

# CITY OF WHITEFISH MONTANA



Photograph courtesy of Jen Frandsen



## FISCAL YEAR 2012 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

#2011-048



To: Mayor Mike Jenson  
City Councilors

From: Chuck Stearns, City Manager

Re: Budget Transmittal Message – Final Proposed Budget

Date: August 31, 2011

## INTRODUCTION

The Fiscal Year 2012 City of Whitefish Budget provides budget authority for the services and projects the City anticipates during the fiscal year, which runs from July 1, 2011 to June 30, 2012. The City budget contains a total of 30 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 FY12.

## FY12 BUDGET MAJOR CHANGES AND ISSUES

With a slowly improving economy and good increases in the Resort Tax revenues this past year, the FY12 budget was not as difficult as the FY11 budget was last year. The major points and issues in the FY12 budget are as follows:

- For property tax supported funds, the budget is balanced at the same property tax mill levy as last year (except for the transfer of 5.4 mills for the Library from the County portion of the tax bill) and we will increase year end cash balances by a small amount (\$85,102 excluding the Library). However, the higher than anticipated FY11 year end cash balances of \$755,409 for property tax supported funds mean that the FY12 year end cash balances on June 30, 2012 are estimated to be \$856,458 which is 12.20% of expenditures compared to cash balances of 4.62% of expenditures on July 1, 2010 (excluding the Library Fund for comparison to last year). Our cash reserves increased significantly with a generally good fiscal year in FY11.
- The property tax base valuation increased by 4.2% for FY12. Our initial, conservative estimate was for only a 0.8% increase, so the 4.2% increase was also welcome news and helps to keep property tax levies down.
- After discussions with the Mayor, City Council members, and the three unions, I am recommending and requesting that we go ahead with the Collective Bargaining Agreements’ required pay increases of 1.3% for a Cost of Living Adjustment (COLA)

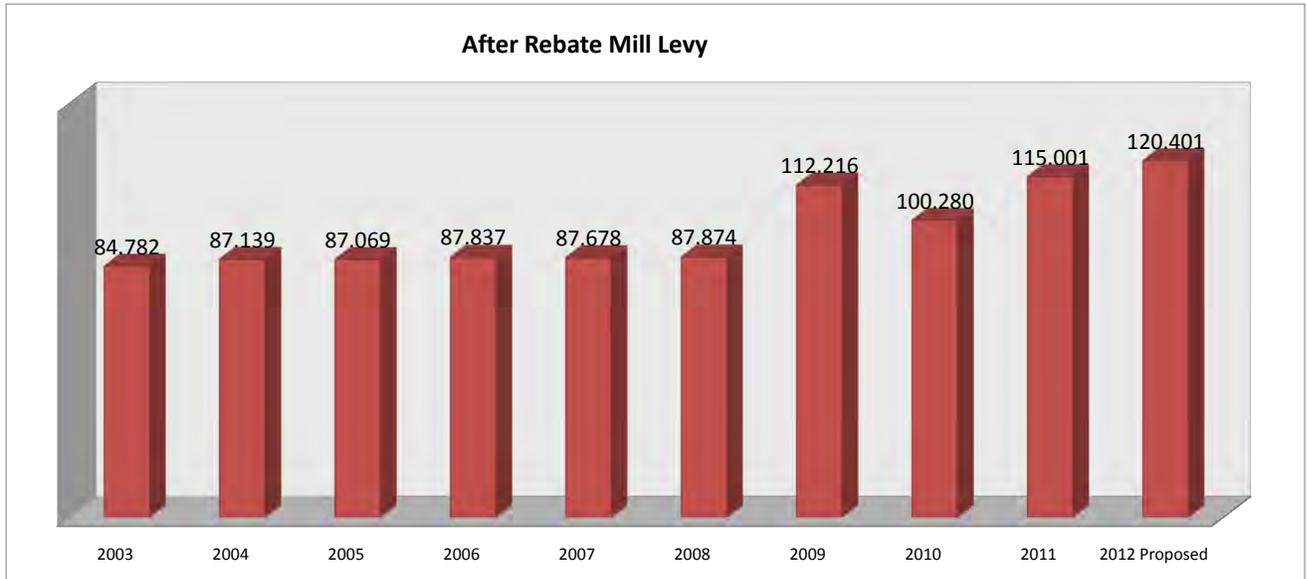
and granting the employees their first pay matrix Step increase (2.0%) since two years ago. Given that employees had a pay freeze last year and that the 1.3% COLA is more or less offset by higher employee medical insurance premiums this year, I believe that the 2% increase over two years, which roughly equates to 1% per year, is a fair balance. Especially as we can achieve that increase without increasing property taxes.

- After we were unable to reach agreement on contract modifications with the Police union, we implemented their contractual pay increase which was a 5.3% pay increase. The Police and Fire union contracts will be open for negotiations next year as they currently terminate on June 30, 2012.
- I recommended and this budget continues the \$300,000 lower Stormwater assessments which the City Council enacted last year, but this budget restores the \$100,000 increase to the Street Maintenance District assessments which we reduced last year in order to allow for an increased property tax levy. That \$100,000 increase on assessments will mean a \$13.13 increase on a \$2,991 total property tax bill which equates to 0.4% higher tax bill.
- This budget includes the Whitefish Community Library Fund budget and 5.4 mill property tax levy. By seceding from the County library system and starting our own City library, it makes overall budget comparison from one year to the next more difficult, but this addition has no impact on city property taxpayers as the 5.4 mills for last year's county library levy will be removed from city taxpayers bills.
- For Police staffing, we currently have two vacancies and this budget recommends replacing one of those vacancies and reducing sworn officers by one officer to a total of 15 sworn officers. At this level of staffing, we are still within the parameters aspired to in the 2006 Emergency Services Plan because of the lower than expected growth in our 2010 Census figure of 6,357 residents.
- Also in Police, Chief Dial requested that we allow him to hire an additional clerical position or Office Manager instead of the second police officer because he felt that this civilian position would free up police officers from many of the clerical duties they now have to perform and thus would be equivalent to adding an officer. This budget delays the effective or start date of that position to April 1, 2012 and we would not recruit or hire for that position until we are satisfied that our financial condition is good enough to add the staff.
- The Parks and Recreation Department has some upcoming capital outlay replacements at the Ice Den (cooling compressor system, roof, and repair damaged concrete sidewalks) and the Amory (roof and flooring replacement). Thus we are recommending in this budget to do an internal, five year loan of \$175,000 at 1% interest to get started on the Ice Den projects. We also recommend paying for the Armory roof and flooring replacement from the Tax Increment District funds as the Tax Increment Funds (TIF) were used for the original rehabilitation and restoration of the Armory.
- In Public Works budgets, I am recommending not filling the vacant position which currently exists, but rather promoting internally to fill the supervisor vacancy and transferring the Equipment Operator who does utility locates and helps with water and sewer line inspections back to the crews who work on streets, water lines, and sewer lines. Thus, we would reduce one position by attrition while maintaining the current staffing for plowing, street maintenance, and utility maintenance.

- Also in Public Works, earlier this year, I approved accelerating the change-out of water meters in the community to the new water meters which are read automatically from just several spots in town, thus eliminating the need for a water meter reader. This position was laid off, effective after work on July 29<sup>th</sup>. This reduction in force was previously anticipated once the new meter technology and changeovers were complete and this conversion was completed in July. So the public works staffing will reduce by one additional position.
- Fire and Ambulance services continue to cost more than our anticipated revenues, so we will have to use up some existing cash balances if 100% of the budget is spent in either FY12. The Fire Chief is also preparing an analysis and Ambulance rate increases for any responses made outside of city limits to people who do not live in or own property in Whitefish. We are not budgeting any revenues from this rate change in the FY12 budget as the City Council has not yet reviewed this proposal.
- FY12 is a fiscal year which contains an extra or 27<sup>th</sup> payroll. We do payroll every two weeks and there are normally 26 payrolls in a fiscal year. However, 14 days times 26 equals 364 days, so there is a “leap” day every year and two extra days in leap years. Therefore, every 12 years, there is an extra or “27<sup>th</sup>” payroll in the fiscal year and FY12 happens to be that year. In past years we just lowered reserves to pay for the 27<sup>th</sup> payroll, however, with our current lower levels of reserves, that is more difficult. However, the 27<sup>th</sup> payroll is included in the FY12 budget and it is being paid out of current revenues without a tax increase and we are still increasing cash balances.
- While the FY12 proposed budget would levy the full 24 mills which the voters approved in 2008 for Fire and Ambulance service on a 24/7 basis, the increased Resort Tax revenues more than offset this increase, so that the mill levy for FY12 at 120.401 mills is exactly the same as last year except for the transfer of 5.4 Library mills from the County property tax to the City property tax. There is no net effect of library property taxes being paid by city property owners.

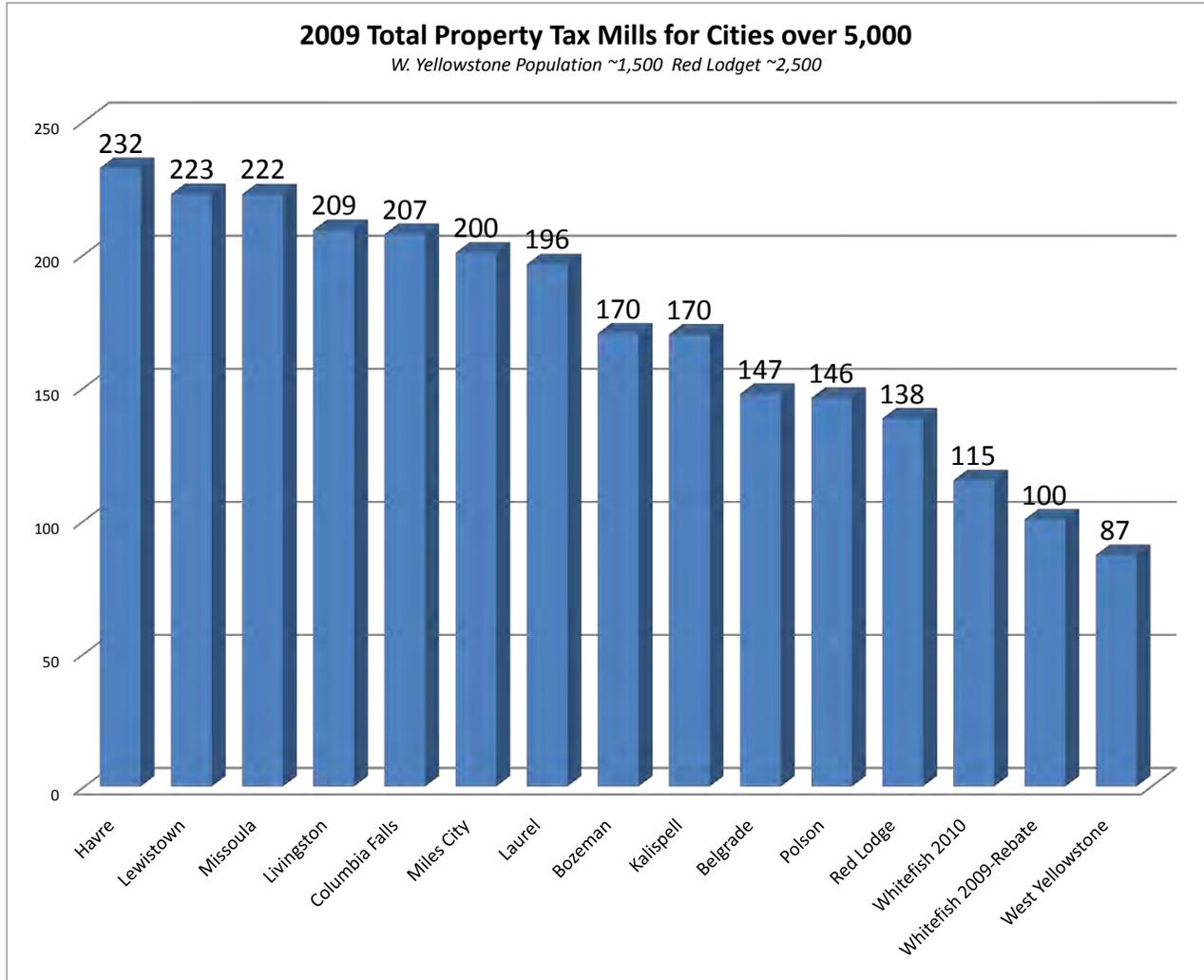
## **FY12 BUDGET OVERVIEW**

The FY12 proposed budget totals \$37,868,892 of transfers and expenditures for all funds as compared to \$36,377,338 in FY11, a 4.1% or \$1,491,554 increase. Some of this increase is from incorporating the Library into our budgets, some is for the 27<sup>th</sup> payroll and pay increases, some is for higher Tax Increment Fund and Resort Tax expenditures, and some is for capital expenditure increases. The property tax mill levy history is shown below and the proposed FY12 mill levy is the same as last year except for transferring the 5.4 library mills from the county portion of the tax bill to the city portion.



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). 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.



The FY12 budget does include increasing year end cash balances or reserves in the property tax supported funds (other than Library) to \$825,328 or 12.20% of expenditures compared to cash balances at the beginning of FY12 of \$740,226. Last year’s budget estimated we would end FY11 at a cash balance of \$331,000 or 4.62% of expenditures, but the actual amount was \$740,226, so we had a good fiscal year in FY11.

**REVENUES**

The proposed property tax and assessment changes for FY12 were discussed above.

Total revenues for all 30 budgeted funds equal \$26,950,458 which is \$503,667 or 1.9% more than FY11 mostly because of higher resort tax, tax increment, and water and sewer revenues. The 2011 Legislature adjourned on April 28<sup>th</sup> and they froze our entitlement formula at last

year's level (a loss of approximately \$16,000 from the previous growth formula), but they agreed to fully reimburse any losses from lowering business equipment taxes.

Total General Fund Revenues are projected at \$3,095,820 in FY12 which is a \$38,132 or a 1.22% decrease from last year. Court fines, planning fees, and building revenue estimates were all lowered, but hopefully they may exceed estimates. General Fund transfers are \$13,134 higher than last year because of increased transfers of Resort Taxes to lower property taxes.

The history and budget for total building permit and plan review fees are shown below. You can see that the FY11 estimate is more conservative than last year's budget of \$200,000, however, we did make that budget with \$203,188 collected.



Water revenues are up by \$105,779 which is an increase of 3.66%, 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 be the same as budgeted last year. The City Council will decide whether or not to implement the previously approved annual inflationary increases to water and sewer rates before October 1<sup>st</sup>.

Wastewater revenues are estimated at \$3,631,182 or \$68,401 or 1.92% more in FY12.

## **EXPENDITURES**

Total proposed appropriations and transfers equal \$37,868,892 which is a \$1,491,554 or 4.1% increase in budget authority as compared to the adopted FY11 Budget of \$36,377,338. This increase is caused primarily by the 27<sup>th</sup> payroll, pay increases, higher resort tax and tax increment spending, and incorporating the library into our budget.

Total expenditures and transfers for the General Fund equal \$3,497,976 which is a \$125,046 or 3.71% increase from the FY11 budget figure of \$3,372,930.

Total personnel costs of salaries, wages, overtime, and benefits are proposed to increase 0.8% or \$54,768 in the proposed budget compared to the FY11 budget mostly because of the 27<sup>th</sup> payroll period, library salaries, and proposed pay increases.

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 9.2% or \$473,909, but without \$339,750 of increases in the Tax Increment District Fund O&M, O&M would have increased \$134,159 or 2.6%.

Capital outlay costs are typically described in the narrative for most funds. Overall capital outlay expenditures in funds with personnel costs are up \$1,611,134 or 27.6% because of \$1,223,737 higher spending in the Tax Increment Fund for street lights on higher 93 North – Whitefish West project, for replacing the City Hall sewer line as part of the TIGER Grant, and to purchase the building at 105 Baker Avenue (former Coldwell Banker building) for \$750,000.

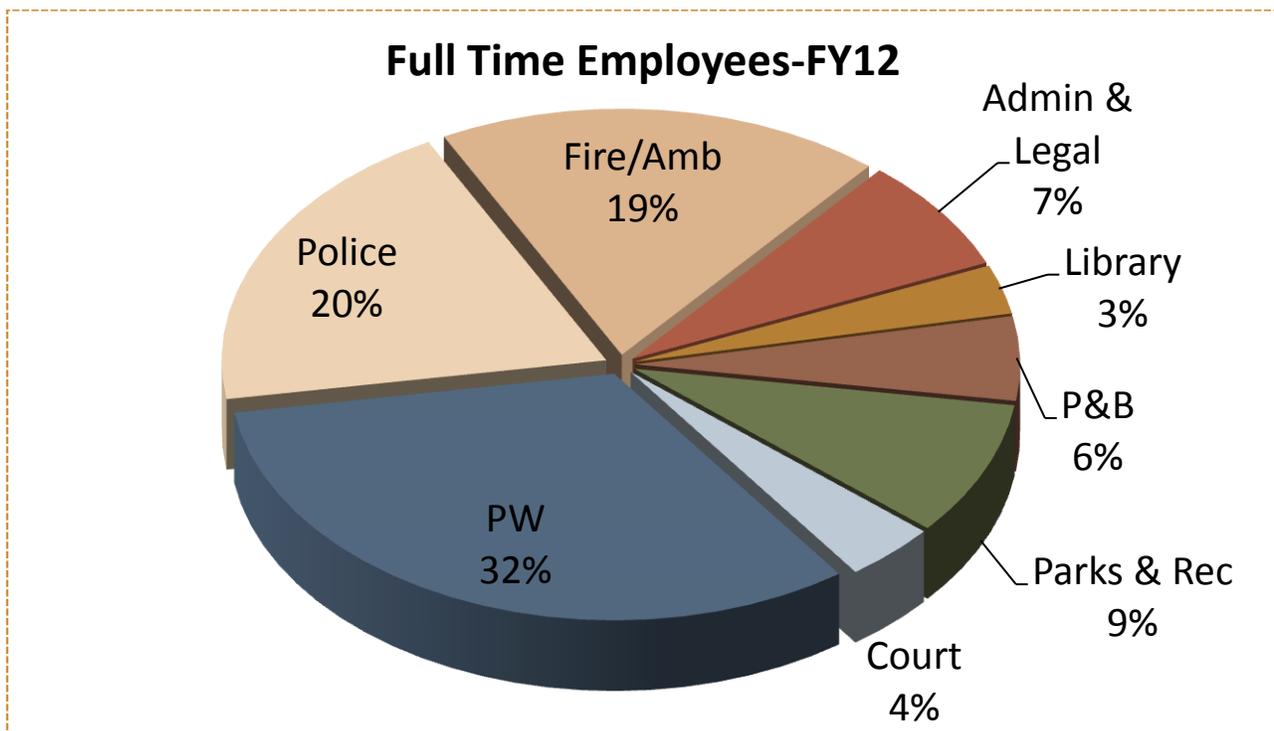
## **CONCLUSION**

I believe this proposed FY12 budget is a balanced approach to meeting many diverse interests among elected officials, employees, and citizens. We can provide small pay increases with no property tax increase and a small increase in cash balances or reserves. If the economy continues to improve, especially in construction, we may be able to repay the General Fund for loans to the Building Fund and increase cash balances further. I do remain focused on and concerned about our long term financial condition until 2020 when the Tax Increment District terminates.

Rich Knapp again did most of the number crunching, preparation, and review of the FY12 budget. The Department Heads turned in very responsible budget requests and are watching their budgets carefully. Special thanks are extended to Necile Lorang, Administrative Services Director/City Clerk; Vanice Woodbeck, Asst. City Clerk; Michelle Howke, Customer Service Clerk, and Sherri Baccaro, Public Works Assistant for their invaluable help on the budget.

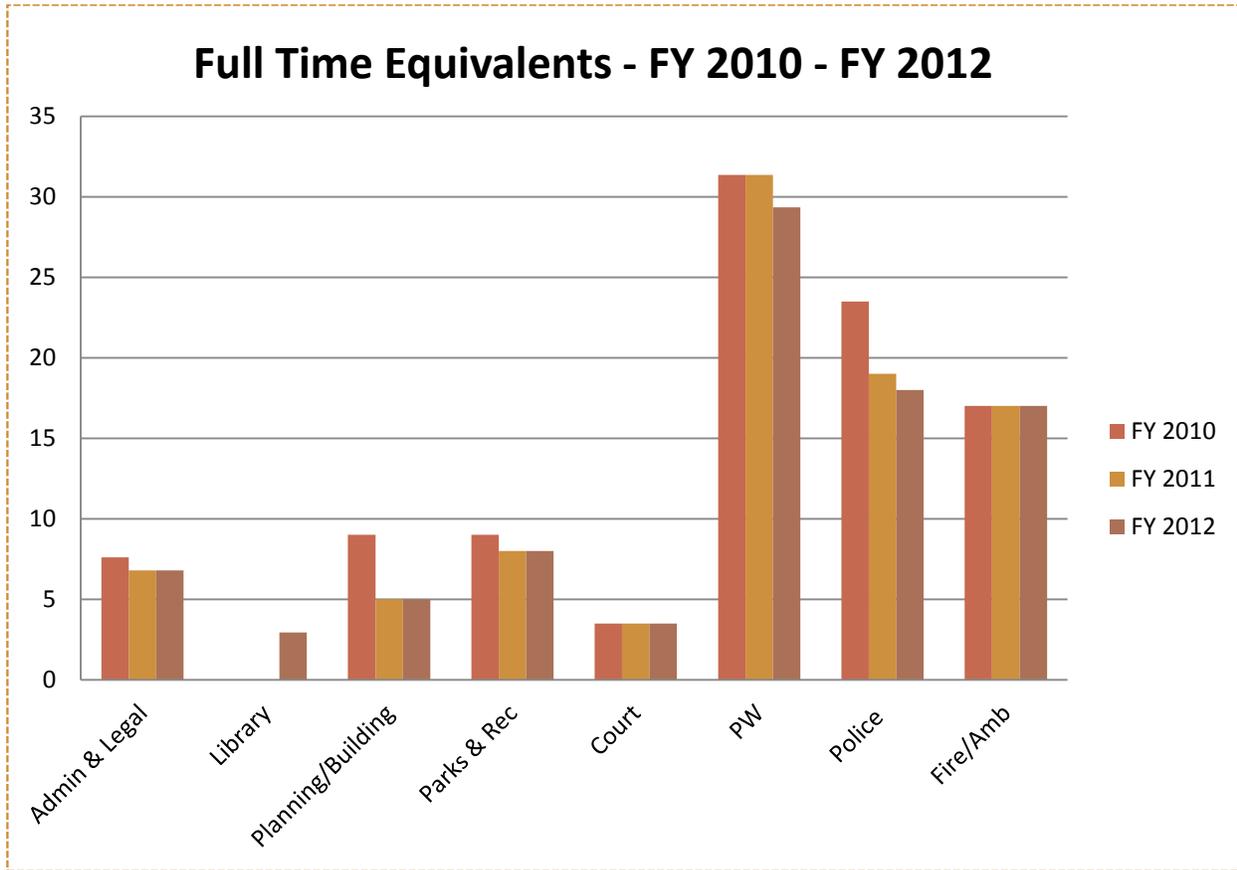
	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD		
1	<b>Budget Summary by Main Revenue Source</b>													<b>8/22/2011</b>		
2	<b>City of Whitefish Final Budget</b>															
3	<b>Fiscal Year 2012</b>															
4	<b>Resources</b>					<b>Requirements</b>										
5	<b>Beginning Available</b>										<b>Total</b>		<b>Ending</b>		<b>Total</b>	
6						<b>Personal</b>		<b>Materials</b>		<b>Capital</b>		<b>Debt</b>		<b>Approp</b>	<b>Available</b>	<b>Approp. &amp;</b>
7	<b>Fund</b>	<b>Cash</b>	<b>Revenue</b>	<b>Transfers</b>	<b>Total</b>	<b>Services</b>	<b>&amp; Services</b>	<b>Outlay</b>	<b>Transfers</b>	<b>Service</b>	<b>Conting.</b>	<b>Budget</b>	<b>Cash</b>	<b>Unapprop</b>		
8																
9	<b>Property Tax Supported Funds:</b>															
10	General	170,926	3,095,820	553,708	3,820,454	548,021	235,175	-	2,704,780	-	10,000	3,497,976	322,478	3,820,454		
11	Library	15,183	155,564	33,370	204,117	119,537	49,950	-	-	-	3,500	172,987	31,130	204,117		
12	Law Enforce	54,252	184,044	1,710,000	1,948,296	1,392,100	457,820	37,000	-	-	-	1,886,920	61,376	1,948,296		
14	Fire & Res	370,508	607,858	90,512	1,068,878	581,889	146,886	20,000	-	-	-	748,775	320,103	1,068,878		
15	Ambulance	144,496	1,210,544	343,502	1,698,542	1,036,082	556,100	-	-	-	-	1,592,182	106,360	1,698,542		
16	Bldg Codes	-	215,000	63,026	278,026	233,188	39,600	-	-	-	-	272,788	5,238	278,026		
17	Parks/Rec	45	1,017,995	464,370	1,482,410	710,396	559,255	175,000	-	17,985	10,000	1,472,636	9,774	1,482,410		
18	<b>Total</b>	<b>755,409</b>	<b>6,486,825</b>	<b>3,258,488</b>	<b>10,500,722</b>	<b>4,621,213</b>	<b>2,044,786</b>	<b>232,000</b>	<b>2,704,780</b>	<b>17,985</b>	<b>23,500</b>	<b>9,644,264</b>	<b>856,458</b>	<b>10,500,722</b>		
19														12.34%		
20						<b>Total Operating Budget = 6,665,999</b>					<b>Change in Cash w/o Library \$ 85,102 12.20%</b>					
21	<b>Other Tax, Fee &amp; Assessment Supported Funds:</b>															
22	Resort Tax	2,415,909	1,703,548	-	4,119,457	-	-	2,140,000	712,708	-	-	2,852,708	1,266,749	4,119,457		
23	Tax Inc Dist	1,986,742	4,179,808	-	6,166,550	210,934	438,300	1,238,737	2,965,311	-	100,000	4,953,282	1,213,268	6,166,550		
24	Street Fund	801,162	1,319,108	-	2,120,270	686,691	676,343	270,535	-	-	50,000	1,683,569	436,701	2,120,270		
25	Street Lighting #1	47,283	66,370	-	113,653	20,802	55,653	10,000	-	-	-	86,455	27,198	113,653		
26	Street Lighting #4	61,361	57,250	-	118,611	20,802	38,053	10,000	-	-	-	68,855	49,756	118,611		
27	Impact Fees	179,500	48,720	-	228,220	-	-	228,420	-	-	-	228,420	(200)	228,220		
28	Sidewalk	125,333	1,700	-	127,033	-	-	125,333	-	-	-	125,333	1,700	127,033		
29	<b>Total</b>	<b>5,617,291</b>	<b>7,376,504</b>	<b>-</b>	<b>12,993,794</b>	<b>939,229</b>	<b>1,208,349</b>	<b>4,023,025</b>	<b>3,678,019</b>	<b>-</b>	<b>150,000</b>	<b>9,998,622</b>	<b>2,995,172</b>	<b>12,993,794</b>		
30																
31						<b>Total Operating Budget = 2,147,578</b>										
32	<b>Enterprise Funds:</b>															
33	Water	1,416,603	2,995,500	-	4,412,103	823,003	637,919	1,242,500	-	591,700	-	3,295,122	1,116,981	4,412,103		
34	Wastewater	398,664	3,631,182	-	4,029,846	894,046	603,124	1,896,800	-	194,300	-	3,588,270	441,576	4,029,846		
35	Solid Waste	(353)	717,346	-	716,993	70,014	626,357	-	-	-	-	696,371	20,622	716,993		
36	Stormwater	1,057,714	63,280	-	1,120,994	-	45,600	205,000	-	-	-	250,600	870,394	1,120,994		
37	<b>Total</b>	<b>2,872,628</b>	<b>7,407,308</b>	<b>-</b>	<b>10,279,936</b>	<b>1,787,063</b>	<b>1,913,000</b>	<b>3,344,300</b>	<b>-</b>	<b>786,000</b>	<b>-</b>	<b>7,830,363</b>	<b>2,449,573</b>	<b>10,279,936</b>		
38																
39						<b>Total Operating Budget = 3,700,063</b>										
40	<b>Other Funding Source Funds:</b>															
41	City Hall Reserve	1,507,249	17,000	250,000	1,774,249	-	-	200,000	-	-	-	200,000	1,574,249	1,774,249		
42	Housing Authority	2,397	530,000	-	532,397	-	532,397	-	-	-	-	532,397	-	532,397		
43	ESC Constr	-	1,205,000	-	1,205,000	-	-	1,205,000	-	-	-	1,205,000	-	1,205,000		
44	US93/2nd TIGER	-	3,373,547	-	3,373,547	-	1,895	3,371,652	-	-	-	3,373,547	-	3,373,547		
45	Whitefish Trail	2,401,771	14,500	-	2,416,271	1,000	30,000	1,061,000	-	-	1,324,271	2,416,271	-	2,416,271		
46	Park Dev	112,267	317,700	159,000	588,967	-	70,000	493,600	-	-	-	563,600	25,367	588,967		
47	Fed Funded Trails	49,849	55,544	-	105,393	-	-	105,393	-	-	-	105,393	-	105,393		
48	Bike & Ped Path	2,382	-	-	2,382	-	-	-	-	-	2,382	2,382	-	2,382		
49	TIF Debt Svc	-	20,000	1,770,311	1,790,311	-	-	-	-	1,790,311	-	1,790,311	-	1,790,311		
50	Victim/Wit	100	15,000	-	15,100	-	15,100	-	-	-	-	15,100	-	15,100		
51	Misc. S.I.D.	127,921	131,530	55,912	315,363	-	-	-	74,042	117,600	-	191,642	123,721	315,363		
52	<b>Total</b>	<b>4,203,936</b>	<b>5,679,821</b>	<b>2,235,223</b>	<b>12,118,980</b>	<b>1,000</b>	<b>649,392</b>	<b>6,436,645</b>	<b>74,042</b>	<b>1,907,911</b>	<b>1,326,653</b>	<b>10,395,643</b>	<b>1,723,337</b>	<b>12,118,980</b>		
53																
54	<b>Total</b>	<b>13,449,264</b>	<b>26,950,458</b>	<b>5,493,711</b>	<b>45,893,433</b>	<b>7,348,505</b>	<b>5,815,527</b>	<b>14,035,970</b>	<b>6,456,841</b>	<b>2,711,896</b>	<b>1,500,153</b>	<b>37,868,892</b>	<b>8,024,540</b>	<b>45,893,433</b>		

