

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

RESOLUTION NO. 20256

A RESOLUTION ADOPTING FINAL BUDGETS, BUDGET AUTHORITIES AND ANNUAL APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 2016 AND ENDING JUNE 30, 2017 AND SETTING THE SALARY FOR MUNICIPAL JUDGE

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

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

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

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

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

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

"(1) In its final budget resolution, the governing body may authorize adjustments to appropriations funded by fees throughout the budget period. Adjustable appropriations are:

- (a) proprietary fund appropriations; or
 - (b) other appropriations specifically identified in the local government's final budget resolution as fee-based appropriations.
- (2) Adjustments of fee-based appropriations must be:
- (a) based upon the cost of providing the services supported by the fee; and
 - (b) fully funded by the related fees for services, fund reserves, or non-fee revenue such as interest."

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

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. 20256

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

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

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

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

WHEREAS, the City of Helena properly advertised and conducted a public hearing on this matter June 20, 2016, at 6:00 p.m. in the Commission Chambers at the City-County Administration Building, 316 N. Park Ave., Helena, MT.

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

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

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

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. 20256

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

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

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

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

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

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. 20256

The budget adjustment authority for federal, state, local or private grants in subsection A. iii above includes the authority to appropriate the related City match, if any, with funding from reserves or transfers of available surplus.

B. Fee Based Authority As provided in section 7-6-4012, MCA, the City Manager is hereby delegated authority to adjust volume-related appropriations funded by fees throughout the fiscal year for all of the following:

- i. proprietary funds (enterprise and internal service funds);
- ii. general fund for fee supported services;
- iii. street & traffic fund for fee supported services;
- iv. civic center fund for fee supported services;
- v. urban forestry and open space funds for fee supported services;
- vi. community facilities funds for fee supported services;
- vii. police projects and reimbursements fund for fee supported services;
- and
- viii. storm water utility fund for fee supported services.

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

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

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

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. 20256

supporting this resolution and any budget amendment resolutions.

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

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

Section 5. Contingency Accounts:

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

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. 20256

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

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

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

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. 20256

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

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

Section 8. Municipal Judge Salary and Compensation: The annual salary for the Municipal Judge is \$ 95,530 and total salary and benefits are \$ 121,675.

