



Fiscal Year 2011 Adopted Budget



Mayor

Mike Jenson

City Council

Turner Askew

Ryan Friel

John Muhlfeld

Chris Hyatt

Bill Kahle

Phil Mitchell

City Manager

Chuck Stearns

Assistant City Manager/Finance Director

Rich Knapp



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MEMORANDUM

#2010-055



To: Mayor Mike Jenson
City Councilors

From: Chuck Stearns, City Manager

A handwritten signature in blue ink that reads "Chuck Stearns".

Re: Final Budget Transmittal Message

Date: September 15, 2010

INTRODUCTION

The Fiscal Year 2011 City of Whitefish Budget provides budget authority for the services and projects the City anticipates during the fiscal year, which runs from July 1, 2010 to June 30, 2011. The City budget contains a total of 27 active, self-balancing funds. "Self-balancing" means that resources equal requirements. Each fund exists to provide segregated accounting for specific activities. This message provides a general description of the budget document and the financial plans for the City for the upcoming fiscal year.

FY11 BUDGET MAJOR CHANGES AND POLICIES

As expected, the FY11 budget was probably the most difficult budget in many years. The continuing economic slump in the nation, state, local area and in construction has continued to affect all sectors of the economy. We have depleted most of our reserves and it is now time (some will say beyond the time) to get our revenues and expenditures on a more sustainable basis.

The proposed budget submitted to the Mayor and City Council on June 6, 2010 was revised significantly by the Mayor and City Council. The original proposed budget included layoffs of four positions including two in the Police Department, one in the Fire Department, one in the Parks and Recreation Department, and reduction of a Public Works staff person from a full-time position to a half-time position.

After hearing much public testimony, the City Council instructed me to try to negotiate with the three unions for a pay freeze in lieu of layoffs. Those negotiations were successful and the City Council restored all the positions except for continuing with the layoff of the one full-time position in the Parks and Recreation Department.

The City Council reduced the property tax increase in the proposed budget from 11.64 mills to 5 mills and left the Street Maintenance District assessment reduction at \$100,000 as an offset on

tax bills to the property tax increase. Then the City Council decided to increase property taxes by \$200,000 in order to increase year end cash balances and offset that increase with a one time reduction of the Stormwater Maintenance District assessment by \$300,000. With that action, approximately 70% of the taxpayers will see a net reduction on their tax bill for City of Whitefish taxes and assessments and 30% of taxpayers will see an increase.

Other major changes proposed and accepted by the City Council or done by them are:

1. The Animal Warden gave notice of his retirement effective in August. The FY11 budget is not replacing that position and Chief Dial made arrangements with the Flathead County Sheriff to provide some animal control services for \$8,500. This arrangement is similar to how animal control is provided for the City of Kalispell.
2. A full time staff person in Parks and Recreation was laid off on July 31st.
3. The Parkland and Greenway Maintenance Assessment was increased by 17.7% in order to raise \$27,000 more funding. The cost of this increase for many single, residential lots would increase \$3.19 per year from \$18 to \$21.19 and the maximum cost for a single residential lot would increase from \$54 to \$63.57 per year or an increase of \$9.57.
4. \$80,000 of excess reserves in the Special Improvement Revolving Fund is being transferred to the General Fund as allowed by law as a one time transfer to help build up the General Fund cash balance and reserves. The SID Revolving Fund exists to provide security and a back-up source of payments to SID bondholders in case of delinquencies by property owners in the tax and SID payments. Any balance exceeding 5% of the outstanding level of SID Bonds can be transferred to the General Fund in Montana law and Rich estimates that we can transfer \$80,000 safely.
5. A new contract for services with the Whitefish Fire Service Area will provide for five years of approximately \$225,000 for fire operations costs, a one time payment of \$300,000 to help restore our reserves in the Fire fund and for use in the future, and establishment of a joint reserve fund to accumulate by approximately \$33,000 each year.
6. The City Council reduced the estimate of building permit revenues from \$242,000 to \$200,000 and will monitor those revenues and other budget issues on a monthly basis.
7. Enacted a pay freeze for all non-union city employees and we negotiated a general pay freeze with the three other unions.
8. The City Council agreed to pay the approximate \$12,000 of employee health insurance premium increases for FY11 in recognition of the pay freeze.
9. The City Council approved a \$5,000 pay increase for the Municipal Judge after several years of just cost of living increases.

10. The City Council agreed to budget to restore a 19 hour per week clerical position in the Municipal Court that was vacant since an hiring freeze was enacted in February, 2010.

11. Enacted the City Manager’s recommendation for a \$10,000 reduction in his salary from \$110,000 to \$100,000.

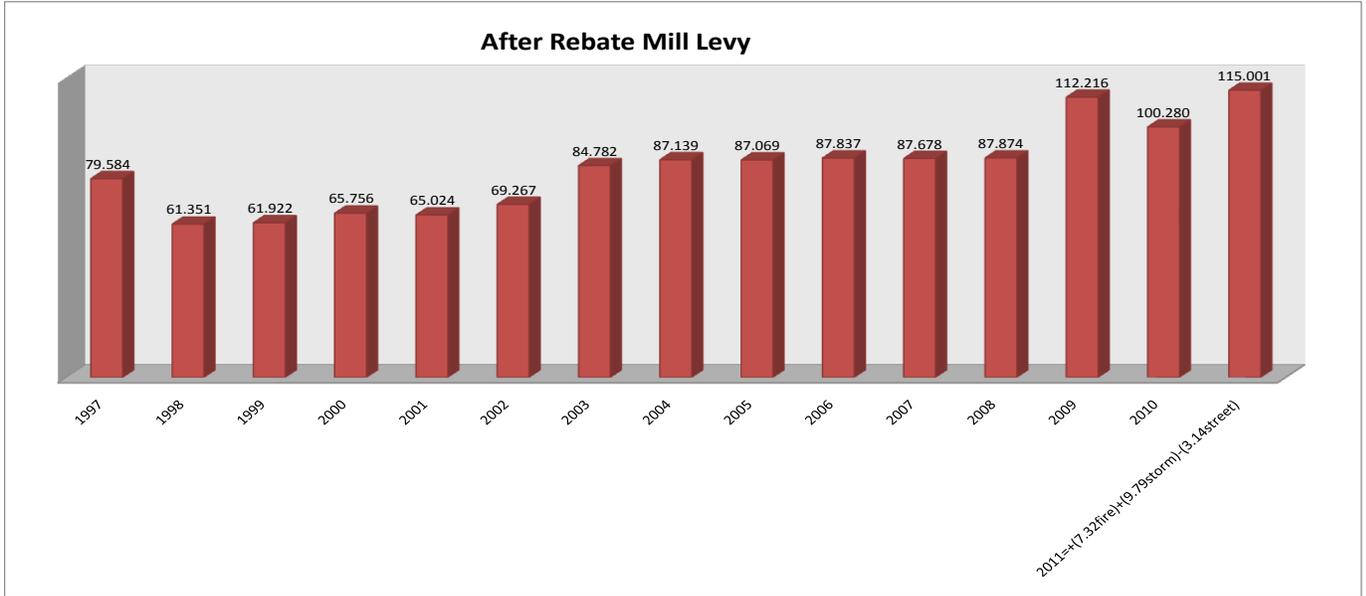
As it stands now, the budget will have the following effect on taxpayer’s property tax bills:

PRELIMINARY BUDGET - 8/26/10 Example - Original Five Mills increase and Increase by ~ 9.788 mills for \$200,000 more in General Fund reserves at end of year and Lower Stormwater District 2010 assessment by \$300,000 to offset property tax increase impact

State Appraised Market Value	Front Feet	Impact of raising property tax levy by five mills	Impact of raising property tax levy by 9.788 mills	Impact of decreasing the street maintenance district annual assessment by 12% on a residential lot	Impact of increasing the Park maintenance district annual assessment by 17.7% on a residential lot	Impact of decreasing the stormwater district annual assessment from \$72 to \$12.53 on a residential lot	Net Impact of City of Whitefish changes to an annual tax bill	Cost per Day	Percent increase on City portion of tax bill	Percent increase on total tax bill
\$168,000	50	\$23.69	\$46.37	-\$14.79	\$3.47	-\$59.47	-\$0.73	\$0.00	-0.10%	-0.03%
\$200,000	50	\$28.20	\$55.20	-\$14.79	\$3.47	-\$59.47	\$12.61	\$0.03	1.58%	0.38%
\$250,000	50	\$35.25	\$69.01	-\$14.79	\$3.47	-\$59.47	\$33.47	\$0.09	3.55%	0.83%
\$300,000	50	\$42.30	\$82.81	-\$14.79	\$3.47	-\$59.47	\$54.32	\$0.15	4.98%	1.13%
\$400,000	100	\$56.40	\$110.41	-\$29.58	\$6.94	-\$59.47	\$84.70	\$0.23	5.57%	1.30%
\$500,000	100	\$70.50	\$138.01	-\$29.58	\$6.94	-\$59.47	\$126.40	\$0.35	6.97%	1.57%

FY11 BUDGET OVERVIEW

The FY11 proposed budget totals \$36,377,338 of transfers and expenditures for all funds. This total reflects a decrease of \$9,096,878 or 20% in budget authority as compared to the adopted FY10 Budget. The increase in the property tax mill levy and offsetting reduction in assessments was discussed above. The history of our property tax levies is shown below. The property tax valuation increased from \$20,103,083 in FY10 to \$20,434,118 in FY11, an increase of \$1.65%.

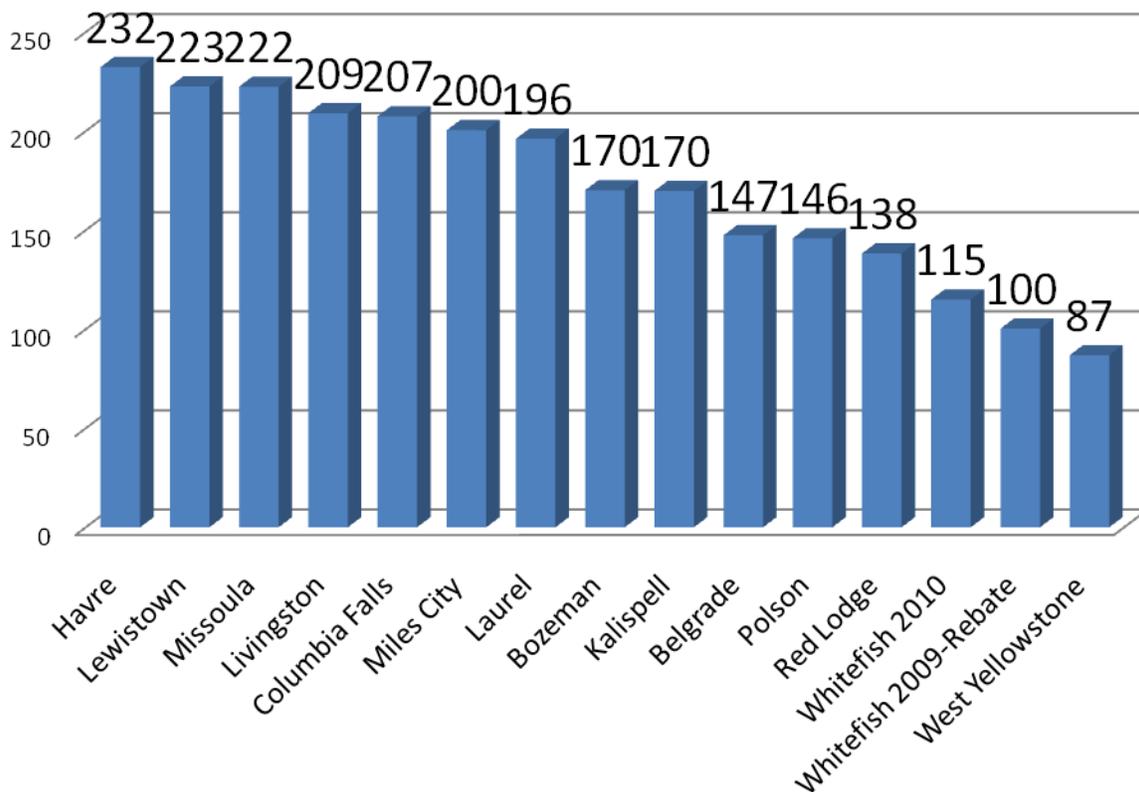


When considering mill rates, it is instructive to compare the City of Whitefish to other Montana cities. Rich Knapp prepared the comparison graphic below for the 2009 tax year (FY10). The chart shows the City of Whitefish property tax levy for both tax year 2009 (FY10) and this budget for tax year 2010 (FY11). Whitefish has historically had very low property tax mill levy rates because of our Resort Tax rebate for property tax reductions, high property valuations, and maintenance district assessments.

While levy comparisons are of interest, caution should be exercised in not drawing hard conclusions based on such information. Cities use property taxes to support similar, but not always the same mix of public services. For example, some cities support libraries, public transportation and other such services with mill-rate levies while others do not.

2009 Total Property Tax Mills for Cities over 5,000

W. Yellowstone Population ~1,500 Red Lodge ~2,500



The FY11 budget does include increasing year end cash balances or reserves in the property tax supported funds to 4.62% of appropriations or \$331,305 compared to cash balances at the beginning of FY11 estimated to be 1.7% or \$161,153.

REVENUES

The proposed property tax and assessment changes for FY11 were discussed above.

Total revenues for all 28 budgeted funds equal \$26,446,791 which is \$5,211,174 or 16.46% less than FY10 because of no Tax Increment Bond in FY11 and fewer grants and capital projects. We did add \$3,499,929 of revenues in FY11 for the US Hwy 93/2nd Street project which is funded from a \$3.5 million federal TIGER grant. We added the appropriation for the TIGER grant after the FY11 proposed and preliminary budget were adopted in June, 2010.

Total General Fund Revenues are projected at \$3,133,952 in FY11 which is a \$65,298 or 2.04% decrease. This decrease is caused by much lower estimates for Planning and Zoning fees, less catch-up on the backlog of court fines, lower investment earnings because of lower cash balances, and lower resort tax transfer for property tax relief. General Fund property taxes are \$179,016 higher than last year because of the City Council’s aforementioned actions on the property tax mill levy.

The history and budget for total building permit and plan review fees are shown below. You can see that the FY11 estimate is much more conservative than last year’s budget. The proposed FY11 budget had the estimate at \$242,000, but the City Council felt that figure as too optimistic and reduced the budgeted revenue to \$200,000.

	Total
FY11 Budget	\$ 200,000
2010	\$ 159,533
2009	\$ 238,335
2008	\$ 249,832
2007	\$ 405,042
2006	\$ 554,527
2005	\$ 477,149
2004	\$ 336,184
2003	\$ 348,125

In other revenues, we are budgeting \$230,000 for the Whitefish Fire Service Area contract fee. The contract is still pending, but in addition to the yearly operating revenue, the WFSA proposed transferring \$300,000 of cash balance to the City because of our depleted reserves, property tax delinquencies, and property tax mill levies.

Water revenues are up by \$89,140 which is an increase of 3.18%, but that increase is all caused by higher grant revenues especially for the hydro-electric turbine project. There was no water rate increase and water service charges are actually forecasted to decrease by \$85,000 because of lower usage – people are cutting back.

Wastewater revenues are \$702,867 or 16.5% less in FY11 because of \$781,699 less SRF loan funds for capital projects. Wastewater service charges are estimated to increase \$41,353 or 2.56%. Lower water usage may affect sewer service charges as well despite the 11% rate increase.

EXPENDITURES

Total proposed appropriations and transfers equal \$36,377,338 which is a \$9,096,878 or 20% decrease in budget authority as compared to the adopted FY10 Budget of \$45,474,216. This decrease is caused primarily by almost \$6,000,000 less in appropriations for the Emergency Services Center (ESC).

FY11 will see the City wrap up construction and obtain and spend Senator Tester's appropriation of \$900,000 for the ESC. Other large expenditure and transfer decreases are General Fund <-\$256,395>, Police Department <-\$172,994>, Fire Department <-\$100,411>, Tax Increment District <-\$2,302,840> (because of no TIF Bond costs in FY11), Tax Increment Bond Debt Service <-\$2,383,433> (because of consolidating TIF Bonds in the one issuance last year), and Wastewater <-\$1,594,243> (because of the completion of some capital projects). The TIGER Grant of \$3,499,929 for Hwy 93/2nd Street is a large expenditure addition which was not in the FY10 budget.

Total expenditures and transfers for the General Fund equal \$3,372,930 which is a \$231,470 or 6.42% decrease from the FY10 budget.

Total personnel costs of salaries, wages, overtime, and benefits decreased 7% or \$333,183 in the proposed budget compared to the FY10 budget mostly because of layoffs of personnel.

We have outlined major expenditure and capital outlay items in the narrative for each fund, so I will not repeat that information here. O&M costs for funds with personnel costs increased 3.2% or \$157,056, but without \$231,550 of increases in the Tax Increment District Fund O&M, O&M would have decreased \$74,494 or 1.5%.

Capital outlay costs are typically described in the narrative for most funds. Overall capital outlay expenditures in funds with personnel costs are down \$3,295,890 or 36.6% because of \$1,601,250 less in TIF projects (e.g. - no purchase of Depot Park as in FY09) and \$1,527,918 less in Wastewater capital projects, but \$3,446,883 of new capital outlay for the TIGER grant for Hwy 93/2nd Street.

CONCLUSION

Rich Knapp again did most of the number crunching, preparation, and review of the FY11 budget. Likewise, special thanks are extended to Necile Lorang, Administrative Services Director/City Clerk; Vanice Woodbeck, Asst. City Clerk; and Michelle Howke, Customer Service Clerk, for their invaluable help.

The proposed budget was adopted on June 30, 2010 and the City Council adopted the final budget on September 20, 2010.

**Budget Summary by Main Revenue Source
City of Whitefish Final Budget
Fiscal Year 2011**



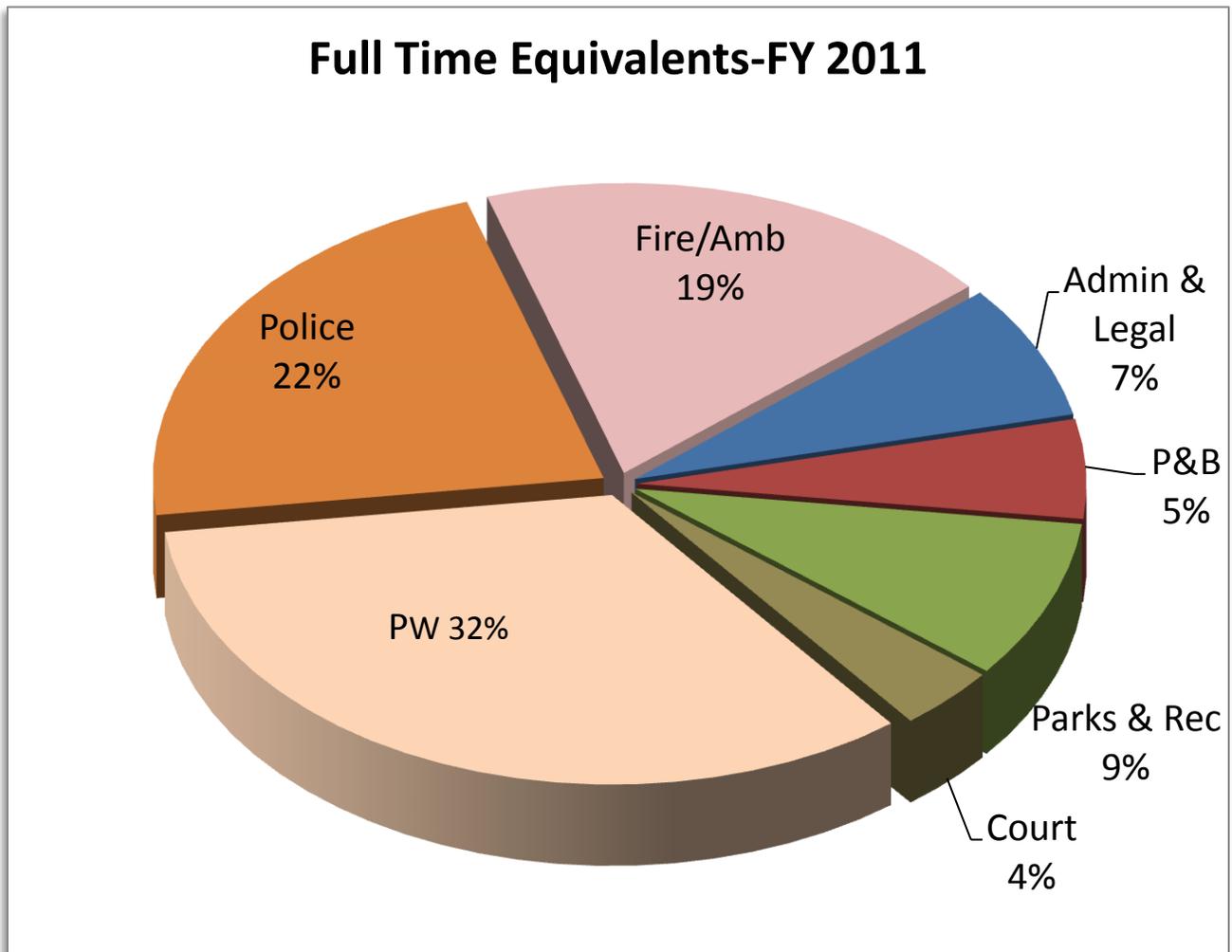
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Resources					Requirements								
Fund	Beginning Available Cash	Revenue	Transfers	Total	Personal Services	Materials & Services	Capital Outlay	Transfers	Debt Service	Conting.	Total Approp Budget	Ending Available Cash	Total Approp. & Unapprop
Property Tax Supported Funds:													
General	(92,418)	3,133,952	540,574	3,582,107	494,832	284,495	-	2,583,603	-	10,000	3,372,930	209,177	3,582,107
Law Enforce	687	412,467	1,730,227	2,143,381	1,667,801	466,580	9,000	-	-	-	2,143,381	(0)	2,143,381
Drug Forfeit.	-	-	90,477	90,477	85,977	4,500	-	-	-	-	90,477	-	90,477
Fire & Res	240,533	750,023	-	990,556	675,193	172,706	-	121,000	-	-	968,899	21,657	990,556
Ambulance	20,987	1,328,147	464,502	1,813,636	1,212,654	505,064	-	-	-	-	1,717,718	95,918	1,813,636
Bldg Codes	-	260,500	12,013	272,513	216,713	55,800	-	-	-	-	272,513	-	272,513
Parks/Rec	-	792,690	407,384	1,200,074	654,960	530,562	-	-	-	10,000	1,195,522	4,552	1,200,074
Total	169,789	6,677,779	3,245,177	10,092,745	5,008,130	2,019,708	9,000	2,704,603	-	20,000	9,761,440	331,305	10,092,745
					Total Operating Budget = 7,027,837						Change in Cash \$ 161,515		4.62%
Other Tax, Fee & Assessment Supported Funds:													
Resort Tax	2,556,974	1,580,000	-	4,136,974	-	-	2,102,000	520,574	-	-	2,622,574	1,514,400	4,136,974
Tax Inc Dist	762,326	3,835,129	-	4,597,455	208,514	188,550	15,000	2,776,462	-	100,000	3,288,526	1,308,929	4,597,455
Street Fund	592,397	1,096,735	-	1,689,132	672,007	537,643	164,000	-	-	50,000	1,423,650	265,482	1,689,132
Street Lighting #1	42,394	66,370	-	108,764	19,604	55,640	10,000	-	-	-	85,244	23,520	108,764
Street Lighting #4	43,439	57,250	-	100,689	19,604	38,750	10,000	-	-	-	68,354	32,335	100,689
Impact Fees	204,085	48,920	-	253,005	-	-	157,211	91,074	-	-	248,285	4,720	253,005
Sidewalk	117,812	1,700	-	119,512	-	-	118,700	-	-	-	118,700	812	119,512
Total	4,319,428	6,686,104	-	11,005,532	919,729	820,583	2,576,911	3,388,110	-	150,000	7,855,333	3,150,199	11,005,532
					Total Operating Budget = 1,740,312								
Enterprise Funds:													
Water	1,200,895	2,889,721	-	4,090,616	834,136	636,676	1,011,300	-	562,046	-	3,044,158	1,046,458	4,090,616
Wastewater	244,917	3,562,781	-	3,807,698	914,915	589,805	1,903,300	-	138,872	-	3,546,892	260,806	3,807,698
Solid Waste	(7,948)	695,250	-	687,302	65,702	621,600	-	-	-	-	687,302	-	687,302
Stormwater	850,000	63,280	-	913,280	-	28,100	55,000	-	-	-	83,100	830,180	913,280
Total	2,287,864	7,211,032	-	9,498,896	1,814,753	1,876,181	2,969,600	-	700,918	-	7,361,452	2,137,444	9,498,896
					Total Operating Budget = 3,690,934								
Other Funding Source Funds:													
Cty Hall Reserve	1,239,335	18,000	250,000	1,507,335	-	-	200,000	-	-	-	200,000	1,307,335	1,507,335
Housing Authority	22,373	530,000	-	552,373	20,000	409,875	100,000	-	-	-	529,875	22,498	552,373
ESC Constr	823,727	1,205,000	-	2,028,727	-	-	1,900,000	-	-	-	1,900,000	128,727	2,028,727
US93/2nd TIGER	-	3,499,929	-	3,499,929	51,151	1,895	3,446,883	-	-	-	3,499,929	-	3,499,929
Trl Runs Through	2,700,749	40,000	-	2,740,749	1,000	121,500	1,063,500	-	-	1,554,749	2,740,749	-	2,740,749
Park Dev	133,136	357,005	-	490,141	-	70,000	352,000	-	-	-	422,000	68,141	490,141
Fed Funded Trail	65,457	55,543	-	121,000	-	-	121,000	-	-	-	121,000	(0)	121,000
TIF Debt Svc	-	40,000	1,746,462	1,786,462	-	-	-	-	1,786,462	-	1,786,462	(0)	1,786,462
Victim/Wit	100	15,000	-	15,100	-	15,100	-	-	-	-	15,100	-	15,100
Misc. S.I.D.	175,708	111,400	55,912	343,020	-	-	-	55,912	128,086	-	183,998	159,022	343,020
Total	5,160,584	5,871,877	2,052,374	13,084,835	72,151	618,370	7,183,383	55,912	1,914,548	1,554,749	11,399,113	1,685,721	13,084,835
Total	11,937,665	26,446,791	5,297,551	43,682,007	7,814,763	5,334,841	12,738,894	6,148,625	2,615,466	1,724,749	36,377,338	7,304,669	43,682,007