The FY 2011 Budget funds 90.58 full time equivalent employees or 14.2 employees per 1,000 residents. The budgeted payroll expense increased about \$173,109 from FY 2011 to this proposed FY2012. Changes in payroll include a once in about 12 years 27<sup>th</sup> payroll, a 10.5% increase in health premiums, the addition of 2.93 FTEs from the library, and a reduction in staff of two FTEs in public works and one in police. The chart below breaks down full time employees by department.

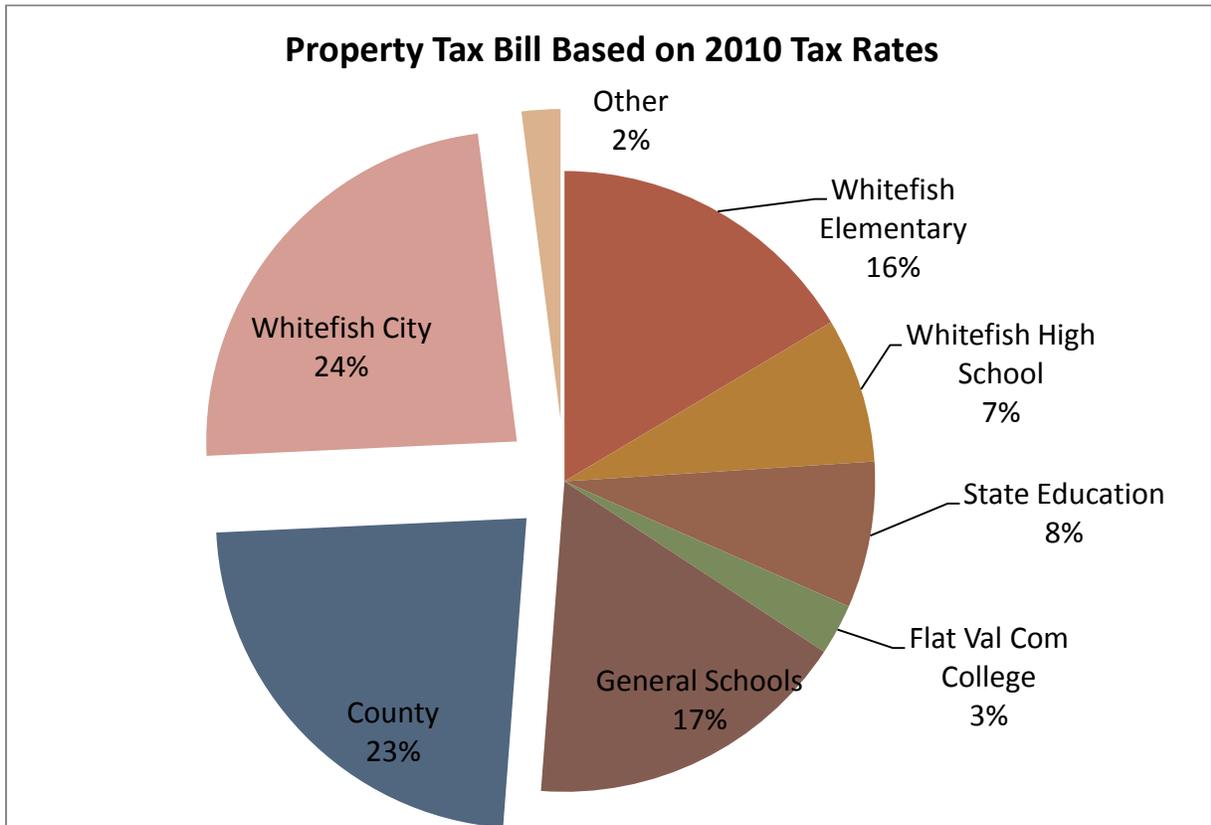


FY 2012	FT	PT	FTE	per 1,000
Admin & Legal	6	0.8	6.8	1.1
Library	1	1.93	2.93	0.5
Planning/Building	5		5	0.8
Parks & Rec	8		8	1.3
Court	3	0.5	3.5	0.6
PW	28	1.35	29.35	4.6
Police	17	1	18	2.8
Fire/Amb	17		17	2.7
<b>Total</b>	<b>85</b>	<b>5.58</b>	<b>90.58</b>	<b>13.4</b>

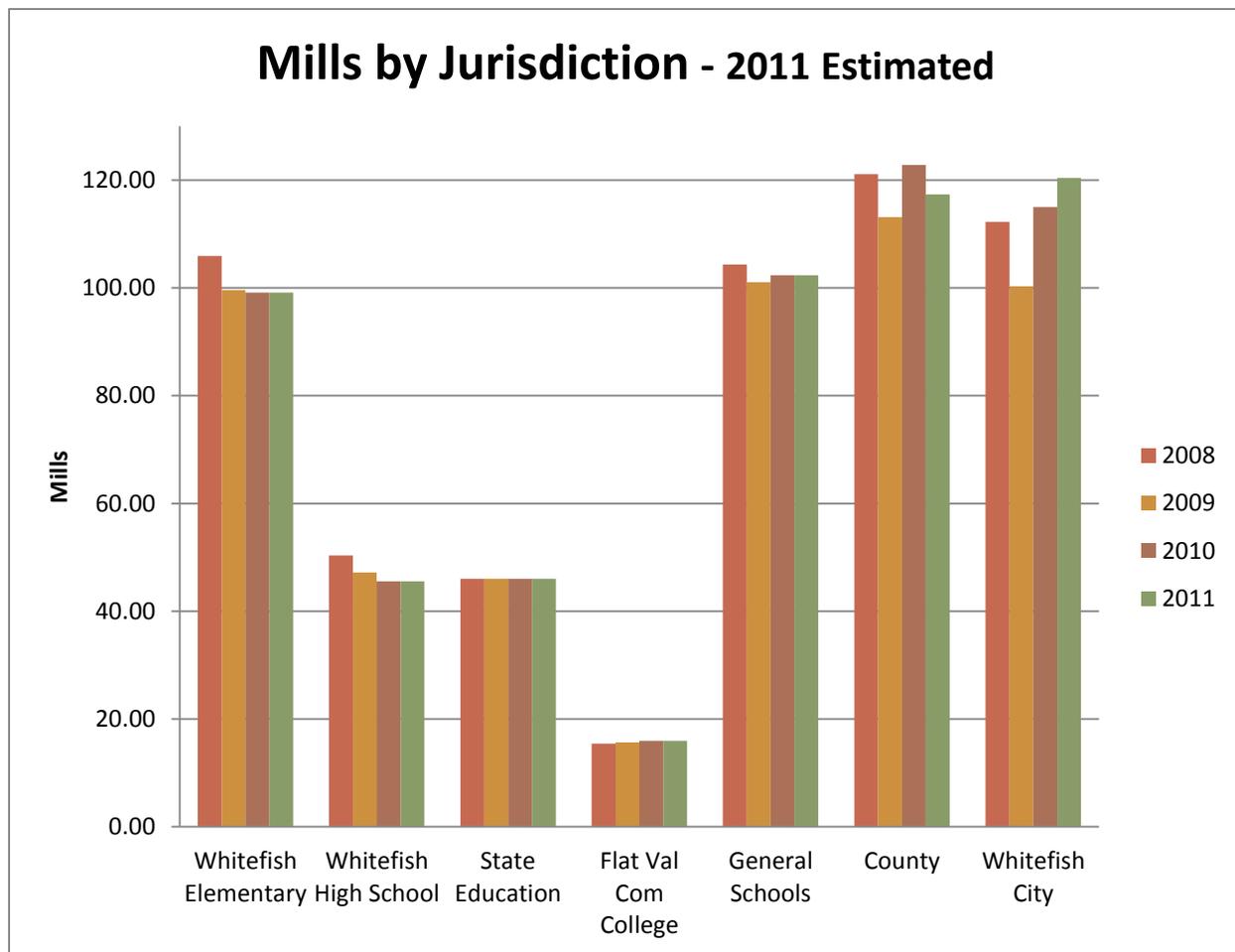
This chart shows the change by department from FY 2010 to FY 2012.



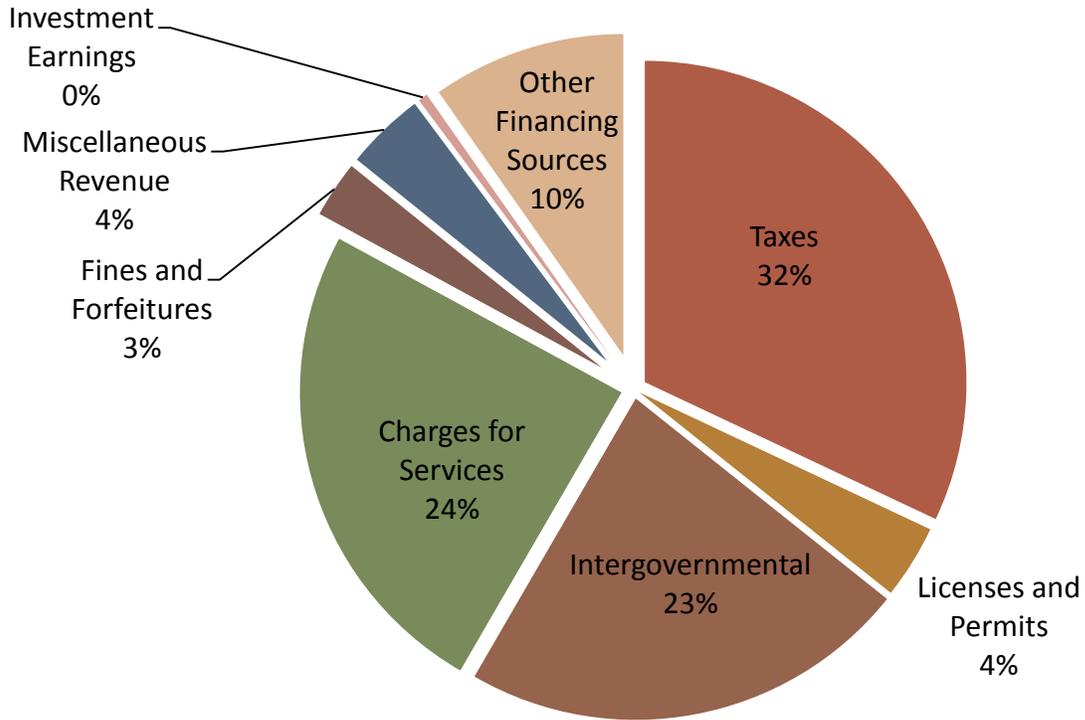
Of the total property tax bill (includes taxes and assessments), the City of Whitefish accounts for 24%. Almost 51% of the tax bill goes to education.



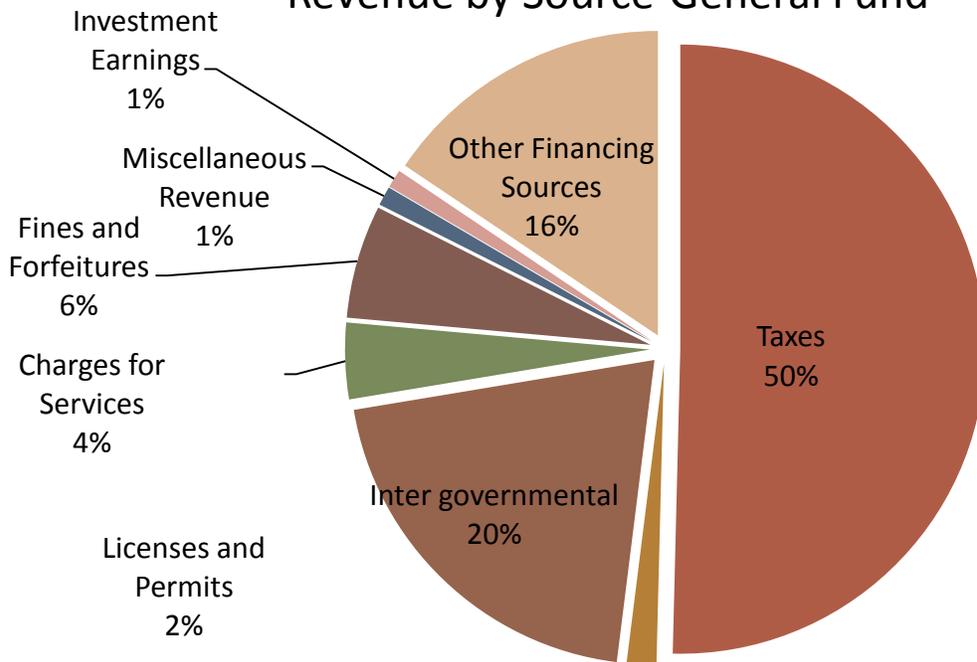
Calendar year 2008 was the first year the city levied the 24 mills for 24/7 coverage for Fire and Ambulance. That 24 mills was cut to 12.48 in 2009, then increased to 19.68 in 2010, and is not proposed to return to the full 24 mills in 2011. The proposed 2011 tax mix includes the 5.4 library mills previously going to the county instead going to the city—thus a reduction in county and an increase in city. The city mills would have been even higher for the proposed 2011, due to the full 24 mills for fire/amb, were it not for the property tax rebate from resort tax.

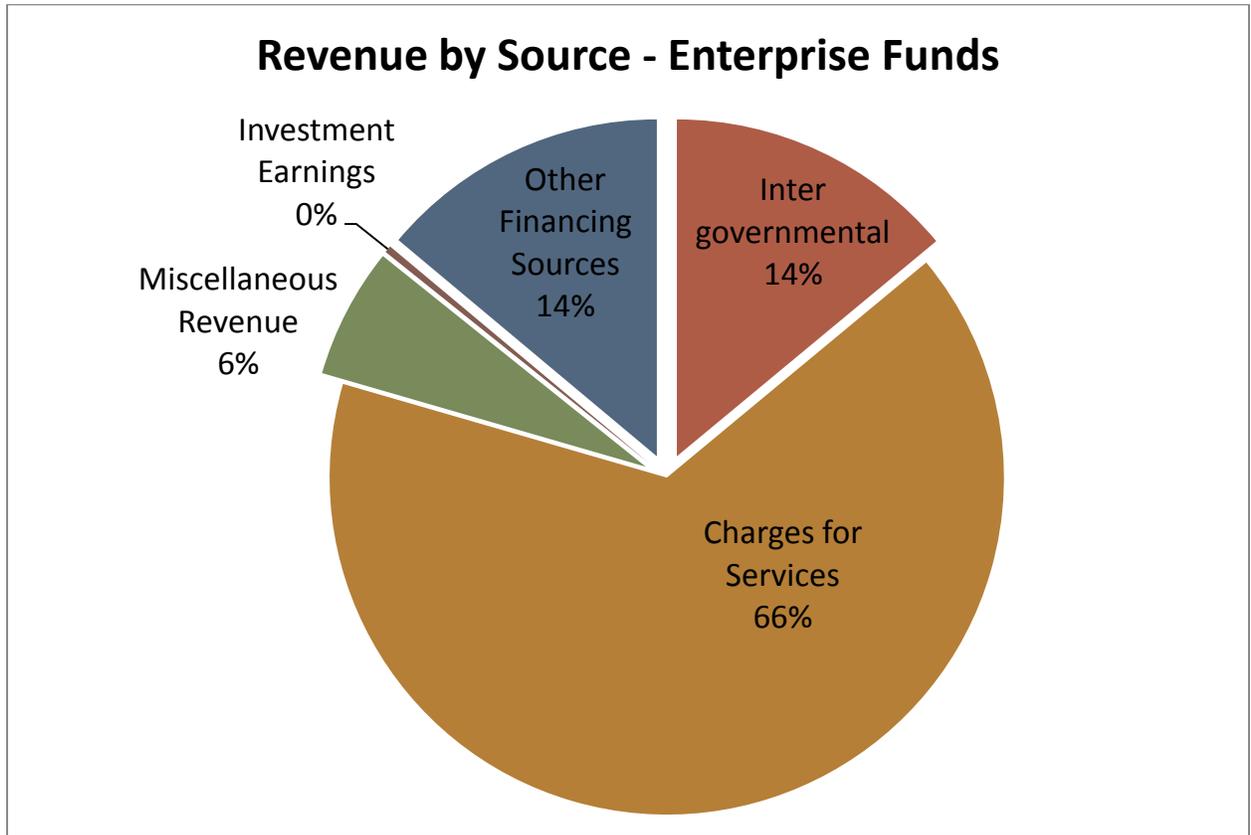


## Revenue by Source-Property Tax Supported Funds

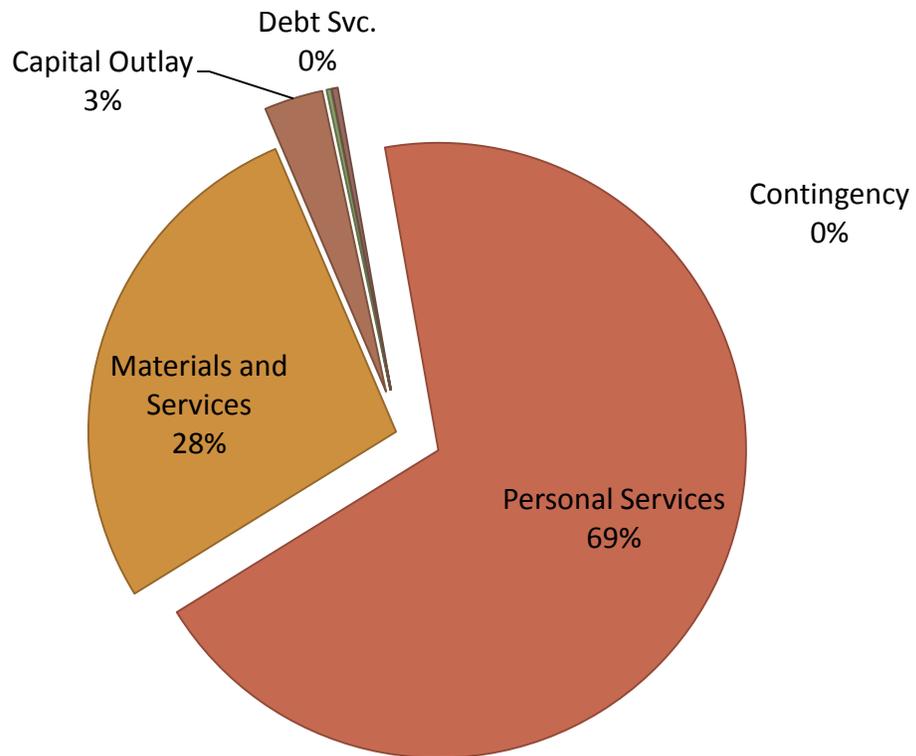


## Revenue by Source-General Fund





## Total FY 2012 Property Tax Supported Budget Requirements



The City carries debt from revenue bonds and loans from the State Revolving Fund. Revenue bonds are backed by an underlying revenue applicable to the financing.

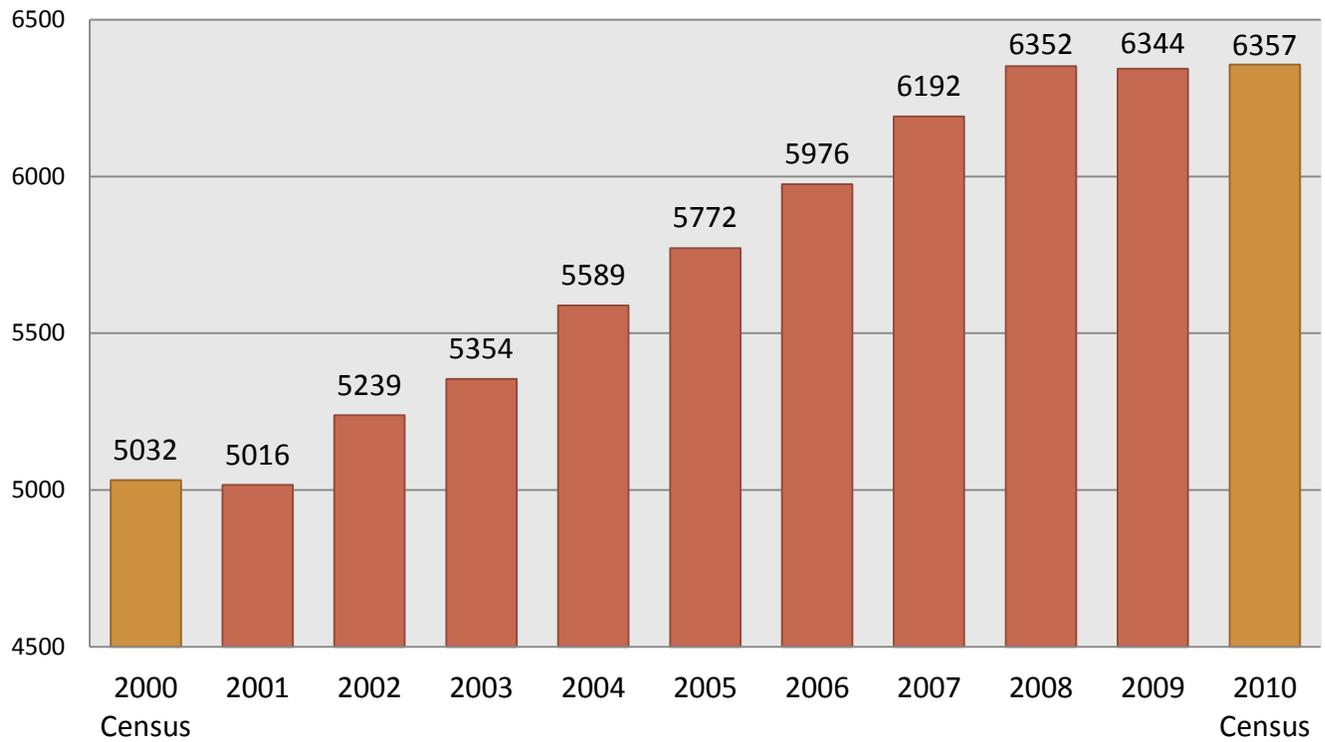
About half of TIF bond was for the construction of the Emergency Services Center, the rest was a refinancing of previous projects. This loan is backed by and paid for with the tax increment tax revenues. The City received an A- and stable rating on this bond issue from Standard and Poor's. The SID 166 bond was for the JP Road construction project and is backed by an assessment within that Special Improvement District.

