

CITY OF WHITEFISH MONTANA



FISCAL YEAR 2013 ADOPTED BUDGET



Mayor

John Muhlfeld

City Council

Chris Hyatt

Bill Kahle

Phil Mitchell

John Anderson

Frank Sweeney

Richard Hildner

City Manager

Chuck Stearns

Assistant City Manager/Finance Director

Rich Knapp



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MEMORANDUM

#2012-030



To: Mayor John Muhlfield
City Councilors

From: Chuck Stearns, City Manager

Re: Final Budget Transmittal Message

Date: August 8, 2012

INTRODUCTION

The Fiscal Year 2013 (FY13) City of Whitefish Budget provides budget authority for the services and projects the City anticipates during the upcoming fiscal year, which runs from July 1, 2012 to June 30, 2013. The City budget contains a total of 27 active, self-balancing funds. “Self-balancing” means that resources equal requirements. Each fund exists to provide segregated accounting for specific activities. This message provides a general description of the budget document and the financial plans for the City for the upcoming fiscal year.

FY13 BUDGET MAJOR CHANGES AND ISSUES

With a slowly improving economy and improved building permit revenues this past year, the FY13 budget was not as difficult as the past two years. The major points and issues in the FY13 budget are as follows:

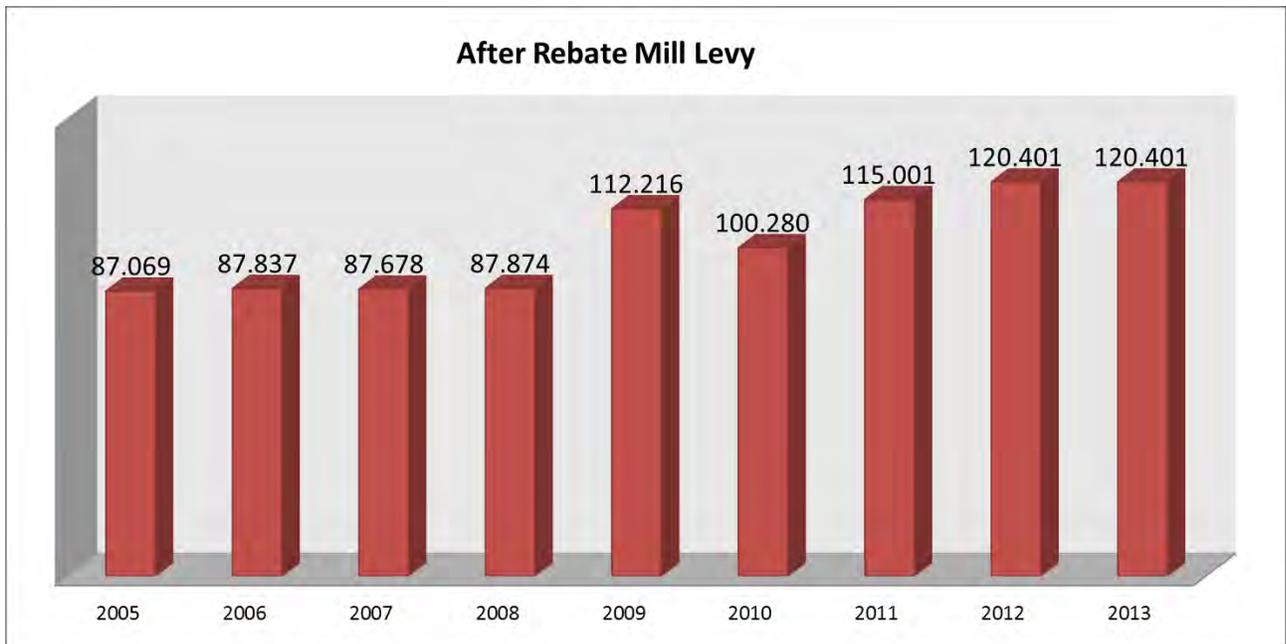
- For property tax supported funds, the budget is balanced at the same property tax mill levy as last year at 120.401 mills. There is no increase in the property tax mill levy rate.
- In property tax supported funds, we are using a net \$134,698 of the year end cash balance, but with most of that because of using \$70,000 of the cash balance from the \$300,000 Whitefish Fire Service Area for fire equipment purposes.
- The property tax base grew only by 1.6% after I had estimated a 4.3% increase in the preliminary budget. Most of our tax base (over 90%) is comprised of residential and commercial lots and improvements and that portion of the tax base grew at 4.25%. However the 2011 Legislature reduced business personal property tax rates from 3% to 2%. While that change reduced our tax base, the equivalent amount was given back to the City as a non-tax revenue increase in the State Entitlement, so we were held harmless. The biggest, unfunded change to the tax base were revisions to centrally assessed property such as utilities, especially electrical power lines, which were greatly changed (a 54% reduction) through an appeal or protest process.

- Montana Municipal Interlocal Authority (MMIA), our provider for insurance programs, has announced a 5% increase in premiums for medical insurance, but no increases for vision or dental programs. In past labor agreements and practice, the City has paid for the cost of living increase portion (2.7%) and then employees and the City split the remaining percentage increase, 2.3%. That is the basis upon which we continue negotiations and what was enacted for non-union employees.
- The City Council settled on a 3.7% pay increase for non-union employees. The COLA that we use was 2.7% and the City Council approved an additional 1% above that figure, but no pay matrix STEP increase of 2% was approved. Negotiations with the three unions continue, all of which have open contracts at least for pay and economic issues.
- This budget continues the \$300,000 lower Stormwater assessments which the City Council enacted two years ago. The City Council held a work session where pay as you go financing of stormwater improvements was compared to debt financing. The City Council decided to wait until more precise engineering costs are known before they decide on a stormwater improvements financing mechanism.
- There are higher costs in the budget in many budgets for both Operating and Maintenance costs (O&M) and capital. Capital outlays are really where the big increases are this year as this budget proposes incurring short term debt (5-15 years) from the State's Inter-cap financing program for fire apparatus and an ambulance (\$815,000 of debt plus use of cash and some contributions from the Whitefish Fire Service Area and Firefighters Association) and repairs at the Ice Den (debt of \$140,000). While we would incur these debt obligations during FY13, it is important to understand that the debt service payments for this new debt would not begin until FY14, therefore we have to understand and anticipate higher operating costs next year for this debt.
- We are also anticipating spending cash balances in some funds on capital expenditures and projects such as possibly starting architectural work on the future City Hall building, spending Tax Increment balances on the high school contribution, and for street, water, wastewater, and storm water equipment and projects.
- We have increased the building permit revenue estimates in anticipation of the new \$19,000,000 high school project. Because of the nature of this project and its demanding time requirements for plan review and inspection, the City re-hired the last building inspector laid off two years ago. This inspector will be used 60% in building inspection and 40% in code enforcement as he did code enforcement for City before it was given to the Planning Department. He can do code enforcement work throughout the year, especially during slower building times and this assistance will provide much work relief to the Planning and Parks and Recreation Departments.
- This budget does not contain any proposed rate increase for our two street lighting districts, but we continue to spend down their cash balances, so the day is coming soon for a rate increase. The FY13 budget also proposes replacing the current bucket truck for street light repairs at a cost of \$60,000.

FY13 BUDGET OVERVIEW

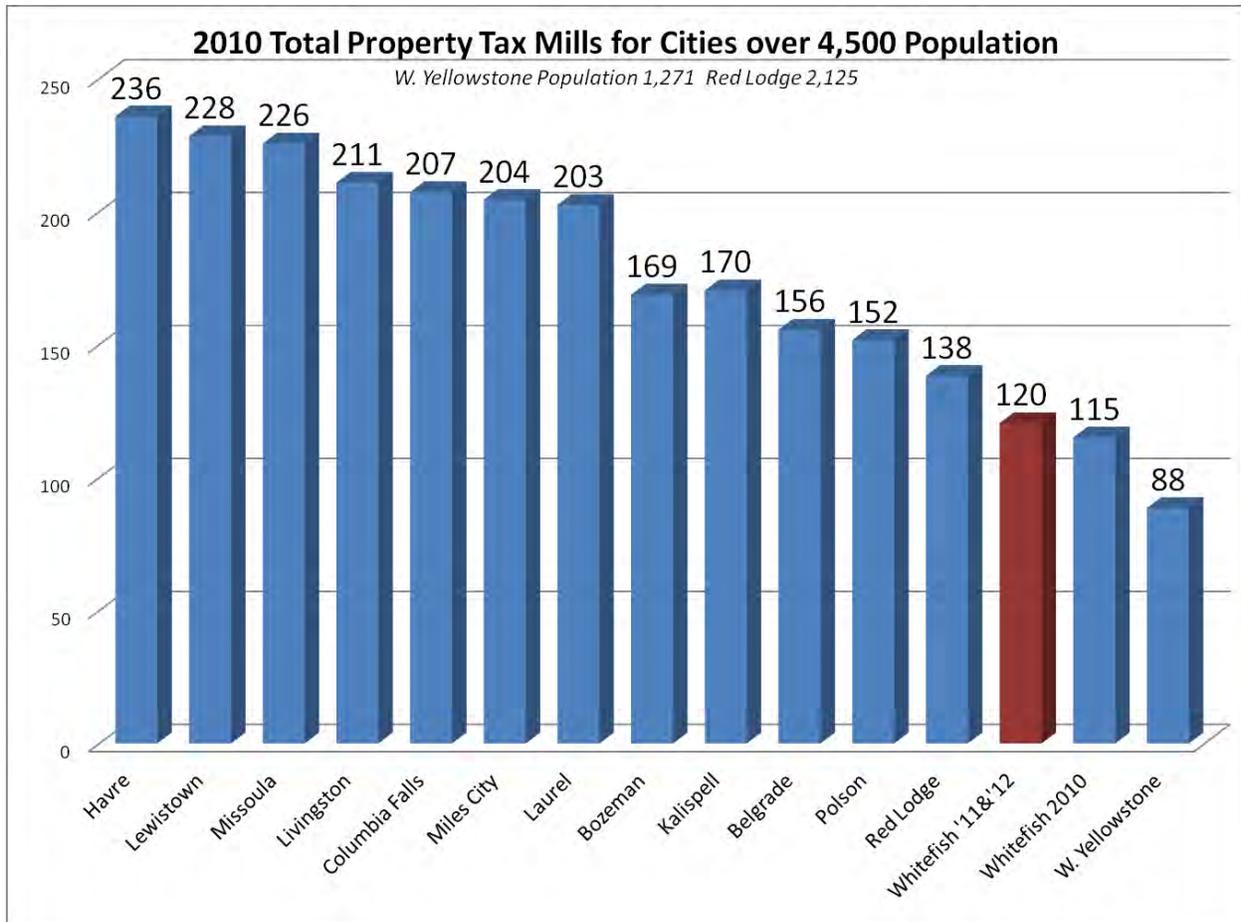
The FY13 proposed budget totals \$36,920,853 of transfers and expenditures for all funds as compared to \$37,868,892 in FY12, a 2.5% or \$948,039 decrease. There are a lot of different factors that affect this figure, but the main changes are caused by almost \$1,500,000 more in expenditures in Tax Increment, including \$1,000,000 of our contribution for the high school project. The biggest net decrease is that the TIGER grant project budget in FY12 was \$3,373,547 whereas in FY13 it is budgeted at \$570,000. Also, most of the \$3,000,000 donation for the Whitefish Trail project has been spent or transferred to the Whitefish Legacy Partners at Mike Goguen's request.

The chart below shows the trend of our net property tax mills levied in recent years and that there is no increase proposed for FY13.



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 2010 tax year (FY11). Whitefish has historically had very low property tax mill levy rates because of our Resort Tax rebate for property tax reductions, high property valuations, and maintenance district assessments.

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



The FY13 proposed budget would decrease year end cash balances or reserves in the property tax supported funds to \$898,889 or 10.0% of expenditures compared to cash balances at the beginning of FY13 of \$1,033,588. Last year's budget estimated we would end FY12 with a cash balance of \$856,458 or 12.20% of expenditures. Just two years ago, the year end cash balance was \$169,789 or 2.4% of expenditures.

REVENUES

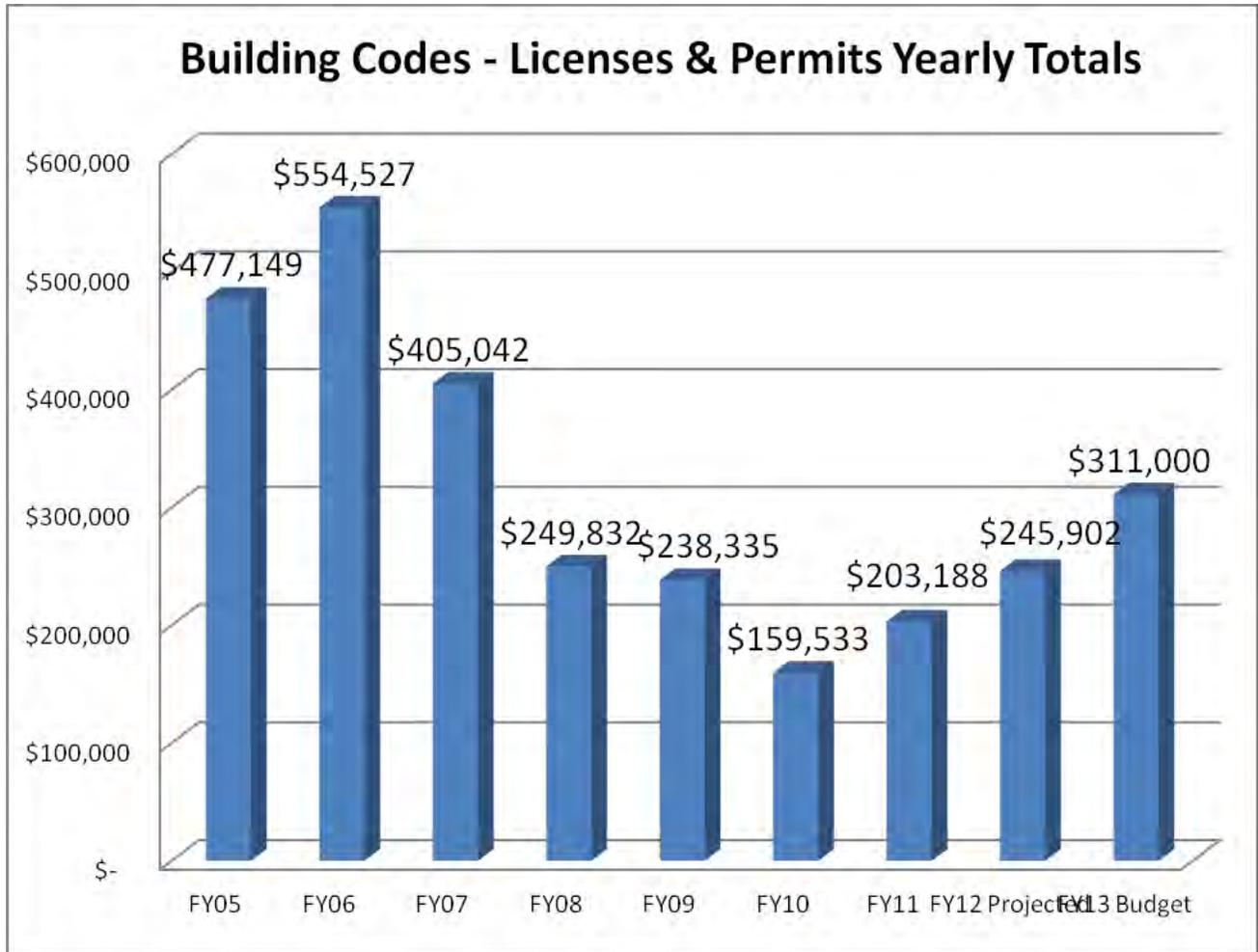
The proposed property tax and assessment changes for FY13 were discussed above.

Total revenues for all 27 budgeted funds are estimated at \$25,147,110 which is \$1,803,348 or 6.69% less than FY12 mostly because the \$3,500,000 TIGER project is almost done and its revenues for FY13 are \$2,803,547 less in FY13.

Total General Fund Revenues are projected at \$3,147,029 in FY13 which is a \$51,209 or a 1.65% increase from last year. Property tax revenues are 1.6% higher because of a higher valuation, the state entitlement reimbursements are expected to increase \$26,000, and fine

revenue is estimated to increase \$22,000. Transfers into the General Fund are \$44,299 higher than last year because of higher, excess Resort Tax revenues.

The history and budget for total building permit and plan review fees are shown below. The FY13 estimate is increased significantly in anticipation of the building permit for the new high school.



Water usage revenues are up by \$190,000 which is an increase of 8.84%, but that increase is caused by higher usage, last October's rate increase, and because of revenues from billing all account a minimum of the base rate charge. We have not anticipated a water rate increase in this budget.

Wastewater usage charges are estimated at \$1,900,000 or \$130,518 or 7.38% more in FY13 – again for the same reasons as the water revenues are estimated higher. We have not anticipated a wastewater rate increase in this budget.

EXPENDITURES

Total proposed appropriations and transfers equal \$36,920,853 which is a \$948,039 or 2.5% decrease in budget authority as compared to the adopted FY12 Budget of \$37,868,892. Again, the single largest reason for the decrease is the near completion of the \$3,500,000 TIGER grant project on 2nd Street.

Total expenditures and transfers for the General Fund equal \$3,684,532 which is a \$186,556 or 5.33% increase from the FY12 budget figure of \$3,497,976. The biggest increase in this fund is \$91,185 of additional transfers for property tax support to Police, Fire, and other property tax supported funds. New projects proposed for FY13 include a Hwy 93 South Corridor study (\$25,000), a personnel classification study by a contractor (\$15,000), a one time expense for imaging of historic City Council minutes (\$30,000), and City staff budgeted to reimburse the Mayor and City Council members \$50.00 per month for their use of their personal cell phones for City business calls.

We have outlined major expenditure and capital outlay items in the narrative for each fund, so I will not repeat that information here.

CONCLUSION

This proposed FY13 budget accomplishes a lot in regards to resuming important O&M and capital outlay expenditures, especially for fire apparatus. We will continue important projects such as planning for a new City Hall, finishing the TIGER federal grant road reconstruction project, and contributing to the construction of a new high school.

Rich Knapp again did most of the number crunching, preparation, and review of the FY13 budget. The Department Heads turned in very responsible budget requests and are watching their budgets carefully. Special thanks are also extended to Necile Lorang, Administrative Services Director/City Clerk; Vanice Woodbeck, Asst. City Clerk; and Sherri Baccaro, Public Works Assistant for their invaluable help on the budget.

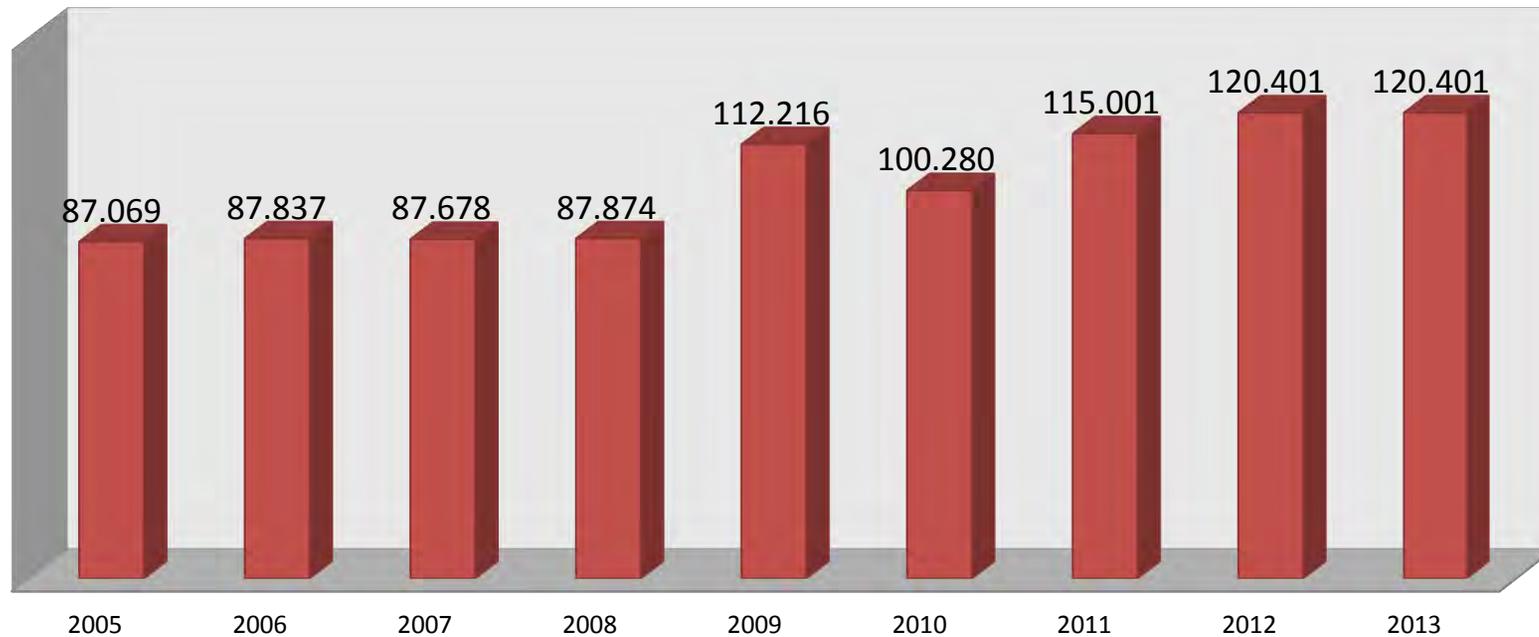
	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD					
1	Budget Summary by Main Revenue Source																		
2	City of Whitefish Preliminary Budget													8/10/2012					
3	Fiscal Year 2013																		
4	Resources					Requirements													
5	Beginning Available										Total		Ending		Total				
6						Personal		Materials		Capital		Debt		Approp		Available		Approp. &	
7						Services		& Services		Outlay		Service		Budget		Cash		Unapprop	
8	Fund					Cash		Revenue		Transfers		Total		Conting.		Transfers		Conting.	
9	Property Tax Supported Funds:																		
10	General	506,101	3,147,029	598,007	4,251,137	573,306	305,261	-	2,795,965	-	10,000	3,684,532	566,605	4,251,137					
11	Library	8,029	175,620	34,371	218,020	139,869	56,556				3,500	199,925	18,095	218,020					
12	Law Enforce	46,718	426,984	1,795,000	2,268,702	1,740,776	487,650	27,500	-	-	-	2,255,926	12,776	2,268,702					
14	Fire & Ambulance	471,138	3,152,524	494,594	4,118,256	1,984,878	759,435	1,090,000	-	-	-	3,834,313	283,943	4,118,256					
15	Bldg Codes	961	338,500	-	339,461	283,836	41,018	-	-	-	-	324,854	14,607	339,461					
16	Parks/Rec	640	1,017,610	472,000	1,490,250	733,098	551,789	177,500	-	15,000	10,000	1,487,387	2,863	1,490,250					
17	Total	1,033,588	8,258,267	3,393,972	12,685,826	5,455,763	2,201,709	1,295,000	2,795,965	15,000	23,500	11,786,937	898,889	12,685,826					
18						Total Operating Budget =		7,657,472				Change in Cash \$		(134,698)					
19												Ending Cash as a % of Budget		10.0%					
20	Other Tax, Fee & Assessment Supported Funds:																		
21	Resort Tax	2,422,981	1,735,000	-	4,157,981	-	-	2,285,000	637,807	-	-	2,922,807	1,235,174	4,157,981					
22	Tax Inc Dist	2,361,820	4,393,790	-	6,755,610	196,627	1,293,885	2,048,737	2,743,000	-	50,000	6,332,249	423,361	6,755,610					
23	Street Fund	893,701	1,322,244	-	2,215,945	609,729	681,023	328,268	-	-	50,000	1,669,020	546,925	2,215,945					
24	Street Lighting #1	43,255	66,370	-	109,625	20,574	55,829	30,000	-	-	-	106,403	3,222	109,625					
25	Street Lighting #4	71,063	57,250	-	128,313	20,574	38,229	30,000	-	-	-	88,803	39,510	128,313					
26	Impact Fees	250,200	125,000	-	375,200	-	-	375,200	-	-	-	375,200	0	375,200					
27	Sidewalk	126,485	1,700	-	128,185	-	-	128,185	-	-	-	128,185	-	128,185					
28	Total	6,169,504	7,701,354	-	13,870,858	847,504	2,068,966	5,225,389	3,380,807	-	100,000	11,622,666	2,248,191	13,870,858					
29						Total Operating Budget =		2,916,470											
30																			
31	Enterprise Funds:																		
32	Water	2,223,226	3,678,800	-	5,902,026	812,258	774,586	2,657,133	-	747,333	-	4,991,309	910,716	5,902,026					
33	Wastewater	944,637	2,611,200	-	3,555,837	919,010	695,042	1,256,024	-	223,585	-	3,093,661	462,177	3,555,837					
34	Solid Waste	41,398	748,170	-	789,568	71,014	669,645	-	-	-	-	740,659	48,909	789,568					
35	Stormwater	1,177,093	63,280	-	1,240,373	-	47,267	205,000	-	-	-	252,267	988,107	1,240,373					
36	Total	4,386,354	7,101,450	-	11,487,804	1,802,282	2,186,539	4,118,157	-	970,918	-	9,077,896	2,409,908	11,487,804					
37						Total Operating Budget =		3,988,821											
38																			
39	Other Funding Source Funds:																		
40	Cty Hall Reserve	1,772,073	17,000	250,000	2,039,073	-	-	200,000	-	-	-	200,000	1,839,073	2,039,073					
41	Housing Authority	2,088	330,000	-	332,088	-	332,088	-	-	-	-	332,088	0	332,088					
42	ESC Constr	97,856	557,144	-	655,000	-	-	655,000	-	-	-	655,000	0	655,000					
43	US93/2nd TIGER	-	570,000	-	570,000	-	-	570,000	-	-	-	570,000	-	570,000					
44	Whitefish Trail	106,525	201,500	-	308,025	1,000	55,000	125,000	-	-	120,500	301,500	6,525	308,025					
45	Park Dev	114,632	256,900	39,800	411,332	-	22,483	366,600	-	-	-	389,083	22,249	411,332					
46	Bike & Ped Path	1,837	-	-	1,837	-	-	-	-	-	1,837	1,837	-	1,837					
47	TIF Debt Svc	3,106,731	12,000	1,778,000	4,896,731	-	-	-	-	1,790,000	-	1,790,000	3,106,731	4,896,731					
48	Victim/Wit	230	15,000	-	15,230	-	15,000	-	-	-	-	15,000	230	15,230					
49	Misc. S.I.D.	136,686	126,495	50,000	313,181	-	-	-	64,245	114,600	-	178,845	134,336	313,181					
50	Total	5,338,657	2,086,039	2,117,800	9,542,496	1,000	424,571	1,916,600	64,245	1,904,600	122,337	4,433,353	5,109,143	9,542,496					
51																			
52	Total	16,928,103	25,147,110	5,511,772	47,586,984	8,106,549	6,881,785	12,555,146	6,241,017	2,890,518	245,837	36,920,853	10,666,132	47,586,984					