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




MAYOR

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. 20256

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

	Estimated Beginning Cash Balance	(+) Sources			(-) Uses (Appropriations)			Cash Loans / Adjustments In / (Out)	Estimated Ending Cash Balance
		Revenues	Transfers In	Total Sources	Expenditures	Transfers Out	Total Uses		
100 General Fund									
011 General Government	na	15,915,880	147,335	16,063,215	2,178,145	1,138,139	3,316,284	na	na
012 Police & Court	na	1,128,866	15,000	1,143,866	6,844,583	-	6,844,583	na	na
013 Fire Department	na	110,000	-	110,000	4,146,099	-	4,146,099	na	na
014 Community Development	na	5,690	-	5,690	583,724	-	583,724	na	na
015 Administrative Services	na	950,676	-	950,676	1,214,952	-	1,214,952	na	na
016 Public Works	na	1,041,171	-	1,041,171	1,247,032	337,500	1,584,532	na	na
017 Park & Recreation	na	391,700	-	391,700	2,458,219	-	2,458,219	na	na
Total General Fund	4,281,128	19,543,983	162,335	19,706,318	18,672,754	1,475,639	20,148,393	-	3,839,053
200 Special Revenue Funds									
201 Street & Traffic	2,059,599	3,315,200	12,876	3,328,076	3,688,198	-	3,688,198	-	1,699,477
211 Civic Center	451,733	208,000	483,827	691,827	736,191	91,880	828,071	-	315,489
212 Facilities Management	944,815	627,629	171,557	799,186	792,662	-	792,662	-	951,339
213 Facilities Management-HVCC	15,505	62,105	-	62,105	62,056	-	62,056	-	15,554
214 Neighborhood Center	37,831	16,444	-	16,444	16,375	-	16,375	-	37,900
215 Police Projects & Reimb	1,165	99,000	987	99,987	97,916	-	97,916	-	3,236
217 Law Enforcement Block Grant	-	30,000	-	30,000	15,000	15,000	30,000	-	-
218 9-1-1 Emergency Program	144,491	443,460	9,469	452,929	490,093	93,000	583,093	-	14,327
219 Support Services Division	24,467	1,232,667	95,699	1,328,366	1,346,808	-	1,346,808	-	6,025
226 CDBG	-	-	-	-	-	-	-	-	-
233 Public Art Projects	5,152	8,500	15,000	23,500	13,790	-	13,790	-	14,862
235 Open Space District Maint	254,751	272,079	1,219	273,298	292,130	-	292,130	-	235,919
237 Urban Forestry	156,191	240,000	1,474	241,474	260,375	-	260,375	-	137,290
238 Loan Repayment	312	-	20,000	20,000	-	-	-	20,000	40,312
239 Weed Control	-	-	-	-	-	-	-	-	-
240 Gas Tax	436,531	559,375	-	559,375	846,333	-	846,333	-	149,573
245 Storm Water Utility	692,540	1,065,290	1,871	1,067,161	1,319,926	-	1,319,926	-	439,775
246 Watershed Projects	61	-	40,000	40,000	33,824	-	33,824	-	6,237
260 Fire Special Funds (Smoke Alarm Prgm)	-	-	-	-	-	-	-	-	-
029 Lighting Districts - All	598,665	838,002	-	838,002	855,368	-	855,368	-	581,299
Total Special Revenue Funds	5,823,809	9,017,751	853,979	9,871,730	10,867,045	199,880	11,066,925	20,000	4,648,614
300 Debt Service Funds									
303 GO 2015 Refunding Bonds	-	-	-	-	-	-	-	-	-
307 General Fund Bonds 2005	-	-	-	-	-	-	-	-	-
308 GO Bond-Park & Rec 2008	414,467	515,150	-	515,150	573,595	-	573,595	-	356,022
309 Cert of Participation 09	-	-	-	-	-	-	-	-	-
310 GO Refunding Bonds 2009	421,581	312,850	-	312,850	355,250	-	355,250	-	379,181
340 S I D Revolving	107,326	72,712	1,307	74,019	103,026	-	103,026	-	78,319
Total Debt Service Funds	943,374	900,712	1,307	902,019	1,031,871	-	1,031,871	-	813,522