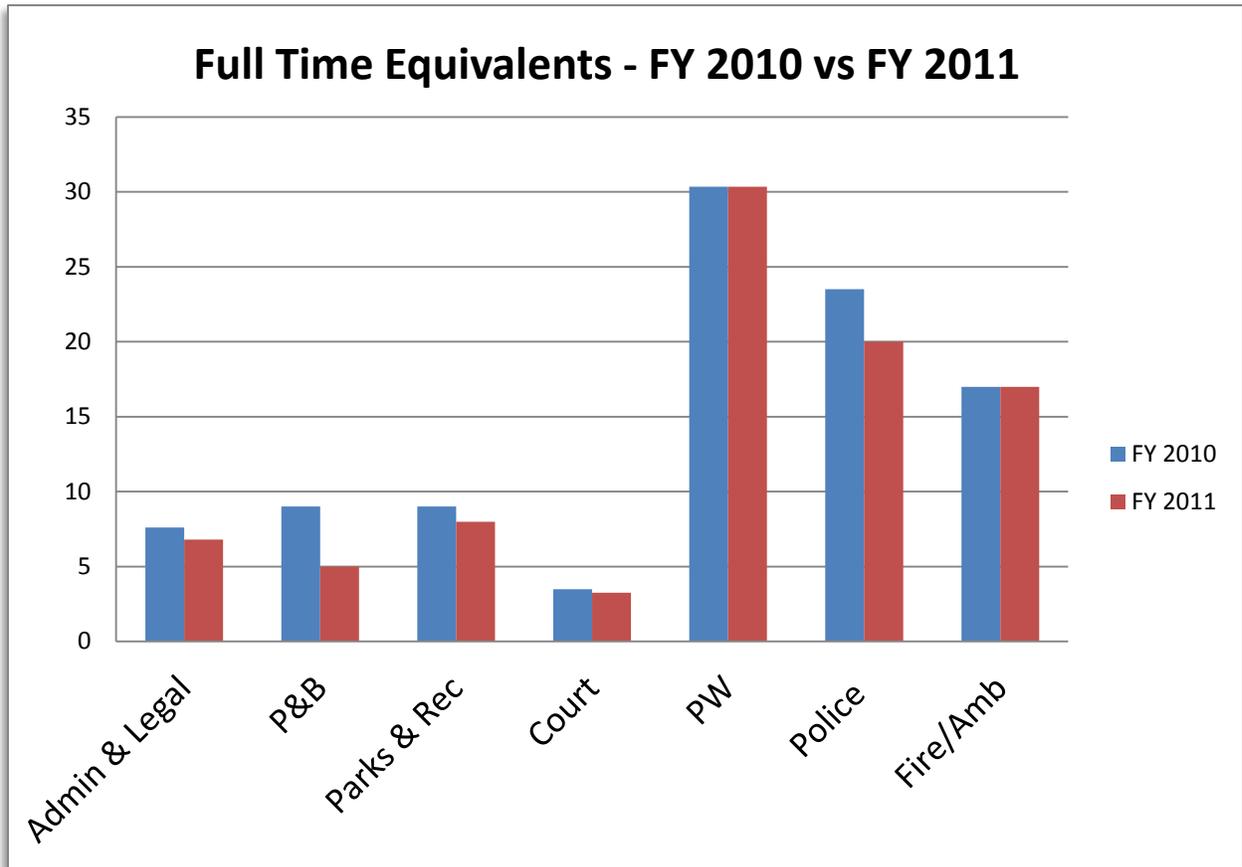


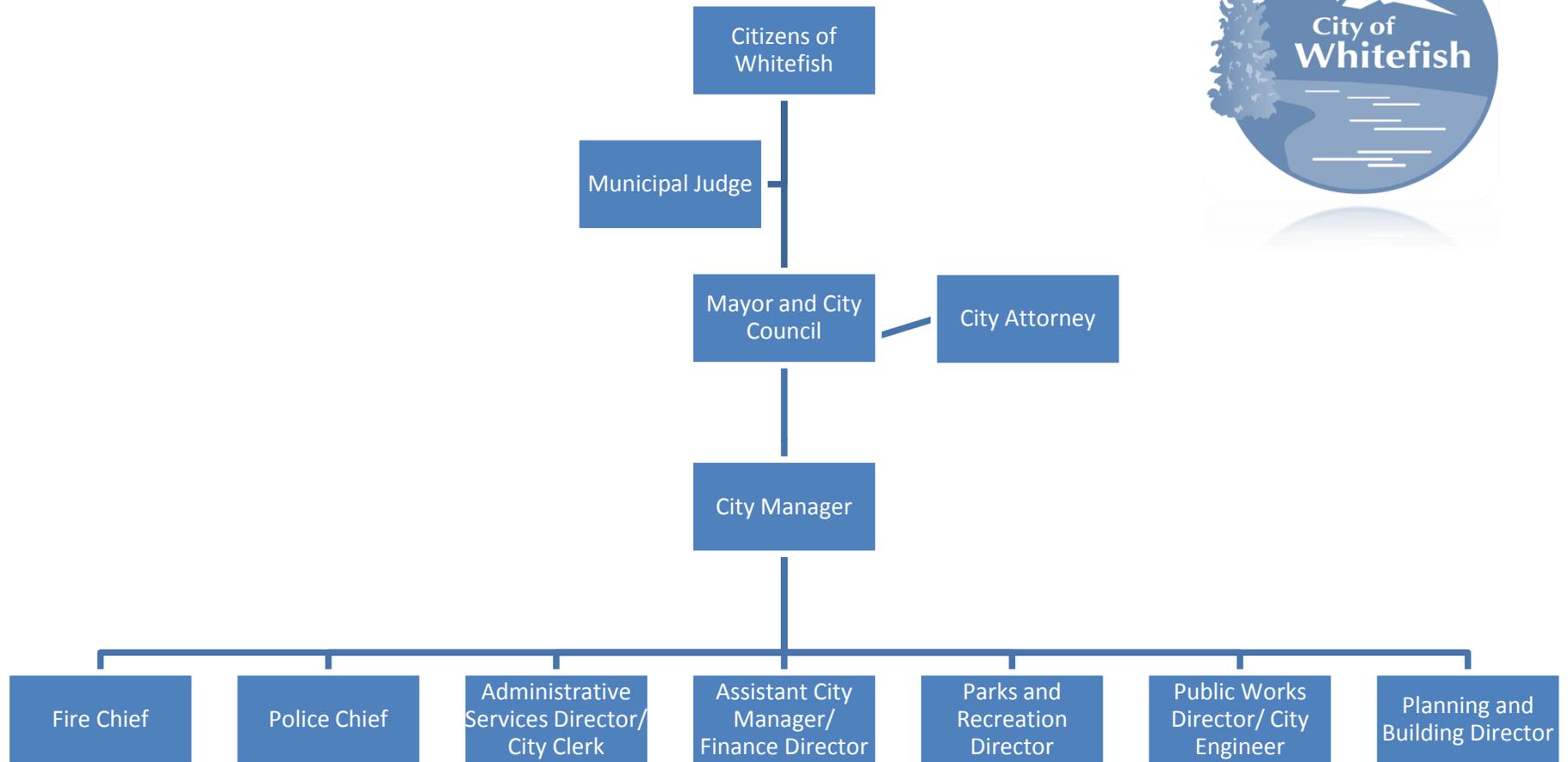
Staffing

The FY 2011 Budget funds 90.4 full time employees or 11 employees per 1,000 residents. The FY 2010 Budget funded 99.95 FTEs or 12.2 per 1,000 residents. The budget payroll expense decreased about \$627,360 from FY 2010 to this proposed FY2011. The chart below breaks down full time employees by department.



This chart shows the change by department from FY 2010 to FY 2011. Police saw a larger decrease due to dispatch now being handled by the county.

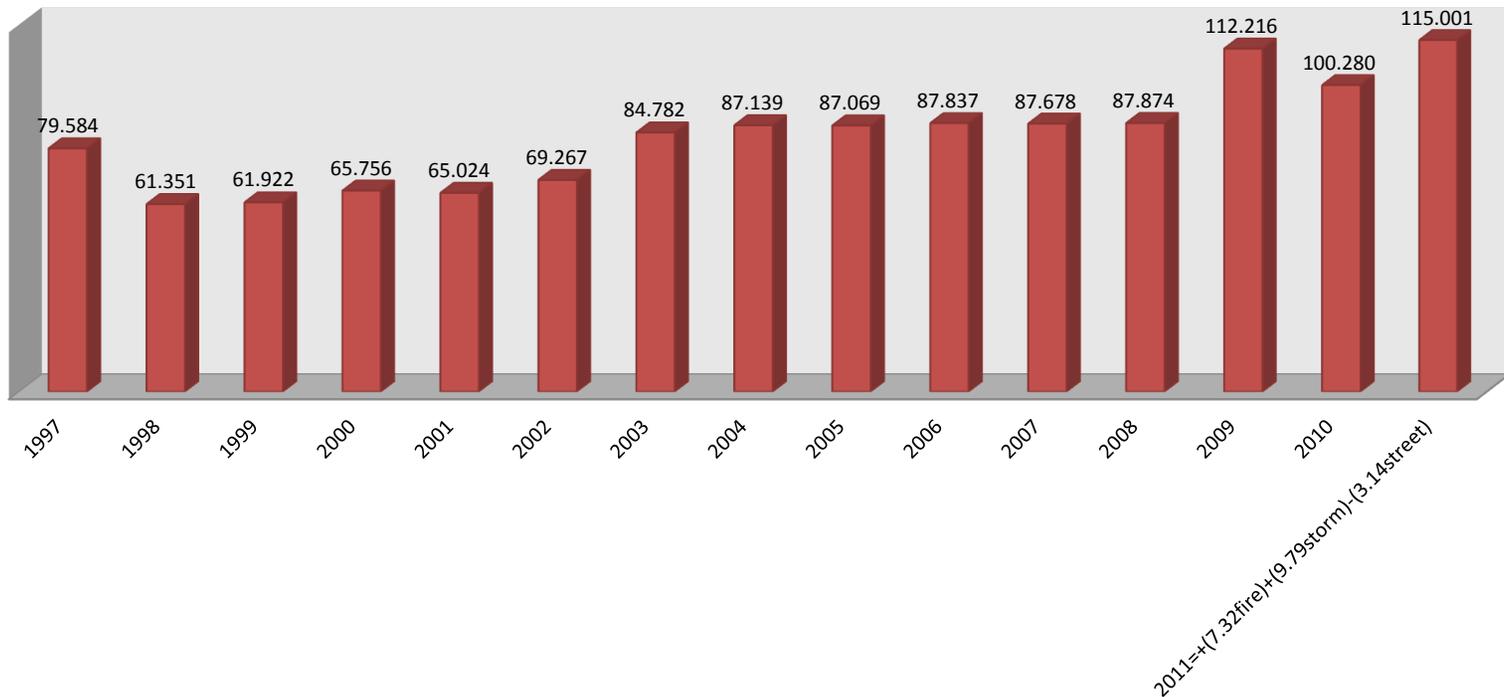




CITY OF WHITEFISH
MILL VALUE AND TAX LEVY
HISTORY

FISCAL YEAR	TOTAL MARKET VALUE	NEWLY TAXABLE VALUE	MILL VALUE	HB 124 MILLS LEVIED	HEALTH INSUR MILLS	GROSS MILLS LEVIED	RESORT TAX RELIEF	Net Mills Levied	FIRE & AMB MILLS	Total Mills Levied	Taxes Levied				PROPERTY TAX REVENUE
											General	Fire Pension	Fire	Amb	
1997	\$ 258,906,133		\$ 7,635.816	2.8%	88.25	88.25	-8.666	79.584		79.584					\$ 607,689
1998		\$ 196,074	\$ 7,654.849	0.2%	88.25	88.25	-26.9	61.351		61.351					\$ 469,633
1999			\$ 7,808.147	2.0%	88.25	88.25	-26.33	61.922		61.922					\$ 483,496
2000			\$ 7,660.153	-1.9%	97.90	97.90	-32.14	65.756		65.756					\$ 503,701
2001	\$285,144,633		\$ 8,202.085	7.1%	97.90	97.90	-32.88	65.024		65.024					\$ 533,332
2002	\$331,297,444	\$1,543,904	\$ 9,521.589	16.1%	97.90	97.90	-28.63	69.267		69.267					\$ 659,532
2003	\$376,926,297	\$1,171,218	\$ 10,540.581	10.7%	106.40	4.81 111.21	-26.43	84.782		84.782	\$ 851,489	\$ 42,162			\$ 893,652
2004	\$438,821,953	\$1,688,291	\$ 12,324.709	16.9%	106.40	4.81 111.21	-24.071	87.139		87.139	\$ 1,024,664	\$ 49,299			\$ 1,073,963
2005	\$496,460,096	\$1,042,687	\$ 13,398.957	8.7%	106.40	4.81 111.21	-24.141	87.069		87.069	\$ 1,113,038	\$ 53,596			\$ 1,166,634
2006	\$577,691,081	\$1,438,400	\$ 15,023.975	12.1%	107.40	3.81 111.21	-23.37	87.837		87.837	\$ 1,259,565	\$ 60,096			\$ 1,319,661
2007	\$676,545,891	\$1,121,030	\$ 16,608.044	10.5%	105.68	5.53 111.21	-23.53	87.678		87.678	\$ 1,389,728	\$ 66,432			\$ 1,456,160
2008	\$755,263,708	\$1,812,408	\$ 18,512.556	11.5%	105.68	5.53 111.21	-23.34	87.874		87.874	\$ 1,552,722	\$ 74,050	\$ -		\$ 1,626,772
2009	\$789,392,160	\$1,029,224	\$ 19,499.520	5.3%	108.75	2.46 111.21	-22.99	88.216	24	112.216	\$ 1,642,172	\$ 77,998	\$ 294,833	\$ 173,156	\$ 2,188,158
2010	\$888,143,474	\$1,238,391	\$ 20,103.083	3.1%	108.75	2.460 111.21	-23.290	87.920	12.36	100.280	\$ 1,687,048	\$ 80,412	\$ 99,390	\$ 149,084	\$ 2,015,935
2011=+(\$952,357,384	\$ 563,091	\$ 20,434.118	-0.3%	115.40	2.460 117.86	-22.539	95.321	19.68	115.001	\$ 1,866,064	\$ 81,736	\$ 160,857	\$ 241,286	\$ 2,349,944
			change from last year		6.65		0.751		7.32	14.721	\$ 179,016	\$ 1,324	\$ 61,468	\$ 92,202	
					9.79				59.2%	14.7%	10.6%	1.6%	61.8%	61.8%	

After Rebate Mill Levy





General Fund

Including:

City Court

Administrative Services

Resort Tax Administrative Services

Legal Services

Community Planning

Community Agencies

Cemetery Services

Library Maintenance

Non-Departmental





GENERAL FUND (1000)

PURPOSE

The General Fund provides services and projects that are not typically self-supporting. Services provided by the General Fund are City Court, Administrative Services, Resort Tax Administrative Services, Legal Services, Community Planning, Community Agencies, Cemetery Services, Library Maintenance, and Non-Departmental functions. Significant transfers of resources are also made from the General Fund to support the Law Enforcement Fund, Fire and Rescue Fund and the Parks and Recreation Fund. General Fund services generate relatively little or no revenue to off-set their costs. As such, property tax revenue and other “general” income sources are utilized to pay for General Fund expenses.

FY11 OBJECTIVES

The objective of the General Fund for FY11 is to provide budget authority to provide the above listed services within the City.

Significant or Changed Appropriations during FY11 are:

<u>Item/Project</u>	<u>Cost</u>	<u>Account Number</u>
• Reduced the transfer to the Building Codes Fund. Less needed due to staff reduction.	\$12,013	
• Increase to Police to deal with accrual pay out	\$96,027	1000-521005-820
• Decrease transfer to Parks in anticipation of an increase in the Greenway Assessment	-\$45,000	1000-521004-820



General Fund Revenue - 1000

9/14/2010

Revenues	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Taxes					
Real Property Taxes	1,466,141	1,607,956	1,652,548	1,542,671	1,831,564
Personal Property Taxes	33,483	36,077	34,500	21,980	34,500
Penalty and Interest	10,106	16,311	12,000	11,606	12,000
In Lieu of Taxes - Housing Auth.	-	-	5,500	5,211	5,500
	\$ 1,509,730	\$ 1,660,345	\$ 1,704,548	\$ 1,581,467	\$ 1,883,564
Licenses and Permits					
Fees in Lieu of Taxes	283	326	500	348	500
Alcohol Bvrg Licenses/Permits	13,132	12,609	13,000	14,584	13,000
Catering License Fees	105	310	100	210	100
General Business License	39,401	40,002	40,000	39,821	40,000
Special Events Permit Fees	990	530	1,000	560	1,000
Animal Licenses	2,285	2,159	2,000	1,731	2,000
	\$ 56,196	\$ 55,936	\$ 56,600	\$ 57,254	\$ 56,600
Intergovernmental					
Whitefish Theatre Grant	6,035	4,500	5,000	10,081	5,000
Live Card Game Table Permit	2,350	1,800	3,000	1,800	3,000
Gambling Machine Permits	20,671	19,550	20,000	19,150	19,500
Legislative Tax Reimbursements	141	3,209	140	-	140
State Entitlement Distribution	595,304	625,467	662,652	662,840	699,098
	\$ 624,501	\$ 654,526	\$ 690,792	\$ 693,871	\$ 726,738
Charges for Services					
Copies, Maps & Misc.	789	495	1,000	163	1,000
Bad Check Service Charges	50	-	100	3	100
Temporary Use/Vendor Fees	-	-	3,000	-	3,000
Variance Fee	3,300	1,650	5,280	2,640	3,000
Conditional Use Permit Fees	5,410	11,810	17,680	6,660	10,000
Sign Fee	17,818	17,193	16,000	17,389	16,000
Architectural Review Fee	5,480	11,695	12,000	4,700	5,000
Lakeshore Fee	1,575	3,615	16,000	7,200	5,000
Floodplain	990	2,180	500	300	500
Critical Area Fee - Inside City	2,050	2,342	1,500	300	500
Critical Area Fee - Outside City	50	1,250	500	1,250	1,500
Planning Fees	106,491	91,542	110,000	29,898	45,000
Zoning Fees	72,217	53,823	70,000	34,203	43,000
5% Admin Fee for Impact Fees	971	6,085	5,000	2,790	4,000
Sale of Cemetery Lots	-	250	250	-	250
Cemetery Burial Fees	2,800	1,500	2,000	2,700	2,000
Weed Control Charges	817	2,060	1,200	3,702	1,600
	\$ 220,807	\$ 207,491	\$ 262,010	\$ 113,898	\$ 141,450
Fines and Forfeitures					
Municipal Court Fines	196,783	328,651	300,000	250,538	240,000
Parking Fines	22,329	15,747	21,000	11,104	20,000
Dog Fines	3,651	3,600	6,700	2,683	2,000
Defense Attrny Fee Reimburse	360	1,401	-	734	-
	\$ 223,123	\$ 349,399	\$ 327,700	\$ 265,059	\$ 262,000

General Fund Revenue - 1000

9/13/2010

Revenues	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Miscellaneous Revenue					
Parking Lot Leases	9,838	6,580	-	1,928	-
Golf Course Lease Fee	23,439	3,710	39,000	35,846	20,000
Miscellaneous Revenue	2,711	999	3,000	101,523	3,000
Vending Machine Revenue	529	485	600	452	600
	\$ 36,516	\$ 11,775	\$ 42,600	\$ 139,749	\$ 23,600
Investment Earnings					
Investment Earnings	115,820	177,830	115,000	82,938	40,000
	\$ 115,820	\$ 177,830	\$ 115,000	\$ 82,938	\$ 40,000
Other Financing Sources					
Resort Tax - Tax Relief Transfer	432,008	448,364	468,203	468,203	460,574
SID Revolving Fund Transfer	-	-	-	-	80,000
	\$ 432,008	\$ 448,364	\$ 468,203	\$ 468,203	\$ 540,574
Total Fund Revenue	\$ 3,218,701	\$ 3,565,665	\$ 3,667,453	\$ 3,402,439	\$ 3,674,526
Beginning Available Cash	\$ 844,058	\$ 616,230	\$ 582,910		\$ (92,418)
Total Resources	\$ 4,062,759	\$ 4,181,896	\$ 4,250,363	\$ 3,402,439	\$ 3,582,107



MUNICIPAL COURT (1000-410360)

PURPOSE

The Municipal Court Division provides for the administration of the Whitefish Municipal Court. The City Council passed Ordinance No. 09-06 in 2009 to change the City Court to a Municipal Court effective July 1, 2009.

FY11 OBJECTIVES

The objective of the Municipal Court Division for FY11 is to provide budget authority to operate the Whitefish Municipal Court. Two full time and one part time clerks assist the Municipal Judge in operating the Municipal Court.