City of Whitefish
Mill Value and Tax Levy
History

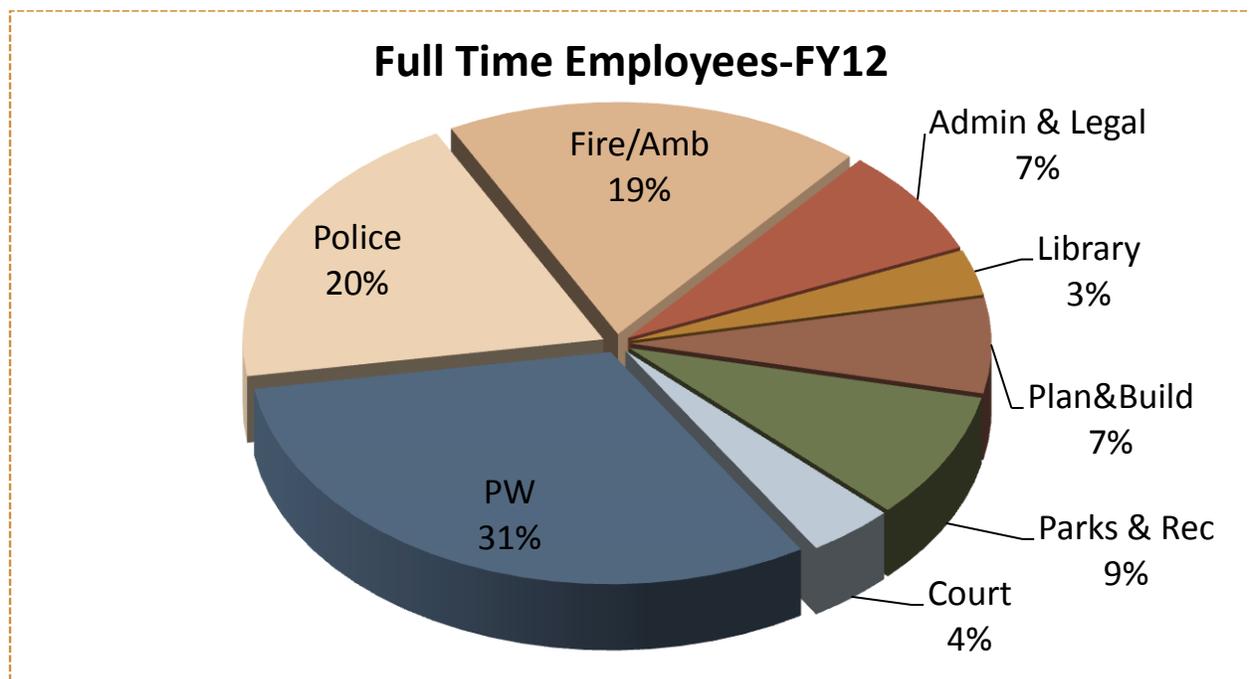
8/10/2012

Fiscal Year	Total Market Value <i>a</i>	Newly Taxable Value <i>b</i>	Mill Value <i>c</i>	<i>d</i>	HB 124 Mills Levied <i>e</i>	Health Insur Mills <i>f</i>	Gross Mills Levied <i>g</i>	Resort Tax Relief <i>h</i>	Net Mills Levied <i>i</i>	Fire & Amb Mills <i>j</i>	Total Mills Levied <i>k</i>	Distribution of Property Tax Levy				Total Property Tax Revenue <i>p</i>
												General <i>l</i>	Library <i>m</i>	Fire Pension <i>n</i>	Fire/Amb <i>o</i>	
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	\$ 467,988	\$ 2,188,158
2010	\$ 888,143,474	\$ 1,238,391	\$ 20,103.083	3.1%	108.75	2.46	111.21	-23.29	87.920	12.36	100.280	\$ 1,687,048		\$ 80,412	\$ 248,474	\$ 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	\$ 402,143	\$ 2,349,944
2012	\$ 1,022,102,349	\$ 710,377	\$ 21,287.796	4.2%	116.33	6.08	122.41	-26.01	96.401	24	120.401	\$ 1,852,060	\$ 114,954	\$ 85,151	\$ 510,907	\$ 2,563,072
2013	\$ 1,090,881,100	\$ 522,087	\$ 21,631.411	1.6%	117.966	6.08	124.05	-27.645	96.401	24	120.401	\$ 1,881,954	\$ 116,810	\$ 86,526	\$ 519,154	\$ 2,604,444
			change from last year		1.63			-1.63	0.000	0	0.000	\$ 29,895	\$ 1,856	\$ 1,374	\$ 8,247	\$ 41,372
									0.0%	0.0%	0.00%	1.6%	1.6%	1.6%	1.6%	1.6%

After Rebate Mill Levy



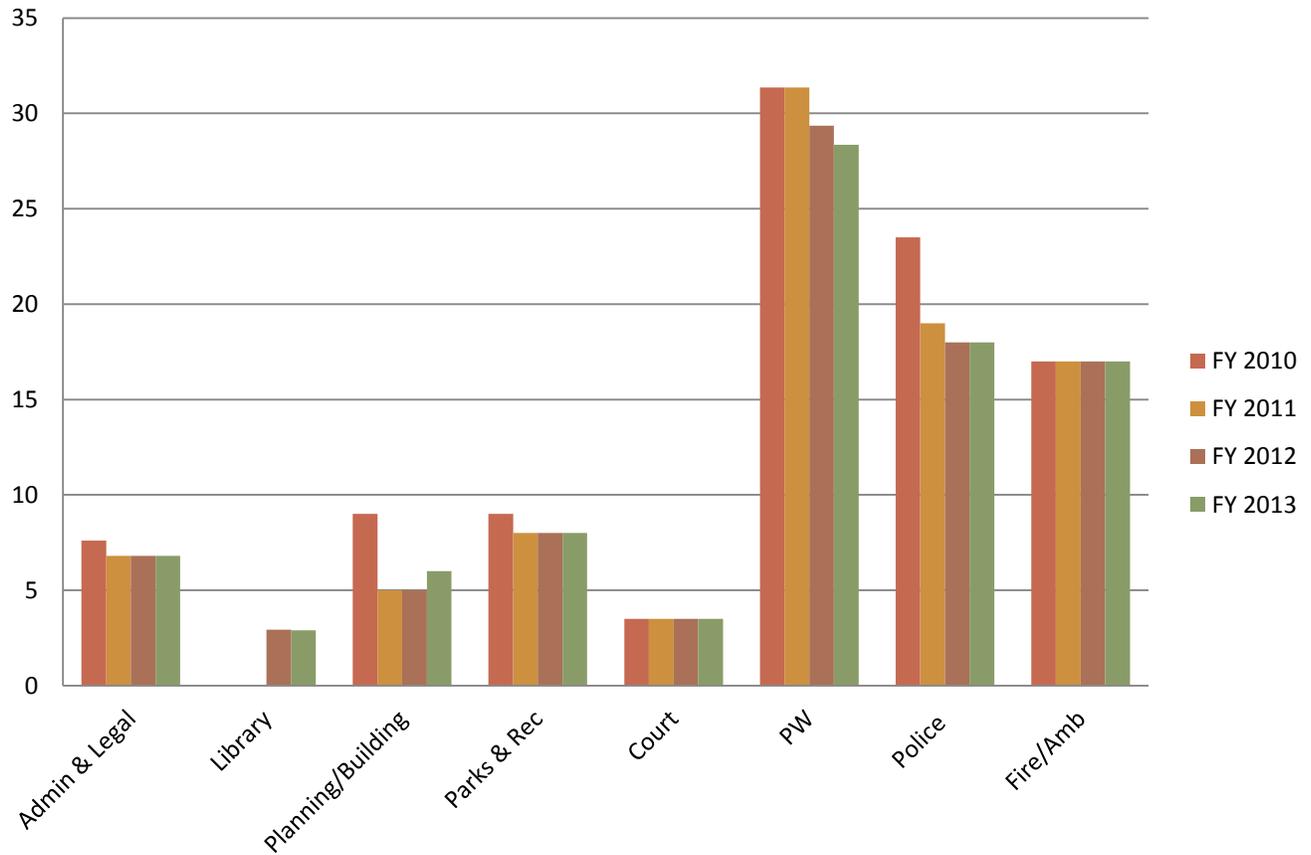
The FY 2013 Budget funds 90.55 full time equivalent employees or 14.2 employees per 1,000 residents. The budgeted payroll expense increased about \$131,044 from FY 2012 to FY 2013. Changes in payroll include a 5% increase in health premiums, the addition of 1 full time Building Inspector/Code Enforcement Officer, a full year of a Police Office Manager and a reduction of one Project Manager in Public Works. A 2.7% cost of living adjustment and 1% scale adjustment is included in the final budget. The chart below breaks down full time employees by department.



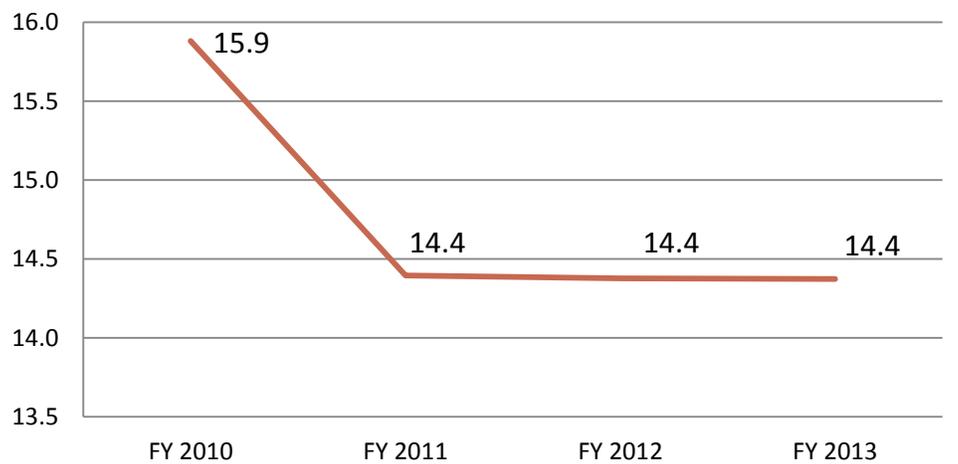
FY 2013	FT	PT	FTE	per 1,000
Admin & Legal	6	0.8	6.8	1.1
Library	1	1.9	2.9	0.5
Planning/Building	6		5	0.9
Parks & Rec	8		8	1.3
Court	3	0.5	3.5	0.6
PW	27	1.35	28.35	4.5
Police	17	1	18	2.8
Fire/Amb	17		17	2.7
Total	85	5.55	90.55	14.2

This chart shows the change by department from FY 2010 to FY 2013.

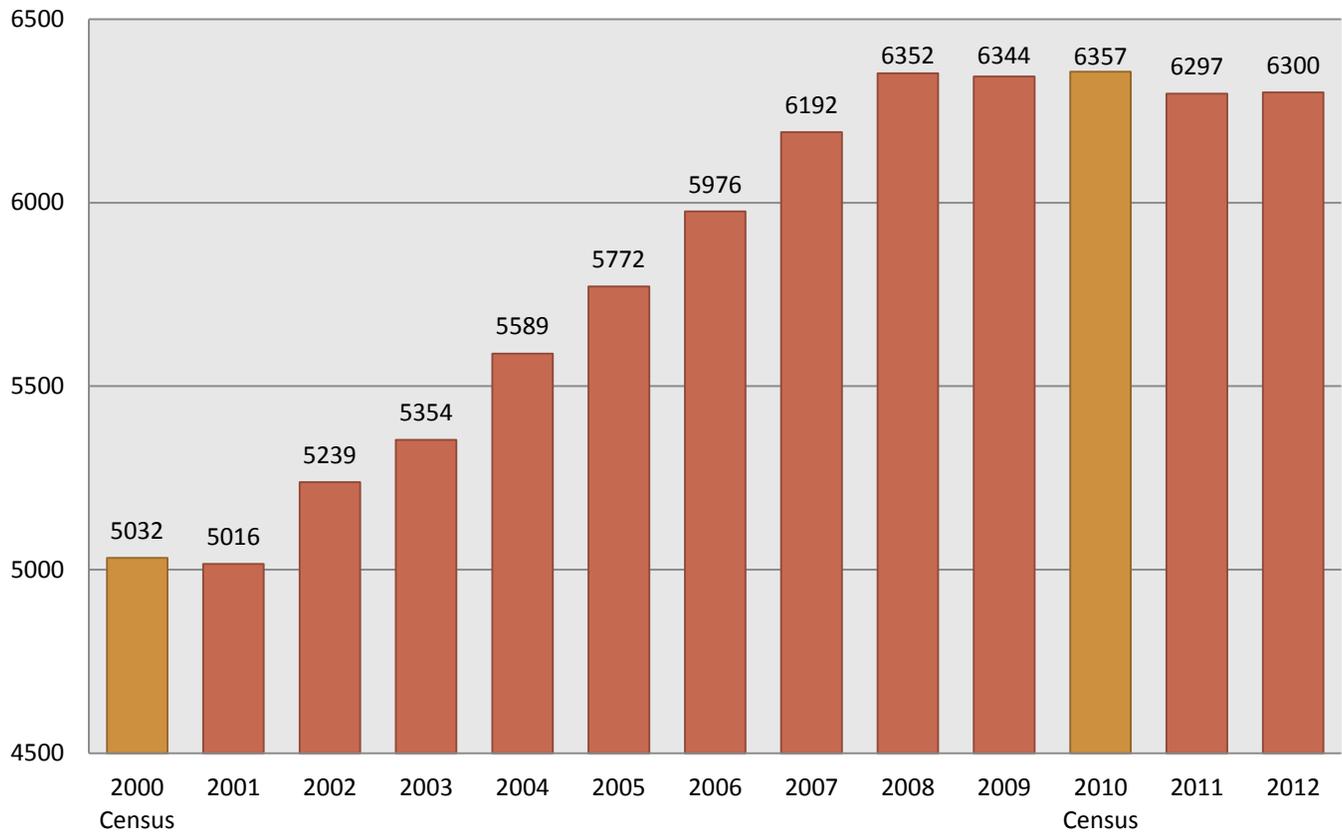
Full Time Equivalents - FY 2010 - FY 2013



Employees Per 1,000 Residents



Annual Population Estimate Based on Active Accounts



The City carries debt from revenue bonds and loans from the State Revolving Fund. Revenue bonds are backed by the 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.

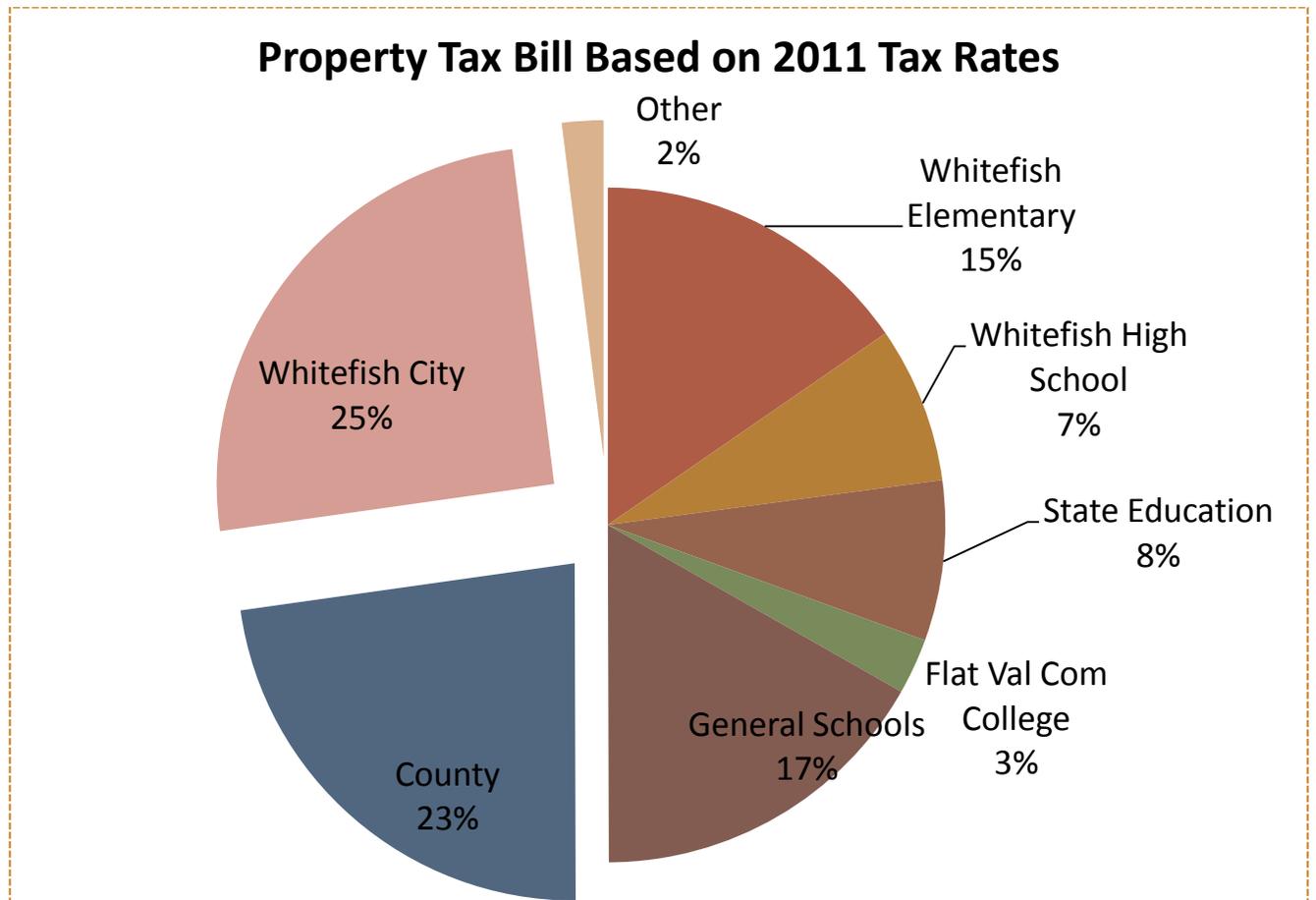
The City has no General Obligation bonds.

	Loan Issue Date	Total Borrowed	Current Principal 6/30/2012	Current year Payment (p & i)	Rate/TIC
Revenue Bonds					
TIF 2009	7/14/2009	\$15,695,000	\$13,285,000	\$1,789,311	4.23%
SID 166	7/1/2006	\$1,360,000	\$935,000	\$116,613	4.18%
Loans					
Water 1998	8/7/1998	\$400,000	\$166,000	\$29,740	4.00%
Water 1999	9/3/1999	\$5,839,000	\$2,581,000	\$426,700	4.00%
Water 2006	6/15/2006	\$895,835	\$693,000	\$64,038	3.75%
Water 2007	9/6/2007	\$900,000	\$730,000	\$64,388	3.75%
Water 2009B	10/21/2009	\$120,100	\$102,000	\$6,799	0.75%
Sewer 2002	11/7/2002	\$200,000	\$114,000	\$13,645	3.00%
Sewer 2008A	12/11/2008	\$500,000	\$421,000	\$31,990	2.75%
Sewer 2009B	1/16/2009	\$1,711,000	\$1,495,000	\$122,900	3.75%
Sewer 2010B	2/4/2010	\$48,211	\$44,000	\$2,341	0.75%
Sewer 2011 B	8/1/2011	\$340,000	\$328,000	\$11,312	3.75%
Sewer 2011 C	8/1/2011	\$386,000	\$386,000	\$12,031	3.75%
		\$28,395,146	\$21,280,000	\$2,691,807	

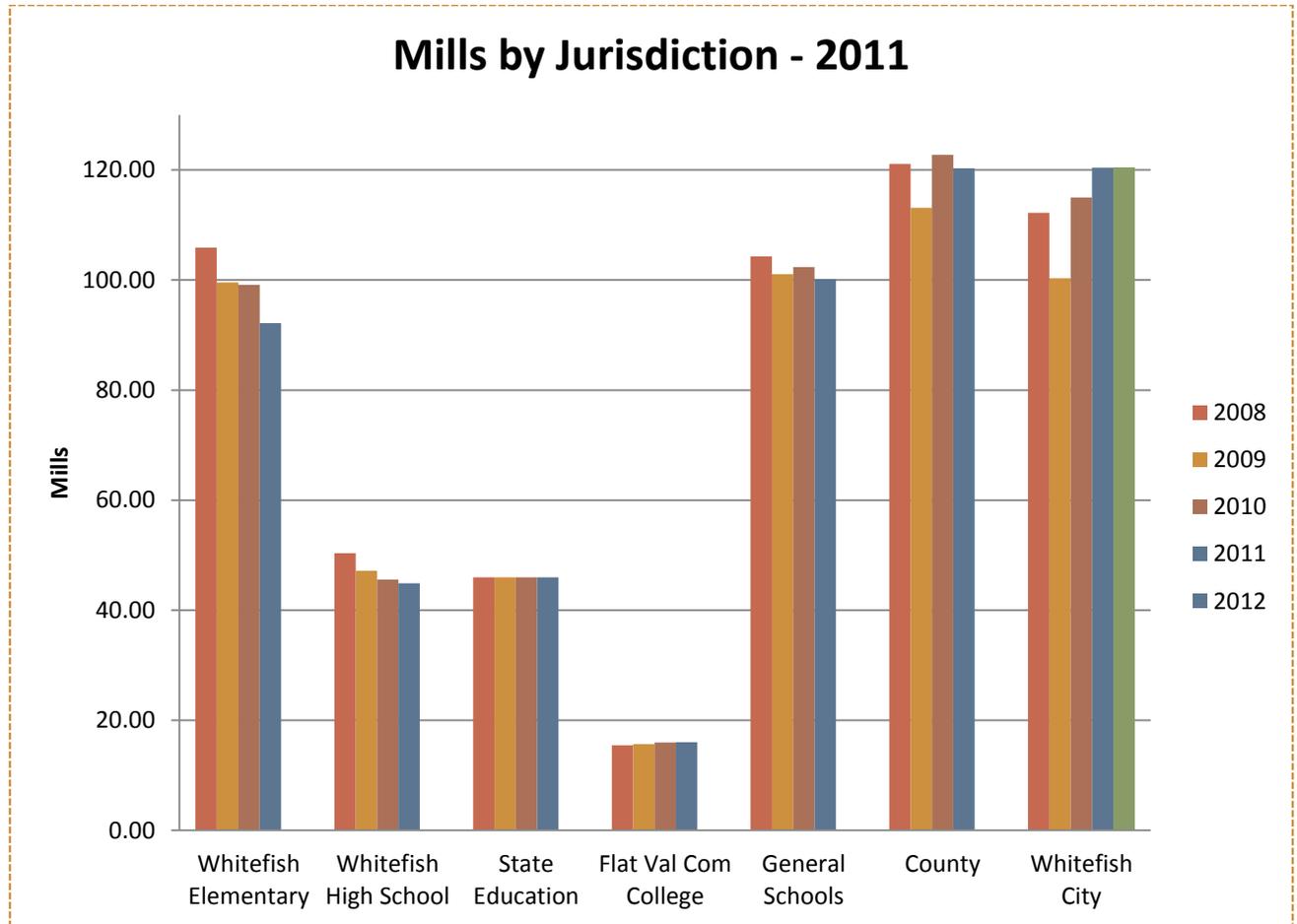
Outstanding Debt History				
	Rate/TIC	June 30 2012	June 30 2011	June 30 2010
Revenue Bonds				
TIF ESC	4.23%	\$13,285,000	\$14,510,000	\$15,695,000
SID166	4.18%	\$935,000	\$1,005,000	\$1,080,000
Loans				
Water	~3.85%	\$4,272,000	\$4,676,000	\$5,076,000
Sewer	~3.65%	\$2,788,000	\$2,171,000	\$2,217,911
Total		\$21,280,000	\$22,362,000	\$24,068,911
	\$ Change	\$ (1,082,000)		
	% Change	-4.8%		

