenue source which will be used to repay these Certificates of Participation (COPS). US Bank will own the structure during the course of the 30 year lease. Ownership will transfer to the City after final payment is made on the lease-purchase.

Debt Schedule

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

Significant Changes:

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

Cert of Participation 09

Fund: 309

	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	

Revenues

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

Expenditures

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

Revenues Over (Under) Expenditures

	(2,650)	-	-	-	-	-
Beginning Cash Balance - July 1	1,201,142	1,198,492	-	-	-	-
Other Cash Sources / (Uses)	-	(1,198,492)	-	-	-	-
Ending Cash Balance - June 30	1,198,492	-	-	-	-	-

Unreserved Balance

Reserved	1,198,492	-	-	-	-	-
Ending Cash Balance - June 30	1,198,492	-	-	-	-	-
Reserves Detail:						
Cash w/ Fiscal Agent - Debt Service Reserves	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.

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

Funding:

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

Debt Schedule

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

GO Refunding Bonds 2009

Fund: 310

	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	461,060	380,355	312,700	312,700	314,259	233,650
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	461,060	380,355	312,700	312,700	314,259	233,650
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	164	699	150	150	1,346	300
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	164	699	150	150	1,346	300
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	461,224	381,054	312,850	312,850	315,605	233,950
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	344,750	347,500	355,250	355,600	355,600	361,850
Capital Outlay	-	-	-	-	-	-
Debt & Capital	344,750	347,500	355,250	355,600	355,600	361,850
Total Expenditures	344,750	347,500	355,250	355,600	355,600	361,850
Revenues Over (Under) Expenditures	116,474	33,554	(42,400)	(42,750)	(39,995)	(127,900)
Beginning Cash Balance - July 1	264,987	381,461	415,015	415,015	415,015	375,020
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	381,461	415,015	372,615	372,265	375,020	247,120
Unreserved Balance	-	-	-	-	-	-
Reserved	381,461	415,015	372,615	372,265	375,020	247,120
Ending Cash Balance - June 30	381,461	415,015	372,615	372,265	375,020	247,120
Reserves Detail:						
Debt Service Reserve (for next July 1st Payment)	329,300	343,200	356,700	356,700	356,700	244,800
Available Debt Service Cash Reserves	52,161	71,815	15,915	15,565	18,320	2,320

S I D RevolvingFund: **340**

Part of the Admin. Services Department

Description:

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

Major Funding Sources:

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

Special Improvement District Reserves:

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

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

Released SID reserves may be transferred to the General Fund.

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

Debt Issues Outstanding:

Name of Issue	Issue Date	Amount Issued	Maturity Date
Sidewalk '07	2/6/2009	98,000	2/15/2019
Sidewalk '08	6/12/2009	228,549	2/15/2019
Sidewalk '10	10/5/2011	34,776	1/1/2021
Sidewalk '12	10/1/2012	53,371	7/1/2022
SID 417	8/15/2003	174,500	7/1/2018
SID 413/418	8/1/2004	645,825	7/1/2019

SID Revolving Fund Surplus:

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

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

S I D Revolving
Fund: 340

	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	95,824	92,401	72,612	72,612	82,242	68,089
Taxes & Assessments	95,824	92,401	72,612	72,612	82,242	68,089
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	513	194	100	100	311	75
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	513	194	100	100	311	75
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	1,745	1,750	1,307	1,307	1,620	1,691
Internal Transactions	1,745	1,750	1,307	1,307	1,620	1,691
Long-Term Debt	-	-	-	-	-	-
Total Revenues	98,082	94,345	74,019	74,019	84,173	69,855
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-
Internal Charges	6,262	5,097	4,372	4,372	4,372	4,422
Transfers Out	-	38,000	-	-	-	-
Internal Transactions	6,262	43,097	4,372	4,372	4,372	4,422
Debt Service	117,331	96,823	98,654	98,654	92,852	67,523
Capital Outlay	-	-	-	-	-	-
Debt & Capital	117,331	96,823	98,654	98,654	92,852	67,523
Total Expenditures	123,593	139,920	103,026	103,026	97,224	71,945
Revenues Over (Under) Expenditures	(25,511)	(45,575)	(29,007)	(29,007)	(13,051)	(2,090)
Beginning Cash Balance - July 1	203,653	168,928	123,503	123,503	123,503	110,452
Other Cash Sources / (Uses)	(9,214)	150	-	-	-	-
Ending Cash Balance - June 30	168,928	123,503	94,496	94,496	110,452	108,362
Unreserved Balance	-	-	-	-	-	-
Reserved	168,928	123,503	94,496	94,496	110,452	108,362
Ending Cash Balance - June 30	168,928	123,503	94,496	94,496	110,452	108,362
Reserves Detail:						
SID Revolving Cash	36,000	1,000	1,000	1,000	1,000	1,000
Warrants Receivable	59,275	59,275	54,726	54,726	54,726	54,726
Cash Restricted for Debt Service	73,653	63,228	38,770	38,770	54,726	52,636

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 2015 Actual	FY 2016 Actual	FY 2017		Adopted FY 2018 Budget
			Adopted	Actual	
General Purpose Support Funding	\$ 850,146	\$ 2,837,985	\$ 452,370	\$ 1,452,370	\$ 402,370
General Capital Surplus	418,000	2,435,310	-	-	-
PEG (HCTV) Support Fee	30,403	28,645	30,000	27,491	30,000
Interest/Investment Earnings	3,223	12,691	-	21,071	-
Interfund Transfers In - Other Funds	10,610	40,000	91,880	4,029	-
Grants / Donations	50,796	106,597	-	569,111	-
Total Major Sources	\$ 1,363,178	\$ 5,461,228	\$ 574,250	\$ 2,074,072	\$ 432,370

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
Sidewalk 2016 Program (1% loan rate)	11/25/16	10 Yrs	135,216	13,265	121,951
			765,868	140,341	625,527

Major Capital: (Including Major Maintenance)

Police Department		Parks Department	
\$ 63,650	Handheld Radio Replacements (10)	\$ 20,000	Fire Tower Restoration
43,800	Animal Control (4WD) Truck + Equipment	10,300	Grandstand Safty Padding
110,800	Patrol Vehicles + Equipment (2)	8,740	Grandstand Netting
30,880	Police Investigation Sedan	8,740	Grandstand Pigeon Netting
<u>\$ 249,130</u>		10,160	Roof / Light Fixtures - Walking Mall
		30,170	Trail Pavement Replacement
		10,590	Weed Sprayer - 300 gallon
		84,810	Jacobson Mower HR601 w/cab
		10,380	Can-Am Red 500 XT
		28,140	Dodge 3/4 Ton Flatbed
		10,750	Basketball Courts (resurface) - Barney
		14,850	Tennis Courts - Lockey
		6,370	ADA Playground Surfacing (1/yr) - Barney
		5,800	Restroom/Concession Fixtures - Batch
		5,150	ADA Playground Surfacing (1/yr) - Centennial
		16,550	Sidewalk - Constitution
		10,610	Picnic Tables (10) - Memorial Park
		<u>13,050</u>	Paint - Grandstand - Kindrick
		<u>\$ 305,160</u>	
			Swimming Pool
		\$ 8,510	Windows - LockerRoom
		<u>\$ 813,880</u>	Total Major Capital & Maintenance

Capital Improvements Fund

Fund: 440

	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	113	87	-	-	110	-
Taxes & Assessments	113	87	-	-	110	-
License & Permits	30,403	28,645	30,000	30,000	27,491	30,000
Intergovernmental Revenues	50,796	106,597	-	571,591	569,111	-
Charges For Services	4,500	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	3,223	12,691	-	-	21,071	-
Other Financing Sources / (Uses)	-	290,000	-	-	-	-
Other Operating Revenues	88,922	437,933	30,000	601,591	617,673	30,000
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	860,756	2,877,985	544,250	1,456,399	1,456,399	402,370
Internal Transactions	860,756	2,877,985	544,250	1,456,399	1,456,399	402,370
Long-Term Debt	-	-	-	-	-	-
Total Revenues	949,791	3,316,005	574,250	2,057,990	2,074,182	432,370
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	23,303	22,384	-
Purchased Services	21,134	4,092	30,850	45,700	41,014	83,130
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	21,134	4,092	30,850	69,003	63,398	83,130
Internal Charges	-	-	-	-	-	-
Transfers Out	-	200,000	-	-	-	-
Internal Transactions	-	200,000	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	381,179	2,369,471	534,700	2,448,944	1,460,172	730,750
Debt & Capital	381,179	2,369,471	534,700	2,448,944	1,460,172	730,750
Total Expenditures	402,313	2,573,563	565,550	2,517,947	1,523,570	813,880
Revenues Over (Under) Expenditures	547,478	742,442	8,700	(459,957)	550,612	(381,510)
Beginning Cash Balance - July 1	2,142,069	2,728,145	3,498,198	3,498,198	3,498,198	3,869,958
Other Cash Sources / (Uses)	38,598	27,611	27,887	27,887	(178,852)	68,695
Ending Cash Balance - June 30	2,728,145	3,498,198	3,534,785	3,066,128	3,869,958	3,557,143
Unreserved Balance	-	-	-	-	-	-
Reserved	2,728,145	3,498,198	3,534,785	3,066,128	3,869,958	3,557,143
Ending Cash Balance - June 30	2,728,145	3,498,198	3,534,785	3,066,128	3,869,958	3,557,143
Reserves Detail:						
General Capital Reserves	1,015,406	2,015,337	2,049,811	1,581,154	2,002,734	1,028,439
Sidewalk Warrants Receivable	259,722	447,507	447,507	447,507	625,527	625,527
Notes / Loans Receivable	83,663	56,052	28,165	28,165	234,904	166,209
Department Capital Reserves:						
> Police Reserve	300,766	275,000	275,000	275,000	275,000	522,475
> Fire Reserve	525,766	294,666	294,666	294,666	294,666	539,516
> Park & Recreation Reserve	387,700	232,000	232,000	232,000	232,000	477,750
> Public Works Reserve	37,900	37,900	37,900	37,900	37,900	-
> HCTV Digital Equipment Reserve	107,222	129,736	159,736	159,736	157,227	187,227
Street Lighting Conversion Reserve	10,000	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
- 6th Ward Park
- Playable Playgrounds
- ADA Compliance
- Fire Tower Restoration

Parks Improvement						
Fund: 441						
	FY 2015	FY 2016	FY 2017			Adopted
	Actual	Actual	Adopted	Amended	Actual	FY 2018
						Budget

Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	6,000	-	-	-	42,414	-
Charges For Services	13,205	21,112	10,000	10,000	15,744	12,500
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	148	600	-	-	1,526	-
Other Financing Sources / (Uses)	84,254	18,139	-	14,910	32,609	11,000
Other Operating Revenues	103,607	39,851	10,000	24,910	92,293	23,500
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	103,607	39,851	10,000	24,910	92,293	23,500
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	175	60	5,000	21,500	12,379	28,200
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	175	60	5,000	21,500	12,379	28,200
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	92,910	59,023	-	35,441	35,436	-
Debt & Capital	92,910	59,023	-	35,441	35,436	-
Total Expenditures	93,085	59,083	5,000	56,941	47,815	28,200
Revenues Over (Under) Expenditures	10,522	(19,232)	5,000	(32,031)	44,478	(4,700)
Beginning Cash Balance - July 1	166,326	176,848	157,616	157,616	157,616	202,094
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	176,848	157,616	162,616	125,585	202,094	197,394
Unreserved Balance	-	-	-	-	-	-
Reserved	176,848	157,616	162,616	125,585	202,094	197,394
Ending Cash Balance - June 30	176,848	157,616	162,616	125,585	202,094	197,394
Reserves Detail:						
Unrestricted / Cash In Lieu of Park Lands	34,972	46,745	46,745	82,965	82,965	82,965
Reserved for Projects	141,876	110,871	115,871	42,620	119,129	114,429

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 & '16 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 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	4,278	-	-	-	9,175	-
Other Operating Revenues	4,278	-	-	-	9,175	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	158,825	187,785	150,000	150,000	135,216	150,000
Total Revenues	163,103	187,785	150,000	150,000	144,391	150,000
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	159,535	160,617	150,000	195,847	92,613	150,000
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	159,535	160,617	150,000	195,847	92,613	150,000
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	159,535	160,617	150,000	195,847	92,613	150,000
Revenues Over (Under) Expenditures	3,568	27,168	-	(45,847)	51,778	-
Beginning Cash Balance - July 1	(133,947)	(130,379)	(103,211)	(103,211)	(103,211)	(51,433)
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	(130,379)	(103,211)	(103,211)	(149,058)	(51,433)	(51,433)
Unreserved Balance	-	-	-	-	-	-
Reserved	(130,379)	(103,211)	(103,211)	(149,058)	(51,433)	(51,433)
Ending Cash Balance - June 30	(130,379)	(103,211)	(103,211)	(149,058)	(51,433)	(51,433)
Reserves Detail:						
Capital Program / Projects Reserve	(130,379)	(103,211)	(103,211)	(149,058)	(51,433)	(51,433)
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 2017			Adopted
	FY 2015	FY 2016	Adopted	Amended	Actual	FY 2018
	Actual	Actual				Budget

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

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

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

	Unreserved Balance	-	-	-	-	-
	Reserved	-	-	-	-	-
	Ending Cash Balance - June 30	-	-	-	-	-
	Reserves Detail:					
	Capital Program / Projects Reserve	-	-	-	-	-

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 2015 Actual	FY 2016 Actual	FY 2017		Adopted FY 2018 Budget
				Adopted	Actual	
Revenue Recap by Project						
<u>Project #</u>						
TBD	CTEP Prjcts (Assigned by Commission)	\$ -	\$ -	\$ -	\$ -	\$ -
CT1901	Guardian Building Sidewalk	39,102	-	-	-	-
CT1904	Centennial Trail East	490,079	469,776	-	-	-
CT5901	Joslyn St / Centennial Trail West	22,757	50,939	-	425,300	-
CT5902	Gallatin/Helena Sidewalks/Bulbouts	-	47,619	-	-	-
Total Revenues - All Projects		<u>\$ 551,938</u>	<u>\$ 568,334</u>	<u>\$ -</u>	<u>\$ 425,300</u>	<u>\$ -</u>
Expenditure Recap by Project						
<u>Project #</u>						
TBD	CTEP Prjcts (TBD by Cmmsn)	\$ -	\$ -	\$ -	\$ -	\$ -
CT1901	Guardian Building Sidewalk	39,081	-	-	-	-
CT1904	Centennial Trail East	960,247	3,983	-	-	-
CT5901	Joslyn St / Centennial Trail West	70,940	83,417	-	332,883	-
CT5902	Gallatin/Helena Sidewalks/Bulbouts	-	55,000	-	-	-
Total Expenditures - All Projects		<u>\$ 1,070,268</u>	<u>\$ 142,400</u>	<u>\$ -</u>	<u>\$ 332,883</u>	<u>\$ -</u>

Significant Changes:

The CTEP program has ceased allocating additional funds to cities and towns. The Joslyn St / Centennial Trail West project represents the final project for CTEP allocations for the City of Helena. That project was completed in FY 2017 and the fund has been closed out. In the future for these types of projects, the City will rely mainly on TA grants from the State. Those grant funds will be administered solely by the Montana Department of Transportation (MDT).

CTEP Projects						
Fund: 459						
			FY 2017			Adopted
	FY 2015	FY 2016	Adopted	Amended	Actual	FY 2018
	Actual	Actual				Budget

Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	546,691	568,334	-	309,195	317,600	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	5,247	-	-	66,667	-	-
Other Operating Revenues	551,938	568,334	-	375,862	317,600	-
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	107,700	107,700	-
Internal Transactions	-	-	-	107,700	107,700	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	551,938	568,334	-	483,562	425,300	-
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	-	-	-	-	-	-
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	1,070,268	142,400	-	332,884	332,883	-
Debt & Capital	1,070,268	142,400	-	332,884	332,883	-
Total Expenditures	1,070,268	142,400	-	332,884	332,883	-
Revenues Over (Under) Expenditures	(518,330)	425,934	-	150,678	92,417	-
Beginning Cash Balance - July 1	(21)	(518,351)	(92,417)	(92,417)	(92,417)	-
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	(518,351)	(92,417)	(92,417)	58,261	-	-
Unreserved Balance	-	-	-	-	-	-
Reserved	(518,351)	(92,417)	(92,417)	58,261	-	-
Ending Cash Balance - June 30	(518,351)	(92,417)	(92,417)	58,261	-	-
Reserves Detail:						
Unspent & Committed Project Funds	(518,351)	(92,417)	(92,417)	58,261	-	-
NOTE: Fund operates on a reimbursement basis. Any negative cash balances represent outstanding reimbursements to be collected.						

BuildingFund: **503**

Part of the Community Development Department

Description:

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

Major Funding Sources:

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

	FY 2015 Actual	FY 2016 Actual	FY 2017		Adopted FY 2018 Budget
			Adopted	Actual	
Major License & Permit Fee Revenues:					
Building Permits	\$ 457,338	\$ 551,328	\$ 462,103	\$ 643,737	\$ 470,899
Electrical Permits	74,251	92,029	81,360	105,755	80,390
Plumbing Permits	91,229	114,080	85,589	117,319	90,813
Plan Check Fees	240,605	368,721	270,925	347,315	275,764
Other Licenses / Permits	20,379	21,160	19,348	20,259	21,160
	\$ 883,802	\$ 1,147,318	\$ 919,325	\$ 1,234,385	\$ 939,026

Major Capital:

\$ 30,000 FY18 - Replace Inspector Truck Unit #114

Building Fund: 503	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	

Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	883,802	1,147,318	919,325	919,325	1,234,385	939,026
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	594	2,901	1,000	1,000	6,351	2,500
Other Financing Sources / (Uses)	4,097	91	-	-	7,077	-
Other Operating Revenues	888,493	1,150,310	920,325	920,325	1,247,813	941,526
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	7,433	7,433	7,433	11,369
Internal Transactions	-	-	7,433	7,433	7,433	11,369
Long-Term Debt	-	-	-	-	-	-
Total Revenues	888,493	1,150,310	927,758	927,758	1,255,246	952,895

Expenditures						
Personal Services	704,792	721,330	743,246	743,246	725,282	807,199
Supplies & Materials	7,224	4,697	60,486	60,486	42,517	22,066
Purchased Services	111,984	129,774	149,104	149,104	103,846	160,111
Intra-City Charges	5,983	5,510	8,963	8,963	4,719	8,963
Fixed Charges	49,041	52,366	58,982	58,982	55,036	59,107
Maintenance & Operating	174,232	192,347	277,535	277,535	206,118	250,247
Internal Charges	74,799	78,903	75,281	75,281	75,281	80,503
Transfers Out	-	-	-	-	-	-
Internal Transactions	74,799	78,903	75,281	75,281	75,281	80,503
Debt Service	-	-	-	-	-	-
Capital Outlay	23,980	-	30,000	30,000	23,375	30,000
Debt & Capital	23,980	-	30,000	30,000	23,375	30,000
Total Expenditures	977,803	992,580	1,126,062	1,126,062	1,030,056	1,167,949

Revenues Over (Under) Expenditures (89,310) 157,730 (198,304) (198,304) 225,190 (215,054)

Beginning Cash Balance - July 1 698,862 609,552 767,282 767,282 767,282 992,472

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

Ending Cash Balance - June 30 609,552 767,282 568,978 568,978 992,472 777,418

Unreserved Balance	-	-	-	-	-	-
Reserved	609,552	767,282	568,978	568,978	992,472	777,418
Ending Cash Balance - June 30	609,552	767,282	568,978	568,978	992,472	777,418
Reserves Detail:						
Operating Reserve	609,552	767,282	568,978	568,978	992,472	777,418

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 2015 Actual	FY 2016 Actual	FY 2017		Adopted FY 2018 Budget
			Adopted	Actual	
Water Treatment	\$ 3,402,321	\$ 4,275,482	\$ 4,057,930	\$ 2,544,385	\$ 4,832,305
Water Utility Maintenance	1,828,624	2,140,123	2,418,081	2,223,125	10,493,822
Water Debt Service	521,801	522,565	523,106	546,271	563,468
	\$ 5,752,746	\$ 6,938,170	\$ 6,999,117	\$ 5,313,781	\$ 15,889,595

Major Funding Sources:

Funding is derived from monthly utility charges to customers, system development fees, miscellaneous system charges, and investment earnings. For FY 2017, in order to better provide a more stable funding for the City's water infrastructure and encourage water conservation, the City Commission approved a change to the billing structure which revised the base rates depending on the size of the service meters and adjusted the consumption rate (per unit charge) in a tiered structure of usage and by type of property (commercial, multi-family and residential).