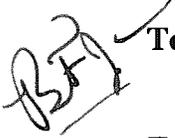
General Fund Expenditures - 1000

9/14/2010

Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Legislative Services					
Council Travel & Training	290	744	700	181	700
Total Legislative Services	\$ 290	\$ 744	\$ 700	\$ 181	\$ 700
Municipal Court					
Personal Services					
Salaries	129,711	136,824	138,486	137,436	147,478
Temporary/Seasonal Salaries	2,050	11,356	-	421	-
Permanent Part Time	1,372	1,798	12,708	5,740	6,894
Overtime	4,102	4,702	8,151	4,455	4,736
Vacation/Sick Accrual	-	-	4,860	-	4,860
Employer Contributions	53,019	56,854	59,126	56,206	59,853
	\$ 190,254	\$ 211,535	\$ 223,331	\$ 204,258	\$ 223,821
Materials and Services					
Office Supplies/Materials	1,945	2,449	2,300	1,622	2,300
Operating Supplies/Material	2,205	1,287	2,000	1,670	2,000
Repair/Maintenance Supplies	126	48	100	-	100
Postage & Freight	1,185	1,135	1,400	919	1,400
Printing	-	50	200	-	200
Publicity/Subscriptions/Dues	490	575	600	438	600
Utility Services	7,326	7,408	7,000	6,142	7,000
Professional Services	625	1,755	-	140	-
Repair & Maintenance	1,808	2,092	500	-	500
Travel & Training	3,006	4,175	5,000	6,934	5,000
Other Purchased Services	1,720	2,033	1,200	5,745	6,262
Sub-Judge Contracts	1,200	-	1,200	70	1,200
Insurance	5,993	7,031	7,050	7,661	7,050
	\$ 27,630	\$ 30,038	\$ 28,550	\$ 31,340	\$ 33,612
Total City Court	217,883	241,573	251,881	\$ 235,598	257,433

WHITEFISH MUNICIPAL COURT
Office of the Presiding Judge

received
3-11-10 CS



To: The Whitefish City Manager, the Mayor of Whitefish and the Whitefish City Council

From: Municipal Judge Bradley F. Johnson

Date: March 10, 2010

Re: Budget Matters from July 1, 2010 to June 30, 2011

TIMELY WRITTEN NOTICE

By document dated March 2, 2010 the Whitefish City Manager has provided the Court with a time-line schedule for the upcoming annual budget process as mandated by the Whitefish Municipal Code.

This is first year for the Court to be operating as a Municipal Court and the relevant ordinance for a review of the Judge's salary was recently amended but has not yet been fully codified. Pursuant to the amended ordinance and as specified in the City Manager's Budget Calendar the Judge is giving notice of his request for a meaningful salary review.

It is important that the Council knows that I took a voluntary salary freeze in budget year 2006 as part of acquiring a second office staff person. Since that date I have received only the COLA increment and no upward adjustment of my base salary. During the past five years other personnel have received significant salary adjustments on a periodic basis. In addition, newly hired employees have entered various positions at higher pay. I would respectfully request that with the transition to a Municipal Court, and considering that no salary adjustment has been given for over five years that a meaningful salary review be provided to me during this current budget hearing process.

I believe this document is sufficient to give adequate and timely notice to the city of Whitefish that a review is warranted. If any additional notice or support documentation is required to preserve the issue, then contact me in writing prior to the stated deadline of March 31, 2010.

NOTICE SEEKING JUDGE'S SALARY REVIEW AT BUDGET HEARINGS

ORIGINAL

WHITEFISH MUNICIPAL COURT

BUDGET MEMORANDUM FOR FISCAL YEAR 2010-11

* * * * *

To: The City Manager, the Mayor and the City Council of Whitefish

From: Whitefish Municipal Judge Bradley F. Johnson

Date: May 12, 2010

Re: Budget Matters from July 1, 2010 to June 30, 2011

REMARKS & COMMENTS

Since 1986 the Presiding Judge has prepared and timely submitted a written budget document that also contained a "State of the Court" narrative. This year the Judge received advanced information that because of the city's financial condition NOTHING would increase from last year's budget allocations and that some items would be significantly decreased. Personnel lay-offs were alluded to among the city department heads but no definitive information as been provided in a written format and signed by someone in authority. Speculation is common about what will happen to City and some of its employees.

Based upon perceived beliefs I will provide a minimal budgeting documents and no court status information.

The Court was foreclosed from hiring a replacement part-time receptionist when the existing person left for the private sector. The city's hiring freeze took effect the same week as the initiation of interviewing for the part-time replacement; the interviews were never accomplished. The Court is now minus at least one-half a staff member. A designated Judge Pro Tempore, Thomas S. Muri, has been selected, legally qualified with the state supreme court, and is being compensated at a level that he negotiated with the city manager.

The Court's operating model should include one additional person who would function as a full time receptionist and an additional court clerk with advanced skills. This would allow the two established court clerks to devote additional time to "data processing, filing, recording, and disbursements".

On the issue of salary increases the Court has been informed that none will be granted. The Judge has had no significant salary adjustment for approximately five years. Notice was given pursuant to the relevant ordinance that the time is ripe for a meaningful review.

Last year I agreed to stay at my city judge fixed salary for the duration of the city judgeship and then on to the budget negotiations of June 2010. The city court became a municipal court on July 1, 2009 and my new term of office started in January 2010; my salary has remained fixed at the pre-transition rate set during 2006.

It is understood that each existing clerk will receive a "STEP within their range" in compensation along with the standard COLA as part of this new year's budgeting.

Of particular interest is the manner in which the City will honor existing contract obligations among its union and other contractual salaried persons. Will a deferred compensation agreement with an annual interest clause be offered as a legal remedy to a contract breach? Will authorized re-open of existing contracts for the limited purposes of compensation and benefits adjustments be considered? The Court staff would like to be given the same courtesy as any other city employees. If some get a compensation bump, then all should be subject to good faith negotiations.

THE NEW FACILITY and SOME RELATED EXPENSES

With the physical move to the new Public Safety Building it is anticipated that some annual operating expenses will decrease:

WHITEFISH ANNUAL BUDGET MATTERS:
2010-2011,
PAGE 2 of THREE.

heating, maintenance, and those functions for which more efficient systems are incorporated into the building design.

CLEANING EXPENSES for the court's section of the building may be shared, in proper proportion, with the police department. Allocation of a shared cleaning contract (personnel and cleaning supplies) has been raised by the chief of police. The amount and how allocated is currently unknown, but doable. Contact with an outside supplier, a local cleaning company, has been suggested by the police department - security and background clearances would be a prerequisite.

TRAVEL and TRAINING EXPENSES are subject to the direction of the state. By statute the judge has mandatory training twice a year at various locations selected by Helena. Recently there has been discussion (but no decision) on reducing the number of days for each conference. The registration fees have increased significantly as have the lodging and travel expenses. By law, each political subdivision is required to pay whatever the actual cost for the travel and training. Unless the state amends the statute(s) then it is foreseeable that the amount will increase over time. The City has declined my request for travel by other than my personal vehicle, and limited the course of travel which has failed to factor in fall and spring weather driving conditions. If I have to drive at night through blizzard conditions, then I want to be driving a city vehicle that may sustain a crash and provide inconvenience only to the City.

SUMMARY

As in the past, all relevant budget issues will be raised and addressed at the various formal hearings associated with the budgeting process.


Whitefish Municipal Judge

WHITEFISH ANNUAL BUDGET MATTERS:
2010-2011,
PAGE 3 of THREE.



ADMINISTRATIVE SERVICES DIVISION (1000-410500)

PURPOSE

The Administrative Services Division provides for the general administration of the City. There are five full time employees in Administrative Services, but most of their personnel costs are spread throughout the city's budget in a cost allocation formula.

FY11 OBJECTIVES

The objective of the General Fund for FY11 is to provide budget authority to provide the above listed services within the City. The City Council approved Resolution No. 10-14 on May 3, 2010 establishing short term and long term goals for the City and these goals guide the operations and objectives during FY11.



General Fund Expenditures - 1000

8/17/2010

Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Administrative Services					
Personal Services					
Salaries	38,685	40,195	37,880	37,846	40,820
Permanent Part Time	302	1,758	3,320	2,285	-
Overtime	2,271	2,443	1,177	1,082	779
Vacation/Sick Accrual	-	2,481	-	-	-
Employer Contributions	12,999	17,845	15,303	13,408	14,908
	\$ 54,256	\$ 64,723	\$ 57,680	\$ 54,620	\$ 56,507
Materials and Services					
Office Supplies/Materials	(739)	613	1,000	-	858
Operating Supplies/Materials	2,128	1,041	3,085	-	772
Repair/Maintenance Supplies	200	31	100	-	86
Postage & Freight	600	450	600	-	429
Printing	1,092	142	1,000	-	172
Publicity/Subscriptions/Dues	606	345	689	-	601
Utility Services	950	458	1,000	-	1,287
Professional Services	10,845	134	2,207	-	4,290
Repair & Maintenance	534	1,078	550	-	515
Travel & Training	993	1,216	2,000	-	858
Other Purchased Services	(7,873)	440	1,500	-	257
Contracted Workers	788	4,439	-	-	978
Insurance	493	309	500	-	472
Rent / Lease	-	221	-	-	-
Special Assessments	-	63	-	-	167
Administrative Costs	-	10,926	-	12,773	-
	\$ 10,618	\$ 21,907	\$ 14,231	\$ 12,773	\$ 11,742
Capital Outlay					
Machinery & Equipment	1,551	7,137	-	-	-
	\$ 1,551	\$ 7,137	\$ -	\$ -	\$ -
Total Administrative Services	\$ 66,425	\$ 93,766	\$ 71,911	\$ 67,393	\$ 68,249



Admin & Legal Cost Allocation

The Administrative Services section of the General Fund Expenditures is allocated to any fund that has a personal services expense. The amount of admin expense allocated to other funds is based off how much salary is allocated to other funds. For example, in FY 2010 8.5% of the total city payroll was administrative services. Therefore 8.5% of any administrative services materials and services expense stayed in the General Fund, and 91.5% was allocated other funds. The table below shows the total number before they were allocated to other funds. In Office Supplies, under the Proposed FY 2011 column, the total budget is \$10,000, however, of that \$10,000 only \$858 or 8.5% will stay in the General Fund—found in next column to the left.

Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Proposed FY 2011 GF Allocation	Proposed FY 2011
Administrative Services					
Materials and Services					
Office Supplies/Materials	(8,514)	6,096	9,940	858	10,000
Operating Supplies/Materials	24,521	10,348	30,671	772	9,000
Repair/Maintenance Supplies	2,303	309	994	86	1,000
Postage & Freight	6,918	4,471	5,964	429	5,000
Printing	12,576	1,414	9,940	172	2,000
Publicity/Subscriptions/Dues	6,985	3,432	6,844	601	7,000
Utility Services	10,944	4,551	9,940	1,287	15,000
Professional Services	124,942	1,332	21,940	4,290	50,000
Repair & Maintenance	6,147	10,719	5,467	515	6,000
Travel & Training	11,436	12,087	19,881	858	10,000
Other Purchased Services	(90,699)	4,379	14,911	257	3,000
Contracted Workers	9,082	44,124	-	978	11,400
Insurance	5,680	3,067	4,970	472	5,500
Rent / Lease		2,200	-	-	
Special Assessments		626	-	167	1,950
Administrative Costs		10,926			
	\$ 122,322	\$ 120,079	\$ 141,463	\$ 11,742	\$ 136,850

Legal Services is also cost allocated the same as Administrative Services. Below are the totals before allocation.

Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	YTD March	Proposed FY 2011 GF Allocation	Proposed FY 2011
Legal Services						
Materials and Services						
Office Supplies/Materials	977	1,682	1,988	854	172	2,000
Operating Supplies/Materials	899	311	1,988	2,127	326	3,800
Printing	(417)	38	994	-	43	500
Publicity/Subscriptions/Dues	1,192	1,428	1,690	3,663	172	2,000
Utility Services	3,467	875	1,491	2,360	215	2,500
Professional Services			51	410	1,888	22,000
Travel & Training	1,380	509	1,690	3,586	167	1,950
Other Purchased Services	576	66	1,491		150	1,750
Insurance	19,292	624	4,970	641	172	2,000
	\$ 27,365	\$ 5,532	\$ 16,353	\$ 13,641	\$ 3,303	\$ 38,500



RESORT TAX ADMINISTRATIVE SERVICES DIVISION (1000-410505)

PURPOSE

The Resort Tax Administrative Services Division provides for the administration of the City’s Resort Tax. Ordinance 95-15, the Resort Tax Ordinance, does not allow the use of resort tax collections to pay for the administrative expenses of the tax. Due to this prohibition such expenses are paid from the General Fund.

FY11 OBJECTIVES

The objective of the General Fund for FY11 is to provide budget authority to provide the above listed services within the City.

LEGAL SERVICES DIVISION (1000-411100)

PURPOSE

The Legal Services Division provides for the administration of the Legal Services Division and the contract for prosecution services with the Hedman, Hileman and Lacosta Law Firm. The staff City Attorney provides legal support to the City organization in civil matters, including legal consultation, preparation and review of legal documents, and representation in civil matters. The prosecution contract provides for the City’s prosecution needs in the City Court. The contract expires June 30, 2011.

FY11 OBJECTIVES

The objective of the General Fund for FY11 is to provide budget authority to provide the above listed services within the City.



General Fund Expenditures - 1000

8/17/2010

Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Resort Tax Admin Services					
Materials and Services					
Professional Services	6,279	5,922	5,500	2,172	6,000
Total Resort Tax	\$ 6,279	\$ 5,922	\$ 5,500	\$ 2,172	\$ 6,000
Prosecution Services					
Materials and Services					
Professional Services	83,435	104,361	105,000	150,790	110,000
Total Prosecution	\$ 83,435	\$ 104,361	\$ 5,500	\$ 150,790	\$ 110,000
Legal Services					
Personal Services					
Salaries	9,534	9,909	9,926	9,887	7,500
Part-Time Wages	2,627	2,800	3,130	3,119	3,130
Vacation/Sick Accrual	-	-	-	-	-
Employer Contributions	4,352	5,137	4,590	4,438	3,921
	\$ 16,513	\$ 17,846	\$ 17,646	\$ 17,444	\$ 14,551
Materials and Services					
Office Supplies/Materials	85	169	200	-	172
Operating Supplies/Materials	78	31	200	-	326
Printing	(36)	4	100	-	43
Publicity/Subscriptions/Dues	103	144	170	-	172
Utility Services	301	88	150	-	215
Professional Services	-	-	-	-	1,900
Travel & Training	120	51	170	-	167
Other Purchased Services	50	7	150	-	150
Insurance	1,675	63	500	-	172
Administrative Costs	-	-	-	-	-
	\$ 2,375	\$ 557	\$ 1,640	\$ -	\$ 3,316
Total Legal Services	\$ 18,889	\$ 18,403	\$ 19,286	\$ 17,444	\$ 17,867



COMMUNITY PLANNING DIVISION (1000-420540)

PURPOSE

The Community Planning Division provides for the development, administration and enforcement of the City's land use, development and zoning regulations and other provisions of the City Code. These functions are performed by the City's Planning and Building Department.

FY11 OBJECTIVES

The objective of the Community Planning Division for FY11 is to provide budget authority for a broad range of planning activities including review, development and revision of planning regulations, long-range planning, processing land use and development applications, and enforcement of land use, development and zoning regulations and other provisions of the City Code. With recent layoffs, the Planning Office has had to set priorities and defer non-essential projects.

Significant or Changed Appropriations during FY11 are:

- Layoffs in February, 2010 reduced staffing in this office from 5 people in FY10 to 2 people in FY11.



General Fund Expenditures - 1000

8/17/2010

Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Community Planning					
Personal Services					
Salaries	164,419	216,150	235,544	178,945	134,229
Part-Time Wages				-	3,130
Overtime	676	293	-	13	-
Vacation/Sick Accrual	16	-	-	1,363	-
Employer Contributions	65,642	81,801	84,005	64,542	51,520
	\$ 230,753	\$ 298,244	\$ 319,549	\$ 244,863	\$ 188,879
Materials and Services					
Office Supplies/Materials	5,375	5,135	5,500	1,844	5,000
Operating Supplies/Materials	8,111	5,977	6,000	1,810	4,000
Repair & Maintenance Supplies	8,100	1,880	2,000	730	750
Postage & Freight	4,993	1,628	2,000	614	1,500
Printing	1,276	292	1,000		100
Publicity/Subscriptions/Dues	8,590	9,059	9,000	7,534	7,375
Utility Services	5,472	6,279	6,000	5,315	4,900
Professional Services	37,236	871	2,500	1,985	2,085
Repair & Maintenance Services	5,213	5,597	3,500	7,454	6,100
Travel & Training	5,604	6,470	7,500	898	4,500
Other Purchased Services	-	180	200	75	75
Contract Services	4,845	13,279	5,000	3,033	6,900
Insurance	15,295	12,577	13,000	10,815	11,000
Lease	26,124	26,530	14,000	14,503	2,476
Court Judgement	300,000	99,945	-		-
	\$ 436,233	\$ 195,699	\$ 77,200	\$ 56,610	\$ 56,761
Capital Outlay					
Machinery & Equipment	9,790	-	-		-
	\$ 9,790	\$ -	\$ -		\$ -
Total Community Planning	\$ 676,776	\$ 493,943	\$ 396,749	\$ 301,474	\$ 245,640



COMMUNITY AGENCIES DIVISION (1000)

PURPOSE

The Community Agencies Division provides budget authority to support various community organizations. These include the Eagle Bus Service, Big Mountain SNOW Bus, Golden Agers Community Center, Whitefish Theatre Grant, O’Shaughnessy Center Insurance, and property insurance for The Wave.

FY11 OBJECTIVES

The objective of the Community Agencies Division for FY11 is to provide budget authority to support various community organizations, as described above.

CEMETERY (1000)

PURPOSE

The Cemetery Division provides budget authority for the ongoing maintenance of the Whitefish Cemetery. The City operates a 8.5 acre cemetery on Hwy 93 North next to the golf course.

FY11 OBJECTIVES

The objective of the Cemetery Division this fiscal year is to provide budget authority for the maintenance of the Whitefish Cemetery. The City is almost sold out of cemetery lots, so we need to plan for additional cemetery space.



General Fund Expenditures - 1000

8/17/2010

Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Community Agencies					
Materials and Services					
Eagle Bus Service	9,300	9,300	9,300	9,300	9,300
Big Mountain Snow Bus	7,500	7,500	7,500	7,500	7,500
Golden Agers Cmmnty Center	1,250	1,250	1,250	1,250	1,250
Whitefish Theater Grant	6,035	4,686	5,000	5,081	5,000
O'Shaughnessy Center Insrnc	2,687	3,272	3,500	3,272	3,500
WAVE Property Insurance	10,275	10,339	11,000	10,339	11,000
Total Community Agencies	\$ 37,047	\$ 36,347	\$ 37,550	\$ 36,743	\$ 37,550
Cemetery Services					
Personal Services					
Salaries	604	639	651	663	651
Overtime	202	94	71	50	52
Employer Contributions	261	217	260	211	266
	\$ 1,068	\$ 950	\$ 982	\$ 924	\$ 969
Materials and Services					
Operating Supplies	32	500	500	647	500
Repair/Maintenance Supplies	710	-	1,000	2,799	1,000
Insurance	46	28	50	41	50
	\$ 788	\$ 528	\$ 1,550	\$ 3,486	\$ 1,550
Total Cemetery Services	\$ 1,855	\$ 1,478	\$ 2,532	\$ 4,410	\$ 2,519



LIBRARY MAINTENANCE DIVISION (1000)

PURPOSE

The Library Maintenance Division provides budget authority for the ongoing maintenance of the Pennington (Whitefish) Library. While the City owns the library facility and is responsible for building maintenance, operations of the library are provided by the Flathead County Library System pursuant to the terms of an interlocal agreement.

FY11 OBJECTIVES

The objective of the Library Maintenance Division for this fiscal year is to provide budget authority for the maintenance of the Pennington (Whitefish) Library.

NON-DEPARTMENTAL DIVISION (1000)

PURPOSE

The Non-Departmental Division provides budget authority for transfer payments to various funds, such as the Law Enforcement Fund, Fire and Rescue Fund and the Parks and Recreation Fund. This division is also used to establish a contingency appropriation, to plan the General Fund’s ending fund balance (i.e. reserve), and for other miscellaneous expenditures.

FY11 OBJECTIVES

The objectives of the Non-Departmental Division this fiscal year is to provide budget authority for budget transfers to support various City services, the provision of a General Fund contingency and to plan the ending fund balance.



General Fund Expenditures - 1000

9/13/2010

Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Library Maintenance					
Personal Services					
Salaries	6,182	6,556	6,706	6,919	6,706
Overtime	-	-	-	-	-
Employer Contributions	3,852	4,021	4,185	3,859	3,399
	\$ 10,033	\$ 10,577	\$ 10,891	\$ 10,778	\$ 10,105
Materials and Services					
Operating Supplies	1,789	1,929	1,900	2,749	1,995
Repair & Maintenance Supplies	237	246	600	533	630
Utility Services	13,121	11,549	12,800	9,939	13,440
Repair & Maintenance Services	494	1,503	2,000	2,265	2,100
Other Purchased Services	360	-	1,000	-	1,050
Contracted Services	396	633	-	243	-
Insurance	3,379	4,043	4,050	4,062	4,050
Special Assessments	-	189	-	-	-
	\$ 19,776	\$ 20,094	\$ 22,350	\$ 19,790	\$ 23,265
Total Library Maintenance	\$ 29,809	\$ 30,671	\$ 33,241	\$ 30,568	\$ 33,370
Operating Contingency					
Operating Contingency	38,745	29,881	25,000	-	10,000
	\$ 38,745	\$ 29,881	\$ 25,000	\$ -	\$ 10,000
Interfund Loan Transfer Out					
Trans to Other Funds-Building	-	245,262	53,742	186,311	12,013
Trans to Other Funds-Centennial	-	28,827	-	-	-
Trans to Other Funds-Drug Forf	-	-	83,216	99,220	90,477
	\$ -	\$ 274,088	\$ 136,958	\$ 285,531	\$ 102,490
Transfers to Other Funds					
Trans to Parks and Rec Fund	522,384	522,384	452,384	452,384	407,384
Trans to Law Enforcmnt Fund	1,695,420	1,675,200	1,634,200	1,634,200	1,730,227
Trans to Fire & Rescue Fund	390,000	207,600	88,006	88,006	-
Trans to Ambulance Fund	-	-	343,502	343,502	343,502
	\$ 2,607,804	\$ 2,405,184	\$ 2,518,092	\$ 2,518,092	\$ 2,481,113
Total Non-Departmental	\$ 2,646,549	\$ 2,709,153	\$ 2,680,050	\$ 2,803,623	\$ 2,593,603
Total Expenditures	\$ 3,785,237	\$ 3,736,362	\$ 3,604,400	\$ 3,650,397	\$ 3,372,930
Ending Cash Balance (Reserves)	\$ 635,077	\$ 582,910	\$ 645,963		\$ 209,177
Total General Fund	\$ 4,144,753	\$ 4,319,272	\$ 4,250,363		\$ 3,582,107

General Fund Expenditures - 1000

8/17/2010

Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Total General Fund					
Personal Services	\$ 502,877	\$ 603,874	\$ 630,079	\$ 532,888	\$ 494,832
Materials and Services	\$ 624,471	\$ 416,197	\$ 294,271	\$ 313,885	\$ 284,495
Capital Outlay	\$ 11,341	\$ 7,137	\$ -	\$ -	\$ -
Contingency	\$ 38,745	\$ 29,881	\$ 25,000	\$ -	\$ 10,000
Transfers	\$ 2,607,804	\$ 2,679,272	\$ 2,655,050	\$ 2,803,623	\$ 2,583,603
	3,785,237	3,736,362	3,604,400	3,650,397	3,372,930



Law Enforcement/Justice Group

Including:

Law Enforcement Fund

Drug Forfeiture Fund

**Victim and Witness Assistance
Program Fund**





LAW ENFORCEMENT FUND (2300)

PURPOSE

The Law Enforcement Fund provides the primary financial support for the City Police Department. The Department provides policing services through a staff of 17 sworn officers (including the Chief of Police), an animal control officer, and a part-time parking enforcement officer.