Revenue

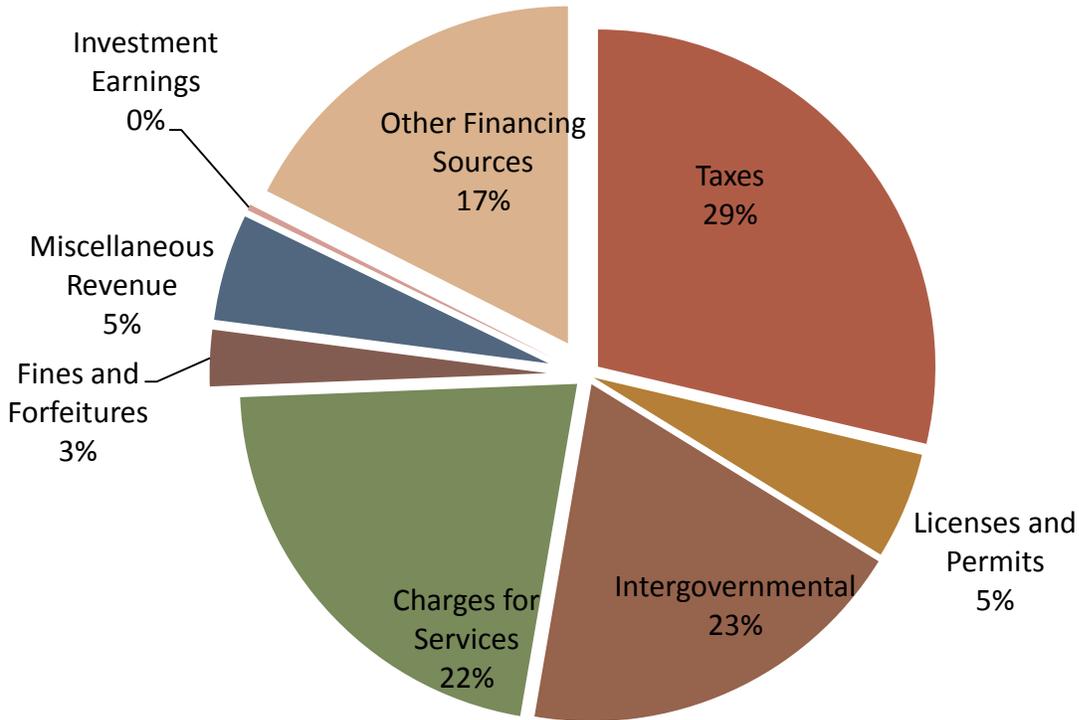
Of the total property tax bill (includes taxes and assessments), the City of Whitefish accounts for 25%. About 50% of a city resident property tax bill goes to education.



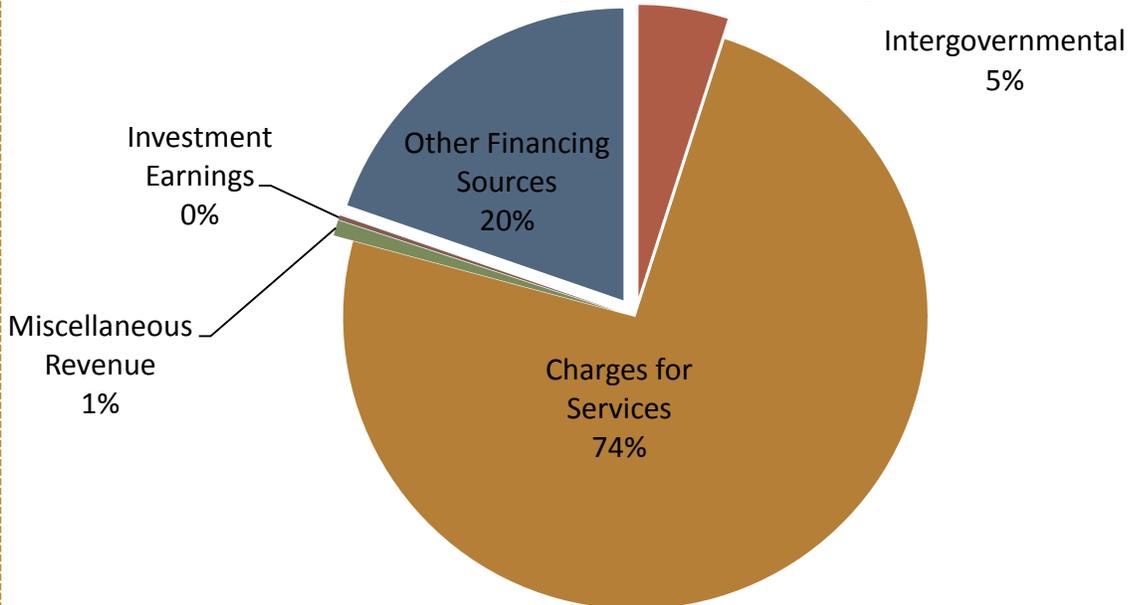
Calendar year 2008 was the first year the city levied the 24 mills for 24/7 coverage for Fire and Ambulance. In 2011, 5.4 library mills were levied by the city instead of the county. The 2012 mill levy is the same as last year.



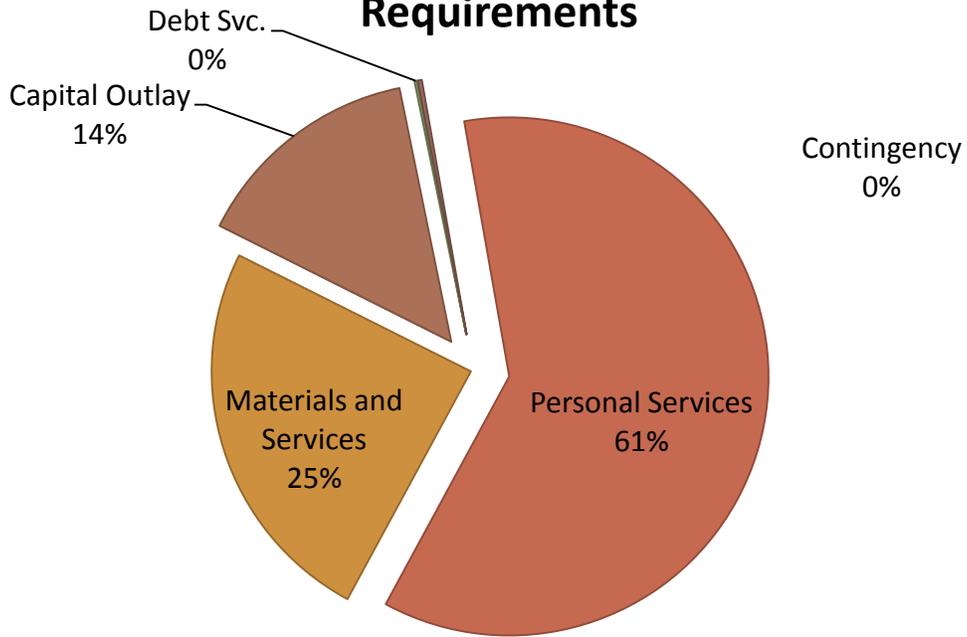
Revenue by Source-Property Tax Supported Funds



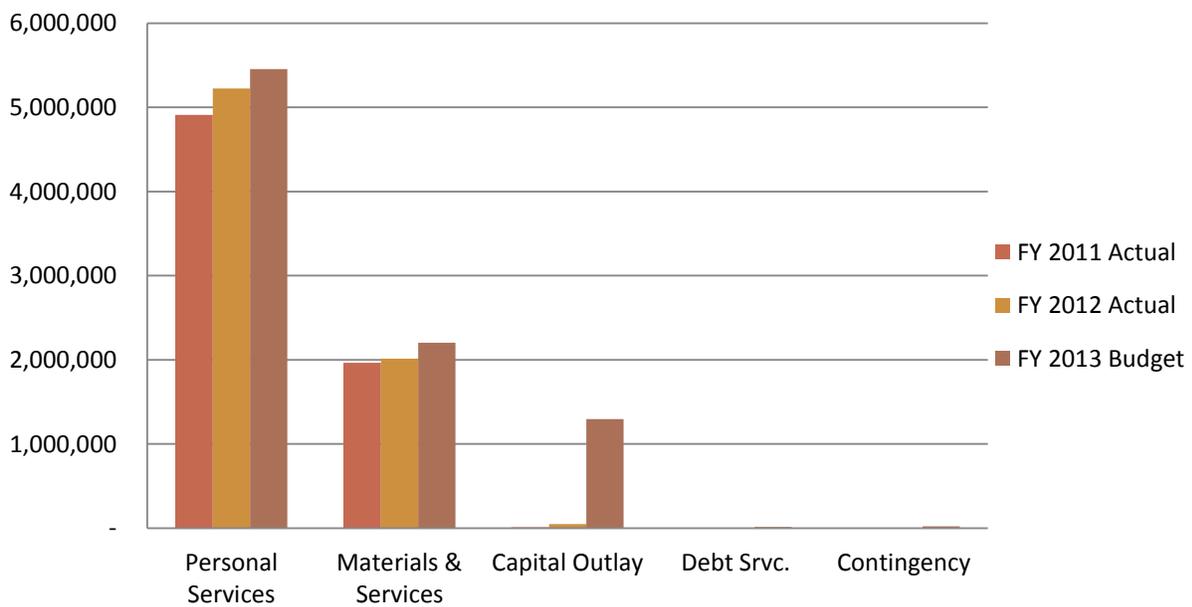
FY13 Revenue by Source - Enterprise Funds

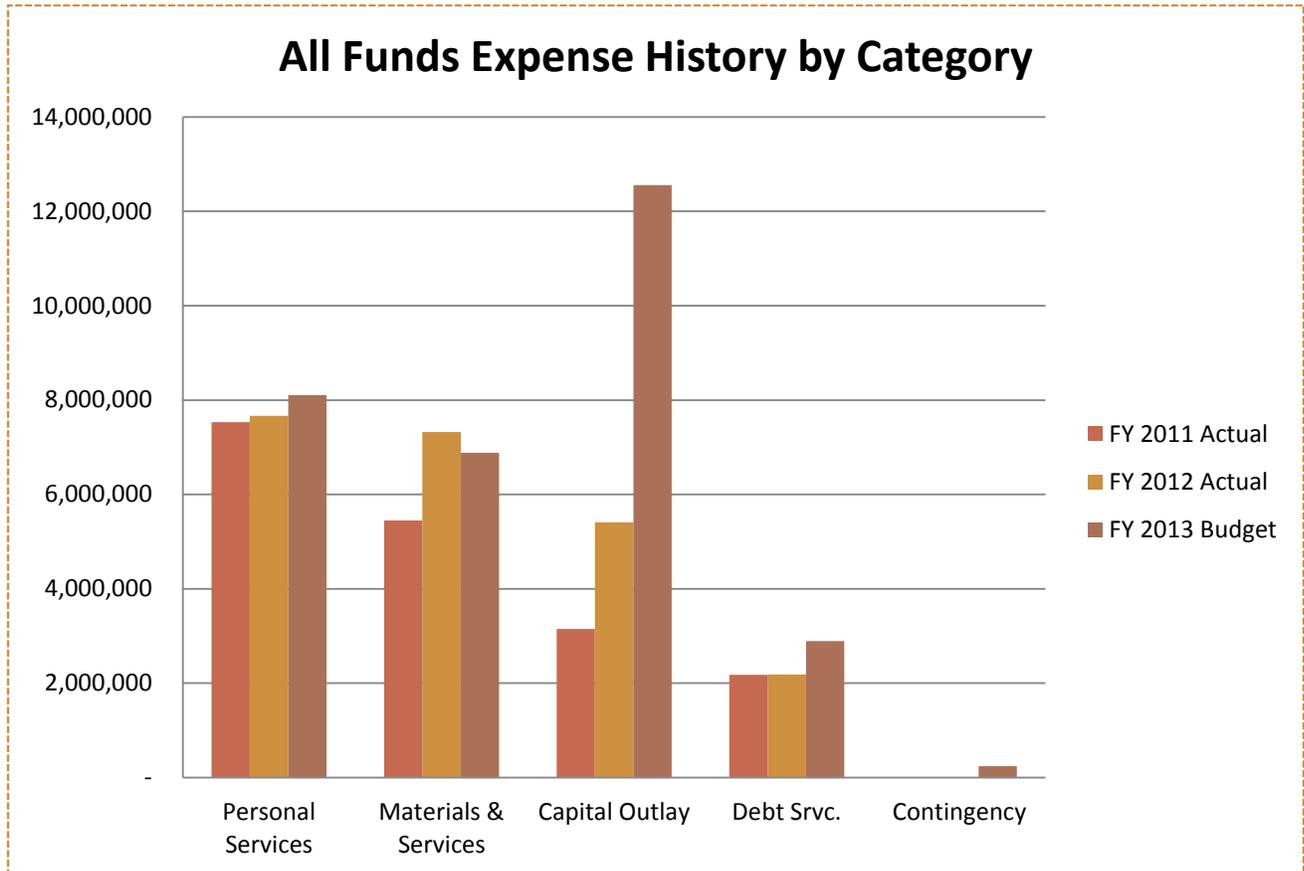


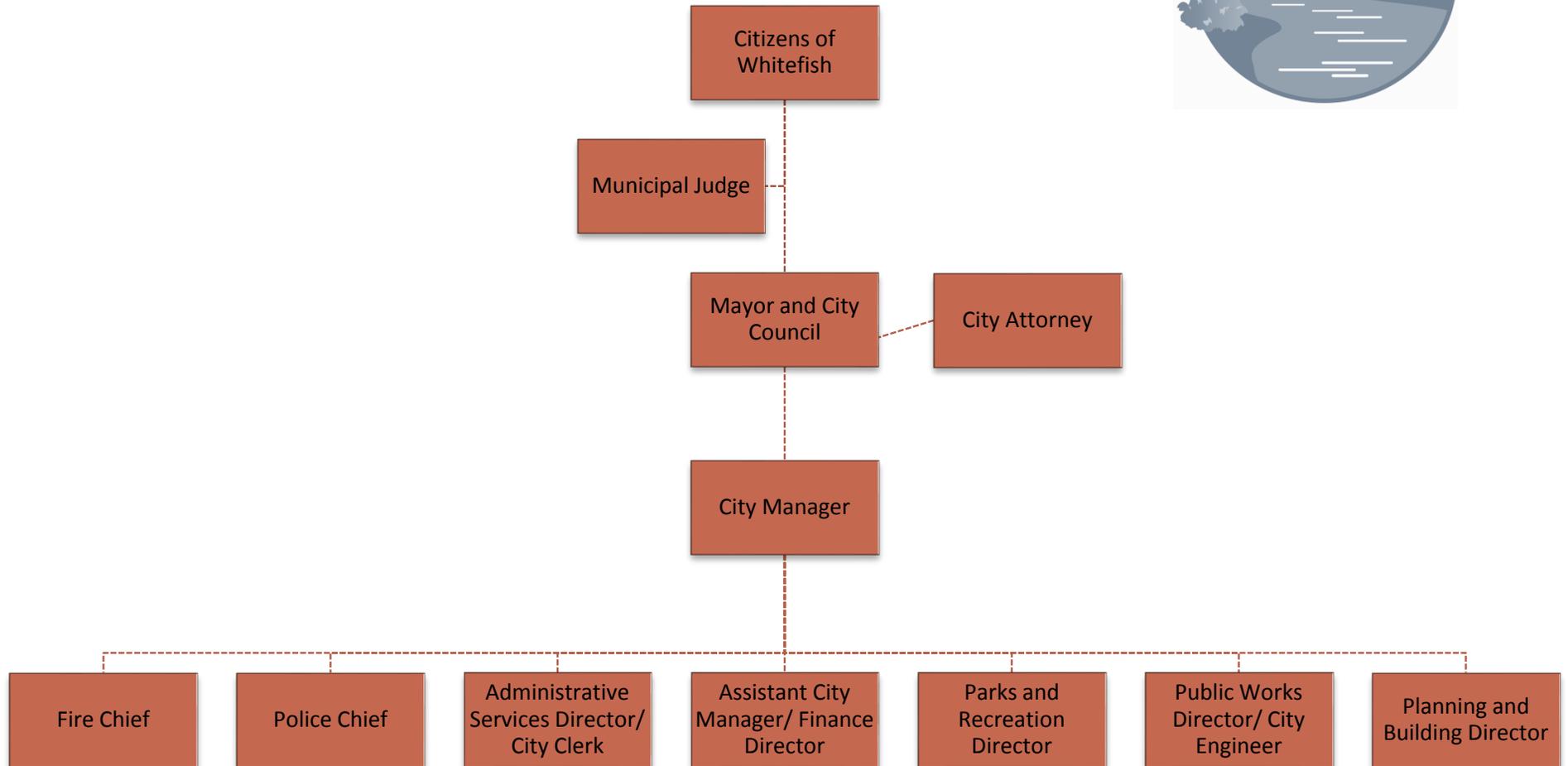
Total FY 2013 Property Tax Supported Budget Requirements



Property Tax Supported Funds Expense History by Category







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, and Non-Departmental functions. Significant transfers of resources are also made from the General Fund to support the Law Enforcement Fund, Fire and Ambulance 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 2013 Objectives

The objective of the General Fund for FY13 is to provide budget authority to provide the above listed services within the City.

Significant or Changed Appropriations during FY13 are:

Item/Project	Cost
Revenue Changes	
• Increased Court Fine estimates	\$20,000
• Increased Resort Tax Property Tax Relief	\$44,299
• Decreased Planning Fee Revenue	\$15,000
Expenditure Changes	
• Employee Classification Study (Admin Services)	\$15,000
• Record Imaging (Admin Services)	\$30,000
• Hwy 93 S Corridor Study (Planning)	\$25,000
• New Building Inspector/Code Enforcement Officer 40% Planning Division	\$20,000
• Layout & Plat New Cemetery (Cemetery Services)	\$12,000
• Decreased loan transfer to Building Codes	\$63,026
• Increased transfer to the Police Fund	\$85,000

General Fund Revenue - 1000

8/10/2012

Revenues	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Taxes					
Real Property Taxes	1,542,671	1,841,503	1,817,560	1,877,221	1,847,454
Personal Property Taxes	21,980	18,926	34,500	25,957	34,500
Penalty and Interest	11,606	14,968	14,000	13,659	14,000
In Lieu of Taxes - Housing Auth.	5,211		5,500	8,363	8,000
	\$ 1,581,467	\$ 1,875,397	\$ 1,871,560	\$ 1,925,200	\$ 1,903,954
Licenses and Permits					
Fees in Lieu of Taxes	348	467	400	395	400
Alcohol Bvrg Licenses/Permits	14,584	17,701	14,000	14,853	14,000
Catering License Fees	210	105	200	175	200
General Business License	39,821	41,194	40,000	40,643	41,000
Special Events Permit Fees	560	1,935	600	2,605	2,700
Animal Licenses	1,731	1,074	1,700	940	1,000
	\$ 57,254	\$ 62,476	\$ 56,900	\$ 59,611	\$ 59,300
Intergovernmental					
Whitefish Theatre Grant	10,081	5,744	9,500	4,335	9,500
Live Card Game Table Permit	1,800	2,775	1,500	2,625	2,800
Gambling Machine Permits	19,150	18,125	19,500	17,300	17,000
State Entitlement Distribution	662,840	702,833	702,835	702,833	729,000
	\$ 693,871	\$ 729,477	\$ 733,335	\$ 727,093	\$ 758,300
Charges for Services					
Copies, Maps & Misc.	163	199	200	224	200
Bad Check Service Charges	3	50	100	75	100
Temporary Use/Vendor Fees			1,500		500
Variance Fee	2,640	10,875	5,000	1,520	4,000
Conditional Use Permit Fees	6,660	4,950	5,000	12,340	6,000
Sign Fee	17,389	15,446	16,000	11,676	14,000
Architectural Review Fee	4,700	13,410	9,000	7,435	5,000
Lakeshore Fee	7,200	12,030	8,500	9,510	8,000
Floodplain	300	400	500	600	500
Critical Area Fee - Inside City	300	200	500	50	200
Critical Area Fee - Outside City	1,250	650	1,250	450	1,000
Planning Fees	29,898	36,898	45,000	14,264	30,000
Zoning Fees	34,203	45,911	43,000	48,309	45,000
5% Admin Fee for Impact Fees	2,790	4,171	4,000	5,602	5,000
Sale of Cemetery Lots			250		250
Cemetery Burial Fees	2,700	3,650	4,000	3,600	4,000
Weed Control Charges	3,702	2,786	1,600	510	1,600
	\$ 113,898	\$ 151,626	\$ 145,400	\$ 116,165	\$ 125,350
Fines and Forfeitures					
Municipal Court Fines	250,538	188,534	200,000	227,824	220,000
Parking Fines	11,104	17,963	15,000	25,590	17,500
Dog Fines	2,683	690	800	1,183	1,000
Defense Attrny Fee Reimburse	734	310	250		250
	\$ 265,059	\$ 207,497	\$ 216,050	\$ 254,597	\$ 238,750

General Fund Revenue - 1000

8/10/2012

Revenues	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Miscellaneous Revenue					
Rents/Parking Lot Leases	1,928		6,000		-
Golf Course Lease Fee	35,846	24,952	25,375	25,616	25,375
Miscellaneous Revenue	101,523	12,848	5,000	32,871	10,000
Vending Machine Revenue	452	70	200		-
Contributions & Donations			1,000	1,000	1,000
	\$ 139,749	\$ 37,870	\$ 37,575	\$ 59,487	\$ 36,375
Investment Earnings					
Investment Earnings	82,938	60,785	35,000	47,145	25,000
	\$ 82,938	\$ 60,785	\$ 35,000	\$ 47,145	\$ 25,000
Other Financing Sources					
Inception of Capital Lease				10,981	
Resort Tax - Tax Relief Transfer	468,203	460,574	553,708	553,708	598,007
SID Revolving Fund Transfer		80,000	-	-	-
	\$ 468,203	\$ 540,574	\$ 553,708	\$ 564,689	\$ 598,007
Total Fund Revenue	\$ 3,402,439	\$ 3,665,702	\$ 3,649,528	\$ 3,753,987	\$ 3,745,036
Beginning Available Cash			\$ 170,926	\$ 170,926	\$ 506,101
Total Resources	\$ 3,402,439	\$ 3,665,702	\$ 3,820,454	\$ 3,924,913	\$ 4,251,137

Purpose

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

FY 2013 Objectives

The objective of the Municipal Court Division for FY13 is to provide budget authority to operate the Whitefish Municipal Court. Two full time and one part time clerk assist the Municipal Judge in operating the Municipal Court.

