

# CITY OF WHITEFISH MONTANA

WHITEFISH WEST  
PRELIMINARY  
NEW LANE CONFIGURATION  
WITH BRIDGE AND LANDSCAPING  
LOOKING WEST



## FISCAL YEAR 2014 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

#2013-034



To: Mayor John Muhlfeld  
City Councilors

From: Chuck Stearns, City Manager

Re: FY14 Final Budget Transmittal Message

Date: August 12, 2013

## INTRODUCTION

The Fiscal Year 2014 (FY14) 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, 2013 to June 30, 2014. The City budget contains a total of 25 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.

## FY14 BUDGET MAJOR CHANGES AND ISSUES

With the economy continuing to improve and increasing building permit revenues, the FY14 budget was still difficult to balance. The major points and issues in the FY14 budget are as follows:

- For property tax supported funds, the budget is balanced with a slight reduction in the property tax mill levy. The City Council decided to increase both Street Lighting Districts’ assessments by 10% and offset that increase on citizens’ property tax bills with a 0.596 reduction to the mill levy. The FY14 mill levy is 119.805 which is a 0.495% reduction to last year’s levy of 120.401 mills.
- In property tax supported funds, we are spending down a net \$211,125 of the year end cash balance, but most of that is for one time types of expenditures. We are actually projecting to increase the year end cash balances as a % of expenditures from 10.0% in last year’s budget to 11.5% for FY14. That increase would translate to a year end FY14 cash balance for property tax supported funds of \$1,064,378 compared to our FY13 year end original projection of \$898,889. The actual June 30<sup>th</sup> year end cash balance was \$1,275,503.
- The property tax base (mill value) grew only 2.2% from last year’s figure of \$21,631.411 per mill to \$22,105.76. The 2013 Legislature’s changes to the tax base should all be reimbursed by the state, but the 2.2% growth is lower than the 4% growth we had

estimated. The lower tax base meant that we had to reduce our year end cash balances by another \$50,000.

- The Montana Municipal Interlocal Authority (MMIA), our provider for insurance programs, has announced only a 2.5% increase in premiums for medical insurance and no increases for vision or dental programs. In past labor agreements and practice, the City has paid for the cost of living increase portion (1.7%) and then employees and the City split the remaining percentage increase, 0.8%. That is the basis upon which we continue negotiations and the financial impact to the City is quite small.
- The Police and Public Works unions have Collective Bargaining Agreements in place for both FY14 and FY15. We are still negotiating with the Firefighters union for the FY13 and FY14 contracts and those negotiations are currently in mediation.
- The budget provides funding for a 3.7% pay increase. The cost of living adjustment (COLA) that we use is 1.7% and 3.7% allows resumption of a 2% Step increase.
- This budget provides additional seasonal staffing for the Parks and Recreation Department in the amount of \$63,720 plus employer contributions/benefits. Karl Cozad, Parks and Recreation Director, said he preferred the equivalent amount of funding for seasonal employees rather than a year round permanent employee. Part of the \$63,720 also provides additional seasonal employees for work on the Whitefish Trail, but this cost is offset by contributions of up to \$59,158 for maintenance from the Whitefish Legacy Partners and their maintenance endowment.
- After considering the pros and cons of hiring an additional planner versus contracting for additional planning services, I felt that the hiring of an additional planner is more efficient and effective than contracting for planning services. The cost for a new planner is \$76,744 in wages and benefits, plus additional costs for supplies and equipment for an approximate cost of \$80,000. When we tallied up the costs for contracting out Hwy 93 South Corridor Plan and Lakeshore work, that total cost would be \$95,000. That cost differential plus the flexibility of a staff person to work on a multitude of projects, not just what is in a contractual scope of work, and the institutional knowledge and history that a staff person gains tipped me in favor of recommending that we hire a staff person rather than do contracts for this planning work.
- This budget continues the \$300,000 lower Stormwater assessments which the City Council enacted two years ago. The City Council held a work session last year 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. The engineering study is currently underway.
- This budget would do some improvements to the current Cemetery by funding an irrigation system (\$30,000 one time cost out of cash reserves in General Fund) and providing a columbarium for cremations. This columbarium is self-funded from the sale of columbarium vaults.
- The City Attorney's two year contract ends on June 30, 2013 so the Mayor and City Council need to negotiate a new contract with Mary VanBuskirk. That contract is scheduled for August 19<sup>th</sup> for approval.
- The City Council still needs to decide whether or not to increase garbage rates by the 3% that our contract with North Valley Refuse/Montana Waste will increase in October.

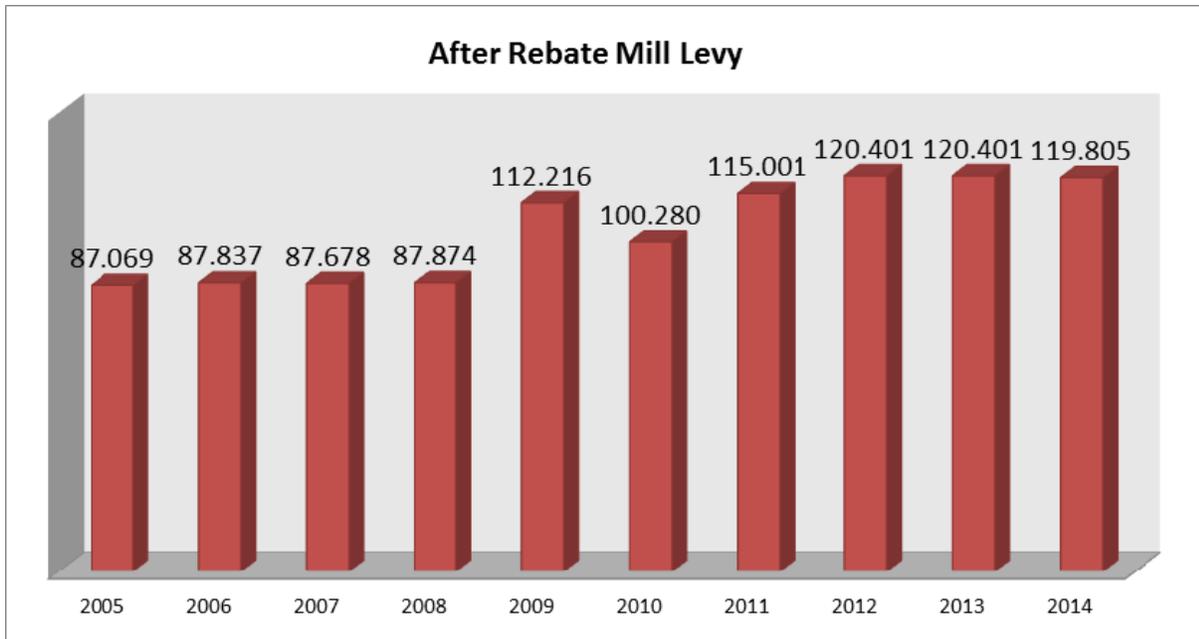
- I think we need to have a discussion about continued subsidies for the Ice Den which are contained in the budget. The budgeted subsidy is \$41,769 for FY14 and the actual subsidy in FY13 was approximately \$50,000. I believe that we need to increase user rates or shorten the season to close this subsidy. I also worry that we continue to fall behind on capital improvements at the Ice Den.
- I also believe we may need to discuss an increase to our Ambulance Rates.
- The City Council did approve increasing the assessments for both the residential and commercial street lighting districts by 10% for FY14. Those increased assessments are offset by a reduction in the property tax mill levy rate.
- In the FY14 budget, we absorbed the end of our SAFER grant for funding of 6 firefighters which were hired in 2009 and the end of our COPS grant which funded one police officer for the past three years. These two revenue decreases were \$78,120 and \$36,000 respectively. On the positive side, we successfully integrated all of these positions, both financially and operationally, so both grants were very important and successful.
- Our proposed one time uses of the cash balance for property tax supported funds are:
  1. Cemetery Irrigation system - \$30,000
  2. Fire SCBA local matching funds for a possible grant (from WFSA prior \$300,000 contribution) - \$20,000
  3. Fire Radios for new apparatus - \$30,000
  4. Parks Plow Truck - \$40,000

So at least \$120,000 of the \$211,125 use of the cash balance or reserves is for one time types of expenditures, not ongoing costs.

## **FY14 BUDGET OVERVIEW**

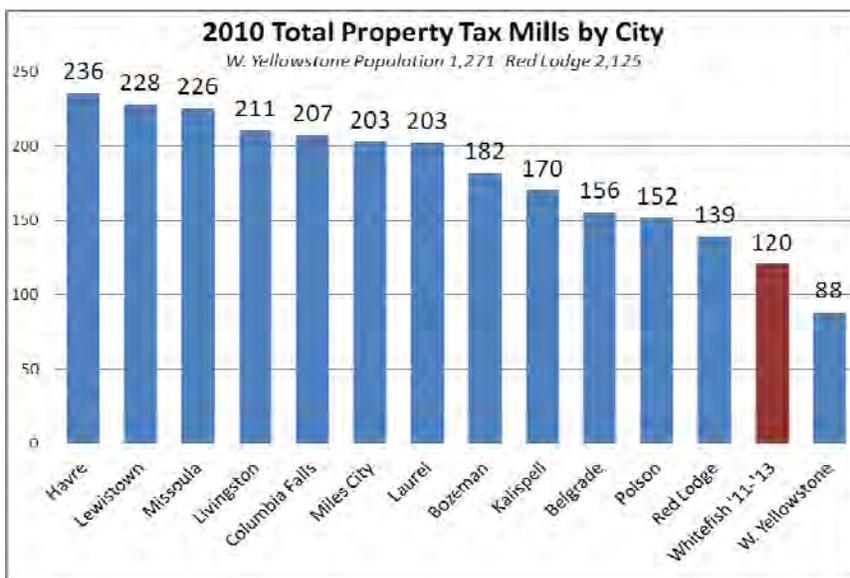
The FY14 proposed budget totals \$36,253,097 of transfers and expenditures for all funds as compared to \$36,920,853 in FY13, a 1.8% or \$667,756 decrease. There are a lot of different factors which affect this figure. Some of these items were discussed above and some will be discussed below.

The chart below shows the trend of our net property tax mills levied in recent years and the slight decrease of 0.596 mills for FY14.



When considering mill rates, it is instructive to compare the City of Whitefish to other Montana cities. Rich Knapp prepared the comparison graphic below. 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. Some cities have maintenance district assessments and others do not.



Even though the FY14 proposed budget decreases year end cash balances or reserves in the property tax supported funds by \$211,125 to \$1,064,378 it would increase the year end cash balances as a percentage of expenditures from 10% projected year end balance in the FY13 budget to 11.5% of expenditures at the end of FY14. Last year's budget estimated we would end FY13 with a cash balance of \$898,889 or 10.0% of expenditures while the actual year end balance was \$1,275,503.

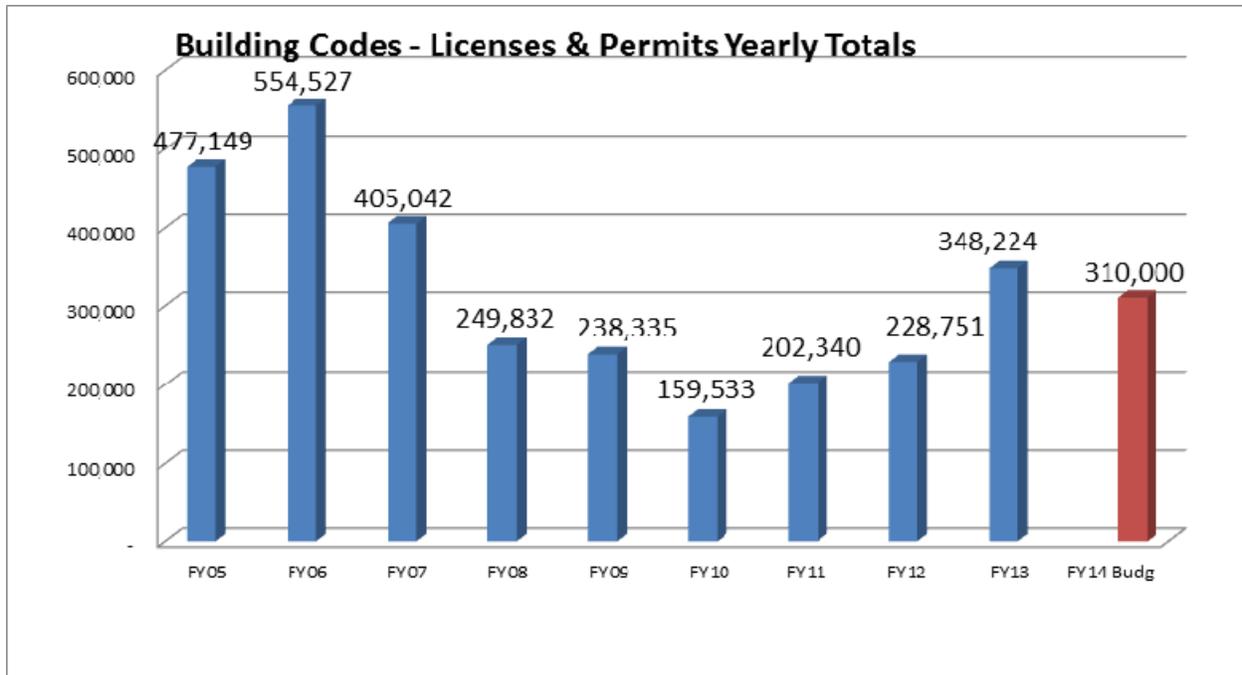
## **REVENUES**

The proposed property tax and assessment changes for FY14 were discussed above.

Total revenues for all 25 budgeted funds are budgeted at \$25,658,543 which is \$511,433 or 2.03% higher than the FY13 budget. Most of these increases are from additional property tax revenue because of a higher mill value, higher Fire and Ambulance revenues (mostly from new debt), higher Resort Tax revenues, higher Tax Increment Revenues, and higher Water and Wastewater system revenues from the possibility of \$1,704,000 of SRF loans to finance projects.

Total General Fund Revenues are projected at \$3,288,323 in FY14 which is a \$141,294 or a 4.49% increase from last year. Property tax revenues are 1.69% higher because of a higher valuation, the state entitlement reimbursements are expected to increase \$16,000, and Planning and Zoning fees are expected to increase by \$52,300. Transfers into the General Fund are \$95,425 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 FY14 estimate is the same as FY13 except for excluding the large big building permit for the high school.



Water usage revenues are up by \$70,000 which is an increase of 2.99%, but that increase is caused by higher usage in the current year. We have not anticipated a water rate increase in this budget.

Wastewater usage charges are estimated at \$2,070,000 or \$170,000 or 8.95% more in FY14 – 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 \$36,253,097 which is a \$667,756 or 1.81% decrease in budget authority as compared to the adopted FY13 Budget of \$36,920,853.

Property tax supported funds spending is \$523,733 or 4.44% higher, Tax Increment Fund appropriations are \$520,613 less primarily because of the payment for the high school project being \$250,000 less, and spending in the Enterprise Funds of Water, Wastewater, and Solid Waste is \$851,046 lower than last year.

Total expenditures and transfers for the General Fund equal \$4,029,046 which is a \$344,514 or 9.35% increase from the FY13 budget figure of \$3,684,532. The biggest increase in this fund is \$261,406 of additional transfers for property tax support to Police, Fire, Parks and Recreation and other property tax supported funds. There is an additional position in the Planning area for an incremental cost of approximately \$80,000. There are additional seasonal positions in the Parks and Recreation Department as described at the beginning of this memo.

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 FY14 budget accomplishes a lot in regards to adding staffing or resources to Planning and Parks and Recreation as the City Council has discussed during the past six months. We were able to decrease the property tax mill levy slightly, provide strategic additional staffing, increase the year end cash balance on a percentage of expenditures basis, and provide a 3.7% pay increase.

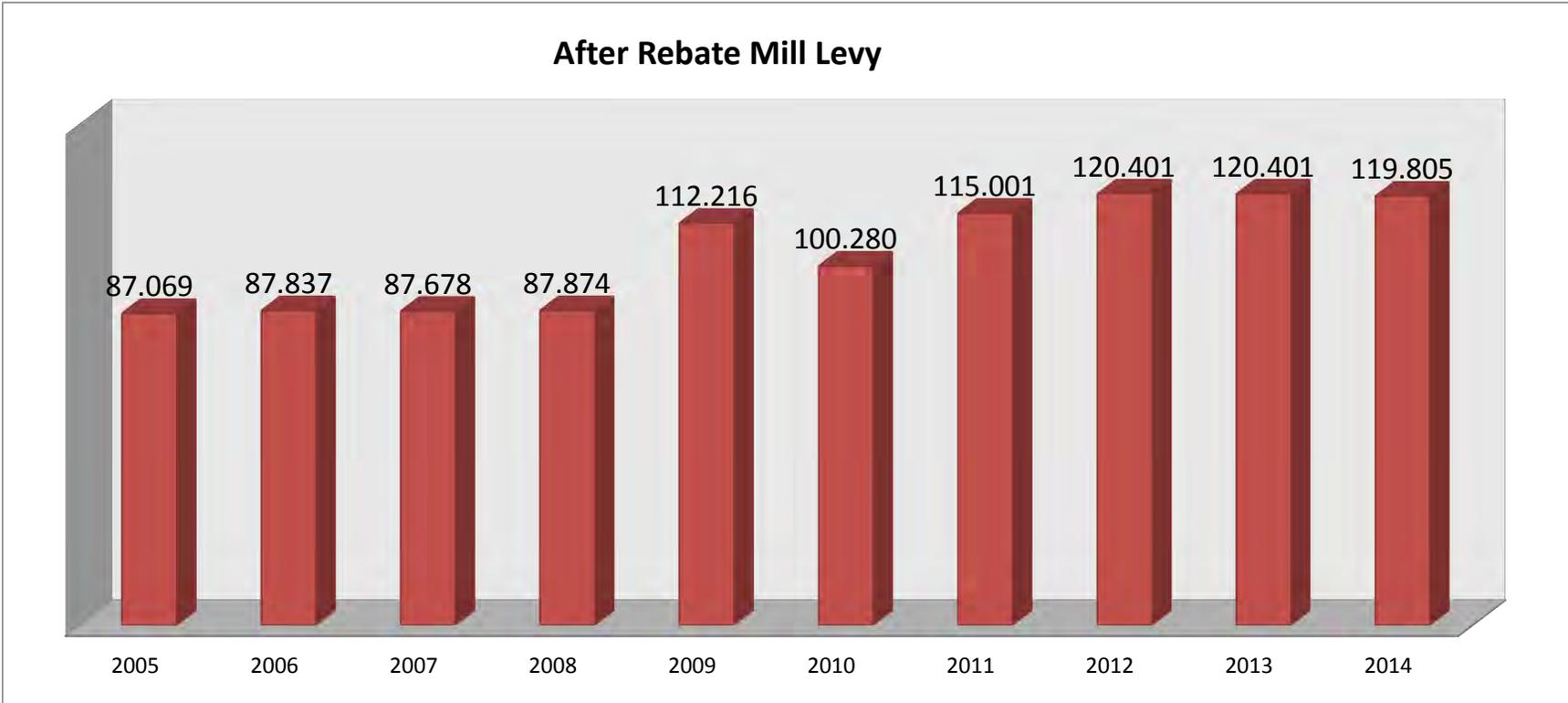
Rich Knapp again did most of the number crunching, preparation, and review of the FY14 budget. The Department Heads turned in responsible budget requests and are watching their budgets carefully. Special thanks are also extended to Necile Lorang, Administrative Services Director/City Clerk; Vanice Woodbeck, Asst. City Clerk; and Sherri Baccaro, Public Works Assistant for their invaluable help on the budget.