Debt Issues:

Name of Issue	Issue Date	Amount Issued	Maturity Date
DNRC Drinking Water 2005 Refunding	12/05/12	\$ 2,072,000	07/01/25
DNRC Drinking Water 2007 Refunding	12/05/12	\$ 2,242,000	07/01/24
DNRC Drinking Water 2012 Refunding	12/05/12	\$ 1,325,000	01/01/27
DNRC Drinking Water 2016	11/29/16	\$ 660,666	07/01/37

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:

\$ 27,320	Phase II MRTP Office/Locker Room Remodel	\$ 12,500	Storage Building Heaters
600,000	Chemical Feed Systems Improvements at TMTP	12,500	Storage Building Door Openers
100,000	TMTP CAC Tank Lining (4)	350,000	Pressure Reducing Valves (PRV) Telemetry
3,300	Rigid Bender w/Shoes Split w/WW	10,870	Pipe Saw
37,910	Replace Unit 429 1/2 ton 4x4 Pickup w/Flatbed	325,000	Fixed Base Radio Read
450,000	Interior Seal Coating-Malben	45,000	Backflow Software
300,000	Interior Seal Coating-Winnie #1	10,000	Service Body-Water Meter Vehicle
100,000	Repair Flume From Banner Cr thru Craig Marten's	45,000	Large Meter Test Bench
500,000	Chessman Control Valves	34,550	Pickup (Replace Unit #403)
\$ 2,118,530	Water Treatment	10,000	Pickup (Upgrade Unit #406-Add to WU6909)
		7,000,000	Tenmile Trmsnssn Main (Phase 1 - Add to WU4916)
		675,000	MRP-Dakota/8th/Sanders
		\$ 8,530,420	Water Maintenance
		\$ 10,648,950	Total Water Major Capital

Water Fund: 521	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	

Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	43,470	86,305	-	699,967	669,993	-
Charges For Services	6,468,526	7,077,526	6,831,250	6,831,250	7,342,435	7,430,700
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	7,760	33,349	18,000	18,000	83,471	50,000
Other Financing Sources / (Uses)	126,885	4,136	3,000	3,000	54,877	3,000
Other Operating Revenues	6,646,641	7,201,316	6,852,250	7,552,217	8,150,776	7,483,700
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	16,794	16,794	16,794	25,689
Internal Transactions	-	-	16,794	16,794	16,794	25,689
Long-Term Debt	-	-	-	2,000,000	1,160,666	5,013,814
Total Revenues	6,646,641	7,201,316	6,869,044	9,569,011	9,328,236	12,523,203
Expenditures						
Personal Services	1,540,429	1,659,980	1,723,627	1,723,627	1,536,131	1,730,227
Supplies & Materials	545,608	709,937	663,095	663,095	554,727	721,375
Purchased Services	776,171	703,742	787,718	942,718	766,457	1,057,929
Intra-City Charges	40,479	64,467	66,800	66,800	34,943	62,075
Fixed Charges	51,848	51,517	56,715	56,715	52,238	55,900
Maintenance & Operating	1,414,106	1,529,663	1,574,328	1,729,328	1,408,365	1,897,279
Internal Charges	753,985	811,429	960,026	888,839	888,839	1,009,671
Transfers Out	-	-	40,000	40,000	-	40,000
Internal Transactions	753,985	811,429	1,000,026	928,839	888,839	1,049,671
Debt Service	521,801	522,565	523,106	547,606	546,271	563,468
Capital Outlay	1,522,425	2,414,533	2,178,030	7,897,210	934,175	10,648,950
Debt & Capital	2,044,226	2,937,098	2,701,136	8,444,816	1,480,446	11,212,418
Total Expenditures	5,752,746	6,938,170	6,999,117	12,826,610	5,313,781	15,889,595
Revenues Over (Under) Expenditures	893,895	263,146	(130,073)	(3,257,599)	4,014,455	(3,366,392)
Beginning Cash Balance - July 1	6,954,250	8,002,647	8,265,382	8,265,382	8,265,382	12,203,035
Other Cash Sources / (Uses)	154,502	(411)	-	-	(76,802)	-
Ending Cash Balance - June 30	8,002,647	8,265,382	8,135,309	5,007,783	12,203,035	8,836,643
Unreserved Balance	-	-	-	-	-	-
Reserved	8,002,647	8,265,382	8,135,309	5,007,783	12,203,035	8,836,643
Ending Cash Balance - June 30	8,002,647	8,265,382	8,135,309	5,007,783	12,203,035	8,836,643
Reserves Detail:						
Operating Reserve	309,043	333,423	358,165	365,150	319,445	389,765
Debt Service Fixed Reserve	522,372	522,372	522,372	522,372	522,372	522,372
Revenue Bond Reserve	261,080	261,375	261,375	261,375	261,375	261,375
System Development Fee Reserve	-	-	-	-	-	-
Ten-Mile Watershed Projects Reserve	250,000	250,000	200,000	200,000	200,000	200,000
Capital Reserves	6,660,152	6,898,212	6,793,397	3,658,886	10,899,843	7,463,131

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 2015 Actual	FY 2016 Actual	FY 2017		Adopted FY 2018 Budget
			Adopted	Actual	
SRF Loan Debt Service	\$ 770,140	\$ 769,750	\$ 770,100	\$ 770,100	\$ 770,170
Wastewater Treatment	1,919,432	2,270,415	2,452,632	1,986,505	2,367,378
Wastewater Util. Maint.	1,171,669	1,777,052	1,766,099	1,549,730	4,262,647
Wastewater Pretreatment	113,107	124,859	114,873	82,857	152,023
	<u>\$ 3,974,348</u>	<u>\$ 4,942,076</u>	<u>\$ 5,103,704</u>	<u>\$ 4,389,192</u>	<u>\$ 7,552,218</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 monthly averaging usage of metered water for residential customers to eliminate usage due to outside watering and irrigation. Year-round monthly averaging usage is used to determine commercial charges.

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:

\$ 30,000	Belt Press Building Roll-up Door	\$ 7,500	Storage Bldg. Improvements
31,830	HVAC-Gas Compressor Room	1,500,000	Mountain View Meadows Sewer Upsizing
10,300	IMP Pipe Work Replacement	1,200,000	Custer Line Upsizing (McHugh-Sanders)
10,000	Methane Pipe Work-Digesters	250,000	Pipe Lining Projects
257,500	Headworks Grit Removal-Washer	200,000	Pipe Replacement Projects
101,300	IMP Bldg Standby Generator	100,000	Shared Service Lines/Extensions
20,000	Methane Meters	<u>\$ 3,257,500</u>	Wastewater Maintenance
3,300	Rigid Bender/Shoes Split w/Water	\$ 29,370	Odor Control at Septic Station
<u>\$ 464,230</u>	Wastewater Treatment	<u>\$ 29,370</u>	Wastewater Pre-Treatment
		<u>\$ 3,751,100</u>	Total Wastewater Major Capital

Wastewater						
Fund: 531						
	FY 2015	FY 2016	FY 2017			Adopted
	Actual	Actual	Adopted	Amended	Actual	FY 2018
						Budget

Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	4,365,129	4,548,733	4,516,500	4,516,500	4,688,212	4,789,500
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	4,271	16,124	7,500	7,500	34,365	25,000
Other Financing Sources / (Uses)	109,891	21,256	250	135,250	110,318	1,000
Other Operating Revenues	4,479,291	4,586,113	4,524,250	4,659,250	4,832,895	4,815,500
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	11,829	11,829	11,829	18,095
Internal Transactions	-	-	11,829	11,829	11,829	18,095
Long-Term Debt	-	-	-	650,000	-	2,548,014
Total Revenues	4,479,291	4,586,113	4,536,079	5,321,079	4,844,724	7,381,609

Expenditures						
Personal Services	1,131,873	1,171,904	1,232,266	1,232,266	1,132,181	1,236,604
Supplies & Materials	206,705	192,380	242,053	242,053	191,610	227,815
Purchased Services	574,901	516,369	740,951	838,851	566,697	603,085
Intra-City Charges	65,335	45,185	70,625	70,625	53,422	70,195
Fixed Charges	45,070	44,728	52,750	52,750	51,355	54,445
Maintenance & Operating	892,011	798,662	1,106,379	1,204,279	863,084	955,540
Internal Charges	660,625	740,206	822,499	719,937	719,937	838,804
Transfers Out	-	-	-	-	-	-
Internal Transactions	660,625	740,206	822,499	719,937	719,937	838,804
Debt Service	770,140	769,750	770,100	770,100	770,100	770,170
Capital Outlay	519,699	1,461,554	1,172,460	2,980,936	903,890	3,751,100
Debt & Capital	1,289,839	2,231,304	1,942,560	3,751,036	1,673,990	4,521,270
Total Expenditures	3,974,348	4,942,076	5,103,704	6,907,518	4,389,192	7,552,218

Revenues Over (Under) Expenditures	504,943	(355,963)	(567,625)	(1,586,439)	455,532	(170,609)
Beginning Cash Balance - July 1	4,233,722	4,730,747	4,362,751	4,362,751	4,362,751	4,789,576
Other Cash Sources / (Uses)	(7,918)	(12,033)	-	-	(28,707)	-
Ending Cash Balance - June 30	4,730,747	4,362,751	3,795,126	2,776,312	4,789,576	4,618,967

Unreserved Balance	-	-	-	-	-	-
Reserved	4,730,747	4,362,751	3,795,126	2,776,312	4,789,576	4,618,967
Ending Cash Balance - June 30	4,730,747	4,362,751	3,795,126	2,776,312	4,789,576	4,618,967
Reserves Detail:						
Operating Reserve	223,709	225,898	263,429	263,040	226,267	252,579
Debt Service Fixed Reserve	769,720	769,720	769,720	769,720	769,720	769,720
Revenue Bond Reserve	384,690	384,900	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	3,068,628	2,698,233	2,093,077	1,074,652	3,124,689	2,927,768

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 and, due to adequate cash reserves, the City Commission reduced rates 5% for FY 2017. A 2% reduction is proposed for FY 2018.

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:

\$	9,250	Pickup replacement (25%-Unit #150)
	9,250	Pickup replacement (25%-Unit #154)
<u>\$</u>	<u>18,500</u>	

Solid Waste-Residential

Fund: 541

	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	

Revenues

Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	2,071,174	2,109,529	2,114,400	2,114,400	2,032,561	2,020,650
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	1,706	1,625	4,000	4,000	17,619	12,000
Other Financing Sources / (Uses)	1,740	7,774	1,700	1,700	3,809	2,500
Other Operating Revenues	2,074,620	2,118,928	2,120,100	2,120,100	2,053,989	2,035,150
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	33,611	33,611	33,611	35,523
Internal Transactions	-	-	33,611	33,611	33,611	35,523
Long-Term Debt	-	-	-	-	-	-
Total Revenues	2,074,620	2,118,928	2,153,711	2,153,711	2,087,600	2,070,673

Expenditures

Personal Services	342,597	352,364	362,294	362,294	343,523	375,051
Supplies & Materials	35,650	37,035	39,850	39,850	20,763	39,800
Purchased Services	974,628	947,137	928,653	928,653	940,644	936,863
Intra-City Charges	64,945	44,122	78,200	78,200	60,319	75,575
Fixed Charges	3,223	3,351	3,455	3,455	3,713	3,825
Maintenance & Operating	1,078,446	1,031,645	1,050,158	1,050,158	1,025,439	1,056,063
Internal Charges	160,289	168,335	157,186	157,186	157,186	157,367
Transfers Out	-	315,000	200,000	200,000	200,000	200,000
Internal Transactions	160,289	483,335	357,186	357,186	357,186	357,367
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	192,710	192,710	142,518	18,500
Debt & Capital	-	-	192,710	192,710	142,518	18,500
Total Expenditures	1,581,332	1,867,344	1,962,348	1,962,348	1,868,666	1,806,981

Revenues Over (Under) Expenditures

	493,288	251,584	191,363	191,363	218,934	263,692
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Beginning Cash Balance - July 1

	1,830,846	2,324,055	2,571,399	2,571,399	2,571,399	2,789,562
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Other Cash Sources / (Uses)

	(79)	(4,240)	-	-	(771)	-
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Ending Cash Balance - June 30

	2,324,055	2,571,399	2,762,762	2,762,762	2,789,562	3,053,254
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Unreserved Balance

Reserved

Ending Cash Balance - June 30

	-	-	-	-	-	-
	2,324,055	2,571,399	2,762,762	2,762,762	2,789,562	3,053,254
	2,324,055	2,571,399	2,762,762	2,762,762	2,789,562	3,053,254

Reserves Detail:

Operating Reserve	5 mo.	658,888	778,060	737,349	737,349	719,228	745,200
Recycling Program Reserves		230,000	210,091	177,091	177,091	173,619	118,819
Intercap Loan Reserves		-	-	-	-	-	-
Capital Reserves		1,435,167	1,583,248	1,848,322	1,848,322	1,896,715	2,189,235

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. No rate increases were made for FY 2013 through 2018.