General Fund Expenditures - 1000

8/10/2012

Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Legislative Services					
Operating Supplies/Material					5,600
Council Travel & Training	181	75	700	400	1,000
Other Purchased Services					4,500
Total Legislative Services	\$ 181	\$ 75	\$ 700	\$ 400	\$ 11,100
Municipal Court					
Personal Services					
Salaries	137,436	143,083	167,615	149,737	172,837
Temporary/Seasonal Salaries	421	2,817	-		-
Permanent Part Time	5,740	3,977	11,412	14,452	13,007
Overtime	4,455	3,142	3,797	3,283	3,265
Vacation/Sick Accrual			4,860		4,860
Employer Contributions	56,206	58,798	64,053	61,904	66,361
	\$ 204,258	\$ 211,817	\$ 251,737	\$ 229,376	\$ 260,330
Materials and Services					
Office Supplies/Materials	1,622	1,710	2,300	2,574	2,300
Operating Supplies/Material	1,670	1,427	2,000	1,040	3,000
Repair/Maintenance Supplies	-	916	1,100	135	1,100
Communication & Transportation	919	1,402	1,400	1,353	1,400
Printing	-		200		200
Publicity/Subscriptions/Dues	438	124	600	105	600
Utility Services	6,142	5,231	7,000	4,824	7,000
Professional Services	140		-		-
Repair & Maintenance		394	500	1,733	1,920
Travel & Training	6,934	3,168	5,000	2,091	5,000
Other Purchased Services	5,745	6,943	3,762	2,516	3,762
Sub-Judge Contracts	70	675	1,200		1,200
Insurance	7,661	7,485	7,655	7,654	8,207
Special Assessments				101	105
	\$ 31,340	\$ 29,475	\$ 32,717	\$ 24,126	\$ 35,794
Total City Court	\$ 235,598	\$ 257,433	\$ 284,454	\$ 253,502	296,124

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 2013 Objectives

The objective of the General Fund for FY13 is to provide budget authority to provide the above listed services within the City. The City Council approved Resolution No. 12-10 on April 16, 2012 establishing short term and long term goals for the City and these goals guide the operations and objectives during FY13.

ATTACHMENT A
 CITY OF WHITEFISH – MAYOR AND COUNCIL GOALS
 FY13
 PREPARED: April 16, 2012

Mayor/Council Short Term Goals (no particular order)	Mayor/Council Longer Term Goals (no particular order)	Mayor/Council Ongoing Goals (no particular order)	Staff Goals (no particular order)
Hwy 93 South Corridor Plan	Economic Development including targeted businesses	Affordable Housing	MDT – Hwy 93 west project and downtown project
Downtown Parking	Code Enforcement improvements	BNSF – cleanup of CECRA site and river	Parks Master Plans
City Hall planning	Maintenance plans for parks, facilities, and buildings	Whitefish Trail, work with Whitefish Legacy Partners, and all trail improvements	Explore extent of waivers for utility contracts
Downtown restroom improvements	Municipal Court – resolve audit findings	Water quality improvements (City Beach, Stormwater pond improvements)	Long Term Financial Planning and Sustainability
BNSF – foster relationship, restore Railway District impacts	Watershed Protection – Intakes, Hydro plant, water rights, Whitefish Lake water quality	Budget/financial condition	Green Initiatives
Possible Amendments to sign code	Whitefish River waterway development and improvement	Economic Development – Public-Private Partnerships and targeted business assistance	Records Management/Imaging
New Cemetery development		Doughnut negotiations	
Depot Park Phase I Redevelopment			

General Fund Expenditures - 1000

8/10/2012

Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Administrative Services					
Personal Services					
Salaries	37,846	40,725	41,619	40,853	42,155
Permanent Part Time	2,285		-		-
Overtime	1,082	253	849	1,031	979
Employer Contributions	13,408	14,281	14,335	13,879	14,709
	\$ 54,620	\$ 55,259	\$ 56,803	\$ 55,763	\$ 57,843
Materials and Services					
Office Supplies/Materials		858	703		687
Operating Supplies/Materials		772	781		1,787
Repair/Maintenance Supplies		86	78		76
Communication & Transportation		429	391		534
Printing		172	78		76
Publicity/Subscriptions/Dues		601	625		687
Utility Services		1,287	1,562		1,832
Professional Services		4,290	3,124		5,039
Repair & Maintenance		515	469		840
Travel & Training		858	781		611
Other Purchased Services		257	625		229
Contracted Workers		978	890		870
Insurance		472	508		305
Rent / Lease		-	-		290
Special Assessments		167	152		115
Administrative Costs	12,773		-	11,602	-
	\$ 12,773	\$ 11,742	\$ 10,766	\$ 11,602	\$ 13,980
Total Administrative Services	\$ 67,393	\$ 67,001	\$ 67,569	\$ 67,365	\$ 71,823

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 2013 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 2013 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

8/10/2012

Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Resort Tax Admin Services					
Materials and Services					
Professional Services	2,172	8,938	6,000	1,947	6,000
Total Resort Tax	\$ 2,172	\$ 8,938	\$ 6,000	\$ 1,947	\$ 6,000
Prosecution Services					
Materials and Services					
Professional Services	150,790	133,494	96,000	99,303	98,000
Total Prosecution	\$ 150,790	\$ 133,494	\$ 96,000	\$ 99,303	\$ 98,000
Legal Services					
Personal Services					
Salaries	9,887	9,812	17,000	18,700	18,950
Part-Time Wages	3,119	3,251	6,718	6,590	6,729
Employer Contributions	4,438	3,928	8,431	5,920	8,080
	\$ 17,444	\$ 16,991	\$ 32,149	\$ 31,210	\$ 33,759
Materials and Services					
Office Supplies/Materials			172		172
Operating Supplies/Materials			326		326
Printing			43		43
Publicity/Subscriptions/Dues			172		172
Utility Services			215		215
Professional Services			950		950
Travel & Training			167		167
Other Purchased Services			150		150
Insurance			172		172
	\$ -	\$ -	\$ 2,366	\$ -	\$ 2,366
Total Legal Services	\$ 17,444	\$ 16,991	\$ 34,515	\$ 31,210	\$ 36,125

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 2013 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

8/10/2012

Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Other General Gvrnmnt Services			\$ 1,000	\$ 12,759	\$ 1,000
Community Planning					
Personal Services					
Salaries	178,945	135,997	145,970	144,213	154,957
Part-Time Wages	-	3,130	3,359	3,295	3,365
Vacation/Sick Accrual	1,363		-		-
Employer Contributions	64,542	50,039	57,019	53,387	62,054
	\$ 244,863	\$ 189,166	\$ 206,348	\$ 200,895	\$ 220,376
Materials and Services					
Office Supplies/Materials	1,844	1,008	2,500	851	2,500
Operating Supplies/Materials	1,810	2,842	3,500	1,610	3,500
Repair & Maintenance Supplies	730	316	650	424	650
Communication & Transportation	614	686	1,000	763	1,000
Printing			100		100
Publicity/Subscriptions/Dues	7,534	6,782	7,300	4,299	7,300
Utility Services	5,315	5,984	6,000	6,281	6,000
Professional Services	1,985	2,000	1,100	4,973	26,100
Repair & Maintenance Services	7,454	872	4,000	801	4,000
Travel & Training	898	2,950	4,500	3,433	4,500
Other Purchased Services	75	161	100	225	100
Contract Services	3,033	926	4,000	7,751	17,396
Insurance	10,815	7,863	6,200	6,122	6,700
Lease	14,503	2,476	2,476	2,476	2,476
Special Assessments			-	104	-
	\$ 56,610	\$ 34,866	\$ 43,426	\$ 40,112	\$ 82,322
Total Community Planning	\$ 301,474	\$ 224,032	\$ 249,774	\$ 241,007	\$ 302,698

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 2013 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 2013 Objectives

The objective of the Cemetery Division this fiscal year is to provide budget authority for the maintenance of the Whitefish Cemetery. The City has begun the process of probably building a new cemetery and initial funding of \$12,000 has been budgeted this FY13 budget.

Cemetery fees were increased in February 2011 to match costs.

General Fund Expenditures - 1000

8/10/2012

Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Community Agencies					
Materials and Services					
Eagle Bus Service	9,300	9,300	9,300	9,300	9,300
Big Mountain Snow Bus	7,500	7,500	7,500	7,500	7,500
Golden Agers Cmmnty Center	1,250	1,250	1,250	1,250	1,500
Whitefish Theater Grant	5,081	10,744	9,500	4,266	9,500
O'Shaughnessy Center Insrnc	3,272	2,902	3,200	3,182	3,010
WAVE Property Insurance	10,339	9,169	9,900	9,756	8,350
Total Community Agencies	\$ 36,743	\$ 40,865	\$ 40,650	\$ 35,254	\$ 39,160
Cemetery Services					
Personal Services					
Salaries	663	652	698	687	696
Overtime	50	451	55	78	65
Employer Contributions	211	371	231	226	237
	\$ 924	\$ 1,474	\$ 984	\$ 991	\$ 998
Materials and Services					
Operating Supplies	647	758	500	74	500
Repair/Maintenance Supplies	2,799	396	1,000	1,430	3,000
Other Purchased Services				9,719	12,000
Insurance	41	33	50	48	40
	\$ 3,486	\$ 1,187	\$ 1,550	\$ 11,271	\$ 15,540
Total Cemetery Services	\$ 4,410	\$ 2,661	\$ 2,534	\$ 12,262	\$ 16,538
Operating Contingency					
Operating Contingency	-		10,000		10,000
	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
Interfund Loan Transfer Out					
Trans to Other Funds-Building	186,311	29,405	63,026		-
	\$ 285,531	\$ 29,405	\$ 63,026	\$ -	\$ -
Transfers to Other Funds					
Trans to Library Fund			33,370	33,370	34,371
Trans to Parks and Rec Fund	452,384	413,984	464,370	478,928	472,000
Trans to Law Enforcmnt Fund	1,634,200	1,730,227	1,710,000	1,710,000	1,795,000
Trans to Fire & Ambulance Fund	431,508	343,502	434,014	434,014	494,594
	\$ 2,518,092	\$ 2,487,713	\$ 2,641,754	\$ 2,656,312	\$ 2,795,965
Total Non-Departmental	\$ 2,803,623	\$ 2,517,118	\$ 2,714,780	\$ 2,656,312	\$ 2,805,965
Total Expenditures	\$ 3,650,397	\$ 3,268,607	\$ 3,497,976	\$ 3,411,321	\$ 3,684,532
Ending Cash Balance (Reserves)			\$ 322,478	\$ 506,100	\$ 566,605
Total General Fund			\$ 3,820,454	\$ 3,917,421	\$ 4,251,137

General Fund Expenditures - 1000

8/10/2012

Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Total General Fund					
Personal Services	\$ 532,888	\$ 474,707	\$ 548,021	\$ 518,235	\$ 573,306
Materials and Services	\$ 313,885	\$ 260,641	\$ 235,175	\$ 236,774	\$ 305,261
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
Transfers	\$ 2,803,623	\$ 2,517,118	\$ 2,704,780	\$ 2,656,312	\$ 2,795,965
	3,650,397	3,252,466	3,497,976	3,411,321	3,684,532

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 2013 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 FY13 Budget are:

Item/Project	Cost
Revenue Changes	
• Heckathorn donation	\$25,000
• Whitefish Library Association contribution	\$26,000
Expenditure Changes	
• Adjusted payroll to reflect actual and increases	\$21,800

Library Fund - 2220

8/10/2012

Revenues	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Taxes					
Real Property Taxes			114,954	94,246	116,810
			\$ 114,954	\$ 94,246	\$ 116,810
Intergovernmental					
State Aid			610		610
			\$ 610	\$ -	\$ 610
Charges for Services					
Library Collections				5,839	7,200
				\$ 5,839	\$ 7,200
Miscellaneous Revenue					
Private Gifts and Bequests		55,120	40,000	70,512	51,000
		55,120	40,000	70,512	\$ 51,000
Other Financing Sources					
General Fund Operating Transfer			33,370	33,370	34,371
			33,370	33,370	\$ 34,371
Total Fund Revenue		\$ 55,120	\$ 188,934	\$ 198,128	\$ 209,991
Beginning Available Cash			\$ 15,183	\$ 15,183	\$ 8,029
Total Resources			\$ 204,117	\$ 213,311	\$ 218,020
Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Personal Services					
Salaries	6,919	9,355	85,793	46,903	47,124
Permanent Part Time		2,244		54,093	50,339
Overtime				651	
Employer Contributions	3,859	5,963	33,744	33,226	42,406
	\$ 10,778	\$ 17,561	\$ 119,537	\$ 134,873	\$ 139,869
Materials and Services					
Office Supplies/Materials		32,629	5,200	1,577	8,600
Operating Supplies	2,749	1,335	4,200	20,302	7,400
Repair & Maintenance Supplies	533	280	1,200	1,068	1,100
Communication & Transportation		87	2,000	1,338	5,000
Publicity, Subscriptions & Dues		1,268	4,700	7,724	3,200
Utility Services	9,939	10,413	14,600	14,951	14,640
Repair & Maintenance Services	2,265	2,339	2,100	12,162	2,000
Travel & Training		300	1,100	1,473	3,000
Other Purchased Services		2,242	5,800	7,875	360
Contracted Services	243	579	1,000	524	450
Insurance	4,062	3,593	3,950	4,112	6,806
Administrative Costs			4,000	1,787	4,000
	\$ 19,790	\$ 55,065	\$ 49,950	\$ 74,893	\$ 56,556
Operating Contingency			3,500		3,500
			\$ 3,500	\$ -	\$ 3,500
Total Expenditures	\$ 30,568	\$ 72,627	\$ 172,987	\$ 209,766	\$ 199,925
Ending Available Cash			\$ 31,130	\$ 8,029	\$ 18,095
Total Fund			\$ 204,117	\$ 217,795	\$ 218,020

Purpose

The Law Enforcement Fund provides the primary financial support for the City Police Department. The Department provides policing services through a staff of 15 sworn officers (including the Chief of Police), and a part-time parking enforcement officer.

FY 2013 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 FY13 Budget are:

- Turn-over and vacancy savings resulted in high overtime in FY 2012. FY 2013 should have all 15 officers available for duty and the addition of an Office Manager to reduce officer time spent on administrative/clerical duties. The OT budget was not increased the FY 2013 making the OT budget tight.

Significant or changed appropriations during FY13 are:

Item/Project	Cost
Revenue Changes	
• Only a half year of the 3 year COPS grant remains – reduced revenue	\$40,000
Expenditure Changes	
• Capital Expense – Fleet replacement (net trade-ins) 1 carryover from FY11	\$22,000
• 18 Tasers	\$10,000

Law Enforcement Fund - 2300

8/10/2012

Revenues	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Intergovernmental					
DOT Overtime Reimbursement	16,283	17,667	20,000	17,478	15,000
Offset for State Payment to MPORS	251,150	248,221	228,800	228,800	283,000
Reimbursement - Drug TF Overtime			6,684	3,158	6,684
Safe Kids Grant	2,200		5,000		5,000
Homeland Security Eqpmnt Grant	15,500		-		-
Drug Task Force Grant	25,961	59,932	34,144	71,994	65,300
COPS Hiring Grant	38,525	44,000	78,500	68,470	36,000
Officer Retention Grant	22,500				
	\$ 722,870	\$ 750,948	\$ 771,028	\$ 389,900	\$ 410,984
Charges for Services					
Contract Charges - School Events	150	450	-		-
	\$ 150	\$ 450	\$ -		\$ -
Miscellaneous Revenue					
Misc. Law Enforcement Collections	26,416	34,757	16,716	14,934	16,000
Contributions		30,000		1,000	
School District SRO Share	25,000		-		-
	\$ 51,416	\$ 64,757	\$ 16,716	\$ 15,934	\$ 16,000
Other Financing Sources					
General Fund Operating Transfer	1,634,200	1,730,227	1,710,000	1,710,000	1,795,000
	\$ 1,634,200	\$ 1,730,227	\$ 1,710,000	\$ 1,710,000	\$ 1,795,000
Total Fund Revenue	\$ 2,408,637	\$ 2,546,382	\$ 1,894,044		\$ 2,221,984
Beginning Available Cash			\$ 54,252	\$ 54,252	\$ 46,718
Total Resources	\$ 2,408,637		\$ 1,948,296		\$ 2,268,702

Law Enforcement Fund - 2300

8/10/2012

Expenditures	Actual FY 2010	Actual FY 2011	Proposed FY 2012	Actual FY 2012	Budget FY 2013
Personal Services					
Salaries	998,169	985,563	897,347	869,890	933,635
Part-Time Wages	41,088	31,843	29,473	33,710	38,990
Overtime	77,456	52,667	40,062	76,318	42,189
Reimbursed Overtime			20,000		20,000
Employer Contributions	401,029	564,581	405,218	370,692	422,962
Offset State Pymnt to MPORS	251,150	248,221	228,800	228,800	283,000
	\$ 1,776,066	\$ 1,882,875	\$ 1,620,900	\$ 1,579,410	\$ 1,740,776
Materials and Services					
Office Supplies/Materials	4,117	5,694	6,500	3,348	6,500
Operating Supplies/Materials	54,599	48,011	65,000	61,998	62,500
Repair/Maintenance Supplies	43,740	41,399	50,000	40,064	55,100
Postage & Freight	752	351	450	1,059	450
Publicity/Subscriptions/Dues	507	795	800	4,856	800
Utility Services	31,622	31,535	33,800	28,225	33,800
Professional Services	7,944	4,725	8,000	3,077	7,000
Repair & Maintenance	34,774	28,560	34,000	41,225	46,730
Travel & Training	10,474	6,857	18,000	25,158	18,000
Other Purchased Services	19,550	136,572	133,670	140,389	141,070
Contracted Workers	26,345	26,350	24,000	40,894	40,000
Insurance	54,706	49,297	50,000	49,181	44,200
Rent		1,200	600	1,200	1,050
Special Assessments	162	1	-	429	450
Administrative Expense	32,500	32,511	33,000	29,886	30,000
	\$ 321,793	\$ 413,858	\$ 457,820	\$ 470,989	\$ 487,650
Capital Outlay					
Machinery & Equipment	47,155	-	37,000	36,991	27,500
	\$ 47,155	\$ -	\$ 37,000	\$ 36,991	\$ 27,500
Operating Contingency					
		\$ -	\$ -		\$ -
Total Fund Expenditures	\$ 2,145,014	\$ 2,296,733	\$ 1,886,920	\$ 2,087,390	\$ 2,255,926
Ending Available Cash			61,376	46,718	12,776
Total Law Enforcement	\$ 2,145,014		\$ 1,948,296	\$ 2,134,108	\$ 2,268,702

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 2013 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

Revenues	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Victim & Witness Prgrm Fines			15,000	8,616	15,000
Total Fund Revenue			\$ 15,000	\$ 8,616	\$ 15,000
Beginning Available Cash			\$ 49		\$ 230

Expenditures	Actual FY 2010	Actual FY 2011	Proposed FY 2012	Actual FY 2012	Budget FY 2013
Materials and Services					
Crime Victim's Assistance	10,096	7,472	15,000	8,616	15,000
	\$ 10,096	\$ 7,472	\$ 15,000	\$ 8,616	\$ 15,000
Ending Available Cash	\$ 10,096		\$ 49		\$ 230

Purpose

The purpose of the Fire and Ambulance Fund is to provide budget authority for the delivery of fire prevention and suppression, rescue services, and ambulance and advanced life support service to the City of Whitefish, the rural fire service area, and surrounding areas.

FY 2013 Objectives

The objective of the Fire and Ambulance Fund for this fiscal year is to provide fire suppression, fire and accident rescue, hazardous materials incident response, fire code enforcement, ambulance and advanced life support service, and community education on related issues.

Significant policy issues in the FY13 Budget are:

- Whitefish voters authorized a 24 mill levy increase to implement the 24/7 service in August, 2008. 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 FY11 & FY12 budget levied the full 24 mills to cover operating costs.
- Whitefish fire equipment has aged to point of reducing safety and increasing maintenance costs. This budget anticipates borrowing from the State Intercap Loan program, soliciting a contribution from the Rural Fire District and the WFFA, and using some of the \$300k given to the city from the Rural Fire District a couple of years ago to replace some of the aging equipment.

Significant or changed appropriations during FY13 are:

Item/Project	Cost
Revenue Changes	
• Decrease in 5 year SAFER Grant –FY14 goes to \$0	\$51,900
Expenditure Changes	
• Fire -Capital Expense – 2011 AFG Grant match for \$200,000 SCBA	\$20,000
• Fire –Capital Expense – Extrication Tool	\$45,000
• Fire –Capital Expense – Brush Engine (\$70k Rural Fire , rest debt)	\$160,000
• Fire –Capital Expense – Structural Pumper (\$70k Fire Association , rest debt)	\$452,000

Fire and Ambulance Fund

FY 2013

• Fire –Capital Expense – Tenders (\$70k from the \$300k , rest debt)	\$275,000
• Amb –Capital Expense – Cot (debt financed)	\$15,000
• Amb –Capital Expense – Ambulance (debt financed)	\$150,000

Fire and Ambulance Fund - 2340

8/10/2012

Revenues	Budget FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Taxes					
Real Property Taxes	267,934	374,389	510,907	488,098	512,154
Personal Property Taxes	6,255	2,074	-	5,534	7,000
	\$ 274,189	\$ 376,463	\$ 510,907	\$ 493,632	\$ 519,154
Licenses and Permits					
Fire Prevention Program Fee	33,047	44,375	42,975	46,688	82,750
Burning Permits	225	125	300	175	300
	\$ 33,272	\$ 44,500	\$ 43,275	\$ 46,863	\$ 83,050
Intergovernmental					
SAFER Grant	175,568	188,543	130,020	117,045	78,120
Offset for State Pymnt to FURS	317,847	331,560	315,639	315,627	344,000
Countywide Ambulance Assessment	78,788	91,965	60,000	57,449	60,000
	\$ 572,202	\$ 612,068	\$ 505,659	\$ 490,121	\$ 482,120
Charges for Services					
Rural Fire Service Assessment	220,273	525,177	230,000	225,819	230,000
Ambulance Services	729,743	846,087	810,000	856,552	850,000
RescueCare Ambulance Prog	30,436	30,258	31,000	32,847	31,000
	\$ 980,452	\$ 1,401,522	\$ 1,071,000	\$ 1,115,218	\$ 1,111,000
Miscellaneous Revenue					
Miscellaneous Income	11,431	6,826	2,200	61,383	2,200
Contributions			-		140,000
	\$ 11,431	\$ 6,826	\$ 2,200	\$ 61,383	\$ 142,200
Other Financing Sources					
Loan Proceeds					815,000
General Fund Operating Transf	431,508	343,502	434,014	434,014	494,594
	\$ 431,508	\$ 343,502	\$ 434,014	\$ 434,014	\$ 1,309,594
Total Fund Revenue	\$ 2,303,054	\$ 2,784,881	\$ 2,567,055	\$ 2,641,231	\$ 3,647,118
Beginning Available Cash			\$ 515,004	\$ 515,004	\$ 471,138
Restricted Amb. Replacment Bal.			-	-	-
Total Resources	\$ 2,303,054	\$ 2,784,881	\$ 1,068,878		\$ 4,118,256

Fire and Ambulance Fund - 2340

8/10/2012

Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Fire and Rescue					
Personal Services					
Salaries	374,573	369,740	396,204	1,039,160	388,469
Permanent Part-time		1,566	1,680	1,648	1,682
Overtime	33,813	24,807	10,955	155,047	14,000
Scheduled Overtime			14,435		14,948
Employer Contributions	146,839	147,057	150,415	374,833	153,074
State Contribution to FURS	95,354	120,572	94,700	315,627	124,000
Other Personal Services		10,337	8,200	35,609	8,200
	\$ 650,579	\$ 674,079	\$ 676,589	\$ 1,921,924	\$ 704,373
Materials and Services					
Office Supplies/Materials	915	1,176	300	4,070	1,000
Operating Supplies/Materials	51,232	41,558	30,000	46,655	30,300
Repair & Maintenance Supplies	24,578	27,463	34,300	63,709	40,600
Communication & Transportation	274	302	250	2,945	250
Publicity/Subscriptions/Dues	879	1,599	2,436	4,556	3,180
Utility Services	5,452	10,810	12,800	35,690	16,600
Professional Services	8,458	6,607	8,300	19,817	8,800
Repair and Maintenance	31,064	32,251	10,700	26,924	10,900
Travel & Training	2,969	3,288	2,000	8,968	4,500
Training Services		454	5,500	8,493	11,200
Other Purchased Services		220	6,300	12,772	6,600
Insurance	26,168	20,933	21,000	50,658	24,315
Administrative Services	10,721	12,680	13,000	34,237	12,000
	\$ 162,711	\$ 159,341	\$ 146,886	\$ 319,494	\$ 170,245
Capital Outlay					
Equipment		-	20,000		925,000
	\$ -	\$ -	\$ 20,000		\$ 925,000
Total Fire	\$ 813,290	\$ 833,420	\$ 748,775		\$ 1,799,618