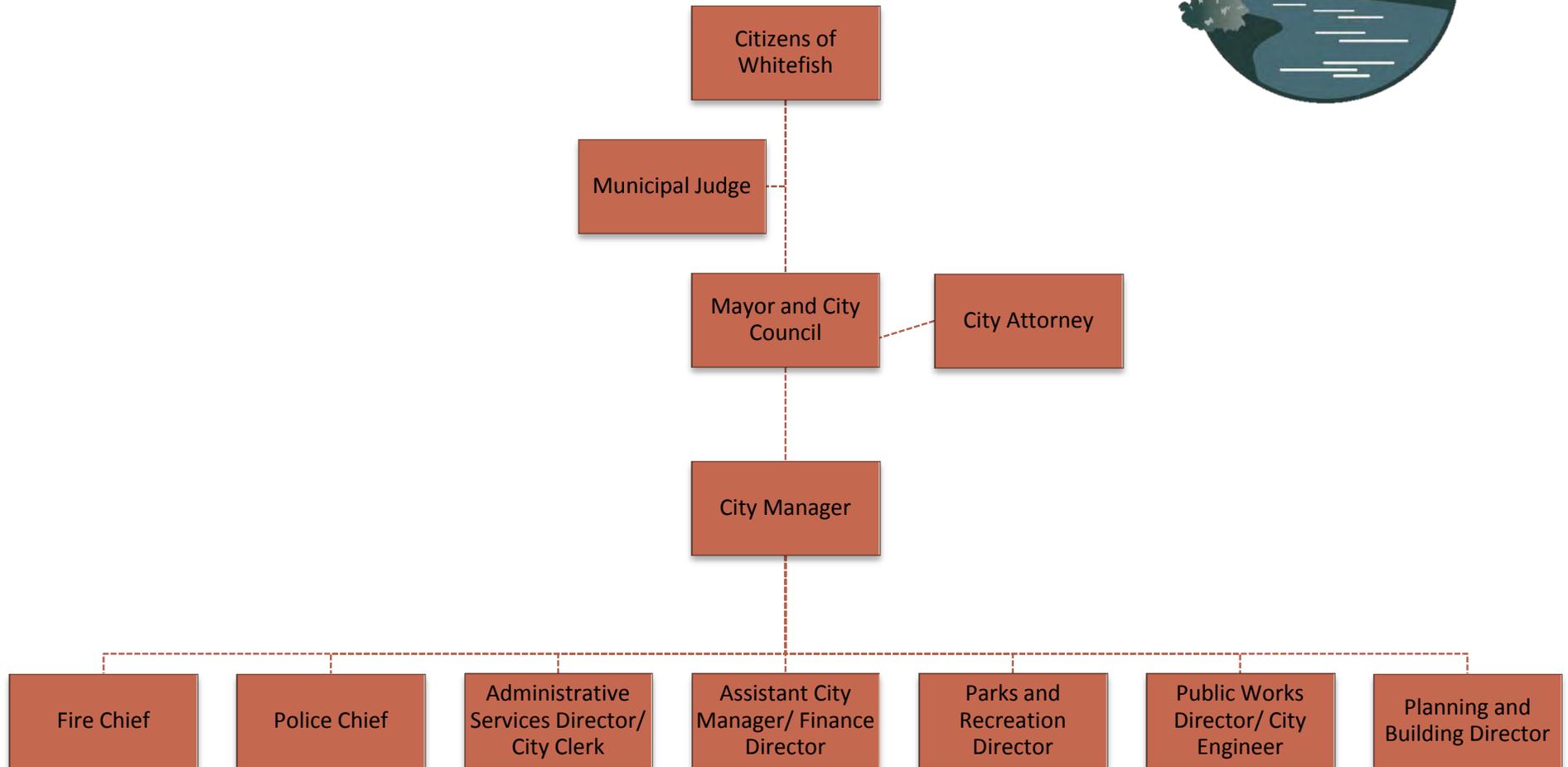
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
1	<b>Budget Summary by Main Revenue Source</b>														
2	<b>City of Whitefish Final Budget</b>													8/13/2013	
3	<b>Fiscal Year 2014</b>														
4	<b>Resources</b>					<b>Requirements</b>									
5	<b>Beginning Available</b>											<b>Total</b>	<b>Ending</b>	<b>Total</b>	
6						<b>Personal</b>	<b>Materials</b>	<b>Capital</b>			<b>Debt</b>	<b>Conting.</b>	<b>Approp</b>	<b>Available</b>	<b>Approp. &amp;</b>
7	<b>Fund</b>	<b>Cash</b>	<b>Revenue</b>	<b>Transfers</b>	<b>Total</b>	<b>Services</b>	<b>&amp; Services</b>	<b>Outlay</b>	<b>Transfers</b>	<b>Service</b>		<b>Budget</b>	<b>Cash</b>	<b>Unapprop</b>	
8															
9	<b>Property Tax Supported Funds:</b>														
10	General	737,438	3,288,323	693,432	4,719,193	622,553	286,122	53,000	3,057,371	-	10,000	4,029,046	690,148	4,719,193	
11	Library	23,758	184,011	34,371	242,141	145,212	61,084	-	-	-	3,500	209,796	32,345	242,141	
12	Law Enforcement	71,627	371,581	1,845,000	2,288,209	1,719,345	490,400	35,800	-	-	-	2,245,545	42,663	2,288,209	
13	Fire & Ambulance	525,018	3,092,162	575,000	4,192,180	2,088,093	805,870	995,000	-	17,000	-	3,905,963	286,216	4,192,180	
14	Bldg Codes	7,823	341,500	-	349,323	295,235	41,575	-	-	-	-	336,810	12,513	349,323	
15	Parks/Rec	(90,162)	1,071,165	603,000	1,584,003	824,468	574,042	145,000	-	30,000	10,000	1,583,510	493	1,584,003	
16	<b>Total</b>	<b>1,275,503</b>	<b>8,348,742</b>	<b>3,750,803</b>	<b>13,375,048</b>	<b>5,694,906</b>	<b>2,259,093</b>	<b>1,228,800</b>	<b>3,057,371</b>	<b>47,000</b>	<b>23,500</b>	<b>12,310,670</b>	<b>1,064,378</b>	<b>13,375,048</b>	
17											Change in Cash \$ (211,125)				
18											Ending Cash as a % of Budget		11.5%		
19	<b>Other Tax, Fee &amp; Assessment Supported Funds:</b>														
20	Resort Tax	2,153,554	1,936,000	-	4,089,554	-	-	2,305,000	733,232	-	-	3,038,232	1,051,322	4,089,554	
21	Tax Inc Dist	2,059,195	4,961,882	-	7,021,077	220,850	1,721,800	1,522,000	2,046,986	-	300,000	5,811,636	1,209,441	7,021,077	
22	Street Fund	1,044,448	1,326,257	-	2,370,705	704,036	648,379	378,534	-	-	50,000	1,780,949	589,756	2,370,705	
23	Street Lighting #1	63,951	76,707	-	140,658	21,092	44,600	30,000	-	-	-	95,692	44,966	140,658	
24	Street Lighting #4	66,370	61,235	-	127,605	21,092	77,229	30,000	-	-	-	128,321	(716)	127,605	
25	Impact Fees	363,318	128,500	-	491,818	-	-	491,818	-	-	-	491,818	-	491,818	
26	Sidewalk	126,832	750	-	127,582	-	-	127,582	-	-	-	127,582	-	127,582	
27	Stormwater	1,225,220	63,280	-	1,288,500	-	47,267	526,500	-	-	-	573,767	714,733	1,288,500	
28	<b>Total</b>	<b>7,102,888</b>	<b>8,554,611</b>	<b>-</b>	<b>15,657,499</b>	<b>967,070</b>	<b>2,539,275</b>	<b>5,411,434</b>	<b>2,780,218</b>	<b>-</b>	<b>350,000</b>	<b>12,047,997</b>	<b>3,609,502</b>	<b>15,657,499</b>	
29															
31	<b>Enterprise Funds:</b>														
32	Water	1,516,495	2,956,700	-	4,473,195	887,116	722,471	1,301,050	-	543,450	-	3,454,087	1,019,108	4,473,195	
33	Wastewater	879,651	3,741,200	-	4,620,851	834,840	835,003	2,066,800	-	297,575	-	4,034,218	586,633	4,620,851	
34	Solid Waste	75,324	748,170	-	823,494	71,565	666,980	-	-	-	-	738,545	84,949	823,494	
35	<b>Total</b>	<b>2,471,471</b>	<b>7,446,070</b>	<b>-</b>	<b>9,917,541</b>	<b>1,793,521</b>	<b>2,224,454</b>	<b>3,367,850</b>	<b>-</b>	<b>841,025</b>	<b>-</b>	<b>8,226,850</b>	<b>1,690,691</b>	<b>9,917,541</b>	
36															
38	<b>Other Funding Source Funds:</b>														
39	City Hall Reserve	2,027,194	8,000	250,000	2,285,194	-	-	400,000	-	-	-	400,000	1,885,194	2,285,194	
40	US93/2nd St TIGER	-	134,000	-	134,000	-	-	134,000	-	-	-	134,000	-	134,000	
41	Housing Authority	4,573	645,000	-	649,573	-	649,573	-	-	-	-	649,573	-	649,573	
42	WF Trail Construct	82,560	101,500	-	184,060	-	-	172,000	-	-	11,500	183,500	560	184,060	
43	Park Dev	109,148	256,900	39,800	405,848	-	22,483	366,600	-	-	-	389,083	16,765	405,848	
44	TIF Debt Svc	3,125,331	10,000	1,796,986	4,932,317	-	-	-	-	1,784,824	-	1,784,824	3,147,493	4,932,317	
45	Victim/Wit	230	15,000	-	15,230	-	15,000	-	-	-	-	15,000	230	15,230	
46	Misc. S.I.D.	145,368	138,720	-	284,088	-	-	-	-	111,600	-	111,600	172,488	284,088	
47	<b>Total</b>	<b>5,494,404</b>	<b>1,309,120</b>	<b>2,086,786</b>	<b>8,890,310</b>	<b>-</b>	<b>687,056</b>	<b>1,072,600</b>	<b>-</b>	<b>1,896,424</b>	<b>11,500</b>	<b>3,667,580</b>	<b>5,222,729</b>	<b>8,890,309</b>	
48															
49	<b>Total</b>	<b>16,344,266</b>	<b>25,658,543</b>	<b>5,837,589</b>	<b>47,840,397</b>	<b>8,455,497</b>	<b>7,709,877</b>	<b>11,080,684</b>	<b>5,837,589</b>	<b>2,784,449</b>	<b>385,000</b>	<b>36,253,097</b>	<b>11,587,300</b>	<b>47,840,397</b>	

City of Whitefish  
Mill Value and Tax Levy  
History

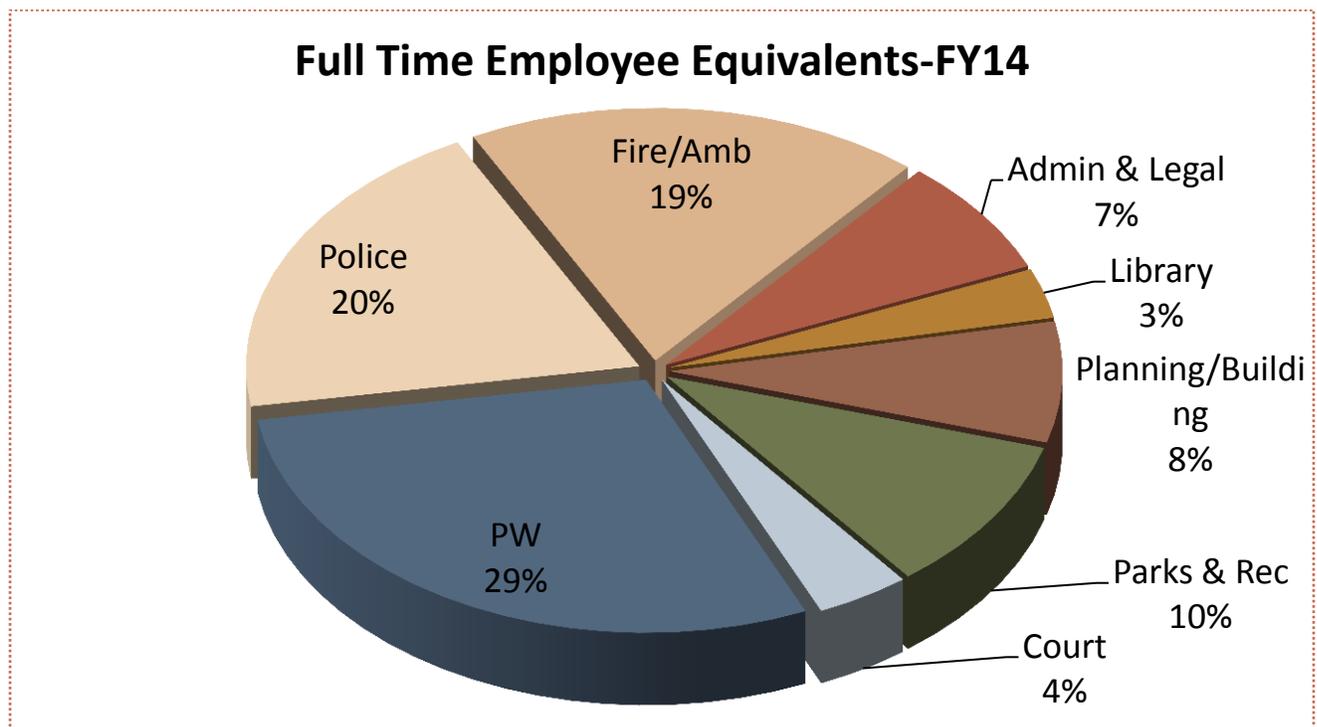
8/9/2013

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	11%	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	17%	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	9%	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%	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	11%	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%	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%	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	2%	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%	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	-27.65	96.401	24	120.401	\$1,881,954	\$116,810	\$ 86,526	\$ 519,154		\$2,604,444
2014	\$1,164,900,282	\$ 307,117	\$ 22,105.761	2.2%	117.174	10	127.17	-31.369	95.805	24	119.805	\$1,910,048	\$119,371	\$ 88,423	\$ 530,538		\$2,648,381
			change from last year		-0.79	3.92		-3.72	-0.60	0.000	-0.596	\$ 28,094	\$ 2,561	\$ 1,897	\$ 11,384		\$ 43,937
											-0.50%	1.5%	2.2%	2.2%	2.2%		1.69%



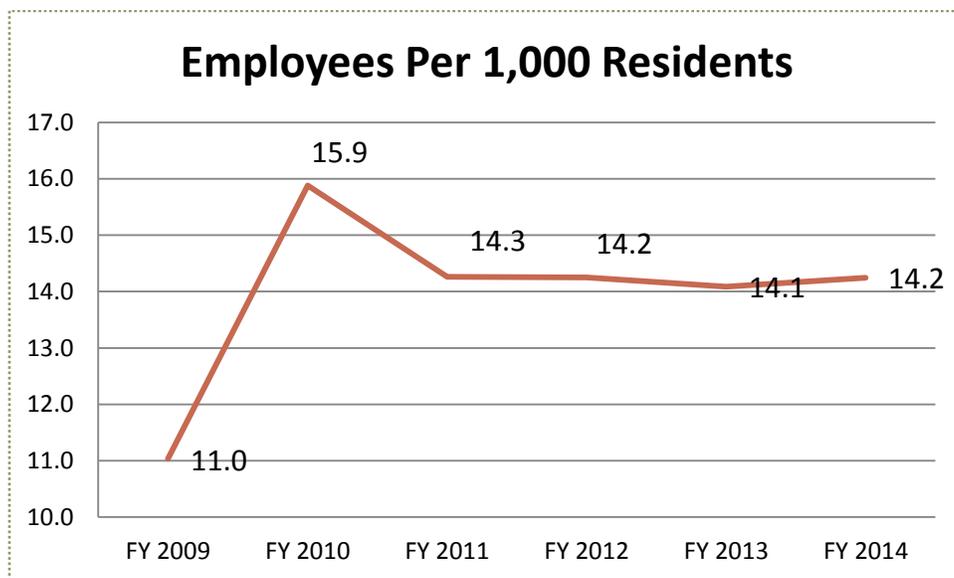
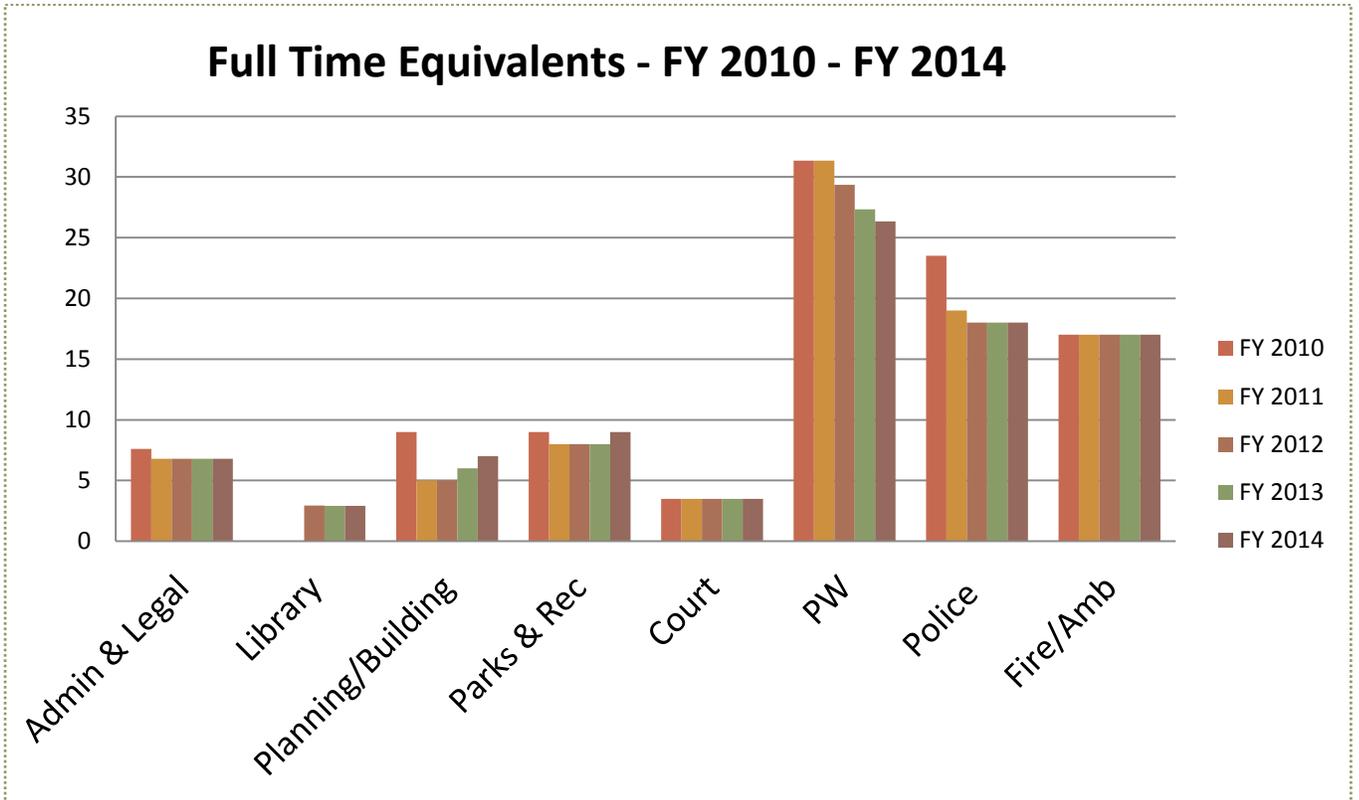


The FY 2014 Budget funds 90.55 full time equivalent employees or 14.2 employees per 1,000 residents. The budgeted payroll expense increased about \$394,689 from FY 2013 to FY 2014. Changes in payroll include a 2.5% increase in health premiums, the addition of 1 full time Planner, and an equivalent of one full time employee in Parks. A 1.7% cost of living adjustment and a 2% performance/longevity adjustment is included in this budget. The chart below breaks down full time employees by department.

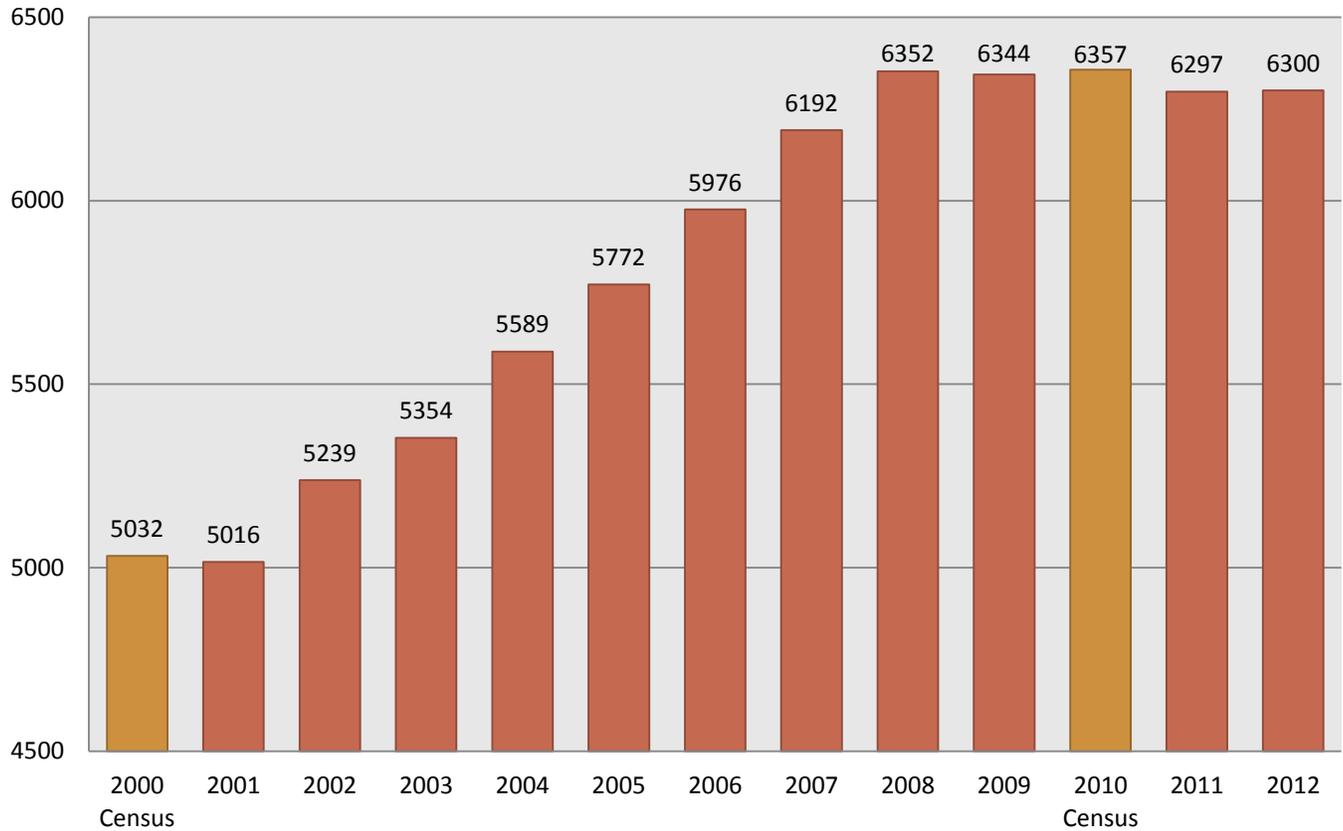


<b>FY 2014</b>	<b>FT</b>	<b>PT</b>	<b>FTE</b>	<b>per 1,000</b>
Admin & Legal	6	0.8	6.8	1.1
Library	1	1.90	2.9	0.5
Planning/Building	7		7	1.1
Parks & Rec	8	1	9	1.4
Court	3	0.5	3.5	0.6
PW	25	1.35	26.35	4.1
Police	17	1	18	2.8
Fire/Amb	17		17	2.7
	84	6.55	90.55	14.2

This chart shows the change by department from FY 2010 to FY 2014.



## 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. In 2009, 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. In November 2012, the city refinanced the water and sewer loans. The lower rates will save the water and sewer funds a combined \$760,231 over 20 years. In FY 2013, the city borrowed \$140k for improvements to the Ice Den.

The City has no General Obligation bonds.

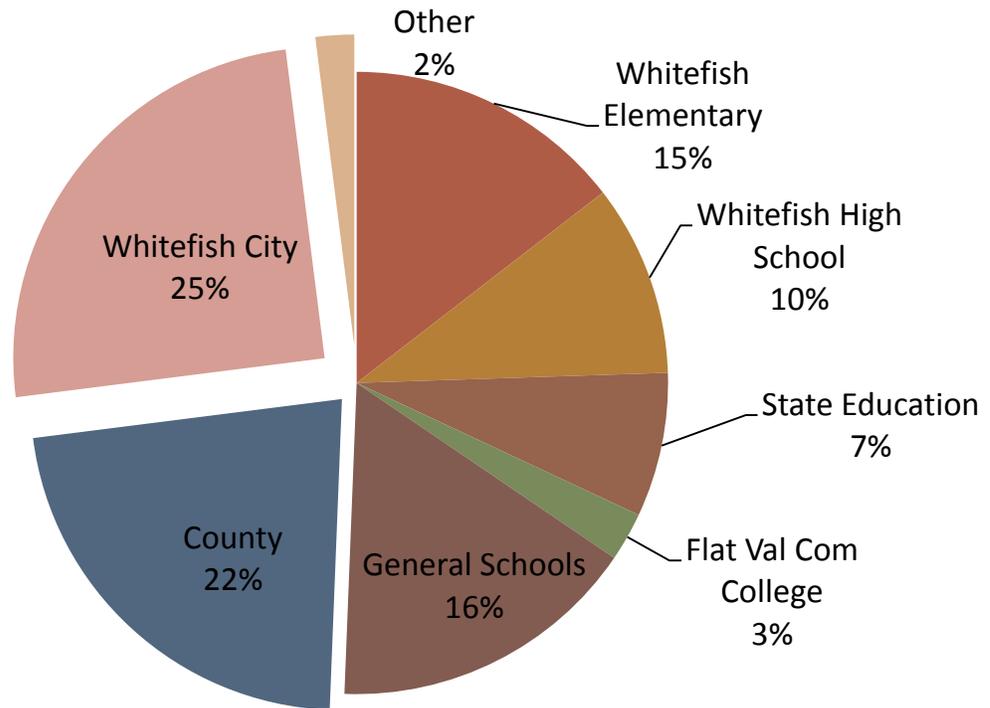
	Original Loan Issue Date	Total Borrowed	Principal 6/30/2013	Current year Payment (p & i)	Rate after Refi
<b>Revenue Bonds</b>					
TIF 2009	7/14/2009	\$15,695,000	\$12,020,000	\$1,783,824	
SID 166	7/1/2006	\$1,360,000	\$865,000	\$110,663	
<b>Loans</b>					
Water 1998	8/7/1998	\$400,000	\$131,000	\$29,740	2.00%
Water 1999	9/3/1999	\$5,839,000	\$2,234,000	\$426,700	2.00%
Water 2006	6/15/2006	\$895,835	\$651,000	\$64,038	2.25%
Water 2007	9/6/2007	\$900,000	\$628,000	\$64,388	2.25%
Water 2009B	10/21/2009	\$120,100	\$96,000	\$6,799	0.75%
Sewer 2002	11/7/2002	\$200,000	\$97,000	\$13,645	2.00%
Sewer 2008A	12/11/2008	\$500,000	\$350,000	\$31,990	2.25%
Sewer 2008B	1/16/2009	\$1,711,000	\$1,188,000	\$122,900	2.25%
Sewer 2009B	2/4/2010	\$48,211	\$42,000	\$2,341	0.75%
Sewer 2011 B	8/1/2011	\$340,000	\$315,000	\$11,312	3.00%
Sewer 2011 C	8/1/2011	\$386,000	\$336,000	\$12,031	3.00%
		<b>\$28,395,146</b>	<b>\$18,953,000</b>	<b>\$2,680,369</b>	