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. 20256

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

	Estimated Beginning Cash Balance	(+/-) Sources			(-) Uses (Appropriations)			Cash Loans / Adjustments In / (Out)	Estimated Ending Cash Balance
		Revenues	Transfers In	Total Sources	Expenditures	Transfers Out	Total Uses		
400 Capital Project Funds									
403 GO Bonds-2008 Recreation	-	-	-	-	-	-	-	-	-
440 Capital Improvements Fund	1,577,602	30,000	544,250	574,250	565,550	-	565,550	27,887	1,614,189
441 Parks Improvement	119,258	10,000	-	10,000	5,000	-	5,000	-	124,258
450 Sidewalk Improve/Constrct	29,156	150,000	-	150,000	150,000	-	150,000	-	29,156
451 SID Capital Projects	-	-	-	-	-	-	-	-	-
459 CTEP Projects	8	-	-	-	-	-	-	-	8
Total Capital Project Funds	1,726,024	190,000	544,250	734,250	720,550	-	720,550	27,887	1,767,611
500 Enterprise Funds									
503 Building	515,253	920,325	7,433	927,758	1,126,062	-	1,126,062	-	316,949
521 Water	4,712,889	6,852,250	16,794	6,869,044	6,959,117	40,000	6,999,117	-	4,582,816
531 Wastewater	2,871,586	4,524,250	11,829	4,536,079	5,103,704	-	5,103,704	-	2,303,961
541 Solid Waste-Residential	2,527,358	2,120,100	33,611	2,153,711	1,762,348	200,000	1,962,348	-	2,718,721
542 Solid Waste-Commercial	1,673,526	1,303,795	2,777	1,306,572	2,156,379	-	2,156,379	-	823,719
543 Landfill Monitoring District	125,300	141,225	-	141,225	113,000	30,000	143,000	-	123,525
546 Transfer Station	1,445,424	2,520,563	6,554	2,527,117	2,555,662	-	2,555,662	-	1,416,879
547 Recycling	11,394	308,795	201,907	510,702	469,010	-	469,010	-	53,086
551 Parking	1,453,201	1,790,585	5,765	1,796,350	1,882,519	-	1,882,519	3,499	1,370,531
561 Special Charters	81,116	13,350	56	13,406	13,040	-	13,040	-	81,482
563 Golf Course	462,322	1,596,971	6,207	1,603,178	1,638,602	-	1,638,602	-	426,898
570 City-County Building Fund	247,280	836,237	3,310	839,547	901,536	-	901,536	-	185,291
571 City/Cnty Bldg Mail	36,383	205,709	333	206,042	205,590	-	205,590	-	36,835
572 City/Cnty Bldg Telephone	6,474	22,893	236	23,129	22,842	-	22,842	-	6,761
580 Helena Area Transit Srvc	524,610	784,779	343,114	1,127,893	1,480,129	-	1,480,129	-	172,374
581 HATS - East Valley	9,893	134,723	523	135,246	133,149	-	133,149	-	11,990
582 HATS - Head Start	(6,217)	71,526	405	71,931	71,926	-	71,926	-	(6,212)
Total Enterprise Funds	16,697,792	24,148,076	640,854	24,788,930	26,594,615	270,000	26,864,615	3,499	14,625,606
600 Internal Service Funds									
610 Fleet Services	268,165	1,781,738	4,292	1,786,030	1,793,598	-	1,793,598	-	260,597
643 Copier Revolving	34,393	19,842	-	19,842	13,774	-	13,774	-	40,461
645 Property & Liab Insurance	1,126,869	795,140	-	795,140	899,300	261,498	1,160,798	-	761,211
650 Health & Safety Program	472,667	4,290,696	-	4,290,696	4,273,300	-	4,273,300	-	490,063
651 Dental Program	59,903	300,166	-	300,166	298,000	-	298,000	-	62,069
652 Vision Program	55,435	57,609	-	57,609	65,750	-	65,750	-	47,294
Total Internal Service Funds	2,017,432	7,245,191	4,292	7,249,483	7,343,722	261,498	7,605,220	-	1,661,695
Total All Budgeted Funds	31,489,559	61,045,713	2,207,017	63,252,730	65,230,557	2,207,017	67,437,574	51,386	27,356,101