Fire and Ambulance Fund - 2340

8/10/2012

Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Ambulance					
Personal Services					
Salaries	633,574	647,004	693,884	557,522	693,296
Overtime	67,937	57,740	24,885	87,664	38,000
Scheduled Overtime			33,681		34,878
Employer Contributions	230,116	245,044	266,832	209,359	277,531
State Contribution to FURS	222,493	210,988	220,939	220,939	220,000
Other Personal Services		22,311	16,800	16,836	16,800
	\$ 1,154,832	\$ 1,183,087	\$ 1,257,021	\$ 1,092,320	\$ 1,280,505
Materials and Services					
Office Supplies/Materials	2,153	2,710	700	2,170	2,000
Operating Supplies/Materials	69,982	33,579	33,000	26,599	40,400
Repair & Maintenance Supplies	16,866	31,857	28,000	17,054	29,200
Communication & Transportation	2,461	3,101	-	1,095	250
Publicity/Subscriptions/Dues	3,725	3,926	1,700	1,547	1,590
Utility Services	8,868	24,395	35,800	19,520	30,000
Professional Services	21,649	16,529	12,000	13,177	19,500
Repair and Maintenance	8,868	15,834	10,600	7,348	11,000
Travel & Training	5,804	7,398	1,000	4,891	2,100
Training Services			8,500	3,801	6,550
Other Purchased Services		926	14,700	8,087	15,400
Insurance	14,719	31,019	31,000	30,302	36,200
Special Assessments				521	
Administrative Expense	19,429	22,817	22,800	15,292	22,000
	\$ 174,522	\$ 194,091	\$ 201,100	\$ 151,403	\$ 216,190
Accounts Payable Adjustments					
Bad Debt Expense	97,986	107,916	110,000	109,752	125,000
Medicare/Medicaid Adjustment	223,586	220,872	225,000	230,507	231,000
RescueCare Benefits	10,793	14,056	20,000	15,054	17,000
City Resident				1,313	4,800
	\$ 332,365	\$ 342,844	\$ 355,000	\$ 356,626	\$ 373,000
Capital Outlay					
Equipment	56,132	-	-		165,000
	\$ 56,132	\$ -	\$ -		\$ 165,000
Contingency					
			\$ -		\$ -
Total Ambulance	\$ 1,717,853	\$ 1,720,022	\$ 1,813,121	\$ 1,600,349	\$ 2,034,695
Total Expenditures	\$ 2,531,143	\$ 2,553,442	\$ 2,561,896	\$ 1,600,349	\$ 3,834,313
Ending Available Cash			\$ 106,360	\$ 471,138	\$ 283,943
Total Fund			\$ 1,698,542	\$ 2,071,487	\$ 4,118,256

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 2013 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, 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 FY13 are:

Item/Project	Cost
Revenue Changes	
• Loan proceeds for ice rink system rehab. 5 year, 1.25%, semi-annual payment loan.	\$140,000
Expenditure Changes	
• One debt service payment on loan mentioned in revenue changes	\$15,000
• Capital Expense-Park & Prop – Mower & Leaf Blower	\$27,500
• Capital Expense-ice rink system	\$140,000
• Capital Expense-ice rink flooring	\$10,000
• Capital Expense-City Beach Repair Retaining Wall	\$5,000

Parks and Recreation Fund Revenue - 2210

8/10/2012

Revenues	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Licenses and Permits					
Alcohol Consumption Permit	780	470	500	490	500
	\$ 780	\$ 470	\$ 500	\$ 490	\$ 500
Intergovernmental					
Grants	3,123	59,759	31,500	750	22,000
	\$ 3,123	\$ 59,759	\$ 31,500	\$ 750	\$ 22,000
Charges for Services					
After School Program	14,227	31,742	62,600	38,693	70,680
Armory Rental	4,886	2,519	5,000	7,856	7,000
Beach Concessions	16,054	13,572	17,900	17,519	18,500
Beach Gazebo Rental	1,785	1,473	1,950	2,100	2,150
Boat Launch Passes	4,698	4,342	6,785	6,245	7,500
Beach Floatation Rentals	1,778	1,185	2,500	2,615	3,000
Summer Day Camp	53,323	83,875	93,000	82,521	109,325
Hockey Tournaments	25,531	28,755	30,200	28,121	37,500
Ice Rink Admissions	53,659	50,212	54,225	46,449	55,000
Ice Rink Advertising	11,041	10,225	12,250	10,175	12,500
Ice Rink Concessions	24,828	25,379	34,275	23,670	35,000
Ice Rink Pro Shop	21,972	19,574	24,750	26,278	27,000
Ice Rink Rentals	66,502	89,486	121,435	113,619	129,000
Ice Rink Season Passes	29,229	30,112	35,800	26,799	35,000
Ice Skating Lessons	16,365	16,194	18,495	8,610	19,000
Saddle Club Rental	1,984	1,480	2,500	2,017	2,500
Special Events	10	3,558	500	4,650	7,000
Adult Programs	15,093	14,091	26,960	11,149	24,635
Youth Programs	14,911	16,671	51,970	25,490	44,920
Facility Usage Revenue	1,835	2,804	1,900	1,850	1,900
	\$ 379,710	\$ 447,249	\$ 604,995	\$ 486,426	\$ 649,110
Miscellaneous Revenue					
Miscellaneous Revenue	3,049	218	3,000	6,525	3,000
Program Guide Revenue	24,925	11,585	20,000	20,221	20,000
Greenwys & PrkInd Assessmnt	145,402	189,539	180,000	187,611	180,000
P&I Special Assessmnts	1,333	2,090	1,000	1,721	1,000
Contributions & Donations	2,155	9,281	2,000	3,480	2,000
	\$ 176,865	\$ 212,713	\$ 206,000	\$ 219,558	\$ 206,000
Other Financing Sources					
Op. Transfer from Gen. Fund	452,384	413,984	464,370	478,928	472,000
Loan Proceeds			175,000		140,000
	\$ 452,384	\$ 413,984	\$ 639,370	\$ 478,928	\$ 612,000
Total Fund Revenue	\$ 1,012,861	\$ 1,134,175	\$ 1,482,365	\$ 1,186,152	\$ 1,489,610
Beginning Available Cash			\$ 45	\$ 45	\$ 640
Total Resources	\$ 1,012,861		\$ 1,482,410	\$ 1,186,197	\$ 1,490,250

Parks & Recreation Fund - 2210

8/10/2012

Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Bicycle Path Maint. Program					
Personal Services					
Salaries	9,000	11,561	10,250	6,567	10,735
Part-time/Seasonal Wages	1,923	680	1,950	512	2,925
Employer Contributions	4,353	4,800	5,490	2,719	5,600
	\$ 15,276	\$ 17,041	\$ 17,690	\$ 9,798	\$ 19,260
Materials and Services					
Operating Supplies	2,076	2,738	2,100	3,656	3,000
Repair & Maintenance Supplies	2,435	4,067	3,250	6,659	9,000
Publicity/Subscriptions/Dues		467	100	331	100
Repair & Maintenance Services	122	2,083	2,500	81	1,500
Insurance	811	664	748	748	500
Rent	2,500	2,575	2,575	2,652	2,575
	\$ 7,944	\$ 12,594	\$ 11,273	\$ 14,127	\$ 16,675
Total Bicycle Path Maint.	\$ 23,219	\$ 29,635	\$ 28,963	\$ 23,925	\$ 35,935
Parks & Rec Administration					
Personal Services					
Salaries	99,229	103,834	104,889	108,419	105,735
Seasonal		3,132		174	
Permanent Part-Time	1,378	1,566	960	1,648	1,682
Employer Contributions	45,023	44,224	49,945	38,623	46,577
	\$ 145,722	\$ 152,764	\$ 155,794	\$ 148,871	\$ 153,994
Materials and Services					
Office Supplies/Materials	2,799	2,208	2,000	2,539	2,250
Operating Supplies	1,282	4,337	3,000	2,465	2,750
Repair & Maintenance Supplies	19	177	250	467	250
Postage & Freight	1,009	1,104	1,200	710	1,200
Printing	52	248	500	50	300
Publicity/Subscriptions/Dues	983	2,527	1,200	1,796	1,200
Utility Services	3,652	5,464	3,500	5,088	3,750
Professional Services	18,620	11,715	2,000		1,000
Repair & Maintenance Services	1,164	1,047	500	1,188	750
Travel & Training	1,228	393	1,500	415	1,000
Other Purchased Services	1,130	5,881	18,000	19,079	15,000
Contract Services	914	916	1,500		1,000
Insurance	6,905	4,039	4,265	4,264	4,550
Administrative Expense	8,429	9,824	10,000	9,506	10,000
	\$ 48,186	\$ 49,880	\$ 49,415	\$ 47,567	\$ 45,000
Total Parks and Rec Admin	\$ 193,908	\$ 202,644	\$ 205,209	\$ 196,438	\$ 198,994

Parks & Recreation Fund - 2210

8/10/2012

Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
City Parks & Properties					
Personal Services					
Salaries	123,077	113,236	121,393	118,101	120,749
Part-time/Seasonal Wages	20,037	15,756	22,000	28,508	26,160
Overtime			-		1,000
Employer Contributions	60,915	49,555	59,049	52,635	62,842
	\$ 204,029	\$ 178,547	\$ 202,442	\$ 199,244	\$ 210,751
Materials and Services					
Office Supplies/Materials	612	424	500	548	500
Operating Supplies	10,121	17,711	11,000	15,190	12,000
Repair & Maintenance Supplies	21,619	31,184	35,100	35,989	35,100
Postage & Freight	293	29	250	47	150
Printing		94	250	361	150
Publicity/Subscriptions/Dues	567	395	500	447	350
Utility Services	39,029	33,166	44,000	33,874	36,000
Professional Services	315		500		500
Repair & Maintenance Services	1,549	26,171	15,000	10,047	15,000
Weed Control			0		-
Travel & Training	938	60	2,000	1,221	1,500
Other Purchased Services	4,206	4,566	3,700	6,276	5,000
Insurance	11,542	10,889	10,445	10,445	11,340
Rent/Lease Expense	1,200	1,200	2,475	1,236	2,475
	\$ 91,991	\$ 125,889	\$ 125,720	\$ 115,681	\$ 120,065
Capital Outlay					
Machinery & Equipment	54,371	12,000			27,500
	\$ 54,371	\$ 12,000	\$ -	\$ -	\$ 27,500
Total City Parks & Properties	\$ 350,391	\$ 316,436	\$ 328,162	\$ 314,925	\$ 358,316

Parks & Recreation Fund - 2210

8/10/2012

Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Urban Forestry Program					
Personal Services					
Part-time/Seasonal Wages		703	2,000	1,180	2,400
Employer Contributions		143	420	184	525
	\$ -	\$ 846	\$ 2,420	\$ 1,364	\$ 2,925
Materials and Services					
Operating Supplies	2,779	3,358	11,000	1,763	5,250
Repair & Maintenance Supplies	1,015	3,079	1,500	723	2,000
Publicity/Subscriptions/Dues	1,145	15			
Utility Services			1,000		1,000
Professional Services			500		500
Repair & Maintenance Services	1,323	3,058	4,500	1,579	3,250
Other Purchased Services	17	500	500	140	500
Contract Services		58,353	16,000	250	16,000
Insurance	78		35	35	40
	\$ 6,357	\$ 68,363	\$ 35,035	\$ 4,490	\$ 28,540
Total Urban Forestry	\$ 6,357	\$ 69,209	\$ 37,455	\$ 5,854	\$ 31,465
After School Program					
Personal Services					
Salaries	3,599	3,680	12,226	2,971	12,086
Part-time/Seasonal Wages	4,603	4,801	18,393	14,745	17,258
Employer Contributions	1,968	2,055	8,941	3,803	8,652
	\$ 10,170	\$ 10,536	\$ 39,560	\$ 21,519	\$ 37,996
Materials and Services					
Operating Supplies	1,033	1,807	6,018	6,583	7,605
Communication & Transportation			323	16	323
Printing			538	53	538
Publicity/Subscriptions/Dues		47	538	150	538
Repair and Maintenance Services			323		323
Contract Services	1,720	4,282	8,573	7,675	18,640
Insurance		329	337	337	717
	\$ 2,752	\$ 6,465	\$ 16,650	\$ 14,814	\$ 28,684
Total After School Program	\$ 12,923	\$ 17,001	\$ 56,210	\$ 36,333	\$ 66,680

Parks & Recreation Fund - 2210

8/10/2012

Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Armory Facility					
Personal Services					
Salaries	9,142	8,029	8,129	6,483	7,825
Employer Contributions	3,403	3,054	3,644	3,074	5,460
	\$ 12,546	\$ 11,083	\$ 11,773	\$ 9,557	\$ 13,285
Materials and Services					
Office Materials and Supplies	39	760	150	285	150
Operating Supplies	1,688	1,841	2,200	5,210	2,200
Repair & Maintenance Supplies	461	712	1,500	1,771	1,500
Publicity/Subscriptions/Dues			150		150
Utility Services	9,689	10,284	12,000	10,607	11,000
Repair & Maintenance Services	790	1,551	25,000	1,913	3,000
Travel and Training		165	500		500
Insurance	3,052	1,562	1,605	1,605	1,370
Special Assessments	479	479	280	479	280
	\$ 16,198	\$ 17,354	\$ 43,385	\$ 21,870	\$ 20,150
Total Armory Facility	\$ 28,743	\$ 28,437	\$ 55,158	\$ 31,427	\$ 33,435

Parks & Recreation Fund - 2210

8/10/2012

Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
City Beach					
Personal Services					
Salaries and Wages	9,414	9,422	10,109	9,917	10,129
P.T./Seasonal Lifeguard Wages	12,669	13,621	17,100	16,744	19,000
P.T./Seasonal Concession Wages	8,515	7,578	12,000	9,880	12,000
Overtime	84	32	-	18	-
Employer Contributions	7,472	7,495	10,151	8,166	8,999
	\$ 38,153	\$ 38,148	\$ 49,360	\$ 44,725	\$ 50,127
Materials and Services					
Office Materials and Supplies	14	26	225	72	250
Operating Supplies	3,191	3,767	3,950	5,340	5,100
Concessions	11,119	8,990	11,100	9,112	10,900
Repair & Maintenance Supplies	5,112	2,822	4,100	11,044	4,100
Postage & Freight			50		50
Printing, Duplicating, Typing			150		150
Publicity, Subscriptions & Dues	85	85	350	110	350
Utility Services	4,597	5,612	6,000	7,618	6,500
Professional Services	540	400	1,200		500
Repair & Maintenance Services	2,628	3,822	3,200	4,195	8,500
Travel and Training			600		550
Other Purchased Services	371	89	500	433	500
Contracted Workers	1,400				
Insurance	1,744	1,572	1,630	1,629	1,790
Special Assessments	81	81	80	81	80
	\$ 30,881	\$ 27,266	\$ 33,135	\$ 39,634	\$ 39,320
Total City Beach	\$ 69,034	\$ 65,414	\$ 82,495	\$ 84,359	\$ 89,447

Parks & Recreation Fund - 2210

8/10/2012

Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Community Ice Rink Pavilion					
Personal Services					
Salaries and Wages	28,241	28,267	30,326	29,750	30,386
Temporary/Seasonal Wages	49,733	48,431	49,040	66,973	56,400
Part-time wages - LTS Instructors	5,385	4,312	5,600	5,636	6,200
Part-time wages - Concessions	17,020	28,682	19,950	24,561	21,500
Overtime	100	-	-	1,245	-
Employer Contributions	25,815	27,558	27,852	29,950	31,896
	\$ 126,293	\$ 137,250	\$ 132,769	\$ 158,115	\$ 146,381
Materials and Services					
Office Materials and Supplies	752	703	850	307	900
Operating Supplies	19,781	15,059	20,100	22,799	24,000
Concessions	22,556	25,551	23,075	27,105	23,075
Repair & Maintenance Supplies	5,979	6,759	9,000	13,525	12,000
Printing, Duplicating, Typing	548	513	700	-	650
Public Notices/Subscriptions	3,325	4,023	2,000	1,924	2,000
Utility Services	65,393	76,300	76,300	86,106	80,000
Professional Services	587	-	250	6,097	250
Repair & Maintenance Services	12,844	7,355	11,000	24,792	15,000
Travel and Training	400	388	5,000	-	2,500
Other Purchased Services	6,475	6,999	6,000	6,078	6,800
Insurance	8,642	11,247	8,200	8,181	8,475
	\$ 147,282	\$ 154,897	\$ 162,475	\$ 196,914	\$ 175,650
Debt Service			\$ 17,985		\$ 15,000
Capital Outlay					
Building Improvements			100,000		10,000
Machinery & Equipment	27,899		75,000		140,000
	\$ 27,899	\$ -	\$ 175,000	\$ -	\$ 150,000
Total Ice Rink Pavilion	\$ 301,474	\$ 292,147	\$ 488,229	\$ 355,029	\$ 487,031

Parks & Recreation Fund - 2210

8/10/2012

Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Saddle Club Rental					
Materials and Services					
Operating Supplies	41	15	250	58	250
Repair & Maintenance Supplies	12	126	200	713	200
Utility Services	2,361	2,752	3,500	3,719	3,500
Insurance			140		50
Special Assessments			100		100
Total Saddle Club Rental	\$ 2,413	\$ 2,893	\$ 4,190	\$ 4,490	\$ 4,100
Special Events					
Materials and Services					
Operating Supplies		81	500	640	500
Contract Services			1,000		6,500
Total Special Events	\$ -	\$ 81	\$ 1,500	\$ 640	\$ 7,000
Adult Programs					
Personal Services					
Salaries and Wages	3,310	3,680	3,726	2,971	3,586
Temporary/Seasonal Wages	4,235	7,057	8,358	7,863	6,443
Employer Contributions	1,815	2,377	3,341	2,718	3,302
	\$ 9,359	\$ 13,114	\$ 15,425	\$ 13,552	\$ 13,331
Materials and Services					
Operating Supplies	3,733	2,350	5,994	2,217	4,842
Communication & Transportation			187		277
Printing	8	3	269		215
Publicity/Subscriptions/Dues			931	150	985
Contract Services	759	1,780	3,098	3,894	2,223
	\$ 4,500	\$ 4,133	\$ 10,479	\$ 6,261	\$ 8,542
Total Adult Programs	\$ 13,859	\$ 17,247	\$ 25,904	\$ 19,813	\$ 21,873

Parks & Recreation Fund - 2210

8/10/2012

Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Youth Programs					
Personal Services					
Salaries and Wages	8,835	9,033	9,145	7,293	8,803
Temporary/Seasonal Wages	2,049	4,265	5,846	4,620	7,204
Employer Contributions	3,654	4,056	4,537	4,193	6,142
	\$ 14,538	\$ 17,354	\$ 19,528	\$ 16,106	\$ 22,149
Materials and Services					
Operating Supplies	3,568	2,146	5,136	2,078	7,319
Contract Services	1,483	2,337	29,902	755	12,900
Insurance	28	637	510	510	520
	\$ 5,079	\$ 5,120	\$ 35,548	\$ 3,343	\$ 20,739
Total Youth Programs	\$ 19,617	\$ 22,474	\$ 55,076	\$ 19,449	\$ 42,888
Summer Camp					
Personal Services					
Salaries and Wages	8,835	9,033	11,145	7,293	8,803
Temporary/Seasonal Wages	23,531	29,463	40,694	35,492	40,694
Employer Contributions	6,269	7,903	11,797	8,987	13,402
	\$ 38,636	\$ 46,399	\$ 63,636	\$ 51,772	\$ 62,899
Materials and Services					
Operating Supplies	5,977	3,091	4,270	5,031	5,006
Communication & Transportation			688		430
Printing		525	1,075		1,075
Publicity/Subscriptions/Dues			538	366	538
Repair and Maintenance Services			323		323
Contract Services	11,154	18,970	21,651	18,215	27,632
Insurance		1,426	1,905	1,905	2,320
	\$ 17,132	\$ 22,586	\$ 30,450	\$ 25,517	\$ 37,324
Total Summer Camp	\$ 55,767	\$ 68,984	\$ 94,086	\$ 77,289	\$ 100,223
Operating Contingency		\$ -	\$ 10,000		\$ 10,000
Total Expenditures	\$ 1,077,706	\$ 1,132,603	\$ 1,472,636	\$ 1,169,971	\$ 1,487,387
Ending Available Cash			\$ -	\$ 640	\$ 2,863
Total Parks & Recreation Fund	\$ 1,077,706	\$ 1,132,603	\$ 1,472,636	\$ 1,170,611	\$ 1,490,250

Parks & Recreation Fund - 2210

8/10/2012

Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
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Total Parks and Rec Fund

Personal Services	\$	623,082	\$	710,396	\$	674,623	\$	733,098
Materials and Services	\$	497,521	\$	559,255	\$	495,348	\$	551,789
Debt Service	\$	-	\$	17,985	\$	-	\$	15,000
Capital Outlay	\$	12,000	\$	175,000	\$	-	\$	177,500
	\$	-	\$	1,132,603	\$	1,472,636	\$	1,169,971
								\$ 1,487,387

Personal Services

110		299,775		321,338		299,765		318,836
111		111,156		148,281		159,893		159,484
112		1,566		960		1,648		1,682
114		54,193		54,650		56,821		58,700
120		40		-		1,270		1,000
130		-		-		-		-
140	25,192	153,220		185,167		155,052		193,396

Materials and Services

210		4,121		3,725		3,751		4,050
220		58,301		75,518		73,030		79,822
223		34,541		34,175		36,217		33,975
230		48,926		54,900		70,891		64,150
310		1,133		2,698		773		2,430
320		1,383		3,482		464		3,078
330		7,544		6,307		5,274		6,211
340		133,578		146,300		147,012		141,750
350		12,115		4,450		6,097		2,750
360		45,087		62,346		43,795		47,646
370		1,006		9,600		1,636		6,050
390		18,035		28,700		32,006		27,800
397		86,638		81,724		30,789		84,895
510		30,939		27,915		27,754		29,352
530		3,775		5,050		3,888		5,050
540		560		460		560		460
880		9,824		10,000		9,506		10,000

Contingency

Debt Service

Capital Outlay

930		-		100,000		-		10,000
940		-		75,000		-		167,500

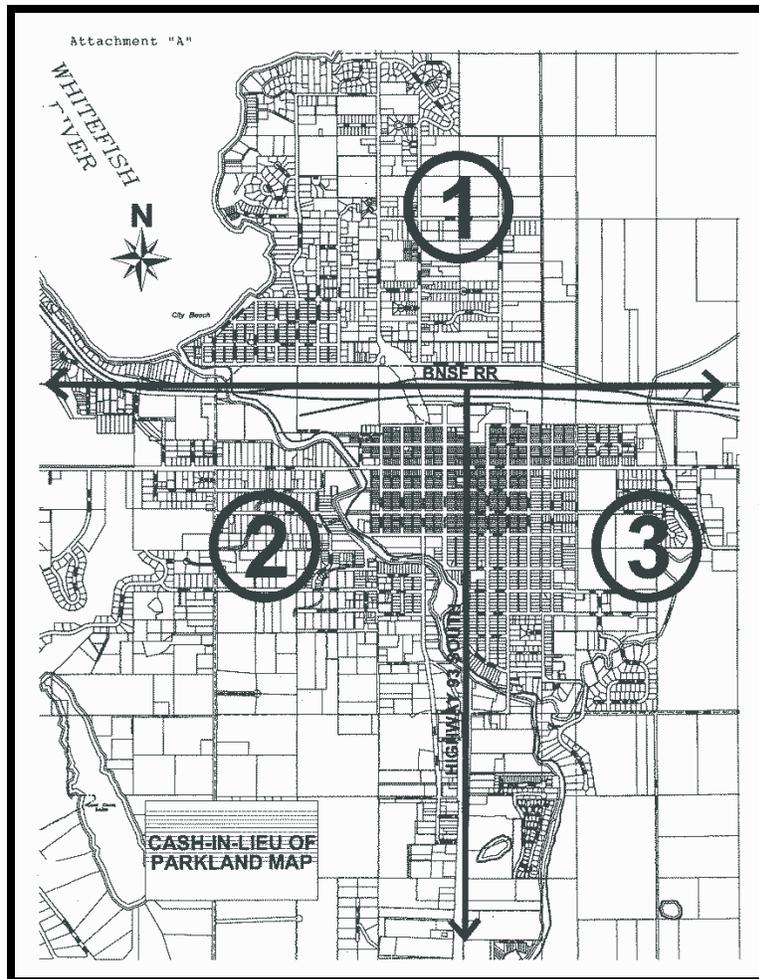
Purpose

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 three quadrants in the City where the funds are spent—Resolution 07-10.