FY11 OBJECTIVES

The objective of the Law Enforcement Fund for this fiscal year is to provide budget authority for the Police Department.

Significant policy issues in the FY11 Budget are:

- ❖ The retirement of one police officer whose replacement has already been hired.
- ❖ The retirement of the Animal Control Warden and Flathead County Sheriff’s proposed assumption of these services for a fee.

Significant or Changed Appropriations during FY11 are:

<u>Item/Project</u>	<u>Cost</u>	<u>Account Number</u>
• Capital Outlay		
○ Replacement Used Police Car	\$9,000	2300-420100-940
○ A full year of consolidated dispatch	\$130,000	2300-420100-390
○ County Animal Control	\$8,500	2300-420100-390



Law Enforcement Fund - 2300

8/9/2010

Revenues	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Intergovernmental					
DOT Traffic Safety Equip. Grant	7,000	43,222	15,000		15,000
DOT Overtime Reimbursement	14,330	19,999	20,000	16,283	20,000
Fish, Wildlife and Parks Grant	7,920	1,980	-		-
Offset for State Payment to MPORS	189,099	234,318	189,099	251,150	189,099
Reimbursement - Drug TF Overtime	-	-	-		6,684
Safe Kids Grant	-	-	7,000	2,200	5,000
Homeland Security Eqpmnt Grant	-	-	60,000	15,500	3,600
Youth Mentoring Grant	-	-	69,177		-
Drug Task Force Grant	-	-	60,000	25,961	62,868
COPS Hiring Grant	-	-	65,170	38,525	63,500
Officer Retention Grant	-	-	22,500	22,500	
	\$ 218,349	\$ 299,518	\$ 485,446	\$ 349,619	\$ 365,751
Charges for Services					
Contract Charges - School Events	1,250	688	-	150	-
Contract Charges - Homeland Sec.	-	1,098	-		-
	\$ 1,250	\$ 1,786	\$ -	\$ 150	\$ -
Miscellaneous Revenue					
Misc. Law Enforcement Collections	13,061	35,110	8,500	26,416	16,716
Contributions	1,700	31,667	-		30,000
School District SRO Share	6,275	30,088	25,000	25,000	-
	\$ 21,036	\$ 96,864	\$ 33,500	\$ 51,416	\$ 46,716
Other Financing Sources					
General Fund Operating Transfer	1,695,420	1,675,200	1,634,200	1,634,200	1,730,227
	\$ 1,695,420	\$ 1,675,200	\$ 1,634,200	\$ 1,634,200	\$ 1,730,227
Total Fund Revenue	\$ 1,936,054	\$ 2,073,368	\$ 2,153,146	\$ 2,035,386	\$ 2,142,694
Beginning Available Cash	\$ 102,744	\$ 178,649	\$ 85,734		\$ 687
Total Resources	\$ 2,038,798	\$ 2,252,016	\$ 2,238,880	\$ 2,035,386	\$ 2,143,381

Law Enforcement Fund - 2300

8/9/2010

Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Personal Services					
Salaries	791,459	921,877	925,716	998,169	866,384
Part-Time Wages	43,714	49,146	48,162	41,088	28,494
Other Salary Costs	2,200	-	-	-	-
Overtime	78,209	78,844	76,546	77,456	26,005
Reimbursed Overtime	-	-	-	-	32,000
Vacation/Sick Accrual	24,023	5,343	21,500	7,174	98,000
Employer Contributions	349,359	389,792	436,364	401,029	375,095
Offset State Pymnt to MPORS	189,099	234,318	189,099	251,150	189,099
	\$ 1,478,063	\$ 1,679,320	\$ 1,697,387	\$ 1,776,066	\$ 1,667,801
Materials and Services					
Office Supplies/Materials	3,068	6,252	8,000	4,117	6,500
Operating Supplies/Materials	95,178	60,724	100,000	54,599	65,000
Repair/Maintenance Supplies	45,881	58,036	38,000	43,740	45,230
Postage & Freight	471	451	500	752	675
Printing	-	141	200	-	50
Publicity/Subscriptions/Dues	2,215	1,415	1,200	507	1,200
Utility Services	31,420	33,645	32,000	31,622	33,800
Professional Services	18,154	20,277	15,000	7,944	15,110
Repair & Maintenance	40,760	29,121	40,000	34,774	34,000
Travel & Training	16,263	21,990	16,000	10,474	13,000
Other Purchased Services	31,969	39,005	75,000	19,550	143,670
Contracted Workers	-	367	26,345	26,345	26,345
Insurance	47,874	50,596	51,000	54,706	50,000
Special Assessments	-	161	-	162	-
Administrative Expense	36,085	53,028	35,000	32,500	32,000
	\$ 369,337	\$ 375,210	\$ 438,245	\$ 321,793	\$ 466,580
Capital Outlay					
Machinery & Equipment	26,761	111,753	88,000	47,155	9,000
	\$ 26,761	\$ 111,753	\$ 88,000	\$ 47,155	\$ 9,000
Operating Contingency	\$ -	\$ -	\$ 15,000		\$ -
Total Fund Expenditures	\$ 1,874,161	\$ 2,166,283	\$ 2,238,632	\$ 2,145,014	\$ 2,143,381
Ending Available Cash	-	-	247		(0)
Total Law Enforcement	\$ 1,874,161	\$ 2,166,283	\$ 2,238,880	\$ 2,145,014	\$ 2,143,381



DRUG FORFEITURE FUND (2390)

PURPOSE

The Drug Forfeiture Fund provides budget authority to receive and expend money obtained through narcotics-related criminal forfeitures. Federal law requires that money received through such forfeitures be segregated into separate funds and that the receipt and expenditure of such money be accounted apart from other City functions. Federal law also limits the expenditure of such funds to specific uses, such as drug enforcement and education activities and capital equipment or improvements.

FY11 OBJECTIVES

The objective of the Drug Forfeiture Fund for this fiscal year is to support the financial needs of the Police Department's drug enforcement and education efforts and capital equipment and improvement needs.

A significant policy issue in the FY11 Budget:

- ❖ In the past, the equivalent of one police officer position was funded by receipt of a \$240,000 forfeiture received in 2007. However, those forfeiture funds will run out in FY10 causing the costs of that officer to be shifted back to being funded by an interfund loan from the General Fund. There is one more large forfeiture case working its way through the U.S. District Court in Missoula – if that forfeiture results in a large forfeiture, the Drug Forfeiture Fund will repay the General Fund loan.

Drug Forfeiture Fund -2390

8/9/2010

Revenue Type	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Fines and Forfeitures					
Drug Forfeiture				1,500	
Other Financing Sources					
Interfund Loan from General Fund		-	83,216	99,200	90,477
	\$ -	\$ -	\$ 83,216	\$ 99,200	\$ 90,477
Total Fund Revenue	\$ -	\$ -	\$ 83,216	\$ 100,700	\$ 90,477
Beginning Available Cash	\$ 227,640	\$ 117,288	\$ 4,723		\$ -
Total Resources	\$ 227,640	\$ 117,288	\$ 87,939		\$ 90,477

Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Personal Services					
Salary	69,371	73,137	59,042	69,239	57,061
Overtime	6,073	4,700	5,233	5,207	4,786
Vacation/Sick Accrual	1,489	389	-	-	-
Employer Contributions	33,615	30,430	23,664	26,563	24,130
	\$ 110,548	\$ 108,655	\$ 87,939	\$ 101,009	\$ 85,977
Materials and Services					
Other Purchased Services	2,260	-	-	-	-
Insurance	-	3,910	-	4,434	4,500
	\$ 2,260	\$ 3,910	\$ -	\$ 4,434	\$ 4,500
Total Expenditures	\$ 112,808	\$ 112,566	\$ 87,939	\$ 105,444	\$ 90,477
Ending Available Cash	\$ -	\$ -	\$ 0		\$ -
Total Drug Forfeiture	\$ 112,808	\$ 112,566	\$ 87,939	\$ 105,444	\$ 90,477



VICTIM AND WITNESS ASSISTANCE FUND (2917)

PURPOSE

The Victim and Witness Assistance Fund provides budget authority to comply with Montana House Bill 257, adopted during the 1999 Legislative Session. The bill requires cities to establish a fund to account for a Victim and Witness Assistance Fine to be assessed on those convicted of misdemeanor and felony charges. Funds collected through assessments shall be used to pay restitution and to assist the victims and witnesses of criminal acts.

FY11 OBJECTIVES

The objective of the Victim and Witness Assistance Fund for this fiscal year is to administer the requirements of the Montana Victim and Witness Assistance Statute.



Crime Victims Assistance Fund - 2917

Revenue Type	Actual FY08	Proposed FY10	YTD May 2010	Proposed FY10
Victim & Witness Prgrm Fines	10,212	15,000		15,000
Total Fund Revenue	\$ 10,212	\$ 15,000		\$ 15,000
Beginning Available Cash	\$ 590	\$ 49		\$ 100

Expenditures	Actual FY08	Actual FY09	Proposed FY10	YTD May 2010	Proposed FY10
Materials and Services					
Crime Victim's Assistance	8,590	16,422	15,049	10,096	15,100
	\$ 8,590	\$ 16,422	\$ 15,049	\$ 10,096	\$ 15,100
Ending Available Cash	\$ 8,590	\$ 16,422	\$ 15,049	\$ 10,096	\$ 15,100



Fire and Rescue Group

Including:

Fire and Rescue Fund

Ambulance Fund





FIRE AND RESCUE FUND (2340)

PURPOSE

The purpose of the Fire and Rescue Fund is to provide budget authority for the delivery of fire prevention and suppression, and rescue services to the City of Whitefish and the surrounding rural fire service area.

FY11 OBJECTIVES

The objectives of the Fire and Rescue Fund for this fiscal year is to provide fire suppression, fire and accident rescue, hazardous materials incident response, fire code enforcement, and community education on related issues.

Significant policy issues in the FY11 Budget are:

- ❖ Whitefish voters authorized a 24 mill levy increase to implement the 24/7 service in August, 2008. The City levied the full 24 mills to provide funding, but the firefighters were not hired until April 13, 2009 while the City waited to see if the SAFER grant was approved. In FY10, the City decided reduce the mill levy by 11.64 mills or \$234,080, the amount equal to FY10’s SAFER Grant distribution. The proposed FY11 budget would levy the full 24 mills to avoid additional layoffs. The Council decided to not levy the full 24 mills, instead increasing the mills to 19.68.

Significant or Changed Appropriations during FY11 are:

<u>Item/Project</u>	<u>Cost</u>	<u>Account Number</u>
• Capital Outlay	none	



Fire and Rescue Fund - 2340

8/9/2010

Revenues	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Taxes					
Real Property Taxes	-	231,434	99,390	127,158	160,857
Personal Property Taxes	-	-	-	3,939	-
	\$ -	\$ 231,434	\$ 99,390	\$ 131,097	\$ 160,857
Licenses and Permits					
Fire Prevention Program Fee	69,505	52,011	87,000	33,047	42,975
Burning Permits	375	520	300	225	300
	\$ 69,880	\$ 52,531	\$ 87,300	\$ 33,272	\$ 43,275
Intergovernmental					
SAFER Grant	-	-	234,080	175,568	208,050
Offset for State Pymnt to FURS	88,560	110,847	114,477	95,354	107,641
	\$ 88,560	\$ 110,847	\$ 348,557	\$ 270,922	\$ 315,691
Charges for Services					
Rural Fire Service Assessment	201,117	228,087	230,000	220,273	230,000
	\$ 201,117	\$ 228,087	\$ 230,000	\$ 220,273	\$ 230,000
Miscellaneous Revenue					
Miscellaneous Income	(205)	330	200	5,174	200
Contributions	-	-	-	-	-
	\$ (205)	\$ 330	\$ 200	\$ 5,174	\$ 200
Other Financing Sources					
General Fund Operating Transf	390,000	207,600	88,006	88,006	-
	\$ 390,000	\$ 207,600	\$ 88,006	\$ 88,006	\$ -
Total Fund Revenue	\$ 749,352	\$ 830,830	\$ 853,453	\$ 748,743	\$ 750,023
Beginning Available Cash	\$ 218,980	\$ 289,149	\$ 251,153		\$ 240,533
Total Resources	\$ 968,332	\$ 1,119,979	\$ 1,104,605	\$ 748,743	\$ 990,556

Fire and Rescue Fund - 2340

Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Personal Services					
Salaries	259,788	350,191	366,838	374,573	367,102
Permanent Part-time	16,000	13,301	-	-	-
Overtime	80,000	76,700	27,175	33,813	26,114
Scheduled Overtime					12,705
Stand-by Time	18,000	20,108	-	-	-
Vacation/Sick Accrual	1,663	827	-	-	1,500
Employer Contributions	119,449	158,425	135,683	146,839	141,844
State Contribution to FURS	142,585	110,847	114,477	95,354	107,641
Other Personal Services					8,200
	\$ 637,485	\$ 730,399	\$ 644,173	\$ 650,579	\$ 675,193
Materials and Services					
Office Supplies/Materials	500	1,425	300	915	300
Operating Supplies/Materials	34,000	39,067	51,490	51,232	30,550
Repair & Maintenance Supplie	12,000	18,788	91,250	24,578	46,100
Communication & Transportati	150	2,211	-	274	-
Printing	100	69	690		150
Publicity/Subscriptions/Dues	800	4,052	4,330	879	2,646
Utility Services	12,700	11,033	4,000	5,452	7,410
Professional Services	9,000	6,033	8,100	8,458	5,250
Repair and Maintenance	5,300	5,374	12,400	31,064	22,100
Travel & Training	1,500	5,350	16,000	2,969	3,000
Training Services	-	-	16,000		14,900
Insurance	21,837	22,091	25,000	26,168	26,300
Administrative Services	16,000	19,658	15,000	10,721	14,000
	\$ 113,887	\$ 135,151	\$ 244,560	\$ 162,711	\$ 172,706
Capital Outlay					
Buildings	-	-	-	-	-
Machinery & Equipment	-	3,276	22,406	5,184	-
	\$ -	\$ 3,276	\$ 22,406	\$ 5,184	\$ -
Other Financing Uses					
Transfer to Ambulance Fund					\$ 121,000
Total Expenditures	\$ 751,372	\$ 868,826	\$ 911,139	\$ 818,474	\$ 968,899
Contingency	\$ -				
Ending Available Cash	\$ -		\$ 193,466		\$ 21,657
Total Fire and Rescue Fund	\$ 751,372	\$ 868,826	\$ 1,104,605		\$ 990,556



AMBULANCE ENTERPRISE FUND (5510)

PURPOSE

The Ambulance Fund provides budget authority to provide ambulance and advanced life support service to the community and surrounding area. Revenues supporting the provision of service are collected from user charges and RescueCare membership fees.

FY11 OBJECTIVES

The objective of the Ambulance Fund for this fiscal year is to provide ambulance and advanced life support service to the community and surrounding area.

Significant policy issues in the FY11 Budget are:

- ❖ Whitefish voters authorized a 24 mill levy increase to implement the 24/7 service in August, 2008. The City levied the full 24 mills to provide funding, but the firefighters were not hired until April 13, 2009 while the City waited to see if the SAFER grant was approved. In FY10, the City decided reduce the mill levy by 11.64 mills or \$234,080, the amount equal to FY10’s SAFER Grant distribution. The proposed FY11 budget would levy the full 24 mills to avoid additional layoffs. The Council decided to not levy the full 24 mills, instead increasing the mills to 19.68.

Significant or Changed Appropriations during FY11 are:

<u>Item/Project</u>	<u>Cost</u>	<u>Account Number</u>
• Capital Outlay	none	



Ambulance - 5510

Revenues	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Taxes					
Real Property Taxes	-	135,922	149,084	140,776	241,286
Personal Property Taxes	-	-	-	2,316	-
	\$ -	\$ 135,922	\$ 149,084	\$ 143,092	\$ 241,286
Intergovernmental					
Offset for State Pymnt to FURS	52,011	65,172	203,515	222,493	191,361
Countywide Ambulance Assessme	47,965	-	60,000	78,788	70,000
	\$ 99,976	\$ 65,172	\$ 263,515	\$ 301,281	\$ 261,361
Charges for Services					
Ambulance Services	779,368	812,233	790,000	729,743	790,000
RescueCare Ambulance Prog	33,000	30,140	27,000	30,436	31,000
Special Events	310	-	-	-	-
	\$ 812,678	\$ 842,373	\$ 817,000	\$ 760,179	\$ 821,000
Miscellaneous Revenue					
Miscellaneous Revenue	1,322	81	500	6,257	2,000
	\$ 1,322	\$ 81	\$ 500	\$ 6,257	\$ 2,000
Investment Earnings					
Investment Earnings	4,021	8,691	3,000	1,665	2,500
	\$ 4,021	\$ 8,691	\$ 3,000	\$ 1,665	\$ 2,500
Other Financing Sources					
General Fund Operating Transf	-	-	343,502	343,502	343,502
Fire Fund Operating Transfer in	-	-	-	-	121,000
	\$ -	\$ -	\$ 343,502	\$ 343,502	\$ 464,502
Total Revenue	\$ 917,996	\$ 1,052,239	\$ 1,576,601	\$ 1,555,976	\$ 1,792,649
Beginning Available Cash					
Restricted Amb. Replacment Bal.	83,551	131,516	-	-	-
	\$ 83,551	\$ 131,516	\$ -	\$ -	\$ -
Total Resources	\$ 1,060,859	\$ 1,232,647	\$ 1,749,801	\$ 1,555,976	\$ 1,813,636

Ambulance Fund - 5510

Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	YTD May 2010	Proposed FY 2011
Personal Services					
Salaries	204,965	199,572	650,292	633,574	642,455
Part-Time Wages	17,000	13,843	1,038	712	
Overtime	50,000	41,821	62,608	67,937	60,222
Scheduled Overtime					29,644
Stand-by Time	12,000	11,297			
Vacation/Sick Accrual	5,008	-	-		3,500
Employer Contributions	91,000	85,201	245,928	230,116	252,172
State Contribution to FURS	77,240	65,172	203,515	222,493	191,361
Other Personal Services					14,800
	\$ 457,213	\$ 416,906	\$ 1,163,381	\$ 1,154,832	\$ 1,212,654
Materials and Services					
Office Supplies/Materials	900	1,481	700	2,153	2,100
Operating Supplies/Materials	30,000	59,905	60,110	69,982	46,350
Repair & Maintenance Supplie	9,400	13,775	26,050	16,866	26,400
Communication & Transportati	2,000	6,047	-	2,461	-
Printing	100	1,955	1,610		350
Publicity/Subscriptions/Dues	1,100	2,206	4,770	3,725	3,724
Utility Services	1,000	3,595	10,000	8,868	17,290
Professional Services	2,500	7,215	16,100	21,649	12,250
Repair and Maintenance	3,000	8,649	10,600	8,868	7,100
Travel & Training	5,000	4,547	12,025	5,804	3,000
Training Services		384	14,865		10,500
Insurance	12,694	16,038	17,000	14,719	17,000
Administrative Expense	9,000	11,859	15,000	19,429	14,000
	\$ 76,694	\$ 137,657	\$ 188,830	\$ 174,522	\$ 160,064
Accounts Payable Write-Offs					
Bad Debt Expense	97,000	118,392	110,000	97,986	110,000
Medicare/Medicaid Losses	185,000	205,843	200,000	223,586	210,000
RescueCare Benefits	28,000	20,371	30,000	10,793	25,000
	\$ 310,000	\$ 344,606	\$ 340,000	\$ 332,365	\$ 345,000
Capital Outlay					
Machinery & Equipment	-	136,069	57,590	56,132	-
	\$ -	\$ 136,069	\$ 57,590	\$ 56,132	\$ -
Contingency					
	\$ -	\$ -	\$ -		\$ -
Total Expenditures	\$ 843,907	\$ 1,035,238	\$ 1,749,801	\$ 1,717,853	\$ 1,717,718
Ending Available Cash	\$ -		\$ 0		\$ 95,918
Total Ambulance Fund	\$ 843,907	\$ 1,035,238	\$ 1,749,801		\$ 1,813,636



Community Development Group

Tax Increment District Fund

Tax Increment Debt Service Fund

Resort Tax Fund

Building Code Program Fund

Impact Fee Fund

Sidewalk Districts Fund

City Hall Construction Reserve Fund

Emergency Services Center Construction Fund

Housing Rehabilitation Fund

Affordable Housing (Cash in-lieu) Fund

CDBG Homebuyers Assistance Fund

HOME/WHA Homeownership Fund





TAX INCREMENT FUND (2310)

PURPOSE

Section 7-15-4282 MCA authorizes the use of Tax Increment Financing for Urban Renewal purposes. Resolution 87-3, establishing the Whitefish Urban Renewal Plan, was adopted by the City Council on May 4, 1987. Resolution 87-16, establishing the tax increment provisions of the Urban Renewal Plan, was subsequently adopted by the City Council on July 6, 1987. In accordance with Section 7-15-4292 of the Montana Code, tax increment districts must be terminated 15 years after their creation or at a later date necessary to pay all bonds and related interest for which the tax increment has been pledged. Due to the City’s issuance of tax increment bonds in 2000 and 2001, termination of the district is now projected to be July 15, 2020.

FY11 OBJECTIVES

Projects appropriated during FY10 are:

<u>Item/Project</u>	<u>Cost</u>	<u>Account Number</u>
• Annual Administrative Personnel Costs	\$ 182,110	Various
• Lighting Riverside Park Trail & Pond Aeration	\$ 15,000	2310-470330-920
• Grant Match for Tester ESC	\$ 300,000	2310-520000-820
• Transfer to TIF Bond Debt Service Funds	\$ 1,786,211	2310-470330-820



Tax Increment District Fund - 2310

Revenues	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Taxes					
Real Property Taxes	2,266,721	2,482,434	3,513,090	2,869,087	3,548,469
Personal Property Taxes	34,940	9,405	60,000	86,652	90,000
Penalty and Interest	17,262	11,570	15,000	12,372	10,000
	\$ 2,318,923	\$ 2,503,410	\$ 3,588,090	\$ 2,968,112	\$ 3,648,469
Intergovernmental					
DNRC Grant				43,623	
Legislative Reimbursements	9,486		-		-
State Entitlement Share	164,660	164,660	164,660	164,660	164,660
	\$ 174,146	\$ 164,660	\$ 164,660	\$ 208,283	\$ 164,660
Miscellaneous Revenue					
Miscellaneous Revenue	271,621	5,421	-	888	-
Special Assessments	26,516	26,206	26,000	27,680	22,000
Reimburse from TIF2009 ESC Bond	-		759,467	759,467	
	\$ 298,304	\$ 31,627	\$ 785,467	\$ 788,036	\$ 22,000
Total Revenue	\$ 2,791,373	\$ 2,699,696	\$ 4,538,217	\$ 3,964,430	\$ 3,835,129
Beginning Available Cash	\$ 995,608	\$ 1,501,841	\$ 1,701,304		\$ 762,326
Total Resources	\$ 3,786,981	\$ 4,201,537	\$ 6,239,521	\$ 3,964,430	\$ 4,597,455

Tax Increment District Fund - 2310

Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Personal Services					
Salaries	105,353	109,618	177,669	151,864	143,964
Part-Time Wages	6,600	8,073	9,900	9,227	7,825
Overtime	1,550	1,529	3,472	4,413	2,971
Vacation/Sick Accrual	-	3,308	-	-	-
Employer Contributions	33,343	32,850	61,896	51,071	53,754
	\$ 146,846	\$ 155,378	\$ 252,937	\$ 216,574	\$ 208,514
Materials and Services					
Operating Supplies	200	1,323	1,000	6,628	2,000
Professional Services	300,000	33,278	50,000	74,873	50,000
Repair and Maintenance Services	-	-	-	26,618	-
Other Purchased Services	3,100	9,194	16,000	22,016	25,000
Insurance	5,063	5,830	6,000	6,046	6,050
Legal Awards	-	11,140	-	-	-
Contributions	-	-	-	-	100,000
Grants	-	-	-	32,249	-
Administrative Expense	3,400	5,300	4,000	5,120	5,500
	\$ 311,763	\$ 66,064	\$ 77,000	\$ 173,551	\$ 188,550
Intergovernmental Allocations					
School District Residential Rebate	370,813	349,426	360,000	235,774	480,000
	\$ 370,813	\$ 349,426	\$ 360,000	\$ 235,774	\$ 480,000
Transfers					
Trans to ESC Construction	-	-	-	-	300,000
Transfer to TIF Debt Service Fund	850,417	224,488	2,427,355	2,442,305	1,746,462
Trans to City Hall Const. Res. Fund	200,000	200,000	250,000	250,000	250,000
	\$ 1,050,417	\$ 424,488	\$ 2,677,355	\$ 2,692,305	\$ 2,296,462
Capital Outlay					
Land	-	133,126	-	27,932	-
Buildings	-	1,371,753	1,366,250	1,022,111	-
Park Maintenance Building	604,288	-	-	-	-
Urban Renewal Projects	25,000	-	250,000	-	15,000
	\$ 629,288	\$ 1,504,878	\$ 1,616,250	\$ 1,050,043	\$ 15,000
Contingency					
	-	-	621,169	-	\$ 100,000
Total Expenditures	\$ 2,509,127	\$ 2,500,233	\$ 5,604,711		\$ 3,288,526
Year end Available Cash	-	-	634,810		\$ 1,308,929
Total Fund	\$ 2,509,127	\$ 2,500,233	\$ 6,239,521		\$ 4,597,455



TAX INCREMENT DEBT SERVICE FUND (3110)

PURPOSE

The Tax Increment Debt Service Fund was established pursuant to resolutions related to the sale of the City's Series 2000, 2001 and 2004 Tax Increment Revenue Bonds. The resolutions specify that debt service requirements related to the bond issues be provided for through a special debt service fund. The resolutions also require the establishment of a bond reserve account, which has been provided for in this fund.