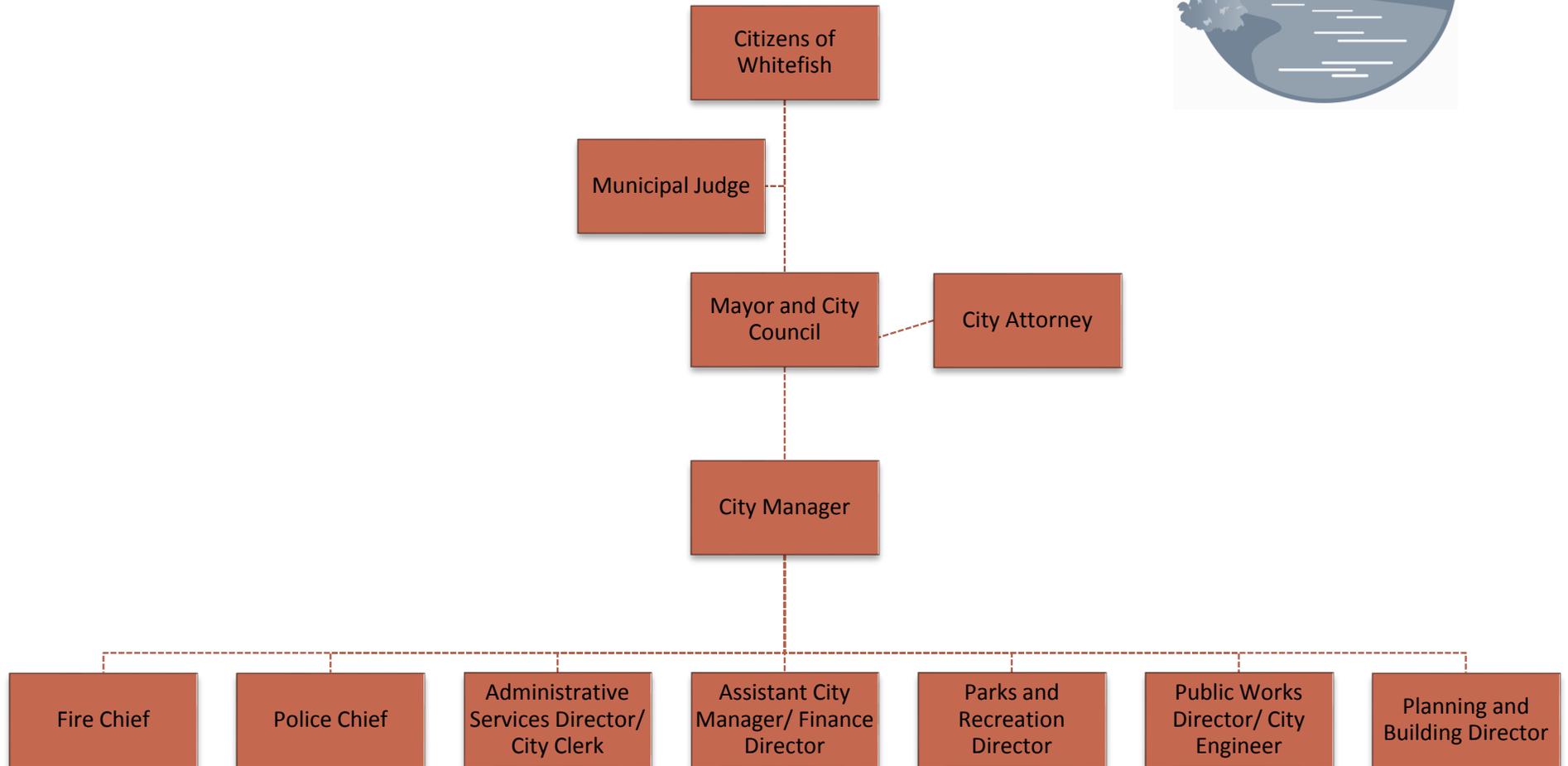
The water and sewer low interest loans were provided by the State of Montana's revolving fund for construction and upgrades to the water and sewer system. The loans are backed by and paid for through the user fees generated from the water and sewer systems.

The City has no General Obligation bonds.

	Loan Issue Date	Total Borrowed	Current Principal 6/30/2011	Current year Payment (Principal and Interest)	Rate/TIC	Last Payment Date
<b>Revenue Bonds</b>						
TIF 2009	7/14/2009	\$15,695,000	\$14,510,000	\$1,789,311	4.23%	7/15/2020
SID 166	7/1/2006	\$1,360,000	\$1,005,000	\$116,613	4.18%	7/1/2026
<b>Loans</b>						
Water 1998	8/7/1998	\$400,000	\$177,000	\$29,740	4.00%	7/1/2018
Water 1999	9/3/1999	\$5,839,000	\$2,895,000	\$426,700	4.00%	7/1/2019
Water 2006	6/15/2006	\$895,835	\$730,000	\$64,038	3.75%	7/1/2026
Water 2007	9/6/2007	\$900,000	\$766,000	\$64,388	3.75%	7/1/2027
Water 2009B	10/21/2009	\$120,100	\$108,000	\$6,799	0.75%	7/1/2029
Sewer 2002	11/7/2002	\$200,000	\$124,000	\$13,645	3.00%	7/1/2022
Sewer 2008A	12/11/2008	\$500,000	\$441,000	\$31,990	2.75%	7/1/2028
Sewer 2009B	1/16/2009	\$1,711,000	\$1,560,000	\$122,900	3.75%	1/1/2029
Sewer 2010B	2/4/2010	\$48,211	\$46,000	\$2,341	0.75%	7/1/2030
Sewer 2011 B	8/1/2011	\$340,000	\$340,000	\$11,312	3.75%	7/1/2031
Sewer 2011 C	8/1/2011	\$386,000	\$386,000	\$12,031	3.75%	7/1/2031
		\$28,395,146	\$23,088,000	\$2,691,807		

### Annual Population Estimate Based on Active Accounts



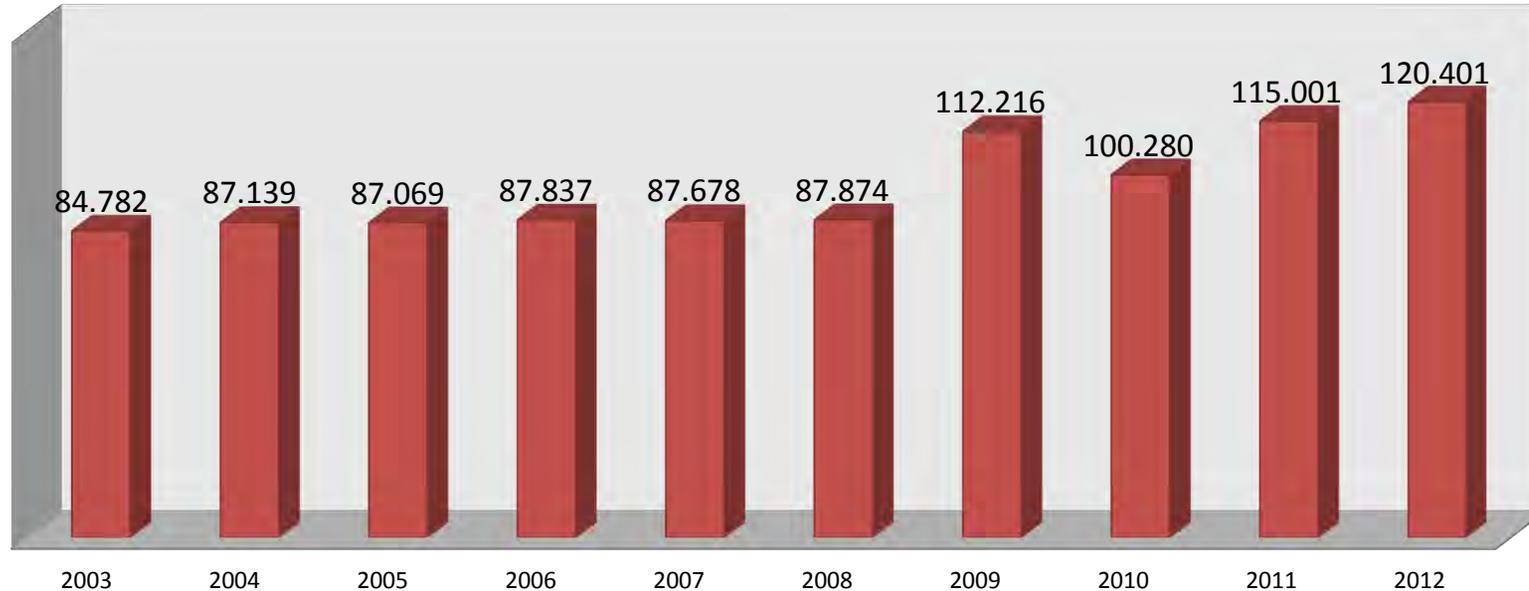


City of Whitefish  
Mill Value and Tax Levy  
History

8/22/2011

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	Distribution of Property Tax Levy					Total Property Tax Revenue	
												General	Library	Fire Pension	Fire	Amb		
1997	\$ 258,906,133		\$ 7,635.816	2.8%	88.25		88.25	-8.67	79.584		79.584							\$ 607,689
1998		\$ 196,074	\$ 7,654.849	0.2%	88.25		88.25	-26.90	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	-24.07	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	-24.14	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	-23.29	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	1.6%	115.40	2.46	117.86	-22.54	95.321	19.68	115.001	\$ 1,866,064		\$ 81,736	\$ 160,857	\$ 241,286		\$ 2,349,944
2012	\$ 1,022,102,349	\$ 710,377	\$ 21,287.796	4.2%	119.95	2.46	122.41	-26.01	96.401	24	120.401	\$ 1,852,060	\$ 114,954	\$ 85,151	\$ 204,363	\$ 306,544		\$ 2,563,072
change from last year					4.55			-3.472	1.08	4.32	5.40	\$ (14,005)	\$ 114,954	\$ 3,415	\$ 43,505	\$ 65,258		\$ 213,128
									22.0%	4.7%	-0.8%		4.2%	27.0%	27.0%		9.1%	

After Rebate Mill Levy



## Accounting Basis

Basis of accounting refers to the timing when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. The financial statements report the status of the City's finances in accordance with GAAP. The accrual basis of accounting is used for all funds at the entity-wide reporting level. At the fund level, the accrual basis of accounting is used for proprietary funds and the governmental fund types use the modified accrual basis of accounting.

The modified accrual basis differs from the accrual basis in the following ways:

- 1) Capital outlay is recorded as an expenditure in the year purchased, and depreciation is not recorded.
- 2) Debt principal payments are shown as expenditures, and long-term liabilities are not reported in the balance sheet.
- 3) Revenues are recognized only when they become both measurable and available to finance expenditures of the current period.
- 4) Receipts of long-term receivables are reported as revenues.
- 5) Inventories and prepaid items are reported as expenditures when purchased.
- 6) Debt proceeds are reported as revenue.

## Budget Basis

The Governmental Fund types (the General fund, Special Revenue, and Capital Projects funds) are budgeted on a modified accrual basis and can be directly compared to the financial statements. The Proprietary Fund types (Water, Wastewater, Solid Waste, and Ambulance) are budgeted on a modified accrual basis and are depicted in the financial statements using the accrual basis; therefore, these funds are not directly comparable between the two reports.

### 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.

### FY 2012 Objectives

The objective of the General Fund for FY12 is to provide budget authority to provide the above listed services within the City.

Significant or Changed Appropriations during FY12 are:

Item/Project	Cost
<b>Revenue Changes</b>	
• Reduced Court Fine estimates	\$40,000
• Increased Resort Tax Property Tax Relief – Higher projections	\$99,426
• Removed SID Revolving Fund one-time transfer in	\$80,000
• Froze State Entitlement Distribution per legislation	~\$35,000
<b>Expenditure Changes</b>	
• Increased Admin Services for general election	\$6,000
• Decreased Prosecution expense per new contract	\$25,000
• Increased loan transfer to Building Codes	\$53,718
• Restored transfer to the Fire Fund	\$88,000
• Moved Library Maintenance to new Library Fund	\$33,370

# General Fund Revenue - 1000

8/22/2011

Revenues	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Taxes</b>					
Real Property Taxes	1,607,956	1,542,671	1,831,564	1,841,503	1,817,560
Personal Property Taxes	36,077	21,980	34,500	18,926	34,500
Penalty and Interest	16,311	11,606	12,000	14,968	14,000
In Lieu of Taxes - Housing Auth.		5,211	5,500		5,500
	<b>\$ 1,660,345</b>	<b>\$ 1,581,467</b>	<b>\$ 1,883,564</b>	<b>\$ 1,875,397</b>	<b>\$ 1,871,560</b>
<b>Licenses and Permits</b>					
Fees in Lieu of Taxes	326	348	500	467	400
Alcohol Bvrg Licenses/Permits	12,609	14,584	13,000	17,701	14,000
Catering License Fees	310	210	100	105	200
General Business License	40,002	39,821	40,000	41,194	40,000
Special Events Permit Fees	530	560	1,000	1,935	600
Animal Licenses	2,159	1,731	2,000	1,074	1,700
	<b>\$ 55,936</b>	<b>\$ 57,254</b>	<b>\$ 56,600</b>	<b>\$ 62,476</b>	<b>\$ 56,900</b>
<b>Intergovernmental</b>					
Whitefish Theatre Grant	4,500	10,081	5,000	5,744	9,500
Live Card Game Table Permit	1,800	1,800	3,000	2,775	1,500
Gambling Machine Permits	19,550	19,150	19,500	18,125	19,500
Legislative Tax Reimbursements	3,209		140		-
State Entitlement Distribution	625,467	662,840	699,098	702,833	702,835
	<b>\$ 654,526</b>	<b>\$ 693,871</b>	<b>\$ 726,738</b>	<b>\$ 729,477</b>	<b>\$ 733,335</b>
<b>Charges for Services</b>					
Copies, Maps & Misc.	495	163	1,000	199	200
Bad Check Service Charges	-	3	100	50	100
Temporary Use/Vendor Fees			3,000		1,500
Variance Fee	1,650	2,640	3,000	10,875	5,000
Conditional Use Permit Fees	11,810	6,660	10,000	4,950	5,000
Sign Fee	17,193	17,389	16,000	15,446	16,000
Architectural Review Fee	11,695	4,700	5,000	13,410	9,000
Lakeshore Fee	3,615	7,200	5,000	12,030	8,500
Floodplain	2,180	300	500	400	500
Critical Area Fee - Inside City	2,342	300	500	200	500
Critical Area Fee - Outside City	1,250	1,250	1,500	650	1,250
Planning Fees	91,542	29,898	45,000	36,898	45,000
Zoning Fees	53,823	34,203	43,000	45,911	43,000
5% Admin Fee for Impact Fees	6,085	2,790	4,000	4,171	4,000
Sale of Cemetery Lots	250		250		250
Cemetery Burial Fees	1,500	2,700	2,000	3,650	4,000
Weed Control Charges	2,060	3,702	1,600	2,786	1,600
	<b>\$ 207,491</b>	<b>\$ 113,898</b>	<b>\$ 141,450</b>	<b>\$ 151,626</b>	<b>\$ 145,400</b>
<b>Fines and Forfeitures</b>					
Municipal Court Fines	328,651	250,538	240,000	188,534	200,000
Parking Fines	15,747	11,104	20,000	17,963	15,000
Dog Fines	3,600	2,683	2,000	690	800
Defense Attrny Fee Reimburse	1,401	734	-	310	250
	<b>\$ 349,399</b>	<b>\$ 265,059</b>	<b>\$ 262,000</b>	<b>\$ 207,497</b>	<b>\$ 216,050</b>

# General Fund Revenue - 1000

8/22/2011

Revenues	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Miscellaneous Revenue</b>					
Rents/Parking Lot Leases	6,580	1,928	-		6,000
Golf Course Lease Fee	3,710	35,846	20,000	24,952	25,375
Miscellaneous Revenue	999	101,523	3,000	12,848	5,000
Vending Machine Revenue	485	452	600	70	200
Contributions & Donations					1,000
	<b>\$ 11,775</b>	<b>\$ 139,749</b>	<b>\$ 23,600</b>	<b>\$ 37,870</b>	<b>\$ 37,575</b>
<b>Investment Earnings</b>					
Investment Earnings	177,830	82,938	40,000	60,785	35,000
	<b>\$ 177,830</b>	<b>\$ 82,938</b>	<b>\$ 40,000</b>	<b>\$ 60,785</b>	<b>\$ 35,000</b>
<b>Other Financing Sources</b>					
Resort Tax - Tax Relief Transfer	448,364	468,203	460,574	460,574	553,708
SID Revolving Fund Transfer			80,000	80,000	-
	<b>\$ 448,364</b>	<b>\$ 468,203</b>	<b>\$ 540,574</b>	<b>\$ 540,574</b>	<b>\$ 553,708</b>
<b>Total Fund Revenue</b>	<b>\$ 3,565,665</b>	<b>\$ 3,402,439</b>	<b>\$ 3,674,526</b>	<b>\$ 3,665,702</b>	<b>\$ 3,649,528</b>
<b>Beginning Available Cash</b>	<b>\$ 616,230</b>		<b>\$ (92,418)</b>		<b>\$ 170,926</b>
<b>Total Resources</b>	<b>\$ 4,181,896</b>	<b>\$ 3,402,439</b>	<b>\$ 3,582,107</b>	<b>\$ 3,665,702</b>	<b>\$ 3,820,454</b>

## **Purpose**

The Municipal Court Division provides for the administration of the Whitefish Municipal Court.

## **FY 2012 Objectives**

The objective of the Municipal Court Division for FY12 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

8/22/2011

Expenditures	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Legislative Services</b>					
Council Travel & Training	744	181	700	75	700
<b>Total Legislative Services</b>	<b>\$ 744</b>	<b>\$ 181</b>	<b>\$ 700</b>	<b>\$ 75</b>	<b>\$ 700</b>
<b>Municipal Court</b>					
<b>Personal Services</b>					
Salaries	136,824	137,436	147,478	143,083	167,615
Temporary/Seasonal Salaries	11,356	421	-	2,817	-
Permanent Part Time	1,798	5,740	6,894	3,977	11,412
Overtime	4,702	4,455	4,736	3,142	3,797
Vacation/Sick Accrual	-	-	4,860	-	4,860
Employer Contributions	56,854	56,206	59,853	58,798	64,053
	<b>\$ 211,535</b>	<b>\$ 204,258</b>	<b>\$ 223,821</b>	<b>\$ 211,817</b>	<b>\$ 251,737</b>
<b>Materials and Services</b>					
Office Supplies/Materials	2,449	1,622	2,300	1,710	2,300
Operating Supplies/Material	1,287	1,670	2,000	1,427	2,000
Repair/Maintenance Supplies	48	-	100	916	1,100
Communication & Transportation	1,135	919	1,400	1,402	1,400
Printing	50	-	200	-	200
Publicity/Subscriptions/Dues	575	438	600	124	600
Utility Services	7,408	6,142	7,000	5,231	7,000
Professional Services	1,755	140	-	-	-
Repair & Maintenance	2,092	-	500	394	500
Travel & Training	4,175	6,934	5,000	3,168	5,000
Other Purchased Services	2,033	5,745	6,262	6,943	3,762
Sub-Judge Contracts	-	70	1,200	675	1,200
Insurance	7,031	7,661	7,050	7,485	7,655
	<b>\$ 30,038</b>	<b>\$ 31,340</b>	<b>\$ 33,612</b>	<b>\$ 29,475</b>	<b>\$ 32,717</b>
<b>Total City Court</b>	<b>241,573</b>	<b>\$ 235,598</b>	<b>\$ 257,433</b>	<b>\$ 257,433</b>	<b>284,454</b>

## **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.

## **FY 2012 Objectives**

The objective of the General Fund for FY12 is to provide budget authority to provide the above listed services within the City. The City Council approved Resolution No. 11- on May 4, 2011 establishing short term and long term goals for the City and these goals guide the operations and objectives during FY12.

# General Fund Expenditures - 1000

8/22/2011

Expenditures	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Administrative Services</b>					
<b>Personal Services</b>					
Salaries	40,195	37,846	40,820	40,725	41,619
Permanent Part Time	1,758	2,285	-		-
Overtime	2,443	1,082	779	253	849
Vacation/Sick Accrual	2,481		-		-
Employer Contributions	17,845	13,408	14,908	14,281	14,335
	<b>\$ 64,723</b>	<b>\$ 54,620</b>	<b>\$ 56,507</b>	<b>\$ 55,259</b>	<b>\$ 56,803</b>
<b>Materials and Services</b>					
Office Supplies/Materials	613		858		703
Operating Supplies/Materials	1,041		772		781
Repair/Maintenance Supplies	31		86		78
Communication & Transportation	450		429		391
Printing	142		172		78
Publicity/Subscriptions/Dues	345		601		625
Utility Services	458		1,287		1,562
Professional Services	134		4,290		3,124
Repair & Maintenance	1,078		515		469
Travel & Training	1,216		858		781
Other Purchased Services	440		257	(4)	625
Contracted Workers	4,439		978		890
Insurance	309		472		508
Rent / Lease	221				-
Special Assessments	63		167		152
Administrative Costs	10,926	12,773	-	11,070	-
	<b>\$ 21,907</b>	<b>\$ 12,773</b>	<b>\$ 11,742</b>	<b>\$ 11,066</b>	<b>\$ 10,766</b>
<b>Capital Outlay</b>					
Machinery & Equipment	7,137		-		-
	<b>\$ 7,137</b>		<b>\$ -</b>		<b>\$ -</b>
<b>Total Administrative Services</b>	<b>\$ 93,766</b>	<b>\$ 67,393</b>	<b>\$ 68,249</b>	<b>\$ 66,325</b>	<b>\$ 67,569</b>

## **Resort Tax Administrative Services Division**

### **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.

### **FY 2012 Objectives**

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

## **Legal Services Division**

### **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 was renewed for two years in February 2011.

### **FY 2012 Objectives**

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

# General Fund Expenditures - 1000

8/22/2011

Expenditures	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Resort Tax Admin Services</b>					
<b>Materials and Services</b>					
Professional Services	5,922	2,172	6,000	8,938	6,000
<b>Total Resort Tax</b>	<b>\$ 5,922</b>	<b>\$ 2,172</b>	<b>\$ 6,000</b>	<b>\$ 8,938</b>	<b>\$ 6,000</b>
<b>Prosecution Services</b>					
<b>Materials and Services</b>					
Professional Services	104,361	150,790	110,000	133,494	96,000
<b>Total Prosecution</b>	<b>\$ 104,361</b>	<b>\$ 150,790</b>	<b>\$ 110,000</b>	<b>\$ 133,494</b>	<b>\$ 96,000</b>
<b>Legal Services</b>					
<b>Personal Services</b>					
Salaries	9,909	9,887	7,500	9,812	17,000
Part-Time Wages	2,800	3,119	3,130	3,251	6,718
Vacation/Sick Accrual	-	-	-	-	-
Employer Contributions	5,137	4,438	3,921	3,928	8,431
	<b>\$ 17,846</b>	<b>\$ 17,444</b>	<b>\$ 14,551</b>	<b>\$ 16,991</b>	<b>\$ 32,149</b>
<b>Materials and Services</b>					
Office Supplies/Materials	169		172		172
Operating Supplies/Materials	31		326		326
Printing	4		43		43
Publicity/Subscriptions/Dues	144		172		172
Utility Services	88		215		215
Professional Services	-		1,900		950
Travel & Training	51		167		167
Other Purchased Services	7		150		150
Insurance	63		172		172
Administrative Costs			-		-
	<b>\$ 557</b>	<b>\$ -</b>	<b>\$ 3,316</b>	<b>\$ -</b>	<b>\$ 2,366</b>
<b>Total Legal Services</b>	<b>\$ 18,403</b>	<b>\$ 17,444</b>	<b>\$ 17,867</b>	<b>\$ 16,991</b>	<b>\$ 34,515</b>
<b>Other General Gvrnmnt Services</b>					<b>\$ 1,000</b>

## **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.

## **FY 2012 Objectives**

The objective of the Community Planning Division for this budget year 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.

# General Fund Expenditures - 1000

8/22/2011

Expenditures	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Community Planning</b>					
<b>Personal Services</b>					
Salaries	216,150	178,945	134,229	135,997	145,970
Part-Time Wages		-	3,130	3,130	3,359
Overtime	293	13	-		-
Vacation/Sick Accrual	-	1,363	-		-
Employer Contributions	81,801	64,542	51,520	50,039	57,019
	<b>\$ 298,244</b>	<b>\$ 244,863</b>	<b>\$ 188,879</b>	<b>\$ 189,166</b>	<b>\$ 206,348</b>
<b>Materials and Services</b>					
Office Supplies/Materials	5,135	1,844	5,000	1,008	2,500
Operating Supplies/Materials	5,977	1,810	4,000	2,842	3,500
Repair & Maintenance Supplies	1,880	730	750	316	650
Communication & Transportation	1,628	614	1,500	686	1,000
Printing	292		100		100
Publicity/Subscriptions/Dues	9,059	7,534	7,375	6,782	7,300
Utility Services	6,279	5,315	4,900	5,984	6,000
Professional Services	871	1,985	2,085	2,000	1,100
Repair & Maintenance Services	5,597	7,454	6,100	872	4,000
Travel & Training	6,470	898	4,500	2,950	4,500
Other Purchased Services	180	75	75	161	100
Contract Services	13,279	3,033	6,900	926	4,000
Insurance	12,577	10,815	11,000	7,863	6,200
Lease	26,530	14,503	2,476	2,476	2,476
Court Judgement	99,945		-		-
	<b>\$ 195,699</b>	<b>\$ 56,610</b>	<b>\$ 56,761</b>	<b>\$ 34,866</b>	<b>\$ 43,426</b>
<b>Capital Outlay</b>					
Machinery & Equipment	-		-		-
	<b>\$ -</b>				
<b>Total Community Planning</b>	<b>\$ 493,943</b>	<b>\$ 301,474</b>	<b>\$ 245,640</b>	<b>\$ 224,032</b>	<b>\$ 249,774</b>

## **Community Agencies Division**

### **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.

### **FY 2012 Objectives**

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

## **Cemetery Services**

### **Purpose**

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

### **FY 2012 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.

Cemetery fees were increased in February 2011 to match costs.