FY 2013 Objectives

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



Parkland Acquisition & Development - 2990

8/10/2012

Revenues	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Licenses & Permits					
Other Misc Permits				44,850	
Intergovernmental					
CTEP Project Grant			256,800	22,735	256,000
USTA Tennis Court Grant			60,000		
		\$ -	\$ 316,800	\$ 22,735	\$ 256,000
Investment Earnings					
Investment Earnings	2,617	1,921	900	1,015	900
	\$ 2,617	\$ 1,921	\$ 900	\$ 1,015	\$ 900
Other Financing Sources					
Proceeds From Cash In-lieu / Dist W		-	-	-	-
Proceeds From Cash In-lieu / Dist N		-	-	-	-
Transfer from Resort Tax			159,000		39,800
		\$ -	\$ 159,000	\$ -	\$ 39,800
Total Fund Revenue	\$ 2,617	\$ 1,921	\$ 476,700	\$ 68,600	\$ 296,700
Operating Cash			\$ 112,267	\$ 112,267	\$ 92,383
Cash - District West					\$ 2,323
Cash - District North					\$ 19,926
Total Resources		\$ 1,921	\$ 588,967		\$ 411,332
Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Materials and Services					
Professional Services	502	4,953	35,500	5,548	6,000
Repair & Maintenance Services	21,006	10,548	34,500	28,001	16,483
	\$ 21,507	\$ 15,501	\$ 70,000	\$ 33,549	\$ 22,483
Capital Outlay					
Buildings		-	-		70,000
Park Improvements		7,132	180,000	5,111	
Trail Improvements		1,050	313,600	1,037	296,600
		\$ 8,182	\$ 493,600	\$ 6,148	\$ 366,600
Total Expenditures	\$ 21,507	\$ 23,683	\$ 563,600	\$ 39,697	\$ 389,083
Operating Cash		\$ (21,761)	\$ 25,367	\$ 92,383	\$ (0)
Cash - District West				\$ 2,323	\$ 2,323
Cash - District North				\$ 19,926	\$ 19,926
Total Park Acquisition Fund		\$ 1,921	\$ 588,967	\$ 132,080	\$ 411,332

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. In FY 2012, 1,750,000 was transferred to Whitefish Community Foundation, and \$316,351 was transferred to Whitefish Legacy Partners.

FY 2013 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 - 7060

Revenues	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Intergovernmental					
Grants					200,000
				\$ -	\$ 200,000
Miscellaneous Revenue					
Donations and Sponsors	1,000				
	\$ 1,000	\$ -	\$ -	\$ -	\$ -
Investment Earnings					
Investment Earnings	9,384	35,585	14,500	10,857	1,500
	\$ 9,384	\$ 35,585	\$ 14,500	\$ 10,857	\$ 1,500
Total Fund Revenue	\$ 10,384	\$ 35,585	\$ 14,500	\$ 10,857	\$ 201,500
Beginning Available Cash		\$ 1,764,749	\$ 1,465,771	\$ 1,465,771	\$ 106,525
Beginning Acquisition Land Esmnt		\$ 936,000	\$ 936,000	\$ 936,000	\$ -
Total Resources		\$ 2,736,334	\$ 2,416,271	\$ 2,412,628	\$ 308,025
Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Personal Services					
Employer Contributions	185	-	1,000	450	1,000
	\$ 185	\$ -	\$ 1,000	\$ 450	\$ 1,000
Materials and Services					
Printing	79	1,644	-		-
Publicity/Subscriptions/Dues	320	579	-	2,515	-
Professional Services	67,910	82,453	-	38,746	30,000
Rent / Lease	306	1,263	30,000	9,000	25,000
Contributions				2,066,351	
	\$ 68,615	\$ 85,938	\$ 30,000	\$ 2,116,612	\$ 55,000
Capital Outlay					
Land (conservation easements)	64,000	-	936,000		-
Trail Construction		30,190	125,000	70,012	125,000
	\$ 64,000	\$ 30,190	\$ 1,061,000	\$ 70,012	\$ 125,000
Operating Contingency					
Operating Contingency	209,776	219,591	1,324,271	122,576	120,500
	\$ 209,776	\$ 219,591	\$ 1,324,271	\$ 122,576	\$ 120,500
Total Expenditures	\$ 342,576	\$ 335,719	\$ 2,416,271	\$ 2,309,650	\$ 301,500
Ending Available Cash		\$ 1,464,615	\$ -	\$ 106,525	\$ 6,525
Total TRTI Fund		\$ 1,800,334	\$ 2,416,271	\$ 2,416,175	\$ 308,025

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 2013 Objectives

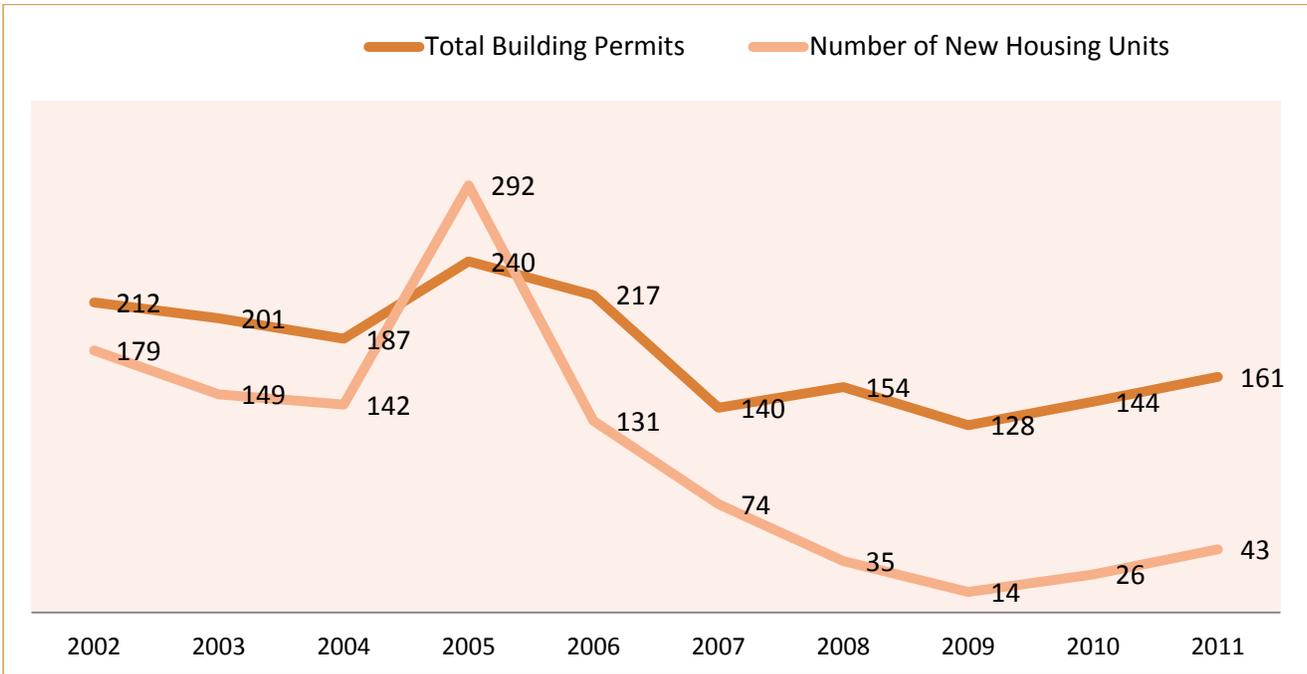
The objective of the Building Code Program Fund for this fiscal year is to promote dependable and safe buildings and structures through the implementation and enforcement of the International Building Code, International Plumbing Code, International Mechanical Code, and National Electric Code within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

The City had to lay off one building inspector in FY09 and one in FY10 because of greatly reduced building permit activity and revenues. In addition, the City had to lay of a Permit Tech in FY10. The City General Fund lent money to the Building Code program in FY09, FY10, and FY11 until such time as building activity and building permit revenues rebound. The FY12 budget projects to loan money from the general fund in the amount of \$65,731, but with increased revenue the Building fund will not need to borrow that much. The total loaned amount to the building fund at the end of FY11 was \$460,978.

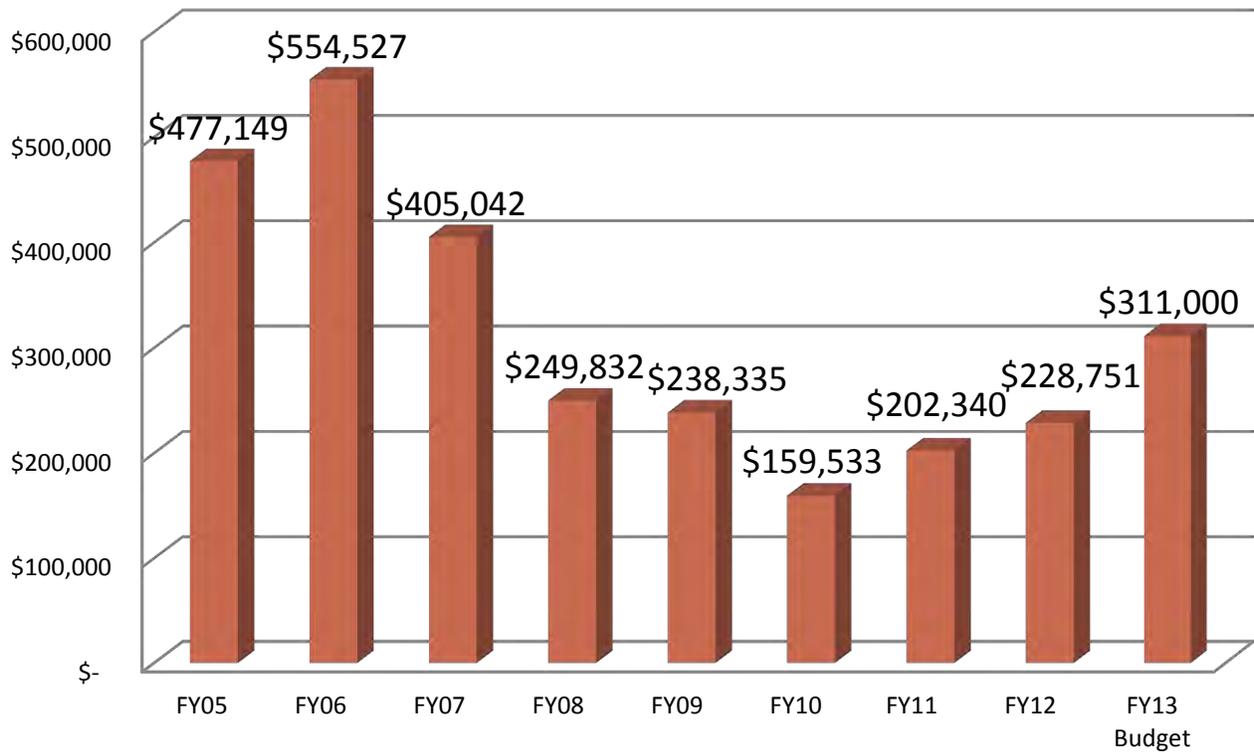
The FY 2013 budget proposes a new Building Inspector/Code Enforcement officer—60% paid from the Building Fund and 40% from the planning division of the General Fund. The justification is the increased workload and offsetting revenue generated by the new high school.

Significant or changed appropriations during FY13 are:

Item/Project	Cost
Revenue Changes	
• Increase in Licenses and Permits projections (mostly from school)	\$131,000
• No General Fund loan	\$63,026
Expenditure Changes	
• 60% of a new Building Inspector/Code Enforcement Officer	\$41,000



Building Codes - Licenses & Permits Yearly Totals



Building Code Fund - 2394

Revenues	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Licenses and Permits					
Plan Review Fee	57,820	71,000	64,000	86,610	112,000
Building Permits	62,409	82,500	74,100	84,145	123,000
Electrical Permits	17,863	20,500	18,500	27,428	35,000
Plumbing Permits	8,219	9,508	8,400	13,434	12,000
Mechanical Permits	13,226	11,581	15,000	17,136	29,000
	\$ 159,537	\$ 195,089	\$ 180,000	\$ 228,753	\$ 311,000
Charges for Services					
Col. Falls Building Codes Contract	33,375	20,241	35,000	36,835	26,000
	\$ 33,375	\$ 20,241	\$ 35,000	\$ 36,835	\$ 26,000
Miscellaneous Revenue					
Miscellaneous Revenue	2,015	13,945		1,232	1,500
	\$ 2,015	\$ 13,945	\$ -	\$ 1,232	\$ 1,500
Other Financing Sources					
Interfund Loan from General Fund	186,311	29,405	63,026		-
	\$ 186,311	\$ 29,405	\$ 63,026	\$ -	\$ -
Total Fund Revenue	\$ 381,237	\$ 258,680	\$ 278,026	\$ 266,820	\$ 338,500
Beginning Available Cash			\$ -	\$ -	\$ 961
Total Resources			\$ 278,026	\$ 266,820	\$ 339,461

Building Code Fund - 2394

Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Construction Inspection					
Personal Services					
Salaries	199,927	125,715	139,732	134,060	170,810
Part-time Wages	3,691		-		-
Overtime	327	45	149	166	-
Vacation/Sick Accrual	341	2,174	-		-
Employer Contributions	73,819	52,038	61,227	57,375	78,248
	\$ 278,104	\$ 179,972	\$ 201,108	\$ 191,601	\$ 249,058
Materials and Services					
Office Supplies/Materials	1,841	1,041	2,000	740	2,000
Operating Supplies	1,252	3,874	2,000	1,821	2,000
Repair & Maintenance Supplies	4,495	3,453	6,000	4,575	6,000
Postage & Freight	420	370	350	389	350
Publicity/Subscriptions/Dues	1,083	1,155	1,300	1,316	1,300
Utility Services	5,123	5,458	5,300	5,763	5,300
Professional Services		5,430	-		2,900
Repair and Maintenance	(3,891)	1,375	2,100	3,443	2,100
Travel & Training	1,134	472	4,000	371	4,000
Contracted Workers	1,926	273	-		-
Insurance	15,342	8,440	6,550	7,207	5,703
Building Lease	13,265		-		-
Administrative Expense	7,351	4,935	6,000	5,018	6,000
	\$ 49,341	\$ 36,276	\$ 35,600	\$ 30,643	\$ 37,653
Total Construction Inspection	\$ 327,445	\$ 216,248	\$ 236,708	\$ 222,244	\$ 286,711
Columbia Falls Building Codes					
Personal Services					
Salaries	36,786	30,792	21,640	24,253	23,217
Employer Contributions	13,860	12,878	10,440	11,409	11,561
	\$ 50,645	\$ 43,670	\$ 32,080	\$ 35,662	\$ 34,778
Materials and Services					
Operating Supplies/Materials			400		400
Repair & Maintenance Supplies	2,001	2,048	1,900	2,691	1,900
Insurance	1,837	1,544	1,700	1,285	1,065
	\$ 3,838	\$ 3,592	\$ 4,000	\$ 3,976	\$ 3,365
Total Columbia Falls Contract	\$ 54,483	\$ 47,262	\$ 36,080	\$ 39,638	\$ 38,143
Total Fund Expenditures	\$ 381,928	\$ 263,510	\$ 272,788	\$ 261,882	\$ 324,854
Ending Available Cash			\$ 5,238	\$ 4,938	\$ 14,607
Total Building Code Fund			\$ 278,026	\$ 266,820	\$ 339,461

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 2013 Objectives

Specific projects appropriated during FY13 are shown below. Additional funds are appropriated in case of cost increases or if other projects are approved during the year.

Item/Project	Cost
Revenue Changes	
• Increased tax collection projections from FY11 budget	\$33,452
Expenditure Changes	
• 6th & Geddes Projects & E. 2 nd Street	\$2,000,000
• Riverside Tennis Court Reconstruction	\$180,000
• Comprehensive Parks & Rec Master Plan	\$20,000
• Memorial Stadium Contribution \$50k in FY12 and \$25k in FY13 & FY14	\$25,000
• Decrease in Transfer for Property Tax Relief	\$59,053
• CTEP Match for Design of 2nd Street Trail	\$39,800
• Soroptimist and Memorial Park Equipment	\$60,000

Resort Tax projects funded since 1996:

STREETS:

- Baker Avenue (2nd Street to River)
- Baker Avenue (River to 10th Street)
- Baker Avenue overlay (10th Street to 19th Street)
- 7th Street (Columbia Avenue to Pine Avenue)
- 7th Street (Pine Avenue to street terminus)
- 19th Street overlay (Baker Avenue to Hwy 93)
- Columbia Avenue (River to 7th Street)
- Columbia Avenue (2nd Street to 7th Street)
- Skyles Place (Wisconsin Avenue to Dakota Avenue)
- Lupfer Avenue (Entire length)
- Railway St. (Miles Avenue to O'Brien Avenue)
- Railway St. (Columbia Avenue to Somers Avenue)
- Somers Avenue (Railway Street to 2nd Street)
- Colorado Avenue (Edgewood Drive to Crestwood Court)
- Community-wide sidewalk replacement project - 84 blocks
- 6th St / Geddes-Baker Ave to 3rd Street-In progress
- Central Avenue-Railway to 3rd

Resort Tax Expenditures (Inception through June 2012):

Property tax relief since 1996:	\$ 5,867,695
Street improvements since 1996:	\$ 12,806,594
Park improvements since 1996:	\$ 736,185

Future Projects:

- 6th & Geddes-Complete construction
- West 7th Street
- East 2nd Street
- East Edgewood Place
- Karrow Avenue
- State Park Road

PARKS:

- Riverside Park Bike/Ped Path.
- Baker Street Park Bike/Ped Path.
- Grouse Mnt Park Tennis Court reconstruction.
- Riverside Park Tennis Court improvements.
- Kay Beller Park Construction.
- Memorial Park Basketball Court Resurfacing.
- Baker Park Bike/Ped Path.
- 2nd to Armory Trail
- East Edgewood Trail
- Rocksund/Monegan Trail
- Rocksund Footbridge
- Ice Den Signage
- Donation for New Baseball Stadium

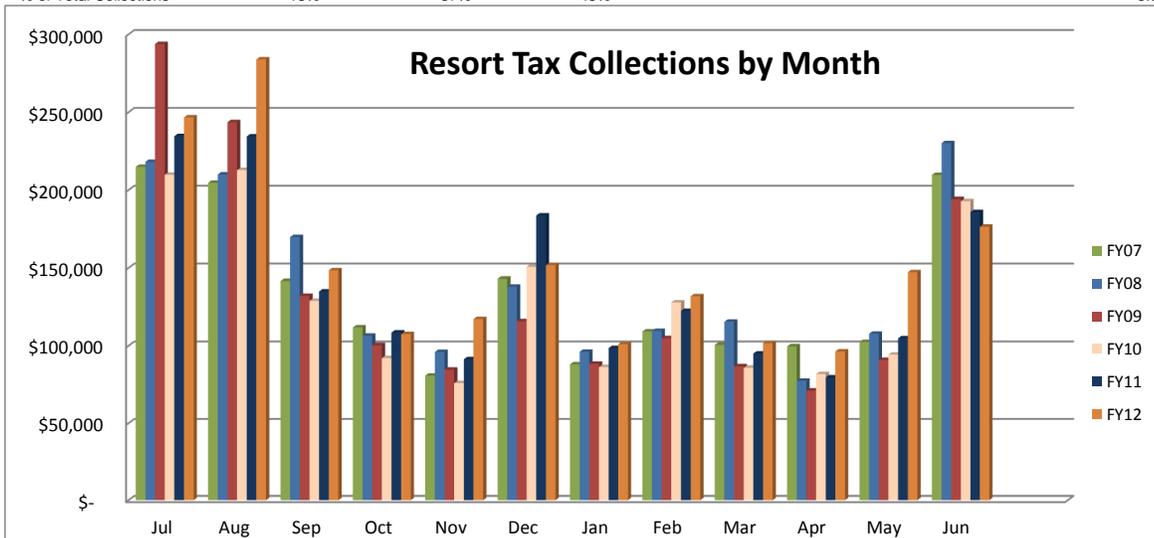
Future Projects:

- Additional Donations for New Baseball Stadium
- Riverside Tennis Court Renovation
- Comprehensive Parks & Rec Master Plan



Resort Tax Report
Reported in the Month Businesses Collected the Tax

Month/Year	Lodging	Bars & Restaurants		Retail	Collected	% Chng		Interest	Total	
		Restaurants	Collected			Mnth to Pr Yr	Quarter to Pr Yr			
Jun-08	32,153	63,937	134,039	230,129				3,057	233,186	
Total FY08	\$ 280,814	\$ 633,270	\$ 760,686	\$ 1,674,770				\$ 47,811	\$ 1,722,581	
Jun-09	26,321	58,912	108,931	194,165			-16%	-14.2%	1,991	196,156
Total FY09	\$ 269,389	\$ 587,889	\$ 749,573	\$ 1,606,851	Compared to Prv Yr		or	-4.1%	\$ 139,585	\$ 1,746,436
Jan-10	6,901	39,401	40,031	86,333			-2%		3,120	89,452
Feb-10	14,100	46,850	66,910	127,860			22%		1,444	129,304
Mar-10	7,178	32,891	45,796	85,865			-1%	7.1%	1,500	87,365
Apr-10	8,034	34,568	39,245	81,847			15%		2,729	84,576
May-10	11,509	39,248	43,587	94,344			4%		14,872	109,216
Jun-10	33,916	64,480	94,426	192,822			-1%	3.5%	982	193,804
Total FY10	\$ 245,171	\$ 563,798	\$ 730,393	\$ 1,539,362	Compared to Prv Yr		or	-4.2%	\$ 53,679	\$ 1,593,041
FY09 vs FY10	-9.0%	-4.1%	-2.6%	-4.2%			or	\$ (67,489)	TaxableSalesFY10	\$ 81,019,064
Jul-10	54,499	81,857	98,267	234,624			12%		\$ 2,423	\$ 237,047
Aug-10	69,698	79,873	84,842	234,413			10%		1,023	235,436
Sep-10	28,487	52,206	54,203	134,896			5%	9.5%	1,342	136,238
Oct-10	17,637	44,457	46,418	108,512			18%		6,551	115,063
Nov-10	7,248	45,396	38,718	91,362			20%		17,292	108,654
Dec-10	14,380	70,881	98,404	183,664			22%	20.3%	1,413	185,077
Jan-11	8,686	40,117	49,679	98,482			14%		1,276	99,758
Feb-11	15,283	51,605	55,478	122,365			-4%		1,151	123,516
Mar-11	12,010	40,790	42,246	95,046			11%	5.3%	1,363	96,409
Apr-11	7,571	35,595	36,466	79,633			-3%		1,407	81,040
May-11	12,083	47,608	45,096	104,788			11%		1,386	106,174
Jun-11	27,106	60,935	97,797	185,838			-4%	0.3%	1,377	187,215
Total FY11	\$ 274,688	\$ 651,321	\$ 747,615	\$ 1,673,624	Compared to Prv Yr		or	8.7%	\$ 38,004	\$ 1,711,629
FY10 vs FY11	12.0%	15.5%	2.4%	8.7%			or	\$ 134,262	TaxableSalesFY11	\$ 88,085,492
Jul-11	56,106	90,212	100,325	246,642			5%		\$ 979	\$ 247,621
Aug-11	85,621	91,408	106,860	283,889			21%		7,833	291,722
Sep-11	28,154	58,830	61,535	148,519			10%	12.4%	593	149,112
Oct-11	17,944	45,919	43,610	107,473			-1%		496	107,969
Nov-11	14,351	39,054	63,758	117,162			28%		479	117,641
Dec-11	16,531	51,195	84,000	151,726			-17%	-1.9%	526	152,252
Jan-12	10,032	44,089	46,905	101,026			3%		515	101,541
Feb-12	14,585	56,427	60,780	131,793			8%		578	132,371
Mar-12	11,008	42,952	47,682	101,643			7%	5.9%	557	102,200
Apr-12	9,353	39,367	47,657	96,377			21%		610	96,987
May-12	15,461	51,207	80,526	147,194			40%		6,993	154,187
Jun-12	35,584	68,403	72,472	176,460			-5%	13.4%		176,460
YTD vs Last Year	14.6%	4.3%	9.2%		YTD Compared to Last Year			8.1%	\$ 20,160	\$ 1,830,063
Total FY12	\$ 314,731	\$ 679,063	\$ 816,110	\$ 1,809,903				\$ 136,279	TaxableSalesFY12	\$ 95,258,076
FY12 % of Collections	17%	38%	45%							
Grand Total	\$ 3,625,010	\$ 7,642,821	\$ 9,329,444	\$ 20,597,274					\$ 742,343	\$ 19,510,104
% of Total Collections	18%	37%	45%						3.6%	Average interest



Total Taxable Sales Since 1996	\$ 1,084,067,039
Total Collected	\$ 21,681,341
5% Admin	\$ 1,084,067
Public Portion	\$ 20,597,274