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:

\$ 9,250	Pickup Replacement (25%-Unit #150)
9,250	Pickup Replacement (25%-Unit #154)
<u>207,640</u>	Roll-off Truck Replacement (Unit #220)
<u>\$ 226,140</u>	

Solid Waste-Commercial

Fund: 542

	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	1,113,302	1,131,201	1,130,000	1,130,000	1,045,110	1,065,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	356	5,696	3,500	3,500	13,690	7,500
Other Financing Sources / (Uses)	117,809	107,863	170,295	170,295	70,315	70,295
Other Operating Revenues	1,231,467	1,244,760	1,303,795	1,303,795	1,129,115	1,142,795
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	2,777	2,777	2,777	4,248
Internal Transactions	-	-	2,777	2,777	2,777	4,248
Long-Term Debt	-	-	-	-	-	-
Total Revenues	1,231,467	1,244,760	1,306,572	1,306,572	1,131,892	1,147,043
Expenditures						
Personal Services	260,372	273,316	276,739	276,739	262,830	293,239
Supplies & Materials	10,431	33,131	39,080	39,080	33,385	39,230
Purchased Services	541,926	474,237	503,331	503,331	428,798	390,452
Intra-City Charges	83,705	78,041	96,925	96,925	68,869	96,925
Fixed Charges	3,183	3,310	3,455	3,455	3,708	3,825
Maintenance & Operating	639,245	588,719	642,791	642,791	534,760	530,432
Internal Charges	165,238	174,019	168,349	168,349	168,349	173,998
Transfers Out	-	-	-	-	-	-
Internal Transactions	165,238	174,019	168,349	168,349	168,349	173,998
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	1,068,500	1,308,500	-	226,140
Debt & Capital	-	-	1,068,500	1,308,500	-	226,140
Total Expenditures	1,064,855	1,036,054	2,156,379	2,396,379	965,939	1,223,809
Revenues Over (Under) Expenditures	166,612	208,706	(849,807)	(1,089,807)	165,953	(76,766)
Beginning Cash Balance - July 1	1,345,728	1,487,239	1,720,384	1,720,384	1,720,384	1,891,572
Other Cash Sources / (Uses)	(25,101)	24,439	-	-	5,235	-
Ending Cash Balance - June 30	1,487,239	1,720,384	870,577	630,577	1,891,572	1,814,806
Unreserved Balance	-	-	-	-	-	-
Reserved	1,487,239	1,720,384	870,577	630,577	1,891,572	1,814,806
Ending Cash Balance - June 30	1,487,239	1,720,384	870,577	630,577	1,891,572	1,814,806
Reserves Detail:						
Operating Reserve	90,657	90,657	90,657	90,657	80,495	83,139
Fixed Bond Reserves	-	-	-	-	-	-
Intercap Loan Reserves	-	-	-	-	-	-
Capital Reserves	1,396,582	1,629,727	779,920	539,920	1,811,077	1,731,667

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. For fiscal year 2016, assessment rates were increased by 20.56% to fund a methane gas extraction project (see Significant Changes section below). This rate increase will remain in place for an anticipated five years until project costs are repaid. At that time, rates will be returned to normal operating levels.

Significant Changes:

Due to the discovery of methane gas production under the old landfill site's southern boundary, it was determined that a system was needed to be able to safely extract and disperse the problem gases at that site. In fiscal year 2016, a methane gas extraction project was constructed that resolved the problem. The \$150,000 project was funded by a non-interest bearing five year loan from the Residential Solid Waste fund.

Debt Issues:

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

Major Capital:

\$ - None

Landfill Monitoring District

Fund: 543

	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	

Revenues

Taxes	-	-	-	-	-	-
Special Assessments	115,262	135,626	140,350	140,350	137,571	137,800
Taxes & Assessments	115,262	135,626	140,350	140,350	137,571	137,800
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	696	696	700	700	839	840
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	57	195	175	175	954	650
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	753	891	875	875	1,793	1,490
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	150,000	-	-	-	-
Internal Transactions	-	150,000	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	116,015	286,517	141,225	141,225	139,364	139,290

Expenditures

Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	91,622	89,091	113,000	110,715	70,799	108,500
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	91,622	89,091	113,000	110,715	70,799	108,500
Internal Charges	-	-	-	-	-	48
Transfers Out	-	-	30,000	30,000	30,000	30,000
Internal Transactions	-	-	30,000	30,000	30,000	30,048
Debt Service	-	-	-	-	-	-
Capital Outlay	-	140,965	-	11,320	11,316	-
Debt & Capital	-	140,965	-	11,320	11,316	-
Total Expenditures	91,622	230,056	143,000	152,035	112,115	138,548

Revenues Over (Under) Expenditures

24,393 56,461 (1,775) (10,810) 27,249 742

Beginning Cash Balance - July 1

73,682 98,075 154,536 154,536 154,536 181,785

Other Cash Sources / (Uses)

- - - - - -

Ending Cash Balance - June 30

98,075 154,536 152,761 143,726 181,785 182,527

Unreserved Balance

- - - - - -

Reserved

98,075 154,536 152,761 143,726 181,785 182,527

Ending Cash Balance - June 30

98,075 154,536 152,761 143,726 181,785 182,527

Reserves Detail:

Operating Reserve (5 month) 38,176 37,121 59,583 58,631 42,000 57,728

Capital / Equipment Replacement Reserve 59,899 117,415 93,178 85,095 139,785 124,799

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 2015 Actual	FY 2016 Actual	FY 2017		Adopted FY 2018 Budget
			Adopted	Actual	
Trnsfr Stn - 1993 Series Transfer Station	Paid Off 2,789,195	Paid Off 2,384,408	Paid Off 2,555,662	Paid Off 2,305,683	Paid Off 3,184,678
	<u>\$ 2,789,195</u>	<u>\$ 2,384,408</u>	<u>\$ 2,555,662</u>	<u>\$ 2,305,683</u>	<u>\$ 3,184,678</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.

Major Capital:

\$ 450,000	Pit Floor Extension
57,960	Pit Floor Resurfacing
30,000	Fire Alarm System
56,650	Drop Deck Equipment Trailer
256,470	Wheel Loader (Replace Unit #204)
9,250	Pickup Replacement (25%-Unit #150)
9,250	Pickup Replacement (25%-Unit #154)
<u>\$ 869,580</u>	

Transfer Station						
Fund: 546						
	FY 2015	FY 2016	FY 2017			Adopted
	Actual	Actual	Adopted	Amended	Actual	FY 2018
						Budget

Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	24,325	48,650	48,650	73,650	125,000
Charges For Services	2,849,798	2,558,036	2,463,413	2,463,413	2,440,555	2,255,094
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	1,032	6,193	3,500	3,500	14,333	10,000
Other Financing Sources / (Uses)	31,858	80	5,000	5,000	60	-
Other Operating Revenues	2,882,688	2,588,634	2,520,563	2,520,563	2,528,598	2,390,094
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	6,554	6,554	6,554	10,026
Internal Transactions	-	-	6,554	6,554	6,554	10,026
Long-Term Debt	-	-	-	-	-	-
Total Revenues	2,882,688	2,588,634	2,527,117	2,527,117	2,535,152	2,400,120
Expenditures						
Personal Services	635,145	665,266	713,335	713,335	688,980	734,397
Supplies & Materials	12,622	12,304	15,160	15,160	11,283	15,160
Purchased Services	1,224,846	1,268,244	1,305,231	1,305,231	1,216,617	1,220,438
Intra-City Charges	86,204	89,598	109,563	109,563	75,553	107,530
Fixed Charges	28,964	15,387	18,955	18,955	17,668	21,540
Maintenance & Operating	1,352,636	1,385,533	1,448,909	1,448,909	1,321,121	1,364,668
Internal Charges	202,823	220,690	208,418	208,418	208,418	216,033
Transfers Out	296,000	30,000	-	-	-	-
Internal Transactions	498,823	250,690	208,418	208,418	208,418	216,033
Debt Service	-	-	-	-	-	-
Capital Outlay	302,591	82,919	185,000	233,891	87,164	869,580
Debt & Capital	302,591	82,919	185,000	233,891	87,164	869,580
Total Expenditures	2,789,195	2,384,408	2,555,662	2,604,553	2,305,683	3,184,678
Revenues Over (Under) Expenditures	93,493	204,226	(28,545)	(77,436)	229,469	(784,558)
Beginning Cash Balance - July 1	1,409,128	1,491,371	1,736,546	1,736,546	1,736,546	1,971,365
Other Cash Sources / (Uses)	(11,250)	40,949	-	-	5,350	-
Ending Cash Balance - June 30	1,491,371	1,736,546	1,708,001	1,659,110	1,971,365	1,186,807
Unreserved Balance	-	-	-	-	-	-
Reserved	1,491,371	1,736,546	1,708,001	1,659,110	1,971,365	1,186,807
Ending Cash Balance - June 30	1,491,371	1,736,546	1,708,001	1,659,110	1,971,365	1,186,807
Reserves Detail:						
Operating Reserve	207,217	191,791	197,555	197,555	184,877	192,925
Fixed Bond Reserves	-	-	-	-	-	-
Revenue Bond Reserves	-	-	-	-	-	-
Capital Reserves	1,284,154	1,544,755	1,510,446	1,461,555	1,786,488	993,882

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 2015 Actual	FY 2016 Actual	FY 2017		Adopted FY 2018 Budget
			Adopted	Actual	
Recycling / Commodities	\$ 118,030	\$ 78,628	\$ 108,620	\$ 127,750	\$ 110,050
Transfer Station Operational Support	296,000	30,000	-	-	-
Residential Solid Waste Support	-	165,000	200,000	200,000	200,000
Lewis & Clark County Support	-	165,000	200,000	200,000	200,000
	\$ 414,030	\$ 438,628	\$ 508,620	\$ 527,750	\$ 510,050

Major Capital:

\$ 25,750	Oil Tank (Unit #214)
9,250	Pickup Replacement (25%-Unit #150)
9,250	Pickup Replacement (25%-Unit #154)
<u>\$ 44,250</u>	