# General Fund Expenditures - 1000

8/22/2011

Expenditures	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Community Agencies</b>					
<b>Materials and Services</b>					
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	4,686	5,081	5,000	10,744	9,500
O'Shaughnessy Center Insrnc	3,272	3,272	3,500	2,902	3,200
WAVE Property Insurance	10,339	10,339	11,000	9,169	9,900
<b>Total Community Agencies</b>	<b>\$ 36,347</b>	<b>\$ 36,743</b>	<b>\$ 37,550</b>	<b>\$ 40,865</b>	<b>\$ 40,650</b>
<b>Cemetery Services</b>					
<b>Personal Services</b>					
Salaries	639	663	651	652	698
Overtime	94	50	52	451	55
Employer Contributions	217	211	266	371	231
	<b>\$ 950</b>	<b>\$ 924</b>	<b>\$ 969</b>	<b>\$ 1,474</b>	<b>\$ 984</b>
<b>Materials and Services</b>					
Operating Supplies	500	647	500	758	500
Repair/Maintenance Supplies	-	2,799	1,000	396	1,000
Insurance	28	41	50	33	50
	<b>\$ 528</b>	<b>\$ 3,486</b>	<b>\$ 1,550</b>	<b>\$ 1,187</b>	<b>\$ 1,550</b>
<b>Total Cemetery Services</b>	<b>\$ 1,478</b>	<b>\$ 4,410</b>	<b>\$ 2,519</b>	<b>\$ 2,661</b>	<b>\$ 2,534</b>
<b>Operating Contingency</b>					
Operating Contingency	29,881	-	10,000		10,000
	<b>\$ 29,881</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>
<b>Interfund Loan Transfer Out</b>					
Trans to Other Funds-Building	245,262	186,311	12,013		63,026
Trans to Other Funds-Centennial	28,827		-		-
Trans to Other Funds-Drug Forf	-	99,220	90,477		
	<b>\$ 274,088</b>	<b>\$ 285,531</b>	<b>\$ 102,490</b>	<b>\$ -</b>	<b>\$ 63,026</b>
<b>Transfers to Other Funds</b>					
Trans to Library Fund					33,370
Trans to Parks and Rec Fund	522,384	452,384	407,384	413,984	464,370
Trans to Law Enforcmnt Fund	1,675,200	1,634,200	1,730,227	1,730,227	1,710,000
Trans to Fire & Rescue Fund	207,600	88,006	-		90,512
Trans to Ambulance Fund	-	343,502	343,502	343,502	343,502
	<b>\$ 2,405,184</b>	<b>\$ 2,518,092</b>	<b>\$ 2,481,113</b>	<b>\$ 2,487,713</b>	<b>\$ 2,641,754</b>
<b>Total Non-Departmental</b>	<b>\$ 2,709,153</b>	<b>\$ 2,803,623</b>	<b>\$ 2,593,603</b>	<b>\$ 2,487,713</b>	<b>\$ 2,714,780</b>
<b>Total Expenditures</b>	<b>\$ 3,736,362</b>	<b>\$ 3,650,397</b>	<b>\$ 3,372,930</b>	<b>\$ 3,238,526</b>	<b>\$ 3,497,976</b>
<b>Ending Cash Balance (Reserves)</b>	<b>\$ 582,910</b>		<b>\$ 209,177</b>		<b>\$ 322,478</b>
<b>Total General Fund</b>	<b>\$ 4,319,272</b>		<b>\$ 3,582,107</b>		<b>\$ 3,820,454</b>

# General Fund Expenditures - 1000

8/22/2011

Expenditures	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Total General Fund</b>					
Personal Services	\$ 603,874	\$ 532,888	\$ 494,832	\$ 474,707	\$ 548,021
Materials and Services	\$ 416,197	\$ 313,885	\$ 284,495	\$ 259,965	\$ 235,175
Capital Outlay	\$ 7,137	\$ -	\$ -	\$ -	\$ -
Contingency	\$ 29,881	\$ -	\$ 10,000	\$ -	\$ 10,000
Transfers	\$ 2,679,272	\$ 2,803,623	\$ 2,583,603	\$ 2,487,713	\$ 2,704,780
	3,736,362	3,650,397	3,372,930	3,222,385	3,497,976

## **Purpose**

Title 22, Chapter 1, Part 3 of the Montana Code Annotated provides for the establishment and laws related to free public libraries. The Whitefish Community Library was created as a City Library via Resolution 10-48 on November 15, 2010 after the City Council had voted to terminate the Interlocal Agreement with the Flathead County Library Board of Trustees for the consolidated county-wide library service. This fund provides for the collection of property taxes, donations, fines and other revenues and the appropriations for the Whitefish Community Library.

## **FY 2012 Objectives**

The objective of the Library Fund for this fiscal year is to provide budget authority for the Whitefish Community Library.

Significant policy issues in the FY12 Budget are:

- Providing adequate funding for a transition to and start-up of the Whitefish Community Library beginning in July, 2011.
- Providing funding until property taxes for the new Library tax levy are received in December, 2011.
- The funding, operational, and other aspects of starting a new Whitefish Community Library.

# Library Fund - 2220

8/22/2011

Revenues	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Taxes</b>					
Real Property Taxes					114,954
Personal Property Taxes					
					<b>\$ 114,954</b>
<b>Intergovernmental</b>					
State Aid					610
					<b>\$ 610</b>
<b>Miscellaneous Revenue</b>					
Private Gifts and Bequests				55,120	40,000
				55,120	<b>\$ 40,000</b>
<b>Other Financing Sources</b>					
General Fund Operating Transfer					33,370
					<b>\$ 33,370</b>
<b>Total Fund Revenue</b>				<b>\$ 55,120</b>	<b>\$ 188,934</b>
<b>Beginning Available Cash</b>					<b>\$ 15,183</b>
<b>Total Resources</b>					<b>\$ 204,117</b>

Expenditures	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Personal Services</b>					
Salaries	6,556	6,919	6,706	9,355	85,793
Permanent Part Time				2,244	
Overtime	-		-		
Employer Contributions	4,021	3,859	3,399	5,963	33,744
	<b>\$ 10,577</b>	<b>\$ 10,778</b>	<b>\$ 10,105</b>	<b>\$ 17,561</b>	<b>\$ 119,537</b>
<b>Materials and Services</b>					
Office Supplies/Materials				32,629	5,200
Operating Supplies	1,929	2,749	1,995	1,335	4,200
Repair & Maintenance Supplies	246	533	630	280	1,200
Communication & Transportation				87	2,000
Printing & Duplicating					100
Publicity, Subscriptions & Dues				1,268	4,700
Utility Services	11,549	9,939	13,440	10,413	14,600
Repair & Maintenance Services	1,503	2,265	2,100	2,339	2,100
Travel & Training				300	1,100
Other Purchased Services	-		1,050	2,242	5,800
Contracted Services	633	243	-	579	1,000
Insurance	4,043	4,062	4,050	3,593	3,950
Special Assessments	189		-		
Administrative Costs					4,000
	<b>\$ 20,094</b>	<b>\$ 19,790</b>	<b>\$ 23,265</b>	<b>\$ 55,065</b>	<b>\$ 49,950</b>
<b>Operating Contingency</b>					3,500
					<b>\$ 3,500</b>
<b>Total Expenditures</b>	<b>\$ 30,671</b>	<b>\$ 30,568</b>	<b>\$ 33,370</b>	<b>\$ 72,627</b>	<b>\$ 172,987</b>
<b>Ending Available Cash</b>					<b>\$ 31,130</b>
<b>Total Fund</b>					<b>\$ 204,117</b>

## 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), and a part-time parking enforcement officer.

## FY 2012 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 FY12 Budget are:

- How to fill the vacancy of two officer positions. Whether an office manager and an officer, or two officers and no office manager, or just one officer. The proposed budget includes one officer and an office manager starting in April.
- This budget does not include the second step that was negotiated with the police union. The cost of the second step is just over \$15,000.

Significant or changed appropriations during FY12 are:

Item/Project	Cost
<b>Revenue Changes</b>	
• Potential Bullet Proof Vest Grant	\$8,000
<b>Expenditure Changes</b>	
• Capital Expense – Fleet replacement (net trade-ins) 1 carryover from FY11	\$37,000
• County Dispatch Fee – Recalculated with 2010 Census	\$7,000

# Law Enforcement Fund - 2300

8/22/2011

Revenues	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Intergovernmental</b>					
DOT Traffic Safety Equip. Grant	43,222		15,000		15,000
DOT Overtime Reimbursement	19,999	16,283	20,000	17,667	20,000
Fish, Wildlife and Parks Grant	1,980		-		-
Reimbursement - Drug TF Overtime	-		6,684		6,684
Safe Kids Grant	-	2,200	5,000		5,000
Homeland Security Eqpmnt Grant	-	15,500	3,600		-
Youth Mentoring Grant	-		-		-
Drug Task Force Grant		25,961	62,868	59,932	34,144
COPS Hiring Grant		38,525	63,500	44,000	78,500
Officer Retention Grant		22,500			
Bullet Proof Vest Grant					8,000
	<b>\$ 65,201</b>	<b>\$ 120,969</b>	<b>\$ 176,652</b>	<b>\$ 121,599</b>	<b>\$ 167,328</b>
<b>Charges for Services</b>					
Contract Charges - School Events	688	150	-	450	-
Contract Charges - Homeland Sec.	1,098		-		-
	<b>\$ 1,786</b>	<b>\$ 150</b>	<b>\$ -</b>	<b>\$ 450</b>	<b>\$ -</b>
<b>Miscellaneous Revenue</b>					
Misc. Law Enforcement Collections	35,110	26,416	16,716	34,757	16,716
Contributions	31,667		30,000	30,000	
School District SRO Share	30,088	25,000	-		-
	<b>\$ 96,864</b>	<b>\$ 51,416</b>	<b>\$ 46,716</b>	<b>\$ 64,757</b>	<b>\$ 16,716</b>
<b>Other Financing Sources</b>					
General Fund Operating Transfer	1,675,200	1,634,200	1,730,227	1,730,227	1,710,000
	<b>\$ 1,675,200</b>	<b>\$ 1,634,200</b>	<b>\$ 1,730,227</b>	<b>\$ 1,730,227</b>	<b>\$ 1,710,000</b>
<b>Total Fund Revenue</b>	<b>\$ 1,839,050</b>	<b>\$ 1,806,735</b>	<b>\$ 2,142,694</b>	<b>\$ 1,917,033</b>	<b>\$ 1,894,044</b>
<b>Beginning Available Cash</b>	<b>\$ 178,649</b>		<b>\$ 687</b>		<b>\$ 54,252</b>
<b>Total Resources</b>	<b>\$ 2,017,699</b>	<b>\$ 1,806,735</b>	<b>\$ 2,143,381</b>		<b>\$ 1,948,296</b>

# Law Enforcement Fund - 2300

8/22/2011

Expenditures	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Personal Services</b>					
Salaries	921,877	998,169	866,384	985,563	897,347
Part-Time Wages	49,146	41,088	28,494	31,843	29,473
Other Salary Costs	-	-	-	-	-
Overtime	78,844	77,456	26,005	52,667	40,062
Reimbursed Overtime	-	-	32,000	-	20,000
Vacation/Sick Accrual	5,343	7,174	98,000	-	-
Employer Contributions	389,792	401,029	375,095	564,581	405,218
	<b>\$ 1,445,002</b>	<b>\$ 1,524,915</b>	<b>\$ 1,425,978</b>	<b>\$ 1,634,654</b>	<b>\$ 1,392,100</b>
<b>Materials and Services</b>					
Office Supplies/Materials	6,252	4,117	6,500	5,694	6,500
Operating Supplies/Materials	60,724	54,599	65,000	48,011	65,000
Repair/Maintenance Supplies	58,036	43,740	45,230	41,399	50,000
Postage & Freight	451	752	675	351	450
Printing	141	-	50	-	-
Publicity/Subscriptions/Dues	1,415	507	1,200	795	800
Utility Services	33,645	31,622	33,800	31,535	33,800
Professional Services	20,277	7,944	15,110	4,725	8,000
Repair & Maintenance	29,121	34,774	34,000	28,560	34,000
Travel & Training	21,990	10,474	13,000	6,857	18,000
Other Purchased Services	39,005	19,550	143,670	136,572	133,670
Contracted Workers	367	26,345	26,345	26,350	24,000
Insurance	50,596	54,706	50,000	49,297	50,000
Rent	-	-	-	1,200	600
Special Assessments	161	162	-	1	-
Administrative Expense	53,028	32,500	32,000	32,511	33,000
	<b>\$ 375,210</b>	<b>\$ 321,793</b>	<b>\$ 466,580</b>	<b>\$ 413,858</b>	<b>\$ 457,820</b>
<b>Capital Outlay</b>					
Machinery & Equipment	111,753	47,155	9,000	-	37,000
	<b>\$ 111,753</b>	<b>\$ 47,155</b>	<b>\$ 9,000</b>	<b>\$ -</b>	<b>\$ 37,000</b>
<b>Operating Contingency</b>					
	<b>\$ -</b>				
<b>Total Fund Expenditures</b>	<b>\$ 1,931,965</b>	<b>\$ 1,893,863</b>	<b>\$ 2,143,381</b>	<b>\$ 2,048,512</b>	<b>\$ 1,886,920</b>
<b>Ending Available Cash</b>	-	-	(0)	-	<b>61,376</b>
<b>Total Law Enforcement</b>	<b>\$ 1,931,965</b>	<b>\$ 1,893,863</b>	<b>\$ 2,143,381</b>	-	<b>\$ 1,948,296</b>

## **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.

## **FY 2012 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 FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
Victim & Witness Prgrm Fines			15,000		15,000
<b>Total Fund Revenue</b>			<b>\$ 15,000</b>		<b>\$ 15,000</b>
<b>Beginning Available Cash</b>			<b>\$ 100</b>		<b>\$ 49</b>

Expenditures	Actual FY09	YTD May 2010	Budget FY 2012	Actual FY 2011	Proposed FY 2012
<b>Materials and Services</b>					
Crime Victim's Assistance	16,422	10,096	15,100	7,472	15,000
	<b>\$ 16,422</b>	<b>\$ 10,096</b>	<b>\$ 15,100</b>	<b>\$ 7,472</b>	<b>\$ 15,000</b>
<b>Ending Available Cash</b>	<b>\$ 16,422</b>	<b>\$ 10,096</b>	<b>\$ 15,100</b>		<b>\$ 49</b>

### 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.

### FY 2012 Objectives

The objective 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 FY12 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 and verbal consensus to increase to the full 24 mills in FY12. This budget reflects the full 24 mills.

Significant or changed appropriations during FY12 are:

Item/Project	Cost
<b>Revenue Changes</b>	
• Levied Full 24 mills – Allocated 40% Fire 60% Ambulance	\$36,903
• SAFER Grant decreases each year – FY 13 goes down \$52k, FY14 goes to \$0	\$78,030
<b>Expenditure Changes</b>	
• Capital Expense – 2011 AFG Grant match for \$200,000 SCBA	\$20,000
• Fire and Ambulance Funds will now pay some of the County Dispatch costs	\$6,300

# Fire and Rescue Fund - 2340

8/22/2011

Revenues	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Taxes</b>					
Real Property Taxes	231,434	127,158	160,857	150,872	204,363
Personal Property Taxes	-	3,939	-	486	-
	<b>\$ 231,434</b>	<b>\$ 131,097</b>	<b>\$ 160,857</b>	<b>\$ 151,358</b>	<b>\$ 204,363</b>
<b>Licenses and Permits</b>					
Fire Prevention Program Fee	52,011	33,047	42,975	44,375	42,975
Burning Permits	520	225	300	125	300
	<b>\$ 52,531</b>	<b>\$ 33,272</b>	<b>\$ 43,275</b>	<b>\$ 44,500</b>	<b>\$ 43,275</b>
<b>Intergovernmental</b>					
SAFER Grant		175,568	208,050	188,543	130,020
	<b>\$ -</b>	<b>\$ 175,568</b>	<b>\$ 208,050</b>	<b>\$ 188,543</b>	<b>\$ 130,020</b>
<b>Charges for Services</b>					
Rural Fire Service Assessment	228,087	220,273	230,000	525,177	230,000
	<b>\$ 228,087</b>	<b>\$ 220,273</b>	<b>\$ 230,000</b>	<b>\$ 525,177</b>	<b>\$ 230,000</b>
<b>Miscellaneous Revenue</b>					
Miscellaneous Income	330	5,174	200	1,984	200
Contributions			-		-
	<b>\$ 330</b>	<b>\$ 5,174</b>	<b>\$ 200</b>	<b>\$ 1,984</b>	<b>\$ 200</b>
<b>Other Financing Sources</b>					
General Fund Operating Transf	207,600	88,006	-		90,512
	<b>\$ 207,600</b>	<b>\$ 88,006</b>	<b>\$ -</b>		<b>\$ 90,512</b>
<b>Total Fund Revenue</b>	<b>\$ 719,983</b>	<b>\$ 653,389</b>	<b>\$ 750,023</b>	<b>\$ 911,562</b>	<b>\$ 698,370</b>
<b>Beginning Available Cash</b>	<b>\$ 289,149</b>		<b>\$ 240,533</b>		<b>\$ 370,508</b>
<b>Total Resources</b>	<b>\$ 1,009,131</b>	<b>\$ 653,389</b>	<b>\$ 990,556</b>	<b>\$ 911,562</b>	<b>\$ 1,068,878</b>

# Fire and Rescue Fund - 2340

8/22/2011

<b>Expenditures</b>	<b>Actual FY 2009</b>	<b>Actual FY 2010</b>	<b>Budget FY 2011</b>	<b>Actual FY 2011</b>	<b>Proposed FY 2012</b>
<b>Personal Services</b>					
Salaries	350,191	374,573	367,102	369,740	396,204
Permanent Part-time	13,301		-	1,566	1,680
Overtime	76,700	33,813	26,114	24,807	10,955
Scheduled Overtime			12,705		14,435
Stand-by Time	20,108		-		-
Vacation/Sick Accrual	827		1,500		-
Employer Contributions	158,425	146,839	141,844	147,057	150,415
Other Personal Services			8,200	10,337	8,200
	<b>\$ 619,552</b>	<b>\$ 555,225</b>	<b>\$ 557,465</b>	<b>\$ 553,507</b>	<b>\$ 581,889</b>
<b>Materials and Services</b>					
Office Supplies/Materials	1,425	915	300	1,176	300
Operating Supplies/Materials	39,067	51,232	30,550	41,558	30,000
Repair & Maintenance Supplie	18,788	24,578	46,100	27,463	34,300
Communication & Transportati	2,211	274	-	302	-
Printing	69		150		250
Publicity/Subscriptions/Dues	4,052	879	2,646	1,599	2,436
Utility Services	11,033	5,452	7,410	10,810	12,800
Professional Services	6,033	8,458	5,250	6,607	8,300
Repair and Maintenance	5,374	31,064	22,100	32,251	10,700
Travel & Training	5,350	2,969	3,000	3,288	2,000
Training Services	-		14,900	454	5,500
Other Purchased Services				220	6,300
Insurance	22,091	26,168	26,300	20,933	21,000
Administrative Services	19,658	10,721	14,000	12,680	13,000
	<b>\$ 135,151</b>	<b>\$ 162,711</b>	<b>\$ 172,706</b>	<b>\$ 159,341</b>	<b>\$ 146,886</b>
<b>Capital Outlay</b>					
AFG Equipment			-	-	20,000
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>
<b>Other Financing Uses</b>					
Transfer to Ambulance Fund			121,000	121,000	\$ -
<b>Total Expenditures</b>	<b>\$ 754,702</b>	<b>\$ 717,936</b>	<b>\$ 968,899</b>	<b>\$ 833,848</b>	<b>\$ 748,775</b>
<b>Contingency</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Available Cash</b>			<b>\$ 21,657</b>		<b>\$ 320,103</b>
<b>Total Fire and Rescue Fund</b>	<b>\$ 754,702</b>		<b>\$ 990,556</b>		<b>\$ 1,068,878</b>

## 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.

## FY 2012 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 FY12 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 and verbal consensus to increase to the full 24 mills in FY12. This budget reflects the full 24 mills.

Significant or changed appropriations during FY12 are:

Item/Project	Cost
<b>Revenue Changes</b>	
• Levied Full 24 mills – Allocated 40% Fire 60% Ambulance	\$36,903
<b>Expenditure Changes</b>	
• Fire and Ambulance Funds will now pay some of the County Dispatch Costs	\$14,700

# Ambulance - 5510

8/22/2011

Revenues	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Taxes</b>					
Real Property Taxes	135,922	140,776	241,286	223,517	306,544
Personal Property Taxes	-	2,316	-	1,588	-
	<b>\$ 135,922</b>	<b>\$ 143,092</b>	<b>\$ 241,286</b>	<b>\$ 225,105</b>	<b>\$ 306,544</b>
<b>Intergovernmental</b>					
Countywide Ambulance Assessme	-	78,788	70,000	91,965	60,000
	<b>\$ -</b>	<b>\$ 78,788</b>	<b>\$ 70,000</b>	<b>\$ 91,965</b>	<b>\$ 60,000</b>
<b>Charges for Services</b>					
Ambulance Services	812,233	729,743	790,000	846,087	810,000
RescueCare Ambulance Prog	30,140	30,436	31,000	30,258	31,000
Special Events	-	-	-	-	-
	<b>\$ 842,373</b>	<b>\$ 760,179</b>	<b>\$ 821,000</b>	<b>\$ 876,345</b>	<b>\$ 841,000</b>
<b>Miscellaneous Revenue</b>					
Miscellaneous Revenue	81	6,257	2,000	4,842	2,000
	<b>\$ 81</b>	<b>\$ 6,257</b>	<b>\$ 2,000</b>	<b>\$ 4,842</b>	<b>\$ 2,000</b>
<b>Investment Earnings</b>					
Investment Earnings	8,691	1,665	2,500	816	1,000
	<b>\$ 8,691</b>	<b>\$ 1,665</b>	<b>\$ 2,500</b>	<b>\$ 816</b>	<b>\$ 1,000</b>
<b>Other Financing Sources</b>					
General Fund Operating Transf	-	343,502	343,502	343,502	343,502
Fire Fund Operating Transfer in	-	-	121,000	121,000	-
	<b>\$ -</b>	<b>\$ 343,502</b>	<b>\$ 464,502</b>	<b>\$ 464,502</b>	<b>\$ 343,502</b>
<b>Total Revenue</b>	<b>\$ 987,067</b>	<b>\$ 1,333,483</b>	<b>\$ 1,792,649</b>	<b>\$ 1,663,575</b>	<b>\$ 1,554,046</b>
<b>Beginning Available Cash</b>	<b>\$ 48,892</b>		<b>\$ 20,987</b>		<b>\$ 144,496</b>
Restricted Amb. Replacment Bal.	131,516		-		-
<b>Total Resources</b>	<b>\$ 1,167,475</b>		<b>\$ 1,813,636</b>		<b>\$ 1,698,542</b>

# Ambulance Fund - 5510

8/22/2011

<b>Expenditures</b>	<b>Actual FY 2009</b>	<b>Actual FY 2010</b>	<b>Budget FY 2011</b>	<b>Actual FY 2011</b>	<b>Proposed FY 2012</b>
<b>Personal Services</b>					
Salaries	199,572	633,574	642,455	647,004	693,884
Part-Time Wages	13,843	712			-
Overtime	41,821	67,937	60,222	57,740	24,885
Scheduled Overtime			29,644		33,681
Stand-by Time	11,297				-
Vacation/Sick Accrual	-		3,500		-
Employer Contributions	85,201	230,116	252,172	245,044	266,832
Other Personal Services			14,800	22,311	16,800
	<b>\$ 351,734</b>	<b>\$ 932,340</b>	<b>\$ 1,002,793</b>	<b>\$ 972,099</b>	<b>\$ 1,036,082</b>
<b>Materials and Services</b>					
Office Supplies/Materials	1,481	2,153	2,100	2,710	700
Operating Supplies/Materials	59,905	69,982	46,350	33,579	33,000
Repair & Maintenance Supplie	13,775	16,866	26,400	31,857	28,000
Communication & Transportati	6,047	2,461	-	3,101	-
Printing	1,955		350		1,300
Publicity/Subscriptions/Dues	2,206	3,725	3,724	3,926	1,700
Utility Services	3,595	8,868	17,290	24,395	35,800
Professional Services	7,215	21,649	12,250	16,529	12,000
Repair and Maintenance	8,649	8,868	7,100	15,834	10,600
Travel & Training	4,547	5,804	3,000	7,398	1,000
Training Services	384		10,500		8,500
Other Purchased Services				926	14,700
Insurance	16,038	14,719	17,000	31,019	31,000
Administrative Expense	11,859	19,429	14,000	22,817	22,800
	<b>\$ 137,657</b>	<b>\$ 174,522</b>	<b>\$ 160,064</b>	<b>\$ 194,091</b>	<b>\$ 201,100</b>
<b>Accounts Payable Write-Offs</b>					
Bad Debt Expense	118,392	97,986	110,000	107,916	110,000
Medicare/Medicaid Adjustment	205,843	223,586	210,000	220,872	225,000
RescueCare Benefits	20,371	10,793	25,000	14,056	20,000
	<b>\$ 344,606</b>	<b>\$ 332,365</b>	<b>\$ 345,000</b>	<b>\$ 342,844</b>	<b>\$ 355,000</b>
<b>Capital Outlay</b>					
Machinery & Equipment	136,069	56,132	-	-	-
	<b>\$ 136,069</b>	<b>\$ 56,132</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Contingency</b>					
	<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 970,066</b>	<b>\$ 1,495,360</b>	<b>\$ 1,717,718</b>	<b>\$ 1,509,034</b>	<b>\$ 1,592,182</b>
<b>Ending Available Cash</b>			<b>\$ 95,918</b>		<b>\$ 106,360</b>
<b>Total Ambulance Fund</b>	<b>\$ 970,066</b>		<b>\$ 1,813,636</b>		<b>\$ 1,698,542</b>

### 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.

### FY 2012 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

Significant or changed appropriations during FY12 are:

Item/Project	Cost
<b>Revenue Changes</b>	
<ul style="list-style-type: none"> <li>• Loan proceeds for ice rink system, roof drainage &amp; concrete, &amp; building modification. 5 year, 1%, semi-annual payment loan.</li> </ul>	\$175,000
<b>Expenditure Changes</b>	
<ul style="list-style-type: none"> <li>• One debt service payment on loan mentioned in revenue changes</li> </ul>	\$17,985
<ul style="list-style-type: none"> <li>• Capital Expense-ice rink system \$75k, roof drainage &amp; concrete \$50k, building modification for new system \$50k</li> </ul>	\$175,000