Resort Tax Fund - 2100

8/10/2012

Revenues	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Taxes					
Resort Taxes	1,540,710	1,680,394	1,686,548	1,819,283	1,720,000
	\$ 1,540,710	\$ 1,680,394	\$ 1,686,548	\$ 1,819,283	\$ 1,720,000
Investment Earnings					
Investment Earnings	54,690	37,616	17,000	21,542	15,000
	\$ 54,690	\$ 30,000	\$ 17,000	\$ 21,542	\$ 15,000
Total Revenue	\$ 1,595,400	\$ 1,580,000	\$ 1,703,548	\$ 1,840,825	\$ 1,735,000
Beginning Cash-Rebate		\$ 460,574	\$ 553,708	\$ 553,708	\$ 598,007
Beginning Cash-Streets		\$ 1,786,400	\$ 1,493,523	\$ 1,493,523	\$ 1,411,436
Beginning Cash-Parks		\$ 310,000	\$ 368,678	\$ 368,678	\$ 413,538
Total Resources			\$ 4,119,457	\$ 4,256,734	\$ 4,157,981
Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Capital Outlay					
Street Improvements	2,013,303	1,398,325	2,000,000	1,253,815	2,000,000
Park Development	41,395	198	140,000	102,035	285,000
	\$ 2,054,698	\$ 1,398,523	\$ 2,140,000	\$ 1,355,850	\$ 2,285,000
Other Financing Uses					
Property Tax Relief Transfer	468,203	460,574	553,708	553,708	598,007
Transfer to Park Development Fund		-	159,000		39,800
	\$ 468,203	\$ 460,574	\$ 712,708	\$ 553,708	\$ 637,807
Total Expenditures	\$ 2,522,901	\$ 1,859,097	\$ 2,852,708	\$ 1,909,558	\$ 2,922,807
Ending Cash - Rebate		\$ 415,698	\$ 448,203	\$ 598,007	\$ 456,479
Ending Cash - Streets		\$ 867,594	\$ 659,261	\$ 1,411,436	\$ 598,697
Ending Cash - Parks		\$ 231,108	\$ 159,285	\$ 413,538	\$ 179,999
Total Resort Tax Fund		\$ 3,373,497	\$ 4,119,457	\$ 4,332,539	\$ 4,157,981

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 2013 Objectives

Significant or changed appropriations during FY13 are:

Item/Project	Cost
Expenditure Changes	
• Downtown Master Plan (Professional Services)	\$30,000
• Parking Structure Engineering (Professional Services)	\$40,000
• Funding for WHA for Railway District BNSF properties (Prof. Services)	\$10,000
• Business Rehab Loan Program (Contributions)	\$50,000
• Private Development Assistance (Contributions)	\$100,000
• Donation to High School (Grants)	\$1,000,000
• Downtown O Shaugnessy (Buildings)	\$100,000
• Lighting Riverside Park trail (Urban Renewal Projects)	\$10,000
• 93 West Lights (Urban Renewal Projects)	\$353,000
• Highway 93 Bridge Embellishments (Urban Renewal)	\$50,000
• Skye Park Bridge (Urban Renewal)	\$600,000
• Depot Park (Urban Renewal)	\$525,000
• Way Finding (Urban Renewal)	\$250,000
• Chamber Trolley (Urban Renewal)	\$100,000
• Street Amenities US93 (Urban Renewal)	\$60,000

Tax Increment District Fund - 2310

Revenues	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Taxes					
Real Property Taxes	2,869,087	3,867,955	3,869,614	3,820,628	4,084,596
Personal Property Taxes	86,652	119,064	120,000	117,044	120,000
Penalty and Interest	12,372	40,517	20,000	27,254	20,000
	\$ 2,968,112	\$ 4,027,536	\$ 4,009,614	\$ 3,964,926	\$ 4,224,596
Intergovernmental					
DNRC Grant	43,623				
State Entitlement Share	164,660	164,660	148,194	148,194	148,194
	\$ 208,283	\$ 164,660	\$ 148,194	\$ 148,194	\$ 148,194
Miscellaneous Revenue					
Miscellaneous Revenue	888	125,677	-	8,423	-
Special Assessments	27,680	33,420	22,000	26,753	21,000
P & I Special Assessments		698		244	
Transfer from Impact Fees		1,700		1,264	
	\$ 788,036	\$ 161,495	\$ 22,000	\$ 36,683	\$ 21,000
Total Revenue	\$ 3,964,430	\$ 4,353,691	\$ 4,179,808	\$ 4,149,803	\$ 4,393,790
Beginning Available Cash			\$ 1,986,742	\$ 1,986,742	\$ 2,361,820
Total Resources	\$ 3,964,430	\$ 4,353,691	\$ 6,166,550	\$ 6,136,546	\$ 6,755,610

Tax Increment District Fund - 2310

Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Personal Services					
Salaries	151,864	132,077	149,986	147,738	139,145
Part-Time Wages	9,227	7,705	5,039	4,943	5,047
Overtime	4,413	1,987	2,913	2,868	3,753
Employer Contributions	51,071	43,913	52,996	48,352	48,682
	\$ 216,574	\$ 185,682	\$ 210,934	\$ 203,901	\$ 196,627
Materials and Services					
Operating Supplies	6,628	392	2,000	681	2,000
Repair and Maintenance Services		908		17,754	
Professional Services	74,873	35,900	100,000	113,244	100,000
Repair and Maintenance Services	26,618	6,798		14,372	
Other Purchased Services	22,016	6,373	25,000	3,229	30,000
Insurance	6,046	6,629	5,800	5,657	6,385
Special Assessments		1,955		6,900	
Contributions			300,000	9,798	150,000
Grants	32,249	42,391			1,000,000
Administrative Expense	5,120	4,748	5,500	4,539	5,500
	\$ 173,551	\$ 106,094	\$ 438,300	\$ 176,174	\$ 1,293,885
Intergovernmental Allocations					
School District Residential Rebate	428,279	576,028	570,000	567,901	590,000
	\$ 428,279	\$ 576,028	\$ 570,000	\$ 567,901	\$ 590,000
Transfers					
Trans to ESC Construction		76,337	200,000	123,392	125,000
Transfer to TIF Debt Service Fund	2,442,305	1,720,360	1,770,311	1,779,659	1,778,000
Trans to City Hall Const. Res. Fund	250,000	250,000	250,000	250,000	250,000
Interfund Loan Transfer Out-Parks			175,000		-
	\$ 2,692,305	\$ 2,046,697	\$ 2,395,311	\$ 2,153,051	\$ 2,153,000
Capital Outlay					
Land	27,932		760,000	752,589	-
Buildings	1,022,111	11,856	30,000		100,000
Urban Renewal Projects			448,737	137,519	1,948,737
	\$ 1,050,043	\$ 11,856	\$ 1,238,737	\$ 890,108	\$ 2,048,737
Contingency					
	-		100,000		\$ 50,000
Total Expenditures		\$ 2,926,357	\$ 4,953,282	\$ 3,991,136	\$ 6,332,249
Year end Available Cash					
			1,213,268	2,361,820	\$ 423,361
Total Fund					
			\$ 6,166,550	\$ 6,352,956	\$ 6,755,610

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.

In April 2012, the city looked to see if a refinance of the construction portion of TIF bond would save money on interest costs through 2020. Due to call feature, the refinance didn't pencil out.

FY 2013 Objectives

Meet debt service on the 2009 TIF Revenue Bond.

Tax Increment Debt Service Debt - 3110

Revenues	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Investment Earnings					
Investment Earnings	52,921	31,443	20,000	21,622	12,000
Other Financing Sources					
TIF 2009 Bond - Deposit to Debt Ser	3,856,896				
Transfer from TIF District Fund	2,427,355	1,720,361	1,770,311	1,779,659	1,778,000
Total Fund Revenue	\$ 6,337,172	\$ 1,751,804	\$ 1,790,311	\$ 1,801,281	\$ 1,790,000
Dbt Service Reserve			\$ 1,516,343	\$ 1,516,343	\$ 1,537,231
Dbt Reserve			\$ 1,569,500	\$ 1,569,500	\$ 1,569,500
Total Resources	\$ 6,337,172		\$ 1,790,311	\$ 3,370,781	\$ 3,359,500
Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Debt Service					
Amortization of Bond Premium				22,524	22,524
Principal	3,633,572	1,185,000	1,225,000	1,225,000	1,265,000
Interest	535,323	600,461	564,311	564,311	524,000
Paying Agent Fees	950	300	1,000	300	1,000
	\$ 4,169,845		\$ 1,790,311	\$ 1,789,611	\$ 1,812,524
Total Requirements			\$ 1,790,311	\$ 1,789,611	\$ 1,790,000
Dbt Service Reserve			\$ 1,516,343	\$ 1,516,343	\$ 1,537,231
Dbt Reserve			\$ 1,569,500	\$ 1,569,500	\$ 1,569,500

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 2013 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. A five year review of the impact fee calculation is planned for FY 2013.

Impact Fees - 2399

Revenues	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Charges for Services					
Impact Fee - Paved Trails	9,683	15,577	7,600	18,945	19,000
Impact Fee - Park Maint Building	644	1,036	520	1,260	1,500
Impact Fee - ESC	19,334	29,892	16,100	42,074	45,000
Impact Fee - City Hall	18,291	28,311	15,000	39,850	45,000
Impact Fee - Stormwater	7,681	8,606	7,000	9,919	12,000
	\$ 55,632	\$ 83,422	\$ 46,220	\$ 112,048	\$ 122,500
Investment Earnings					
Investment Earnings	3,478	2,482	2,500	2,085	2,500
	\$ 3,478	\$ 2,482	\$ 2,500	\$ 2,085	\$ 2,500
Total Fund Revenue	\$ 59,111	\$ 85,904	\$ 48,720	\$ 114,133	\$ 125,000
Beginning Available Cash:			\$ 179,500	\$ 179,500	\$ 250,200
Paved Trails			\$ 39,241	\$ 39,241	\$ 58,630
Park Maint Building			\$ -	\$ -	\$ -
ESC			\$ -	\$ -	\$ -
City Hall			\$ 103,703	\$ 103,703	\$ 144,706
Stormwater			\$ 36,556	\$ 36,556	\$ 46,863
Total Resources			\$ 228,220	\$ 293,633	\$ 375,200
Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Capital Outlay					
Park Maint Building			531		1,510
Emergency Services Building			17,073		45,302
City Hall			119,723		190,979
Paved Trails			47,146		78,151
Stormwater			43,947		59,258
Total Expenditures			\$ 228,420	\$ -	\$ 375,200
Transfers					
Trans to Other Fund		110,489		43,432	
Total Requirements		110,489	228,420	43,432	\$ 375,200

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 2013 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 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Investment Earnings					
Investment Earnings	2,235	1,914	1,700	1,152	1,700
	\$ 2,235	\$ 1,914	\$ 1,700	\$ 1,152	\$ 1,700
Other Financing Sources					
Cash In-lieu - District E			-	-	-
Cash-in-lieu - District W		5,607	-	-	-
Cash-in-lieu - District N			-	-	-
		\$ 5,607	\$ -	\$ -	\$ -
Total Fund Revenue	\$ 2,235	\$ 7,521	\$ 1,700	\$ 1,152	\$ 1,700
Beginning Available Cash			\$ 125,333		\$ 126,485
Total Resources	\$ 2,235		\$ 127,033	\$ 1,152	\$ 128,185
Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Capital Outlay					
East District Improvements			11,205		11,460
West District Improvements			59,061		60,405
North District Improvements			55,067		56,320
Total Expenditures			\$ 125,333	\$ -	\$ 128,185

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 2013 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 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Investment Earnings					
Investment Earnings	21,198	20,365	17,000	14,823	17,000
Other Financing Sources					
Transfer from TIF District Fund	250,000	250,000	250,000	250,000	250,000
Total Revenue	\$ 271,198	\$ 270,365	\$ 267,000	\$ 264,823	\$ 267,000
Beginning Available Cash		\$ 1,515,347	\$ 1,507,249	\$ 1,507,249	\$ 1,772,073
Total Resources	\$ 271,198		\$ 1,774,249	\$ 1,772,072	\$ 2,039,073

Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Capital Outlay					
City Hall Project		2,451	200,000		200,000
Total Expenditures		\$ 2,451	\$ 200,000	\$ -	\$ 200,000
Unappropriated			\$ 1,574,249	\$ 1,772,072	\$ 1,839,073
Total Fund			\$ 1,774,249	\$ 1,772,072	\$ 2,039,073

Emergency Services Center Construction Fund - 4010

Revenues	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Intergovernmental Revenues					
HB645-ESC Construction Tester	130,374	14,486	- 900,000	370,174	- 427,144
Investment Earnings					
Investment Earnings	32,599	2,990	5,000	341	5,000
Other Financing Sources					
Proceeds from sale of bond	7,708,599		-		-
Transfer from TIF District Fund		76,337	300,000	123,392	125,000
Transfer from Impact Fee Fund		108,788		42,099	
Total Revenue	\$ 7,871,571	\$ 202,601	\$ 1,205,000	\$ 536,006	\$ 557,144
Beginning Available Cash			\$ -	\$ -	\$ 97,856
Total Resources			\$ 1,205,000	\$ 536,006	\$ 655,000

Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Capital Outlay					
ESC Project	7,047,845	795,284	1,205,000	8,407	180,000
Capital Grant		305,375		490,576	475,000
Total Expenditures	\$ 7,047,845	\$ 1,100,659	\$ 1,205,000	\$ 498,983	\$ 655,000
Unappropriated			\$ -	\$ 37,023	\$ 0
Total Fund		\$ 1,100,659	\$ 1,205,000	\$ 536,006	\$ 655,000

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 2013 Objectives

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

US93/2nd Street - TIGER Grant - 4310

Revenues	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Intergovernmental Revenues					
TIGER Grant		\$ 343,363	\$ 3,373,547	\$ 2,455,000	\$ 570,000
Total Revenue	\$ -	\$ 343,363	\$ 3,373,547	\$ 2,455,000	\$ 570,000
Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Materials and Services					
Operating Supplies	-		1,895		-
Capital Outlay					
US92/2nd Street Project		475,124	3,371,652	2,428,767	570,000
Total Expenditures	\$ -	\$ 475,124	\$ 3,373,547	\$ 2,428,767	\$ 570,000
Unappropriated	\$ -		\$ 0	\$ 26,233	\$ -
Total Fund	\$ -		\$ 3,373,547	\$ 2,455,000	\$ 570,000

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 2013 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 2013 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 2013 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 FY13.

CDBG Homebuyers Assistance Fund - 2945

Revenues	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Intergovernmental Revenues					
CDBG Community Development Grant			20,000		-
CDBG Grant			350,000	7,838	100,000
Total Revenue			\$ 370,000	\$ 7,838	\$ 100,000
Beginning Available Cash			-	-	-
Total Resources			\$ 370,000	\$ 7,838	\$ 100,000

Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Economic Development					
Professional Services			20,000		-
			\$ 20,000	\$ -	\$ -
Homebuyers Assistance					
Homebuyers Assistance		16,673	315,000		90,000
Administrative Expense		139,267	35,000	7,838	10,000
		155,940	350,000	7,838	100,000
Total Expenditures		\$ 155,940	\$ 370,000	\$ 7,838	\$ 100,000

Housing Rehabilitation Fund - 2987

Revenues	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Miscellaneous Revenue					
Miscellaneous Revenue	75		30,000		30,000
	\$ 12,000		\$ 30,000	\$ -	\$ 30,000
Investment Earnings					
HOME Loan Repayments	585	675	-	615	-
USDA Program Loan Repayments	1,470	2,533	30,000	1,795	50,000
	\$ 2,055	\$ 3,208	\$ 30,000	\$ 2,410	\$ 50,000
Total Fund Revenue	\$ 14,055	\$ 3,208	\$ 60,000	\$ 2,410	\$ 80,000
Beginning Available Cash			\$ 2,397		\$ 2,088
Total Resources		\$ 3,208	\$ 62,397	\$ 2,410	\$ 82,088

Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Materials and Services					
USDA Housing Rehab Projects	20,991	1,929	30,000	2,719	52,088
HOME Grant Projects	2,519		32,397		30,000
Total Expenditures	\$ 23,510	\$ 1,929	\$ 62,397	\$ 2,719	\$ 82,088

Affordable Housing Fund - 2989

(Cash-in-Lieu of Affordable Housing)

Revenues	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Cash-in-Lieu Payments	-		100,000	1,000	150,000
Interest Earnings	-		-	-	-
Total Revenue			\$ 100,000	\$ 1,000	\$ 150,000
Beginning Available Cash			-	-	1,000
Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Materials and Services					
Homeowner Assistance			100,000		150,000
Total Expenditures			\$ 100,000	\$ -	\$ 150,000

Purpose

The Residential Lighting District Fund 2400 and the Commercial Lighting District Fund 2410 provides budget authority to provide, maintain, and improve residential and commercial street lighting within the City. The districts are funded through a lighting assessment on property.

FY 2013 Objectives

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

Significant or changed appropriations during FY13 are:

Item/Project	Cost
Expenditure Changes	
• 1 ton 4x4 pickup replace 1992 ford f-350 the bucket truck (split 50/50)	\$58,000

Residential Light District Fund - 2400

(Lighting District #1)

8/10/2012

Revenues	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Miscellaneous Revenue					
Maintenance Assessments	62,622	72,697	66,000	69,176	66,000
Penalties & Interest	444	789	370	695	370
Total Fund Revenue	\$ 63,066	\$ 73,486	\$ 66,370	\$ 69,871	\$ 66,370
Beginning Available Cash			\$ 47,283	\$ 47,283	\$ 43,255
Total Resources	\$ 63,066		\$ 113,653	\$ 117,154	\$ 109,625
Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Personal Services					
Salaries	5,329	12,306	14,931	14,819	14,861
Overtime	675	643	1,141	380	826
Employer Contributions	1,716	3,826	4,730	4,547	4,887
	\$ 7,719		\$ 20,802	\$ 19,746	\$ 20,574
Materials and Services					
Repair & Maintenance Supplies	3,348	10,072	10,000	8,177	10,000
Utility Services	40,853	44,639	43,000	44,630	43,000
Professional Services			-		-
Repair & Maintenance Services	11		1,600	211	1,600
Insurance	704	259	553	553	729
Administrative Costs	148	446	500	448	500
	\$ 45,065		\$ 55,653	\$ 54,019	\$ 55,829
Capital Outlay					
Machinery & Equipment			10,000		30,000
			\$ 10,000	\$ -	\$ 30,000
Total Expenditures			\$ 86,455	\$ 73,765	\$ 106,403
Ending Available Cash			\$ 27,198	\$ 43,255	\$ 3,222
Total Fund			\$ 113,653	\$ 117,020	\$ 109,625

Commercial Light District Fund - 2410 (Lighting District #4)

Revenues	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Miscellaneous Revenue					
Maintenance Assessments	55,071	62,552	57,000	58,833	57,000
Penalties & Interest	541	729	250	279	250
Total Revenue	\$ 55,612	\$ 63,281	\$ 57,250	\$ 59,112	\$ 57,250
Beginning Available Cash			\$ 61,361	\$ 61,361	\$ 71,063
Total Resources	\$ 55,612		\$ 118,611	\$ 120,473	\$ 128,313
Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Personal Services					
Salaries	5,329	12,306	14,931	14,819	14,861
Overtime	585	643	1,141	380	826
Employer Contributions	1,699	3,826	4,730	4,547	4,887
	\$ 7,613	\$ 16,775	\$ 20,802	\$ 19,746	\$ 20,574
Materials and Services					
Repair & Maintenance Supplies	6,183	9,851	14,000	9,845	14,000
Utility Services	15,606	11,750	13,000	15,446	13,000
Professional Services			-		-
Repair & Maintenance Services	1,544	7,964	10,000	3,144	10,000
Insurance	704	256	553	553	729
Administrative Costs	148	446	500	448	500
	\$ 24,185	\$ 30,267	\$ 38,053	\$ 29,436	\$ 38,229
Capital Outlay					
Machinery & Equipment			10,000		30,000
		\$ -	\$ 10,000	\$ -	\$ 30,000
Total Requirements		\$ 47,042	\$ 68,855	\$ 49,182	\$ 88,803
Ending Available Cash			\$ 49,756	\$ 71,063	\$ 39,510
Total Fund		\$ 47,042	\$ 118,611	\$ 120,245	\$ 128,313

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 2013 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 FY13 are:

Item/Project	Cost
Expenditure Changes - Improvement Projects 930	
• Shop Building Expansion (split Str/Wat/Sew)	\$30,000
• Sidewalk Extension Project	\$25,000
• Birch Point RxR Crossing Quiet Zone	\$10,000
• Safe Routes to Schools	\$92,035
• Design & Construct Wireless Towers for ALL City departments (split Str/Wat/Sew)	\$55,000
Machinery and Equipment 940	
• Loader snow gate (new)	\$6,200
• Snow Plow, 10' - Replace unit #141, 1993 JRB 244E	\$6,500
• Water Tank Trailer - Replace unit #66 (Total \$10,000 split)	\$3,400
• 3/4 ton 4x4 Pick-up truck w/Dump Box, replacement for unit #15(split Str/Wat/Sew)	\$12,500
• Pickup 4X4 - Replace unit #10, 1997 Ford F150 (Total \$25,000, split)	\$8,333
• Loader – Replacement Unit #40, 1984 Clark 75C (\$60k split Street/Wat/Sew)	\$20,000
• Snow Blower - Replace unit #60, Wildcat M8000	\$69,000
• Dump Truck 6 Yard – Replacement 1988 GMC 7000 (\$85k split Street/Wat/Sew)	\$25,500
• Snow Plow, 11' - Replace unit #144, 1985 WSH. CRG. DW1136	\$13,000

Street Fund - 2110

8/10/2012

Revenues	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Licenses and Permits					
Cable T.V. Franchise Fee	47,020	164,217	60,000	63,853	70,000
Water Utility ROW Fee	112,381	107,532	104,113	116,551	117,000
Wastewater Utility ROW Fee	81,736	91,040	88,474	96,834	95,000
Street Excavation Permit Fees	1,175	1,575	1,000	1,900	1,000
	\$ 242,312	\$ 364,364	\$ 253,587	\$ 279,138	\$ 283,000
Intergovernmental Revenues					
Safe Routes to School			119,535	164	92,035
Gasoline Tax Apportionment	155,981	162,054	144,486	146,139	145,709
	\$ 155,981	\$ 162,054	\$ 264,021	\$ 146,303	\$ 237,744
Charges for Services					
Plan Review/Const. Oversight Fees	667		2,000		2,000
	\$ 667	\$ -	\$ 2,000	\$ -	\$ 2,000
Miscellaneous Revenue					
Miscellaneous Revenue	7,790	4,133	-	8,854	-
Maintenance Assessments	765,451	801,208	797,000	832,625	797,000
Penalties and Interest	6,568	10,054	2,500	8,350	2,500
	\$ 779,809	\$ 815,395	\$ 799,500	\$ 849,829	\$ 799,500
Other Financing Sources					
Interfund Operating Transfer In		22,672		12,303	
		\$ 22,672	\$ -	\$ 12,303	\$ -
Total Fund Revenue	\$ 1,178,770	\$ 1,364,485	\$ 1,319,108	\$ 1,287,573	\$ 1,322,244
Beginning Available Cash	\$ 437,530	\$ 592,572	\$ 801,162	\$ 801,162	\$ 893,701
Total Resources	\$ 1,616,300		\$ 2,120,270	\$ 2,088,735	\$ 2,215,945

Street Fund - 2110

8/10/2012

Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Street and Alley					
Personal Services					
Salaries	385,212	413,987	442,139	420,805	346,175
Permanent Part Time	31,528	30,288	35,677	33,564	30,551
Overtime	7,818	12,228	10,320	7,146	7,420
Stand By or Call Back Time	5,540	10,739	2,548	13,320	11,000
Employer Contributions	170,975	185,097	196,007	186,013	164,783
	\$ 601,936	\$ 652,339	\$ 686,691	\$ 660,848	\$ 559,929
Materials and Services					
Office Supplies/Materials	2,273	2,066	5,000	(399)	5,000
Operating Supplies/Materials	7,386	6,993	15,000	23,367	11,000
Repair & Maintenance Supplies	68,853	115,030	110,000	105,287	79,030
Communication & Transportation	44	126	1,500	154	1,500
Printing		144	1,500		1,500
Notices, Subscriptions, Dues	2,309	938	5,000	2,394	5,000
Utility Service	9,987	12,366	12,700	12,840	13,550
Professional Services	28,407	2,476	44,100	6,927	54,100
Repair & Maintenance Services	180,204	211,236	394,000	237,782	380,000
Travel & Training	1,141	2,165	6,000	1,304	6,000
Other Purchased Services	64	2,521	5,000	4,433	5,000
Contract Services	121	585	4,500	262	2,500
Insurance Expense	26,143	19,814	26,500	21,178	26,500
Special Assessments	28,277	31,464	29,043	27,704	29,043
Administrative Expense	13,211	15,075	16,500	14,669	16,000
	\$ 368,421	\$ 422,999	\$ 676,343	\$ 457,902	\$ 635,723
Capital Outlay					
Street Improvements	11,832		221,535	66,717	167,835
Machinery & Equipment	27,521	59,912	49,000	40,577	65,733
	\$ 39,353	\$ 59,912	\$ 270,535	\$ 107,294	\$ 233,568
Operating Contingency					
Operating Contingency			50,000		50,000
	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
Total Street and Alley					\$ 1,479,220