<b>Outstanding Debt History</b>				
	Rate/TIC	June 30 2013	June 30 2012	June 30 2011
<b>Revenue Bonds</b>				
TIF ESC	4.23%	\$12,020,000	\$13,285,000	\$ 14,510,000
SID166	4.18%	\$865,000	\$ 935,000	\$ 1,005,000
<b>Loans</b>				
Water	~3.85%	\$3,740,000	\$ 4,261,000	\$ 4,676,000
Sewer	~3.65%	\$2,328,000	\$ 2,788,000	\$ 2,171,000
Intercap-Ice Den	1.25%	\$140,000		
<b>Total</b>		<b>\$ 19,093,000</b>	<b>\$21,269,000</b>	<b>\$ 22,362,000</b>
	<b>\$ Change</b>	<b>\$ (2,176,000)</b>	<b>% Change</b>	<b>-10.2%</b>

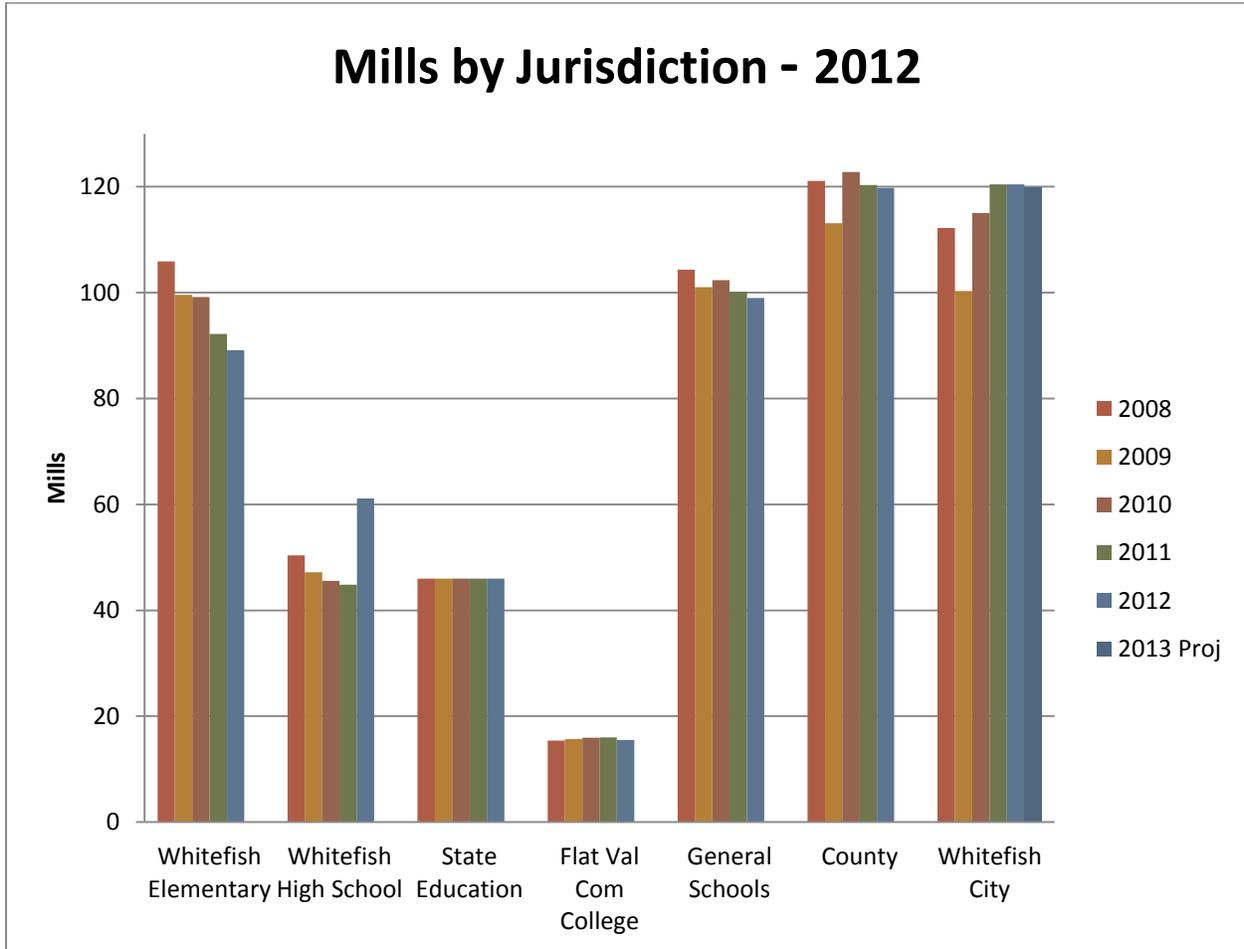
## Revenue

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.

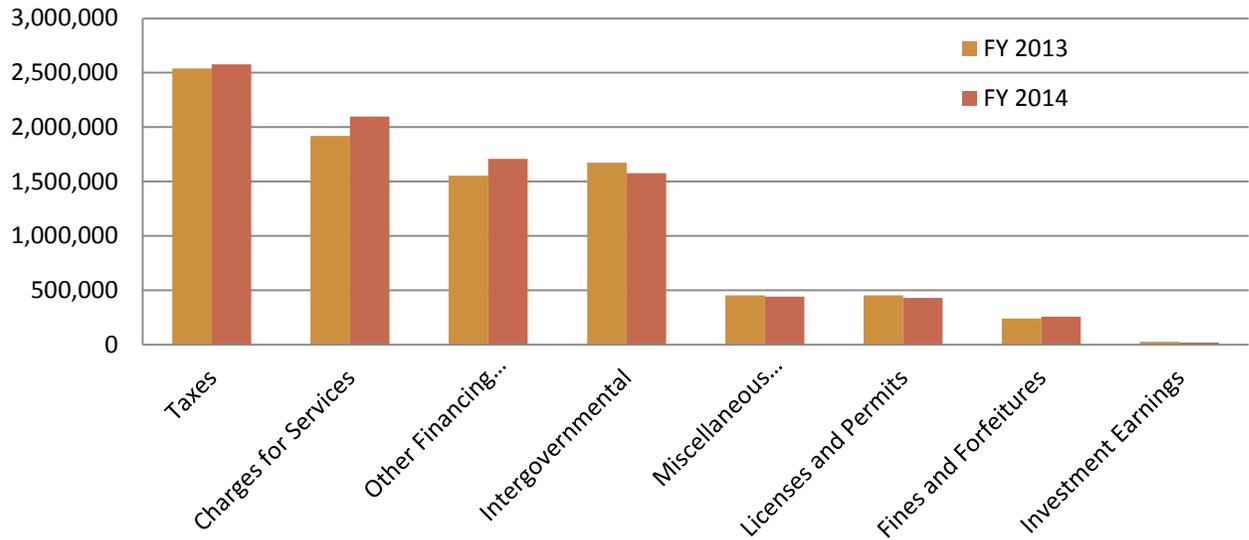
### Property Tax Bill Based on 2012 Tax Rates



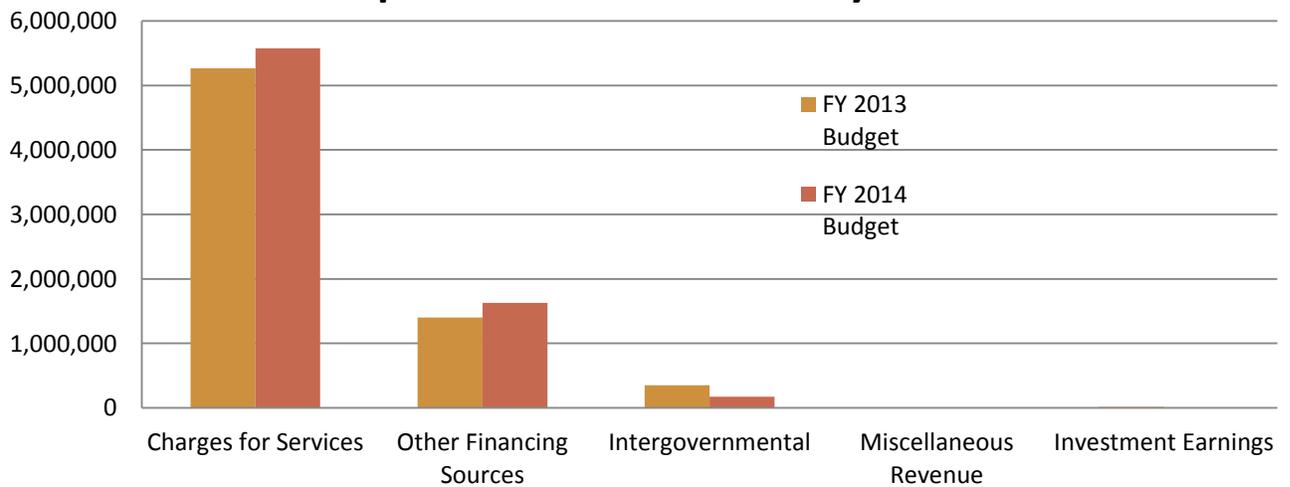
Calendar year 2008 was the first year the city levied the 24 mills for 24/7 coverage for Fire and Ambulance. In 2011, 5.4 library mills were levied by the city instead of the county. The City's 2011 & 2012 levy remained the same and the 2013 mill levy decreased by half a percent.



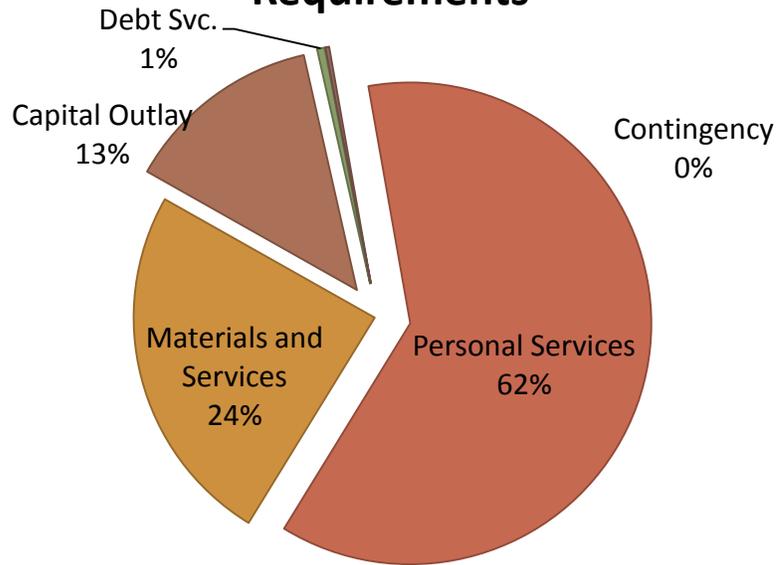
### Property Tax Funds Revenue



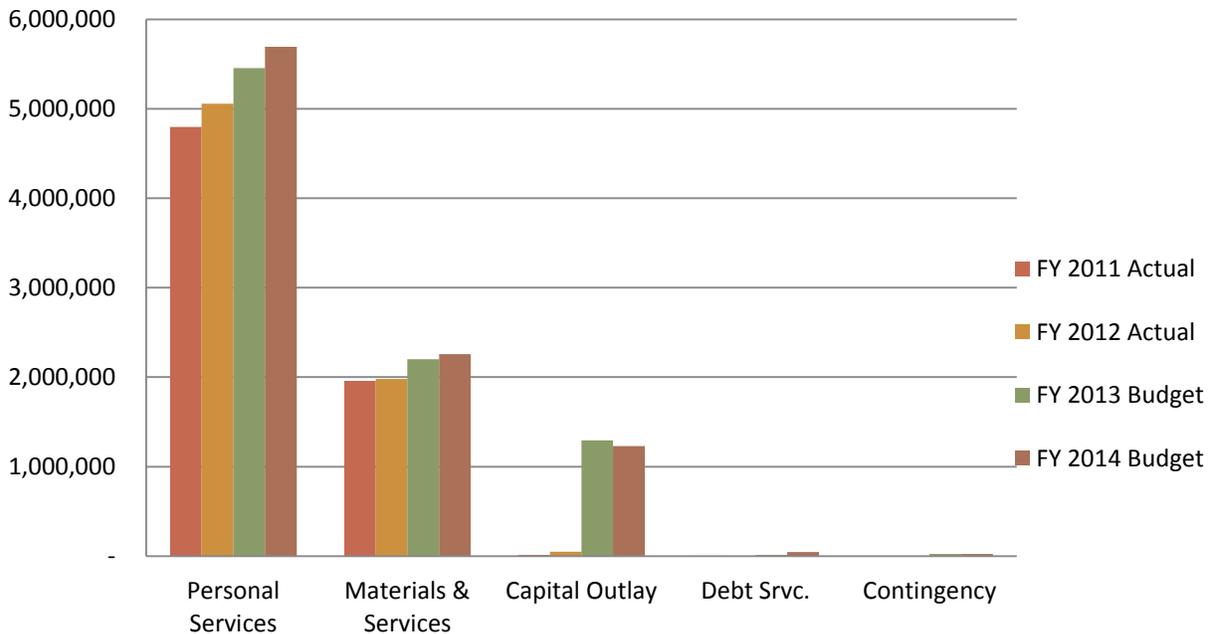
### Enterprise Funds - Revenue by Source



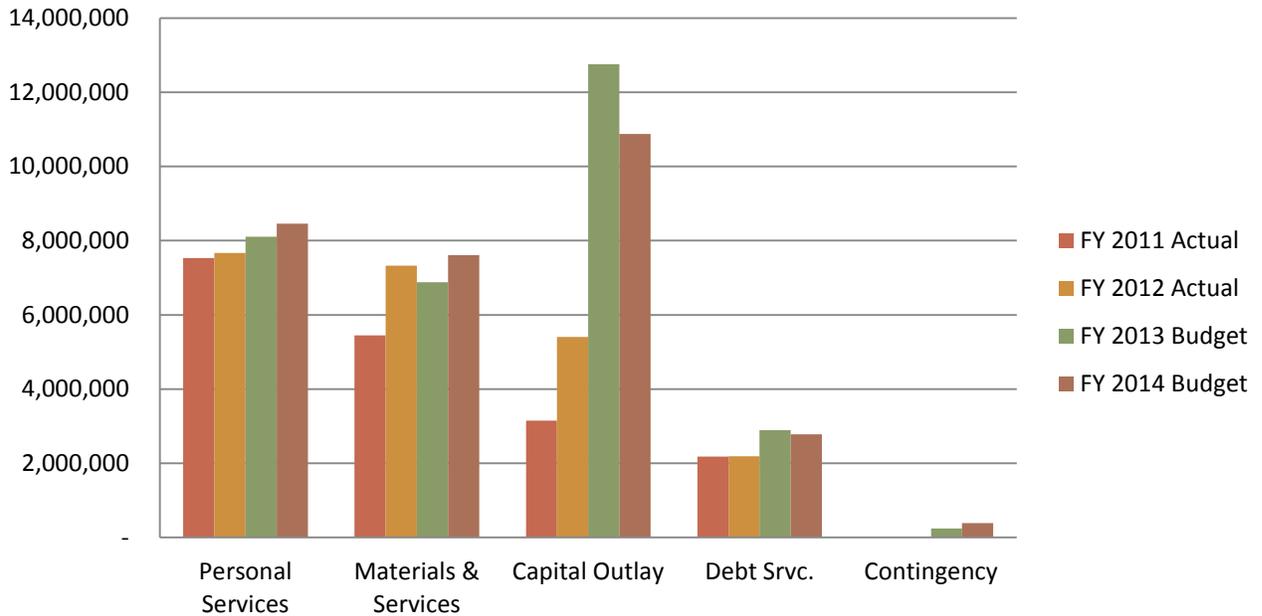
## Total FY 2014 Property Tax Supported Budget Requirements



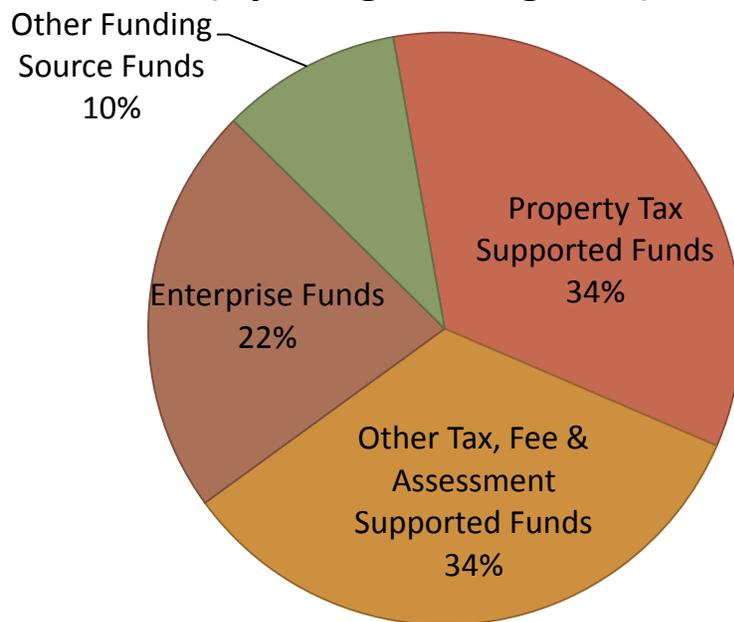
## Property Tax Supported Funds Expense History by Category



### All Funds Expense History by Category



### Total FY 2014 Budget Requirements (By Budget Categories)



### 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, Library 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 2014 Objectives

The objective of the General Fund for FY14 is to provide budget authority to provide the above listed services within the City.

Significant or Changed Appropriations during FY14 are:

Item/Project	Amount
<b>Revenue Changes</b>	
• Increased Planning & Zoning fee estimates	\$55,000
• Increased Resort Tax Property Tax Relief	\$44,299
• Added Cemetery Cremain Niches Revenue	\$30,000
<b>Expenditure Changes</b>	
• Employee Classification Study (Admin Services)	\$5,000
• Server (Admin Services)	\$7,000
• Election (Admin Services)	\$10,000
• Hwy 93 S Corridor Study split with TIF-\$20k total (Planning)	\$10,000
• Hwy 93 S W Corridor Study split with TIF-\$40k total (Planning)	\$20,000
• Added Planner (Planning)	\$75,000
• Irrigation & Cremain Niche (Cemetery Services)	\$53,000
• Increased transfers to Park, Police, Fire by 9.3%	\$261,406

# General Fund Revenue - 1000

8/13/2013

Revenues	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Proposed FY 2014
<b>Taxes</b>					
Real Property Taxes	1,841,503	1,877,221	1,847,454	1,839,939	1,875,548
Personal Property Taxes	18,926	25,957	34,500	31,386	34,500
Penalty and Interest	14,968	13,659	14,000	10,428	12,000
In Lieu of Taxes - Housing Auth.		8,363	8,000	4,000	6,500
	<b>\$ 1,875,397</b>	<b>\$ 1,925,200</b>	<b>\$ 1,903,954</b>	<b>\$ 1,885,753</b>	<b>\$ 1,928,548</b>
<b>Licenses and Permits</b>					
Fees in Lieu of Taxes	467	395	400	426	400
Alcohol Bvrg Licenses/Permits	17,701	14,853	14,000	15,423	15,000
Catering License Fees	105	175	200	140	200
General Business License	41,194	40,643	41,000	42,899	41,000
Special Events Permit Fees	1,935	2,605	2,700	3,165	2,700
Animal Licenses	1,074	940	1,000	1,001	1,000
	<b>\$ 62,476</b>	<b>\$ 59,611</b>	<b>\$ 59,300</b>	<b>\$ 63,054</b>	<b>\$ 60,300</b>
<b>Intergovernmental</b>					
Whitefish Theatre Grant	5,744	4,335	9,500	7,631	9,500
Live Card Game Table Permit	2,775	2,625	2,800		2,800
Gambling Machine Permits	18,125	17,300	17,000	18,013	18,000
State Entitlement Distribution	702,833	702,833	729,000	731,356	745,000
	<b>\$ 729,477</b>	<b>\$ 727,093</b>	<b>\$ 758,300</b>	<b>\$ 757,000</b>	<b>\$ 775,300</b>
<b>Charges for Services</b>					
Copies, Maps & Misc.	199	224	200	152	200
Bad Check Service Charges	50	75	100	200	100
Temporary Use/Vendor Fees			500	1,550	1,000
Variance Fee	10,875	1,520	4,000	7,260	7,500
Conditional Use Permit Fees	4,950	12,340	6,000	23,681	17,000
Sign Fee	15,446	11,676	14,000	8,888	12,000
Architectural Review Fee	13,410	7,435	5,000	17,705	15,000
Lakeshore Fee	12,030	9,510	8,000	15,810	11,000
Floodplain	400	600	500	200	500
Critical Area Fee - Inside City	200	50	200	3,020	1,500
Critical Area Fee - Outside City	650	450	1,000	2,100	1,000
Planning Fees	36,898	14,264	30,000	42,959	30,000
Zoning Fees	45,911	48,309	45,000	80,804	70,000
5% Admin Fee for Impact Fees	4,171	5,602	5,000	8,894	5,500
Sale of Cemetery Lots			250		250
Sale of Cemetery Cremain Niches					30,000
Cemetery Burial Fees	3,650	3,600	4,000	4,600	4,000
Weed Control Charges	2,786	510	1,600		1,000
	<b>\$ 151,626</b>	<b>\$ 116,165</b>	<b>\$ 125,350</b>	<b>\$ 217,823</b>	<b>\$ 207,550</b>
<b>Fines and Forfeitures</b>					
Municipal Court Fines	188,534	227,824	220,000	221,586	230,000
Parking Fines	17,963	25,590	17,500	29,220	25,000
Dog Fines	690	1,183	1,000	978	1,000
Defense Attrny Fee Reimburse	310		250	175	250
	<b>\$ 207,497</b>	<b>\$ 254,597</b>	<b>\$ 238,750</b>	<b>\$ 251,959</b>	<b>\$ 256,250</b>

# General Fund Revenue - 1000

8/13/2013

Revenues	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Proposed FY 2014
<b>Miscellaneous Revenue</b>					
Golf Course Lease Fee	24,952	25,616	25,375	1,706	25,375
Miscellaneous Revenue	12,848	32,871	10,000	26,187	15,000
Contributions & Donations		1,000	1,000		-
	<b>\$ 37,870</b>	<b>\$ 59,487</b>	<b>\$ 36,375</b>	<b>\$ 27,893</b>	<b>\$ 40,375</b>
<b>Investment Earnings</b>					
Investment Earnings	60,785	47,145	25,000	14,944	20,000
	<b>\$ 60,785</b>	<b>\$ 47,145</b>	<b>\$ 25,000</b>	<b>\$ 14,944</b>	<b>\$ 20,000</b>
<b>Other Financing Sources</b>					
Inception of Capital Lease		10,981			
Resort Tax - Tax Relief Transfer	460,574	553,708	598,007	598,007	693,432
SID Revolving Fund Transfer	80,000	-	-		-
	<b>\$ 540,574</b>	<b>\$ 564,689</b>	<b>\$ 598,007</b>	<b>\$ 598,007</b>	<b>\$ 693,432</b>
<b>Total Fund Revenue</b>	<b>\$ 3,665,702</b>	<b>\$ 3,753,987</b>	<b>\$ 3,745,036</b>	<b>\$ 3,816,433</b>	<b>\$ 3,981,755</b>
<b>Beginning Available Cash</b>		<b>\$ 170,926</b>	<b>\$ 506,101</b>		<b>\$ 737,438</b>
<b>Total Resources</b>	<b>\$ 3,665,702</b>	<b>\$ 3,924,913</b>	<b>\$ 4,251,137</b>		<b>\$ 4,719,193</b>

## **Purpose**

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

## **FY 2014 Objectives**

The objective of the Municipal Court Division for FY14 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

8/13/2013

Expenditures	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Proposed FY 2014
<b>Legislative Services</b>					
Operating Supplies/Material			5,600	3,811	3,000
Council Travel & Training	75	400	1,000	564	1,000
Other Purchased Services			4,500	3,053	4,500
<b>Total Legislative Services</b>	<b>\$ 75</b>	<b>\$ 400</b>	<b>\$ 11,100</b>	<b>\$ 7,428</b>	<b>\$ 8,500</b>
<b>Municipal Court</b>					
<b>Personal Services</b>					
Salaries	143,083	149,737	149,269	153,892	158,063
Permanent Part Time	3,977	14,452	12,968	13,168	13,260
Overtime	3,142	3,283	3,147	1,977	3,023
Vacation/Sick Accrual			4,860		4,860
Employer Contributions	58,798	61,904	66,292	61,466	69,089
	<b>\$ 211,817</b>	<b>\$ 229,376</b>	<b>\$ 236,536</b>	<b>\$ 230,503</b>	<b>\$ 248,295</b>
<b>Materials and Services</b>					
Office Supplies/Materials	1,710	2,574	2,300	1,498	2,300
Operating Supplies/Material	1,427	1,040	3,000	1,129	3,000
Repair/Maintenance Supplies	916	135	1,100	173	1,100
Communication & Transportation	1,402	1,353	1,400	1,730	1,400
Printing			200		200
Publicity/Subscriptions/Dues	124	105	600	323	600
Utility Services	5,231	4,824	7,000	4,675	7,000
Repair & Maintenance	394	1,733	1,920	3,734	1,920
Travel & Training	3,168	2,091	5,000	4,084	5,000
Other Purchased Services	6,943	2,516	3,762	1,860	3,762
Sub-Judge Contracts	675		1,200	1,144	1,200
Insurance	7,485	7,654	8,207	8,207	6,100
Special Assessments		101	105	101	105
	<b>\$ 29,475</b>	<b>\$ 24,126</b>	<b>\$ 35,794</b>	<b>\$ 28,658</b>	<b>\$ 33,687</b>
<b>Total City Court</b>	<b>\$ 257,433</b>	<b>\$ 253,502</b>	<b>\$ 272,330</b>	<b>\$ 259,161</b>	<b>281,982</b>

## **Purpose**

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

## **FY 2014 Objectives**

The objective of the General Fund for FY14 is to provide budget authority to provide the above listed services within the City. The City Council approved a resolution on Apr 15, 2013 establishing short term and long term goals for the City and these goals guide the operations and objectives during FY14.