# Parks and Recreation Fund Revenue - 2210

8/22/2011

Revenues	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Licenses and Permits</b>					
Alcohol Consumption Permit	720	780	500	470	500
	<b>\$ 720</b>	<b>\$ 780</b>	<b>\$ 500</b>	<b>\$ 470</b>	<b>\$ 500</b>
<b>Intergovernmental</b>					
Grants	11,859	3,123	60,000	59,759	31,500
	<b>\$ 11,859</b>	<b>\$ 3,123</b>	<b>\$ 60,000</b>	<b>\$ 59,759</b>	<b>\$ 31,500</b>
<b>Charges for Services</b>					
After School Program		14,227	52,600	31,742	62,600
Armory Rental	4,439	4,886	5,000	2,519	5,000
Beach Concessions	12,755	16,054	16,500	13,572	17,900
Beach Gazebo Rental	1,334	1,785	1,500	1,473	1,950
Boat Launch Passes	3,785	4,698	5,200	4,342	6,785
Beach Floatation Rentals	1,609	1,778	2,500	1,185	2,500
Summer Day Camp	35,580	53,323	84,875	83,875	93,000
Fitness Programs	2,043				
Hockey Tournaments	23,997	25,531	27,700	28,755	30,200
Ice Rink Admissions	50,953	53,659	55,900	50,212	54,225
Ice Rink Advertising	7,991	11,041	12,250	10,225	12,250
Ice Rink Concessions	20,592	24,828	28,475	25,379	34,275
Ice Rink Pro Shop	17,816	21,972	23,500	19,574	24,750
Ice Rink Rentals	67,125	66,502	100,775	89,486	121,435
Ice Rink Season Passes	31,921	29,229	35,800	30,112	35,800
Ice Skating Lessons	10,556	16,365	17,850	16,194	18,495
Saddle Club Rental	2,011	1,984	2,500	1,480	2,500
Special Events	70	10	500	3,558	500
Swimming Lessons	210	-			
Adult Programs	16,829	15,093	20,955	14,091	26,960
Youth Programs	15,592	14,911	25,310	16,671	51,970
Facility Usage Revenue	1,186	1,835	1,500	2,804	1,900
	<b>\$ 328,392</b>	<b>\$ 379,710</b>	<b>\$ 521,190</b>	<b>\$ 447,249</b>	<b>\$ 604,995</b>
<b>Miscellaneous Revenue</b>					
Miscellaneous Revenue	2,742	3,049	3,000	218	3,000
Program Guide Revenue	21,481	24,925	25,000	11,585	20,000
Greenways & PrkInd Assessmnt	143,615	145,402	180,000	189,539	180,000
P&I Special Assessmnts	1,031	1,333	1,000	2,090	1,000
Contributions & Donations	4,818	2,155	2,000	9,281	2,000
	<b>\$ 173,687</b>	<b>\$ 176,865</b>	<b>\$ 211,000</b>	<b>\$ 212,713</b>	<b>\$ 206,000</b>
<b>Other Financing Sources</b>					
Op. Transfer from Gen. Fund	522,384	452,384	407,384	413,984	464,370
Loan Proceeds					175,000
	<b>\$ 522,384</b>	<b>\$ 452,384</b>	<b>\$ 407,384</b>	<b>\$ 413,984</b>	<b>\$ 639,370</b>
<b>Total Fund Revenue</b>	<b>\$ 1,037,042</b>	<b>\$ 1,012,861</b>	<b>\$ 1,200,074</b>	<b>\$ 1,134,175</b>	<b>\$ 1,482,365</b>
<b>Beginning Available Cash</b>	<b>\$ 94,473</b>		<b>\$ -</b>		<b>\$ 45</b>
<b>Total Resources</b>	<b>\$ 1,131,515</b>	<b>\$ 1,012,861</b>	<b>\$ 1,200,074</b>		<b>\$ 1,482,410</b>

# Parks & Recreation Fund - 2210

8/22/2011

Expenditures	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Bicycle Path Maint. Program</b>					
<b>Personal Services</b>					
Salaries	9,451	9,000	9,710	11,561	10,250
Part-time/Seasonal Wages	1,819	1,923	700	680	1,950
Overtime	-	-	-	-	-
Employer Contributions	4,918	4,353	4,455	4,800	5,490
	<b>\$ 16,188</b>	<b>\$ 15,276</b>	<b>\$ 14,865</b>	<b>\$ 17,041</b>	<b>\$ 17,690</b>
<b>Materials and Services</b>					
Operating Supplies	3,045	2,076	2,600	2,738	2,100
Repair & Maintenance Supplies	2,322	2,435	2,875	4,067	3,250
Publicity/Subscriptions/Dues	688	-	50	467	100
Repair & Maintenance Services	2,364	122	2,000	2,083	2,500
Insurance	653	811	653	664	748
Rent	2,500	2,500	2,500	2,575	2,575
	<b>\$ 11,573</b>	<b>\$ 7,944</b>	<b>\$ 10,678</b>	<b>\$ 12,594</b>	<b>\$ 11,273</b>
<b>Total Bicycle Path Maint.</b>	<b>\$ 27,760</b>	<b>\$ 23,219</b>	<b>\$ 25,543</b>	<b>\$ 29,635</b>	<b>\$ 28,963</b>
<b>Parks &amp; Rec Administration</b>					
<b>Personal Services</b>					
Salaries	97,203	99,229	105,197	103,834	104,889
Seasonal	-	-	-	3,132	-
Permanent Part-Time	1,898	1,378	-	1,566	960
Overtime	126	91	-	8	-
Vacation/Sick Accrual	-	-	-	-	-
Employer Contributions	44,698	45,023	50,405	44,224	49,945
	<b>\$ 143,926</b>	<b>\$ 145,722</b>	<b>\$ 155,602</b>	<b>\$ 152,764</b>	<b>\$ 155,794</b>
<b>Materials and Services</b>					
Office Supplies/Materials	2,822	2,799	2,000	2,208	2,000
Operating Supplies	1,615	1,282	2,500	4,337	3,000
Repair & Maintenance Supplies	185	19	250	177	250
Postage & Freight	1,974	1,009	1,500	1,104	1,200
Printing	112	52	500	248	500
Publicity/Subscriptions/Dues	1,430	983	850	2,527	1,200
Utility Services	4,193	3,652	3,500	5,464	3,500
Professional Services	26,108	18,620	2,000	11,715	2,000
Repair & Maintenance Services	-	1,164	750	1,047	500
Travel & Training	1,264	1,228	1,000	393	1,500
Other Purchased Services	827	1,130	15,000	5,881	18,000
Contract Services	400	914	1,800	916	1,500
Insurance	4,862	6,905	4,900	4,039	4,265
Administrative Expense	18,589	8,429	13,000	9,824	10,000
	<b>\$ 64,381</b>	<b>\$ 48,186</b>	<b>\$ 49,550</b>	<b>\$ 49,880</b>	<b>\$ 49,415</b>
<b>Total Parks and Rec Admin</b>	<b>\$ 208,307</b>	<b>\$ 193,908</b>	<b>\$ 205,152</b>	<b>\$ 202,644</b>	<b>\$ 205,209</b>

# Parks & Recreation Fund - 2210

8/22/2011

Expenditures	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>City Parks &amp; Properties</b>					
<b>Personal Services</b>					
Salaries	100,600	123,077	114,976	113,236	121,393
Part-time/Seasonal Wages	25,972	20,037	9,780	15,756	22,000
Overtime	1,017		-		-
Vacation/Sick Accrual	-		5,000		
Employer Contributions	55,355	60,915	58,287	49,555	59,049
	<b>\$ 182,944</b>	<b>\$ 204,029</b>	<b>\$ 188,043</b>	<b>\$ 178,547</b>	<b>\$ 202,442</b>
<b>Materials and Services</b>					
Office Supplies/Materials	292	612	350	424	500
Operating Supplies	9,112	10,121	9,000	17,711	11,000
Repair & Maintenance Supplies	24,376	21,619	33,520	31,184	35,100
Postage & Freight	-	293	250	29	250
Printing	-		250	94	250
Publicity/Subscriptions/Dues	295	567	500	395	500
Utility Services	29,724	39,029	44,000	33,166	44,000
Professional Services	12	315	500		500
Repair & Maintenance Services	39,108	1,549	19,000	26,171	15,000
Weed Control			0		-
Travel & Training	1,075	938	500	60	2,000
Other Purchased Services	3,800	4,206	3,700	4,566	3,700
Insurance	11,865	11,542	11,500	10,889	10,445
Rent/Lease Expense	2,400	1,200	2,400	1,200	2,475
	<b>\$ 122,059</b>	<b>\$ 91,991</b>	<b>\$ 125,470</b>	<b>\$ 125,889</b>	<b>\$ 125,720</b>
<b>Capital Outlay</b>					
Land	-		-		-
Buildings	-		-		-
Park Improvements	-		-		-
Machinery & Equipment	-	54,371	-	12,000	
	<b>\$ -</b>	<b>\$ 54,371</b>	<b>\$ -</b>	<b>\$ 12,000</b>	<b>\$ -</b>
<b>Total City Parks &amp; Properties</b>	<b>\$ 305,003</b>	<b>\$ 350,391</b>	<b>\$ 313,513</b>	<b>\$ 316,436</b>	<b>\$ 328,162</b>

# Parks & Recreation Fund - 2210

8/22/2011

Expenditures	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Urban Forestry Program</b>					
<b>Personal Services</b>					
Part-time/Seasonal Wages	1,582		700	703	2,000
Employer Contributions	326		140	143	420
	<b>\$ 1,908</b>	<b>\$ -</b>	<b>\$ 840</b>	<b>\$ 846</b>	<b>\$ 2,420</b>
<b>Materials and Services</b>					
Operating Supplies	6,128	2,779	3,750	3,358	11,000
Repair & Maintenance Supplies	975	1,015	500	3,079	1,500
Publicity/Subscriptions/Dues		1,145		15	
Utility Services	2,781		1,000		1,000
Professional Services	-		500		500
Repair & Maintenance Services	5,221	1,323	4,500	3,058	4,500
Other Purchased Services	161	17	100	500	500
Contract Services	-		58,000	58,353	16,000
Insurance	47	78			35
	<b>\$ 15,312</b>	<b>\$ 6,357</b>	<b>\$ 68,350</b>	<b>\$ 68,363</b>	<b>\$ 35,035</b>
<b>Total Urban Forestry</b>	<b>\$ 17,221</b>	<b>\$ 6,357</b>	<b>\$ 69,190</b>	<b>\$ 69,209</b>	<b>\$ 37,455</b>
<b>After School Program</b>					
<b>Personal Services</b>					
Salaries	-	3,599	13,696	3,680	12,226
Part-time/Seasonal Wages	-	4,603	11,556	4,801	18,393
Employer Contributions	-	1,968	8,142	2,055	8,941
	<b>\$ -</b>	<b>\$ 10,170</b>	<b>\$ 33,394</b>	<b>\$ 10,536</b>	<b>\$ 39,560</b>
<b>Materials and Services</b>					
Operating Supplies	-	1,033	5,992	1,807	6,018
Communication & Transportation	-		323		323
Printing	-		538		538
Publicity/Subscriptions/Dues	-		538	47	538
Repair and Maintenance Services	-		323		323
Contract Services	-	1,720	5,214	4,282	8,573
Insurance	23		23	329	337
	<b>\$ 23</b>	<b>\$ 2,752</b>	<b>\$ 12,951</b>	<b>\$ 6,465</b>	<b>\$ 16,650</b>
<b>Total After School Program</b>	<b>\$ 23</b>	<b>\$ 12,923</b>	<b>\$ 46,345</b>	<b>\$ 17,001</b>	<b>\$ 56,210</b>

# Parks & Recreation Fund - 2210

8/22/2011

<b>Expenditures</b>	<b>Actual FY 2009</b>	<b>Actual FY 2010</b>	<b>Budget FY 2011</b>	<b>Actual FY 2011</b>	<b>Proposed FY 2012</b>
<b>Armory Facility</b>					
<b>Personal Services</b>					
Salaries	29,128	9,142	8,202	8,029	8,129
Overtime	-	-	-	-	-
Vacation/Sick Accrual	5,415	-	-	-	-
Employer Contributions	13,734	3,403	3,630	3,054	3,644
	<b>\$ 48,276</b>	<b>\$ 12,546</b>	<b>\$ 11,832</b>	<b>\$ 11,083</b>	<b>\$ 11,773</b>
<b>Materials and Services</b>					
Office Materials and Supplies	107	39	150	760	150
Operating Supplies	3,256	1,688	2,200	1,841	2,200
Repair & Maintenance Supplies	2,389	461	1,500	712	1,500
Printing, Duplicating, Typing	-	-	-	-	-
Publicity/Subscriptions/Dues	1,106	-	150	-	150
Utility Services	10,983	9,689	12,000	10,284	12,000
Professional Services	268	-	-	-	-
Repair & Maintenance Services	1,013	790	3,250	1,551	25,000
Travel and Training	194	-	500	165	500
Insurance	2,893	3,052	2,900	1,562	1,605
Special Assessments	280	479	280	479	280
	<b>\$ 22,489</b>	<b>\$ 16,198</b>	<b>\$ 22,930</b>	<b>\$ 17,354</b>	<b>\$ 43,385</b>
<b>Total Armory Facility</b>	<b>\$ 70,765</b>	<b>\$ 28,743</b>	<b>\$ 34,762</b>	<b>\$ 28,437</b>	<b>\$ 55,158</b>

# Parks & Recreation Fund - 2210

8/22/2011

<b>Expenditures</b>	<b>Actual FY 2009</b>	<b>Actual FY 2010</b>	<b>Budget FY 2011</b>	<b>Actual FY 2011</b>	<b>Proposed FY 2012</b>
<b>City Beach</b>					
<b>Personal Services</b>					
Salaries and Wages	9,212	9,414	9,423	9,422	10,109
P.T./Seasonal Lifeguard Wages	9,315	12,669	16,500	13,621	17,100
P.T./Seasonal Concession Wage:	8,776	8,515	10,200	7,578	12,000
Overtime	192	84	-	32	-
Employer Contributions	6,120	7,472	10,099	7,495	10,151
	<b>\$ 33,615</b>	<b>\$ 38,153</b>	<b>\$ 46,222</b>	<b>\$ 38,148</b>	<b>\$ 49,360</b>
<b>Materials and Services</b>					
Office Materials and Supplies	51	14	200	26	225
Operating Supplies	3,547	3,191	3,800	3,767	3,950
Concessions	9,751	11,119	10,700	8,990	11,100
Repair & Maintenance Supplies	3,540	5,112	3,500	2,822	4,100
Postage & Freight	-	-	50	-	50
Printing, Duplicating, Typing	-	-	150	-	150
Publicity, Subscriptions & Dues	264	85	300	85	350
Utility Services	12,847	4,597	5,800	5,612	6,000
Professional Services	1,668	540	1,100	400	1,200
Repair & Maintenance Services	-	2,628	3,000	3,822	3,200
Travel and Training	550	-	500	-	600
Other Purchased Services	1,200	371	500	89	500
Contracted Workers	-	1,400	-	-	-
Insurance	1,999	1,744	2,000	1,572	1,630
Special Assessments	81	81	80	81	80
	<b>\$ 35,498</b>	<b>\$ 30,881</b>	<b>\$ 31,680</b>	<b>\$ 27,266</b>	<b>\$ 33,135</b>
<b>Total City Beach</b>	<b>\$ 69,113</b>	<b>\$ 69,034</b>	<b>\$ 77,902</b>	<b>\$ 65,414</b>	<b>\$ 82,495</b>

# Parks & Recreation Fund - 2210

8/22/2011

<b>Expenditures</b>	<b>Actual FY 2009</b>	<b>Actual FY 2010</b>	<b>Budget FY 2011</b>	<b>Actual FY 2011</b>	<b>Proposed FY 2012</b>
<b>Community Ice Rink Pavilion</b>					
<b>Personal Services</b>					
Salaries and Wages	27,636	28,241	28,268	28,267	30,326
Temporary/Seasonal Wages	53,980	49,733	49,040	48,431	49,040
Part-time wages - LTS Instructors	11,739	5,385	5,600	4,312	5,600
Part-time wages - Concessions	4,545	17,020	17,500	28,682	19,950
Overtime	463	100	-	-	-
Employer Contributions	22,090	25,815	26,860	27,558	27,852
	<b>\$ 120,453</b>	<b>\$ 126,293</b>	<b>\$ 127,268</b>	<b>\$ 137,250</b>	<b>\$ 132,769</b>
<b>Materials and Services</b>					
Office Materials and Supplies	969	752	850	703	850
Operating Supplies	15,617	19,781	20,100	15,059	20,100
Concessions	23,194	22,556	22,400	25,551	23,075
Repair & Maintenance Supplies	6,312	5,979	7,500	6,759	9,000
Printing, Duplicating, Typing	243	548	700	513	700
Public Notices/Subscriptions	1,608	3,325	2,000	4,023	2,000
Utility Services	61,160	65,393	76,300	76,300	76,300
Professional Services	2,445	587	250	-	250
Repair & Maintenance Services	7,863	12,844	11,000	7,355	11,000
Travel and Training	225	400	500	388	5,000
Other Purchased Services	5,562	6,475	5,400	6,999	6,000
Insurance	8,261	8,642	8,200	11,247	8,200
	<b>\$ 133,460</b>	<b>\$ 147,282</b>	<b>\$ 155,200</b>	<b>\$ 154,897</b>	<b>\$ 162,475</b>
<b>Debt Service</b>					
					<b>\$ 17,985</b>
<b>Capital Outlay</b>					
Building Improvements	-	-	-	-	100,000
Machinery & Equipment	82,446	27,899	-	-	75,000
	<b>\$ 82,446</b>	<b>\$ 27,899</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 175,000</b>
<b>Total Ice Rink Pavilion</b>	<b>\$ 336,359</b>	<b>\$ 301,474</b>	<b>\$ 282,468</b>	<b>\$ 292,147</b>	<b>\$ 488,228</b>

# Parks & Recreation Fund - 2210

8/22/2011

<b>Expenditures</b>	<b>Actual FY 2009</b>	<b>Actual FY 2010</b>	<b>Budget FY 2011</b>	<b>Actual FY 2011</b>	<b>Proposed FY 2012</b>
<b>Saddle Club Rental</b>					
<b>Materials and Services</b>					
Operating Supplies	91	41	250	15	250
Repair & Maintenance Supplies	74	12	200	126	200
Utility Services	3,599	2,361	3,800	2,752	3,500
Insurance	-	-	140	-	140
Special Assessments	-	-	100	-	100
<b>Total Saddle Club Rental</b>	<b>\$ 3,764</b>	<b>\$ 2,413</b>	<b>\$ 4,490</b>	<b>\$ 2,893</b>	<b>\$ 4,190</b>
<b>Special Events</b>					
<b>Materials and Services</b>					
Operating Supplies	-	-	500	81	500
Contract Services	-	-	1,000	-	1,000
<b>Total Special Events</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ 81</b>	<b>\$ 1,500</b>
<b>Adult Programs</b>					
<b>Personal Services</b>					
Salaries and Wages	-	3,310	3,253	3,680	3,726
Temporary/Seasonal Wages	-	4,235	6,148	7,057	8,358
Employer Contributions	48	1,815	2,846	2,377	3,341
	<b>\$ 48</b>	<b>\$ 9,359</b>	<b>\$ 12,247</b>	<b>\$ 13,114</b>	<b>\$ 15,425</b>
<b>Materials and Services</b>					
Operating Supplies	5,883	3,733	4,653	2,350	5,994
Communication & Transportation	-	-	191	-	187
Printing	-	8	215	3	269
Publicity/Subscriptions/Dues	676	-	877	-	931
Contract Services	4,429	759	2,223	1,780	3,098
	<b>\$ 10,988</b>	<b>\$ 4,500</b>	<b>\$ 8,159</b>	<b>\$ 4,133</b>	<b>\$ 10,479</b>
<b>Total Adult Programs</b>	<b>\$ 11,037</b>	<b>\$ 13,859</b>	<b>\$ 20,406</b>	<b>\$ 17,247</b>	<b>\$ 25,904</b>

# Parks & Recreation Fund - 2210

8/22/2011

Expenditures	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Youth Programs</b>					
<b>Personal Services</b>					
Salaries and Wages		8,835	5,636	9,033	9,145
Temporary/Seasonal Wages	3,249	2,049	5,414	4,265	5,846
Employer Contributions	448	3,654	3,127	4,056	4,537
		<b>\$ 14,538</b>	<b>\$ 14,177</b>	<b>\$ 17,354</b>	<b>\$ 19,528</b>
<b>Materials and Services</b>					
Operating Supplies	5,303	3,568	4,573	2,146	5,136
Contract Services	4,953	1,483	6,853	2,337	29,902
Insurance	47	28	47	637	510
	<b>\$ 10,302</b>	<b>\$ 5,079</b>	<b>\$ 11,473</b>	<b>\$ 5,120</b>	<b>\$ 35,548</b>
<b>Total Youth Programs</b>	<b>\$ 10,302</b>	<b>\$ 19,617</b>	<b>\$ 25,650</b>	<b>\$ 22,474</b>	<b>\$ 55,076</b>
<b>Summer Camp</b>					
<b>Personal Services</b>					
Salaries and Wages	-	8,835	11,128	9,033	11,145
Temporary/Seasonal Wages	-	23,531	29,115	29,463	40,694
Employer Contributions	-	6,269	10,228	7,903	11,797
	<b>\$ -</b>	<b>\$ 38,636</b>	<b>\$ 50,471</b>	<b>\$ 46,399</b>	<b>\$ 63,636</b>
<b>Materials and Services</b>					
Operating Supplies	-	5,977	4,528	3,091	4,270
Communication & Transportation	-		430		688
Printing	-		1,075	525	1,075
Publicity/Subscriptions/Dues	-		538		538
Repair and Maintenance Services	-		323		323
Contract Services	-	11,154	21,237	18,970	21,651
Insurance	-			1,426	1,905
	<b>\$ -</b>	<b>\$ 17,132</b>	<b>\$ 28,131</b>	<b>\$ 22,586</b>	<b>\$ 30,450</b>
<b>Total Summer Camp</b>	<b>\$ -</b>	<b>\$ 55,767</b>	<b>\$ 78,602</b>	<b>\$ 68,984</b>	<b>\$ 94,086</b>
<b>Operating Contingency</b>	<b>\$ 1,000</b>		<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>
<b>Total Expenditures</b>	<b>\$ 1,060,654</b>	<b>\$ 1,077,706</b>	<b>\$ 1,195,522</b>	<b>\$ 1,132,603</b>	<b>\$ 1,472,636</b>
<b>Unappropriated</b>			<b>\$ 4,552</b>		<b>\$ 9,774</b>
<b>Total Parks &amp; Recreation Fund</b>	<b>\$ 1,060,654</b>	<b>\$ 1,077,706</b>	<b>\$ 1,200,074</b>	<b>\$ 1,132,603</b>	<b>\$ 1,482,410</b>

# Parks & Recreation Fund - 2210

8/22/2011

Expenditures	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
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## Total Parks and Rec Fund

<b>Personal Services</b>	\$ 547,358		\$ 654,960	\$ 623,082	\$ 710,396
<b>Materials and Services</b>	\$ 429,850		\$ 530,562	\$ 497,521	\$ 559,255
<b>Debt Service</b>				\$ -	\$ 17,985
<b>Capital Outlay</b>	\$ 82,446		\$ -	\$ 12,000	\$ 175,000
		\$ -	\$ 1,195,522	\$ 1,132,603	\$ 1,472,636

### Personal Services

110			309,488	299,775	321,338
111			112,453	111,156	148,281
112				1,566	960
114			49,800	54,193	54,650
120			-	40	-
130			5,000	-	-
140		25,192	178,219	153,220	185,167

### Materials and Services

210			3,550	4,121	3,725
220			64,446	58,301	75,518
223			33,100	34,541	34,175
230			49,845	48,926	54,900
310			2,744	1,133	2,698
320			3,428	1,383	3,482
330			5,803	7,544	6,307
340			146,400	133,578	146,300
350			4,350	12,115	4,450
360			44,146	45,087	62,346
370			3,000	1,006	9,600
390			24,700	18,035	28,700
397			96,327	86,638	81,724
510			30,363	30,939	27,915
530			4,900	3,775	5,050
540			460	560	460
880			13,000	9,824	10,000

### Contingency

			10,000	-	10,000
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### Debt Service

				-	17,985
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### Capital Outlay

930			-	-	100,000
940			-	-	75,000

## **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.

## **FY 2012 Objectives**

The objective of this fund is to track and spend monies for the purchase of parkland and park improvements.

# Parkland Acquisition & Development - 2990

8/22/2011

Revenues	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Intergovernmental</b>					
CTEP Project Grant	-		234,120		256,800
USTA Tennis Court Grant			60,000		60,000
	<b>\$ -</b>		<b>\$ 294,120</b>	<b>\$ -</b>	<b>\$ 316,800</b>
<b>Investment Earnings</b>					
Investment Earnings	5,585	2,617	2,885	1,921	900
	<b>\$ 5,585</b>	<b>\$ 2,617</b>	<b>\$ 2,885</b>	<b>\$ 1,921</b>	<b>\$ 900</b>
<b>Other Financing Sources</b>					
Proceeds From Cash In-lieu / Dist W	2,126		-	-	-
Proceeds From Cash In-lieu / Dist N	39,727		-	-	-
Transfer from Resort Tax			60,000		159,000
	<b>\$ 41,852</b>		<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ 159,000</b>
<b>Total Fund Revenue</b>	<b>\$ 47,437</b>	<b>\$ 2,617</b>	<b>\$ 357,005</b>	<b>\$ 1,921</b>	<b>\$ 476,700</b>
<b>Beginning Available Cash</b>	<b>\$ 105,482</b>		<b>\$ 133,136</b>		<b>\$ 112,267</b>
<b>Total Resources</b>			<b>\$ 490,141</b>	<b>\$ 1,921</b>	<b>\$ 588,967</b>
Expenditures	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Materials and Services</b>					
Professional Services	-	502	35,500	4,953	35,500
Repair & Maintenance Services	-	21,006	34,500	10,548	34,500
	<b>\$ -</b>	<b>\$ 21,507</b>	<b>\$ 70,000</b>	<b>\$ 15,501</b>	<b>\$ 70,000</b>
<b>Capital Outlay</b>					
Buildings	-		-	-	-
Park Improvements	-		185,000	7,132	180,000
Trail Improvements	-		167,000	1,050	313,600
	<b>\$ -</b>		<b>\$ 352,000</b>	<b>\$ 8,182</b>	<b>\$ 493,600</b>
<b>Total Expenditures</b>		<b>\$ 21,507</b>	<b>\$ 422,000</b>	<b>\$ 23,683</b>	<b>\$ 563,600</b>
<b>Ending Available Cash</b>			<b>\$ 68,141</b>	<b>\$ (21,761)</b>	<b>\$ 25,367</b>
<b>Total Park Acquisition Fund</b>			<b>\$ 490,141</b>	<b>\$ 1,921</b>	<b>\$ 588,967</b>

## **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.

## **FY 2012 Objectives**

The objective of this fund is to complete and spend down all of the remaining federal appropriation in FY12 for installation of street lights along the trails completed with this federal appropriation.