Street Fund - 2110

8/10/2012

Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Ice and Snow Removal					
Personal Services					
Salaries					30,000
Overtime					3,000
Stand By or Call Back Time					2,500
Employer Contributions					14,300
	\$ -	\$ -	\$ -	\$ -	\$ 49,800
Materials and Services					
Operating Supplies/Materials					4,000
Repair & Maintenance Supplies					32,300
Repair & Maintenance Services					7,000
Contract Services					2,000
	\$ -	\$ -	\$ -	\$ -	\$ 45,300
Capital Outlay					
Machinery & Equipment					\$ 94,700
Total Ice and Snow Removal					\$ 189,800
Total Expenditures	\$ 1,009,711	\$ 1,135,250	\$ 1,683,569	\$ 1,226,044	\$ 1,669,020
Year End Available Cash	\$ 592,572	\$ 798,406	\$ 436,701	\$ 893,701	\$ 546,925
Total Street Fund	\$ 1,602,283	\$ 1,933,656	\$ 2,120,270	\$ 2,119,744	\$ 2,215,945

Purpose

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

FY 2013 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 FY13 are:

Item/Project	Cost
Revenue Changes	
• ARRA Block Grant – Hydro project	\$200,000
Expenditure Changes	
• Professional Services- Water rights legal & analysis	\$57,000
• Shop Building Expansion (split Str/Wat/Sew)	\$30,000
• HVAC in Chemical Rooms Replacement	\$60,000
Improvement Projects 930	
• Water Treatment Plant Security	\$25,000
• Raw Water Improvements to Control DDBP (TTHM & HAA5)	\$150,000
• Peregrine Lane Water Services	\$100,000
• Hydro Electric Generator (ARRA Block Grant \$200,000, FEC buy back \$275,000)	\$600,000
• Insulate Walls of Filter Tanks (Energy Incentive \$5,800)	\$10,600
• Reduce Outside Air Ventilation	\$65,000
• Booster Station Projects	\$105,000
• Whitefish West Water Main Project (debt finance)	\$1,050,000
• Columbia Avenue Bridge Water Main Upgrade	\$150,000
• 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
Machinery and Equipment 940	
• Catwalk to access filters	\$7,500

• Plow & Frame for Chevy 4x4, unit #26	\$8,000
• Auma Valves	\$16,000
• Hydro SO2 & CL2 Feeder/Analyzer	\$12,000
• Water Tank Trailer - Replace unit #66 (Total \$10,000 split)	\$3,300
• 3/4 ton 4x4 Pick-up truck w/Dump Box, replacement for unit #15(split Str/Wat/Sew)	\$12,500
• Pickup 4X4 - Replace unit #10, 1997 Ford F150 (Total \$25,000, split)	\$8,333
• Loader – Replacement Unit #40, 1984 Clark 75C (\$60k split Street/Wat/Sew)	\$20,000
• Dump Truck 6 Yard – Replacement 1988 GMC 7000 (\$85k split Street/Wat/Sew)	\$25,500
• CIP #29 - Handheld Meter Reader, replacement (split Wat/Sew)	\$2,800

Water Fund - 5210

8/10/2012

Revenues	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Intergovernmental Revenues					
RRGL Grant - Haskill Basin Project			100,000		100,000
ARRA Block Grant - Hydro Project			200,000		200,000
NorthWestern Energy Incentive					5,800
DWSRF-ARRA - Reservoir Rd Proj.	270,730				
	\$ 270,730		\$ 300,000	\$ -	\$ 305,800
Charges for Services					
5% Admin Fee for Impact Fees	2,847	4,667	1,500	5,556	4,000
Water Usage Charges	2,247,624	2,151,878	2,150,000	2,331,447	2,340,000
Impact Fees - Water	60,388	95,149	60,000	109,445	75,000
Installation Fees	17,700	26,840	25,000	28,154	25,000
Miscellaneous Income	6,761	3,837	4,000	461,516	35,000
Late Fees	28,880	42,035	30,000	39,025	36,000
Plan Review/Const. Oversight Fees	1,216	200	2,500		2,500
	\$ 2,365,416	\$ 2,324,606	\$ 2,273,000	\$ 2,975,143	\$ 2,517,500
Miscellaneous Revenues					
Special Assessments	6,641	4,962	2,000	4,465	2,000
Latecomer Fees	100		500		500
FEC Prepayment - Hydro Project			400,000		
	\$ 6,741	\$ 4,962	\$ 402,500	\$ 4,465	\$ 2,500
Investment Earnings					
Investment Earnings	39,058	36,954	20,000	27,751	13,000
	\$ 39,058	\$ 36,954	\$ 20,000	\$ 27,751	\$ 13,000
Other Financing Sources					
SRF Loan Proceeds					840,000
	\$ -	\$ -	\$ 1,030,000	\$ -	\$ 840,000
Total Revenue	\$ 2,681,946	\$ 2,366,522	\$ 2,995,500	\$ 3,007,359	\$ 3,678,800
Beginning Available Cash					
Impact/PIF Balance Beginning	273,321	653,867	790,992	790,992	1,493,446
Dbt Srvce & Dbt Rsrv Balance Beginning	494,629	537,352	625,611	625,611	729,780
					1,011,657
					\$ 3,234,883
Total Resources	\$ 2,681,946		\$ 5,299,671	\$ 3,007,359	\$ 6,913,683

Water Fund - 5210

8/10/2012

Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Personal Services					
Salaries	550,885	549,858	540,337	520,872	516,779
Permanent Part Time	33,278	21,515	27,466	23,666	30,551
Overtime	20,132	13,749	19,986	19,274	27,010
Stand By or Call Back	4,898	7,023	5,883	6,835	9,000
Employer Contributions	232,295	225,854	229,331	211,541	228,918
	\$ 842,353	\$ 817,999	\$ 823,003	\$ 782,188	\$ 812,258
Materials and Services					
Office Supplies/Materials	1,901	1,708	7,500	3,752	7,500
Operating Supplies	45,328	33,919	52,900	35,048	52,900
Repair & Maintenance Supplies	69,660	115,572	137,750	75,998	143,900
Postage & Freight	14,452	12,889	13,000	11,149	13,000
Printing	33	262	2,500	352	2,500
Publicity/Subscriptions/Dues	15,193	16,345	15,010	13,827	15,010
Utility Services	81,880	89,776	93,500	78,449	80,850
Professional Services	41,682	44,358	74,100	50,519	134,600
Repair & Maintenance Services	14,223	31,277	25,000	49,332	50,000
Travel & Training	3,378	6,176	10,100	3,768	9,600
Other Purchased Services	12,919	13,709	11,500	20,296	11,500
Contract Services	243	579	5,000	524	53,000
Insurance	51,991	42,296	42,280	41,839	42,280
Rent	7,693	7,924	7,725		7,725
Special Assessments	277	5,688	7,555	8,267	7,555
Water Utility ROW Fee	112,381	107,532	107,500	116,551	117,000
Whitefish Lake Institute	5,000	5,000	5,000	5,000	6,667
Administrative Expense	17,995	18,767	20,000	17,603	19,000
	\$ 496,229	\$ 553,777	\$ 637,919	\$ 532,274	\$ 774,586
Total Water Operating	\$ 1,338,583	\$ 1,371,776	\$ 1,460,922	\$ 1,314,462	\$ 1,586,844
Capital Outlay					
Buildings			-		95,600
Improvements	319,337	113,392	1,210,000	310,787	2,430,600
Machinery and Equipment	18,757	31,916	32,500	6,174	130,933
	\$ 338,094	\$ 145,308	\$ 1,242,500	\$ 316,961	\$ 2,657,133
Debt Service					
DNRC Loan Principal	385,100	400,000	415,000	414,000	590,000
DNRC Loan Interest	206,096	191,550	176,700	176,784	157,333
	\$ 591,196	\$ 591,550	\$ 591,700	\$ 590,784	\$ 747,333
Total Expenditures	\$ 2,267,872	\$ 2,108,634	\$ 3,295,122	\$ 2,222,207	\$ 4,991,309
Ending Available Cash		\$ 790,497	\$ 612,370	\$ 1,493,446	\$ 393,936
Ending PIF/Impact Fee Balance		\$ 626,109	\$ 504,611	\$ 729,780	\$ 516,780
Debt Service Ending Balance			887,568	1,011,657	\$ 1,011,657
			\$ 2,004,549	\$ 3,234,883	\$ 1,922,374
Total Water Fund			\$ 5,299,671	\$ 5,457,090	\$ 6,913,683

Purpose

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

FY 2013 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 FY13 are:

Item/Project	Cost
Revenue Changes	
• Loan Proceeds – Whitefish West project mostly debt financed	\$560,000
Expenditure Changes - Buildings	
• Shop Building Expansion (split Str/Wat/Sew)	\$30,000
Improvement Projects 930	
• Engineering Contractors for new WWTP	\$100,000
• Insulate Clarifier (Energy Incentive \$17,800 & DNRC ARRA Grant \$28,000)	\$44,990
• Generator - City Beach Liftstation Standby Power	\$75,000
• Generator - Birch Point Liftstation Standby Power	\$50,000
• Whitefish West Sewer Main Project (debt finance)	\$700,000
• Upgrade Birch Point & Miller Lift Station Generators - Design	\$30,000
• Design & Construct Wireless Towers for ALL City departments (split Str/Wat/Sew)	\$55,000
Machinery and Equipment 940	
• Spare Pump for Viking Lift Station	\$23,000
• Cable for Transporter & TV Camera	\$5,000
• Pickup 4X4, 3/4 ton with Plow, new	\$25,000
• Manhole Chimney Repair Equipment	\$35,000
• Water Tank Trailer - Replace unit #66 (Total \$10,000 split)	\$3,300
• 3/4 ton 4x4 Pick-up truck w/Dump Box, replacement for unit #15(split Str/Wat/Sew)	\$12,500
• Pickup 4X4 - Replace unit #10, 1997 Ford F150 (Total \$25,000, split)	\$8,333
• Loader – Replacement Unit #40, 1984 Clark 75C (\$60k split Street/Wat/Sew)	\$20,000

• Dump Truck 6 Yard – Replacement 1988 GMC 7000 (\$85k split Street/Wat/Sew)	\$25,500
• Handheld Meter Reader, replacement (split Wat/Sew)	\$2,800
• 4x4 Pickup, replace 1999 Chevy Astro \$30k split	\$15,000
• Pickup Truck, 4x4 - Replace 2003 Chevy S-10, (Total \$25,000)	\$12,500

Wastewater Fund - 5310

8/10/2012

Revenues	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Intergovernmental Revenues					
Treasure State Endowment Prog		32,409	500,000	482,591	
NorthWestern Energy Incentive					17,500
DNRC ARRA Grant - Energy Proj.				68,629	28,000
RRGL & WRDA Grants	100,000	139,841	235,000		
	\$ 100,000	\$ 172,250	\$ 735,000	\$ 551,220	\$ 45,500
Charges for Services					
5% Admin Fee for Impact Fees	2,801	4,290	4,000	5,664	5,000
Sewer Service Charges	1,634,624	1,820,209	1,769,482	1,937,067	1,900,000
Inspection Fees	710	435	500	680	500
Impact Fees - Wastewater	45,444	87,496	75,000	111,137	87,000
Impact Fees - Big Mt.	2,764	7,962	5,000	7,469	5,000
Miscellaneous Income	5,960	7,106	1,000	1,392	1,000
Plan Review/Const. Oversight Fees	1,417	200	2,000		1,500
	\$ 1,693,720	\$ 1,927,698	\$ 1,856,982	\$ 2,063,409	\$ 2,000,000
Miscellaneous Revenues					
Special Assessments	8,948	6,685	4,500	6,017	1,000
Penalties and Interest	309	263	200		200
Latecomer Fees			-	-	-
	\$ 9,257	\$ 6,948	\$ 4,700	\$ 6,017	\$ 1,200
Investment Earnings					
Investment Earnings	11,823	9,939	4,500	11,672	4,500
	\$ 11,823	\$ 9,939	\$ 4,500	\$ 11,672	\$ 4,500
Other Financing Sources					
SRF Loan Proceeds	269,247	109,593	1,030,000	886,000	560,000
	\$ 269,247	\$ 109,593	\$ 1,030,000	\$ 886,000	\$ 560,000
Total Revenue	\$ 2,084,047	\$ 2,226,428	\$ 3,631,182	\$ 3,518,318	\$ 2,611,200
Beginning Available Cash					
Impact/PIF Balance Beginning			53,260	53,260	495,740
Debt Service Balance Beginning			345,404	345,404	448,897
					450,029
					\$ 1,394,666
Total Resources	\$ 2,084,047	\$ 2,226,428	\$ 4,491,258	\$ 3,518,318	\$ 4,005,866

Wastewater Fund - 5310

8/10/2012

Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Personal Services					
Salaries	599,648	587,724	578,422	556,677	584,603
Permanent Part Time	33,273	21,509	27,466	23,658	22,315
Overtime	20,997	16,453	12,262	15,736	14,515
Stand By or Call Back	8,482	8,388	5,194	6,835	9,848
Employer Contributions	266,074	259,740	270,702	250,252	287,729
	\$ 929,364	\$ 893,814	\$ 894,046	\$ 853,158	\$ 919,010
Materials and Services					
Office Supplies/Materials	953	1,377	6,500	1,985	6,500
Operating Supplies	76,594	109,108	80,498	116,892	83,998
Repair & Maintenance Supplies	63,964	108,802	105,575	55,316	128,385
Postage & Freight	14,843	13,008	21,000	11,108	21,000
Printing	33	262	600	247	600
Notices, Subscriptions, Dues	5,250	5,445	8,503	11,443	8,503
Utility Services	109,999	112,473	96,485	103,096	111,400
Professional Services	44,794	53,006	54,200	48,019	90,200
Repair & Maintenance Services	9,842	14,768	50,000	28,482	50,000
Travel & Training	4,663	4,219	10,000	6,823	11,500
Other Purchased Services	14	124	3,000	599	3,000
Contract Services	243	579	2,500	524	2,500
Insurance	44,375	40,488	39,429	39,597	39,429
Land Rental	760	160	5,210	165	5,210
Special Assessments	144	144	150	361	150
State Assessments and Fees			3,500		10,500
Wastewater Utility ROW Fee	81,736	91,040	88,474	96,834	95,000
Whitefish Lake Institute Grant	5,000	5,000	5,000	5,000	6,667
DEQ SSO Fines/WF Lake Institute	2,000	2,000	-		-
Bad Debt Write-Offs	309		500		500
Administrative Expense	19,429	20,607	22,000	19,024	20,000
	\$ 484,946	\$ 582,610	\$ 603,124	\$ 545,515	\$ 695,042
Total Wastewater Operating	\$ 1,414,311	\$ 1,476,424	\$ 1,497,170	\$ 1,398,673	\$ 1,614,052
Capital Outlay					
Buildings	100		-		35,600
Improvement Projects	25,696	11,706	-	255	30,000
Wastewater System	1,137,977	364,122	1,735,000	1,228,587	1,014,990
Machinery and Equipment	33,129	15,950	161,800	27,754	175,434
	\$ 1,196,902	\$ 391,778	\$ 1,896,800	\$ 1,256,596	\$ 1,256,024
Debt Service					
Bonded Debt Principal	90,300	93,911	110,000	117,236	127,000
Bonded Debt Interest	76,835	77,068	84,300	100,542	96,585
	\$ 167,135	\$ 170,979	\$ 194,300	\$ 217,778	\$ 223,585
Total Expenditures	\$ 2,778,348	\$ 2,039,181	\$ 3,588,270	\$ 2,873,047	\$ 3,093,661
Ending Available Cash					
Ending PIF/Impact Fee Balance		53,260	112,171	495,740	226,280
Debt Service Ending Balance		345,404	329,404	448,897	235,897
			461,412	450,029	450,029
			902,988	1,394,666	\$ 912,206
Total Wastewater Fund			\$ 4,491,258	\$ 4,267,713	\$ 4,095,866

Purpose

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

FY 2013 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.

A new North Valley Refuse contract was signed in May 2012 and is valid through October 31, 2016. Three percent rate increases are built in for every year of the contract starting with October 2012.

Solid Waste Fund - 5410

8/10/2012

Revenues	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Charges for Services					
Solid Waste Collection Fees	608,862	707,795	712,296	724,783	744,000
Container Charge	1,560	2,760	4,500	3,070	4,000
Miscellaneous Revenue			50		50
	\$ 610,422	\$ 710,555	\$ 716,846	\$ 727,853	\$ 748,050
Investment Earnings					
Interest Earnings	213	163	500	263	120
	\$ 213	\$ 163	\$ 500	\$ 263	\$ 120
Total Revenue	\$ 610,635	\$ 710,718	\$ 717,346	\$ 728,116	\$ 748,170
Beginning Available Cash			\$ -	\$ -	\$ 41,398
Total Resources	\$ 610,635		\$ 716,993	\$ 728,116	\$ 789,568

Solid Waste Fund - 5410

8/10/2012

Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Personal Services					
Salaries	48,629	45,238	49,865	47,511	50,624
Permanent Part Time	2,987	1,561	1,680	1,646	1,682
Overtime	899	797	1,166	797	1,152
Employer Contributions	17,448	15,615	17,303	16,032	17,556
	\$ 69,962	\$ 63,211	\$ 70,014	\$ 65,986	\$ 71,014
Materials and Services					
Office Supplies/Materials	39	332	500	225	500
Operating Supplies	153	400	1,000	562	1,000
Repair & Maintenance Supplies	1,150	1,835	5,000	1,752	5,330
Communication & Transportation	14,359	12,703	16,000	10,923	16,000
Printing	33	118	250	247	250
Publicity/Subscriptions/Dues	829	764	300	2,241	300
Utility Services	1,542	1,892	1,700	1,646	1,700
Professional Services	1,314	1,525	150	2,316	150
Repair & Maintenance Services	584	513	800	772	800
Travel & Training	40		500		500
Refuse Hauling Contract	570,586	594,758	596,000	596,289	639,000
Contract Services	121	145	500	131	500
Insurance	2,469	2,126	1,907	1,907	2,065
Bad Debt Write-Offs	260		150		150
Administrative Expense	1,600	1,222	1,600	1,464	1,400
	\$ 595,079	\$ 618,333	\$ 626,357	\$ 620,475	\$ 669,645
Total Solid Waste Operating	\$ 665,042	\$ 681,544	\$ 696,371	\$ 686,461	\$ 740,659
Ending Available Cash		\$ -	\$ 20,622	\$ 41,398	\$ 48,909
Total Solid Waste Fund			\$ 716,993	\$ 727,858	\$ 789,568

Purpose

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

FY 2013 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 FY13 are:

Item/Project	Cost
Revenue Changes	
<ul style="list-style-type: none"> Continued reduction of assessment from \$72 to about \$12 	\$300,000
Expenditure Changes	
<ul style="list-style-type: none"> Shady River Outfall Stabilization & Overflow 	\$30,000
<ul style="list-style-type: none"> Armory Road Culvert Improvement & Locate Outfall 	\$25,000
<ul style="list-style-type: none"> Stormwater Assessment and Plan-especially Riverside Park 	\$50,000
<ul style="list-style-type: none"> Engineering/Design of State Park Road Storm Project (80% impact fee) 	\$100,000

Stormwater Fund - 2525

8/10/2012

Revenues	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Charges for Services					
Plan Review / Construction Oversight	3,200	4,500	6,000	5,700	6,000
	\$ 3,200	\$ 4,500	\$ 6,000	\$ 5,700	\$ 6,000
Miscellaneous Revenue					
Maintenance Assessments	345,168	146,016	55,680	74,489	55,680
Penalties and Interest	3,217	4,233	1,600	2,329	1,600
	\$ 348,385	\$ 150,249	\$ 57,280	\$ 76,818	\$ 57,280
Total Fund Revenue	\$ 351,585	\$ 154,749	\$ 63,280	\$ 82,518	\$ 63,280
Beginning Available Cash			\$ 1,057,714	\$ 1,057,714	\$ 1,130,230
Impact/PIF Balance Beginning					46,863
Total Resources	\$ 351,585		\$ 1,120,994	\$ 1,140,232	\$ 1,240,373

Stormwater Fund - 2525

Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Materials and Services					
Office Supplies/Materials			500		500
Operating Supplies			5,000		5,000
Repair & Maintenance Supplies	743	358	22,500	412	22,500
Postage & Freight			1,000		1,000
Printing			500		500
Publicity/Subscriptions/Dues	125		1,000	500	1,000
Utility Services			500		500
Professional Services	4,032		-		-
Repair & Maintenance Services	2,065		5,000		5,000
Travel & Training	215	250	2,500	447	2,500
Other Purchased Services		1,500	2,000		2,000
Contract Services			100		100
Whitefish Lake Institute Grant	5,000	5,000	5,000	5,000	6,667
	\$ 12,180	\$ 7,108	\$ 45,600	\$ 6,359	\$ 47,267
Capital Outlay					
Improvements			205,000	3,974	205,000
		\$ -	\$ 205,000	\$ 3,974	\$ 205,000
Total Expenditures	\$ 12,180	\$ 7,108	\$ 250,600	\$ 10,333	\$ 252,267
Ending Available Cash		\$ 1,057,714	\$ 870,394	\$ 1,130,230	\$ 1,044,744
Ending PIF/Impact Fee Balance				\$ 46,863	\$ (56,637)
Total Stormwater Fund		\$ 1,064,822	\$ 1,120,994	\$ 1,140,563	\$ 1,240,373

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 2013 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

Revenues	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Miscellaneous Revenue					
Transfer from Other S.I.D. Funds	121	412			
Investment Earnings	3,967	2,641	2,000	1,308	1,500
Total Fund Revenue	\$ 4,088		\$ 2,000	\$ 1,308	\$ 1,500
Beginning Fund Balance			\$ 127,921	\$ 127,921	\$ 136,686

Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Transfers					
Transfers to Other S.I.D. Funds	13,123	-	55,912		50,000
Transfer to General Fund		80,000	-		-
	\$ 13,123		\$ 55,912	\$ -	\$ 50,000
Total Requirements		\$ -	\$ 129,921	\$ 136,686	\$ 138,186
Unappropriated Balance			\$ 74,009	\$ 136,686	\$ 88,186

SID 151 Bond Debt - 3502

Revenues	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Miscellaneous Revenue					
Special Assessments		5,731	8,000	4,774	5,000
Penalties and Interest		107	110	11	50
Investment Earnings		87	60	12	10
Total Fund Revenue		\$ 5,925	\$ 8,170	\$ 4,797	\$ 5,060
Expenditures					
Transfers					
Transfers to Other Funds		8,954	8,170	4,797	5,060
		\$ 8,954	\$ 8,170	\$ 4,797	\$ 5,060
Unappropriated Balance			-	0	-

SID 154 Bond Debt - 3506

Revenues	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Miscellaneous Revenue					
Special Assessments		8,626	9,000	7,376	8,500
Penalties and Interest		237	300	100	150
			\$ 9,300	\$ 7,476	\$ 8,650
Investment Earnings					
Investment Earnings		140	175	29	50
	\$ -	\$ 140	\$ 175	\$ 29	\$ 50
Total Fund Revenue		\$ 140	\$ 9,475	\$ 7,505	\$ 8,700

Beginning Fund Balance

Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Transfers					
Transfers to Other Funds		13,718	9,475	7,506	8,700
		\$ 13,718	\$ 9,475	\$ 7,506	\$ 8,700
Unappropriated Balance			-	(1)	-

S.I.D. 166 FUND - 3545

Revenues	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Miscellaneous Revenue					
Bond Principal & Interest Assessments	111,873	124,353	110,000	112,725	110,000
Penalties and Interest	811	653	600	430	600
	\$ 112,684	\$ 125,007	\$ 110,600	\$ 113,155	\$ 110,600
Investment Earnings					
Investment Earnings	573	658	800	226	200
	\$ 573	\$ 658	\$ 800	\$ 226	\$ 200
Other Financing Sources					
Transfer from Revolving S.I.D.	13,123		55,912		50,000
	\$ 13,123		\$ 55,912	\$ -	\$ 50,000
Total Fund Revenue	\$ 126,380	\$ 125,664	\$ 167,312	\$ 113,381	\$ 160,800
Beginning Fund Balance			-	-	-

Expenditures	Actual FY 2010	Actual FY 2011	Budget FY 2012	Actual FY 2012	Budget FY 2013
Debt Service					
Principal	75,000	75,000	70,000	70,000	70,000
Interest	51,080	48,193	47,000	45,268	44,000
Paying Agent Fee	300	300	600	300	600
Total Requirements	\$ 126,380	\$ 123,493	\$ 117,600	\$ 115,568	\$ 114,600
Unappropriated Balance			\$ 49,712	\$ (2,187)	\$ 46,200