# Admin & Legal Cost Allocation

FY 2014

The Administrative Services section of the General Fund Expenditures is allocated to any fund that has a personal services expense. The amount of admin expense allocated to other funds is based off how much salary is allocated to other funds. For example, in FY 2014 7.6% of the total city payroll was administrative services. Therefore 7.6% of any administrative services materials and services expense stayed in the General Fund, and 92.4% was allocated other funds. The table below shows the total number before they were allocated to other funds. In Office Supplies, under the Proposed FY 2014 column, the total budget is \$9,000, however, of that \$9,000 only \$687 or 7.6% will stay in the General Fund—found in next column to the right.

Expenditures	0.1006	0.0858	0.0781	0.07635	0.0764	Proposed FY 2014 GF Allocation
	Actual FY 2010	Actual FY 2011	Actual FY 2012	Budget FY 2013	Proposed FY 2014	
<b>Administrative Services</b>						
<b>Materials and Services</b>						
Office Supplies/Materials	10,236	6,389	8,823	9,000	9,000	687
Operating Supplies/Materials	9,593	6,952	9,923	23,400	19,000	1,451
Repair/Maintenance Supplies	869	3,238	1,041	1,000	1,500	115
Postage & Freight	3,173	5,305	4,814	7,000	6,000	458
Printing	138	289	-	1,000	500	38
Publicity/Subscriptions/Dues	6,482	8,670	7,787	9,000	10,000	764
Utility Services	10,463	26,347	27,218	24,000	27,000	2,062
Professional Services	51,477	34,350	35,999	66,000	41,000	3,130
Repair & Maintenance	5,550	19,630	11,356	11,000	8,000	611
Travel & Training	12,189	5,517	9,330	8,000	8,000	611
Other Purchased Services	9,071	800	10,121	3,000	14,250	1,088
Contracted Workers	9,539	9,640	9,461	11,400	11,400	870
Insurance	7,315	4,276	4,127	4,000	4,000	305
Rent / Lease	-	-	-	3,800	3,800	290
Special Assessments	1,907	1,613	1,284	1,500	1,300	99
	<b>\$ 138,003</b>	<b>\$ 133,015</b>	<b>\$ 141,285</b>	<b>\$ 183,100</b>	<b>\$ 164,700</b>	<b>\$ 12,579</b>

# Admin & Legal Cost Allocation

FY 2014

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

Expenditures	Actual FY 2010	Actual FY 2011	Actual FY 2012	Budget FY 2013	Proposed FY 2014	Proposed FY 2014 GF Allocation
<b>Legal Services</b>						
<b>Materials and Services</b>						
Office Supplies/Materials	988	1,447	2,216	2,202	2,300	176
Operating Supplies/Materials	1,968	5,330	2,162	4,174	2,174	166
Communication & Transportation	242	140	143	551	551	42
Publicity/Subscriptions/Dues	3,940	2,635	1,640	2,202	2,202	168
Utility Services	2,705	2,885	2,122	2,753	2,753	210
Professional Services		2,580	-	12,164	10,000	764
Repair & Maintenance		485	-	-	-	-
Travel & Training	3,944	1,364	1,219	2,138	2,138	163
Other Purchased Services	150		-	1,921	1,000	76
Insurance	641	536	515	1,050	1,050	80
	<b>\$ 14,578</b>	<b>\$ 17,402</b>	<b>\$ 10,017</b>	<b>\$ 29,155</b>	<b>\$ 24,168</b>	<b>\$ 1,845</b>

CITY OF WHITEFISH – MAYOR AND COUNCIL GOALS  
 FY14  
 PREPARED: April 1, 2013

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	Code Enforcement improvements	Economic Development – Public-Private Partnerships and targeted business assistance	MDT – Hwy 93 west project
Downtown Parking	Maintenance plans for parks, facilities, and buildings and Riverside Park protection and improvement for erosion	BNSF – cleanup of CECRA site and river, maintain good relationship on all issues	Parks Master Plans
City Hall planning	Whitefish River waterway development and improvement	Whitefish Trail - work with Whitefish Legacy Partners	Explore extent of waivers for utility contracts
Depot Park Phase II Redevelopment – including new restrooms at O’Shaughnessy Center		Water quality improvements and projects (AIS, water rights, City Beach, Stormwater pond improvements)	Long Term Financial Planning and Sustainability
Possible Amendments to sign code		Affordable Housing	Green Initiatives
New Cemetery development			Records Management/Imaging Phase II
Address Aquatic Invasive Species problem			Redesign City website

# General Fund Expenditures - 1000

8/13/2013

Expenditures	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Proposed FY 2014
<b>Administrative Services</b>					
<b>Personal Services</b>					
Salaries	40,725	40,853	41,864	42,241	49,316
Overtime	253	1,031	942	995	1,204
Employer Contributions	14,281	13,879	14,683	14,890	18,665
	<b>\$ 55,259</b>	<b>\$ 55,763</b>	<b>\$ 57,489</b>	<b>\$ 58,126</b>	<b>\$ 69,185</b>
<b>Materials and Services</b>					
Office Supplies/Materials	858		687		687
Operating Supplies/Materials	772		1,787		1,451
Repair/Maintenance Supplies	86		76		115
Communication & Transportation	429		534		458
Printing	172		76		38
Publicity/Subscriptions/Dues	601		687		764
Utility Services	1,287		1,832		2,062
Professional Services	4,290		5,039		3,130
Repair & Maintenance	515		840		611
Travel & Training	858		611		611
Other Purchased Services	257		229		1,088
Contracted Workers	978		870		870
Insurance	472		305		305
Rent / Lease	-		290		290
Special Assessments	167		115		99
Administrative Costs		11,602	-	13,044	-
	<b>\$ 11,742</b>	<b>\$ 11,602</b>	<b>\$ 13,980</b>	<b>\$ 13,044</b>	<b>\$ 12,579</b>
<b>Total Administrative Services</b>	<b>\$ 67,001</b>	<b>\$ 67,365</b>	<b>\$ 71,469</b>	<b>\$ 71,170</b>	<b>\$ 81,764</b>

## **Resort Tax Administrative Services Division**

### **Purpose**

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

### **FY 2014 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 and again in February 2013.

### **FY 2014 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

8/13/2013

Expenditures	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Proposed FY 2014
<b>Resort Tax Admin Services</b>					
<b>Materials and Services</b>					
Professional Services	8,938	1,947	6,000	6,775	6,000
<b>Total Resort Tax</b>	<b>\$ 8,938</b>	<b>\$ 1,947</b>	<b>\$ 6,000</b>	<b>\$ 6,775</b>	<b>\$ 6,000</b>
<b>Prosecution Services</b>					
<b>Materials and Services</b>					
Professional Services	133,494	101,742	98,000	101,742	98,000
<b>Total Prosecution</b>	<b>\$ 133,494</b>	<b>\$ 101,742</b>	<b>\$ 98,000</b>	<b>\$ 101,742</b>	<b>\$ 98,000</b>
<b>Legal Services</b>					
<b>Personal Services</b>					
Salaries	9,812	18,700	18,923	21,081	23,000
Part-Time Wages	3,251	6,590	6,706	6,744	6,977
Employer Contributions	3,928	5,920	8,076	6,557	6,938
	<b>\$ 16,991</b>	<b>\$ 31,210</b>	<b>\$ 33,705</b>	<b>\$ 34,382</b>	<b>\$ 36,915</b>
<b>Materials and Services</b>					
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
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,366</b>	<b>\$ -</b>	<b>\$ 2,366</b>
<b>Total Legal Services</b>	<b>\$ 16,991</b>	<b>\$ 31,210</b>	<b>\$ 36,071</b>	<b>\$ 34,382</b>	<b>\$ 39,281</b>

## **Purpose**

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

## **FY 2014 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. Due to recent increased building activity this budget includes a new Planner position.

# General Fund Expenditures - 1000

8/13/2013

Expenditures	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Proposed FY 2014
<b>Other General Gvrnmnt Services</b>		\$ 12,759	\$ 1,000		\$ -
<b>Community Planning</b>					
<b>Personal Services</b>					
Salaries	135,997	144,213	153,969	156,353	183,913
Part-Time Wages	3,130	3,295	3,353	3,365	3,488
Employer Contributions	50,039	53,387	61,982	60,309	79,695
	<b>\$ 189,166</b>	<b>\$ 200,895</b>	<b>\$ 219,304</b>	<b>\$ 220,027</b>	<b>\$ 267,096</b>
<b>Materials and Services</b>					
Office Supplies/Materials	1,008	851	2,500	1,783	2,500
Operating Supplies/Materials	2,842	1,610	3,500	1,016	4,500
Repair & Maintenance Supplies	316	424	650	307	650
Communication & Transportation	686	763	1,000	1,028	1,000
Printing			100	402	500
Publicity/Subscriptions/Dues	6,782	4,299	7,300	4,482	7,300
Utility Services	5,984	6,281	6,000	5,259	6,000
Professional Services	2,000	4,973	26,100	4,079	30,000
Repair & Maintenance Services	872	801	4,000	513	9,600
Travel & Training	2,950	3,433	4,500	4,354	4,500
Other Purchased Services	161	225	100	1,094	100
Contract Services	926	7,751	17,396	19,363	10,000
Insurance	7,863	6,122	6,700	6,696	5,300
Lease	2,476	2,476	2,476	413	-
	<b>\$ 34,866</b>	<b>\$ 40,112</b>	<b>\$ 82,322</b>	<b>\$ 50,892</b>	<b>\$ 81,950</b>
<b>Total Community Planning</b>	<b>\$ 224,032</b>	<b>\$ 241,007</b>	<b>\$ 301,626</b>	<b>\$ 270,919</b>	<b>\$ 349,046</b>

## Community Agencies Division

### Purpose

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

### FY 2014 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 a 7.0 acre cemetery on Hwy 93 North next to the golf course.

### FY 2014 Objectives

The objective of the Cemetery Division this fiscal year is to provide budget authority for the maintenance of the Whitefish Cemetery. The City is pursuing purchasing land for a new Cemetery. The City is budgeting \$2,000 for additional water testing on possible sites.

The FY14 budget also includes a budget of \$30,000 for a new irrigation system at the current Cemetery which will free up space for a Columbarium – Cremain Niche Wall. There is budgeted expenditures of \$23,000 for a Cremain Niche Wall which is offset by a possible \$30,000 in revenues.

Cemetery fees were increased in February 2011 to match costs.

# General Fund Expenditures - 1000

8/13/2013

Expenditures	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Proposed FY 2014
<b>Community Agencies</b>					
<b>Materials and Services</b>					
Eagle Bus Service	9,300	9,300	9,300	9,300	9,300
Big Mountain Snow Bus	7,500	7,500	7,500	7,500	7,500
Golden Agers Cmmnty Center	1,250	1,250	1,500	1,500	1,500
Whitefish Theater Grant	10,744	4,266	9,500	7,631	9,500
O'Shaughnessy Center Insrnc	2,902	3,182	3,010	3,009	2,600
WAVE Property Insurance	9,169	9,756	8,350	8,348	7,100
<b>Total Community Agencies</b>	<b>\$ 40,865</b>	<b>\$ 35,254</b>	<b>\$ 39,160</b>	<b>\$ 37,288</b>	<b>\$ 37,500</b>
<b>Cemetery Services</b>					
<b>Personal Services</b>					
Salaries	652	687	687	701	726
Overtime	451	78	63	225	82
Employer Contributions	371	226	236	330	254
	<b>\$ 1,474</b>	<b>\$ 991</b>	<b>\$ 986</b>	<b>\$ 1,256</b>	<b>\$ 1,062</b>
<b>Materials and Services</b>					
Operating Supplies	758	74	500	92	500
Repair/Maintenance Supplies	396	1,430	3,000	1,840	3,000
Other Purchased Services		9,719	12,000	6,210	2,000
Insurance	33	48	40	35	40
	<b>\$ 1,187</b>	<b>\$ 11,271</b>	<b>\$ 15,540</b>	<b>\$ 8,177</b>	<b>\$ 5,540</b>
<b>Capital Outlay</b>					
Improvements					<b>\$ 53,000</b>
<b>Total Cemetery Services</b>	<b>\$ 2,661</b>	<b>\$ 12,262</b>	<b>\$ 16,526</b>	<b>\$ 9,433</b>	<b>\$ 59,602</b>
<b>Operating Contingency</b>					
Operating Contingency			10,000		10,000
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>
<b>Interfund Loan Transfer Out</b>					
Trans to Other Funds-Building	29,405		-		-
	<b>\$ 29,405</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transfers to Other Funds</b>					
Trans to Library Fund		33,370	34,371	34,371	34,371
Trans to Parks and Rec Fund	413,984	478,928	472,000	536,106	603,000
Trans to Law Enforcmnt Fund	1,730,227	1,710,000	1,795,000	1,795,000	1,845,000
Trans to Fire & Ambulance Fund	343,502	434,014	494,594	494,594	575,000
Trans to Ambulance Fund	343,502				
	<b>\$ 2,487,713</b>	<b>\$ 2,656,312</b>	<b>\$ 2,795,965</b>	<b>\$ 2,860,071</b>	<b>\$ 3,057,371</b>
<b>Total Non-Departmental</b>	<b>\$ 2,517,118</b>	<b>\$ 2,656,312</b>	<b>\$ 2,805,965</b>	<b>\$ 2,860,071</b>	<b>\$ 3,067,371</b>
<b>Total Expenditures</b>	<b>\$ 3,268,607</b>	<b>\$ 3,413,760</b>	<b>\$ 3,659,246</b>	<b>\$ 3,658,367</b>	<b>\$ 4,029,046</b>
<b>Ending Cash Balance (Reserves)</b>		<b>\$ 506,100</b>	<b>\$ 591,891</b>		<b>\$ 690,148</b>
<b>Total General Fund</b>		<b>\$ 3,919,860</b>	<b>\$ 4,251,137</b>		<b>\$ 4,719,193</b>

# General Fund Expenditures - 1000

8/13/2013

Expenditures	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Proposed FY 2014
<b>Total General Fund</b>					
Personal Services	474,707	518,235	548,020	544,294	622,553
Materials and Services	260,641	239,213	305,261	254,003	286,122
Capital Outlay	-	-	-	-	53,000
Contingency	-	-	10,000	-	10,000
Transfers	2,517,118	2,656,312	2,795,965	2,860,071	3,057,371
	<u>3,252,466</u>	<u>3,413,760</u>	<u>3,659,246</u>	<u>3,658,367</u>	<u>4,029,046</u>
<b>Personal Services</b>					
110	330,269	364,712	364,712	374,268	415,018
111	2,817	-	-	-	-
112	10,358	23,027	23,027	23,277	23,725
120	3,846	4,152	4,152	3,197	4,309
130	-	4,860	4,860	-	4,860
140	127,417	151,269	151,269	143,552	174,641
<b>Materials and Services</b>					
210	3,576	3,425	5,659	3,281	5,659
220	5,799	2,724	14,713	6,048	12,777
230	1,714	1,989	4,826	2,320	4,865
310	2,517	2,116	2,934	2,758	2,858
320	172	-	419	402	781
330	7,507	4,404	8,759	4,805	8,835
340	12,502	11,105	15,047	9,934	15,276
350	148,722	108,661	136,089	112,596	138,080
360	1,781	2,534	6,760	4,247	12,131
370	7,051	5,924	11,278	9,002	11,278
390	7,361	12,460	20,741	12,216	11,600
397	2,579	7,751	19,466	20,507	12,070
510	27,924	26,762	26,784	26,295	21,617
530	2,476	2,476	2,766	413	290
540	167	205	220	205	204
730	10,744	4,266	9,500	7,631	9,500
790	18,050	18,050	18,300	18,300	18,300
<b>Capital Outlay</b>					286,122
940			-		53,000
<b>Contingency</b>					
960			10,000		10,000
<b>Transfers</b>					
820			2,795,965		3,057,371
<b>Total</b>			3,642,351		4,315,167
			(16,895)		286,122

## 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 2014 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 FY14 Budget are:

Item/Project	Amount
<b>Revenue Changes</b>	
• Misc donations, fundraising, & grants	\$25,000
• Whitefish Library Association contribution	\$26,000
<b>Expenditure Changes</b>	

# Library Fund - 2220

8/13/2013

Revenues	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Proposed FY 2014
<b>Taxes</b>					
Real Property Taxes		94,246	116,810	113,815	119,371
Personal Property Taxes				1,205	
		<b>\$ 94,246</b>	<b>\$ 116,810</b>	<b>\$ 115,020</b>	<b>\$ 119,371</b>
<b>Intergovernmental</b>					
State Aid			610		2,640
		<b>\$ -</b>	<b>\$ 610</b>	<b>\$ -</b>	<b>\$ 2,640</b>
<b>Charges for Services</b>					
Library Collections		5,839	7,200	12,125	11,000
		<b>\$ 5,839</b>	<b>\$ 7,200</b>	<b>\$ 12,125</b>	<b>\$ 11,000</b>
<b>Miscellaneous Revenue</b>					
Private Gifts and Bequests	55,120	70,512	51,000	40,229	51,000
	<b>\$ 55,120</b>	<b>\$ 70,512</b>	<b>\$ 51,000</b>	<b>\$ 40,229</b>	<b>\$ 51,000</b>
<b>Other Financing Sources</b>					
General Fund Operating Transfer		33,370	34,371	34,371	34,371
		<b>\$ 33,370</b>	<b>\$ 34,371</b>	<b>\$ 34,371</b>	<b>\$ 34,371</b>
<b>Total Fund Revenue</b>	<b>\$ 55,120</b>	<b>\$ 198,128</b>	<b>\$ 202,791</b>	<b>\$ 201,745</b>	<b>\$ 218,382</b>
<b>Beginning Available Cash</b>		<b>\$ 15,183</b>	<b>\$ 8,029</b>		<b>\$ 23,758</b>
<b>Total Resources</b>		<b>\$ 213,311</b>	<b>\$ 218,020</b>		<b>\$ 242,141</b>
Expenditures	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Proposed FY 2014
<b>Personal Services</b>					
Salaries	9,355	46,903	46,525	47,672	50,238
Permanent Part Time	2,244	54,093	50,164	52,631	50,904
Overtime		651			1,020
Employer Contributions	5,963	33,226	42,348	36,887	43,050
	<b>\$ 17,561</b>	<b>\$ 134,873</b>	<b>\$ 139,037</b>	<b>\$ 137,190</b>	<b>\$ 145,212</b>
<b>Materials and Services</b>					
Office Supplies/Materials	32,629	1,577	8,600	958	4,600
Operating Supplies	1,335	20,302	7,400	7,640	12,400
Library Materials				164	5,000
Repair & Maintenance Supplies	280	1,068	1,100	1,046	2,300
Communication & Transportation	87	1,338	5,000	3,516	4,000
Publicity, Subscriptions & Dues	1,268	7,724	3,200	1,632	3,300
Utility Services	10,413	14,951	14,640	14,321	13,960
Repair & Maintenance Services	2,339	12,162	2,000	5,867	2,100
Travel & Training	300	1,473	3,000	2,675	3,000
Other Purchased Services	2,242	7,875	360	674	360
Contracted Services	579	524	450	560	810
Insurance	3,593	4,112	6,806	6,806	5,254
Administrative Costs		1,787	4,000	3,338	4,000
	<b>\$ 55,065</b>	<b>\$ 74,893</b>	<b>\$ 56,556</b>	<b>\$ 49,196</b>	<b>\$ 61,084</b>
<b>Operating Contingency</b>			3,500		3,500
		<b>\$ -</b>	<b>\$ 3,500</b>	<b>\$ -</b>	<b>\$ 3,500</b>
<b>Total Expenditures</b>	<b>\$ 72,627</b>	<b>\$ 209,766</b>	<b>\$ 199,093</b>	<b>\$ 186,386</b>	<b>\$ 209,796</b>
<b>Ending Available Cash</b>		<b>\$ 8,029</b>	<b>\$ 18,095</b>		<b>\$ 32,345</b>
<b>Total Fund</b>		<b>\$ 217,795</b>	<b>\$ 217,188</b>	<b>\$ 186,386</b>	<b>\$ 242,141</b>

## Purpose

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

## FY 2014 Objectives

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

Significant or changed appropriations during FY14 are:

Item/Project	Amount
<b>Revenue Changes</b>	
• The three year COPS grant expired – reduced revenue	\$36,000
<b>Expenditure Changes</b>	
• Capital Expense – Fleet replacement (net trade-ins) 1 carryover from FY11	\$22,000
• Capital Expense – 3 yr lease Chief truck	\$8,300
• 5 Tasers	\$3,000

# Law Enforcement Fund - 2300

8/13/2013

Revenues	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Proposed FY 2014
<b>Intergovernmental</b>					
Traffic Safety Grant			-	10,700	-
DOT Overtime Reimbursement	17,667	17,478	15,000	9,892	15,000
Offset for State Payment to MPORS	248,221	228,800	283,000	279,398	243,128
Reimbursement - Drug TF Overtime		3,158	6,684		7,453
Homeland Security Eqpmnt Grant			-	2,526	-
Drug Task Force Grant	59,932	71,994	65,300	75,567	80,000
COPS Hiring Grant	44,000	68,470	36,000	35,580	-
Dept of Justice Grant				3,034	
MDT Equipment Grant					5,000
	<b>\$ 742,948</b>	<b>\$ 389,900</b>	<b>\$ 410,984</b>	<b>\$ 416,697</b>	<b>\$ 355,581</b>
<b>Charges for Services</b>					
Contract Charges - School Events	450		-		-
	<b>\$ 450</b>		<b>\$ -</b>		<b>\$ -</b>
<b>Miscellaneous Revenue</b>					
Misc. Law Enforcement Collections	34,757	14,934	16,000	15,098	16,000
Contributions	30,000	1,000		2,500	
	<b>\$ 64,757</b>	<b>\$ 15,934</b>	<b>\$ 16,000</b>	<b>\$ 17,598</b>	<b>\$ 16,000</b>
<b>Other Financing Sources</b>					
General Fund Operating Transfer	1,730,227	1,710,000	1,795,000	1,795,000	1,845,000
	<b>\$ 1,730,227</b>	<b>\$ 1,710,000</b>	<b>\$ 1,795,000</b>	<b>\$ 1,795,000</b>	<b>\$ 1,845,000</b>
<b>Total Fund Revenue</b>	<b>\$ 2,538,382</b>		<b>\$ 2,221,984</b>	<b>\$ 2,229,295</b>	<b>\$ 2,216,581</b>
<b>Beginning Available Cash</b>		<b>\$ 54,252</b>	<b>\$ 46,718</b>		<b>\$ 71,627</b>
<b>Total Resources</b>			<b>\$ 2,268,702</b>		<b>\$ 2,288,209</b>