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. 20256

LIST OF AMENDMENTS TO THE FY 2017 PRELIMINARY BUDGET

DEPARTMENT	DESCRIPTION	CODING	CHANGE Db / (Cr)	Revenues		Appropriations	
				Increase	Decrease	Increase	Decrease
GENERAL FUND							
General Fund							
Health Levy	Revise levy to cover added attorney position health insurance costs	100 0000 311 1400	(10,438)	10,438	na	na	na
Transfers Out	Provide \$15,000 funding to Public Art projects (fund 233) - Commission request	100 1001 410 8233	15,000	na	na	15,000	na
Transfers Out	Cut \$20k for Elections - transfer funds into Loan Repayment fund (238) to fund "Green" loans	100 1001 410 8238	20,000	na	na	20,000	na
Support / Subsidy Pymts	Contribution to Mt Business Assistance Connection for operational support	100 1002 410 7050	5,000	na	na	5,000	na
Support / Subsidy Pymts	Contribution to Helena Airport for partial matching funds support (50/50) for \$25k route grant	100 1002 410 7050	5,000	na	na	5,000	na
Commission	Cut \$20k for Elections - transfer funds into Loan Repayment fund (238) to fund "Green" loans	100 1101 411 3008	(20,000)	na	na	na	(20,000)
Attorney	Salary for Commission-Approved city attorney position	100 1301 412 1010	76,843	na	na	76,843	na
Attorney	FICA for Commission-Approved city attorney position	100 1301 412 1041	4,765	na	na	4,765	na
Attorney	PERS for Commission-Approved city attorney position	100 1301 412 1042	6,432	na	na	6,432	na
Attorney	Medical insurance for Commission-Approved city attorney position	100 1301 412 1043	9,910	na	na	9,910	na
Attorney	Workers Comp for Commission-Approved city attorney position	100 1301 412 1044	323	na	na	323	na
Attorney	Unemployment for Commission-Approved city attorney position	100 1301 412 1045	193	na	na	193	na
Attorney	Dental for Commission-Approved city attorney position	100 1301 412 1049	528	na	na	528	na
Attorney	Medicare for Commission-Approved city attorney position	100 1301 412 1092	1,115	na	na	1,115	na
Attorney	Liability insurance for Commission-Approved city attorney position	100 1301 412 8014	2,144	na	na	2,144	na
Attorney	Fidelity insurance for Commission-Approved city attorney position	100 1301 412 8015	8	na	na	8	na
Attorney	Desk / Chair for new attorney	100 1301 412 2019	1,410	na	na	1,410	na
Attorney	PC / Phone purchase for new attorney	100 1301 412 2045	1,862	na	na	1,862	na
Attorney	PC / Phone maint/services for new attorney	100 1301 412 3099	3,042	na	na	3,042	na
Police Operations	Cut Ethernet Docking Units Watchguard Vista Body Cams (company gave one to HPD)	100 2201 421 2045	(3,000)	na	na	na	(3,000)
Police - Internet Crimes	Adjust ICAC program over-time budget for reduced operations / expenses	100 2212 421 1029	(10,999)	na	na	na	(10,999)
Police - Internet Crimes	Adjust ICAC program workers comp budget for reduced operations / expenses	100 2212 421 1044	(540)	na	na	na	(540)
Police - Internet Crimes	Adjust ICAC program unemployment budget for reduced operations / expenses	100 2212 421 1045	(28)	na	na	na	(28)
Police - Internet Crimes	Adjust ICAC program medicare budget for reduced operations / expenses	100 2212 421 1092	(160)	na	na	na	(160)
Police - Internet Crimes	Adjust ICAC program office supplies budget for reduced operations / expenses	100 2212 421 2019	(750)	na	na	na	(750)
Police - Internet Crimes	Adjust ICAC program meal reimbursement budget for reduced operations / expenses	100 2212 421 3073	(200)	na	na	na	(200)
Police - Internet Crimes	Adjust ICAC program training budget for reduced operations / expenses	100 2212 421 1045	(4,000)	na	na	na	(4,000)
Police - Internet Crimes	Increase ICAC program contract services budget for Celebrite Subscription purchase	100 2212 421 3099	2,500	na	na	2,500	na
Police - Internet Crimes	Adjust ICAC program fuel budget for reduced operations / expenses	100 2212 421 4932	(890)	na	na	na	(890)
Police - Internet Crimes	Adjust ICAC program liability insurance budget for reduced operations / expenses	100 2212 421 8014	(307)	na	na	na	(307)
Police - Internet Crimes	Adjust ICAC program grant reimbursement revenue based on current reimbursable expenses	100 2212 421 2205	(7,392)	7,392	na	na	na
Subtotal - General Fund			97,371	17,830	-	156,075	(40,874)
OTHER FUNDS							
Civic Center							
Civic Center	Entertainment Consultant Services for economic study - Commission request	211 4501 403 3099	30,000	na	na	30,000	na