The City refinanced the Series 2000, 2001, and 2004 Bonds in order to lower its interest rates in July, 2009 as part of a new bond issue which provided funding of \$7,500,000 for the construction of the Emergency Services Center. The City received an A- and stable rating on the 2009 bond issue from Standard and Poor's. The true interest cost on the 2009 bonds is 4.23% compared to the 5.8% - 6.625% interest rate of the 2001 bonds, the 6% interest rate of the 2001 bonds, and the 5.1% interest rate of the 2004 bonds.

FY11 OBJECTIVES

Meet debt service on the 2009 TIF Revenue Bond.



Tax Increment Debt Service Debt - 3110

Revenues	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Investment Earnings					
Investment Earnings	32,466	26,784	15,000	52,921	40,000
Other Financing Sources					
TIF 2009 Bond - Deposit to Debt Service	-		3,856,896	3,856,896	
Transfer from TIF District Fund	850,418	224,488	2,427,355	2,427,355	1,746,462
Total Fund Revenue	\$ 882,884	\$ 251,271	\$ 6,299,251	\$ 6,337,172	\$ 1,786,462
Beginning Available Cash					
Total Resources	\$ 882,884	\$ 251,271	\$ 7,235,230	\$ 6,337,172	\$ 1,786,462
Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Debt Service					
Principal	430,000	-	3,633,572	3,633,572	1,185,000
Interest	466,622	224,488	535,323	535,323	600,462
Paying Agent Fees	300	300	1,000	950	1,000
	\$ 896,922	\$ 224,788	\$ 4,169,895	\$ 4,169,845	\$ 1,786,462
Bond Reserve					
Bond Reserve	-	935,980	-		-
	\$ -	\$ 935,980	\$ -		\$ -
Total Requirements	\$ 896,922	\$ 1,160,767	\$ 4,169,895		\$ 1,786,462
Unappropriated					\$ (0)
Total Fund			\$ 4,169,895		\$ 1,786,462
Dbt Service Reserve			\$ 1,495,835		\$ 1,495,835
Dbt Reserve			\$ 1,569,500		\$ 1,569,500



RESORT TAX FUND (2100)

PURPOSE

The resort tax is authorized by Section 7-6-1501 MCA and was originally approved by Whitefish voters on November 7, 1995 by a 56%-44% vote. The resort tax was approved for a 20 year term beginning January 1, 1996. Whitefish’s resort tax is a 2% tax on the retail sale of lodging, restaurant and prepared food, alcoholic beverages, ski resort goods and services, and defined luxury items. Whitefish voters allocated the use of the resort tax as follows:

- A. Property tax reduction for taxpayers residing in the city in an amount equal to twenty five percent (25%) of the resort tax revenues derived during the preceding fiscal year;*
- B. Provision for the repair and improvement of existing streets, storm sewers, all underground utilities, sidewalks, curbs and gutters, in an amount equal to sixty five percent (65%) of resort tax revenues derived during the preceding fiscal year;*
- C. Bicycle paths and other park capital improvements in an amount equal to five percent (5%) of the resort tax revenues derived during the preceding fiscal year;*
- D. Cost of administering the resort tax in an amount equal to five percent (5%) per year.*

FY11 OBJECTIVES

Specific projects appropriated during FY11 are shown below. Additional funds are appropriated in case of cost increases or if other projects are approved during the year.

<u>Item/Project</u>	<u>Cost</u>	<u>Account Number</u>
• Central Avenue Infrastructure Project	\$ 2,000,000	2100-430230-932
• 1/3 of Riverside Tennis Court Reconstruction	\$ 60,000	2100-521002-931





RESORT TAX FUND (2100) continued

<u>Item/Project</u>	<u>Cost</u>	<u>Account Number</u>
• CTEP Match for Design of 2 nd Street Trail Armory Rd to Armory Trail	\$ 10,000	2100-460430-938
• Depot Park Master Plan	\$ 25,000	2100-460430-938
• New Boat Dock at City Beach	\$ 45,000	2100-460430-938
• Transfer for Property Tax Relief	\$ 460,574	2100-521002-820



Resort Tax Fund - 2100

8/27/2010

Revenues	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Taxes					
Resort Taxes	1,654,327	1,638,912	1,500,000	1,540,710	1,550,000
	\$ 1,654,327	\$ 1,638,912	\$ 1,500,000	\$ 1,540,710	\$ 1,550,000
Investment Earnings					
Investment Earnings	49,839	140,651	40,000	54,690	30,000
	\$ 49,839	\$ 140,651	\$ 40,000	\$ 54,690	\$ 30,000
Total Revenue	\$ 1,704,166	\$ 1,779,563	\$ 1,540,000	\$ 1,595,400	\$ 1,580,000
Beginning Cash-Rebate	\$ 1,386,583	\$ 2,402,146	\$ 468,203		\$ 460,574
Beginning Cash-Streets			\$ 2,787,760		\$ 1,786,400
Beginning Cash-Parks			\$ 246,158		\$ 310,000
Total Resources	\$ 3,090,749	\$ 4,181,709	\$ 5,042,121		\$ 4,136,974
Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Capital Outlay					
Street Improvements	220,000	134,234	1,500,000	2,013,303	2,000,000
Park Development	15,000	96,990	62,000	41,395	102,000
	\$ 235,000	\$ 231,224	\$ 1,562,000	\$ 2,054,698	\$ 2,102,000
Other Financing Uses					
Property Tax Relief Transfer	432,008	448,364	468,203	468,203	\$ 460,574
Transfer to Park Development Fund					\$ 60,000
Transfer to Wastewater Fund	350,000		-		-
	\$ 782,008	\$ 448,364	\$ 468,203	\$ 468,203	\$ 520,574
Total Expenditures	\$ 1,017,008	\$ 679,588	\$ 2,030,203	\$ 2,522,901	\$ 2,622,574
Ending Cash - Rebate		\$ 468,203	\$ 405,174		\$ 415,698
Ending Cash - Streets	\$ -	\$ 2,787,759	\$ 2,341,582		\$ 867,594
Ending Cash - Parks		\$ 246,158	\$ 265,162		\$ 231,108
Total Resort Tax Fund	\$ 1,017,008		\$ 5,042,121		\$ 4,136,974



BUILDING CODE PROGRAM FUND (2394)

PURPOSE

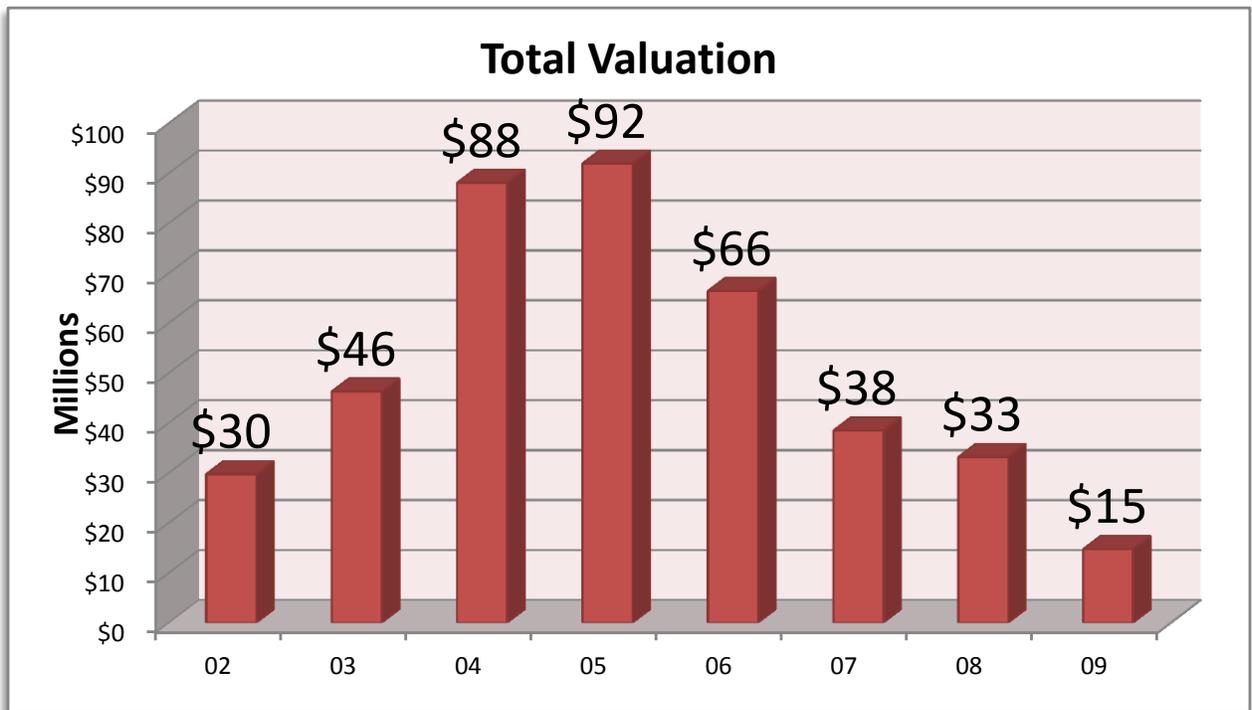
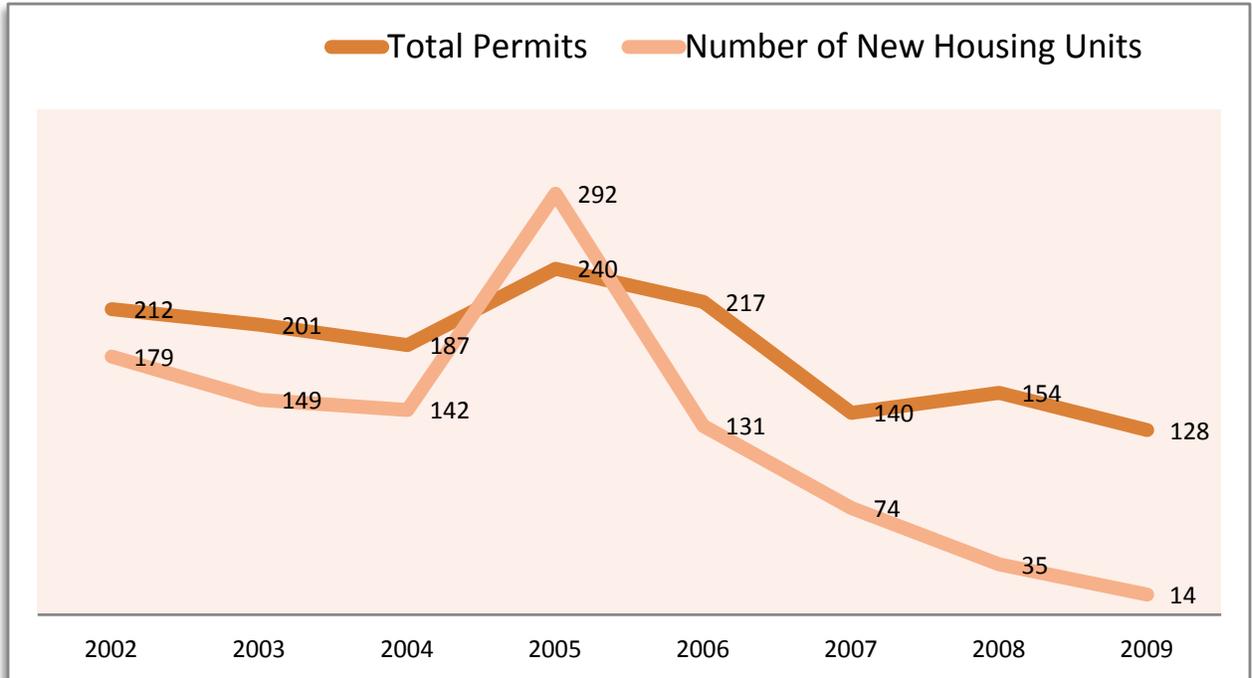
The Building Code Program Fund provides budget authority to administer the City’s Building Code Program and also contract Building Code services for the City of Columbia Falls. Administration of the Building Codes Program is provided by the Planning and Building Department.

FY11 OBJECTIVES

The objective of the Building Code Program Fund for this fiscal year is to promote dependable and safe buildings and structures through the implementation and enforcement of the International Building Code, International Plumbing Code, International Mechanical Code, and National Electric Code within the City of Whitefish.

The City had to lay off one building inspector in FY09 and one in FY10 because of greatly reduced building permit activity and revenues. In addition, the City had to lay of a Permit Tech in FY10. The City General Fund lent money to the Building Code program in FY09 and FY10 until such time as building activity and building permit revenues rebound.





Building Code Fund - 2394

Revenues	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Licenses and Permits					
Plan Review Fee	86,946	86,712	120,000	57,820	71,000
Building Permits	102,192	97,082	130,000	62,409	82,500
Electrical Permits	25,454	24,317	27,000	17,863	20,500
Plumbing Permits	11,833	8,901	11,000	8,219	9,300
Mechanical Permits	23,407	21,325	25,000	13,226	16,700
	\$ 249,832	\$ 238,337	\$ 313,000	\$ 159,537	\$ 200,000
Charges for Services					
Col. Falls Building Codes Contract	81,995	47,027	75,000	33,375	48,500
	\$ 81,995	\$ 47,027	\$ 75,000	\$ 33,375	\$ 48,500
Miscellaneous Revenue					
Miscellaneous Revenue	-	532	-	2,015	12,000
	\$ -	\$ 532	\$ -	\$ 2,015	\$ 12,000
Other Financing Sources					
Interfund Loan from General Fund	-	245,262	53,742	186,311	12,013
	\$ -	\$ 245,262	\$ 53,742	\$ 186,311	\$ 12,013
Total Fund Revenue	\$ 331,827	\$ 531,158	\$ 441,742	\$ 381,237	\$ 272,513
Beginning Available Cash	\$ 267,407	\$ 418	\$ 150		\$ -
Total Resources	\$ 599,234	\$ 531,575	\$ 441,892		\$ 272,513

Building Code Fund - 2394

Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Construction Inspection					
Personal Services					
Salaries	296,498	277,658	218,043	199,927	123,469
Part-time Wages	3,050	3,238	3,960	3,691	-
Overtime	728	544	490	327	136
Vacation/Sick Accrual	44	1,654	-	341	-
Employer Contributions	120,987	108,186	88,620	73,819	50,076
	\$ 421,307	\$ 391,280	\$ 311,113	\$ 278,104	\$ 173,681
Materials and Services					
Office Supplies/Materials	5,558	5,441	5,000	1,841	5,000
Operating Supplies	6,552	2,726	4,000	1,252	4,000
Repair & Maintenance Supplies	8,350	5,565	5,000	4,495	4,000
Postage & Freight	1,275	1,343	1,000	420	1,000
Printing	15	-	100		100
Publicity/Subscriptions/Dues	2,290	2,355	2,500	1,083	2,500
Utility Services	5,437	5,798	5,400	5,123	4,700
Professional Services	3,905	346	1,000		1,000
Repair and Maintenance	3,798	9,763	3,400	(3,891)	3,400
Travel & Training	4,115	1,790	5,000	1,134	5,000
Other Purchased Services	-	100	1,000		-
Contracted Workers	3,323	2,028	-	1,926	2,000
Insurance	15,038	15,880	16,000	15,342	12,500
Building Lease	26,123	26,530	14,000	13,265	-
Administrative Expense	10,896	13,102	10,000	7,351	7,000
	\$ 96,674	\$ 92,766	\$ 73,400	\$ 49,341	\$ 52,200
Total Construction Inspection	\$ 517,981	\$ 484,046	\$ 384,513	\$ 327,445	\$ 225,881
Columbia Falls Building Codes					
Personal Services					
Salaries	32,679	35,007	36,166	36,786	30,623
Vacation/Sick Accrual	3	-	-		-
Employer Contributions	13,524	14,021	14,463	13,860	12,409
	\$ 46,207	\$ 49,028	\$ 50,629	\$ 50,645	\$ 43,032
Materials and Services					
Operating Supplies/Materials	6,500	3,706	5,000		-
Repair & Maintenance Supplies	-	-	-	2,001	1,900
Insurance	418	1,709	1,750	1,837	1,700
	\$ 6,918	\$ 5,415	\$ 6,750	\$ 3,838	\$ 3,600
Total Columbia Falls Contract	\$ 53,125	\$ 54,443	\$ 57,379	\$ 54,483	\$ 46,632
Total Fund Expenditures	\$ 571,106	\$ 538,490	\$ 441,892	\$ 381,928	\$ 272,513
Unappropriated	\$ -		\$ -		\$ -
Total Building Code Fund	\$ 571,106		\$ 441,892		\$ 272,513



IMPACT FEE FUND (2399)

PURPOSE

The City Council adopted Ordinance No. 07-25 authorizing the collection of impact fees on August 6, 2007. The ordinance required the segregation of impact fees from other funds, therefore, this fund provides that segregation for impact fee expenditures other than for enterprise funds such as Water and Wastewater. These areas are Paved Trails, Park Maintenance Building, the Emergency Services Center, City Hall, and Stormwater.

FY11 OBJECTIVES

The objective of the Impact Fee Fund for this fiscal year is to provide a segregated fund for appropriate impact fee project expenditures. The City has established an Impact Fee Advisory Committee to help monitor the impact fees and advise the City on appropriate expenditures.



Impact Fees - 2399

Revenues	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Charges for Services					
Impact Fee - Paved Trails	3,789	8,841	9,360	9,683	7,600
Impact Fee - Park Maint Building	-	588	728	644	520
Impact Fee - ESC	7,535	48,958	31,200	19,334	16,100
Impact Fee - City Hall	6,606	46,377	29,120	18,291	15,000
Impact Fee - Stormwater	1,800	17,139	8,840	7,681	7,000
	\$ 19,730	\$ 121,903	\$ 79,248	\$ 55,632	\$ 46,220
Investment Earnings					
Investment Earnings	98	3,850	3,000	3,478	2,700
	\$ 98	\$ 3,850	\$ 3,000	\$ 3,478	\$ 2,700
Total Fund Revenue	\$ 19,828	\$ 125,753	\$ 82,248	\$ 59,111	\$ 48,920
Beginning Available Cash:		\$ 19,828	\$ 145,581		\$ 204,085
Paved Trails					\$ 23,199
Park Maint Building					\$ 657
ESC					\$ 78,720
City Hall					\$ 74,043
Stormwater					\$ 27,465
Total Resources	\$ 19,828	\$ 145,581	\$ 227,829		\$ 253,005

Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Capital Outlay					
Park Maint Building	-	-	1,323		1,188
Emergency Services Building	-	-	67,893		-
City Hall	-	-	63,318		90,063
Paved Trails	-	-	22,111		31,104
Stormwater	-	-	18,148		34,856
Total Expenditures			\$ 172,794		\$ 157,211
Transfers					
Trans to ESC Building Fund	-				\$ 91,074
Total Requirements					\$ 248,285



SIDEWALK DISTRICTS FUND (2992)

PURPOSE

The Sidewalk Districts Fund provides budget authority for construction of community sidewalks resulting from cash-in-lieu fees paid by developments when new construction occurs in established neighborhoods. Funds are segregated into three districts; east, north and west. Projects are undertaken within each district when sufficient funds are available to build substantial lengths of sidewalks.

FY11 OBJECTIVES

The objective of the Sidewalk Districts Fund for this fiscal year is to accumulate funds for future projects and provide for construction of sidewalks as funds become available.



Sidewalk Districts Fund - 2992 (cash in lieu)

Revenues	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Investment Earnings					
Investment Earnings	2,994	4,809	3,500	2,235	1,700
	\$ 2,994	\$ 4,809	\$ 3,500	\$ 2,235	\$ 1,700
Other Financing Sources					
Cash In-lieu - District E	-	2,180	-		-
Cash-in-lieu - District W	2,648	-	-		-
Cash-in-lieu - District N	1,164	14,860	-		-
	\$ 3,812	\$ 17,040	\$ -		\$ -
Total Fund Revenue	\$ 6,805	\$ 21,848	\$ 3,500	\$ 2,235	\$ 1,700
Beginning Available Cash	\$ 86,924		\$ 115,578		\$ 117,812
Total Resources	\$ 93,729		\$ 119,078	\$ 2,235	\$ 119,512
Expenditures					
	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Capital Outlay					
East District Improvements	-	-	11,138		11,160
West District Improvements	-	-	53,395		52,958
North District Improvements	-	-	54,545		54,582
Total Expenditures	\$ -	\$ -	\$ 119,078		\$ 118,700



CITY HALL CONSTRUCTION RESERVE FUND (4005)

PURPOSE

The City Hall Construction Reserve Fund was established by Resolution 03-63, which was approved by the City Council on November 17, 2003. The purpose of the fund is to accumulate funds towards construction of new City facilities. The Resolution established a schedule of annual deposits to be transferred into the fund from the Tax Increment District Fund.

FY11 OBJECTIVES

The objective of the City Hall Construction Reserve Fund for this fiscal year is to deposit funds from the Tax Increment District Fund as prescribed in Resolution 03-63 and to support pre-construction activities related to a new City Hall.

ESC CONSTRUCTION FUND (4010)

(Tax Increment Capital Projects Fund)

PURPOSE

With the award of the Emergency Services Center (ESC) construction contract to Swank Enterprises in May/June, 2009, for \$5,310,000, this fund provides budget authority for the construction project. Other costs will include architecture, construction inspection and management, ancillary purchases such as communications systems, and reimbursement of the Tax Increment Fund for expenditures made prior to the Tax Increment bond issue.

FY11 OBJECTIVES

The objective of the ESC Construction Fund for this fiscal year is to provide a segregated fund for ESC project expenditures and close out the remaining costs in the beginning of the fiscal year.