# Law Enforcement Fund - 2300

8/13/2013

<b>Expenditures</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Actual FY 2013</b>	<b>Proposed FY 2014</b>
<b>Personal Services</b>					
Salaries	985,563	869,890	933,635	951,304	945,493
Part-Time Wages	31,843	33,710	38,990	40,877	37,321
Overtime	52,667	76,318	42,189	60,290	41,194
Reimbursed Overtime			20,000		20,000
Employer Contributions	564,581	370,692	422,962	394,695	432,209
Offset State Pymnt to MPORS	248,221	228,800	283,000	279,398	243,128
	<b>\$ 1,882,875</b>	<b>\$ 1,579,410</b>	<b>\$ 1,740,776</b>	<b>\$ 1,726,564</b>	<b>\$ 1,719,345</b>
<b>Materials and Services</b>					
Office Supplies/Materials	5,694	3,348	6,500	3,694	6,500
Operating Supplies/Materials	48,011	61,998	62,500	59,421	60,300
Repair/Maintenance Supplies	41,399	40,064	55,100	44,481	50,100
Postage & Freight	351	1,059	450	839	1,000
Publicity/Subscriptions/Dues	795	4,856	800	1,206	800
Utility Services	31,535	28,654	34,250	30,261	33,600
Professional Services	4,725	3,077	7,000	5,941	7,000
Repair & Maintenance	28,560	41,225	46,730	38,544	43,000
Travel & Training	6,857	25,158	18,000	11,842	18,000
Other Purchased Services	136,572	140,389	141,070	131,367	140,000
Contracted Workers	26,350	40,894	40,000	56,159	57,000
Insurance	49,297	49,181	44,200	47,893	38,000
Rent	1,200	1,200	1,050	1,200	1,100
Administrative Expense	32,511	29,886	30,000	35,127	34,000
	<b>\$ 413,857</b>	<b>\$ 470,989</b>	<b>\$ 487,650</b>	<b>\$ 467,975</b>	<b>\$ 490,400</b>
<b>Capital Outlay</b>					
Machinery & Equipment	-	36,991	27,500	40,591	35,800
	<b>\$ -</b>	<b>\$ 36,991</b>	<b>\$ 27,500</b>	<b>\$ 40,591</b>	<b>\$ 35,800</b>
<b>Operating Contingency</b>					
	<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>
<b>Total Fund Expenditures</b>	<b>\$ 2,296,732</b>	<b>\$ 2,087,390</b>	<b>\$ 2,255,926</b>	<b>\$ 2,235,131</b>	<b>\$ 2,245,545</b>
<b>Ending Available Cash</b>		46,718	12,776		<b>42,663</b>
<b>Total Law Enforcement</b>		<b>\$ 2,134,108</b>	<b>\$ 2,268,702</b>		<b>\$ 2,288,209</b>

## **Purpose**

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

## **FY 2014 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

<b>Revenues</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Actual FY 2013</b>	<b>Proposed FY 2014</b>
Victim & Witness Prgrm Fines		8,616	15,000	8,172	15,000
<b>Total Fund Revenue</b>		<b>\$ 8,616</b>	<b>\$ 15,000</b>	<b>\$ 8,172</b>	<b>\$ 15,000</b>
<b>Beginning Available Cash</b>			<b>\$ 230</b>		<b>\$ 230</b>

<b>Expenditures</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Actual FY 2012</b>	<b>Proposed FY 2014</b>
<b>Materials and Services</b>					
Crime Victim's Assistance	7,472	8,616	15,000	8,171	15,000
	<b>\$ 7,472</b>	<b>\$ 8,616</b>	<b>\$ 15,000</b>	<b>\$ 8,171</b>	<b>\$ 15,000</b>
<b>Ending Available Cash</b>			<b>\$ 230</b>		<b>\$ 230</b>

### 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 2014 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 FY14 Budget are:

- The four years of SAFER grant revenue that helped fund six new firefighters has ended.
- Whitefish fire equipment has aged to point of reducing safety and increasing maintenance costs. This budget anticipates borrowing from the State Inter-cap Loan program, and soliciting a contribution from the Rural Fire District and the WFSA.

Significant or changed appropriations during FY14 are:

Item/Project	Amount
<b>Revenue Changes</b>	
• Decrease in 5 year SAFER Grant	\$78,120
• Loan Proceeds	\$875,000
<b>Expenditure Changes</b>	
• Fire – Capital Expense – 2011 AFG Grant match for \$200,000 SCBA	\$20,000
• Fire – Capital Exp – Structural Pumper (\$75k Fire Association , rest debt)	\$525,000
• Fire – Capital Expense – Tenders (debt)	\$285,000
• Amb – Capital Expense – Cot (debt financed)	\$15,000
• Amb – Capital Expense – Ambulance (debt financed)	\$150,000

# Fire and Ambulance Fund - 2340

8/13/2013

Revenues	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
<b>Taxes</b>					
Real Property Taxes	374,389	488,098	512,154	507,114	522,538
Personal Property Taxes	2,074	5,534	7,000	7,935	8,000
	<b>\$ 376,463</b>	<b>\$ 493,632</b>	<b>\$ 519,154</b>	<b>\$ 515,049</b>	<b>\$ 530,538</b>
<b>Licenses and Permits</b>					
Fire Prevention Program Fee	44,375	46,688	82,750	78,141	60,000
Burning Permits	125	175	300	250	300
	<b>\$ 44,500</b>	<b>\$ 46,863</b>	<b>\$ 83,050</b>	<b>\$ 78,391</b>	<b>\$ 60,300</b>
<b>Intergovernmental</b>					
SAFER Grant	188,543	117,045	78,120	58,590	-
Offset for State Pymnt to FURS	331,560	315,627	344,000	326,751	348,123
Countywide Ambulance Assessment	91,965	57,449	60,000	32,138	65,000
	<b>\$ 612,068</b>	<b>\$ 490,121</b>	<b>\$ 482,120</b>	<b>\$ 417,479</b>	<b>\$ 413,123</b>
<b>Charges for Services</b>					
Rural Fire Service Assessment	525,177	225,819	230,000	225,709	230,000
Ambulance Services	846,087	856,552	850,000	891,494	950,000
RescueCare Ambulance Prog	30,258	32,847	31,000	29,651	31,000
	<b>\$ 1,401,522</b>	<b>\$ 1,115,218</b>	<b>\$ 1,111,000</b>	<b>\$ 1,146,854</b>	<b>\$ 1,211,000</b>
<b>Miscellaneous Revenue</b>					
Miscellaneous Income	6,826	61,383	2,200	5,440	2,200
Contributions			140,000	100,000	-
	<b>\$ 6,826</b>	<b>\$ 61,383</b>	<b>\$ 142,200</b>	<b>\$ 105,440</b>	<b>\$ 2,200</b>
<b>Other Financing Sources</b>					
Loan Proceeds			815,000		875,000
General Fund Operating Transf	343,502	434,014	494,594	494,594	575,000
	<b>\$ 343,502</b>	<b>\$ 434,014</b>	<b>\$ 494,594</b>	<b>\$ 494,594</b>	<b>\$ 1,450,000</b>
<b>Total Fund Revenue</b>	<b>\$ 2,784,881</b>	<b>\$ 2,641,231</b>	<b>\$ 2,832,118</b>	<b>\$ 2,757,807</b>	<b>\$ 3,667,162</b>
<b>Beginning Available Cash</b>		<b>\$ 515,004</b>	<b>\$ 471,138</b>		<b>\$ 525,018</b>
Restricted Amb. Replacment Bal.			-		-
<b>Total Resources</b>	<b>\$ 2,784,881</b>		<b>\$ 4,118,256</b>		<b>\$ 4,192,180</b>

# Fire and Ambulance Fund - 2340

8/13/2013

<b>Expenditures</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Actual FY 2013</b>	<b>Proposed FY 2014</b>
<b>Fire and Rescue</b>					
<b>Personal Services</b>					
Salaries	369,740	1,039,160	387,170	349,834	413,891
Permanent Part-time	1,566	1,648	1,677	1,686	1,744
Overtime	24,807	155,047	14,000	30,054	23,222
Scheduled Overtime			14,395		7,918
Employer Contributions	147,057	374,833	152,802	139,710	160,493
State Contribution to FURS	120,572	315,627	124,000	114,081	125,324
Other Personal Services	10,337	35,609	8,200	8,870	10,000
	<b>\$ 674,079</b>	<b>\$ 1,921,924</b>	<b>\$ 702,244</b>	<b>\$ 644,235</b>	<b>\$ 742,592</b>
<b>Materials and Services</b>					
Office Supplies/Materials	1,176	4,070	1,000	738	1,000
Operating Supplies/Materials	41,558	46,655	30,300	37,428	61,000
Repair & Maintenance Supplies	27,463	63,709	40,600	23,599	36,000
Communication & Transportation	302	2,945	250	241	250
Publicity/Subscriptions/Dues	1,599	4,556	3,180	2,103	3,900
Utility Services	10,810	35,690	16,600	16,955	15,000
Professional Services	6,607	19,817	8,800	10,262	13,900
Repair and Maintenance	32,251	26,924	10,900	15,273	11,100
Travel & Training	3,288	8,968	4,500	1,912	4,500
Training Services	454	8,493	11,200	6,293	12,250
Other Purchased Services	220	12,772	6,600	6,887	6,900
Insurance	20,933	50,658	24,315	24,313	18,000
Administrative Services	12,680	34,237	12,000	13,905	12,000
	<b>\$ 159,341</b>	<b>\$ 319,494</b>	<b>\$ 170,245</b>	<b>\$ 159,908</b>	<b>\$ 195,800</b>
<b>Capital Outlay</b>					
Equipment	-	-	925,000	42,905	830,000
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 925,000</b>	<b>\$ 42,905</b>	<b>\$ 830,000</b>
<b>Total Fire</b>	<b>\$ 833,420</b>	<b>\$ 2,241,418</b>	<b>\$ 1,797,489</b>	<b>\$ 847,048</b>	<b>\$ 1,768,392</b>

# Fire and Ambulance Fund - 2340

8/13/2013

<b>Expenditures</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Actual FY 2013</b>	<b>Proposed FY 2014</b>
<b>Ambulance</b>					
<b>Personal Services</b>					
Salaries	647,004	557,522	690,912	652,162	738,830
Overtime	57,740	87,664	38,000	67,461	54,184
Scheduled Overtime			33,587		18,475
Employer Contributions	245,044	209,359	277,019	258,838	291,213
State Contribution to FURS	210,988	220,939	220,000	212,670	222,799
Other Personal Services	22,311	16,836	16,800	25,316	20,000
	<b>\$ 1,183,087</b>	<b>\$ 1,092,320</b>	<b>\$ 1,276,318</b>	<b>\$ 1,216,447</b>	<b>\$ 1,345,501</b>
<b>Materials and Services</b>					
Office Supplies/Materials	2,710	2,170	2,000	1,173	2,000
Operating Supplies/Materials	33,579	26,599	40,400	36,003	40,000
Repair & Maintenance Supplies	31,857	17,054	29,200	23,368	36,000
Communication & Transportation	3,101	1,095	250	1,325	3,100
Publicity/Subscriptions/Dues	3,926	1,547	1,590	3,509	2,000
Utility Services	24,395	19,520	30,000	30,528	35,500
Professional Services	16,529	13,177	19,500	18,562	20,900
Repair and Maintenance	15,834	7,348	11,000	31,065	12,000
Travel & Training	7,398	4,891	2,100	89	2,600
Training Services		3,801	6,550	5,755	7,070
Other Purchased Services	926	8,087	15,400	16,396	16,100
Insurance	31,019	30,302	36,200	36,201	24,000
Administrative Expense	22,817	15,292	22,000	25,344	22,000
	<b>\$ 194,091</b>	<b>\$ 151,403</b>	<b>\$ 216,190</b>	<b>\$ 229,318</b>	<b>\$ 223,270</b>
<b>Debt Service</b>					<b>\$ 17,000</b>
<b>Accounts Payable Adjustments</b>					
Bad Debt Expense	107,916	109,752	125,000	137,333	135,000
Medicare/Medicaid Adjustment	220,872	230,507	231,000	301,832	231,000
RescueCare Benefits	14,056	15,054	17,000	8,822	16,000
City Resident		1,313	4,800	4,228	4,800
	<b>\$ 342,844</b>	<b>\$ 356,626</b>	<b>\$ 377,800</b>	<b>\$ 452,215</b>	<b>\$ 386,800</b>
<b>Capital Outlay</b>					
Equipment	-		165,000		165,000
	<b>\$ -</b>		<b>\$ 165,000</b>		<b>\$ 165,000</b>
<b>Contingency</b>					<b>\$ -</b>
<b>Total Ambulance</b>	<b>\$ 1,720,022</b>	<b>\$ 1,600,349</b>	<b>\$ 2,035,308</b>	<b>\$ 1,897,980</b>	<b>\$ 2,137,571</b>
<b>Total Expenditures</b>	<b>\$ 2,553,442</b>	<b>\$ 3,841,767</b>	<b>\$ 3,832,797</b>	<b>\$ 2,745,028</b>	<b>\$ 3,905,963</b>
<b>Ending Available Cash</b>		<b>\$ 471,138</b>	<b>\$ 285,459</b>		<b>\$ 286,216</b>
<b>Total Fund</b>		<b>\$ 4,312,905</b>	<b>\$ 4,118,256</b>		<b>\$ 4,192,180</b>

# Fire and Ambulance Fund - 2340

8/13/2013

Expenditures		Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Proposed FY 2014
<b>Total Fire &amp; Amb Fund</b>						
Personal Services		1,857,166	3,014,244	1,978,562	1,860,682	2,088,093
Materials and Services		353,432	470,897	386,435	389,226	419,070
Debt Service				-	-	17,000
Capital Outlay		-	-	1,090,000	42,905	995,000
Account Payable Adjustment		342,844	356,626	377,800	452,215	386,800
		2,553,442	3,841,767	3,832,797	2,745,028	3,905,963
<b>Personal Services</b>						
	110	1,016,744	1,596,682	1,078,082	1,001,996	1,152,721
	112	1,566	1,648	1,677	1,686	1,744
	120	82,547	242,711	99,982	97,515	103,799
	140	392,101	584,192	429,821	398,548	451,706
	146			344,000	326,751	348,123
	190	32,648	52,445	25,000	34,186	30,000
<b>Materials and Services</b>						
	210	3,886	6,240	3,000	1,911	3,000
	220	75,137	73,254	70,700	73,431	101,000
	230	59,320	80,763	69,800	46,967	72,000
	310	3,403	4,040	500	1,566	3,350
	330	5,525	6,103	4,770	5,612	5,900
	340	35,205	55,210	46,600	47,483	50,500
	350	23,136	32,994	28,300	28,824	34,800
	360	48,085	34,272	21,900	46,338	23,100
	370	10,686	13,859	6,600	2,001	7,100
	380	454	12,294	17,750	12,048	19,320
	390	1,146	20,859	22,000	23,283	23,000
	510	51,952	80,960	60,515	60,513	42,000
	880	35,497	49,529	34,000	39,249	34,000
<b>Debt Service</b>						
				-	-	17,000
<b>Accounts Payable Adjustments</b>						
	810	107,916	109,752	125,000	137,333	135,000
	811	220,872	230,507	231,000	301,832	231,000
	812	14,056	15,054	17,000	8,822	16,000
	813			4,800	4,228	4,800
<b>Capital Outlay</b>						
	920	-	-	-	-	-
	940	-	-	1,090,000	42,905	995,000
<b>Contingency</b>						
	960	-	-	-	-	-
<b>Total</b>		2,221,882	3,303,367	3,832,797	2,745,028	3,905,963

## 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 2014 Objectives

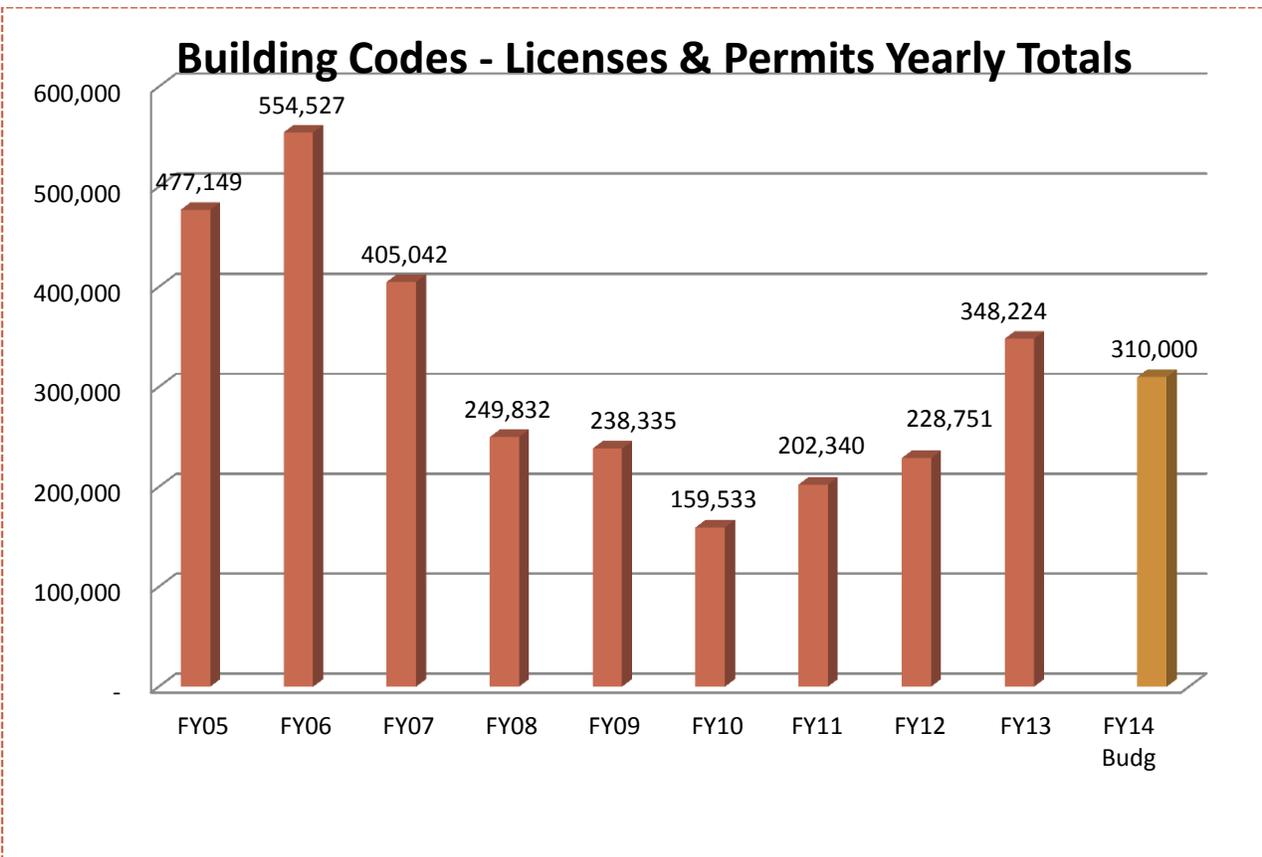
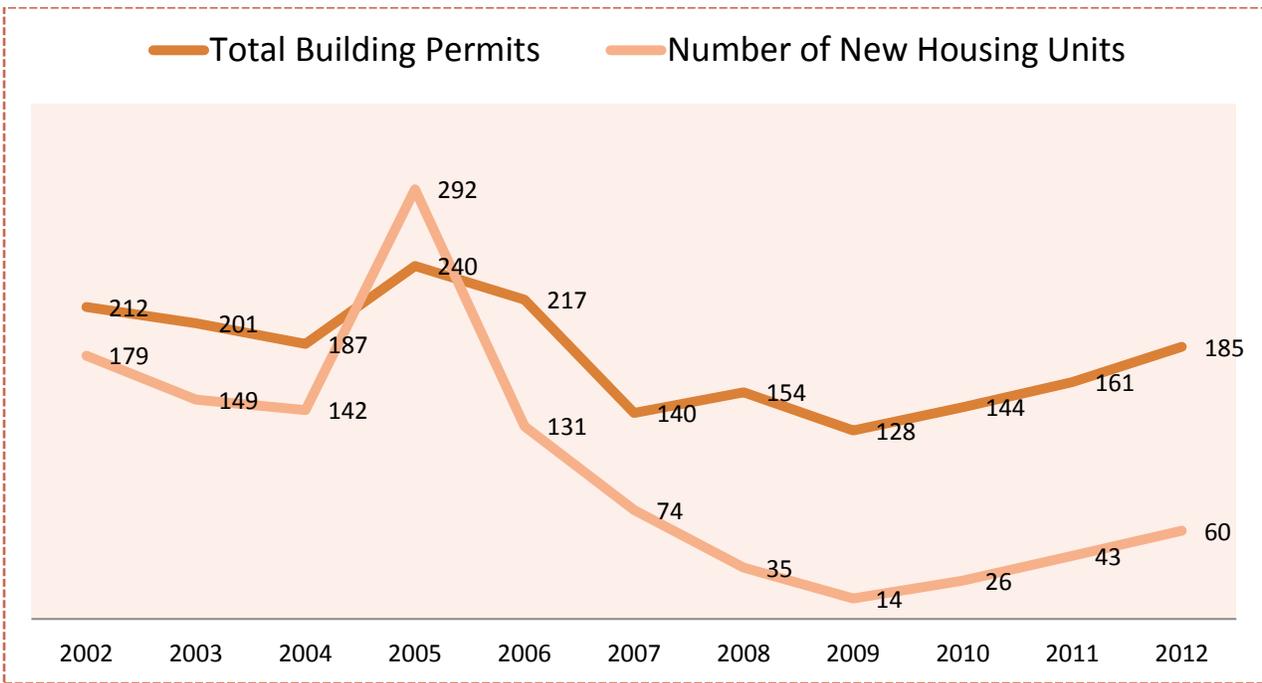
The objective of the Building Code Program Fund for this fiscal year is to promote dependable and safe buildings and structures through the implementation and enforcement of the International Building Code, International Plumbing Code, International Mechanical Code, and National Electric Code within 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 a total of \$460,978 to the Building Code program in FY09, FY10, and FY11 until such time as building activity and building permit revenues rebound.

The FY 2013 budget added 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 was an increased workload, increased building activity, including revenue generated by the new high school. The FY 2014 budget proposes a continuation of increased building activity.