Subtotal - Civic Center			30,000	-	-	30,000	-
Public Art Projects							
Public Art Projects	Transfer-in of General Fund support for Public Art projects - Commission request	233 383 0100	(15,000)	15,000	na	na	na
Subtotal - Public Art Projects			(15,000)	15,000	-	-	-
Loan Repayment							
Administrative Services	Cut \$20k for Elections - transfer funds into Loan Repayment fund (238) to fund "Green" loans	238 0000 383 0100	(20,000)	20,000	na	na	na
Administrative Services	Leave loan payments for "Green" loans in fund 238 for re-lending - Commission request	238 1517 471 8440	(20,000)	na	na	na	(20,000)
Subtotal - Loan Repayment			(40,000)	20,000	-	-	(20,000)
Capital Improvements Fund							
Capital Fund	Leave loan payments for "Green" loans in fund 238 for re-lending - Commission request	440 0000 383 0238	20,000	na	(20,000)	na	na
Subtotal - Capital Improvements Fund			20,000	-	(20,000)	-	-
Water							
Water Treatment	Add Water Conservation Program funding - Commission request	521 3125 435 3099	2,500	na	na	2,500	na
Subtotal - Water			2,500	-	-	2,500	-
Wastewater							
Water Treatment	Remove Effluent Ditch Repair (\$15,000) & Asphalt Repairs (\$9,500). Already budgeted in 3099	531 3135 436 9030	(24,500)	na	na	na	(24,500)
WW Treatment	Add Water Conservation Program funding - Commission request	531 3135 436 3099	2,500	na	na	2,500	na
WW Utility Maint	Add funding for replacement of shared service lines / extensions - Commission request	531 3136 436 9060	100,000	na	na	100,000	na
Subtotal - Wastewater			78,000	-	-	102,500	(24,500)
Golf Course							
Golf Operations-Pro Shop	Provide 50/50 commission to employees teaching golf lessons	563 4111 464 1030	16,500	na	na	16,500	na
Golf Operations-Pro Shop	FICA for golf lesson commissions	563 4111 464 1041	1,023	na	na	1,023	na
Golf Operations-Pro Shop	PERS for golf lesson commissions	563 4111 464 1042	1,382	na	na	1,382	na
Golf Operations-Pro Shop	Workers Comp for golf lesson commissions	563 4111 464 1044	929	na	na	929	na
Golf Operations-Pro Shop	Unemployment for golf lesson commissions	563 4111 464 1045	42	na	na	42	na
Golf Operations-Pro Shop	Medicare for golf lesson commissions	563 4111 464 1092	240	na	na	240	na
Golf Operations-Pro Shop	Liability Insurance for golf lesson commissions	563 4111 464 8014	461	na	na	461	na
Golf Capital/Debt Service	Cut ProShop / Concession Consultant Services. Will do this in FY16	563 4119 464 9030	(20,000)	na	na	na	(20,000)
Subtotal - Golf Course			577	-	-	20,577	(20,000)
Property & Liab Insurance							
Insurance	Adjust Internal Liab Insurance transfer-in for ICAC liability insurance reduction	645 0000 376 7400	307	na	(307)	na	na
Insurance	Adjust Internal Liab Insurance transfer-in for Golf Lesson liability insurance increase	645 0000 376 7400	(461)	461	na	na	na
Insurance	Adjust Internal Liab Insurance transfer-in for approved Police Officer position	645 0000 376 7400	(2,144)	2,144	na	na	na
Insurance	Adjust Internal Fidelity Insurance transfer-in for approved Police Officer position	645 0000 376 7400	(8)	8	na	na	na
Insurance	Adjust Liab Insurance premium charge for ICAC liability insurance reduction	645 1801 505 5013	(307)	na	na	na	(307)
Insurance	Adjust Liab Insurance premium charge for Golf Lesson liability insurance increase	645 1801 505 5013	461	na	na	461	na
Insurance	Adjust Liab Insurance premium charge for approved Police Officer position	645 1801 505 5013	2,144	na	na	2,144	na
Insurance	Adjust Liab Insurance premium charge for approved Police Officer position	645 1801 505 5014	8	na	na	8	na
Subtotal - Property & Liab Insurance			-	2,613	(307)	2,613	(307)
Health & Safety Program							
Medical Insurance	Increase medical insurance transfer-in for approved City Attorney position	650 0000 391 1000	(9,827)	9,827	na	na	na
Subtotal - Health & Safety Program			(9,827)	9,827	-	-	-
Dental Program							
Dental Rvlg	Increase dental insurance transfer-in for approved City Attorney position	651 0000 391 1000	(528)	528	na	na	na
Subtotal - Dental Program			(528)	528	-	-	-
Vision Program							
Vision Rvlg	Increase vision insurance transfer-in for approved City Attorney position	652 391 1000	(83)	83	na	na	na
Subtotal - Vision Program			(83)	83	-	-	-
Total - All Funds			163,010	65,881	(20,307)	314,265	(105,681)