## Federally Funded Trails Project - 4300

<b>Revenues</b>	<b>Actual FY 2008</b>	<b>Actual FY 2009</b>	<b>Budget FY 2011</b>	<b>Actual FY 2011</b>	<b>Proposed FY 2012</b>
<b>Intergovernmental</b>					
Bike Path Federal Appropriation	160,411	932,416	55,543	11,207	55,544
	<b>\$ 160,411</b>	<b>\$ 932,416</b>	<b>\$ 55,543</b>	<b>\$ 55,543</b>	<b>\$ 55,544</b>
<b>Investment Earnings</b>					
Investment Earnings	3,125	2,885	-		-
	<b>\$ 3,125</b>	<b>\$ 2,885</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Total Revenue</b>	<b>\$ 163,536</b>	<b>\$ 935,301</b>	<b>\$ 55,543</b>	<b>\$ 55,543</b>	<b>\$ 55,544</b>
<b>Beginning Available Cash</b>	<b>99,791</b>	<b>63,983</b>	<b>65,457</b>		<b>\$ 49,849</b>
<b>Total Fund</b>	<b>\$ 263,327</b>	<b>\$ 999,284</b>	<b>\$ 121,000</b>		<b>\$ 105,393</b>
<b>Expenditures</b>					
	<b>Actual FY 2008</b>	<b>Actual FY 2009</b>	<b>Proposed FY 2011</b>	<b>Actual FY 2011</b>	<b>Proposed FY 2011</b>
Bike & Pedestrian Path Trail Improvements		1,076,941	121,000	26,815	105,393
	<b>\$ -</b>	<b>\$ 1,076,941</b>	<b>\$ 121,000</b>	<b>\$ 26,815</b>	<b>\$ 105,393</b>
<b>Total Requirements</b>	<b>\$ -</b>	<b>\$ 1,076,941</b>	<b>\$ 121,000</b>	<b>\$ 26,815</b>	<b>\$ 105,393</b>
<b>Ending Available Cash</b>			<b>(0)</b>		<b>\$ -</b>

## **Purpose**

The purpose of the Whitefish Trail Fund is to provide budget authority to support efforts to design and construct the Whitefish Trail 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.

## **FY 2012 Objectives**

The objective of the Whitefish Trail 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.

## Whitefish Trail/Trail Runs Through It - 7060

Revenues	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Miscellaneous Revenue</b>					
Donations and Sponsors		1,000			
Private Gifts and Bequests	3,000,000				
	<b>\$ 3,000,000</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Investment Earnings</b>					
Investment Earnings	56,326	9,384	40,000	35,585	14,500
	<b>\$ 56,326</b>	<b>\$ 9,384</b>	<b>\$ 40,000</b>	<b>\$ 35,585</b>	<b>\$ 14,500</b>
<b>Total Fund Revenue</b>	<b>\$ 3,056,326</b>	<b>\$ 10,384</b>	<b>\$ 40,000</b>	<b>\$ 35,585</b>	<b>\$ 14,500</b>
<b>Beginning Available Cash</b>	<b>\$ 63,981</b>		<b>\$ 1,764,749</b>	<b>\$ 1,764,749</b>	<b>\$ 1,465,771</b>
<b>Beginning Acquisition Land Esmnt</b>			<b>\$ 936,000</b>	<b>\$ 936,000</b>	<b>\$ 936,000</b>
<b>Total Resources</b>	<b>\$ 3,120,307</b>		<b>\$ 2,740,749</b>	<b>\$ 2,736,334</b>	<b>\$ 2,416,271</b>
Expenditures	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Personal Services</b>					
Employer Contributions		185	1,000	-	1,000
		<b>\$ 185</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ 1,000</b>
<b>Materials and Services</b>					
Printing		79	7,500	1,644	-
Publicity/Subscriptions/Dues	388	320	4,000	579	-
Professional Services	62,185	67,910	90,000	82,453	-
Rent / Lease	6,880	306	20,000	1,263	30,000
	<b>\$ 69,453</b>	<b>\$ 68,615</b>	<b>\$ 121,500</b>	<b>\$ 85,938</b>	<b>\$ 30,000</b>
<b>Capital Outlay</b>					
Land (conservation easements)	17,913	64,000	936,000	-	936,000
Trail Construction			127,500	30,190	125,000
	<b>\$ 17,913</b>	<b>\$ 64,000</b>	<b>\$ 1,063,500</b>	<b>\$ 30,190</b>	<b>\$ 1,061,000</b>
<b>Operating Contingency</b>					
Operating Contingency	-	209,776	1,554,749	219,591	1,324,271
	<b>\$ -</b>	<b>\$ 209,776</b>	<b>\$ 1,554,749</b>	<b>\$ 219,591</b>	<b>\$ 1,324,271</b>
<b>Total Expenditures</b>	<b>\$ 87,366</b>	<b>\$ 342,576</b>	<b>\$ 2,740,749</b>	<b>\$ 335,719</b>	<b>\$ 2,416,271</b>
<b>Ending Available Cash</b>			<b>\$ -</b>	<b>\$ 1,464,615</b>	<b>\$ -</b>
<b>Ending Acquisition Land Esmnt</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total TRTI Fund</b>			<b>\$ 2,740,749</b>	<b>\$ 1,800,334</b>	<b>\$ 2,416,271</b>

## 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.

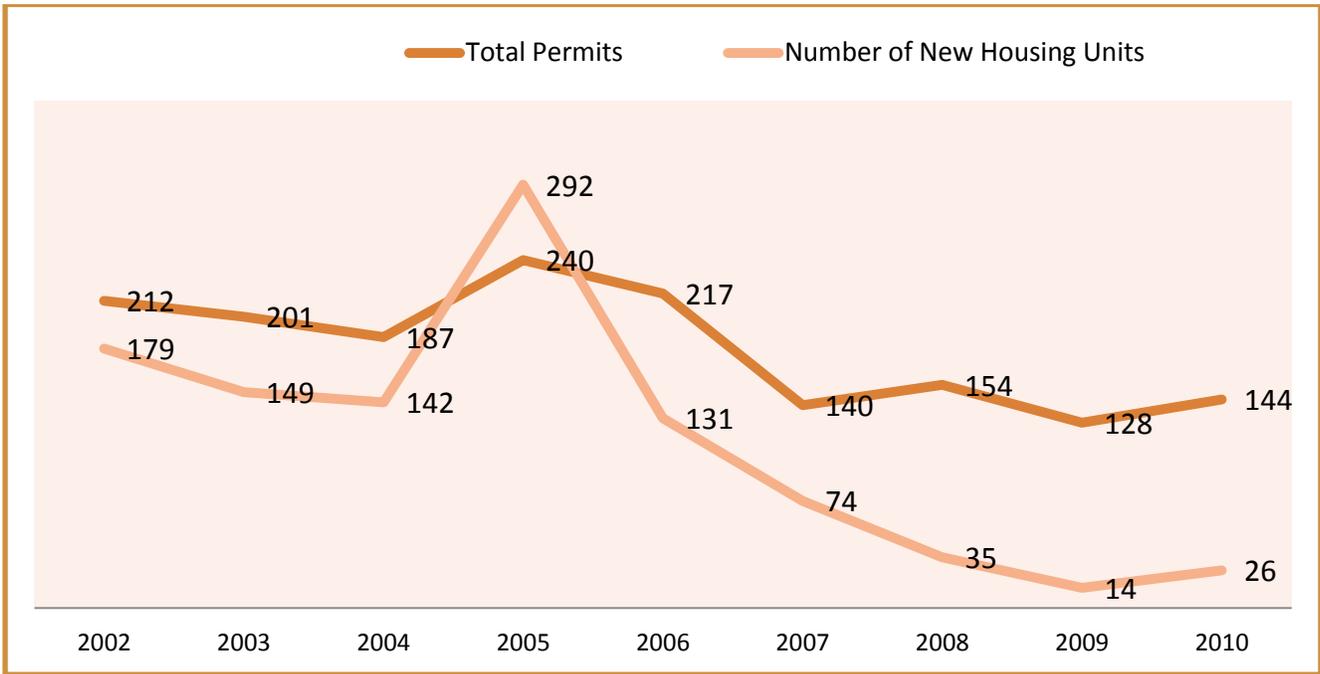
## FY 2012 Objectives

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.

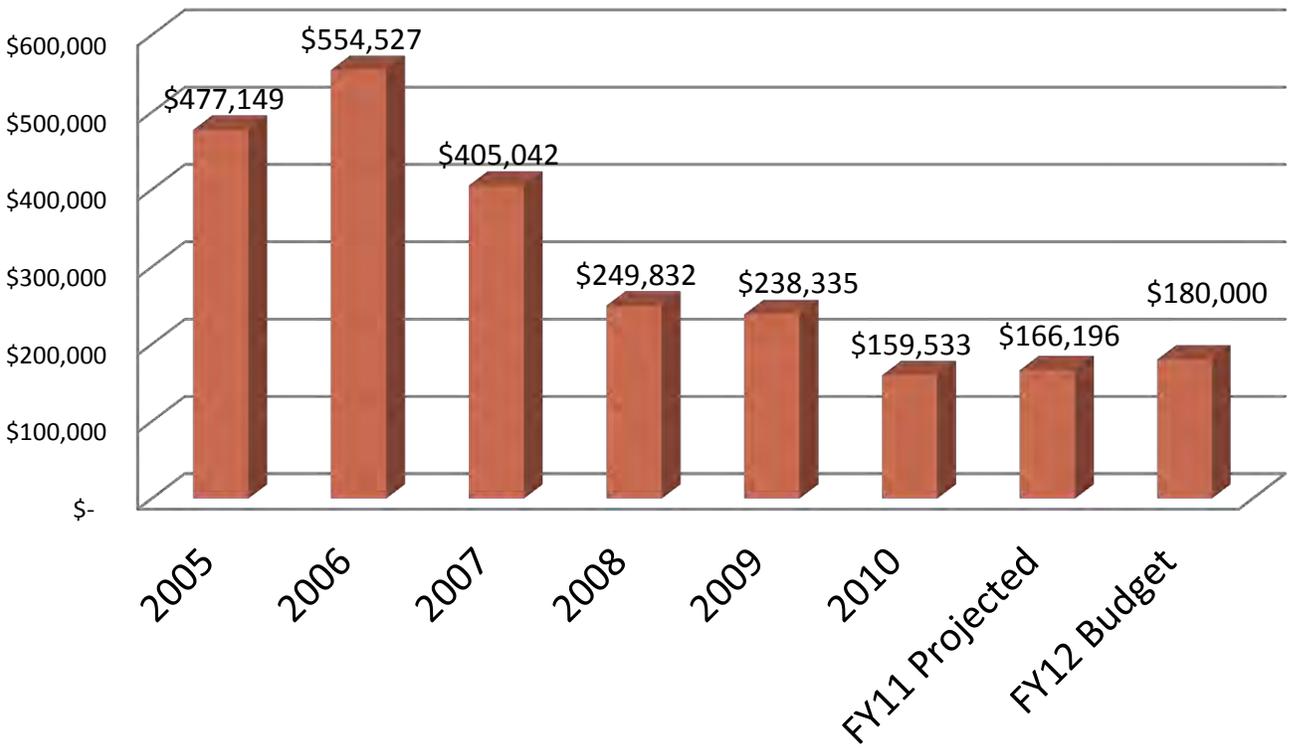
The City had to lay off one building inspector in FY09 and one in FY10 because of greatly reduced building permit activity and revenues. In addition, the City had to lay off a Permit Tech in FY10. The City General Fund lent money to the Building Code program in FY09, FY10, and FY11 until such time as building activity and building permit revenues rebound. This budget also projects to loan money from the general fund in the amount of \$65,731. The total projected amount loaned to the building fund at the end of FY11 will be \$371,262.

Significant or changed appropriations during FY12 are:

Item/Project	Cost
<b>Revenue Changes</b>	
• Reduction of Licenses and Permits projections	\$20,000
• Reduction of Columbia Falls Building Codes Contract	\$13,500



## Building Codes - Licenses & Permits Yearly Totals



## Building Code Fund - 2394

Revenues	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Licenses and Permits</b>					
Plan Review Fee	86,712	57,820	71,000	71,000	64,000
Building Permits	97,082	62,409	82,500	82,500	74,100
Electrical Permits	24,317	17,863	20,500	20,500	18,500
Plumbing Permits	8,901	8,219	9,300	9,508	8,400
Mechanical Permits	21,325	13,226	16,700	11,581	15,000
	<b>\$ 238,337</b>	<b>\$ 159,537</b>	<b>\$ 200,000</b>	<b>\$ 195,089</b>	<b>\$ 180,000</b>
<b>Charges for Services</b>					
Col. Falls Building Codes Contract	47,027	33,375	48,500	20,241	35,000
	<b>\$ 47,027</b>	<b>\$ 33,375</b>	<b>\$ 48,500</b>	<b>\$ 20,241</b>	<b>\$ 35,000</b>
<b>Miscellaneous Revenue</b>					
Miscellaneous Revenue	532	2,015	12,000	13,945	
	<b>\$ 532</b>	<b>\$ 2,015</b>	<b>\$ 12,000</b>	<b>\$ 13,945</b>	<b>\$ -</b>
<b>Other Financing Sources</b>					
Interfund Loan from General Fund	245,262	186,311	12,013	29,405	63,026
	<b>\$ 245,262</b>	<b>\$ 186,311</b>	<b>\$ 12,013</b>	<b>\$ 29,405</b>	<b>\$ 63,026</b>
<b>Total Fund Revenue</b>	<b>\$ 531,158</b>	<b>\$ 381,237</b>	<b>\$ 272,513</b>	<b>\$ 258,680</b>	<b>\$ 278,026</b>
<b>Beginning Available Cash</b>	<b>\$ 418</b>		<b>\$ -</b>		<b>\$ -</b>
<b>Total Resources</b>	<b>\$ 531,575</b>		<b>\$ 272,513</b>		<b>\$ 278,026</b>

## Building Code Fund - 2394

Expenditures	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Construction Inspection</b>					
<b>Personal Services</b>					
Salaries	277,658	199,927	123,469	125,715	139,732
Part-time Wages	3,238	3,691	-	-	-
Overtime	544	327	136	45	149
Vacation/Sick Accrual	1,654	341	-	2,174	-
Employer Contributions	108,186	73,819	50,076	52,038	61,227
	<b>\$ 391,280</b>	<b>\$ 278,104</b>	<b>\$ 173,681</b>	<b>\$ 179,972</b>	<b>\$ 201,108</b>
<b>Materials and Services</b>					
Office Supplies/Materials	5,441	1,841	5,000	1,041	2,000
Operating Supplies	2,726	1,252	4,000	3,874	2,000
Repair & Maintenance Supplies	5,565	4,495	4,000	3,453	6,000
Postage & Freight	1,343	420	1,000	370	350
Publicity/Subscriptions/Dues	2,355	1,083	2,500	1,155	1,300
Utility Services	5,798	5,123	4,700	5,458	5,300
Professional Services	346	-	1,000	5,430	-
Repair and Maintenance	9,763	(3,891)	3,400	1,375	2,100
Travel & Training	1,790	1,134	5,000	472	4,000
Contracted Workers	2,028	1,926	2,000	273	-
Insurance	15,880	15,342	12,500	8,440	6,550
Building Lease	26,530	13,265	-	-	-
Administrative Expense	13,102	7,351	7,000	4,935	6,000
	<b>\$ 92,766</b>	<b>\$ 49,341</b>	<b>\$ 52,200</b>	<b>\$ 36,276</b>	<b>\$ 35,600</b>
<b>Total Construction Inspection</b>	<b>\$ 484,046</b>	<b>\$ 327,445</b>	<b>\$ 225,881</b>	<b>\$ 216,248</b>	<b>\$ 236,708</b>
<b>Columbia Falls Building Codes</b>					
<b>Personal Services</b>					
Salaries	35,007	36,786	30,623	30,792	21,640
Vacation/Sick Accrual	-	-	-	-	-
Employer Contributions	14,021	13,860	12,409	12,878	10,440
	<b>\$ 49,028</b>	<b>\$ 50,645</b>	<b>\$ 43,032</b>	<b>\$ 43,670</b>	<b>\$ 32,080</b>
<b>Materials and Services</b>					
Operating Supplies/Materials	3,706	-	-	-	400
Repair & Maintenance Supplies	-	2,001	1,900	2,048	1,900
Insurance	1,709	1,837	1,700	1,544	1,700
	<b>\$ 5,415</b>	<b>\$ 3,838</b>	<b>\$ 3,600</b>	<b>\$ 3,592</b>	<b>\$ 4,000</b>
<b>Total Columbia Falls Contract</b>	<b>\$ 54,443</b>	<b>\$ 54,483</b>	<b>\$ 46,632</b>	<b>\$ 47,262</b>	<b>\$ 36,080</b>
<b>Total Fund Expenditures</b>	<b>\$ 538,490</b>	<b>\$ 381,928</b>	<b>\$ 272,513</b>	<b>\$ 263,510</b>	<b>\$ 272,788</b>
<b>Ending Available Cash</b>					<b>\$ 5,238</b>
<b>Total Building Code Fund</b>					<b>\$ 278,026</b>

## 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.*

## FY 2012 Objectives

Specific projects appropriated during FY12 are shown below. Additional funds are appropriated in case of cost increases or if other projects are approved during the year.

Item/Project	Cost
<b>Revenue Changes</b>	
• Increased tax collection projections from FY11 budget	\$136,548
<b>Expenditure Changes</b>	
• Central Avenue & 6th & Geddes Projects	\$2,000,000
• 2/3 of Riverside Tennis Court Reconstruction	\$120,000
• Comprehensive Parks & Rec Master Plan	\$25,000
• Memorial Stadium Contribution \$25k in FY13 and \$25k in FY14	\$50,000
• Transfer for Property Tax Relief	\$37,000
• CTEP Match for Design of 2nd Street Trail	\$7,000

# Resort Tax Fund - 2100

8/22/2011

Revenues	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Taxes</b>					
Resort Taxes	1,638,912	1,540,710	1,550,000	1,680,394	1,686,548
	<b>\$ 1,638,912</b>	<b>\$ 1,540,710</b>	<b>\$ 1,550,000</b>	<b>\$ 1,680,394</b>	<b>\$ 1,686,548</b>
<b>Investment Earnings</b>					
Investment Earnings	140,651	54,690	30,000	37,616	17,000
	<b>\$ 140,651</b>	<b>\$ 54,690</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 17,000</b>
<b>Total Revenue</b>	<b>\$ 1,779,563</b>	<b>\$ 1,595,400</b>	<b>\$ 1,580,000</b>	<b>\$ 1,580,000</b>	<b>\$ 1,703,548</b>
<b>Beginning Cash-Rebate</b>	<b>\$ 2,402,146</b>		<b>\$ 460,574</b>	<b>\$ 460,574</b>	<b>\$ 553,708</b>
<b>Beginning Cash-Streets</b>			<b>\$ 1,786,400</b>	<b>\$ 1,786,400</b>	<b>\$ 1,493,523</b>
<b>Beginning Cash-Parks</b>			<b>\$ 310,000</b>	<b>\$ 310,000</b>	<b>\$ 368,678</b>
<b>Total Resources</b>	<b>\$ 4,181,709</b>		<b>\$ 4,136,974</b>		<b>\$ 4,119,457</b>
Expenditures	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Capital Outlay</b>					
Street Improvements	134,234	2,013,303	2,000,000	1,398,325	2,000,000
Park Development	96,990	41,395	102,000	198	140,000
	<b>\$ 231,224</b>	<b>\$ 2,054,698</b>	<b>\$ 2,102,000</b>	<b>\$ 1,398,523</b>	<b>\$ 2,140,000</b>
<b>Other Financing Uses</b>					
Property Tax Relief Transfer	448,364	468,203	460,574	460,574	\$ 553,708
Transfer to Park Development Fund			60,000	-	\$ 159,000
	<b>\$ 448,364</b>	<b>\$ 468,203</b>	<b>\$ 520,574</b>	<b>\$ 460,574</b>	<b>\$ 712,708</b>
<b>Total Expenditures</b>	<b>\$ 679,588</b>	<b>\$ 2,522,901</b>	<b>\$ 2,622,574</b>	<b>\$ 1,859,097</b>	<b>\$ 2,852,708</b>
<b>Ending Cash - Rebate</b>	<b>\$ 468,203</b>		<b>\$ 415,698</b>	<b>\$ 415,698</b>	<b>\$ 448,203</b>
<b>Ending Cash - Streets</b>	<b>\$ 2,787,759</b>		<b>\$ 867,594</b>	<b>\$ 867,594</b>	<b>\$ 659,261</b>
<b>Ending Cash - Parks</b>	<b>\$ 246,158</b>		<b>\$ 231,108</b>	<b>\$ 231,108</b>	<b>\$ 159,285</b>
<b>Total Resort Tax Fund</b>			<b>\$ 4,136,974</b>	<b>\$ 3,373,497</b>	<b>\$ 4,119,457</b>

### 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.

### FY 2012 Objectives

Significant or changed appropriations during FY12 are:

Item/Project	Cost
<b>Expenditure Changes</b>	
• Depot Park Master Plan in Professional Services (Professional Services)	\$53,000
• Business Rehab Loan Program (Contributions)	\$300,000
• Roof Replacement on the Armory Building (Buildings)	\$30,000
• Lighting Riverside Park trail (Urban Renewal Projects)	\$15,000
• 93 West Lights (Urban Renewal Projects)	\$353,000
• City Hall sewer line replacement part of TIGER project (Urban Renewal Projects)	\$85,000
• Funding for WHA for Railway District BNSF properties	\$20,000
• Purchase of 105 Baker Avenue Building	\$760,000

## Tax Increment District Fund - 2310

Revenues	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Taxes</b>					
Real Property Taxes	2,482,434	2,869,087	3,548,469	3,867,955	3,869,614
Personal Property Taxes	9,405	86,652	90,000	119,064	120,000
Penalty and Interest	11,570	12,372	10,000	40,517	20,000
	<b>\$ 2,503,410</b>	<b>\$ 2,968,112</b>	<b>\$ 3,648,469</b>	<b>\$ 4,027,536</b>	<b>\$ 4,009,614</b>
<b>Intergovernmental</b>					
DNRC Grant		43,623			
Legislative Reimbursements			-		-
State Entitlement Share	164,660	164,660	164,660	164,660	148,194
	<b>\$ 164,660</b>	<b>\$ 208,283</b>	<b>\$ 164,660</b>	<b>\$ 164,660</b>	<b>\$ 148,194</b>
<b>Miscellaneous Revenue</b>					
Miscellaneous Revenue	5,421	888	-	125,677	-
Special Assessments	26,206	27,680	22,000	33,420	22,000
P & I Special Assessments				698	
Transfer from Impact Fees				1,700	
	<b>\$ 31,627</b>	<b>\$ 788,036</b>	<b>\$ 22,000</b>	<b>\$ 161,495</b>	<b>\$ 22,000</b>
<b>Total Revenue</b>	<b>\$ 2,699,696</b>	<b>\$ 3,964,430</b>	<b>\$ 3,835,129</b>	<b>\$ 4,353,691</b>	<b>\$ 4,179,808</b>
<b>Beginning Available Cash</b>	<b>\$ 1,501,841</b>		<b>\$ 762,326</b>		<b>\$ 1,986,742</b>
<b>Total Resources</b>	<b>\$ 4,201,537</b>	<b>\$ 3,964,430</b>	<b>\$ 4,597,455</b>	<b>\$ 4,353,691</b>	<b>\$ 6,166,550</b>

## Tax Increment District Fund - 2310

Expenditures	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Personal Services</b>					
Salaries	109,618	151,864	143,964	132,077	149,986
Part-Time Wages	8,073	9,227	7,825	7,705	5,039
Overtime	1,529	4,413	2,971	1,987	2,913
Vacation/Sick Accrual	3,308		-		-
Employer Contributions	32,850	51,071	53,754	43,913	52,996
	<b>\$ 155,378</b>	<b>\$ 216,574</b>	<b>\$ 208,514</b>	<b>\$ 185,682</b>	<b>\$ 210,934</b>
<b>Materials and Services</b>					
Operating Supplies	1,323	6,628	2,000	392	2,000
Repair and Maintenance Services				908	
Professional Services	33,278	74,873	50,000	35,900	100,000
Repair and Maintenance Services		26,618		6,798	
Other Purchased Services	9,194	22,016	25,000	6,373	25,000
Insurance	5,830	6,046	6,050	6,629	5,800
Special Assessments				1,955	
Legal Awards	11,140				
Contributions	-		100,000		300,000
Grants		32,249		42,391	
Administrative Expense	5,300	5,120	5,500	4,748	5,500
	<b>\$ 66,064</b>	<b>\$ 173,551</b>	<b>\$ 188,550</b>	<b>\$ 106,094</b>	<b>\$ 438,300</b>
<b>Intergovernmental Allocations</b>					
School District Residential Rebate	349,426	235,774	480,000	345,791	570,000
	<b>\$ 349,426</b>	<b>\$ 235,774</b>	<b>\$ 480,000</b>	<b>\$ 345,791</b>	<b>\$ 570,000</b>
<b>Transfers</b>					
Trans to ESC Construction			300,000	76,337	200,000
Transfer to TIF Debt Service Fund	224,488	2,442,305	1,746,462	1,720,360	1,770,311
Trans to City Hall Const. Res. Fund	200,000	250,000	250,000	250,000	250,000
Interfund Loan Transfer Out-Parks					175,000
	<b>\$ 424,488</b>	<b>\$ 2,692,305</b>	<b>\$ 2,296,462</b>	<b>\$ 2,046,697</b>	<b>\$ 2,395,311</b>
<b>Capital Outlay</b>					
Land	133,126	27,932			760,000
Buildings	1,371,753	1,022,111		11,856	30,000
Park Maintenance Building					-
Urban Renewal Projects			15,000		448,737
	<b>\$ 1,504,878</b>	<b>\$ 1,050,043</b>	<b>\$ 15,000</b>	<b>\$ 11,856</b>	<b>\$ 1,238,737</b>
<b>Contingency</b>	-	-	100,000		<b>\$ 100,000</b>
<b>Total Expenditures</b>	<b>\$ 2,500,233</b>		<b>\$ 3,288,526</b>	<b>\$ 2,696,120</b>	<b>\$ 4,953,282</b>
<b>Year end Available Cash</b>	-		1,308,929		<b>\$ 1,213,268</b>
<b>Total Fund</b>	<b>\$ 2,500,233</b>		<b>\$ 4,597,455</b>		<b>\$ 6,166,550</b>

## **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.

## **FY 2012 Objectives**

Meet debt service on the 2009 TIF Revenue Bond.