Significant or changed appropriations during FY14 are:

Item/Project	Amount
<b>Revenue Changes</b>	
<b>Expenditure Changes</b>	



## Building Code Fund - 2394

Revenues	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Proposed FY 2014
<b>Licenses and Permits</b>					
Building Plan Review	71,000	86,610	112,000	134,656	111,500
Building Permits	82,500	84,145	123,000	141,109	122,500
Electrical Permits	20,500	27,428	35,000	33,824	35,000
Plumbing Permits	9,508	13,434	12,000	20,546	12,000
Mechanical Permits	11,581	17,136	29,000	18,091	29,000
	<b>\$ 195,089</b>	<b>\$ 228,753</b>	<b>\$ 311,000</b>	<b>\$ 348,226</b>	<b>\$ 310,000</b>
<b>Charges for Services</b>					
Col. Falls Building Codes Contract	20,241	36,835	26,000	32,175	30,000
	<b>\$ 20,241</b>	<b>\$ 36,835</b>	<b>\$ 26,000</b>	<b>\$ 32,175</b>	<b>\$ 30,000</b>
<b>Miscellaneous Revenue</b>					
Miscellaneous Revenue	13,945	1,232	1,500	957	1,500
	<b>\$ 13,945</b>	<b>\$ 1,232</b>	<b>\$ 1,500</b>	<b>\$ 957</b>	<b>\$ 1,500</b>
<b>Other Financing Sources</b>					
Interfund Loan from General Fund	29,405		-		-
	<b>\$ 29,405</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Total Fund Revenue</b>	<b>\$ 258,680</b>	<b>\$ 266,820</b>	<b>\$ 338,500</b>	<b>\$ 381,358</b>	<b>\$ 341,500</b>
<b>Beginning Available Cash</b>		<b>\$ -</b>	<b>\$ 961</b>		<b>\$ 7,823</b>
<b>Total Resources</b>		<b>\$ 266,820</b>	<b>\$ 339,461</b>		<b>\$ 349,323</b>

## Building Code Fund - 2394

Expenditures	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Proposed FY 2014
<b>Construction Inspection</b>					
<b>Personal Services</b>					
Salaries	125,715	134,060	170,309	168,014	185,385
Overtime	45	166	-	156	205
Employer Contributions	52,038	57,375	78,151	75,507	83,620
	<b>\$ 179,972</b>	<b>\$ 191,601</b>	<b>\$ 248,460</b>	<b>\$ 243,677</b>	<b>\$ 269,210</b>
<b>Materials and Services</b>					
Office Supplies/Materials	1,041	740	2,000	1,801	2,000
Operating Supplies	3,874	1,821	2,000	1,073	3,000
Repair & Maintenance Supplies	3,453	4,575	6,000	5,295	6,000
Postage & Freight	370	389	350	210	350
Publicity/Subscriptions/Dues	1,155	1,316	1,300	1,718	1,800
Utility Services	5,458	5,763	5,300	5,459	5,300
Professional Services	5,430		2,900	408	2,900
Repair and Maintenance	1,375	3,443	2,100	2,164	2,100
Travel & Training	472	371	4,000	1,189	4,000
Contracted Workers	273		-	4,976	-
Insurance	8,440	7,207	5,703	5,785	5,100
Administrative Expense	4,935	5,018	6,000	6,297	6,000
	<b>\$ 36,276</b>	<b>\$ 30,643</b>	<b>\$ 37,653</b>	<b>\$ 36,374</b>	<b>\$ 38,550</b>
<b>Total Construction Inspection</b>	<b>\$ 216,248</b>	<b>\$ 222,244</b>	<b>\$ 286,113</b>	<b>\$ 280,051</b>	<b>\$ 307,760</b>
<b>Columbia Falls Building Codes</b>					
<b>Personal Services</b>					
Salaries	30,792	24,253	23,137	22,405	17,077
Employer Contributions	12,878	11,409	11,545	11,040	8,948
	<b>\$ 43,670</b>	<b>\$ 35,662</b>	<b>\$ 34,682</b>	<b>\$ 33,445</b>	<b>\$ 26,025</b>
<b>Materials and Services</b>					
Operating Supplies/Materials			400		400
Repair & Maintenance Supplies	2,048	2,691	1,900	3,261	1,900
Insurance	1,544	1,285	1,065	1,064	725
	<b>\$ 3,592</b>	<b>\$ 3,976</b>	<b>\$ 3,365</b>	<b>\$ 4,325</b>	<b>\$ 3,025</b>
<b>Total Columbia Falls Contract</b>	<b>\$ 47,262</b>	<b>\$ 39,638</b>	<b>\$ 38,047</b>	<b>\$ 37,770</b>	<b>\$ 29,050</b>
<b>Total Fund Expenditures</b>	<b>\$ 263,510</b>	<b>\$ 261,882</b>	<b>\$ 324,160</b>	<b>\$ 317,822</b>	<b>\$ 336,810</b>
<b>Ending Available Cash</b>		<b>\$ 4,938</b>	<b>\$ 15,301</b>		<b>\$ 12,513</b>
<b>Total Building Code Fund</b>		<b>\$ 266,820</b>	<b>\$ 339,461</b>		<b>\$ 349,323</b>

### Purpose

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

### FY 2014 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 FY14 are:

Item/Project	Amount
<b>Revenue Changes</b>	
• Donation for Ice Rink Locker Upgrade	\$50,000
• Whitefish Trail Operating Endowment from Whitefish Legacy Partners	\$59,158
• BNSF donation for river park landing	\$25,000
<b>Expenditure Changes</b>	
• River park landing-offset by BNSF donation	\$25,000
• Whitefish Trail Maint-New account to track city expenses to maint WF Trail	\$59,158
• Capital Expense-Parks & Prop – Leaf Blower	\$5,500
• Capital Expense-Parks & Prop – used 1 ton plow truck	\$40,000
• Capital Expense-Ice Rink Locker Upgrade (donation offset)	\$55,000
• Capital Expense-Ice Rink Flooring	\$10,000
• Capital Expense-Ice Rink New Boiler	\$15,000

# Parks and Recreation Fund Revenue - 2210

8/13/2013

Revenues	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Proposed FY 2014
<b>Licenses and Permits</b>					
Alcohol Consumption Permit	470	490	500	310	500
	\$ 470	\$ 490	\$ 500	\$ 310	\$ 500
<b>Intergovernmental</b>					
Grants	59,759	750	22,000	5,162	30,750
	\$ 59,759	\$ 750	\$ 22,000	\$ 5,162	\$ 30,750
<b>Charges for Services</b>					
Beach Concessions	13,572	17,519	18,500	16,119	18,500
Beach Gazebo Rental	1,473	2,100	2,150	2,015	2,150
Boat Launch Passes	4,342	6,245	7,500	6,455	7,000
Beach Floation Rentals	1,185	2,615	3,000	2,560	4,000
Hockey Tournaments	28,755	28,121	37,500	41,605	40,000
Ice Rink Admissions	50,212	46,449	55,000	43,044	50,000
Ice Rink Advertising	10,225	10,175	12,500	10,950	22,200
Ice Rink Concessions	25,379	23,670	35,000	22,120	30,000
Ice Rink Pro Shop	19,574	26,278	27,000	22,189	27,000
Ice Rink Rentals	89,486	113,619	129,000	128,770	148,950
Ice Rink Season Passes	30,112	26,799	35,000	27,637	32,000
Ice Skating Lessons	16,194	8,610	19,000	11,289	17,000
After School Program	31,742	38,693	70,680	49,476	82,950
Summer Day Camp	83,875	82,521	109,325	71,688	86,505
Adult Programs	14,091	11,149	24,635	9,622	13,900
Youth Programs	16,671	25,490	44,920	21,691	35,990
Special Events	3,558	4,650	7,000	1,465	7,000
Saddle Club Rental	1,480	2,017	2,500	1,225	2,500
Armory Rental	2,519	7,856	7,000	11,693	8,000
Facility Usage Revenue	2,804	1,850	1,900	5,535	2,400
	\$ 447,249	\$ 486,426	\$ 649,110	\$ 507,148	\$ 638,045
<b>Miscellaneous Revenue</b>					
Miscellaneous Revenue	218	6,525	3,000	20,362	5,000
Program Guide Revenue	11,585	20,221	20,000	9,120	10,000
Greenwys & PrkInd Assessmnt	189,539	187,611	180,000	187,621	185,500
P&I Special Assessmnts	2,090	1,721	1,000	1,286	1,000
Contributions & Donations	9,281	3,480	2,000	1,200	71,000
WF Trail Operating Endowment				12,703	59,158
	\$ 212,713	\$ 219,558	\$ 206,000	\$ 219,589	\$ 331,658
<b>Other Financing Sources</b>					
Op. Transfer from Gen. Fund	413,984	478,928	472,000	536,106	603,000
Loan Proceeds			140,000	69,599	70,212
	\$ 413,984	\$ 478,928	\$ 612,000	\$ 605,705	\$ 673,212
<b>Total Fund Revenue</b>	<b>\$ 1,134,175</b>	<b>\$ 1,186,152</b>	<b>\$ 1,489,610</b>	<b>#####</b>	<b>\$ 1,674,165</b>
<b>Beginning Available Cash</b>		<b>\$ 45</b>	<b>\$ 640</b>		<b>\$ (90,162)</b>
<b>Total Resources</b>		<b>\$ 1,186,197</b>	<b>\$ 1,490,250</b>		<b>\$ 1,584,003</b>

# Parks & Recreation Fund - 2210

8/13/2013

Expenditures	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Proposed FY 2014
<b>Bicycle Path Maint. Program</b>					
<b>Personal Services</b>					
Salaries	11,561	6,567	10,735	7,231	11,135
Part-time/Seasonal Wages	680	512	2,925	3,174	4,200
Employer Contributions	4,800	2,719	5,600	3,308	6,135
	<b>\$ 17,041</b>	<b>\$ 9,798</b>	<b>\$ 19,260</b>	<b>\$ 13,713</b>	<b>\$ 21,470</b>
<b>Materials and Services</b>					
Operating Supplies	2,738	3,656	3,000	3,158	3,500
Repair & Maintenance Supplies	4,067	6,659	9,000	3,538	5,000
Publicity/Subscriptions/Dues	467	331	100	138	100
Professional Services				6,064	
Repair & Maintenance Services	2,083	81	1,500		5,000
Insurance	664	748	500	483	500
Rent	2,575	2,652	2,575	2,732	2,575
	<b>\$ 12,594</b>	<b>\$ 14,127</b>	<b>\$ 16,675</b>	<b>\$ 16,113</b>	<b>\$ 16,675</b>
<b>Capital Outlay</b>					
Machinery & Equipment		-	-		-
		<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Total Bicycle Path Maint.</b>	<b>\$ 29,635</b>	<b>\$ 23,925</b>	<b>\$ 35,935</b>	<b>\$ 29,826</b>	<b>\$ 38,145</b>
<b>Whitefish Trail Maintenance</b>					
<b>Personal Services</b>					
Salaries					3,557
Part-time/Seasonal Wages				4,000	21,815
Employer Contributions				1,167	6,786
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,167</b>	<b>\$ 32,158</b>
<b>Materials and Services</b>					
Operating Supplies					1,000
Repair & Maintenance Supplies					1,000
Publicity/Subscriptions/Dues					500
Repair & Maintenance Services					7,000
Travel & Training					500
Insurance					2,000
Rent					15,000
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 27,000</b>
<b>Total Whitefish Trail Maint.</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,167</b>	<b>\$ 59,158</b>

# Parks & Recreation Fund - 2210

8/13/2013

Expenditures	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Proposed FY 2014
<b>Parks &amp; Rec Administration</b>					
<b>Personal Services</b>					
Salaries	103,834	108,419	105,403	112,369	106,955
Seasonal	3,132	174		2,063	1,800
Permanent Part-Time	1,566	1,648	1,677	1,686	1,682
Employer Contributions	44,224	38,623	46,514	36,197	46,953
	<b>\$ 152,764</b>	<b>\$ 148,871</b>	<b>\$ 153,594</b>	<b>\$ 152,315</b>	<b>\$ 157,390</b>
<b>Materials and Services</b>					
Office Supplies/Materials	2,208	2,539	2,250	3,627	2,250
Operating Supplies	4,337	2,465	2,750	2,269	2,750
Repair & Maintenance Supplies	177	467	250	2,212	1,000
Postage & Freight	1,104	710	1,200	2,685	1,200
Printing	248	50	300		300
Publicity/Subscriptions/Dues	2,527	1,796	1,200	2,591	2,000
Utility Services	5,464	5,088	3,750	2,928	3,750
Professional Services	11,715		1,000	384	1,000
Repair & Maintenance Services	1,047	1,188	750	2,460	1,500
Travel & Training	393	415	1,000	1,786	1,000
Other Purchased Services	5,881	19,079	15,000	8,183	8,000
Contract Services	916		1,000	769	1,000
Insurance	4,039	4,264	4,550	5,273	3,500
Administrative Expense	9,824	9,506	10,000	10,565	10,000
	<b>\$ 49,880</b>	<b>\$ 47,567</b>	<b>\$ 45,000</b>	<b>\$ 45,731</b>	<b>\$ 39,250</b>
<b>Total Parks and Rec Admin</b>	<b>\$ 202,644</b>	<b>\$ 196,438</b>	<b>\$ 198,594</b>	<b>\$ 198,046</b>	<b>\$ 196,640</b>
<b>City Parks &amp; Properties</b>					
<b>Personal Services</b>					
Salaries	113,236	118,101	120,327	120,541	125,195
Part-time/Seasonal Wages	15,756	28,508	26,160	30,922	55,660
Overtime			1,000	246	1,000
Employer Contributions	49,555	52,635	62,757	56,392	72,812
	<b>\$ 178,547</b>	<b>\$ 199,244</b>	<b>\$ 210,244</b>	<b>\$ 208,101</b>	<b>\$ 254,667</b>
<b>Materials and Services</b>					
Office Supplies/Materials	424	548	500	370	500
Operating Supplies	17,711	15,190	12,000	14,877	12,000
Repair & Maintenance Supplies	31,184	35,989	35,100	35,645	41,505
Postage & Freight	29	47	150	806	300
Publicity/Subscriptions/Dues	395	447	350	1,299	350
Utility Services	33,166	33,874	36,000	38,854	40,000
Professional Services			500	150	500
Repair & Maintenance Services	26,171	10,047	15,000	21,452	15,000
Travel & Training	60	1,221	1,500	1,418	6,000
Other Purchased Services	4,566	6,276	5,000	5,970	6,000
Insurance	10,889	10,445	11,340	15,090	12,000
Rent/Lease Expense	1,200	1,236	2,475	1,673	2,600
	<b>\$ 125,889</b>	<b>\$ 115,681</b>	<b>\$ 120,065</b>	<b>\$ 137,604</b>	<b>\$ 136,755</b>
<b>Capital Outlay</b>					
Park Improvements		-	-		25,000
Machinery & Equipment	12,000		27,500	33,356	40,000
	<b>\$ 12,000</b>	<b>\$ -</b>	<b>\$ 27,500</b>	<b>\$ 33,356</b>	<b>\$ 65,000</b>
<b>Total City Parks &amp; Properties</b>	<b>\$ 316,436</b>	<b>\$ 314,925</b>	<b>\$ 357,809</b>	<b>\$ 379,061</b>	<b>\$ 456,422</b>

# Parks & Recreation Fund - 2210

8/13/2013

<b>Expenditures</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Actual FY 2013</b>	<b>Proposed FY 2014</b>
<b>Urban Forestry Program</b>					
<b>Personal Services</b>					
Part-time/Seasonal Wages	703	1,180	2,400	3,717	10,920
Employer Contributions	143	184	525	539	2,295
	<b>\$ 846</b>	<b>\$ 1,364</b>	<b>\$ 2,925</b>	<b>\$ 4,256</b>	<b>\$ 13,215</b>
<b>Materials and Services</b>					
Operating Supplies	3,358	1,763	5,250	3,492	8,000
Repair & Maintenance Supplies	3,079	723	2,000	1,119	2,000
Utility Services			1,000		1,000
Professional Services			500	11,040	500
Repair & Maintenance Services	3,058	1,579	3,250	2,241	10,000
Other Purchased Services	500	140	500	217	500
Contract Services	58,353	250	16,000	2,740	
Insurance		35	40	40	110
	<b>\$ 68,363</b>	<b>\$ 4,490</b>	<b>\$ 28,540</b>	<b>\$ 20,889</b>	<b>\$ 22,110</b>
<b>Total Urban Forestry</b>	<b>\$ 69,209</b>	<b>\$ 5,854</b>	<b>\$ 31,465</b>	<b>\$ 25,145</b>	<b>\$ 35,325</b>
<b>After School Program</b>					
<b>Personal Services</b>					
Salaries	3,680	2,971	12,074	3,583	21,316
Part-time/Seasonal Wages	4,801	14,745	17,258	24,396	20,142
Employer Contributions	2,055	3,803	8,650	5,490	19,055
	<b>\$ 10,536</b>	<b>\$ 21,519</b>	<b>\$ 37,982</b>	<b>\$ 33,469</b>	<b>\$ 60,513</b>
<b>Materials and Services</b>					
Operating Supplies	1,807	6,583	7,605	4,788	6,988
Communication & Transportation		16	323		2,946
Publicity/Subscriptions/Dues	47	150	538		538
Utility Services				445	
Repair and Maintenance Services			323		108
Contract Services	4,282	7,675	18,640	2,746	7,869
Insurance	329	337	717	717	810
	<b>\$ 6,465</b>	<b>\$ 14,814</b>	<b>\$ 28,684</b>	<b>\$ 8,696</b>	<b>\$ 19,259</b>
<b>Total After School Program</b>	<b>\$ 17,001</b>	<b>\$ 36,333</b>	<b>\$ 66,666</b>	<b>\$ 42,165</b>	<b>\$ 79,772</b>

# Parks & Recreation Fund - 2210

8/13/2013

<b>Expenditures</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Actual FY 2013</b>	<b>Proposed FY 2014</b>
<b>Armory Facility</b>					
<b>Personal Services</b>					
Salaries	8,029	6,483	7,798	7,816	-
Employer Contributions	3,054	3,074	5,454	4,873	-
	<b>\$ 11,083</b>	<b>\$ 9,557</b>	<b>\$ 13,252</b>	<b>\$ 12,689</b>	<b>\$ -</b>
<b>Materials and Services</b>					
Office Materials and Supplies	760	285	150		150
Operating Supplies	1,841	5,210	2,200	1,861	2,200
Repair & Maintenance Supplies	712	1,771	1,500	3,142	2,000
Publicity/Subscriptions/Dues			150		150
Utility Services	10,284	10,607	11,000	12,703	12,000
Repair & Maintenance Services	1,551	1,913	3,000	950	3,000
Travel and Training	165		500		500
Insurance	1,562	1,605	1,370	1,368	1,200
Special Assessments	479	479	280	479	500
	<b>\$ 17,354</b>	<b>\$ 21,870</b>	<b>\$ 20,150</b>	<b>\$ 20,502</b>	<b>\$ 21,700</b>
<b>Total Armory Facility</b>	<b>\$ 28,437</b>	<b>\$ 31,427</b>	<b>\$ 33,402</b>	<b>\$ 33,191</b>	<b>\$ 21,700</b>
<b>City Beach</b>					
<b>Personal Services</b>					
Salaries and Wages	9,422	9,917	10,093	10,136	10,504
P.T./Seasonal Lifeguard Wages	13,621	16,744	19,000	18,666	19,000
P.T./Seasonal Concession Wages	7,578	9,880	12,000	10,811	12,000
Overtime	32	18	-	261	-
Employer Contributions	7,495	8,166	8,992	9,081	9,359
	<b>\$ 38,148</b>	<b>\$ 44,725</b>	<b>\$ 50,085</b>	<b>\$ 48,955</b>	<b>\$ 50,863</b>
<b>Materials and Services</b>					
Office Materials and Supplies	26	72	250	114	250
Operating Supplies	3,767	5,340	5,100	7,738	5,300
Concessions	8,990	9,112	10,900	9,478	10,900
Repair & Maintenance Supplies	2,822	11,044	4,100	7,363	5,000
Postage & Freight			50		50
Printing, Duplicating, Typing			150	315	150
Publicity, Subscriptions & Dues	85	110	350	85	350
Utility Services	5,693	7,699	6,580	7,007	6,580
Professional Services	400		500		500
Repair & Maintenance Services	3,822	4,195	8,500	9,730	10,500
Travel and Training			550		550
Other Purchased Services	89	433	500	1,069	500
Insurance	1,572	1,629	1,790	1,789	1,400
	<b>\$ 27,266</b>	<b>\$ 39,634</b>	<b>\$ 39,320</b>	<b>\$ 44,688</b>	<b>\$ 42,030</b>
<b>Total City Beach</b>	<b>\$ 65,414</b>	<b>\$ 84,359</b>	<b>\$ 89,405</b>	<b>\$ 93,643</b>	<b>\$ 92,893</b>

# Parks & Recreation Fund - 2210

8/13/2013

Expenditures	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Proposed FY 2014
<b>Community Ice Rink Pavilion</b>					
<b>Personal Services</b>					
Salaries and Wages	28,267	29,750	30,280	30,409	31,513
Temporary/Seasonal Wages	48,431	66,973	56,400	72,011	60,000
Part-time wages - LTS Instructors	4,312	5,636	6,200	3,818	6,200
Part-time wages - Concessions	28,682	24,561	21,500	24,949	25,000
Employer Contributions	27,558	29,950	31,875	31,245	31,777
	<b>\$ 137,250</b>	<b>\$ 158,115</b>	<b>\$ 146,254</b>	<b>\$ 162,432</b>	<b>\$ 154,490</b>
<b>Materials and Services</b>					
Office Materials and Supplies	703	307	900	616	1,100
Operating Supplies	15,059	22,799	24,000	18,845	24,000
Concessions	25,551	27,105	23,075	24,625	26,500
Repair & Maintenance Supplies	6,759	13,525	12,000	18,802	13,000
Printing, Duplicating, Typing	513		650	636	650
Public Notices/Subscriptions	4,023	1,924	2,000	3,699	2,000
Utility Services	76,300	86,106	80,000	78,289	80,000
Professional Services		6,097	250		250
Repair & Maintenance Services	7,355	24,792	15,000	16,683	15,000
Travel and Training	388		2,500	358	2,500
Other Purchased Services	6,999	6,078	6,800	9,020	6,000
Insurance	11,247	8,181	8,475	8,475	6,600
	<b>\$ 154,897</b>	<b>\$ 196,914</b>	<b>\$ 175,650</b>	<b>\$ 180,048</b>	<b>\$ 177,600</b>
<b>Debt Service</b>			<b>\$ 15,000</b>	<b>\$ 7,202</b>	<b>\$ 30,000</b>
<b>Capital Outlay</b>					
Building Improvements			10,000	67,308	65,000
Machinery & Equipment			140,000	80,269	15,000
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ 147,577</b>	<b>\$ 80,000</b>
<b>Total Ice Rink Pavilion</b>	<b>\$ 292,147</b>	<b>\$ 355,029</b>	<b>\$ 486,904</b>	<b>\$ 497,258</b>	<b>\$ 442,090</b>

# Parks & Recreation Fund - 2210

8/13/2013

<b>Expenditures</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Actual FY 2013</b>	<b>Proposed FY 2014</b>
<b>Saddle Club Rental</b>					
<b>Materials and Services</b>					
Operating Supplies	15	58	250	225	250
Repair & Maintenance Supplies	126	713	200	199	700
Utility Services	2,752	3,719	3,500	3,216	4,250
Insurance			50		100
Special Assessments			100		100
<b>Total Saddle Club Rental</b>	<b>\$ 2,893</b>	<b>\$ 4,490</b>	<b>\$ 4,100</b>	<b>\$ 3,640</b>	<b>\$ 5,400</b>
<b>Special Events</b>					
<b>Materials and Services</b>					
Operating Supplies	81	640	500		500
Contract Services			6,500		6,500
<b>Total Special Events</b>	<b>\$ 81</b>	<b>\$ 640</b>	<b>\$ 7,000</b>	<b>\$ -</b>	<b>\$ 7,000</b>
<b>Adult Programs</b>					
<b>Personal Services</b>					
Salaries and Wages	3,680	2,971	3,574	3,583	677
Temporary/Seasonal Wages	7,057	7,863	6,443	6,496	4,300
Employer Contributions	2,377	2,718	3,300	3,069	1,335
	<b>\$ 13,114</b>	<b>\$ 13,552</b>	<b>\$ 13,317</b>	<b>\$ 13,148</b>	<b>\$ 6,312</b>
<b>Materials and Services</b>					
Operating Supplies	2,350	2,217	4,842	2,418	3,872
Communication & Transportation			277		90
Printing	3		215		161
Publicity/Subscriptions/Dues		150	985		823
Contract Services	1,780	3,894	2,223	1,265	2,223
	<b>\$ 4,133</b>	<b>\$ 6,261</b>	<b>\$ 8,542</b>	<b>\$ 3,683</b>	<b>\$ 7,169</b>
<b>Total Adult Programs</b>	<b>\$ 17,247</b>	<b>\$ 19,813</b>	<b>\$ 21,859</b>	<b>\$ 16,831</b>	<b>\$ 13,481</b>