Recycling						
Fund: 547						
	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	165,000	200,000	200,000	200,000	200,000
Charges For Services	118,030	78,628	108,620	108,620	127,750	110,050
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	35	339	175	175	1,021	500
Other Financing Sources / (Uses)	12	-	-	-	-	-
Other Operating Revenues	118,077	243,967	308,795	308,795	328,771	310,550
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	296,000	195,000	201,907	201,907	201,907	202,918
Internal Transactions	296,000	195,000	201,907	201,907	201,907	202,918
Long-Term Debt	-	-	-	-	-	-
Total Revenues	414,077	438,967	510,702	510,702	530,678	513,468
Expenditures						
Personal Services	201,648	174,184	185,646	185,646	181,036	193,700
Supplies & Materials	2,465	2,416	6,650	6,650	2,604	3,915
Purchased Services	220,518	186,259	160,939	155,639	122,922	151,863
Intra-City Charges	4,390	1,250	3,738	3,738	974	3,380
Fixed Charges	-	14,526	16,035	16,035	15,741	17,515
Maintenance & Operating	227,373	204,451	187,362	182,062	142,241	176,673
Internal Charges	68,809	72,913	73,502	73,502	73,502	75,457
Transfers Out	-	-	-	-	-	-
Internal Transactions	68,809	72,913	73,502	73,502	73,502	75,457
Debt Service	-	-	-	-	-	-
Capital Outlay	31,600	66,400	22,500	52,800	-	44,250
Debt & Capital	31,600	66,400	22,500	52,800	-	44,250
Total Expenditures	529,430	517,948	469,010	494,010	396,779	490,080
Revenues Over (Under) Expenditures	(115,353)	(78,981)	41,692	16,692	133,899	23,388
Beginning Cash Balance - July 1	280,458	165,100	86,125	86,125	86,125	220,026
Other Cash Sources / (Uses)	(5)	6	-	-	2	-
Ending Cash Balance - June 30	165,100	86,125	127,817	102,817	220,026	243,414
Unreserved Balance	-	-	-	-	-	-
Reserved	165,100	86,125	127,817	102,817	220,026	243,414
Ending Cash Balance - June 30	165,100	86,125	127,817	102,817	220,026	243,414
Reserves Detail:						
Operating Reserve (1 month)	41,486	37,629	37,209	36,768	33,065	37,153
Capital Reserves	123,614	48,496	90,608	66,049	186,961	206,261

Parking

Fund: 551

Part of the General Government Group

Description:

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

Major Funding Sources:

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

Jackson St. Parking Garage Lease:

On June 13, 2005 the City of Helena entered into a 20-year agreement to lease out the Jackson Street parking garage to the Helena Parking Commission. The City has earmarked these lease payments to fund the repayment of the General Fund bonds issued on August 8, 2005 for signage, street, parking ramp and walking mall construction / improvements. Subsequently, in June 2015, the City sold a refunding issue that retired this 2005 issue. For further information, see debt service funds 307 and 303.

15th Street Garage:

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

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

Major Capital:

\$ - None

Parking Fund: 551		FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
				Adopted	Amended	Actual	
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-
	Charges For Services	1,707,917	1,681,065	1,704,574	1,704,574	1,661,817	1,662,280
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	76,877	75,487	82,500	82,500	76,047	80,900
	Investment Earnings	1,360	3,497	1,711	1,711	6,048	1,532
	Other Financing Sources / (Uses)	10,112	6,494	1,800	1,800	381	1,500
	Other Operating Revenues	1,796,266	1,766,543	1,790,585	1,790,585	1,744,293	1,746,212
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	5,765	5,765	5,765	8,819
	Internal Transactions	-	-	5,765	5,765	5,765	8,819
	Long-Term Debt	-	-	-	-	-	-
	Total Revenues	1,796,266	1,766,543	1,796,350	1,796,350	1,750,058	1,755,031
Expenditures							
	Personal Services	494,607	439,858	468,438	468,438	451,166	486,349
	Supplies & Materials	31,774	33,992	30,280	30,280	18,960	31,530
	Purchased Services	290,086	292,152	459,125	459,125	272,252	406,184
	Intra-City Charges	8,391	6,671	9,000	9,000	6,637	7,350
	Fixed Charges	98,050	101,065	113,666	113,666	96,355	110,064
	Maintenance & Operating	428,301	433,880	612,071	612,071	394,204	555,128
	Internal Charges	117,399	117,889	108,275	108,275	108,275	107,460
	Transfers Out	682,480	-	-	-	-	-
	Internal Transactions	799,879	117,889	108,275	108,275	108,275	107,460
	Debt Service	-	1,488,115	693,735	693,735	749,218	586,273
	Capital Outlay	29,859	21,917	-	-	-	-
	Debt & Capital	29,859	1,510,032	693,735	693,735	749,218	586,273
	Total Expenditures	1,752,646	2,501,659	1,882,519	1,882,519	1,702,863	1,735,210
	Revenues Over (Under) Expenditures	43,620	(735,116)	(86,169)	(86,169)	47,195	19,821
	Beginning Cash Balance - July 1	192,318	239,033	1,523,916	1,523,916	1,523,916	1,154,466
	Other Cash Sources / (Uses)	3,095	2,019,999	3,499	3,499	(416,645)	3,678
	Ending Cash Balance - June 30	239,033	1,523,916	1,441,246	1,441,246	1,154,466	1,177,965
	Unreserved Balance	-	-	-	-	-	-
	Reserved	239,033	1,523,916	1,441,246	1,441,246	1,154,466	1,177,965
	Ending Cash Balance - June 30	239,033	1,523,916	1,441,246	1,441,246	1,154,466	1,177,965
	Reserves Detail:						
	Parking Improvements / Capital Reserves	95,433	256,829	148,762	148,762	968,339	1,082,165
	Operational Reserve (1 month)	143,600	82,700	99,100	99,100	79,500	95,800
	Debt Service Reserves (Held with Fiscal Agent)	-	1,184,387	1,193,384	1,193,384	106,627	-

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, State Shuttle and other special charter programs.

This Fund includes budgets for :

	FY 2015 Actual	FY 2016 Actual	FY 2017		Adopted FY 2018 Budget
			Adopted	Actual	
Transit Charters	\$ 8,731	\$ 8,872	\$ 13,040	\$ 13,893	\$ 63,156
Rec-Connect/State Shuttle	18,388	-	-	11,125	-
	<u>\$ 27,119</u>	<u>\$ 8,872</u>	<u>\$ 13,040</u>	<u>\$ 25,018</u>	<u>\$ 63,156</u>

Major Funding Sources:

	FY 2015 Actual	FY 2016 Actual	FY 2017		Adopted FY 2018 Budget
			Adopted	Actual	
Special Charters	\$ 5,335	\$ 245	\$ 5,000	\$ 3,681	\$ 5,000
BID Trolley Reimbursement	12,232	10,507	8,000	24,225	15,000
Rec-Connect/State Shuttle	53,848	-	-	58,508	-
Other Financing Sources	395	301	350	1,473	500
	<u>\$ 71,810</u>	<u>\$ 11,053</u>	<u>\$ 13,350</u>	<u>\$ 87,887</u>	<u>\$ 20,500</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 early 2015, with the state legislature convening for its bi-annual session and with the logistical transportation challenges it brings with it to the city, a pilot shuttle program was initiated. The State 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 renewed the program for the 2017 legislative session.

Major Capital:

\$ - None

Special Charters

Fund: 561

	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	71,415	10,752	13,000	73,000	86,414	20,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	395	301	350	350	1,473	500
Other Operating Revenues	71,810	11,053	13,350	73,350	87,887	20,500
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	56	56	56	85
Internal Transactions	-	-	56	56	56	85
Long-Term Debt	-	-	-	-	-	-
Total Revenues	71,810	11,053	13,406	73,406	87,943	20,585
Expenditures						
Personal Services	21,677	6,445	4,842	18,792	14,914	5,048
Supplies & Materials	160	-	3,600	3,975	3,360	3,600
Purchased Services	-	-	-	-	-	-
Intra-City Charges	3,308	493	2,700	4,800	3,718	2,700
Fixed Charges	-	-	-	1,130	1,128	-
Maintenance & Operating	3,468	493	6,300	9,905	8,206	6,300
Internal Charges	1,974	1,934	1,898	1,898	1,898	1,808
Transfers Out	-	-	-	-	-	50,000
Internal Transactions	1,974	1,934	1,898	1,898	1,898	51,808
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	27,119	8,872	13,040	30,595	25,018	63,156
Revenues Over (Under) Expenditures	44,691	2,181	366	42,811	62,925	(42,571)
Beginning Cash Balance - July 1	29,946	74,637	76,818	76,818	76,818	139,743
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	74,637	76,818	77,184	119,629	139,743	97,172
Unreserved Balance	-	-	-	-	-	-
Reserved	74,637	76,818	77,184	119,629	139,743	97,172
Ending Cash Balance - June 30	74,637	76,818	77,184	119,629	139,743	97,172
Reserves Detail:						
Operating Reserve	74,637	76,818	77,184	119,629	139,743	97,172

Golf Course

Fund: **563**

Part of the Park & Recreation Department

Description:

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

This Fund includes budgets for :

	FY 2015 Actual	FY 2016 Actual	FY 2017		Adopted FY 2018 Budget
			Adopted	Actual	
Golf Operations	\$ 508,223	\$ 532,656	\$ 556,740	\$ 520,335	\$ 550,167
Golf Concessions	177,037	165,731	187,099	177,239	186,509
Golf Maintenance	508,333	530,766	580,059	517,642	594,617
Golf Capital/Debt Service	182,524	179,892	314,704	338,196	1,957,893
	<u>\$ 1,376,117</u>	<u>\$ 1,409,045</u>	<u>\$ 1,638,602</u>	<u>\$ 1,553,412</u>	<u>\$ 3,289,186</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 Improvements	09/25/09	\$ 207,000	08/15/19
440 Loan - Golf Carts (5 yrs)	04/19/13	\$ 138,066	04/30/18
INTERCAP - Irrigation & Landscape Improvements	12/05/14	\$ 433,099	02/15/29
440 Loan - Golf Improvements (5 yrs)	12/01/16	\$ 206,739	07/01/21

Major Capital:

\$ 26,000	Core Aerator
1,800,000	18 Pro Shop / Club House
<u>\$ 1,826,000</u>	

Golf Course						
Fund: 563						
	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	1,387,331	1,378,998	1,367,291	1,367,291	1,308,174	1,423,549
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	295	1,605	-	-	3,294	-
Other Financing Sources / (Uses)	13,657	110	-	-	190	-
Other Operating Revenues	1,401,283	1,380,713	1,367,291	1,367,291	1,311,658	1,423,549
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	6,207	6,207	6,207	9,494
Internal Transactions	-	-	6,207	6,207	6,207	9,494
Long-Term Debt	394,355	38,744	229,680	229,680	-	1,800,000
Total Revenues	1,795,638	1,419,457	1,603,178	1,603,178	1,317,865	3,233,043
Expenditures						
Personal Services	565,014	581,913	653,724	653,724	595,551	667,649
Supplies & Materials	314,133	333,549	349,053	349,053	309,467	343,409
Purchased Services	144,498	150,569	165,400	219,900	154,436	160,448
Intra-City Charges	53	23	200	200	-	150
Fixed Charges	39,179	39,648	43,357	43,357	43,598	47,505
Maintenance & Operating	497,863	523,789	558,010	612,510	507,501	551,512
Internal Charges	130,716	123,451	112,164	112,164	112,164	112,132
Transfers Out	-	-	-	-	-	-
Internal Transactions	130,716	123,451	112,164	112,164	112,164	112,132
Debt Service	58,151	81,766	85,024	85,024	85,022	131,893
Capital Outlay	124,373	98,126	229,680	362,930	253,174	1,826,000
Debt & Capital	182,524	179,892	314,704	447,954	338,196	1,957,893
Total Expenditures	1,376,117	1,409,045	1,638,602	1,826,352	1,553,412	3,289,186
Revenues Over (Under) Expenditures	419,521	10,412	(35,424)	(223,174)	(235,547)	(56,143)
Beginning Cash Balance - July 1	147,494	576,639	585,527	585,527	585,527	559,787
Other Cash Sources / (Uses)	9,624	(1,524)	-	-	209,807	-
Ending Cash Balance - June 30	576,639	585,527	550,103	362,353	559,787	503,644
Unreserved Balance	-	-	-	-	-	-
Reserved	576,639	585,527	550,103	362,353	559,787	503,644
Ending Cash Balance - June 30	576,639	585,527	550,103	362,353	559,787	503,644
Reserves Detail:						
Capital Reserve	326,290	323,343	268,319	69,669	299,739	211,007
Operations (Non-Capital) Reserve	20% 250,349	262,184	281,784	292,684	260,048	292,637

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:

\$ 60,000 Engineering Cooling Project Phase 5

City-County Building Fund

Fund: 570

	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	304	975	300	300	2,455	1,000
Other Financing Sources / (Uses)	829,560	836,052	835,937	835,937	838,659	836,513
Other Operating Revenues	829,864	837,027	836,237	836,237	841,114	837,513
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	3,310	3,310	3,310	5,063
Internal Transactions	-	-	3,310	3,310	3,310	5,063
Long-Term Debt	-	-	-	-	-	-
Total Revenues	829,864	837,027	839,547	839,547	844,424	842,576
Expenditures						
Personal Services	330,342	311,388	324,096	324,096	317,922	336,767
Supplies & Materials	46,127	35,703	50,800	51,400	39,038	51,800
Purchased Services	184,702	191,666	219,443	219,443	204,972	197,530
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	36,751	35,980	36,500	36,500	38,836	42,308
Maintenance & Operating	267,580	263,349	306,743	307,343	282,846	291,638
Internal Charges	18,579	17,762	17,213	17,213	17,213	17,623
Transfers Out	-	-	-	-	-	-
Internal Transactions	18,579	17,762	17,213	17,213	17,213	17,623
Debt Service	177,290	173,499	178,484	178,484	178,483	179,484
Capital Outlay	25,768	8,400	75,000	115,600	93,164	60,000
Debt & Capital	203,058	181,899	253,484	294,084	271,647	239,484
Total Expenditures	819,559	774,398	901,536	942,736	889,628	885,512
Revenues Over (Under) Expenditures	10,305	62,629	(61,989)	(103,189)	(45,204)	(42,936)
Beginning Cash Balance - July 1	265,383	276,058	338,687	338,687	338,687	293,627
Other Cash Sources / (Uses)	370	-	-	-	144	-
Ending Cash Balance - June 30	276,058	338,687	276,698	235,498	293,627	250,691
Unreserved Balance	-	-	-	-	-	-
Reserved	276,058	338,687	276,698	235,498	293,627	250,691
Ending Cash Balance - June 30	276,058	338,687	276,698	235,498	293,627	250,691
Reserves Detail:						
Operating Reserve	276,058	338,687	276,698	235,498	293,627	250,691

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 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	44	1,312	50	50	248	160
Other Financing Sources / (Uses)	197,318	180,723	205,659	205,659	182,218	204,685
Other Operating Revenues	197,362	182,035	205,709	205,709	182,466	204,845
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	333	333	333	509
Internal Transactions	-	-	333	333	333	509
Long-Term Debt	-	-	-	-	-	-
Total Revenues	197,362	182,035	206,042	206,042	182,799	205,354
Expenditures						
Personal Services	29,962	25,432	31,525	31,525	25,983	30,969
Supplies & Materials	3,905	2,596	4,500	4,500	2,546	3,500
Purchased Services	155,503	151,744	168,410	168,410	139,329	169,020
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	266	549	500	500	587	500
Maintenance & Operating	159,674	154,889	173,410	173,410	142,462	173,020
Internal Charges	722	689	655	655	655	635
Transfers Out	-	-	-	-	-	-
Internal Transactions	722	689	655	655	655	635
Debt Service	-	-	-	-	-	-
Capital Outlay	34,175	-	-	-	-	-
Debt & Capital	34,175	-	-	-	-	-
Total Expenditures	224,533	181,010	205,590	205,590	169,100	204,624
Revenues Over (Under) Expenditures	(27,171)	1,025	452	452	13,699	730
Beginning Cash Balance - July 1	62,825	35,654	36,679	36,679	36,679	50,378
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	35,654	36,679	37,131	37,131	50,378	51,108
Unreserved Balance	-	-	-	-	-	-
Reserved	35,654	36,679	37,131	37,131	50,378	51,108
Ending Cash Balance - June 30	35,654	36,679	37,131	37,131	50,378	51,108
Reserves Detail:						
Operating Reserve	33,054	34,079	34,531	34,531	47,778	48,508
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 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	5	10	6	6	77	22
Other Financing Sources / (Uses)	23,342	23,480	22,887	22,887	22,842	20,000
Other Operating Revenues	23,347	23,490	22,893	22,893	22,919	20,022
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	236	236	236	362
Internal Transactions	-	-	236	236	236	362
Long-Term Debt	-	-	-	-	-	-
Total Revenues	23,347	23,490	23,129	23,129	23,155	20,384
Expenditures						
Personal Services	21,105	17,392	22,385	22,385	17,608	21,398
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	4,421	-	-	1,108	-
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	-	4,421	-	-	1,108	-
Internal Charges	512	488	457	457	457	430
Transfers Out	-	-	-	-	-	-
Internal Transactions	512	488	457	457	457	430
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	21,617	22,301	22,842	22,842	19,173	21,828
Revenues Over (Under) Expenditures	1,730	1,189	287	287	3,982	(1,444)
Beginning Cash Balance - July 1	4,311	6,041	7,230	7,230	7,230	11,212
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	6,041	7,230	7,517	7,517	11,212	9,768
Unreserved Balance	-	-	-	-	-	-
Reserved	6,041	7,230	7,517	7,517	11,212	9,768
Ending Cash Balance - June 30	6,041	7,230	7,517	7,517	11,212	9,768
Reserves Detail:						
Operating Reserve	6,041	7,230	7,517	7,517	11,212	9,768

Capital Transit
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.

Major Funding Sources:

	FY 2015 Actual	FY 2016 Actual	FY 2017		Adopted FY 2018 Budget
			Adopted	Actual	
F.T.A. Grant-Operating	\$ 686,575	\$ 550,964	\$ 621,206	\$ 696,243	\$ 652,392
General Fund Operational/Capital Support	300,000	375,000	337,500	337,500	337,500
Transade Grant	50,311	46,322	50,513	50,513	51,180
County Contributions	-	37,500	37,500	37,500	37,500
Transit Fares-HATS	50,265	56,873	62,500	45,232	75,000
Advertising-HATS	6,075	6,155	6,500	15,893	13,000
	<u>\$ 1,093,226</u>	<u>\$ 1,072,814</u>	<u>\$ 1,115,719</u>	<u>\$ 1,182,881</u>	<u>\$ 1,166,572</u>

Significant Changes:

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

Major Capital:

\$ 17,600	FY18 ADA Bus Shelter (2)
38,795	FY18 (Route Match Vehicle Announcement Software)
43,000	FY18 New Bus Replaces #602/608 (\$215,000 x 20%)
12,800	FY18 New Bus Replaces #607 (\$64000 x 20%)
7,000	Bus Painting Upcharge (2 buses)
<u>\$ 119,195</u>	

Capital Transit

Fund: 580

	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	778,270	670,872	714,529	764,529	903,184	746,122
Charges For Services	56,340	63,028	69,000	69,000	61,125	88,000
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	423	2,021	750	750	4,947	3,500
Other Financing Sources / (Uses)	2,578	4,924	500	500	1,538	20,500
Other Operating Revenues	837,611	740,845	784,779	834,779	970,794	858,122
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	300,000	375,000	343,114	343,114	343,114	396,087
Internal Transactions	300,000	375,000	343,114	343,114	343,114	396,087
Long-Term Debt	-	-	-	-	-	-
Total Revenues	1,137,611	1,115,845	1,127,893	1,177,893	1,313,908	1,254,209
Expenditures						
Personal Services	565,079	586,333	710,467	710,467	696,277	727,365
Supplies & Materials	7,652	10,591	16,500	16,500	14,455	13,500
Purchased Services	39,441	124,464	108,681	120,381	135,953	165,369
Intra-City Charges	94,828	98,709	159,117	159,117	120,436	144,240
Fixed Charges	54,724	3,145	1,625	1,625	3,473	3,590
Maintenance & Operating	196,645	236,909	285,923	297,623	274,317	326,699
Internal Charges	200,252	168,920	163,939	163,939	163,939	168,966
Transfers Out	-	-	-	-	-	-
Internal Transactions	200,252	168,920	163,939	163,939	163,939	168,966
Debt Service	-	-	-	-	-	-
Capital Outlay	16,184	19,508	319,800	437,705	194,320	119,195
Debt & Capital	16,184	19,508	319,800	437,705	194,320	119,195
Total Expenditures	978,160	1,011,670	1,480,129	1,609,734	1,328,853	1,342,225
Revenues Over (Under) Expenditures	159,451	104,175	(352,236)	(431,841)	(14,945)	(88,016)
Beginning Cash Balance - July 1	-	450,051	554,277	554,277	554,277	539,399
Other Cash Sources / (Uses)	290,600	51	-	-	67	-
Ending Cash Balance - June 30	450,051	554,277	202,041	122,436	539,399	451,383
Unreserved Balance	-	-	-	-	-	-
Reserved	450,051	554,277	202,041	122,436	539,399	451,383
Ending Cash Balance - June 30	450,051	554,277	202,041	122,436	539,399	451,383
Reserves Detail:						
Operating Reserves (1 month)	80,165	82,680	96,694	97,669	94,544	101,919
Capital Reserves	369,886	471,597	105,347	24,767	444,855	349,464

CT - East ValleyFund: **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.