City Hall Construction Reserve Fund - 4005

Revenues	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Investment Earnings					
Investment Earnings	16,751	37,196	20,000	21,198	18,000
Other Financing Sources					
Proceeds from sale of property	-	-	-	-	-
Loan Repayment from Tax Inc Fund	-	-	-	-	-
Transfer from TIF District Fund	200,000	200,000	250,000	250,000	250,000
Total Revenue	\$ 216,751	\$ 237,196	\$ 270,000	\$ 271,198	\$ 268,000
Beginning Available Cash	\$ 516,081	\$ 731,833	\$ 945,962		\$ 1,239,335
Total Resources			\$ 1,215,962	\$ 271,198	\$ 1,507,335

Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Capital Outlay					
City Hall Project	-	1,892	200,000		200,000
Total Expenditures	\$ -	\$ 1,892	\$ 200,000		\$ 200,000
Unappropriated	\$ -		\$ 1,015,962		\$ 1,307,335
Total Fund	\$ -		\$ 1,215,962		\$ 1,507,335

Emergency Services Center Construction Fund - 4010

Revenues	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Intergovernmental Revenues					
HB645-ESC Construction Tester				130,374	- 900,000
Investment Earnings					
Investment Earnings			37,500	32,599	5,000
Other Financing Sources					
Proceeds from sale of bond			7,708,599	7,708,599	-
Transfer from TIF District Fund					300,000
Total Revenue	\$ -	\$ -	\$ 7,746,099	\$ 7,871,571	\$ 1,205,000
Beginning Available Cash	\$ -	\$ -	\$ -		\$ 823,727
Total Resources			\$ 7,746,099		\$ 2,028,727
Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Capital Outlay					
ESC Project	-	-	7,746,099	7,047,845	1,900,000
Total Expenditures	\$ -	\$ -	\$ 7,746,099	\$ 7,047,845	\$ 1,900,000
Unappropriated	\$ -	\$ -	\$ -		\$ 128,727
Total Fund	\$ -	\$ -	\$ 7,746,099		\$ 2,028,727



US93/2nd Street Improvement Fund – TIGER Grant (4310)

PURPOSE

This \$3.5 million grant was awarded to the City in February 2010. The project consists of improvements to US-93/2nd Street in downtown Whitefish between Spokane and Baker Ave. Key elements include a modern, coordinated traffic signal system, the addition of left turn lanes, ADA-compliant crosswalks and parking. The project will also do a curb-to-curb reconstruction of the roadway, during which the city will upgrade sewer and water lines.

Highlights:

- Supports a coordinated plan to improve the vitality of downtown, balancing the need to move significant volumes of traffic with the desire to maintain a pedestrian friendly, traditional small town main street and downtown
- Improves livability with a pedestrian-oriented streetscape
- Eases congestion with a modern traffic signal system
- Increases safety with ADA-compliant crosswalks



FY11 OBJECTIVES

The objective of the Fund for this fiscal year is to support pre-construction activities related to US93/2nd Street improvement.

US93/2nd Street - TIGER Grant - 4310

Revenues	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Intergovernmental Revenues					
TIGER Grant					\$ 3,499,929
Total Revenue	#REF!	\$ -	\$ -	\$ -	\$ 3,499,929
Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Personal Services					
Salaries	105,353	-	-	-	37,890
Overtime	1,550	-	-	-	-
Employer Contributions	33,343	-	-	-	13,261
	\$ 140,246	\$ -	\$ -	\$ -	\$ 51,151
Materials and Services					
Operating Supplies	200	-	-	-	1,895
Capital Outlay					
US92/2nd Street Project					3,446,883
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 3,499,929
Unappropriated	\$ -				
Total Fund	\$ -	\$ -	\$ -	\$ -	\$ 3,499,929



CDBG HOMEBUYERS ASSISTANCE FUND (2945)

PURPOSE

The CDBG Homebuyers Assistance Fund provides budget authority to facilitate a “pass-through” grant for first-time homebuyer assistance in Whitefish. The Community Development Block Grant (CDBG) Program pays grant funds to the City of Whitefish. These funds are then paid to the Whitefish Housing Authority. The Housing Authority administers the program.

FY11 OBJECTIVES

The objective of the CDBG Homebuyers Assistance Fund for this fiscal year is to facilitate the pass-through of grant dollars to the Whitefish Housing Authority.

HOME/WHA HOMEOWNERSHIP FUND (2947)

PURPOSE

The HOME/WHA Homeownership Fund was established to provide budget authority to administer a grant from the federal HOME program. The grant will allow the Whitefish Housing Authority (WHA) to provide affordable housing options for qualified applicants.

FY11 OBJECTIVES

The objective of the HOME/WHA Homeownership Fund for this fiscal year is to assist the WHA’s efforts to provide affordable housing options to qualified applicants.





HOUSING REHABILITATION FUND (2987)

PURPOSE

The Housing Rehabilitation Fund provides budget authority to facilitate the City’s Housing Rehabilitation Revolving Loan Program for qualified homeowners and property owners. The program is administered by the Whitefish Housing Authority through an inter-local agreement with the City.

FY11 OBJECTIVES

The objective of the Housing Rehabilitation Fund for this fiscal year is to comply with Federal requirements to manage the repayment and reuse of rehabilitation loans.

AFFORDABLE HOUSING FUND (2989)

PURPOSE

The purpose of the Affordable Housing Fund is to provide budget authority to administer the City’s voluntary affordable housing cash in-lieu program.

FY11 OBJECTIVES

The objective of the Affordable Housing Fund for this fiscal year is to administer the affordable housing cash in-lieu program in cooperation with the Whitefish Housing Authority.

The City Council may evaluate options for a mandatory affordable housing program during FY11.



CDBG Homebuyers Assistance Fund - 2945

Revenues	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Intergovernmental Revenues					
CDBG Community Development Grant	15,000		-		20,000
CDBG Grant	76,581	-	350,000		350,000
Total Revenue	\$ 91,581	\$ -	\$ 350,000		\$ 370,000
Beginning Available Cash			(125)		(125)
Total Resources	\$ 91,581	\$ -	\$ 349,875		\$ 369,875
Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Economic Development					
Professional Services	15,000	125	-		20,000
	\$ 15,000	\$ 125	\$ -		\$ 20,000
Homebuyers Assistance					
Homebuyers Assistance	69,450		315,000		315,000
Administrative Expense	7,130		34,875		34,875
	76,580	-	349,875		349,875
Total Expenditures	\$ 91,580	\$ 125	\$ 349,875		\$ 369,875

Housing Rehabilitation Fund - 2987

Revenues	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Miscellaneous Revenue					
Miscellaneous Revenue	17,633	-	12,000	75	30,000
	\$ 17,633	\$ -	\$ 12,000	\$ 12,000	\$ 30,000
Investment Earnings					
HOME Loan Repayments	6,995	26,336	17,200	585	-
USDA Program Loan Repayments	2,819	815	800	1,470	30,000
	\$ 9,814	\$ 27,151	\$ 18,000	\$ 2,055	\$ 30,000
Total Fund Revenue	\$ 27,446	\$ 27,151	\$ 30,000	\$ 14,055	\$ 60,000
Beginning Available Cash	\$ 4,406	\$ 16,036	\$ 22,498		\$ 1,118
Total Resources	\$ 31,852	\$ 43,187	\$ 52,498		\$ 61,118
Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
and Services					
USDA Housing Rehab Projects	8,066	20,689	26,249	20,991	30,000
HOME Grant Projects	7,751	-	26,249	2,519	30,000
Total Expenditures	\$ 15,817	\$ 20,689	\$ 52,498	\$ 23,510	\$ 60,000

Affordable Housing Fund - 2989

(Cash-in-Lieu of Affordable Housing)

Revenues	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Cash-in-Lieu Payments	-	-	50,000	-	100,000
Interest Earnings	-	-	-	-	-
Total Revenue	\$ -	\$ -	\$ 50,000		\$ 100,000
Beginning Available Cash					-
Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Capital Outlay					
Homeowner Assistance	-		40,000		100,000
Total Expenditures	\$ -		\$ 50,000		\$ 100,000



Parks and Property Group

Including:

**Parks, Recreation and
Community Services Fund**

**Parkland Acquisition and
Development Fund**

Federally Funded Trails Fund

“Trail Runs Through It” Fund





PARKS, RECREATION, & COMMUNITY SERVICES FUND (2210)

PURPOSE

The purpose of the Parks, Recreation and Community Services Fund is to provide the budgetary authority necessary to maintain the parks, trails and property owned by the City, operate community facilities, provide recreational programs, and provide other beautification and community services as needed.

FY11 OBJECTIVES

The objectives of the Parks, Recreation and Community Services Fund for this fiscal year are to

- (1) maintain and, where appropriate, operate various City facilities. These include the Stumptown Ice Den, Mountain Trails Park, Roy Duff Memorial Armory Center, Armory Park, Credit Union Park, City Hall building and grounds, City Beach, Soroptimist Park, Baker Park, Riverside Park, Creekwood Park, Grouse Mountain Park, Memorial Ball Park perimeter, Jack Zerr Fields, Canoe Park, Kay Beller Park, Crestwood Park, Riverwood Park, Smith Sports Complex, the Baker/Wisconsin Street Viaduct, S. Baker Avenue right-of-way, W. Edgewood Place right-of-way, property at 2nd and Spokane Avenue, Greenwood Drive property, Central Avenue Medium, and the grounds of the Whitefish Cultural Arts Center, Whitefish Library, and City Wastewater Plant. The Department also maintains the various sections of the Fish Trails” Bicycle and Pedestrian Trails System
- (2) provide a series of recreation programs and special events
- (3) provide maintenance for boulevard trees and pre-planting administration
- (4) maintain the Hwy. 93 right-of-way landscape, and provide weed spraying services on City property and right-of-ways as needed
- (5) provide other general beautification and community services as needed



Parks and Recreation Fund Revenue - 2210

8/9/2010

Revenues	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Licenses and Permits					
Alcohol Consumption Permit	600	720	500	780	500
	\$ 600	\$ 720	\$ 500	\$ 780	\$ 500
Intergovernmental					
Grants	5,064	11,859	8,000	3,123	60,000
	\$ 5,064	\$ 11,859	\$ 8,000	\$ 3,123	\$ 60,000
Charges for Services					
After School Program	320		53,895	14,227	52,600
Armory Rental	4,620	4,439	5,355	4,886	5,000
Beach Concessions	18,380	12,755	16,350	16,054	16,500
Beach Gazebo Rental	1,797	1,334	1,890	1,785	1,500
Boat Launch Passes	3,999	3,785	5,145	4,698	5,200
Beach Floatation Rentals	2,908	1,609	3,465	1,778	2,500
Summer Day Camp	-	35,580	99,645	53,323	84,875
Fitness Programs	252	2,043	-		
Hockey Tournaments	16,529	23,997	23,100	25,531	27,700
Ice Rink Admissions	43,851	50,953	51,000	53,659	55,900
Ice Rink Advertising	10,420	7,991	12,940	11,041	12,250
Ice Rink Concessions	21,568	20,592	24,100	24,828	28,475
Ice Rink Pro Shop	16,772	17,816	20,075	21,972	23,500
Ice Rink Rentals	62,926	67,125	71,380	66,502	100,775
Ice Rink Season Passes	27,226	31,921	33,600	29,229	35,800
Ice Skating Lessons	8,572	10,556	11,025	16,365	17,850
Saddle Club Rental	1,640	2,011	2,350	1,984	2,500
Special Events	70	70	800	10	500
Swimming Lessons	35	210	-	-	
Adult Programs	6,041	16,829	24,260	15,093	20,955
Youth Programs	14,317	15,592	28,495	14,911	25,310
Facility Usage Revenue	1,330	1,186	1,840	1,835	1,500
	\$ 263,690	\$ 328,392	\$ 490,710	\$ 379,710	\$ 521,190
Miscellaneous Revenue					
Miscellaneous Revenue	6,207	2,742	12,280	3,049	3,000
Program Guide Revenue	33,467	21,481	35,000	24,925	25,000
Greenways & PrkInd Assessmnt	137,079	143,615	145,000	145,402	180,000
P&I Special Assessmnts	826	1,031	1,000	1,333	1,000
Contributions & Donations	619,902	4,818	4,550	2,155	2,000
Contributions & Donations-Trails				-	
	\$ 797,480	\$ 173,687	\$ 197,830	\$ 176,865	\$ 211,000
Other Financing Sources					
Op. Transfer from Gen. Fund	522,384	522,384	452,384	452,384	407,384
	\$ 522,384	\$ 522,384	\$ 452,384	\$ 452,384	\$ 407,384
Total Fund Revenue	\$ 1,589,218	\$ 1,037,042	\$ 1,149,424	\$ 1,012,861	\$ 1,200,074
Beginning Available Cash	\$ 91,790	\$ 94,473	\$ 65,666		\$ -
Total Resources	\$ 1,681,008	\$ 1,131,515	\$ 1,215,090	\$ 1,012,861	\$ 1,200,074

Parks & Recreation Fund - 2210

8/9/2010

Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Bicycle Path Maint. Program					
Personal Services					
Salaries	9,201	9,451	9,500	9,000	9,710
Part-time/Seasonal Wages	1,782	1,819	2,250	1,923	700
Overtime	-	-	-	-	-
Employer Contributions	4,786	4,918	4,765	4,353	4,455
	\$ 15,769	\$ 16,188	\$ 16,515	\$ 15,276	\$ 14,865
Materials and Services					
Operating Supplies	2,997	3,045	2,600	2,076	2,600
Repair & Maintenance Supplies	2,243	2,322	2,925	2,435	2,875
Publicity/Subscriptions/Dues	646	688	50	-	50
Repair & Maintenance Services	2,515	2,364	5,000	122	2,000
Insurance	-	653	-	811	653
Rent	2,500	2,500	2,500	2,500	2,500
	\$ 10,901	\$ 11,573	\$ 13,075	\$ 7,944	\$ 10,678
Total Bicycle Path Maint.	\$ 26,670	\$ 27,760	\$ 29,590	\$ 23,219	\$ 25,543
Parks & Rec Administration					
Personal Services					
Salaries	74,540	97,203	92,414	99,229	105,197
Permanent Part-Time	5,541	1,898	-	1,378	-
Overtime	361	126	-	91	-
Vacation/Sick Accrual	5,162	-	-	-	-
Employer Contributions	37,709	44,698	44,226	45,023	50,405
	\$ 123,313	\$ 143,926	\$ 136,640	\$ 145,722	\$ 155,602
Materials and Services					
Office Supplies/Materials	1,630	2,822	2,200	2,799	2,000
Operating Supplies	2,749	1,615	2,900	1,282	2,500
Repair & Maintenance Supplies	4	185	225	19	250
Postage & Freight	1,341	1,974	1,650	1,009	1,500
Printing	230	112	250	52	500
Publicity/Subscriptions/Dues	2,149	1,430	1,000	983	850
Utility Services	3,490	4,193	3,700	3,652	3,500
Professional Services	11,346	26,108	1,000	18,620	2,000
Repair & Maintenance Services	780	-	500	1,164	750
Travel & Training	9,018	1,264	1,500	1,228	1,000
Other Purchased Services	36,429	827	25,000	1,130	15,000
Contract Services	5,927	400	-	914	1,800
Insurance	3,784	4,862	4,900	6,905	4,900
Administrative Expense	12,891	18,589	13,000	8,429	13,000
	\$ 91,767	\$ 64,381	\$ 57,825	\$ 48,186	\$ 49,550
Total Parks and Rec Admin	\$ 215,079	\$ 208,307	\$ 194,465	\$ 193,908	\$ 205,152

Parks & Recreation Fund - 2210

8/9/2010

Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
City Parks & Properties					
Personal Services					
Salaries	96,669	100,600	134,235	123,077	114,976
Part-time/Seasonal Wages	21,745	25,972	13,285	20,037	9,780
Overtime	480	1,017	-	-	-
Vacation/Sick Accrual	-	-	-	-	5,000
Employer Contributions	54,021	55,355	63,100	60,915	58,287
	\$ 172,915	\$ 182,944	\$ 210,620	\$ 204,029	\$ 188,043
Materials and Services					
Office Supplies/Materials	225	292	350	612	350
Operating Supplies	6,044	9,112	8,150	10,121	9,000
Repair & Maintenance Supplies	15,735	24,376	32,540	21,619	33,520
Postage & Freight	1,330	-	500	293	250
Printing	686	-	400	-	250
Publicity/Subscriptions/Dues	556	295	500	567	500
Utility Services	31,447	29,724	29,000	39,029	44,000
Professional Services	47	12	100	315	500
Repair & Maintenance Services	48,975	39,108	15,520	1,549	19,000
Weed Control	34,000	-	-	-	-
Travel & Training	1,505	1,075	1,000	938	500
Other Purchased Services	4,460	3,800	4,000	4,206	3,700
Insurance	9,368	11,865	11,500	11,542	11,500
Rent/Lease Expense	1,200	2,400	2,400	1,200	2,400
	\$ 155,579	\$ 122,059	\$ 105,960	\$ 91,991	\$ 125,470
Capital Outlay					
Land	612,000	-	-	-	-
Buildings	1,440	-	-	-	-
Park Improvements	-	-	27,600	-	-
Machinery & Equipment	33,504	-	51,275	54,371	-
	\$ 646,944	\$ -	\$ 78,875	\$ 54,371	\$ -
Total City Parks & Properties	\$ 975,438	\$ 305,003	\$ 395,455	\$ 350,391	\$ 313,513

Parks & Recreation Fund - 2210

8/9/2010

Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Urban Forestry Program					
Personal Services					
Part-time/Seasonal Wages	1,012	1,582	2,400		700
Employer Contributions	144	326	490		140
	\$ 1,156	\$ 1,908	\$ 2,890	\$ -	\$ 840
Materials and Services					
Operating Supplies	3,416	6,128	3,750	2,779	3,750
Repair & Maintenance Supplies	219	975	500	1,015	500
Publicity/Subscriptions/Dues	-			1,145	
Utility Services	401	2,781	750		1,000
Professional Services	475	-	500		500
Repair & Maintenance Services	3,346	5,221	5,000	1,323	4,500
Other Purchased Services	560	161	100	17	100
Contract Services	-	-	5,000		58,000
Insurance		47		78	
	\$ 8,417	\$ 15,312	\$ 15,600	\$ 6,357	\$ 68,350
Total Urban Forestry	\$ 9,573	\$ 17,221	\$ 18,490	\$ 6,357	\$ 69,190
Tennis Court / School Agreement					
Repair & Maintenance Services	-	-	1,200		-
Total Tennis Court / School	\$ -	\$ -	\$ 1,200		\$ -
After School Program					
Personal Services					
Salaries	-	-	3,759	3,599	13,696
Part-time/Seasonal Wages	737	-	9,759	4,603	11,556
Employer Contributions	106	-	3,418	1,968	8,142
	\$ 843	\$ -	\$ 16,936	\$ 10,170	\$ 33,394
Materials and Services					
Operating Supplies	109	-	6,245	1,033	5,992
Communication & Transportation	-	-	395		323
Printing	-	-	550		538
Publicity/Subscriptions/Dues	-	-	550		538
Repair and Maintenance Services	-	-	330		323
Contract Services	-	-	5,940	1,720	5,214
Insurance	-	23	-		23
	\$ 109	\$ 23	\$ 14,010	\$ 2,752	\$ 12,951
Total After School Program	\$ 952	\$ 23	\$ 30,946	\$ 12,923	\$ 46,345

Parks & Recreation Fund - 2210

8/9/2010

Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Armory Facility					
Personal Services					
Salaries	30,053	29,128	8,202	9,142	8,202
Overtime	89	-	-	-	-
Vacation/Sick Accrual	-	5,415	-	-	-
Employer Contributions	17,985	13,734	3,593	3,403	3,630
	\$ 48,127	\$ 48,276	\$ 11,795	\$ 12,546	\$ 11,832
Materials and Services					
Office Materials and Supplies	4	107	250	39	150
Operating Supplies	1,416	3,256	2,205	1,688	2,200
Repair & Maintenance Supplies	499	2,389	1,650	461	1,500
Printing, Duplicating, Typing	-	-	-	-	-
Publicity/Subscriptions/Dues	178	1,106	250	-	150
Utility Services	11,894	10,983	12,000	9,689	12,000
Professional Services	-	268	-	-	-
Repair & Maintenance Services	1,531	1,013	16,250	790	3,250
Travel and Training	268	194	1,000	-	500
Insurance	2,701	2,893	2,900	3,052	2,900
Special Assessments	280	280	280	479	280
	\$ 18,771	\$ 22,489	\$ 36,785	\$ 16,198	\$ 22,930
Capital Outlay					
Park Improvements	7,450	-	-	-	-
	\$ 7,450	\$ -	\$ -	\$ -	\$ -
Total Armory Facility	\$ 74,348	\$ 70,765	\$ 48,580	\$ 28,743	\$ 34,762

Parks & Recreation Fund - 2210

8/9/2010

Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
City Beach					
Personal Services					
Salaries and Wages	8,684	9,212	9,423	9,414	9,423
P.T./Seasonal Lifeguard Wages	14,577	9,315	17,850	12,669	16,500
P.T./Seasonal Concession Wages	8,275	8,776	10,500	8,515	10,200
Overtime	56	192	-	84	-
Employer Contributions	6,515	6,120	9,995	7,472	10,099
	\$ 38,107	\$ 33,615	\$ 47,768	\$ 38,153	\$ 46,222
Materials and Services					
Office Materials and Supplies	201	51	100	14	200
Operating Supplies	3,032	3,547	3,650	3,191	3,800
Concessions	10,853	9,751	10,175	11,119	10,700
Repair & Maintenance Supplies	177	3,540	4,100	5,112	3,500
Postage & Freight	-	-	50	-	50
Printing, Duplicating, Typing	-	-	150	-	150
Publicity, Subscriptions & Dues	441	264	275	85	300
Utility Services	3,494	12,847	5,650	4,597	5,800
Professional Services	-	1,668	-	540	1,100
Repair & Maintenance Services	6,118	-	3,500	2,628	3,000
Travel and Training	147	550	-	-	500
Other Purchased Services	-	1,200	500	371	500
Contracted Workers	-	-	-	1,400	-
Insurance	1,870	1,999	2,000	1,744	2,000
Special Assessments	81	81	80	81	80
	\$ 26,414	\$ 35,498	\$ 30,230	\$ 30,881	\$ 31,680
Total City Beach	\$ 64,521	\$ 69,113	\$ 77,998	\$ 69,034	\$ 77,902

Parks & Recreation Fund - 2210

8/9/2010

Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Community Ice Rink Pavilion					
Personal Services					
Salaries and Wages	26,052	27,636	28,268	28,241	28,268
Temporary/Seasonal Wages	45,954	53,980	49,260	49,733	49,040
Part-time wages - LTS Instructors	4,119	11,739	4,640	5,385	5,600
Part-time wages - Concessions	10,816	4,545	11,655	17,020	17,500
Overtime	335	463	-	100	-
Employer Contributions	20,247	22,090	26,027	25,815	26,860
	\$ 107,522	\$ 120,453	\$ 119,850	\$ 126,293	\$ 127,268
Materials and Services					
Office Materials and Supplies	1,132	969	650	752	850
Operating Supplies	10,292	15,617	14,750	19,781	20,100
Concessions	20,051	23,194	21,225	22,556	22,400
Repair & Maintenance Supplies	9,701	6,312	11,675	5,979	7,500
Printing, Duplicating, Typing	20	243	575	548	700
Public Notices/Subscriptions	1,800	1,608	1,600	3,325	2,000
Utility Services	63,631	61,160	60,000	65,393	76,300
Professional Services	46	2,445	250	587	250
Repair & Maintenance Services	14,760	7,863	26,050	12,844	11,000
Travel and Training	308	225	2,500	400	500
Other Purchased Services	4,548	5,562	3,500	6,475	5,400
Insurance	7,520	8,261	8,200	8,642	8,200
	\$ 133,807	\$ 133,460	\$ 150,975	\$ 147,282	\$ 155,200
Capital Outlay					
Park Improvements	-	-	-	-	-
Machinery & Equipment	-	82,446	-	27,899	-
	\$ -	\$ 82,446	\$ -	\$ 27,899	\$ -
Total Ice Rink Pavilion	\$ 241,329	\$ 336,359	\$ 270,825	\$ 301,474	\$ 282,468