# Parks & Recreation Fund - 2210

8/13/2013

<b>Expenditures</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Actual FY 2013</b>	<b>Proposed FY 2014</b>
<b>Youth Programs</b>					
<b>Personal Services</b>					
Salaries and Wages	9,033	7,293	8,772	8,794	3,722
Temporary/Seasonal Wages	4,265	4,620	7,204	7,962	9,010
Employer Contributions	4,056	4,193	6,136	6,575	4,413
	<b>\$ 17,354</b>	<b>\$ 16,106</b>	<b>\$ 22,112</b>	<b>\$ 23,331</b>	<b>\$ 17,145</b>
<b>Materials and Services</b>					
Operating Supplies	2,146	2,078	7,319	6,472	8,163
Contract Services	2,337	755	12,900	8,786	10,204
Insurance	637	510	520	518	520
	<b>\$ 5,120</b>	<b>\$ 3,343</b>	<b>\$ 20,739</b>	<b>\$ 15,776</b>	<b>\$ 18,887</b>
<b>Total Youth Programs</b>	<b>\$ 22,474</b>	<b>\$ 19,449</b>	<b>\$ 42,851</b>	<b>\$ 39,107</b>	<b>\$ 36,032</b>
<b>Summer Camp</b>					
<b>Personal Services</b>					
Salaries and Wages	9,033	7,293	8,772	8,794	8,120
Temporary/Seasonal Wages	29,463	35,492	40,694	33,383	35,357
Employer Contributions	7,903	8,987	13,396	10,236	12,768
	<b>\$ 46,399</b>	<b>\$ 51,772</b>	<b>\$ 62,862</b>	<b>\$ 52,413</b>	<b>\$ 56,245</b>
<b>Materials and Services</b>					
Operating Supplies	3,091	5,031	5,006	5,163	4,408
Communication & Transportation			430		688
Printing	525		1,075	658	
Publicity/Subscriptions/Dues		366	538	36	538
Utility Services				213	
Repair and Maintenance Services			323		323
Contract Services	18,970	18,215	27,632	22,844	25,650
Insurance	1,426	1,905	2,320	2,320	1,600
	<b>\$ 22,586</b>	<b>\$ 25,517</b>	<b>\$ 37,324</b>	<b>\$ 31,234</b>	<b>\$ 33,207</b>
<b>Total Summer Camp</b>	<b>\$ 68,984</b>	<b>\$ 77,289</b>	<b>\$ 100,186</b>	<b>\$ 83,647</b>	<b>\$ 89,452</b>
<b>Operating Contingency</b>	<b>\$ -</b>		<b>\$ 10,000</b>		<b>\$ 10,000</b>
<b>Total Expenditures</b>	<b>\$ 1,132,603</b>	<b>\$ 1,169,971</b>	<b>\$ 1,486,176</b>	<b>\$ 1,446,727</b>	<b>\$ 1,583,510</b>
<b>Ending Available Cash</b>		<b>\$ 640</b>	<b>\$ 4,074</b>		<b>\$ 493</b>
<b>Total Parks &amp; Recreation Fund</b>	<b>\$ 1,132,603</b>	<b>\$ 1,170,611</b>	<b>\$ 1,490,250</b>		<b>\$ 1,584,003</b>

# Parks & Recreation Fund - 2210

8/13/2013

Expenditures	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Proposed FY 2014
<b>Total Parks and Rec Fund</b>					
Personal Services	623,082	674,623	731,887	729,988	824,468
Materials and Services	497,521	495,348	551,789	528,604	574,042
Debt Service	-	-	15,000	7,202	30,000
Capital Outlay	12,000	-	177,500	180,933	145,000
	<b>\$ 1,132,603</b>	<b>\$ 1,169,971</b>	<b>\$ 1,486,176</b>	<b>\$ 1,446,727</b>	<b>\$ 1,583,510</b>
<b>Personal Services</b>					
110	299,775	299,765	317,828	313,256	322,694
111	111,156	159,893	159,484	188,123	223,204
112	1,566	1,648	1,677	1,686	1,682
114	54,193	56,821	58,700	58,244	62,200
120	40	1,270	1,000	507	1,000
140	153,220	155,052	193,198	168,172	213,688
<b>Materials and Services</b>					
210	4,121	3,751	4,050	4,727	4,250
220	58,301	73,030	79,822	71,306	82,931
223	34,541	36,217	33,975	34,103	37,400
230	48,926	70,891	64,150	72,020	71,205
310	1,133	773	2,430	3,491	5,274
320	1,383	464	3,078	1,609	1,261
330	7,544	5,274	6,211	7,848	7,349
340	133,659	147,093	141,830	143,655	147,580
350	12,115	6,097	2,750	17,638	2,750
360	45,087	43,795	47,646	53,516	67,431
370	1,006	1,636	6,050	3,562	11,050
390	18,035	32,006	27,800	24,458	21,000
397	86,638	30,789	84,895	39,150	53,446
510	30,939	27,754	31,672	36,072	30,340
530	3,775	3,888	5,050	4,405	20,175
540	479	479	380	479	600
880	9,824	9,506	10,000	10,565	10,000
<b>Contingency</b>	-	-	10,000	-	10,000
<b>Debt Service</b>	-	-	15,000	7,202	30,000
<b>Capital Outlay</b>					
930	-	-	10,000	67,308	90,000
940	-	-	167,500	113,625	55,000

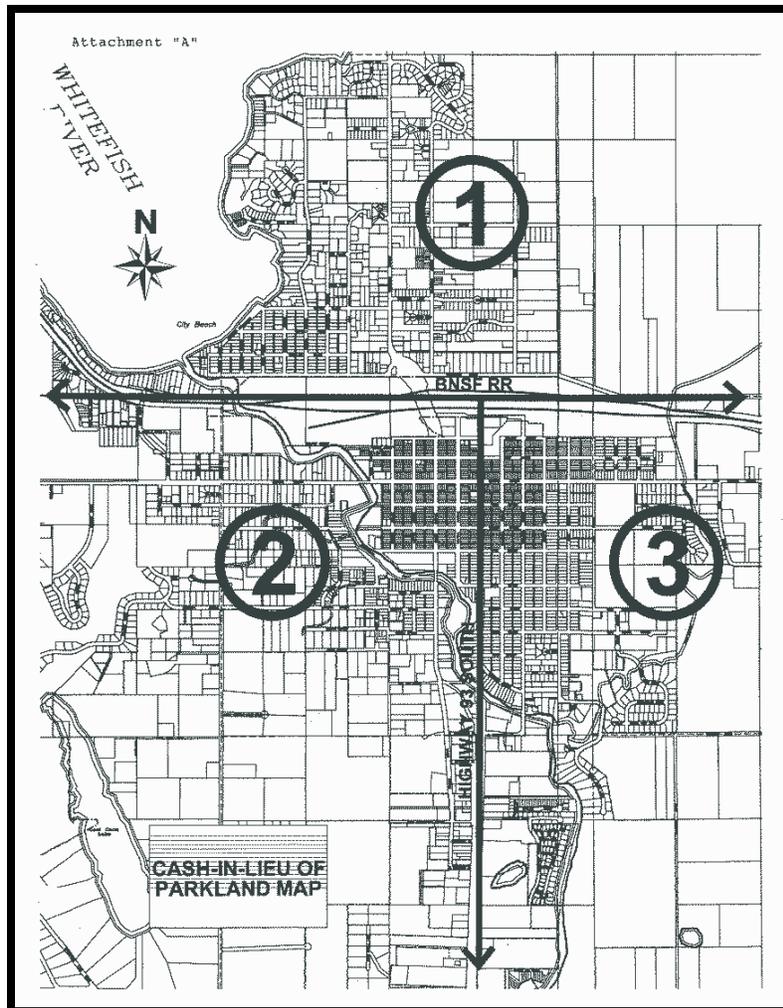
## Purpose

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

Authority for the Parkland Acquisition and Development Fund derives in the Montana Subdivision and Platting Act, specifically Section 76-3-621 (5) MCA. In order to comply with the proximity requirements of the law, the City has designated three quadrants in the City where the funds are spent—Resolution 07-10.

## FY 2014 Objectives

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



# Parkland Acquisition & Development - 2990

8/13/2013

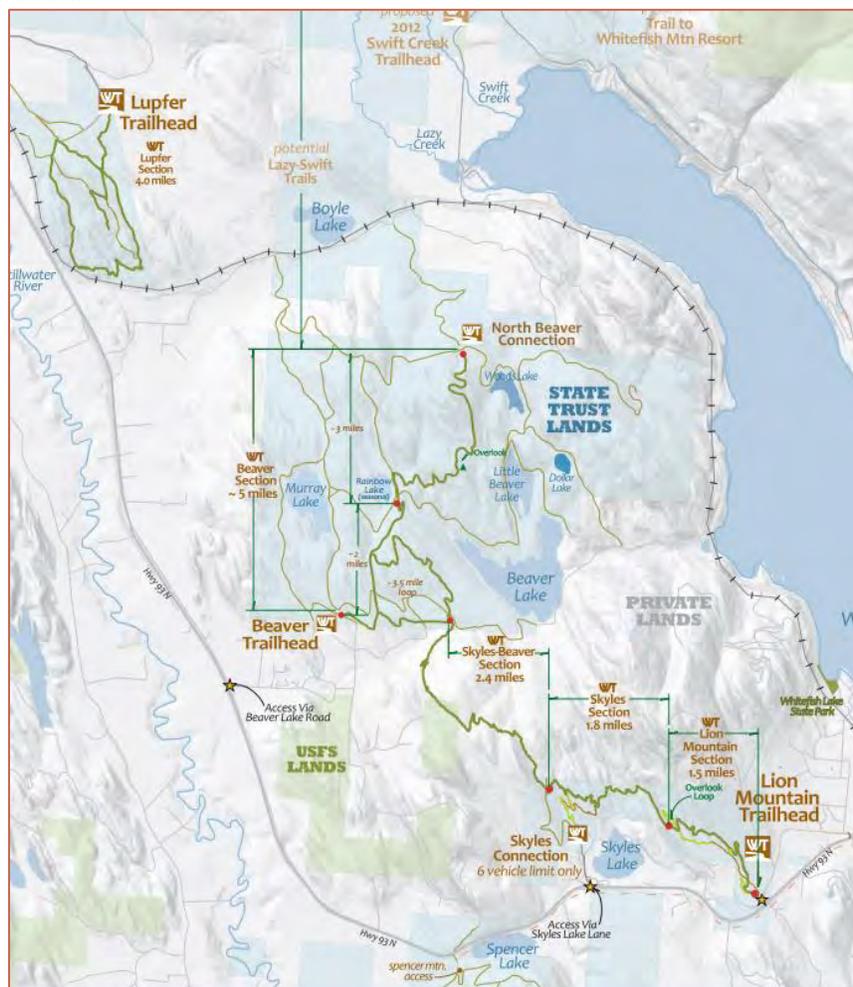
Revenues	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Proposed FY 2014
<b>Licenses &amp; Permits</b>					
Other Misc Permits		44,850			
<b>Intergovernmental</b>					
CTEP Project Grant		22,735	256,000		256,000
	\$ -	\$ 22,735	\$ 256,000		\$ 256,000
<b>Investment Earnings</b>					
Investment Earnings	1,921	1,015	900	315	900
	\$ 1,921	\$ 1,015	\$ 900	\$ 315	\$ 900
<b>Other Financing Sources</b>					
Proceeds From Cash In-lieu / Dist W	-	-	-		-
Proceeds From Cash In-lieu / Dist N	-	-	-		-
Transfer from Resort Tax			39,800		39,800
	\$ -	\$ -	\$ 39,800		\$ 39,800
<b>Total Fund Revenue</b>	<b>\$ 1,921</b>	<b>\$ 68,600</b>	<b>\$ 296,700</b>	<b>\$ 315</b>	<b>\$ 296,700</b>
<b>Operating Cash</b>					
		\$ 112,267	\$ 92,383		\$ 86,837
Cash - District West			\$ 2,323		\$ 2,330
Cash - District North			\$ 19,926		\$ 19,981
<b>Total Resources</b>	<b>\$ 1,921</b>		<b>\$ 411,332</b>		<b>\$ 405,848</b>
Expenditures	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Proposed FY 2014
<b>Materials and Services</b>					
Professional Services	4,953	5,548	6,000		6,000
Repair & Maintenance Services	10,548	28,001	16,483		16,483
	\$ 15,501	\$ 33,549	\$ 22,483		\$ 22,483
<b>Capital Outlay</b>					
Buildings	-		70,000	5,799	70,000
Park Improvements	7,132	5,111			
Trail Improvements	1,050	1,037	296,600		296,600
	\$ 8,182	\$ 6,148	\$ 366,600	\$ 5,799	\$ 366,600
<b>Total Expenditures</b>	<b>\$ 23,683</b>	<b>\$ 39,697</b>	<b>\$ 389,083</b>	<b>\$ 5,799</b>	<b>\$ 389,083</b>
<b>Operating Cash</b>					
	\$ (21,761)	\$ 92,383	\$ (0)		\$ (5,546)
Cash - District West		\$ 2,323	\$ 2,323		\$ 2,330
Cash - District North		\$ 19,926	\$ 19,926		\$ 19,981
<b>Total Park Acquisition Fund</b>	<b>\$ 1,921</b>	<b>\$ 132,080</b>	<b>\$ 411,332</b>		<b>\$ 405,848</b>

## Purpose

The purpose of the Whitefish Trail Construction Fund is to provide budget authority to support efforts to design and construct new portions of Whitefish 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. In FY 2012, 1,750,000 were transferred to Whitefish Community Foundation, and \$316,351 was transferred to Whitefish Legacy Partners. Maintenance for existing portions of the trail is expensed in the Parks & Rec Fund.

## FY 2014 Objectives

The objective of the Whitefish Trail Construction Fund for this fiscal year is to use 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.





## 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. At the November 2, 2004 City election, the voters approved an extension of the resort tax until January 31, 2025 by a margin of 2012 to 632. 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 2014 Objectives

Specific projects appropriated during FY14 are shown below. Additional funds are appropriated in case of cost increases or if other projects are approved during the year.

Item/Project	Amount
<b>Revenue Changes</b>	
<ul style="list-style-type: none"> <li>• Increased tax collection projections from FY13 budget</li> </ul>	\$210,000
<b>Expenditures</b>	
<ul style="list-style-type: none"> <li>• 6th &amp; Geddes Projects &amp; E. 2<sup>nd</sup> Street remainder</li> <li>• E 2<sup>nd</sup> Street undergrounding, scrubbing &amp; engineering (FY15 \$2.7million)</li> <li>• Riverside Tennis Court Reconstruction</li> <li>• Comprehensive Parks &amp; Rec Master Plan remainder</li> <li>• Memorial Stadium Contribution \$50k in FY12 and \$25k in FY13 &amp; FY14</li> <li>• Projected increase in Transfer for Property Tax Relief</li> <li>• CTEP Match for Design of 2nd Street Trail</li> <li>• Soroptimist and Memorial Park Equipment</li> </ul>	\$540,000 \$400,000 \$210,000 \$10,000 \$25,000 \$18,472 \$39,800 \$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

**Future Projects:**

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

**PARKS:**

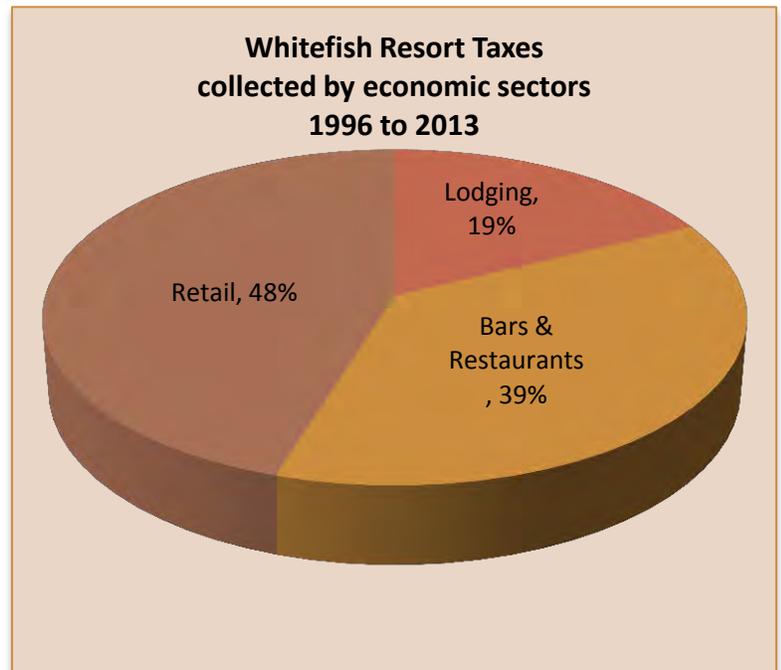
- Riverside Park Bike/Ped Path.
- Baker Street Park Bike/Ped Path.
- Grouse Mnt Park Tennis Court reconstruction.
- Riverside Park Tennis Court improvements.
- Kay Beller Park Construction.
- Memorial Park Basketball Court Resurfacing.
- Baker Park Bike/Ped Path.
- 2nd to Armory Trail
- East Edgewood 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
- Soroptimist and Memorial Park Equipment

**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



# Resort Tax Fund - 2100

8/13/2013

Revenues	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Proposed FY 2014
<b>Taxes</b>					
Resort Taxes	1,680,394	1,819,283	1,720,000	1,966,426	1,930,000
	<b>\$ 1,680,394</b>	<b>\$ 1,819,283</b>	<b>\$ 1,720,000</b>	<b>\$ 1,966,426</b>	<b>\$ 1,930,000</b>
<b>Investment Earnings</b>					
Investment Earnings	37,616	21,542	15,000	5,528	6,000
	<b>\$ 30,000</b>	<b>\$ 21,542</b>	<b>\$ 15,000</b>	<b>\$ 5,528</b>	<b>\$ 6,000</b>
<b>Total Revenue</b>	<b>\$ 1,580,000</b>	<b>\$ 1,840,825</b>	<b>\$ 1,735,000</b>	<b>\$ 1,971,954</b>	<b>\$ 1,936,000</b>
<b>Beginning Cash-Rebate</b>	<b>\$ 460,574</b>	<b>\$ 553,708</b>	<b>\$ 598,007</b>		<b>\$ 693,432</b>
<b>Beginning Cash-Streets</b>	<b>\$ 1,786,400</b>	<b>\$ 1,493,523</b>	<b>\$ 1,411,436</b>		<b>\$ 1,003,953</b>
<b>Beginning Cash-Parks</b>	<b>\$ 310,000</b>	<b>\$ 368,678</b>	<b>\$ 413,538</b>		<b>\$ 456,169</b>
<b>Total Resources</b>		<b>\$ 4,256,734</b>	<b>\$ 4,157,981</b>		<b>\$ 4,089,554</b>
Expenditures	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Proposed FY 2014
<b>Materials and Services</b>					
Professional Services				23,630	
<b>Capital Outlay</b>					
Street Improvements	1,398,325	1,253,815	2,000,000	1,606,074	2,000,000
Park Development	198	102,035	285,000	25,000	305,000
	<b>\$ 1,398,523</b>	<b>\$ 1,355,850</b>	<b>\$ 2,285,000</b>	<b>\$ 1,631,074</b>	<b>\$ 2,305,000</b>
<b>Other Financing Uses</b>					
Property Tax Relief Transfer	460,574	553,708	598,007	598,007	693,432
Transfer to Park Development Fund	-		39,800		39,800
	<b>\$ 460,574</b>	<b>\$ 553,708</b>	<b>\$ 637,807</b>	<b>\$ 598,007</b>	<b>\$ 733,232</b>
<b>Total Expenditures</b>	<b>\$ 1,859,097</b>	<b>\$ 1,909,558</b>	<b>\$ 2,922,807</b>	<b>\$ 2,252,711</b>	<b>\$ 3,038,232</b>
<b>Ending Cash - Rebate</b>	<b>\$ 415,698</b>	<b>\$ 598,007</b>	<b>\$ 456,479</b>		<b>\$ 509,362</b>
<b>Ending Cash - Streets</b>	<b>\$ 867,594</b>	<b>\$ 1,411,436</b>	<b>\$ 598,697</b>		<b>\$ 328,758</b>
<b>Ending Cash - Parks</b>	<b>\$ 231,108</b>	<b>\$ 413,538</b>	<b>\$ 179,999</b>		<b>\$ 213,203</b>
<b>Total Resort Tax Fund</b>	<b>\$ 3,373,497</b>	<b>\$ 4,332,539</b>	<b>\$ 4,157,981</b>		<b>\$ 4,089,554</b>

### Purpose

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

### FY 2014 Objectives

Significant or changed appropriations during FY14 are:

Item/Project	Amount
<b>Expenditures</b>	
• Downtown Master Plan (Professional Services) remainder	\$20,000
• Parking Structure Engineering (Professional Services)	\$40,000
• \$10k Hwy 93 S Corridor Study \$20k Hwy 93 W Study other half planning	\$30,000
• Funding for WHA for Railway District BNSF properties (Prof. Services)	\$50,000
• Business Rehab Loan Program (Contributions)	\$30,000
• Private Development Assistance (Contributions)	\$100,000
• Donation to High School (Grants)	\$750,000
• Downtown O Shaugnessy Restrooms (Buildings)	\$100,000
• Lighting Riverside Park trail (Urban Renewal Projects)	\$10,000
• Skye Park Bridge (Urban Renewal) (\$350,700 Grant funded)	\$600,000
• Depot Park phase II (Urban Renewal)	\$547,000
• Way Finding Install (Urban Renewal)	\$10,000
• Chamber Trolley (Urban Renewal) \$ moved to contingency	\$0
• Armory Floor Installation (Urban Renewal)	\$30,000
• Reroute Block 46 (Urban Renewal)	\$0
• Baker (Marcus & VFW) Bulb-outs (Urban Renewal Contribution)	\$100,000
• Char Rigg Trail	\$25,000

## Tax Increment District Fund - 2310

Revenues	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Proposed FY 2014
<b>Taxes</b>					
Real Property Taxes	3,867,955	3,820,628	4,084,596	4,095,155	4,302,988
Personal Property Taxes	119,064	117,044	120,000	100,869	120,000
Penalty and Interest	40,517	27,254	20,000	15,887	20,000
	<b>\$ 4,027,536</b>	<b>\$ 3,964,926</b>	<b>\$ 4,224,596</b>	<b>\$ 4,211,911</b>	<b>\$ 4,442,988</b>
<b>Intergovernmental</b>					
CTEP					140,000
Baucus Earmark for Trails-SAFETEA-LU			-		210,700
State Entitlement Share	164,660	148,194	148,194	171,325	148,194
	<b>\$ 164,660</b>	<b>\$ 148,194</b>	<b>\$ 148,194</b>	<b>\$ 171,325</b>	<b>\$ 498,894</b>
<b>Miscellaneous Revenue</b>					
Miscellaneous Revenue	125,677	8,423	-	2,186	-
Special Assessments	33,420	26,753	21,000	25,143	20,000
P & I Special Assessments	698	244		94	
Transfer from Impact Fees	1,700	1,264		1,935	
	<b>\$ 161,495</b>	<b>\$ 36,683</b>	<b>\$ 21,000</b>	<b>\$ 29,358</b>	<b>\$ 20,000</b>
<b>Total Revenue</b>	<b>\$ 4,353,691</b>	<b>\$ 4,149,803</b>	<b>\$ 4,393,790</b>	<b>\$ 4,412,594</b>	<b>\$ 4,961,882</b>
<b>Beginning Available Cash</b>		<b>\$ 1,986,742</b>	<b>\$ 2,361,820</b>		<b>\$ 2,059,195</b>
<b>Total Resources</b>	<b>\$ 4,353,691</b>	<b>\$ 6,136,546</b>	<b>\$ 6,755,610</b>		<b>\$ 7,021,077</b>

## Tax Increment District Fund - 2310

Expenditures	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Proposed FY 2014
<b>Personal Services</b>					
Salaries	132,077	147,738	138,286	141,314	162,578
Part-Time Wages	7,705	4,943	5,030	5,058	1,744
Overtime	1,987	2,868	3,613	1,506	1,993
Employer Contributions	43,913	48,352	48,606	46,789	54,535
	<b>\$ 185,682</b>	<b>\$ 203,901</b>	<b>\$ 195,535</b>	<b>\$ 194,667</b>	<b>\$ 220,850</b>
<b>Materials and Services</b>					
Operating Supplies	392	681	2,000	152	2,000
Repair and Maintenance Services	908	17,754		2,247	
Professional Services	35,900	113,244	100,000	202,724	100,000
Repair and Maintenance Services	6,798	14,372		31,533	
Other Purchased Services	6,373	3,229	30,000	18,516	30,000
Insurance	6,629	5,657	6,385	6,384	4,300
Special Assessments	1,955	6,900			
Contributions		9,798	150,000	20,729	130,000
Grants	42,391		1,000,000	1,000,000	800,000
Administrative Expense	4,748	4,539	5,500	4,662	5,500
	<b>\$ 106,094</b>	<b>\$ 176,174</b>	<b>\$ 1,293,885</b>	<b>\$ 1,286,947</b>	<b>\$ 1,071,800</b>
<b>Intergovernmental Allocations</b>					
School District Residential Rebate	576,028	567,901	590,000	639,246	650,000
	<b>\$ 576,028</b>	<b>\$ 567,901</b>	<b>\$ 590,000</b>	<b>\$ 639,246</b>	<b>\$ 650,000</b>
<b>Transfers</b>					
Trans to ESC Construction	76,337	123,392	125,000	25,773	-
Transfer to TIF Debt Service Fund	1,720,360	1,779,659	1,778,000	1,789,836	1,796,986
Trans to City Hall Const. Res. Fund	250,000	250,000	250,000	250,000	250,000
	<b>\$ 2,046,697</b>	<b>\$ 2,153,051</b>	<b>\$ 2,153,000</b>	<b>\$ 2,065,610</b>	<b>\$ 2,046,986</b>
<b>Capital Outlay</b>					
Land		752,589	-		-
Buildings	11,856		100,000		100,000
Urban Renewal Projects		137,519	1,948,737	441,150	1,422,000
	<b>\$ 11,856</b>	<b>\$ 890,108</b>	<b>\$ 2,048,737</b>	<b>\$ 441,150</b>	<b>\$ 1,522,000</b>
<b>Contingency</b>			50,000		<b>\$ 300,000</b>
<b>Total Expenditures</b>	<b>\$ 2,926,357</b>	<b>\$ 3,991,136</b>	<b>\$ 6,331,157</b>	<b>\$ 4,627,619</b>	<b>\$ 5,811,636</b>
<b>Year end Available Cash</b>		2,361,820	424,453		<b>\$ 1,209,441</b>
<b>Total Fund</b>		<b>\$ 6,352,956</b>	<b>\$ 6,755,610</b>		<b>\$ 7,021,077</b>

## **Purpose**

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

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

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 2014 Objectives**

Meet debt service on the 2009 TIF Revenue Bond.