Major Funding Sources:

	FY 2015 Actual	FY 2016 Actual	FY 2017		Adopted FY 2018 Budget
			Adopted	Actual	
F.T.A. Grant-Operating	\$ 61,929	\$ 71,327	\$ 69,023	\$ 67,785	\$ 67,459
Misc Intergovmmtl Rev	53,200	46,700	57,000	57,000	58,000
Transit Fares-Valley	6,938	7,688	7,500	6,843	7,250
Advertising-Valley	1,575	1,695	1,200	1,920	1,920
Transportatn Srvs-Capital	-	-	-	-	20,000
	\$ 123,642	\$ 127,410	\$ 134,723	\$ 133,548	\$ 154,629

Significant Changes:

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

Major Capital:

\$ 20,000 Bus Purchase from Capital Transit (Unit #634)

CT - East Valley

Fund: 581

	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	115,129	118,027	126,023	126,023	129,136	125,459
Charges For Services	8,513	9,383	8,700	8,700	8,763	29,170
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	123,642	127,410	134,723	134,723	137,899	154,629
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	523	523	523	800
Internal Transactions	-	-	523	523	523	800
Long-Term Debt	-	-	-	-	-	-
Total Revenues	123,642	127,410	135,246	135,246	138,422	155,429
Expenditures						
Personal Services	73,429	76,961	79,586	79,586	78,279	82,503
Supplies & Materials	335	450	450	450	594	450
Purchased Services	4,981	5,357	7,772	7,772	5,434	8,939
Intra-City Charges	23,026	20,473	25,925	25,925	17,599	24,925
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	28,342	26,280	34,147	34,147	23,627	34,314
Internal Charges	18,122	20,108	19,416	19,416	19,416	20,173
Transfers Out	-	-	-	-	-	-
Internal Transactions	18,122	20,108	19,416	19,416	19,416	20,173
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	20,000
Debt & Capital	-	-	-	-	-	20,000
Total Expenditures	119,893	123,349	133,149	133,149	121,322	156,990
Revenues Over (Under) Expenditures	3,749	4,061	2,097	2,097	17,100	(1,561)
Beginning Cash Balance - July 1	-	3,749	7,810	7,810	7,810	24,910
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	3,749	7,810	9,907	9,907	24,910	23,349
Unreserved Balance	-	-	-	-	-	-
Reserved	3,749	7,810	9,907	9,907	24,910	23,349
Ending Cash Balance - June 30	3,749	7,810	9,907	9,907	24,910	23,349
Reserves Detail:						
Operating Reserves	3,749	7,810	9,907	9,907	24,910	23,349

CT - Head StartFund: **582**

Part of the Public Works Department

Description:

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

Major Funding Sources:

	FY 2015 Actual	FY 2016 Actual	FY 2017		Adopted FY 2018 Budget
			Adopted	Actual	
Trnsprttn Svcs-Operating	\$ 60,177	\$ 55,441	\$ 71,526	\$ 67,231	\$ 73,037
	<u>\$ 60,177</u>	<u>\$ 55,441</u>	<u>\$ 71,526</u>	<u>\$ 67,231</u>	<u>\$ 73,037</u>

Significant Changes:

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

Major Capital:

None

CT - Head Start

Fund: 582

	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	60,177	55,441	71,526	71,526	67,231	73,037
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	-	-	-	-	-	-
Other Operating Revenues	60,177	55,441	71,526	71,526	67,231	73,037
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	405	405	405	619
Internal Transactions	-	-	405	405	405	619
Long-Term Debt	-	-	-	-	-	-
Total Revenues	60,177	55,441	71,931	71,931	67,636	73,656
Expenditures						
Personal Services	45,313	38,155	44,455	44,455	44,018	48,106
Supplies & Materials	-	-	200	200	-	-
Purchased Services	3,693	2,785	6,200	6,200	2,463	6,200
Intra-City Charges	6,241	4,961	9,513	9,513	7,993	9,500
Fixed Charges	-	-	-	-	-	-
Maintenance & Operating	9,934	7,746	15,913	15,913	10,456	15,700
Internal Charges	11,772	11,358	11,558	11,558	11,558	10,383
Transfers Out	-	-	-	-	-	-
Internal Transactions	11,772	11,358	11,558	11,558	11,558	10,383
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	67,019	57,259	71,926	71,926	66,032	74,189
Revenues Over (Under) Expenditures	(6,842)	(1,818)	5	5	1,604	(533)
Beginning Cash Balance - July 1	-	(6,842)	(8,660)	(8,660)	(8,660)	(7,056)
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	(6,842)	(8,660)	(8,655)	(8,655)	(7,056)	(7,589)
Unreserved Balance	-	-	-	-	-	-
Reserved	(6,842)	(8,660)	(8,655)	(8,655)	(7,056)	(7,589)
Ending Cash Balance - June 30	(6,842)	(8,660)	(8,655)	(8,655)	(7,056)	(7,589)
Reserves Detail:						
Operating Reserves	(6,842)	(8,660)	(8,655)	(8,655)	(7,056)	(7,589)

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 2015 Actual	FY 2016 Actual	FY 2017		Adopted FY 2018 Budget
			Adopted	Actual	
Shop (Operations)	\$ 571,107	\$ 613,846	\$ 656,327	\$ 628,247	\$ 717,907
Shop - Gas, Oil & Parts	963,823	810,207	1,137,271	822,419	1,126,516
	<u>\$ 1,534,930</u>	<u>\$ 1,424,053</u>	<u>\$ 1,793,598</u>	<u>\$ 1,450,666</u>	<u>\$ 1,844,423</u>

Major Funding Sources:

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

	FY 2015 Actual	FY 2016 Actual	FY 2017		Adopted FY 2018 Budget
			Adopted	Actual	
Fuel Tax Refund	\$ 26,445	\$ 25,895	\$ 26,000	\$ 26,895	\$ 26,000
City Department Charges:					
Gas & Fuel Charges	561,120	408,696	679,021	434,808	663,416
Veh & Equip Repairs	143,644	135,288	128,500	125,623	132,100
Tires & Tire Repairs	81,391	67,231	97,025	77,301	97,300
Shop Parts	187,099	198,903	232,225	189,441	233,200
Shop Service Chg	585,686	597,939	618,967	618,967	619,428
	<u>\$ 1,585,385</u>	<u>\$ 1,433,952</u>	<u>\$ 1,781,738</u>	<u>\$ 1,473,035</u>	<u>\$ 1,771,444</u>

Major Capital:

\$ 45,000 Replacement of Unit #81

Fleet Services						
Fund: 610						
	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	

Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	26,445	25,895	26,000	26,000	26,895	26,000
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	973,254	810,118	1,136,771	1,136,771	827,173	1,126,016
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	754	1,421	-	-	819	1,000
Other Operating Revenues	1,000,453	837,434	1,162,771	1,162,771	854,887	1,153,016
Internal Service Revenues	585,686	597,939	618,967	618,967	618,967	619,428
Interfund Transfers In	-	-	4,292	4,292	4,292	6,565
Internal Transactions	585,686	597,939	623,259	623,259	623,259	625,993
Long-Term Debt	-	-	-	-	-	-
Total Revenues	1,586,139	1,435,373	1,786,030	1,786,030	1,478,146	1,779,009

Expenditures						
Personal Services	409,602	444,109	467,837	467,837	452,341	494,297
Supplies & Materials	852,056	694,200	1,039,031	1,039,031	729,922	1,023,676
Purchased Services	162,205	172,110	159,476	159,476	149,884	166,342
Intra-City Charges	4,253	4,612	4,842	4,842	3,313	5,027
Fixed Charges	9,162	9,682	9,990	9,990	10,859	11,200
Maintenance & Operating	1,027,676	880,604	1,213,339	1,213,339	893,978	1,206,245
Internal Charges	97,652	99,340	97,422	97,422	97,422	98,881
Transfers Out	-	-	-	-	-	-
Internal Transactions	97,652	99,340	97,422	97,422	97,422	98,881
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	15,000	21,925	6,925	45,000
Debt & Capital	-	-	15,000	21,925	6,925	45,000
Total Expenditures	1,534,930	1,424,053	1,793,598	1,800,523	1,450,666	1,844,423

Revenues Over (Under) Expenditures	51,209	11,320	(7,568)	(14,493)	27,480	(65,414)
Beginning Cash Balance - July 1	223,801	275,861	286,774	286,774	286,774	315,380
Other Cash Sources / (Uses)	851	(407)	-	-	1,126	-
Ending Cash Balance - June 30	275,861	286,774	279,206	272,281	315,380	249,966

Unreserved Balance	-	-	-	-	-	-
Reserved	275,861	286,774	279,206	272,281	315,380	249,966
Ending Cash Balance - June 30	275,861	286,774	279,206	272,281	315,380	249,966
Reserves Detail:						
Operating Reserve	(1 month) 127,911	118,671	148,217	148,217	120,312	149,952
Capital Reserve	147,950	168,103	130,990	124,065	195,068	100,014

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

\$ 8,330 Human Resources Copier Replacement

Copier Revolving Fund: 643		FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
				Adopted	Amended	Actual	
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	17,464	19,151	19,842	19,842	19,715	20,340
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	-	-	-	-	-	-
	Other Financing Sources / (Uses)	-	-	-	-	-	-
	Other Operating Revenues	17,464	19,151	19,842	19,842	19,715	20,340
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
	Long-Term Debt	-	-	-	-	-	-
	Total Revenues	17,464	19,151	19,842	19,842	19,715	20,340
Expenditures							
	Personal Services	-	-	-	-	-	-
	Supplies & Materials	6,210	5,048	1,625	1,625	1,083	1,625
	Purchased Services	4,975	5,888	7,604	7,604	7,045	7,624
	Intra-City Charges	-	-	-	-	-	-
	Fixed Charges	4,543	4,543	4,545	4,545	4,543	4,545
	Maintenance & Operating	15,728	15,479	13,774	13,774	12,671	13,794
	Internal Charges	-	-	-	-	-	-
	Transfers Out	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	9,199	-	-	-	8,330
	Debt & Capital	-	9,199	-	-	-	8,330
	Total Expenditures	15,728	24,678	13,774	13,774	12,671	22,124
	Revenues Over (Under) Expenditures	1,736	(5,527)	6,068	6,068	7,044	(1,784)
	Beginning Cash Balance - July 1	42,593	44,329	38,802	38,802	38,802	45,846
	Other Cash Sources / (Uses)	-	-	-	-	-	-
	Ending Cash Balance - June 30	44,329	38,802	44,870	44,870	45,846	44,062
	Unreserved Balance	-	-	-	-	-	-
	Reserved	44,329	38,802	44,870	44,870	45,846	44,062
	Ending Cash Balance - June 30	44,329	38,802	44,870	44,870	45,846	44,062
	Reserves Detail:						
	Copier Revolving/Capital Reserve	44,329	38,802	44,870	44,870	45,846	44,062

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 2015 Actual	FY 2016 Actual	FY 2017		Adopted FY 2018 Budget
			Adopted	Actual	
Insur Prem: Bldgs/Prop	\$ 178,995	\$ 183,311	\$ 190,500	\$ 186,995	\$ 182,400
Insur Prem: Veh/Movabl Eq	28,647	29,375	33,400	32,359	34,000
Insur Prem: Liability	271,201	255,845	531,367	69,009	559,639
Insur Prem: Fidelity	3,247	3,945	4,033	3,945	4,106
Insurance Deductibles	33,679	47,951	110,000	105,776	110,000
Vehicle/Equipment Replacements.	1,107	27,659	30,000	31,694	35,000
	\$ 516,876	\$ 548,086	\$ 899,300	\$ 429,778	\$ 925,145