## Tax Increment Debt Service Debt - 3110

Revenues	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Investment Earnings</b>					
Investment Earnings	26,784	52,921	40,000	31,443	20,000
<b>Other Financing Sources</b>					
TIF 2009 Bond - Deposit to Debt Service Res		3,856,896			
Transfer from TIF District Fund	224,488	2,427,355	1,746,462	1,720,361	1,770,311
<b>Total Fund Revenue</b>	<b>\$ 251,271</b>	<b>\$ 6,337,172</b>	<b>\$ 1,786,462</b>	<b>\$ 1,751,804</b>	<b>\$ 1,790,311</b>
<b>Beginning Available Cash</b>					<b>\$ -</b>
<b>Total Resources</b>	<b>\$ 251,271</b>	<b>\$ 6,337,172</b>	<b>\$ 1,786,462</b>		<b>\$ 1,790,311</b>
Expenditures	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Debt Service</b>					
Principal	-	3,633,572	1,185,000	1,185,000	1,225,000
Interest	224,488	535,323	600,462	600,461	564,311
Paying Agent Fees	300	950	1,000	300	1,000
	<b>\$ 224,788</b>	<b>\$ 4,169,845</b>	<b>\$ 1,786,462</b>		<b>\$ 1,790,311</b>
<b>Bond Reserve</b>					
Bond Reserve	935,980		-		-
	<b>\$ 935,980</b>		<b>\$ -</b>		<b>\$ -</b>
<b>Total Requirements</b>	<b>\$ 1,160,767</b>		<b>\$ 1,786,462</b>		<b>\$ 1,790,311</b>
<b>Unappropriated</b>			<b>\$ -</b>		<b>\$ -</b>
<b>Total Fund</b>			<b>\$ 1,786,462</b>		<b>\$ 1,790,311</b>
<b>Dbt Service Reserve</b>			<b>\$ 1,495,835</b>		<b>\$ 1,516,343</b>
<b>Dbt Reserve</b>			<b>\$ 1,569,500</b>		<b>\$ 1,569,500</b>

## **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.

## **FY 2012 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 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Charges for Services</b>					
Impact Fee - Paved Trails	8,841	9,683	7,600	15,577	7,600
Impact Fee - Park Maint Building	588	644	520	1,036	520
Impact Fee - ESC	48,958	19,334	16,100	29,892	16,100
Impact Fee - City Hall	46,377	18,291	15,000	28,311	15,000
Impact Fee - Stormwater	17,139	7,681	7,000	8,606	7,000
	<b>\$ 121,903</b>	<b>\$ 55,632</b>	<b>\$ 46,220</b>	<b>\$ 83,422</b>	<b>\$ 46,220</b>
<b>Investment Earnings</b>					
Investment Earnings	3,850	3,478	2,700	2,482	2,500
	<b>\$ 3,850</b>	<b>\$ 3,478</b>	<b>\$ 2,700</b>	<b>\$ 2,482</b>	<b>\$ 2,500</b>
<b>Total Fund Revenue</b>	<b>\$ 125,753</b>	<b>\$ 59,111</b>	<b>\$ 48,920</b>	<b>\$ 85,904</b>	<b>\$ 48,720</b>
<b>Beginning Available Cash:</b>	<b>\$ 19,828</b>		<b>\$ 204,085</b>		<b>\$ 179,500</b>
Paved Trails			\$ 23,199		\$ 39,241
Park Maint Building			\$ 657		\$ -
ESC			\$ 78,720		\$ -
City Hall			\$ 74,043		\$ 103,703
Stormwater			\$ 27,465		\$ 36,556
<b>Total Resources</b>	<b>\$ 145,581</b>		<b>\$ 253,005</b>		<b>\$ 228,220</b>
Expenditures	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Capital Outlay</b>					
Park Maint Building	-	-	1,188	-	531
Emergency Services Building	-	-	-	-	17,073
City Hall	-	-	90,063	-	119,723
Paved Trails	-	-	31,104	-	47,146
Stormwater	-	-	34,856	-	43,947
<b>Total Expenditures</b>			<b>\$ 157,211</b>		<b>\$ 228,420</b>
<b>Transfers</b>					
Trans to Other Fund			91,074	110,489	
<b>Total Requirements</b>			<b>248,285</b>	<b>110,489</b>	<b>\$ 228,420</b>

## **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.

## **FY 2012 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 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Investment Earnings</b>					
Investment Earnings	4,809	2,235	1,700	1,914	1,700
	<b>\$ 4,809</b>	<b>\$ 2,235</b>	<b>\$ 1,700</b>	<b>\$ 1,914</b>	<b>\$ 1,700</b>
<b>Other Financing Sources</b>					
Cash In-lieu - District E	2,180		-		-
Cash-in-lieu - District W	-		-	5,607	-
Cash-in-lieu - District N	14,860		-		-
	<b>\$ 17,040</b>		<b>\$ -</b>	<b>\$ 5,607</b>	<b>\$ -</b>
<b>Total Fund Revenue</b>	<b>\$ 21,848</b>	<b>\$ 2,235</b>	<b>\$ 1,700</b>	<b>\$ 7,521</b>	<b>\$ 1,700</b>
<b>Beginning Available Cash</b>			<b>\$ 117,812</b>		<b>\$ 125,333</b>
<b>Total Resources</b>		<b>\$ 2,235</b>	<b>\$ 119,512</b>		<b>\$ 127,033</b>
<b>Expenditures</b>					
	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Capital Outlay</b>					
East District Improvements	-		11,160		11,205
West District Improvements	-		52,958		59,061
North District Improvements	-		54,582		55,067
<b>Total Expenditures</b>	<b>\$ -</b>		<b>\$ 118,700</b>		<b>\$ 125,333</b>

## **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. For the next several years the yearly contribution is set at \$250,000 per year.

## **FY 2012 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.

## City Hall Construction Reserve Fund - 4005

Revenues	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Investment Earnings</b>					
Investment Earnings	37,196	21,198	18,000	20,365	17,000
<b>Other Financing Sources</b>					
Proceeds from sale of property			-		-
Loan Repayment from Tax Inc Fund			-		-
Transfer from TIF District Fund	200,000	250,000	250,000	250,000	250,000
<b>Total Revenue</b>	<b>\$ 237,196</b>	<b>\$ 271,198</b>	<b>\$ 268,000</b>	<b>\$ 270,365</b>	<b>\$ 267,000</b>
<b>Beginning Available Cash</b>	<b>\$ 731,833</b>		<b>\$ 1,239,335</b>	<b>\$ 1,515,347</b>	<b>\$ 1,507,249</b>
<b>Total Resources</b>		<b>\$ 271,198</b>	<b>\$ 1,507,335</b>		<b>\$ 1,774,249</b>

Expenditures	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Capital Outlay</b>					
City Hall Project	1,892		200,000	2,451	200,000
<b>Total Expenditures</b>	<b>\$ 1,892</b>		<b>\$ 200,000</b>	<b>\$ 2,451</b>	<b>\$ 200,000</b>
<b>Unappropriated</b>			<b>\$ 1,307,335</b>		<b>\$ 1,574,249</b>
<b>Total Fund</b>			<b>\$ 1,507,335</b>		<b>\$ 1,774,249</b>

## Emergency Services Center Construction Fund - 4010

Revenues	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Intergovernmental Revenues</b>					
HB645-ESC Construction		130,374	-	14,486	-
Tester			900,000		900,000
<b>Investment Earnings</b>					
Investment Earnings		32,599	5,000	2,990	5,000
<b>Other Financing Sources</b>					
Proceeds from sale of bond		7,708,599	-		-
Transfer from TIF District Fund			300,000	76,337	300,000
Transfer from Impact Fee Fund				108,788	
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 7,871,571</b>	<b>\$ 1,205,000</b>	<b>\$ 202,601</b>	<b>\$ 1,205,000</b>
<b>Beginning Available Cash</b>	<b>\$ -</b>		<b>\$ 823,727</b>		<b>\$ -</b>
<b>Total Resources</b>			<b>\$ 2,028,727</b>		<b>\$ 1,205,000</b>

Expenditures	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Capital Outlay</b>					
ESC Project	-	7,047,845	1,900,000	795,284	1,205,000
Capital Grant				305,375	
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 7,047,845</b>	<b>\$ 1,900,000</b>	<b>\$ 1,100,659</b>	<b>\$ 1,205,000</b>
<b>Unappropriated</b>	<b>\$ -</b>		<b>\$ 128,727</b>		<b>\$ -</b>
<b>Total Fund</b>	<b>\$ -</b>		<b>\$ 2,028,727</b>	<b>\$ 1,100,659</b>	<b>\$ 1,205,000</b>

## 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



## FY 2012 Objectives

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

## US93/2nd Street - TIGER Grant - 4310

Revenues	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Intergovernmental Revenues</b>					
TIGER Grant			\$ 3,499,929	\$ 343,363	\$ 3,373,547
<b>Total Revenue</b>	\$ -	\$ -	\$ 3,499,929	\$ 343,363	\$ 3,373,547
Expenditures	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Personal Services</b>					
Salaries	-	-	37,890		-
Overtime	-	-	-		-
Employer Contributions	-	-	13,261		-
	\$ -	\$ -	\$ 51,151		\$ -
<b>Materials and Services</b>					
Operating Supplies	-	-	1,895		1,895
<b>Capital Outlay</b>					
US92/2nd Street Project	-	-	3,446,883	475,124	3,371,652
<b>Total Expenditures</b>	\$ -	\$ -	\$ 3,499,929	\$ 475,124	\$ 3,373,547
<b>Unappropriated</b>	\$ -	\$ -	\$ -		\$ 0
<b>Total Fund</b>	\$ -	\$ -	\$ 3,499,929		\$ 3,373,547

## **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.

### **FY 2012 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.

## **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.

### **FY 2012 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.

### **FY 2012 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 FY12.

## CDBG Homebuyers Assistance Fund - 2945

Revenues	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Intergovernmental Revenues</b>					
CDBG Community Development Grant					20,000
CDBG Grant	-		155,940		350,000
<b>Total Revenue</b>	<b>\$ -</b>		<b>\$ 370,000</b>		<b>\$ 370,000</b>
<b>Beginning Available Cash</b>		-	(125)		-
<b>Total Resources</b>	<b>\$ -</b>		<b>\$ 369,875</b>		<b>\$ 370,000</b>
Expenditures	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Economic Development</b>					
Professional Services	125		20,000		20,000
	<b>\$ 125</b>		<b>\$ 20,000</b>		<b>\$ 20,000</b>
<b>Homebuyers Assistance</b>					
Homebuyers Assistance			315,000	16,673	315,000
Administrative Expense			34,875	139,267	35,000
	-		349,875	155,940	350,000
<b>Total Expenditures</b>	<b>\$ 125</b>		<b>\$ 369,875</b>	<b>\$ 155,940</b>	<b>\$ 370,000</b>

## Housing Rehabilitation Fund - 2987

Revenues	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Miscellaneous Revenue</b>					
Miscellaneous Revenue	-	75	30,000		30,000
	<b>\$ -</b>	<b>\$ 12,000</b>	<b>\$ 30,000</b>		<b>\$ 30,000</b>
<b>Investment Earnings</b>					
HOME Loan Repayments	26,336	585	-	675	-
USDA Program Loan Repayments	815	1,470	30,000	2,533	30,000
	<b>\$ 27,151</b>	<b>\$ 2,055</b>	<b>\$ 30,000</b>	<b>\$ 3,208</b>	<b>\$ 30,000</b>
<b>Total Fund Revenue</b>	<b>\$ 27,151</b>	<b>\$ 14,055</b>	<b>\$ 60,000</b>	<b>\$ 3,208</b>	<b>\$ 60,000</b>
<b>Beginning Available Cash</b>	<b>\$ 16,036</b>		<b>\$ 1,118</b>		<b>\$ 2,397</b>
<b>Total Resources</b>	<b>\$ 43,187</b>		<b>\$ 61,118</b>	<b>\$ 3,208</b>	<b>\$ 62,397</b>
Expenditures	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>and Services</b>					
USDA Housing Rehab Projects	20,689	20,991	30,000	1,929	30,000
HOME Grant Projects	-	2,519	30,000		32,397
<b>Total Expenditures</b>	<b>\$ 20,689</b>	<b>\$ 23,510</b>	<b>\$ 60,000</b>	<b>\$ 1,929</b>	<b>\$ 62,397</b>

## Affordable Housing Fund - 2989

### (Cash-in-Lieu of Affordable Housing)

Revenues	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
Cash-in-Lieu Payments	-	-	100,000		100,000
Interest Earnings			-		-
<b>Total Revenue</b>	<b>\$ -</b>		<b>\$ 100,000</b>		<b>\$ 100,000</b>
<b>Beginning Available Cash</b>			-		-
Expenditures	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Capital Outlay</b>					
Homeowner Assistance			100,000		100,000
<b>Total Expenditures</b>			<b>\$ 100,000</b>		<b>\$ 100,000</b>

## **Residential Lighting District Fund - 2400**

### **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.

### **FY 2012 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.

## **Commercial Lighting District - 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.

### **FY 2012 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.

# Residential Light District Fund - 2400

(Lighting District #1)

8/22/2011

<b>Revenues</b>	<b>Actual FY 2009</b>	<b>Actual FY 2010</b>	<b>Budget FY 2011</b>	<b>Actual FY 2011</b>	<b>Proposed FY 2012</b>
<b>Intergovernmental Revenues</b>					
Fish, Wildlife & Parks Grant	28,000				
<b>Miscellaneous Revenue</b>					
Maintenance Assessments	64,532	62,622	66,000	72,697	66,000
Penalties & Interest	604	444	370	789	370
<b>Total Fund Revenue</b>	<b>\$ 93,136</b>	<b>\$ 63,066</b>	<b>\$ 66,370</b>	<b>\$ 73,486</b>	<b>\$ 66,370</b>
<b>Beginning Available Cash</b>	<b>\$ 34,077</b>		<b>\$ 42,394</b>		<b>\$ 47,283</b>
<b>Total Resources</b>	<b>\$ 127,213</b>	<b>\$ 63,066</b>	<b>\$ 108,764</b>		<b>\$ 113,653</b>
<b>Expenditures</b>	<b>Actual FY 2009</b>	<b>Actual FY 2010</b>	<b>Budget FY 2011</b>	<b>Actual FY 2011</b>	<b>Proposed FY 2012</b>
<b>Personal Services</b>					
Salaries	13,611	5,329	14,040	12,306	14,931
Overtime	263	675	1,074	643	1,141
Employer Contributions	4,172	1,716	4,490	3,826	4,730
	<b>\$ 18,046</b>	<b>\$ 7,719</b>	<b>\$ 19,604</b>		<b>\$ 20,802</b>
<b>Materials and Services</b>					
Repair & Maintenance Supplies	1,398	3,348	10,000	10,072	10,000
Utility Services	57	40,853	43,000	44,639	43,000
Professional Services	43,211		-		-
Repair & Maintenance Services	3,315	11	1,600		1,600
Insurance	529	704	540	259	553
Administrative Costs	601	148	500	446	500
	<b>\$ 49,111</b>	<b>\$ 45,065</b>	<b>\$ 55,640</b>		<b>\$ 55,653</b>
<b>Capital Outlay</b>					
Improvements	24,715		10,000		10,000
	<b>\$ 24,715</b>		<b>\$ 10,000</b>		<b>\$ 10,000</b>
<b>Total Expenditures</b>	<b>\$ 91,872</b>		<b>\$ 85,244</b>		<b>\$ 86,455</b>
<b>Ending Available Cash</b>	<b>\$ -</b>		<b>\$ 23,520</b>		<b>\$ 27,198</b>
<b>Total Fund</b>	<b>\$ 91,872</b>		<b>\$ 108,764</b>		<b>\$ 113,653</b>

# Commercial Light District Fund - 2410

## (Lighting District #4)

<b>Revenues</b>	<b>Actual FY 2009</b>	<b>Actual FY 2010</b>	<b>Budget FY 2011</b>	<b>Actual FY 2011</b>	<b>Proposed FY 2012</b>
<b>Miscellaneous Revenue</b>					
Maintenance Assessments	54,481	55,071	57,000	62,552	57,000
Penalties & Interest	297	541	250	729	250
<b>Total Revenue</b>	<b>\$ 54,778</b>	<b>\$ 55,612</b>	<b>\$ 57,250</b>	<b>\$ 63,281</b>	<b>\$ 57,250</b>
<b>Beginning Available Cash</b>	<b>\$ 104,099</b>		<b>\$ 43,439</b>		<b>\$ 61,361</b>
<b>Total Resources</b>	<b>\$ 158,877</b>	<b>\$ 55,612</b>	<b>\$ 100,689</b>		<b>\$ 118,611</b>
<b>Expenditures</b>	<b>Actual FY 2009</b>	<b>Actual FY 2010</b>	<b>Budget FY 2011</b>	<b>Actual FY 2011</b>	<b>Proposed FY 2012</b>
<b>Personal Services</b>					
Salaries	13,611	5,329	14,040	12,306	14,931
Overtime	263	585	1,074	643	1,141
Employer Contributions	4,172	1,699	4,490	3,826	4,730
	<b>\$ 18,046</b>	<b>\$ 7,613</b>	<b>\$ 19,604</b>	<b>\$ 16,775</b>	<b>\$ 20,802</b>
<b>Materials and Services</b>					
Repair & Maintenance Supplies	29,543	6,183	14,000	9,851	14,000
Utility Services	48	15,606	13,000	11,750	13,000
Professional Services	12,284		-		-
Repair & Maintenance Services	21,784	1,544	10,000	7,964	10,000
Insurance	1,208	704	1,250	256	553
Administrative Costs	601	148	500	446	500
	<b>\$ 65,468</b>	<b>\$ 24,185</b>	<b>\$ 38,750</b>	<b>\$ 30,267</b>	<b>\$ 38,053</b>
<b>Capital Outlay</b>					
Improvements	53,863		10,000		10,000
	<b>\$ 53,863</b>		<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>
<b>Total Requirements</b>	<b>\$ 137,376</b>		<b>\$ 68,354</b>	<b>\$ 47,042</b>	<b>\$ 68,855</b>
<b>Ending Available Cash</b>			<b>\$ 32,335</b>		<b>\$ 49,756</b>
<b>Total Fund</b>			<b>\$ 100,689</b>	<b>\$ 47,042</b>	<b>\$ 118,611</b>

### Purpose

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

### FY 2012 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 FY12 are:

Item/Project	Cost
<b>Revenue Changes</b>	
• Increased Cable Franchise Fee to reflex 5% rather than 3%	\$15,000
• Increased Street Maintenance Assessment to before FY11 levels	\$100,000
<b>Expenditure Changes</b>	
• Repair & Maint Services –Increased overlays and chipseals by 50%	\$100,000
• Repair & Maint Services – Pavement markings	\$50,000
• CIP #10 - Design & Construct Wireless Towers for ALL City departments (split Str/Wat/Sew)	\$55,000
• CIP #3 - Sidewalk Extension Project	\$25,000
• Birch Point RxR Crossing Quiet Zone	\$10,000
• CIP #7 - Design & Construct Wireless Towers for ALL City departments (split Str/Wat/Sew)	\$55,000
• Old NV Hospital Property Bike Trail constructed by PW Crew	\$7,000
• Safe Routes to School (\$27,500 + \$33,215 + \$58,820)	\$119,535
• Pole Barn for Gravel Storage	\$5,000
• CIP #20 3/4 ton 4x4 pick-up truck with dump box, replacement for unit #9 (split \$14,000 each str/wat/sew)	\$14,000
• CIP #19 - Patch Truck Chasis, replacement for Unit #22	\$35,000

# Street Fund - 2110

8/22/2011

Revenues	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Licenses and Permits</b>					
Cable T.V. Franchise Fee	48,113	47,020	45,000	164,217	60,000
Water Utility ROW Fee	111,534	112,381	107,461	107,532	104,113
Wastewater Utility ROW Fee	74,610	81,736	82,629	91,040	88,474
Street Excavation Permit Fees	1,300	1,175	1,000	1,575	1,000
	<b>\$ 235,557</b>	<b>\$ 242,312</b>	<b>\$ 236,090</b>	<b>\$ 364,364</b>	<b>\$ 253,587</b>
<b>Intergovernmental Revenues</b>					
Air Quality Grant (MACI)	-	-	-	-	-
Safe Routes to School	-	-	-	-	119,535
Gasoline Tax Apportionment	156,028	155,981	159,145	162,054	144,486
	<b>\$ 156,028</b>	<b>\$ 155,981</b>	<b>\$ 159,145</b>	<b>\$ 162,054</b>	<b>\$ 264,021</b>
<b>Charges for Services</b>					
Plan Review/Const. Oversight Fees	1,292	667	2,000	-	2,000
	<b>\$ 1,292</b>	<b>\$ 667</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 2,000</b>
<b>Miscellaneous Revenue</b>					
Miscellaneous Revenue	7,173	7,790	-	4,133	-
Maintenance Assessments	736,152	765,451	697,000	801,208	797,000
Penalties and Interest	5,532	6,568	2,500	10,054	2,500
Contributions and Donations	-	-	-	-	-
	<b>\$ 748,857</b>	<b>\$ 779,809</b>	<b>\$ 699,500</b>	<b>\$ 815,395</b>	<b>\$ 799,500</b>
<b>Other Financing Sources</b>					
Interfund Operating Transfer In	-	-	-	22,672	-
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,672</b>	<b>\$ -</b>
<b>Total Fund Revenue</b>	<b>\$ 1,141,733</b>	<b>\$ 1,178,770</b>	<b>\$ 1,096,735</b>	<b>\$ 1,364,485</b>	<b>\$ 1,319,108</b>
<b>Beginning Available Cash</b>	<b>\$ 370,544</b>		<b>\$ 592,397</b>		<b>\$ 801,162</b>
<b>Total Resources</b>	<b>\$ 1,512,277</b>	<b>\$ 1,178,770</b>	<b>\$ 1,689,132</b>		<b>\$ 2,120,270</b>

# Street Fund - 2110

8/22/2011

<b>Expenditures</b>	<b>Actual FY 2009</b>	<b>Actual FY 2010</b>	<b>Budget FY 2011</b>	<b>Actual FY 2011</b>	<b>Proposed FY 2012</b>
<b>Personal Services</b>					
Salaries	437,068	385,212	426,723	413,987	442,139
Seasonal	1,203	864	-	-	-
Permanent Part Time	2,173	31,528	33,665	30,288	35,677
Overtime	16,319	7,818	10,578	12,228	10,320
Stand By or Call Back Time	7,960	5,540	3,614	10,739	2,548
Vacation/Sick Accrual	827	-	-	-	-
Employer Contributions	190,324	170,975	197,427	185,097	196,007
	<b>\$ 655,874</b>	<b>\$ 601,936</b>	<b>\$ 672,007</b>	<b>\$ 652,339</b>	<b>\$ 686,691</b>
<b>Materials and Services</b>					
Office Supplies/Materials	2,331	2,273	5,000	2,066	5,000
Operating Supplies/Materials	18,827	7,386	15,000	6,993	15,000
Repair & Maintenance Supplies	130,427	68,853	100,000	115,030	110,000
Communication & Transportati	2,055	44	1,500	126	1,500
Printing	480	-	1,500	144	1,500
Notices, Subscriptions, Dues	2,498	2,309	5,000	938	5,000
Utility Service	10,597	9,987	12,000	12,366	12,700
Professional Services	2,914	28,407	63,100	2,476	44,100
Repair & Maintenance Services	25,875	180,204	247,000	211,236	394,000
Travel & Training	3,181	1,141	6,000	2,165	6,000
Other Purchased Services	160	64	5,000	2,521	5,000
Contract Services	272	121	4,500	585	4,500
Insurance Expense	25,057	26,143	26,500	19,814	26,500
Rent	25	-	-	-	-
Special Assessments	29,129	28,277	29,043	31,464	29,043
Interfund Operating Transfer Out	202,900	-	-	-	-
Administrative Expense	20,978	13,211	16,500	15,075	16,500
	<b>\$ 477,706</b>	<b>\$ 368,421</b>	<b>\$ 537,643</b>	<b>\$ 422,999</b>	<b>\$ 676,343</b>
<b>Capital Outlay</b>					
Street Improvements	6,440	11,832	80,000	-	221,535
Machinery & Equipment	139,514	27,521	84,000	59,912	49,000
	<b>\$ 145,954</b>	<b>\$ 39,353</b>	<b>\$ 164,000</b>	<b>\$ 59,912</b>	<b>\$ 270,535</b>
<b>Operating Contingency</b>					
Operating Contingency	-	-	50,000	-	50,000
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 50,000</b>
<b>Total Expenditures</b>	<b>\$ 1,279,534</b>	<b>\$ 1,009,711</b>	<b>\$ 1,423,650</b>	<b>\$ 1,135,250</b>	<b>\$ 1,683,569</b>
<b>Year End Available Cash</b>	<b>\$ 419,906</b>	<b>\$ 592,572</b>	<b>\$ 265,482</b>		<b>\$ 436,701</b>
<b>Total Street Fund</b>	<b>\$ 1,699,440</b>		<b>\$ 1,689,132</b>		<b>\$ 2,120,270</b>

### Purpose

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

### FY 2012 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 FY12 are:

Item/Project	Cost
<b>Revenue Changes</b>	
• Flathead Electric Co-op Prepayment for hydro power	\$400,000
• ARRA Block Grant – Hydro project	\$200,000
<b>Expenditure Changes</b>	
• Professional Services- Water rights legal & analysis	\$55,000
• CIP #1 - Water Treatment Plant Security	\$25,000
• CIP #2 - Raw Water Improvements to Control DDBP (TTHM & HAA5)	\$25,000
• CIP #3 - Grouse Mountain/Mountain Park Interconnect	\$150,000
• CIP #5 - Peregrine Lane Water Services	\$100,000
• CIP #6 - Hydro Electric Generator (ARRA Block Grant \$200,000, FEC buy back \$275,000)	\$600,000
• CIP #10 - Whitefish Lake Pump Station Improvements	\$15,000
• CIP #7 - Design Whitefish West Project (bonding?) Construction later CIP #16	\$80,000
• CIP #9 - Design & Construct Wireless Towers for ALL City departments (split Str/Wat/Sew)	\$55,000
• Haskill Basin Watershed Conservation & Preservation Project (\$160,000 total, grant \$100,000)	\$160,000
• CIP #25 - Catwalk to access filters	\$7,500
• CIP #27 - Plow & Frame for Chevy 4x4, unit #26	\$8,000
• CIP #28 - 3/4 ton 4x4 Pick-up truck w/Dump Box, replacement for unit #9 (split Str/Wat/Sew)	\$14,000
• CIP #29 - Handheld Meter Reader, replacement (split Wat/Sew)	\$3,000