Parks & Recreation Fund - 2210

8/9/2010

Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Saddle Club Rental					
Materials and Services					
Operating Supplies	80	91	275	41	250
Repair & Maintenance Supplies	32	74	200	12	200
Utility Services	3,018	3,599	3,500	2,361	3,800
Insurance	-	-	140		140
Special Assessments	81	-	100		100
Total Saddle Club Rental	\$ 3,239	\$ 3,764	\$ 4,215	\$ 2,413	\$ 4,490
Special Events					
Materials and Services					
Operating Supplies	242	-	500		500
Contract Services	-	-	1,250		1,000
Total Special Events	\$ 242	\$ -	\$ 1,750	\$ -	\$ 1,500
Adult Programs					
Personal Services					
Salaries and Wages	-	-	3,759	3,310	3,253
Temporary/Seasonal Wages	-	-	8,709	4,235	6,148
Employer Contributions	-	48	3,318	1,815	2,846
	\$ -	\$ 48	\$ 15,786	\$ 9,359	\$ 12,247
Materials and Services					
Operating Supplies	4,649	5,883	2,469	3,733	4,653
Communication & Transportation	-	-	196		191
Printing	-	-	220	8	215
Publicity/Subscriptions/Dues	413	676	1,236		877
Contract Services	2,356	4,429	3,146	759	2,223
	\$ 7,418	\$ 10,988	\$ 7,267	\$ 4,500	\$ 8,159
Total Adult Programs	\$ 7,418	\$ 11,037	\$ 23,053	\$ 13,859	\$ 20,406

Parks & Recreation Fund - 2210

8/9/2010

Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Youth Programs					
Personal Services					
Salaries and Wages	-		9,227	8,835	5,636
Temporary/Seasonal Wages	858	3,249	5,210	2,049	5,414
Employer Contributions	154	448	4,680	3,654	3,127
	\$ 1,013		\$ 19,117	\$ 14,538	\$ 14,177
Materials and Services					
Operating Supplies	1,416	5,303	-	3,568	4,573
Contract Services	1,443	4,953	-	1,483	6,853
Insurance	21	47		28	47
	\$ 2,880	\$ 10,302	\$ -	\$ 5,079	\$ 11,473
Total Youth Programs	\$ 3,892	\$ 10,302	\$ 19,117	\$ 19,617	\$ 25,650
Summer Camp					
Personal Services					
Salaries and Wages	-	-	9,227	8,835	11,128
Temporary/Seasonal Wages	-	-	36,582	23,531	29,115
Employer Contributions	-	-	10,680	6,269	10,228
	\$ -	\$ -	\$ 56,489	\$ 38,636	\$ 50,471
Materials and Services					
Operating Supplies	-	-	5,543	5,977	4,528
Communication & Transportation	-	-	705		430
Printing	-	-	1,100		1,075
Publicity/Subscriptions/Dues	-	-	550		538
Repair and Maintenance Services	-	-	330		323
Contract Services	-	-	24,552	11,154	21,237
	\$ -	\$ -	\$ 32,780	\$ 17,132	\$ 28,131
Total Summer Camp	\$ -	\$ -	\$ 89,269	\$ 55,767	\$ 78,602
Operating Contingency	\$ -	\$ 1,000	\$ 10,000		\$ 10,000
Total Expenditures	\$ 1,622,702	\$ 1,060,654	\$ 1,214,952	\$ 1,077,706	\$ 1,195,522
Unappropriated	\$ -		\$ 138		\$ 4,552
Total Parks & Recreation Fund	\$ 1,622,702	\$ 1,060,654	\$ 1,215,090	\$ 1,077,706	\$ 1,200,074

Parks & Recreation Fund - 2210

8/9/2010

Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
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Total Parks and Rec Fund

Personal Services	\$ 508,765	\$ 547,358	\$ 654,405		\$ 654,960
Materials and Services	\$ 459,543	\$ 429,850	\$ 471,672		\$ 530,562
Capital Outlay	\$ 654,394	\$ 82,446	\$ 78,875		\$ -
			\$ 1,214,952	\$ -	\$ 1,195,522

Personal Services

110			308,013		309,488
111			127,455		112,453
114			44,645		49,800
120			-		-
130			-		5,000
140			174,292		178,219

Materials and Services

210			3,550		3,550
220			53,037		64,446
223			31,400		33,100
230			53,815		49,845
310			3,496		2,744
320			3,245		3,428
330			6,011		5,803
340			114,600		146,400
350			1,850		4,350
360			73,680		44,146
370			6,000		3,000
390			33,100		24,700
397			39,888		96,327
510			29,640		30,363
530			4,900		4,900
540			460		460
880			13,000		13,000

Contingency

			10,000		10,000
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Capital Outlay

930			27,600		-
940			51,275		-



PARKLAND ACQUISITION AND DEVELOPMENT FUND (2990)

PURPOSE

The Parkland Acquisition and Development Fund is a capital fund designed to accommodate the purchase of parkland and enable park improvement projects funded through contributions, grants, and payments made in lieu of park land dedication requirements.

Authority for the Parkland Acquisition and Development Fund derives in the Montana Subdivision and Platting Act, specifically Section 76-3-621 (5) MCA. In order to comply with the proximity requirements of the law, the City has designated four quadrants in the City where the funds are spent.

FY10 OBJECTIVES

Specific projects appropriated during FY11 are:

<u>Item/Project</u>	<u>Cost</u>	<u>Account Number</u>
• Rocksund Trail – River Access Dock	\$ 17,000	2990-460434-938
• City Beach – Floating Dock Expansion	\$ 5,000	2990-460434-931
• Riverside Tennis Court Reconstruction	\$180,000	2990-460434-938

Other appropriations are for undesignated projects which might develop during FY2011 if grant funds or specific projects become available.



Parkland Acquisition & Development - 2990

8/9/2010

Revenues	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Intergovernmental					
CTEP Project Grant	-	-	234,120		234,120
USTA Tennis Court Grant					60,000
	\$ -	\$ -	\$ 234,120		\$ 294,120
Investment Earnings					
Investment Earnings	3,125	5,585	2,885	2,617	2,885
	\$ 3,125	\$ 5,585	\$ 2,885	\$ 2,617	\$ 2,885
Other Financing Sources					
Proceeds From Cash In-lieu / Dist W	-	2,126	-		-
Proceeds From Cash In-lieu / Dist N	-	39,727	-		-
Transfer from Resort Tax					60,000
	\$ -	\$ 41,852	\$ -		\$ 60,000
Total Fund Revenue	\$ 3,125	\$ 47,437	\$ 237,005	\$ 2,617	\$ 357,005
Beginning Available Cash	\$ 115,098	\$ 105,482	\$ 152,919		\$ 133,136
Total Resources			\$ 389,924		\$ 490,141
Expenditures					
Materials and Services					
Professional Services	10,000	-	35,500	502	35,500
Repair & Maintenance Services	-	-	34,500	21,006	34,500
	\$ 10,000	\$ -	\$ 70,000	\$ 21,507	\$ 70,000
Capital Outlay					
Buildings	10,000	-	-		-
Park Improvements	-	-	5,000		185,000
Trail Improvements	2,000	-	167,000		167,000
	\$ 12,000	\$ -	\$ 172,000		\$ 352,000
Total Expenditures	\$ 22,000		\$ 242,000	\$ 21,507	\$ 422,000
Ending Available Cash			\$ 147,924		\$ 68,141
Total Park Acquisition Fund			\$ 389,924		\$ 490,141



FEDERALLY FUNDED TRAILS PROJECT FUND (4300)

PURPOSE

The Federally Funded Trails Project Fund originates from a \$3,000,000 federal appropriation in federal fiscal year 2005 sponsored by Senator Max Baucus. This fund provides the segregated budget authority for the spending of these funds.

FY11 OBJECTIVES

The objective of this fund is to complete and spend down all of the remaining federal appropriation in FY11 for installation of street lights along the trails completed with this federal appropriation.



Federally Funded Trails Project - 4300

Revenues	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Intergovernmental					
Bike Path Federal Appropriation	160,411	932,416	294,356	200,702	55,543
	\$ 160,411	\$ 932,416	\$ 294,356	\$ 200,702	\$ 55,543
Investment Earnings					
Investment Earnings	3,125	2,885	-	-	-
	\$ 3,125	\$ 2,885	\$ -	\$ -	\$ -
Total Revenue	\$ 163,536	\$ 935,301	\$ 294,356	\$ 200,702	\$ 55,543
Beginning Available Cash	99,791	63,983			\$ 65,457
Total Fund	\$ 263,327	\$ 999,284	\$ 294,356		\$ 121,000
Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Bike & Pedestrian Path					
Trail Improvements		1,076,941	294,356	187,204	121,000
	\$ -	\$ 1,076,941	\$ 294,356	\$ 187,204	\$ 121,000
Total Requirements	\$ -	\$ 1,076,941	\$ 294,356	\$ 187,204	\$ 121,000
Ending Available Cash					\$ (0)



TRAILS RUN THROUGH IT FUND (7060)

PURPOSE

The purpose of the “Trail Runs Through It” Fund is to provide budget authority to support efforts to design and construct the “Trail Runs Through It” trail network. Funds provided to the effort are primarily through private contributions. Local resident Michael Goguen contributed a \$3,000,000 donation in 2008 as part of a three way land trade and trail development project. This fund is a restricted trust fund and expenditures are limited to the purposes of the trust fund.

FY11 OBJECTIVES

The objective of the “Trail Runs Through It” Fund for this fiscal year is to use the private donations for acquisition of easements and trail construction work. Work began on the trail in the spring, 2009. It is anticipated that Mr. Goguen’s contribution will provide leverage for other grants and donations.



Trail Runs Through It - 7060

Revenues	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Miscellaneous Revenue					
Donations and Sponsors				1,000	
Private Gifts and Bequests		3,000,000			
	\$ -	\$ 3,000,000	\$ -	\$ 1,000	\$ -
Investment Earnings					
Investment Earnings	2,270	56,326	50,000	9,384	40,000
	\$ 2,270	\$ 56,326	\$ 50,000	\$ 9,384	\$ 40,000
Total Fund Revenue	\$ 2,270	\$ 3,056,326	\$ 50,000	\$ 10,384	\$ 40,000
Beginning Available Cash	\$ 99,791	\$ 63,981	\$ 3,032,941		\$ 1,764,749
Beginning Acquisition Land Esmnt					\$ 936,000
Total Resources	\$ 102,061	\$ 3,120,307	\$ 3,082,941		\$ 2,740,749
Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Personal Services					
Employer Contributions				185	1,000
				\$ 185	\$ 1,000
Materials and Services					
Printing	-		-	79	7,500
Publicity/Subscriptions/Dues	762	388		320	4,000
Professional Services	33,189	62,185	50,000	67,910	90,000
Rent / Lease	4,130	6,880	-	306	20,000
	\$ 38,081	\$ 69,453	\$ 50,000	\$ 68,615	\$ 121,500
Capital Outlay					
Land (conservation easements)	-	17,913	1,000,000	64,000	936,000
Trail Construction					127,500
	\$ -	\$ 17,913	\$ 1,000,000	\$ 64,000	\$ 1,063,500
Operating Contingency					
Operating Contingency	-	-	2,032,941	209,776	1,554,749
	\$ -	\$ -	\$ 2,032,941	\$ 209,776	\$ 1,554,749
Total Expenditures	\$ 38,081	\$ 87,366	\$ 3,082,941	\$ 342,576	\$ 2,740,749
Ending Available Cash					\$ -
Ending Acquisition Land Esmnt					\$ -
Total TRTI Fund					\$ 2,740,749



Lighting Group

Including:

**Residential Lighting District
(Lighting District #1) Fund**

**Commercial Lighting District
(Lighting District #4) Fund**





RESIDENTIAL LIGHTING DISTRICT FUND (2410)

PURPOSE

The Residential Lighting District Fund provides budget authority to provide, maintain, and improve residential street lighting within the City. The district is funded through a lighting assessment on property.

FY11 OBJECTIVES

The objective of the Residential Lighting District Fund for this fiscal year is to provide street lighting within residential areas. Funds are used to pay for electricity used by street lights located in the Residential Lighting District and to support capital improvement and replacement of system components.



Residential Light District Fund - 2400

(Lighting District #1)

8/9/2010

Revenues	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Intergovernmental Revenues					
Fish, Wildlife & Parks Grant		28,000			
Miscellaneous Revenue					
Maintenance Assessments	61,767	64,532	66,000	62,622	66,000
Penalties & Interest	449	604	370	444	370
Total Fund Revenue	\$ 62,216	\$ 93,136	\$ 66,370	\$ 63,066	\$ 66,370
Beginning Available Cash	\$ 53,613	\$ 34,077	\$ 34,635		\$ 42,394
Total Resources	\$ 115,829	\$ 127,213	\$ 101,005	\$ 63,066	\$ 108,764
Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Personal Services					
Salaries	11,633	13,611	5,566	5,329	14,040
Overtime	100	263	52	675	1,074
Employer Contributions	3,289	4,172	1,702	1,716	4,490
	\$ 15,022	\$ 18,046	\$ 7,320	\$ 7,719	\$ 19,604
Materials and Services					
Repair & Maintenance Supplies	25,000	1,398	10,000	3,348	10,000
Utility Services	41,000	57	43,000	40,853	43,000
Professional Services	-	43,211	-	-	-
Repair & Maintenance Services	600	3,315	1,600	11	1,600
Insurance	-	529	540	704	540
Administrative Costs	-	601	500	148	500
	\$ 66,600	\$ 49,111	\$ 55,640	\$ 45,065	\$ 55,640
Capital Outlay					
Improvements	20,000	24,715	10,000		10,000
	\$ 20,000	\$ 24,715	\$ 10,000		\$ 10,000
Total Expenditures	\$ 101,622	\$ 91,872	\$ 72,960		\$ 85,244
Ending Available Cash	\$ -	\$ -	\$ 28,045		\$ 23,520
Total Fund	\$ 101,622	\$ 91,872	\$ 101,005		\$ 108,764



COMMERCIAL LIGHTING DISTRICT FUND (2410)

PURPOSE

The Commercial Lighting District Fund provides budget authority to provide, maintain, and improve commercial street lighting within the City. The district is funded through a lighting assessment on property.

FY11 OBJECTIVES

The objective of the Commercial Lighting District Fund for this fiscal year is to provide street lighting within commercial areas. Funds are used to pay for electricity used by street lights located in the Commercial Lighting District and to support capital improvement and replacement of system components.



Commercial Light District Fund - 2410

(Lighting District #4)

Revenues	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Miscellaneous Revenue					
Maintenance Assessments	49,642	54,481	57,000	55,071	57,000
Penalties & Interest	296	297	250	541	250
Total Revenue	\$ 49,938	\$ 54,778	\$ 57,250	\$ 55,612	\$ 57,250
Beginning Available Cash	\$ 165,917	\$ 104,099	\$ 21,501		\$ 43,439
Total Resources	\$ 215,855	\$ 158,877	\$ 78,751	\$ 55,612	\$ 100,689
Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Personal Services					
Salaries	11,633	13,611	5,566	5,329	14,040
Overtime	100	263	52	585	1,074
Employer Contributions	3,289	4,172	1,702	1,699	4,490
	\$ 15,022	\$ 18,046	\$ 7,320	\$ 7,613	\$ 19,604
Materials and Services					
Repair & Maintenance Supplies	10,000	29,543	14,000	6,183	14,000
Utility Services	11,900	48	13,000	15,606	13,000
Professional Services	-	12,284	-	-	-
Repair & Maintenance Services	3,000	21,784	10,000	1,544	10,000
Insurance	-	1,208	1,250	704	1,250
Administrative Costs	-	601	500	148	500
	\$ 24,900	\$ 65,468	\$ 38,750	\$ 24,185	\$ 38,750
Capital Outlay					
Improvements	97,812	53,863	10,000		10,000
	\$ 97,812	\$ 53,863	\$ 10,000		\$ 10,000
Total Requirements	\$ 137,734	\$ 137,376	\$ 56,070		\$ 68,354
Ending Available Cash			\$ 22,681		\$ 32,335
Total Fund	\$ 137,734		\$ 78,751		\$ 100,689



Street Maintenance & Improvement Group

Including:

Street Fund

JP Road Project Fund

**(Street funding also provided through
the Resort Tax Fund)**





STREET FUND (2110)

PURPOSE

The Street Fund provides budget authority to support the operation, maintenance and improvement of the City of Whitefish street and storm drainage systems.

FY11 OBJECTIVES

The objective of the Street Fund for this fiscal year is to provide street maintenance and improvements for the driving, walking and bicycling public. Typical maintenance activities include street sweeping, asphalt repairs and preventative maintenance, snow removal, and upkeep of traffic signs and markings.

Significant or Changed Appropriations during FY11 are:

<u>Item/Project</u>	<u>Cost</u>	<u>Account Number</u>
• Chip and Seal and Street Overlay Program	\$200,000	2110-430200-360
• Capital Outlay		
○ Design & Construct Wireless Towers	\$55,000	2110-430200-932
○ Sidewalk Extension Project	\$10,000	2110-430200-932
• Capital Outlay 2110-430200-940		
CIP #16 - Loader Snow gate		\$6,200
CIP #12 - Concrete Scarifier		\$5,300
CIP #18 - Dump Box, replacement for unit #9 (split Str/Wat/Sew)		\$3,000
CIP #30 – Air Compressor		\$10,000
CIP #24 – 10’ Snow Plow Blade, replacement for Unit #141		\$6,500
CIP #31 –Snow Blower		\$6,500
CIP #32 – Tank, 10k Gallon Poly, replace Unit #135		\$6,500

Street Fund - 2110

8/9/2010

Revenues	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Licenses and Permits					
Cable T.V. Franchise Fee	41,243	48,113	45,000	47,020	45,000
Water Utility ROW Fee	105,750	111,534	111,754	112,381	107,461
Wastewater Utility ROW Fee	71,392	74,610	80,561	81,736	82,629
Street Excavation Permit Fees	1,993	1,300	1,000	1,175	1,000
	\$ 220,377	\$ 235,557	\$ 238,315	\$ 242,312	\$ 236,090
Intergovernmental Revenues					
Gasoline Tax Apportionment	150,467	156,028	159,145	155,981	159,145
	\$ 150,467	\$ 156,028	\$ 159,145	\$ 155,981	\$ 159,145
Charges for Services					
Plan Review/Const. Oversight Fees	3,051	1,292	2,000	667	2,000
	\$ 3,051	\$ 1,292	\$ 2,000	\$ 667	\$ 2,000
Miscellaneous Revenue					
Miscellaneous Revenue	4,833	7,173	-	7,790	-
Maintenance Assessments	595,393	736,152	797,000	765,451	697,000
Penalties and Interest	4,216	5,532	2,500	6,568	2,500
Contributions and Donations	1,589,851	-	-	-	-
	\$ 2,194,292	\$ 748,857	\$ 799,500	\$ 779,809	\$ 699,500
Total Fund Revenue	\$ 2,568,188	\$ 1,141,733	\$ 1,198,960	\$ 1,178,770	\$ 1,096,735
Beginning Available Cash	\$ 407,491	\$ 370,544	\$ 447,239		\$ 592,397
Total Resources	\$ 2,975,679	\$ 1,512,277	\$ 1,646,199	\$ 1,178,770	\$ 1,689,132

Street Fund - 2110

8/9/2010

Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Personal Services					
Salaries	415,393	437,068	419,740	385,212	426,723
Seasonal	2,631	1,203	1,387	864	-
Permanent Part Time	629	2,173	27,674	31,528	33,665
Overtime	13,539	16,319	15,371	7,818	10,578
Stand By or Call Back Time	8,280	7,960	1,935	5,540	3,614
Vacation/Sick Accrual	-	827	-	-	-
Employer Contributions	185,469	190,324	186,075	170,975	197,427
	\$ 625,941	\$ 655,874	\$ 652,182	\$ 601,936	\$ 672,007
Materials and Services					
Office Supplies/Materials	5,359	2,331	5,000	2,273	5,000
Operating Supplies/Materials	14,220	18,827	20,000	7,386	15,000
Repair & Maintenance Supplies	106,277	130,427	100,000	68,853	100,000
Communication & Transportati	166	2,055	1,500	44	1,500
Printing	855	480	1,500		1,500
Notices, Subscriptions, Dues	1,317	2,498	5,000	2,309	5,000
Utility Service	11,393	10,597	12,000	9,987	12,000
Professional Services	45,133	2,914	73,100	28,407	63,100
Repair & Maintenance Services	43,696	25,875	235,000	180,204	247,000
Travel & Training	2,248	3,181	6,000	1,141	6,000
Other Purchased Services	731	160	10,000	64	5,000
Contract Services	207	272	4,500	121	4,500
Insurance Expense	21,854	25,057	25,050	26,143	26,500
Rent	-	25	1,500		-
Special Assessments	29,043	29,129	29,043	28,277	29,043
Interfund Operating Transfer Out		202,900			
Administrative Expense	14,901	20,978	16,500	13,211	16,500
	\$ 297,399	\$ 477,706	\$ 545,693	\$ 368,421	\$ 537,643
Capital Outlay					
Improvements	1,589,851	6,440	35,000	11,832	80,000
Machinery & Equipment	49,555	139,514	43,894	27,521	84,000
	\$ 1,639,406	\$ 145,954	\$ 78,894	\$ 39,353	\$ 164,000
Operating Contingency					
Operating Contingency	-	-	100,000		50,000
	\$ -	\$ -	\$ 100,000	\$ -	\$ 50,000
Total Expenditures	\$ 2,562,745	\$ 1,279,534	\$ 1,376,769	\$ 1,009,711	\$ 1,423,650
Year End Available Cash	\$ -	\$ 419,906	\$ 269,430		\$ 265,482
Total Street Fund	\$ 2,562,745	\$ 1,699,440	\$ -		\$ 1,689,132

FY11 BUDGET



FY11 BUDGET

Water Fund





WATER FUND (5210)

PURPOSE

The Water Fund provides budget authority to support the operation, maintenance and improvement of the City of Whitefish water system.

FY11 OBJECTIVES

The objective of the Water Fund for this fiscal year is to supply potable water to City water customers, provide preventative and emergency maintenance for the system as needed.