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 2015 Actual	FY 2016 Actual	FY 2017		Adopted FY 2018 Budget
			Adopted	Actual	
Bldg/Prop Insur Charges	\$ 177,831	\$ 182,934	\$ 184,839	\$ 184,839	\$ 180,883
Veh/Movabl Equip Charges	29,015	29,397	32,406	32,406	33,905
Liability Insur Charges	561,835	551,504	531,367	531,367	559,639
Fidelity Insur Charges	3,874	3,972	4,033	4,033	4,106
Liab Deductible Charges	36,030	55,103	41,015	41,015	68,920
	\$ 808,585	\$ 822,910	\$ 793,660	\$ 793,660	\$ 847,453

Property & Liab Insurance

Fund: 645

	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	1,480	1,480	1,480	1,480	1,480	1,480
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Other Financing Sources / (Uses)	1,425	62,115	-	-	8,932	-
Other Operating Revenues	2,905	63,595	1,480	1,480	10,412	1,480
Internal Service Revenues	808,585	822,910	793,660	793,660	793,660	847,453
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	808,585	822,910	793,660	793,660	793,660	847,453
Long-Term Debt	-	-	-	-	-	-
Total Revenues	811,490	886,505	795,140	795,140	804,072	848,933
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	516,876	548,086	899,300	899,300	429,778	925,145
Maintenance & Operating	516,876	548,086	899,300	899,300	429,778	925,145
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	261,498	261,498	261,498	400,001
Internal Transactions	-	-	261,498	261,498	261,498	400,001
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	516,876	548,086	1,160,798	1,160,798	691,276	1,325,146
Revenues Over (Under) Expenditures	294,614	338,419	(365,658)	(365,658)	112,796	(476,213)
Beginning Cash Balance - July 1	592,553	887,167	1,225,586	1,225,586	1,225,586	1,338,382
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	887,167	1,225,586	859,928	859,928	1,338,382	862,169
Unreserved Balance	686,167	1,024,586	658,928	658,928	1,137,382	661,169
Reserved	201,000	201,000	201,000	201,000	201,000	201,000
Ending Cash Balance - June 30	887,167	1,225,586	859,928	859,928	1,338,382	862,169
Reserves Detail:						
Operating Reserve	1,000	1,000	1,000	1,000	1,000	1,000
Deductibles/Premiums Reserve	200,000	200,000	200,000	200,000	200,000	200,000

Health & Safety Program

Fund: **650**

Part of the General Government Group

Description:

This fund accounts for the payment of the medical claims of all individuals covered under the City's medical plan. The plan was established July 1, 1994 as a self-insured plan and is administered by Allegiance Benefit Plan Management out of Missoula. The City covers the full cost of the standard medical plan for full-time employees with the added costs of family coverage and optional coverage being paid by the employee.

The City, in order to strengthen its medical liability position, elected to move the City's self-insurance medical plan over to the Montana Municipal Interlocal Authority (MMIA) and join a larger risk pool of Montana municipalities. This move helps control future cost increases to the City and its employees and provide greater stability as a benefit of being part of a larger risk pool. City employees will also have several options to choose from to better fit their individual medical insurance needs. The City's dental and vision plans are unchanged and will remain with the City.

Major Funding Sources:

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

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

City Contributions (for all current City employees)	\$ 3,255,120	71.3%
Employee Contributions (for spouses & dependents of employees)	346,400	7.6%
Retiree Contributions	405,000	8.9%
Other Group Contributions (Airport / Library / Business Improvement District)	560,000	12.3%
	<u>\$ 4,566,520</u>	<u>100.0%</u>

Significant Changes:

The City's health insurance costs, similar to insurance costs across the nation, increase each year to cover the rising costs of health care. Premium changes for recent fiscal years are shown below.

FY 2015:	6.75%
FY 2016:	6.10%
FY 2017:	7.3%
FY 2018:	5.0%

Health & Safety Program

Fund: 650

	FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
			Adopted	Amended	Actual	
Revenues						
Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-
License & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Intra-City Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Earnings	374	1,205	500	500	2,162	500
Other Financing Sources / (Uses)	3,474,312	3,699,260	4,290,196	4,290,196	3,922,273	4,566,520
Other Operating Revenues	3,474,686	3,700,465	4,290,696	4,290,696	3,924,435	4,567,020
Internal Service Revenues	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Total Revenues	3,474,686	3,700,465	4,290,696	4,290,696	3,924,435	4,567,020
Expenditures						
Personal Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Purchased Services	7,769	6,951	20,300	20,300	7,683	18,300
Intra-City Charges	-	-	-	-	-	-
Fixed Charges	3,435,234	3,701,751	4,253,000	4,253,810	3,966,719	4,600,000
Maintenance & Operating	3,443,003	3,708,702	4,273,300	4,274,110	3,974,402	4,618,300
Internal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Internal Transactions	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Capital	-	-	-	-	-	-
Total Expenditures	3,443,003	3,708,702	4,273,300	4,274,110	3,974,402	4,618,300
Revenues Over (Under) Expenditures	31,683	(8,237)	17,396	16,586	(49,967)	(51,280)
Beginning Cash Balance - July 1	465,970	497,653	489,416	489,416	489,416	439,449
Other Cash Sources / (Uses)	-	-	-	-	-	-
Ending Cash Balance - June 30	497,653	489,416	506,812	506,002	439,449	388,169
Unreserved Balance	-	-	-	-	-	-
Reserved	497,653	489,416	506,812	506,002	439,449	388,169
Ending Cash Balance - June 30	497,653	489,416	506,812	506,002	439,449	388,169
Reserves Detail:						
Health & Safety Programs Reserve	497,653	489,416	506,812	506,002	439,449	388,169

Dental ProgramFund: **651**

Part of the General Government Group

Description:

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

Major Funding Sources:

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

City Contributions (for all current City employees)	\$ 176,949	55.9%
Employee Contributions (for the dependents of employees)	66,900	21.1%
Retiree Contributions	42,350	13.4%
Other Group Contributions	30,150	9.5%
	<u>\$ 316,349</u>	<u>100.0%</u>

Significant Changes:

The City's self-insured dental plan has held relatively steady in costs and charges since FY 2011. No increase in rates had been implemented from FY 2011 through FY 2016. FY 2017 rates increased by 3%. A 3% increase is budgeted for FY 2018.

Dental Program							
Fund: 651		FY 2015	FY 2016	FY 2017			Adopted
		Actual	Actual	Adopted	Amended	Actual	FY 2018
							Budget
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	57	240	100	100	468	400
	Other Financing Sources / (Uses)	278,146	279,750	300,066	300,066	288,458	316,349
	Other Operating Revenues	278,203	279,990	300,166	300,166	288,926	316,749
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
	Long-Term Debt	-	-	-	-	-	-
	Total Revenues	278,203	279,990	300,166	300,166	288,926	316,749
Expenditures							
	Personal Services	-	-	-	-	-	-
	Supplies & Materials	-	-	-	-	-	-
	Purchased Services	41,749	40,142	43,000	43,000	40,604	45,000
	Intra-City Charges	-	-	-	-	-	-
	Fixed Charges	238,193	230,633	255,000	257,173	259,568	265,000
	Maintenance & Operating	279,942	270,775	298,000	300,173	300,172	310,000
	Internal Charges	-	-	-	-	-	-
	Transfers Out	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Debt & Capital	-	-	-	-	-	-
	Total Expenditures	279,942	270,775	298,000	300,173	300,172	310,000
	Revenues Over (Under) Expenditures	(1,739)	9,215	2,166	(7)	(11,246)	6,749
	Beginning Cash Balance - July 1	66,272	64,533	73,748	73,748	73,748	62,502
	Other Cash Sources / (Uses)	-	-	-	-	-	-
	Ending Cash Balance - June 30	64,533	73,748	75,914	73,741	62,502	69,251
	Unreserved Balance	-	-	-	-	-	-
	Reserved	64,533	73,748	75,914	73,741	62,502	69,251
	Ending Cash Balance - June 30	64,533	73,748	75,914	73,741	62,502	69,251
	Reserves Detail:						
	Claims Reserve	64,533	73,748	75,914	73,741	62,502	69,251

Vision ProgramFund: **652**

Part of the General Government Group

Description:

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

Major Funding Sources:

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

City Contributions (for all current City employees)	\$ 25,817	43.4%
Employee Contributions (for the dependents of employees)	19,500	32.8%
Retiree Contributions	8,140	13.7%
Other Group Contributions	6,000	10.1%
	<u>\$ 59,457</u>	<u>100.0%</u>

Significant Changes:

The City's vision plan has experienced no increases in costs and charges since FY 2005. FY 2018 again reflects no estimated increase in rates and no other changes to the program.

Vision Program Fund: 652		FY 2015 Actual	FY 2016 Actual	FY 2017			Adopted FY 2018 Budget
				Adopted	Amended	Actual	
Revenues							
	Taxes	-	-	-	-	-	-
	Special Assessments	-	-	-	-	-	-
	Taxes & Assessments	-	-	-	-	-	-
	License & Permits	-	-	-	-	-	-
	Intergovernmental Revenues	-	-	-	-	-	-
	Charges For Services	-	-	-	-	-	-
	Intra-City Revenues	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-
	Investment Earnings	55	197	100	100	405	375
	Other Financing Sources / (Uses)	56,582	56,976	57,509	57,509	58,799	59,457
	Other Operating Revenues	56,637	57,173	57,609	57,609	59,204	59,832
	Internal Service Revenues	-	-	-	-	-	-
	Interfund Transfers In	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
	Long-Term Debt	-	-	-	-	-	-
	Total Revenues	56,637	57,173	57,609	57,609	59,204	59,832
Expenditures							
	Personal Services	-	-	-	-	-	-
	Supplies & Materials	-	-	-	-	-	-
	Purchased Services	10,217	10,395	10,750	10,750	10,460	10,750
	Intra-City Charges	-	-	-	-	-	-
	Fixed Charges	47,076	48,091	55,000	55,000	47,900	49,500
	Maintenance & Operating	57,293	58,486	65,750	65,750	58,360	60,250
	Internal Charges	-	-	-	-	-	-
	Transfers Out	-	-	-	-	-	-
	Internal Transactions	-	-	-	-	-	-
	Debt Service	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Debt & Capital	-	-	-	-	-	-
	Total Expenditures	57,293	58,486	65,750	65,750	58,360	60,250
	Revenues Over (Under) Expenditures	(656)	(1,313)	(8,141)	(8,141)	844	(418)
	Beginning Cash Balance - July 1	58,366	57,710	56,397	56,397	56,397	57,241
	Other Cash Sources / (Uses)	-	-	-	-	-	-
	Ending Cash Balance - June 30	57,710	56,397	48,256	48,256	57,241	56,823
	Unreserved Balance	-	-	-	-	-	-
	Reserved	57,710	56,397	48,256	48,256	57,241	56,823
	Ending Cash Balance - June 30	57,710	56,397	48,256	48,256	57,241	56,823
	Reserves Detail:						
	Claims Reserve	57,710	56,397	48,256	48,256	57,241	56,823

LIST OF COMMON ACRONYMS

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

LIST OF COMMON ACRONYMS

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



City of Helena