# Water Fund - 5210

8/22/2011

Revenues	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Intergovernmental Revenues</b>					
Treasure State Endowment Progr	9,150		-		-
DNRC Grants	-		-		-
RRGL Grant - Haskill Basin Project			100,000		100,000
ARRA Block Grant - Hydro Project			200,000		200,000
DWSRF-ARRA - Reservoir Rd Proj.	-	270,730			
	<b>\$ 9,150</b>	<b>\$ 270,730</b>	<b>\$ 575,000</b>		<b>\$ 300,000</b>
<b>Charges for Services</b>					
5% Admin Fee for Impact Fees	4,440	2,847	1,500	4,667	1,500
Water Usage Charges	2,234,961	2,247,624	2,149,221	2,151,878	2,150,000
Impact Fees - Water	90,243	60,388	75,000	95,149	60,000
Installation Fees	27,970	17,700	25,000	26,840	25,000
Miscellaneous Income	10,991	6,761	4,000	3,837	4,000
Late Fees	23,145	28,880	20,000	42,035	30,000
Plan Review/Const. Oversight Fees	1,925	1,216	2,500	200	2,500
	<b>\$ 2,393,674</b>	<b>\$ 2,365,416</b>	<b>\$ 2,277,221</b>	<b>\$ 2,324,606</b>	<b>\$ 2,273,000</b>
<b>Miscellaneous Revenues</b>					
Special Assessments	1,523	6,641	2,000	4,962	2,000
Penalties and Interest	7				
Latecomer Fees	-	100	500		500
FEC Prepayment - Hydro Project			275,000		400,000
	<b>\$ 1,530</b>	<b>\$ 6,741</b>	<b>\$ 277,500</b>	<b>\$ 4,962</b>	<b>\$ 402,500</b>
<b>Investment Earnings</b>					
Investment Earnings	82,649	39,058	35,000	36,954	20,000
	<b>\$ 82,649</b>	<b>\$ 39,058</b>	<b>\$ 35,000</b>	<b>\$ 36,954</b>	<b>\$ 20,000</b>
<b>Total Revenue</b>	<b>\$ 2,487,003</b>	<b>\$ 2,681,946</b>	<b>\$ 2,889,721</b>	<b>\$ 2,366,522</b>	<b>\$ 2,995,500</b>
<b>Beginning Available Cash</b>					
Impact/PIF Balance Beginning	75,554		663,544		790,992
Debt Service Balance Beginning	416,430		537,352		625,611
	878,624		878,873		887,568
	<b>\$ 1,370,608</b>		<b>\$ 2,079,768</b>		<b>\$ 2,304,171</b>
<b>Total Resources</b>	<b>\$ 3,857,611</b>	<b>\$ 2,681,946</b>	<b>\$ 4,969,489</b>		<b>\$ 5,299,671</b>

# Water Fund - 5210

8/22/2011

Expenditures	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Personal Services</b>					
Salaries	601,789	550,885	536,530	549,858	540,337
Seasonal	1,206	864	-	-	-
Permanent Part Time	12,140	33,278	26,000	21,515	27,466
Overtime	24,639	20,132	26,069	13,749	19,986
Stand By or Call Back	4,430	4,898	7,450	7,023	5,883
Vacation/Sick Accrual	7,329	-	-	-	-
Employer Contributions	246,570	232,295	238,087	225,854	229,331
	<b>\$ 898,103</b>	<b>\$ 842,353</b>	<b>\$ 834,136</b>	<b>\$ 817,999</b>	<b>\$ 823,003</b>
<b>Materials and Services</b>					
Office Supplies/Materials	2,640	1,901	7,500	1,708	7,500
Operating Supplies	65,812	45,328	52,900	33,919	52,900
Repair & Maintenance Supplies	136,667	69,660	155,850	115,572	137,750
Postage & Freight	13,423	14,452	13,000	12,889	13,000
Printing	538	33	2,500	262	2,500
Publicity/Subscriptions/Dues	18,732	15,193	15,010	16,345	15,010
Utility Services	88,718	81,880	91,000	89,776	93,500
Professional Services	37,344	41,682	58,500	44,358	74,100
Repair & Maintenance Services	27,648	14,223	17,800	31,277	25,000
Travel & Training	6,298	3,378	7,600	6,176	10,100
Other Purchased Services	10,565	12,919	11,500	13,709	11,500
Contract Services	543	243	5,000	579	5,000
Insurance	49,187	51,991	51,000	42,296	42,280
Rent	7,469	7,693	7,500	7,924	7,725
Special Assessments	174	277	7,555	5,688	7,555
Water Utility ROW Fee	111,534	112,381	107,461	107,532	107,500
Whitefish Lake Institute	5,000	5,000	5,000	5,000	5,000
Administrative Expense	29,359	17,995	20,000	18,767	20,000
	<b>\$ 611,649</b>	<b>\$ 496,229</b>	<b>\$ 636,676</b>	<b>\$ 553,777</b>	<b>\$ 637,919</b>
<b>Total Water Operating</b>	<b>\$ 1,509,752</b>	<b>\$ 1,338,583</b>	<b>\$ 1,470,812</b>	<b>\$ 1,371,776</b>	<b>\$ 1,460,922</b>
<b>Capital Outlay</b>					
Buildings					-
Improvements	85,822	319,337	913,000	113,392	1,210,000
Machinery and Equipment	4,804	18,757	98,300	31,916	32,500
	<b>\$ 488,750</b>	<b>\$ 338,094</b>	<b>\$ 1,011,300</b>	<b>\$ 145,308</b>	<b>\$ 1,242,500</b>
<b>Debt Service</b>					
DNRC Loan Principal	364,000	385,100	371,000	400,000	415,000
DNRC Loan Interest	220,390	206,096	191,046	191,550	176,700
	<b>\$ 584,391</b>	<b>\$ 591,196</b>	<b>\$ 562,046</b>	<b>\$ 591,550</b>	<b>\$ 591,700</b>
<b>Total Expenditures</b>	<b>\$ 2,582,893</b>	<b>\$ 2,267,872</b>	<b>\$ 3,044,158</b>	<b>\$ 2,108,634</b>	<b>\$ 3,295,122</b>
<b>Ending Available Cash</b>			<b>\$ 509,107</b>		<b>\$ 612,370</b>
Ending PIF/Impact Fee Balance			<b>\$ 537,352</b>		<b>\$ 504,611</b>
Debt Service Ending Balance			878,624		<b>\$ 887,568</b>
			<b>\$ 1,925,331</b>		<b>\$ 2,004,549</b>
<b>Total Water Fund</b>			<b>\$ 4,969,489</b>		<b>\$ 5,299,671</b>

## Purpose

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

## FY 2012 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 FY12 are:

Item/Project	Cost
<b>Expenditure Changes</b>	
• DEQ Fine/WF Lake Institute- no longer need to pay fine	\$2,000
• CIP #5 & 15 - Design Whitefish West Project (Construction \$663,300)	\$80,000
• CIP #9 - Wastewater System Improvements Project - I&I Mitigation & UV Disinfection (\$1,000,000 SRF Loan, \$500,000 TSEP Grant, \$100,000 RRGL Grant, \$135,000 WRDA Grant and \$97,000 local match	\$1,600,000
• CIP #10 - Design & Construct Wireless Towers for ALL City departments (split Str/Wat/Sew)	\$55,000
• CIP #22 - Generator - City Beach Liftstation Standby Power	\$30,000
• CIP #23 - Generator - Birch Point Liftstation Standby Power	\$30,000
• CIP #24 - Manhole Chimney Repair Equipment	\$35,000
• CIP #25 - Transporter & TV Camera w/Cable	\$25,000
• CIP #26 - 3/4 Ton 4x4 Pick-up Truck w/Dump Box, replacement unit #9 (split Str/Wat/Sew)	\$14,000
• CIP #27 - Pickup 4X4, 3/4 ton with Plow, new	\$25,000
• CIP #28 - Handheld Meter Reader, replacement (split Wat/Sew)	\$2,800

# Wastewater Fund - 5310

8/22/2011

Revenues	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Intergovernmental Revenues</b>					
Treasure State Endowment Prog	600,055		500,000	32,409	500,000
RRGL & WRDA Grants	-	100,000	235,000	139,841	235,000
	<b>\$ 600,055</b>	<b>\$ 100,000</b>	<b>\$ 735,000</b>	<b>\$ 172,250</b>	<b>\$ 735,000</b>
<b>Charges for Services</b>					
5% Admin Fee for Impact Fees	4,857	2,801	6,000	4,290	4,000
Sewer Service Charges	1,491,974	1,634,624	1,652,581	1,820,209	1,769,482
Inspection Fees	930	710	500	435	500
Impact Fees - Wastewater	112,398	45,444	75,000	87,496	75,000
Impact Fees - Big Mt.	-	2,764	5,000	7,962	5,000
Miscellaneous Income	8,585	5,960	1,000	7,106	1,000
Plan Review/Const. Oversight Fees	1,726	1,417	3,000	200	2,000
	<b>\$ 1,620,469</b>	<b>\$ 1,693,720</b>	<b>\$ 1,743,081</b>	<b>\$ 1,927,698</b>	<b>\$ 1,856,982</b>
<b>Miscellaneous Revenues</b>					
Special Assessments	22,377	8,948	4,500	6,685	4,500
Penalties and Interest	303	309	200	263	200
Latecomer Fees	100		-		-
	<b>\$ 22,780</b>	<b>\$ 9,257</b>	<b>\$ 4,700</b>	<b>\$ 6,948</b>	<b>\$ 4,700</b>
<b>Investment Earnings</b>					
Investment Earnings	99,571	11,823	50,000	9,939	4,500
	<b>\$ 99,571</b>	<b>\$ 11,823</b>	<b>\$ 50,000</b>	<b>\$ 9,939</b>	<b>\$ 4,500</b>
<b>Other Financing Sources</b>					
SRF Loan Proceeds	1,947,071	269,247	1,030,000	109,593	1,030,000
	<b>\$ 1,947,071</b>	<b>\$ 269,247</b>	<b>\$ 1,030,000</b>	<b>\$ 109,593</b>	<b>\$ 1,030,000</b>
<b>Total Revenue</b>	<b>\$ 4,289,947</b>	<b>\$ 2,084,047</b>	<b>\$ 3,562,781</b>	<b>\$ 2,226,428</b>	<b>\$ 3,631,182</b>
<b>Beginning Available Cash</b>					
Impact/PIF Balance Beginning	1,229,754		(17,249)		53,260
Debt Service Balance Beginning	1,434,571		262,166		345,404
	20,525		176,836		461,412
	<b>\$ 2,684,850</b>		<b>\$ 421,753</b>		<b>\$ 860,076</b>
<b>Total Resources</b>	<b>\$ 6,974,797</b>	<b>\$ 2,084,047</b>	<b>\$ 3,984,534</b>		<b>\$ 4,491,258</b>

# Wastewater Fund - 5310

8/22/2011

Expenditures	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Personal Services</b>					
Salaries	612,422	599,648	585,020	587,724	578,422
Seasonal	1,239	890	-	-	-
Permanent Part Time	12,140	33,273	26,000	21,509	27,466
Overtime	34,207	20,997	20,778	16,453	12,262
Stand By or Call Back	6,570	8,482	8,433	8,388	5,194
Vacation/Sick Accrual	817	-	-	-	-
Employer Contributions	261,453	266,074	274,684	259,740	270,702
	<b>\$ 928,847</b>	<b>\$ 929,364</b>	<b>\$ 914,915</b>	<b>\$ 893,814</b>	<b>\$ 894,046</b>
<b>Materials and Services</b>					
Office Supplies/Materials	2,108	953	6,500	1,377	6,500
Operating Supplies	91,537	76,594	88,698	109,108	80,498
Repair & Maintenance Supplies	150,874	63,964	76,825	108,802	105,575
Postage & Freight	13,665	14,843	21,000	13,008	21,000
Printing	580	33	600	262	600
Notices, Subscriptions, Dues	5,337	5,250	8,503	5,445	8,503
Utility Services	91,807	109,999	93,925	112,473	96,485
Professional Services	94,705	44,794	67,200	53,006	54,200
Repair & Maintenance Services	15,600	9,842	50,000	14,768	50,000
Travel & Training	10,407	4,663	9,000	4,219	10,000
Other Purchased Services	209	14	3,000	124	3,000
Contract Services	543	243	2,500	579	2,500
Insurance	40,689	44,375	41,275	40,488	39,429
Land Rental	160	760	5,000	160	5,210
Special Assessments	108	144	150	144	150
State Assessments and Fees	-	-	3,500	-	3,500
Wastewater Utility ROW Fee	74,610	81,736	82,629	91,040	88,474
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	-
Bad Debt Write-Offs	-	309	500	-	500
Administrative Expense	29,701	19,429	22,000	20,607	22,000
	<b>\$ 629,640</b>	<b>\$ 484,946</b>	<b>\$ 589,805</b>	<b>\$ 582,610</b>	<b>\$ 603,124</b>
<b>Total Wastewater Operating</b>	<b>\$ 1,558,487</b>	<b>\$ 1,414,311</b>	<b>\$ 1,504,720</b>	<b>\$ 1,476,424</b>	<b>\$ 1,497,170</b>
<b>Capital Outlay</b>					
Buildings	30,632	100	-	-	-
Improvement Projects	13,299	25,696	-	11,706	-
Wastewater System	4,054,646	1,137,977	1,735,000	364,122	1,735,000
Machinery and Equipment	4,800	33,129	168,300	15,950	161,800
	<b>\$ 4,103,377</b>	<b>\$ 1,196,902</b>	<b>\$ 1,903,300</b>	<b>\$ 391,778</b>	<b>\$ 1,896,800</b>
<b>Debt Service</b>					
Bonded Debt Principal	56,000	90,300	92,300	93,911	110,000
Bonded Debt Interest	21,606	76,835	46,572	77,068	84,300
	<b>\$ 77,606</b>	<b>\$ 167,135</b>	<b>\$ 138,872</b>	<b>\$ 170,979</b>	<b>\$ 194,300</b>
<b>Total Expenditures</b>	<b>\$ 5,739,470</b>	<b>\$ 2,778,348</b>	<b>\$ 3,546,892</b>	<b>\$ 2,039,181</b>	<b>\$ 3,588,270</b>
<b>Ending Available Cash</b>			\$ 14,640		112,171
Ending PIF/Impact Fee Balance			\$ 246,166		329,404
Debt Service Ending Balance			\$ 176,836		461,412
			\$ 437,642		<b>\$ 902,988</b>
<b>Total Wastewater Fund</b>			<b>\$ 3,984,534</b>		<b>\$ 4,491,258</b>

## **Purpose**

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

## **FY 2012 Objectives**

The objective of the Solid Waste Fund for this budget year 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.

The contract with North Valley Refuse is set to expire June 30, 2011

## Solid Waste Fund - 5410

Revenues	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Charges for Services</b>					
Solid Waste Collection Fees	593,888	608,862	690,000	707,795	712,296
Container Charge	2,340	1,560	4,500	2,760	4,500
Miscellaneous Revenue	212		50		50
	<b>\$ 596,440</b>	<b>\$ 610,422</b>	<b>\$ 694,550</b>	<b>\$ 710,555</b>	<b>\$ 716,846</b>
<b>Investment Earnings</b>					
Interest Earnings	3,279	213	700	163	500
	<b>\$ 3,279</b>	<b>\$ 213</b>	<b>\$ 700</b>	<b>\$ 163</b>	<b>\$ 500</b>
<b>Total Revenue</b>	<b>\$ 599,719</b>	<b>\$ 610,635</b>	<b>\$ 695,250</b>	<b>\$ 710,718</b>	<b>\$ 717,346</b>
<b>Beginning Available Cash</b>	<b>\$ 103,484</b>		<b>\$ (7,948)</b>		<b>\$ (353)</b>
<b>Total Resources</b>	<b>\$ 703,203</b>	<b>\$ 610,635</b>	<b>\$ 687,302</b>		<b>\$ 716,993</b>

# Solid Waste Fund - 5410

8/22/2011

Expenditures	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Personal Services</b>					
Salaries	44,974	48,629	46,319	45,238	49,865
Permanent Part Time	2,506	2,987	1,565	1,561	1,680
Overtime	1,498	899	1,232	797	1,166
Vacation/Sick Accrual	827		-		-
Employer Contributions	15,961	17,448	16,586	15,615	17,303
	<b>\$ 65,766</b>	<b>\$ 69,962</b>	<b>\$ 65,702</b>	<b>\$ 63,211</b>	<b>\$ 70,014</b>
<b>Materials and Services</b>					
Office Supplies/Materials	208	39	100	332	500
Operating Supplies	734	153	500	400	1,000
Repair & Maintenance Supplies	1,490	1,150	1,000	1,835	5,000
Communication & Transportator	11,205	14,359	16,000	12,703	16,000
Printing	42	33	250	118	250
Publicity/Subscriptions/Dues	55	829	300	764	300
Utility Services	1,846	1,542	1,700	1,892	1,700
Professional Services	1,090	1,314	150	1,525	150
Repair & Maintenance Services	314	584	800	513	800
Travel & Training	188	40	50		500
Refuse Hauling Contract	563,735	570,586	596,000	594,758	596,000
Contract Services	272	121	500	145	500
Insurance	2,528	2,469	2,500	2,126	1,907
Bad Debt Write-Offs	-	260	150		150
Administrative Expense	2,296	1,600	1,600	1,222	1,600
	<b>\$ 586,001</b>	<b>\$ 595,079</b>	<b>\$ 621,600</b>	<b>\$ 618,333</b>	<b>\$ 626,357</b>
<b>Total Solid Waste Operating</b>	<b>\$ 651,767</b>	<b>\$ 665,042</b>	<b>\$ 687,302</b>	<b>\$ 681,544</b>	<b>\$ 696,371</b>
<b>Ending Available Cash</b>	<b>\$ 49,412</b>		<b>\$ -</b>		<b>\$ 20,622</b>
<b>Total Solid Waste Fund</b>			<b>\$ 687,302</b>		<b>\$ 716,993</b>

## Purpose

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

## FY 2012 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 FY12 are:

Item/Project	Cost
<b>Revenue Changes</b>	
<ul style="list-style-type: none"> <li>Continued reduction of assessment from \$72 to about \$12</li> </ul>	\$300,000
<b>Expenditure Changes</b>	
<ul style="list-style-type: none"> <li>CIP #1 - Shady River Outfall Stabilization &amp; Overflow</li> </ul>	\$30,000
<ul style="list-style-type: none"> <li>CIP #2 - Armory Road Culvert Improvement &amp; Locate Outfall</li> </ul>	\$25,000
<ul style="list-style-type: none"> <li>Stormwater Assessment and Plan-especially Riverside Park</li> </ul>	\$50,000
<ul style="list-style-type: none"> <li>Engineering/Design of State Park Road Storm Project</li> </ul>	\$100,000

## Stormwater Fund - 2525

Revenues	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Charges for Services</b>					
Plan Review / Construction Oversight	7,233	3,200	6,000	4,500	6,000
	<b>\$ 7,233</b>	<b>\$ 3,200</b>	<b>\$ 6,000</b>	<b>\$ 4,500</b>	<b>\$ 6,000</b>
<b>Miscellaneous Revenue</b>					
Maintenance Assessments	337,140	345,168	55,680	146,016	55,680
Penalties and Interest	2,683	3,217	1,600	4,233	1,600
	<b>\$ 339,823</b>	<b>\$ 348,385</b>	<b>\$ 57,280</b>	<b>\$ 150,249</b>	<b>\$ 57,280</b>
<b>Total Fund Revenue</b>	<b>\$ 347,056</b>	<b>\$ 351,585</b>	<b>\$ 63,280</b>	<b>\$ 154,749</b>	<b>\$ 63,280</b>
<b>Beginning Available Cash</b>	<b>\$ 337,826</b>		<b>\$ 850,000</b>		<b>\$ 1,057,714</b>
<b>Total Resources</b>	<b>\$ 684,882</b>	<b>\$ 351,585</b>	<b>\$ 913,280</b>		<b>\$ 1,120,994</b>

## Stormwater Fund - 2525

Expenditures	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
<b>Materials and Services</b>					
Office Supplies/Materials	-		500		500
Operating Supplies	58		5,000		5,000
Repair & Maintenance Supplies	998	743	5,000	358	22,500
Postage & Freight	-		1,000		1,000
Printing	-		500		500
Publicity/Subscriptions/Dues	105	125	1,000		1,000
Utility Services	-		500		500
Professional Services	18,085	4,032	-		-
Repair & Maintenance Services	50	2,065	5,000		5,000
Travel & Training	633	215	2,500	250	2,500
Other Purchased Services	-		2,000	1,500	2,000
Contract Services	-		100		100
Whitefish Lake Institute Grant	5,000	5,000	5,000	5,000	5,000
	<b>\$ 24,929</b>	<b>\$ 12,180</b>	<b>\$ 28,100</b>	<b>\$ 7,108</b>	<b>\$ 45,600</b>
<b>Capital Outlay</b>					
Improvements	88,925		55,000		205,000
	<b>\$ 88,925</b>		<b>\$ 55,000</b>	<b>\$ -</b>	<b>\$ 205,000</b>
<b>Total Expenditures</b>	<b>\$ 113,854</b>	<b>\$ 12,180</b>	<b>\$ 83,100</b>	<b>\$ 7,108</b>	<b>\$ 250,600</b>
<b>Ending Available Cash</b>	<b>\$ 571,028</b>		<b>\$ 830,180</b>		<b>\$ 870,394</b>
<b>Total Stormwater Fund</b>			<b>\$ 913,280</b>		<b>\$ 1,120,994</b>

## **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.

## **FY 2012 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 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
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**Miscellaneous Revenue**

SID Bond Proceeds					
Transfer from Other S.I.D. Funds		121		412	
Investment Earnings	8,759	3,967	2,000	2,641	2,000
<b>Total Fund Revenue</b>	<b>\$ -</b>	<b>\$ 4,088</b>	<b>\$ 2,000</b>		<b>\$ 2,000</b>

<b>Beginning Fund Balance</b>			<b>\$ 209,000</b>		<b>\$ 127,921</b>
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Expenditures	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
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**Transfers**

Transfers to Other S.I.D. Funds	16,117	13,123	55,912	-	55,912
Transfer to General Fund			80,000	80,000	-
		<b>\$ 13,123</b>	<b>\$ 135,912</b>		<b>\$ 55,912</b>

<b>Total Requirements</b>			<b>\$ 211,000</b>	<b>\$ -</b>	<b>\$ 129,921</b>
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Unappropriated Balance			<b>\$ 75,088</b>		<b>\$ 74,009</b>
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**SID 151 Bond Debt - 3502 (4th Street Project)**

Revenues	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
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**Miscellaneous Revenue**

Special Assessments	4,450			5,731	8,000
Penalties and Interest	4			107	110
Investment Earnings	76			87	60
<b>Total Fund Revenue</b>	<b>\$ 4,530</b>			<b>\$ 5,925</b>	<b>\$ 8,170</b>

Expenditures	Actual FY 2009	Actual FY 2010	Budget FY 2011	Actual FY 2011	Proposed FY 2012
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**Transfers**

Transfers to Other Funds				8,954	8,170
				<b>\$ 8,954</b>	<b>\$ 8,170</b>

Unappropriated Balance					-
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**SID 153 Bond Debt - 3504**

**(Kalispell Ave./3rd Street Project)**

<b>Revenues</b>	<b>Actual FY 2009</b>	<b>Actual FY 2010</b>	<b>Budget FY 2011</b>	<b>Actual FY 2011</b>	<b>Proposed FY 2012</b>
<b>Miscellaneous Revenue</b>					
Special Assessments	29			241	400
Penalties and Interest				55	75
Investment Earnings	1			5	10
<b>Total Fund Revenue</b>				<b>\$ 301</b>	<b>\$ 485</b>

<b>Expenditures</b>	<b>Actual FY 2009</b>	<b>Actual FY 2010</b>	<b>Budget FY 2011</b>	<b>Actual FY 2011</b>	<b>Proposed FY 2012</b>
<b>Transfers</b>					
Transfers to Other Funds				301	485
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 301</b>	<b>\$ 485</b>
Unappropriated Balance					<b>\$ -</b>

**SID 154 Bond Debt - 3506**

**(Downtown Alley Project)**

<b>Revenues</b>	<b>Actual FY 2009</b>	<b>Actual FY 2010</b>	<b>Budget FY 2011</b>	<b>Actual FY 2011</b>	<b>Proposed FY 2012</b>
<b>Miscellaneous Revenue</b>					
Special Assessments	7,429			8,626	9,000
Penalties and Interest	63			237	300
	<b>\$ 7,492</b>				<b>\$ 9,300</b>
<b>Investment Earnings</b>					
Investment Earnings	196			140	175
	<b>\$ 196</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 140</b>	<b>\$ 175</b>
<b>Total Fund Revenue</b>	<b>\$ 7,688</b>			<b>\$ 140</b>	<b>\$ 9,475</b>

Beginning Fund Balance

<b>Expenditures</b>	<b>Actual FY 2009</b>	<b>Actual FY 2010</b>	<b>Budget FY 2011</b>	<b>Actual FY 2011</b>	<b>Proposed FY 2012</b>
<b>Transfers</b>					
Transfers to Other Funds				13,718	9,475
				<b>\$ 13,718</b>	<b>\$ 9,475</b>
Unappropriated Balance					-

**S.I.D. 166 FUND - 3545**

**(JP Road Reconstruction Project)**

<b>Revenues</b>	<b>Actual FY 2009</b>	<b>Actual FY 2010</b>	<b>Budget FY 2011</b>	<b>Actual FY 2011</b>	<b>Proposed FY 2012</b>
<b>Miscellaneous Revenue</b>					
Bond Principal & Interest Assessments	110,832	111,873		124,353	110,000
Penalties and Interest	676	811		653	600
	<b>\$ 111,508</b>	<b>\$ 112,684</b>	<b>\$ -</b>	<b>\$ 125,007</b>	<b>\$ 110,600</b>
<b>Investment Earnings</b>					
Investment Earnings	1,540	573		658	800
	<b>\$ 1,540</b>	<b>\$ 573</b>	<b>\$ -</b>	<b>\$ 658</b>	<b>\$ 800</b>
<b>Other Financing Sources</b>					
Transfer from Revolving S.I.D.	-	13,123			55,912
	<b>\$ -</b>	<b>\$ 13,123</b>			<b>\$ 55,912</b>
<b>Total Fund Revenue</b>	<b>\$ 113,048</b>	<b>\$ 126,380</b>	<b>\$ -</b>	<b>\$ 125,664</b>	<b>\$ 167,312</b>
Beginning Fund Balance					-

<b>Expenditures</b>	<b>Actual FY 2009</b>	<b>Actual FY 2010</b>	<b>Budget FY 2011</b>	<b>Actual FY 2011</b>	<b>Proposed FY 2012</b>
<b>Debt Service</b>					
Principal	75,000	75,000	75,000	75,000	70,000
Interest	53,893	51,080	49,725	48,193	47,000
Paying Agent Fee	300	300	600	300	600
<b>Total Requirements</b>	<b>\$ 129,193</b>	<b>\$ 126,380</b>	<b>\$ 125,325</b>	<b>\$ 123,493</b>	<b>\$ 117,600</b>
Unappropriated Balance	\$ -				\$ 49,712