Significant or Changed Appropriations during FY11 are:

<u>Item/Project</u>	<u>Cost</u>	<u>Account Number</u>
• Participate in new Aerial Photography (with Flathead County and others) (1/3 in each of Stormwater/Water/Wastewater)	\$8,000	5210-430500-350
• Water Rights Analysis/Filings	\$20,000	5210-430500-350
• Mountain Harbor Assessments/Taxes for Water line	\$ 7,555	5210-430500-540

930 Improvement Projects		\$913,000		Impact Fee
CIP #1 - Water Treatment Plant Security (originally \$25,000)		\$0	0%	\$0
CIP #2 - Raw Water Improvements to Control DDBP (TTHM & HAA5)		\$90,000		
CIP #3 - Grouse Mountain/Mountain Park Interconnect (originally \$150,000)		\$0	70%	\$0
CIP #4 - Eastside Water Improvements (originally \$36,000)		\$0	10%	\$0
CIP #6 - Peregrine Lane Water Services (originally \$100,000)		\$0	0%	\$0
CIP #7 - Hydro Electric Generator (ARRA Block Grant \$200,000, FEC buy back \$275,000)		\$475,000	0%	\$0
CIP #9 - Whitefish Lake Pump Station Improvements (originally \$50,000)		\$30,000	0%	\$0
CIP #12 & 15 - Design Whitefish West Project (bonding?) (originally \$656,500) Construction later... reduced by \$576,500		\$80,000	20%	\$16,000
CIP #14 - Cast Iron Water Main Replacement (originally \$350,000)		\$0	0%	
CIP #50 - Design & Construct Wireless Towers for ALL City departments (split Str/Wat/Sew)		\$55,000	0%	
Texas Water Line Revegetation (Murdoch Property) added 5/27/10		\$23,000		
Haskill Basin Watershed Conservation & Preservation Project (\$160,000 total, grant \$100,000) [Reduced total by \$1,264,500]		\$160,000		
940 Machinery and Equipment		\$98,300		
CIP #21 - Hydro SO2 & CL2 Feeder/Analyzer, replacement		\$10,000		
CIP #22 - Auma Valves		\$7,000		
CIP #26 - Catwalk to access filters (originally \$7,500)		\$0		
CIP #27 - HVAC in Chemical rooms		\$50,000		
CIP #28 - Plow & Frame for Chevy 4x4, unit #26		\$8,000		
CIP #29 - Dump Box, replacement for unit #9 (split Str/Wat/Sew)		\$3,000		
CIP #30 - Loader, replacement for unit #41 (split Str/Wat/Sew) (originally \$31,000) (added sewer portion of \$31,000 on 6/1/10)		\$17,500		
CIP #32 - Handheld Meter Reader, replacment (split Wat/Sew)		\$2,800		
CIP #33 - GPR (Ground Penetrating Radar) (split Wat/Sew) (originally \$7,500)		\$0		
Gridbee Submersible Circulator for main water reservoir (originally \$5,500)		\$0		

Water Fund - 5210

8/9/2010

Revenues	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Intergovernmental Revenues					
Treasure State Endowment Progr	448,350	9,150	-	-	-
DNRC Grants	100,000	-	-	-	-
RRGL Grant - Haskill Basin Project					100,000
ARRA Block Grant - Hydro Project					200,000
FEC Payback - Hydro Project					275,000
DWSRF-ARRA - Reservoir Rd Proj.	-	-	400,000	270,730	
	\$ 548,350	\$ 9,150	\$ 400,000	\$ 270,730	\$ 575,000
Charges for Services					
5% Admin Fee for Impact Fees	940	4,440	1,500	2,847	1,500
Water Usage Charges	2,116,094	2,234,961	2,235,081	2,247,624	2,149,221
Impact Fees - Water	80,107	90,243	75,000	57,463	75,000
Installation Fees	37,805	27,970	25,000	17,700	25,000
Miscellaneous Income	4,367	10,991	4,000	6,761	4,000
Late Fees	20,838	23,145	20,000	28,880	20,000
Plan Review/Const. Oversight Fees	2,850	1,925	2,500	1,216	2,500
	\$ 2,263,002	\$ 2,393,674	\$ 2,363,081	\$ 2,362,492	\$ 2,277,221
Miscellaneous Revenues					
Special Assessments	2,066	1,523	2,000	6,641	2,000
Penalties and Interest	9	7	-	-	-
Latecomer Fees	(10,958)	-	500	100	500
	\$ (8,883)	\$ 1,530	\$ 2,500	\$ 6,741	\$ 2,500
Investment Earnings					
Investment Earnings	50,282	82,649	35,000	39,058	35,000
	\$ 50,282	\$ 82,649	\$ 35,000	\$ 39,058	\$ 35,000
Total Revenue	\$ 2,852,751	\$ 2,487,003	\$ 2,800,581	\$ 2,679,021	\$ 2,889,721
Beginning Available Cash					
Impact/PIF Balance Beginning	256,285	75,554	272,793		663,544
Debt Service Balance Beginning	903,132	416,430	494,629		537,352
	782,096	878,624	878,873		878,873
	\$ 1,941,513	\$ 1,370,608	\$ 1,646,296		\$ 2,079,768
Total Resources	\$ 4,794,264	\$ 3,857,611	\$ 4,446,877	\$ 2,679,021	\$ 4,969,489

Water Fund - 5210

8/9/2010

Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Personal Services					
Salaries	534,232	601,789	568,431	550,885	536,530
Seasonal	4,150	1,206	1,387	864	-
Permanent Part Time	7,354	12,140	32,141	33,278	26,000
Overtime	27,450	24,639	33,159	20,132	26,069
Stand By or Call Back	4,440	4,430	7,426	4,898	7,450
Vacation/Sick Accrual	16,178	7,329	-	-	-
Employer Contributions	222,869	246,570	246,524	232,295	238,087
	\$ 816,673	\$ 898,103	\$ 889,068	\$ 842,353	\$ 834,136
Materials and Services					
Office Supplies/Materials	10,638	2,640	7,500	1,901	7,500
Operating Supplies	50,113	65,812	51,000	45,328	52,900
Repair & Maintenance Supplies	219,054	136,667	200,000	69,660	155,850
Postage & Freight	9,643	13,423	12,600	14,452	13,000
Printing	670	538	2,500	33	2,500
Publicity/Subscriptions/Dues	17,357	18,732	15,000	15,193	15,010
Utility Services	102,109	88,718	91,000	81,880	91,000
Professional Services	62,271	37,344	70,500	41,682	58,500
Repair & Maintenance Services	25,761	27,648	17,800	14,223	17,800
Travel & Training	9,964	6,298	10,100	3,378	7,600
Other Purchased Services	6,804	10,565	7,500	12,919	11,500
Contract Services	407	543	5,000	243	5,000
Insurance	45,623	49,187	48,125	51,991	51,000
Rent	7,251	7,469	7,500	7,693	7,500
Special Assessments	169	174	7,555	277	7,555
Water Utility ROW Fee	116,100	111,534	111,754	112,381	107,461
Whitefish Lake Institute	5,000	5,000	5,000	5,000	5,000
Administrative Expense	19,658	29,359	20,000	17,995	20,000
	\$ 708,591	\$ 611,649	\$ 690,434	\$ 496,229	\$ 636,676
Total Water Operating	\$ 1,525,264	\$ 1,509,752	\$ 1,579,502	\$ 1,338,583	\$ 1,470,812
Capital Outlay					
Improvements	2,212,178	85,822	927,000	319,337	913,000
Machinery and Equipment	74,527	4,804	84,400	18,757	98,300
	\$ 2,330,510	\$ 488,750	\$ 1,011,400	\$ 338,094	\$ 1,011,300
Debt Service					
DNRC Loan Principal	352,000	364,000	372,000	385,100	371,000
DNRC Loan Interest	224,817	220,390	213,192	206,096	191,046
	\$ 520,315	\$ 584,391	\$ 585,192	\$ 591,196	\$ 562,046
Total Expenditures	\$ 4,376,089	\$ 2,582,893	\$ 3,176,093	\$ 2,267,872	\$ 3,044,158
Ending Available Cash	\$ 1,535,642		\$ 1,375,161		\$ 509,107
Ending PIF/Impact Fee Balance					\$ 537,352
Debt Service Ending Balance	782,096	878,624	878,873		\$ 878,873
					\$ 1,925,331
Total Water Fund	\$ 5,911,731		\$ -		\$ 4,969,489



Collection & Treatment Group

Including:

Wastewater Fund

Stormwater Fund

Solid Waste Fund





WASTEWATER FUND (5310)

PURPOSE

The Wastewater Fund provides budget authority to support the operation, maintenance and improvement of the City of Whitefish wastewater system.

FY11 OBJECTIVES

The objective of the Wastewater Fund for this fiscal year is to collect and treat the community's wastewater and provide preventative and emergency maintenance for the system as needed.

Significant or Changed Appropriations during FY11 are:

<u>Item/Project</u>	<u>Cost</u>	<u>Account Number</u>
• Participate in new Aerial Photography (with Flathead County and others) (1/3 in each of Stormwater/Water/Wastewater)	\$8,000	5310-430600-350



934 Improvement Projects	\$1,735,000		Impact Fee
CIP #6 & 15 - Design & Construct Whitefish West Project (originally \$663,300) [reduced by \$583,300]	\$80,000	20%	\$16,000
CIP #10 - Wastewater System Improvements Project - I&I Mitigation & UV Disinfection (\$1,000,000 SRF Loan, \$500,000 TSEP Grant, \$100,000 RRGL Grant and \$97,000 local match)	\$1,600,000	0%	\$0
CIP #55 - Design & Construct Wireless Towers for ALL City departments (split Str/Wat/Sew)	\$55,000	0%	\$0

940 Machinery and Equipment **\$168,300**

CIP #24 - Generator - City Beach Liftstation Standby Power	\$30,000
CIP #25 - Generator - Birch Point Liftstation Standby Power	\$30,000
CIP #26 - Manhole Chimney Repair Equipment	\$35,000
CIP #27 - Transporter & TV Camera w/Cable	\$15,000
CIP #28 - Dump Box, replacement unit #9 (split Str/Wat/Sew)	\$3,000
CIP #32 - Handheld Meter Reader, replacement (split Wat/Sew)	\$2,800
CIP #29 – Loader, replacement unit #42 (split Str/Wat/Sew)	\$17,500
CIP #38 – Generator, replacement for unit #92 (split Str/Wat/Sew)	\$35,000

Wastewater Fund - 5310

8/9/2010

Revenues	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Intergovernmental Revenues					
Treasure State Endowment Prog	134,945	600,055	512,521		500,000
DNRC Grants (RRGL)/WRDA	-	-	200,000	100,000	235,000
	\$ 134,945	\$ 600,055	\$ 712,521	\$ 100,000	\$ 735,000
Charges for Services					
5% Admin Fee for Impact Fees	1,276	4,857	6,000	2,801	6,000
Sewer Service Charges	1,427,132	1,491,974	1,611,228	1,634,624	1,652,581
Inspection Fees	880	930	500	710	500
Impact Fees - Wastewater	155,190	112,398	75,000	339	75,000
Impact Fees - Big Mt.	42,123	-	5,000	2,764	5,000
Miscellaneous Income	2,999	8,585	1,000	5,960	1,000
Plan Review/Const. Oversight Fees	3,050	1,726	3,000	1,417	3,000
	\$ 1,632,650	\$ 1,620,469	\$ 1,701,728	\$ 1,648,616	\$ 1,743,081
Miscellaneous Revenues					
Special Assessments	8,652	22,377	4,500	8,948	4,500
Penalties and Interest	181	303	200	309	200
Latecomer Fees	(13,639)	100	-	-	-
	\$ (4,806)	\$ 22,780	\$ 4,700	\$ 9,257	\$ 4,700
Investment Earnings					
Investment Earnings	98,924	99,571	50,000	11,823	50,000
	\$ 98,924	\$ 99,571	\$ 50,000	\$ 11,823	\$ 50,000
Other Financing Sources					
SRF Loan Proceeds	-	1,947,071	1,796,699	269,247	1,030,000
	\$ -	\$ 1,947,071	\$ 1,796,699	\$ 269,247	\$ 1,030,000
Total Revenue	\$ 1,861,714	\$ 4,289,947	\$ 4,265,648	\$ 2,038,942	\$ 3,562,781
Beginning Available Cash					
Impact/PIF Balance Beginning	769,885	1,229,754	602,415		(17,249)
Debt Service Balance Beginning	1,699,406	1,434,571	438,054		262,166
	20,730	20,525	176,836		176,836
	\$ 2,490,021	\$ 2,684,850	\$ 1,217,305		\$ 421,753
Total Resources	\$ 4,351,735	\$ 6,974,797	\$ 5,482,953	\$ 2,038,942	\$ 3,984,534

Wastewater Fund - 5310

8/9/2010

Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Personal Services					
Salaries	566,587	612,422	610,811	599,648	585,020
Seasonal	4,187	1,239	1,429	890	-
Permanent Part Time	7,354	12,140	32,141	33,273	26,000
Overtime	28,404	34,207	29,341	20,997	20,778
Stand By or Call Back	6,500	6,570	8,867	8,482	8,433
Vacation/Sick Accrual	15,456	817	-	-	-
Employer Contributions	247,368	261,453	277,320	266,074	274,684
	\$ 875,856	\$ 928,847	\$ 959,909	\$ 929,364	\$ 914,915
Materials and Services					
Office Supplies/Materials	9,632	2,108	6,500	953	6,500
Operating Supplies	75,744	91,537	88,698	76,594	88,698
Repair & Maintenance Supplies	96,685	150,874	110,350	63,964	76,825
Postage & Freight	9,832	13,665	21,000	14,843	21,000
Printing	1,002	580	600	33	600
Notices, Subscriptions, Dues	5,439	5,337	8,500	5,250	8,503
Utility Services	74,656	91,807	93,925	109,999	93,925
Professional Services	83,675	94,705	29,200	44,794	67,200
Repair & Maintenance Services	18,488	15,600	31,000	9,842	50,000
Travel & Training	3,593	10,407	9,000	4,663	9,000
Other Purchased Services	72	209	3,000	14	3,000
Contract Services	407	543	2,500	243	2,500
Insurance	40,006	40,689	41,275	44,375	41,275
Land Rental	160	160	5,000	760	5,000
Special Assessments	109	108	150	144	150
State Assessments and Fees	-	-	3,500	-	3,500
Wastewater Utility ROW Fee	71,392	74,610	83,757	81,736	82,629
Whitefish Lake Institute Grant	5,000	5,000	5,000	5,000	5,000
DEQ SSO Fines/WF Lake Instit	2,000	2,000	2,000	2,000	2,000
Bad Debt Write-Offs	500	-	500	309	500
Administrative Expense	20,879	29,701	22,000	19,429	22,000
	\$ 519,272	\$ 629,640	\$ 567,455	\$ 484,946	\$ 589,805
Total Wastewater Operating	\$ 1,395,128	\$ 1,558,487	\$ 1,527,364	\$ 1,414,311	\$ 1,504,720
Capital Outlay					
Buildings	-	30,632	-	100	-
Improvement Projects	358,945	13,299	-	25,696	-
Wastewater System	276,850	4,054,646	3,304,018	1,137,977	1,735,000
Machinery and Equipment	30,641	4,800	127,200	33,129	168,300
	\$ 666,435	\$ 4,103,377	\$ 3,431,218	\$ 1,196,902	\$ 1,903,300
Debt Service					
Bonded Debt Principal	8,000	56,000	88,000	90,300	92,300
Bonded Debt Interest	4,740	21,606	78,693	76,835	46,572
	\$ 12,740	\$ 77,606	\$ 166,693	\$ 167,135	\$ 138,872
Total Expenditures	\$ 2,074,303	\$ 5,739,470	\$ 5,125,275	\$ 2,778,348	\$ 3,546,892
Ending Available Cash	3,190,240		459,705		14,640
Ending PIF/Impact Fee Balance					246,166
Debt Service Ending Balance					176,836
					\$ 437,642
Total Wastewater Fund	\$ 5,264,543		\$ 5,584,980		\$ 3,984,534



STORMWATER FUND (2525)

PURPOSE

The Stormwater Fund provides budget authority to support the operation, maintenance and improvement of the City’s stormwater system.

FY11 OBJECTIVES

The objectives of the Stormwater Fund for this fiscal year is to provide continuing maintenance and improvements for the City’s stormwater system, as well as contract services necessary to implement environmental regulations. The Fund is support by a stormwater utility assessment on all properties within the City.

Significant or Changed Appropriations during FY11 are:

930 Improvements	\$55,000
CIP #1 - Shady River Outfall Stabilization & Overflow	\$30,000
CIP #2 - Armory Road Culvert Improvement & Locate Outfall	\$25,000



Stormwater Fund - 2525

Revenues	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Charges for Services					
Plan Review / Construction Oversight	4,850	7,233	6,000	3,200	6,000
	\$ 4,850	\$ 7,233	\$ 6,000	\$ 3,200	\$ 6,000
Miscellaneous Revenue					
Maintenance Assessments	321,444	337,140	355,320	345,168	55,680
Penalties and Interest	1,907	2,683	1,600	3,217	1,600
	\$ 323,351	\$ 339,823	\$ 356,920	\$ 348,385	\$ 57,280
Total Fund Revenue	\$ 328,201	\$ 347,056	\$ 362,920	\$ 351,585	\$ 63,280
Beginning Available Cash	\$ 155,865	\$ 337,826	\$ 560,483		\$ 850,000
Total Resources	\$ 484,066	\$ 684,882	\$ 923,403	\$ 351,585	\$ 913,280

Stormwater Fund - 2525

8/17/2010

Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Materials and Services					
Office Supplies/Materials	-	-	500		500
Operating Supplies	193	58	5,000		5,000
Repair & Maintenance Supplies	3,500	998	22,500	743	5,000
Postage & Freight	-	-	1,000		1,000
Printing	-	-	500		500
Publicity/Subscriptions/Dues	1,143	105	1,000	125	1,000
Utility Services	-	-	500		500
Professional Services	133,421	18,085	-	4,032	-
Repair & Maintenance Services	-	50	5,000	2,065	5,000
Travel & Training	2,981	633	2,500	215	2,500
Other Purchased Services	-	-	2,000		2,000
Contract Services	-	-	100		100
Whitefish Lake Institute Grant	5,000	5,000	5,000	5,000	5,000
	\$ 146,239	\$ 24,929	\$ 45,600	\$ 12,180	\$ 28,100
Capital Outlay					
Improvements	-	88,925	41,500		55,000
	\$ -	\$ 88,925	\$ 41,500		\$ 55,000
Total Expenditures	\$ 146,239	\$ 113,854	\$ 87,100	\$ 12,180	\$ 83,100
Ending Available Cash	\$ -	\$ 571,028	\$ 836,303		\$ 830,180
Total Stormwater Fund	\$ 146,239		\$ -		\$ 913,280



SOLID WASTE FUND (5410)

PURPOSE

The Solid Waste Fund provides budget authority to support contract and administrative services for the solid waste collection program.

FY11 OBJECTIVES

The objective of the Solid Waste Fund for FY11 is to administer the City's solid waste collection and recycling services contract with North Valley Refuse. The City administers the North Valley Refuse contract, provides customer assistance, monthly billing, alley maintenance, and general administrative support services for the solid waste collection program.

The City Council approved a 13-17% rate increase effective June 1, 2010 to offset increased costs during the past five years.

Solid Waste Fund - 5410

8/9/2010

Revenues	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Charges for Services					
Solid Waste Collection Fees	587,962	593,888	657,518	608,862	690,000
Container Charge	4,620	2,340	4,500	1,560	4,500
Miscellaneous Revenue	32	212	50		50
	\$ 592,614	\$ 596,440	\$ 662,068	\$ 610,422	\$ 694,550
Investment Earnings					
Interest Earnings	4,519	3,279	2,400	213	700
	\$ 4,519	\$ 3,279	\$ 2,400	\$ 213	\$ 700
Total Revenue	\$ 597,134	\$ 599,719	\$ 664,468	\$ 610,635	\$ 695,250
Beginning Available Cash	\$ 151,482	\$ 103,484	\$ 49,283		\$ (7,948)
Total Resources	\$ 748,616	\$ 703,203	\$ 713,751	\$ 610,635	\$ 687,302

Solid Waste Fund - 5410

8/9/2010

Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Personal Services					
Salaries	44,318	44,974	52,699	48,629	46,319
Permanent Part Time	2,983	2,506	3,640	2,987	1,565
Overtime	1,556	1,498	2,206	899	1,232
Vacation/Sick Accrual	2,811	827	-	-	-
Employer Contributions	16,549	15,961	20,510	17,448	16,586
	\$ 68,218	\$ 65,766	\$ 79,055	\$ 69,962	\$ 65,702
Materials and Services					
Office Supplies/Materials	766	208	500	39	100
Operating Supplies	1,307	734	1,300	153	500
Repair & Maintenance Supplies	2,178	1,490	5,000	1,150	1,000
Communication & Transportator	9,409	11,205	11,000	14,359	16,000
Printing	-	42	250	33	250
Publicity/Subscriptions/Dues	90	55	300	829	300
Utility Services	1,586	1,846	1,700	1,542	1,700
Professional Services	1,281	1,090	150	1,314	150
Repair & Maintenance Services	352	314	500	584	800
Travel & Training	98	188	500	40	50
Refuse Hauling Contract	559,152	563,735	593,250	570,586	596,000
Contract Services	199	272	500	121	500
Insurance	2,114	2,528	2,500	2,469	2,500
Special Assessments	-	-	100	-	-
Bad Debt Write-Offs	98	-	100	260	150
Administrative Expense	1,527	2,296	1,600	1,600	1,600
	\$ 580,158	\$ 586,001	\$ 619,250	\$ 595,079	\$ 621,600
Total Solid Waste Operating	\$ 648,376	\$ 651,767	\$ 698,305	\$ 665,042	\$ 687,302
Ending Available Cash	\$ 56,879	\$ 49,412	\$ 15,446		\$ -
Total Solid Waste Fund	\$ 705,255		\$ -		\$ 687,302

FY11 BUDGET



FY11 BUDGET

Miscellaneous Special Improvement District (S.I.D.) Funds





MISCELLANEOUS S.I.D. DEBT SERVICE FUNDS

PURPOSE

The purpose of a Special Improvement District (S.I.D.) Fund is to provide budget authority to collect district assessments and to disperse principle and interest payments on behalf of district property owners and to repay the various City funds for the early retirement of externally-held S.I.D. bonds. S.I.D.s can be formed to address infrastructure needs (i.e. water, sewer, streets, sidewalks, etc.) in specific neighborhoods or areas of the City or on a City-wide basis.

FY11 OBJECTIVES

The objective of the S.I.D. Fund for this fiscal year is to meet obligations previously incurred to facilitate various community improvement projects.



**SID Revolving Fund - 3400
(SID Bond Collateral)**

Revenues	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Miscellaneous Revenue					
SID Bond Proceeds	-				
Transfer from Other S.I.D. Funds	3,964			121	
Investment Earnings		8,759		3,967	2,000
Total Fund Revenue	\$ 3,964	\$ -	\$ -	\$ 4,088	\$ 2,000
Beginning Fund Balance	\$ 199,327		\$ 214,934		\$ 209,000
Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Debt Service					
Debt Service	-				
	\$ -				
Transfers					
Transfers to Other S.I.D. Funds	20,000	16,117	55,912	13,123	55,912
Transfer to General Fund					80,000
	\$ 20,000		\$ 55,912	\$ 13,123	\$ 135,912
Unappropriated	\$ 212,717		\$ 159,022		\$ 75,088
Total Requirements	\$ 232,717		\$ 214,934		\$ 211,000

**S.I.D. 166 FUND - 3545
(JP Road Reconstruction Project)**

Revenues	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Miscellaneous Revenue					
Bond Principal & Interest Assessments	101,749	110,832	110,000	111,873	110,000
Penalties and Interest	367	676	600	811	600
	\$ 102,116	\$ 111,508	\$ 110,600	\$ 112,684	\$ 110,600
Investment Earnings					
Investment Earnings	624	1,540	800	573	800
	\$ 624	\$ 1,540	\$ 800	\$ 573	\$ 800
Other Financing Sources					
Transfer from Revolving S.I.D.	-	-	55,912	13,123	55,912
	\$ -	\$ -	\$ 55,912	\$ 13,123	\$ 55,912
Total Fund Revenue	\$ 102,740	\$ 113,048	\$ 167,312	\$ 126,380	\$ 167,312
Beginning Fund Balance	98		(16,144)		-

Expenditures	Actual FY 2008	Actual FY 2009	Budget FY 2010	Actual FY 2010	Proposed FY 2011
Debt Service					
Principal	75,000	75,000	75,000	75,000	75,000
Interest	56,668	53,893	52,486	51,080	49,725
Paying Agent Fee	300	300	600	300	600
Total Requirements	\$ 131,968	\$ 129,193	\$ 128,086	\$ 126,380	\$ 125,325
Unappropriated Balance	\$ -	\$ -	\$ 23,081		\$ 41,987