## Tax Increment Debt Service Debt - 3110

Revenues	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Proposed FY 2014
<b>Investment Earnings</b>					
Investment Earnings	31,443	21,622	12,000	8,548	10,000
<b>Other Financing Sources</b>					
Transfer from TIF District Fund	1,720,361	1,779,659	1,778,000	1,789,836	1,796,986
<b>Total Fund Revenue</b>	<b>\$ 1,751,804</b>	<b>\$ 1,801,281</b>	<b>\$ 1,790,000</b>	<b>\$ 1,798,384</b>	<b>\$ 1,806,986</b>
<b>Dbt Service Reserve</b>		<b>\$ 1,516,343</b>	<b>\$ 1,537,231</b>		<b>\$ 1,555,831</b>
<b>Dbt Reserve</b>		<b>\$ 1,569,500</b>	<b>\$ 1,569,500</b>		<b>\$ 1,569,500</b>
<b>Total Resources</b>		<b>\$ 3,370,781</b>	<b>\$ 4,896,731</b>		<b>\$ 4,932,317</b>
Expenditures	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Proposed FY 2014
<b>Debt Service</b>					
Amortization of Bond Premium		22,524	22,524	24,777	24,800
Principal	1,185,000	1,225,000	1,265,000	1,265,000	1,305,000
Interest	600,461	564,311	524,000	523,799	478,824
Paying Agent Fees	300	300	1,000	300	1,000
		<b>\$ 1,789,611</b>	<b>\$ 1,790,000</b>	<b>\$ 1,813,876</b>	<b>\$ 1,809,624</b>
<b>Total Requirements</b>		<b>\$ 1,789,611</b>	<b>\$ 1,790,000</b>	<b>\$ 1,813,876</b>	<b>\$ 1,784,824</b>
<b>Dbt Service Reserve</b>		<b>\$ 1,516,343</b>	<b>\$ 1,537,231</b>		<b>\$ 1,577,993</b>
<b>Dbt Reserve</b>		<b>\$ 1,569,500</b>	<b>\$ 1,569,500</b>		<b>\$ 1,569,500</b>

## **Purpose**

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

## **FY 2014 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 took place in FY 2013.

## Impact Fees - 2399

Revenues	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Proposed FY 2014
<b>Charges for Services</b>					
Impact Fee - Paved Trails	15,577	18,945	19,000	29,049	23,000
Impact Fee - Park Maint Building	1,036	1,260	1,500	1,932	1,500
Impact Fee - ESC	29,892	42,074	45,000	63,038	45,000
Impact Fee - City Hall	28,311	39,850	45,000	59,705	45,000
Impact Fee - Stormwater	8,606	9,919	12,000	23,525	13,000
	<b>\$ 83,422</b>	<b>\$ 112,048</b>	<b>\$ 122,500</b>	<b>\$ 177,249</b>	<b>\$ 127,500</b>
<b>Investment Earnings</b>					
Investment Earnings	2,482	2,085	2,500	921	1,000
	<b>\$ 2,482</b>	<b>\$ 2,085</b>	<b>\$ 2,500</b>	<b>\$ 921</b>	<b>\$ 1,000</b>
<b>Total Fund Revenue</b>	<b>\$ 85,904</b>	<b>\$ 114,133</b>	<b>\$ 125,000</b>	<b>\$ 178,170</b>	<b>\$ 128,500</b>
<b>Beginning Available Cash:</b>		<b>\$ 179,500</b>	<b>\$ 250,200</b>		<b>\$ 363,318</b>
Paved Trails		39,241	58,630		87,883
Park Maint Building		0	0		0
ESC		0	0		0
City Hall		103,703	144,706		204,882
Stormwater		36,556	46,863		70,553
<b>Total Resources</b>		<b>\$ 293,633</b>	<b>\$ 375,200</b>		<b>\$ 491,818</b>

Expenditures	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Proposed FY 2014
<b>Transfers</b>					
TIF-Park Maint Building			1,510	1,935	1,503
Emergency Services Building			45,302		45,092
City Hall Construction			190,979		250,385
Paved Trails			78,151		111,115
Stormwater Fund			59,258		83,723
<b>Total Expenditures</b>	<b>\$ 110,489</b>	<b>\$ 43,432</b>	<b>\$ 375,200</b>	<b>\$ 1,935</b>	<b>\$ 491,818</b>
<b>Total Requirements</b>	<b>110,489</b>	<b>43,432</b>	<b>375,200</b>		<b>\$ 491,818</b>

## **Purpose**

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

## **FY 2014 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 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Proposed FY 2014
<b>Investment Earnings</b>					
Investment Earnings	1,914	1,152	1,700	348	750
	\$ 1,914	\$ 1,152	\$ 1,700	\$ 348	\$ 750
<b>Other Financing Sources</b>					
Cash In-lieu - District E		-	-		-
Cash-in-lieu - District W	5,607	-	-		-
Cash-in-lieu - District N		-	-		-
	\$ 5,607	\$ -	\$ -		\$ -
<b>Total Fund Revenue</b>	<b>\$ 7,521</b>	<b>\$ 1,152</b>	<b>\$ 1,700</b>	<b>\$ 348</b>	<b>\$ 750</b>
<b>Beginning Available Cash</b>			\$ 126,485		\$ 126,832
<b>Total Resources</b>		\$ 1,152	\$ 128,185		\$ 127,582
Expenditures	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Proposed FY 2014
<b>Capital Outlay</b>					
East District Improvements			11,460		11,406
West District Improvements			60,405		60,121
North District Improvements			56,320		56,056
<b>Total Expenditures</b>		\$ -	\$ 128,185		\$ 127,582

## **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 2014 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 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Proposed FY 2014
<b>Investment Earnings</b>					
Investment Earnings	20,365	14,823	17,000	5,142	8,000
<b>Other Financing Sources</b>					
Transfer from TIF District Fund	250,000	250,000	250,000	250,000	250,000
<b>Total Revenue</b>	<b>\$ 270,365</b>	<b>\$ 264,823</b>	<b>\$ 267,000</b>	<b>\$ 255,142</b>	<b>\$ 258,000</b>
<b>Beginning Available Cash</b>		<b>\$ 1,507,249</b>	<b>\$ 1,772,073</b>		<b>\$ 2,027,194</b>
<b>Total Resources</b>		<b>\$ 1,772,072</b>	<b>\$ 2,039,073</b>	<b>\$ 255,142</b>	<b>\$ 2,285,194</b>
Expenditures	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2012	Proposed FY 2014
<b>Capital Outlay</b>					
City Hall Project	2,451		200,000	20	400,000
<b>Total Expenditures</b>	<b>\$ 2,451</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ 20</b>	<b>\$ 400,000</b>
<b>Unappropriated</b>		<b>\$ 1,772,072</b>	<b>\$ 1,839,073</b>		<b>\$ 1,885,194</b>
<b>Total Fund</b>		<b>\$ 1,772,072</b>	<b>\$ 2,039,073</b>		<b>\$ 2,285,194</b>

## Purpose

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

## Highlights:

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



## FY 2014 Objectives

The objective of the Fund for this fiscal year is to support construction activities related to US93/2<sup>nd</sup> Street improvement. The project should be completed in FY 2014.

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

<b>Revenues</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Actual FY 2013</b>	<b>Proposed FY 2014</b>
<b>Intergovernmental Revenues</b>					
TIGER Grant	343,363	2,455,000	570,000	432,564	\$ 134,000
<b>Total Revenue</b>	<b>\$ 343,363</b>	<b>\$ 2,455,000</b>	<b>\$ 570,000</b>	<b>\$ 432,564</b>	<b>\$ 134,000</b>
<b>Expenditures</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Actual FY 2013</b>	<b>Proposed FY 2014</b>
<b>Capital Outlay</b>					
US92/2nd Street Project	475,124	2,428,767	570,000	437,319	134,000
<b>Total Expenditures</b>	<b>\$ 475,124</b>	<b>\$ 2,428,767</b>	<b>\$ 570,000</b>	<b>\$ 437,319</b>	<b>\$ 134,000</b>
<b>Unappropriated</b>		<b>\$ 26,233</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Total Fund</b>		<b>\$ 2,455,000</b>	<b>\$ 570,000</b>		<b>\$ 134,000</b>

## **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 2014 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 2014 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 2014 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 FY14.

## CDBG Homebuyers Assistance Fund - 2945

Revenues	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Proposed FY 2014
<b>Intergovernmental Revenues</b>					
CDBG Community Development Grant			-	11,748	-
CDBG Grant		7,838	100,000	34,839	400,000
<b>Total Revenue</b>		<b>\$ 7,838</b>	<b>\$ 100,000</b>	<b>\$ 46,587</b>	<b>\$ 400,000</b>
<b>Beginning Available Cash</b>		-	-		-
<b>Total Resources</b>		<b>\$ 7,838</b>	<b>\$ 100,000</b>	<b>\$ 46,587</b>	<b>\$ 400,000</b>

Expenditures	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Proposed FY 2014
<b>Economic Development</b>					
Professional Services			-	13,928	-
		\$ -	\$ -	\$ 13,928	\$ -
<b>Homebuyers Assistance</b>					
Homebuyers Assistance	16,673		90,000		380,000
Administrative Expense	139,267	7,838	10,000	32,659	20,000
	<b>155,940</b>	<b>7,838</b>	<b>100,000</b>	<b>32,659</b>	<b>400,000</b>
<b>Total Expenditures</b>	<b>\$ 155,940</b>	<b>\$ 7,838</b>	<b>\$ 100,000</b>	<b>\$ 46,587</b>	<b>\$ 400,000</b>

## Housing Rehabilitation Fund - 2987

Revenues	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Proposed FY 2014
<b>Miscellaneous Revenue</b>					
Miscellaneous Revenue			30,000		31,000
		\$ -	\$ 30,000		\$ 31,000
<b>Investment Earnings</b>					
HOME Loan Repayments	675	615	-	745	5,000
USDA Program Loan Repayments	2,533	1,795	50,000	1,740	10,000
	<b>\$ 3,208</b>	<b>\$ 2,410</b>	<b>\$ 50,000</b>	<b>\$ 2,485</b>	<b>\$ 15,000</b>
<b>Total Fund Revenue</b>	<b>\$ 3,208</b>	<b>\$ 2,410</b>	<b>\$ 80,000</b>	<b>\$ 2,485</b>	<b>\$ 46,000</b>
<b>Beginning Available Cash</b>			\$ 2,088		\$ 4,573
<b>Total Resources</b>	<b>\$ 3,208</b>	<b>\$ 2,410</b>	<b>\$ 82,088</b>		<b>\$ 50,573</b>

Expenditures	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Proposed FY 2014
<b>Materials and Services</b>					
USDA Housing Rehab Projects	1,929	2,719	52,088		40,000
HOME Grant Projects			30,000		9,573
<b>Total Expenditures</b>	<b>\$ 1,929</b>	<b>\$ 2,719</b>	<b>\$ 82,088</b>		<b>\$ 49,573</b>

# Affordable Housing Fund - 2989

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

<b>Revenues</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Actual FY 2013</b>	<b>Proposed FY 2014</b>
Cash-in-Lieu Payments		1,000	150,000		199,000
<b>Total Revenue</b>		<b>\$ 1,000</b>	<b>\$ 150,000</b>		<b>\$ 199,000</b>
<b>Beginning Available Cash</b>		-	1,000		1,000
<b>Expenditures</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Actual FY 2013</b>	<b>Proposed FY 2014</b>
<b>Materials and Services</b>					
Homeowner Assistance			150,000		200,000
<b>Total Expenditures</b>		<b>\$ -</b>	<b>\$ 150,000</b>		<b>\$ 200,000</b>

## 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. In 2013, the city raised the lighting assessment 10%. This was the first increase in at least thirty years. To offset the increase, the Council decreased the mill levy by the dollar amount raised by the lighting increase.

## FY 2014 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 FY14 are:

Item/Project	Cost
<b>Expenditure Changes</b>	
• 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)

8/13/2013

<b>Revenues</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Actual FY 2013</b>	<b>Proposed FY 2014</b>
<b>Miscellaneous Revenue</b>					
Maintenance Assessments	72,697	69,176	66,000	70,732	76,337
Penalties & Interest	789	695	370	687	370
<b>Total Fund Revenue</b>	<b>\$ 73,486</b>	<b>\$ 69,871</b>	<b>\$ 66,370</b>	<b>\$ 71,419</b>	<b>\$ 76,707</b>
<b>Beginning Available Cash</b>		<b>\$ 47,283</b>	<b>\$ 47,283</b>	<b>\$ 47,283</b>	<b>\$ 63,951</b>
<b>Total Resources</b>		<b>\$ 117,154</b>	<b>\$ 113,653</b>	<b>\$ 118,702</b>	<b>\$ 140,658</b>
<b>Expenditures</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Actual FY 2013</b>	<b>Proposed FY 2014</b>
<b>Personal Services</b>					
Salaries	12,306	14,819	14,711	15,214	15,519
Overtime	643	380	796	89	336
Employer Contributions	3,826	4,547	4,871	4,711	5,237
		<b>\$ 19,746</b>	<b>\$ 20,378</b>	<b>\$ 20,014</b>	<b>\$ 21,092</b>
<b>Materials and Services</b>					
Repair & Maintenance Supplies	10,072	8,177	10,000	2,328	15,000
Utility Services	44,639	44,630	43,000	26,348	27,000
Repair & Maintenance Services		211	1,600	763	1,600
Insurance	259	553	729	729	500
Administrative Costs	446	448	500	492	500
		<b>\$ 54,019</b>	<b>\$ 55,829</b>	<b>\$ 30,660</b>	<b>\$ 44,600</b>
<b>Capital Outlay</b>					
Machinery & Equipment			30,000	-	30,000
		<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ 30,000</b>
<b>Total Expenditures</b>		<b>\$ 73,765</b>	<b>\$ 106,207</b>	<b>\$ 50,674</b>	<b>\$ 95,692</b>
<b>Ending Available Cash</b>		<b>\$ 43,255</b>	<b>\$ 3,418</b>		<b>\$ 44,966</b>
<b>Total Fund</b>		<b>\$ 117,020</b>	<b>\$ 109,625</b>		<b>\$ 140,658</b>

# Commercial Light District Fund - 2410

## (Lighting District #4)

<b>Revenues</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Actual FY 2013</b>	<b>Proposed FY 2014</b>
<b>Miscellaneous Revenue</b>					
Maintenance Assessments	62,552	58,833	57,000	56,471	60,985
Penalties & Interest	729	279	250	274	250
<b>Total Revenue</b>	<b>\$ 63,281</b>	<b>\$ 59,112</b>	<b>\$ 57,250</b>	<b>\$ 56,745</b>	<b>\$ 61,235</b>
<b>Beginning Available Cash</b>		<b>\$ 61,361</b>	<b>\$ 71,063</b>		<b>\$ 66,370</b>
<b>Total Resources</b>		<b>\$ 120,473</b>	<b>\$ 128,313</b>	<b>\$ 56,745</b>	<b>\$ 127,605</b>
<b>Expenditures</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Actual FY 2013</b>	<b>Proposed FY 2014</b>
<b>Personal Services</b>					
Salaries	12,306	14,819	14,711	15,214	15,519
Overtime	643	380	796	82	336
Employer Contributions	3,826	4,547	4,871	4,658	5,237
	<b>\$ 16,775</b>	<b>\$ 19,746</b>	<b>\$ 20,378</b>	<b>\$ 19,954</b>	<b>\$ 21,092</b>
<b>Materials and Services</b>					
Repair & Maintenance Supplies	9,851	9,845	14,000	3,302	22,000
Utility Services	11,750	15,446	13,000	36,142	42,000
Repair & Maintenance Services	7,964	3,144	10,000	763	12,000
Insurance	256	553	729	729	729
Administrative Costs	446	448	500	492	500
	<b>\$ 30,267</b>	<b>\$ 29,436</b>	<b>\$ 38,229</b>	<b>\$ 41,428</b>	<b>\$ 77,229</b>
<b>Capital Outlay</b>					
Machinery & Equipment			30,000	-	30,000
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ 30,000</b>
<b>Total Requirements</b>	<b>\$ 47,042</b>	<b>\$ 49,182</b>	<b>\$ 88,607</b>	<b>\$ 61,382</b>	<b>\$ 128,321</b>
<b>Ending Available Cash</b>		<b>\$ 71,063</b>	<b>\$ 39,706</b>		<b>\$ (716)</b>
<b>Total Fund</b>	<b>\$ 47,042</b>	<b>\$ 120,245</b>	<b>\$ 128,313</b>		<b>\$ 127,605</b>

### Purpose

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

### FY 2014 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 & ice removal, and upkeep of traffic signs and markings.

Significant or changed appropriations during FY14 are:

Item/Project	Amount
<b>Expenditures</b>	
• Overlays & Chipseals – Previous two budgets was \$350k (Repair & Maint)	\$250,000
• Monitoring & Design for Central Ave. Slump & Baker Retaining Wall 10 <sup>th</sup> St	\$50,000
<b>Improvement Projects 930</b>	
• Shop Building Expansion (split Str/Wat/Sew)	\$8,000
• Birch Point RxR Crossing Quiet Zone	\$20,000
• Safe Routes to Schools	\$45,820
• Wireless Data & Com System – Mobile Nodes & Interface for (split Str/Wat/Sew)	\$16,000
• Dodger Lane Road Extension	\$130,000
• Somers Avenue Reconstruction – Overall Design (2 <sup>nd</sup> to 8 <sup>th</sup> Street)	\$40,750
<b>Machinery and Equipment 940</b>	
• Loader – Replace 1993 John Deere \$131k total (split Street/Water/Sewer)	\$40,000
• Pickup, 4x4 (Dump Bed) – Replace 1995 Chevy C30	\$32,000

# Street Fund - 2110

8/13/2013

Revenues	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
<b>Licensess and Permits</b>					
Cable T.V. Franchise Fee	164,217	63,853	70,000	113,819	85,000
Water Utility ROW Fee	107,532	116,551	117,000	105,565	120,500
Wastewater Utility ROW Fee	91,040	96,834	95,000	85,435	103,500
Street Excavation Permit Fees	1,575	1,900	1,000	2,900	1,500
	<b>\$ 364,364</b>	<b>\$ 279,138</b>	<b>\$ 283,000</b>	<b>\$ 307,719</b>	<b>\$ 310,500</b>
<b>Intergovernmental Revenues</b>					
Safe Routes to School		164	92,035	36,337	45,820
Gasoline Tax Apportionment	162,054	146,139	145,709	145,709	146,000
	<b>\$ 162,054</b>	<b>\$ 146,303</b>	<b>\$ 237,744</b>	<b>\$ 182,046</b>	<b>\$ 191,820</b>
<b>Charges for Services</b>					
Plan Review/Const. Oversight Fees			2,000	-	2,000
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 2,000</b>
<b>Miscellaneous Revenue</b>					
Miscellaneous Revenue	4,133	8,854	-	15,916	-
Maintenance Assessments	801,208	832,625	797,000	844,062	819,437
Penalties and Interest	10,054	8,350	2,500	5,758	2,500
	<b>\$ 815,395</b>	<b>\$ 849,829</b>	<b>\$ 799,500</b>	<b>\$ 865,736</b>	<b>\$ 821,937</b>
<b>Other Financing Sources</b>					
Interfund Operating Transfer In	22,672	12,303		9,095	
	<b>\$ 22,672</b>	<b>\$ 12,303</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Fund Revenue</b>	<b>\$ 1,364,485</b>	<b>\$ 1,287,573</b>	<b>\$ 1,322,244</b>	<b>\$ 935,360</b>	<b>\$ 1,326,257</b>
<b>Beginning Available Cash</b>	<b>\$ 592,572</b>	<b>\$ 801,162</b>	<b>\$ 893,701</b>		<b>\$ 1,044,448</b>
<b>Total Resources</b>		<b>\$ 2,088,735</b>	<b>\$ 2,215,945</b>		<b>\$ 2,370,705</b>

# Street Fund - 2110

8/13/2013

Expenditures	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
<b>Street and Alley</b>					
<b>Personal Services</b>					
Salaries	413,987	420,805	342,004	361,855	414,207
Permanent Part Time	30,288	33,564	29,700	32,133	23,981
Overtime	12,228	7,146	7,035	3,194	9,302
Stand By or Call Back Time	10,739	13,320	11,000	13,372	11,000
Employer Contributions	185,097	186,013	164,358	162,334	199,546
	<b>\$ 652,339</b>	<b>\$ 660,848</b>	<b>\$ 554,097</b>	<b>\$ 572,888</b>	<b>\$ 658,036</b>
<b>Materials and Services</b>					
Office Supplies/Materials	2,066	(399)	5,000	1,094	3,000
Operating Supplies/Materials	6,993	23,367	11,000	7,263	12,000
Repair & Maintenance Supplies	115,030	105,287	79,030	83,825	80,700
Communication & Transportation	126	154	1,500	157	1,000
Printing	144		1,500		1,500
Notices, Subscriptions, Dues	938	2,394	5,000	2,884	3,000
Utility Service	12,366	12,840	13,550	11,764	13,550
Professional Services	2,476	6,927	54,100	7,317	98,600
Repair & Maintenance Services	211,236	237,782	380,000	221,355	283,000
Travel & Training	2,165	1,304	6,000	912	6,000
Other Purchased Services	2,521	4,433	5,000	90	10,000
Contract Services	585	262	2,500	199	2,500
Insurance Expense	19,814	21,178	26,500	23,489	26,500
Special Assessments	31,464	27,704	29,043	35,606	28,929
Administrative Expense	15,075	14,669	16,000	14,191	16,000
	<b>\$ 422,999</b>	<b>\$ 457,902</b>	<b>\$ 635,723</b>	<b>\$ 410,146</b>	<b>\$ 586,279</b>
<b>Capital Outlay</b>					
Street Improvements		66,717	167,835	95,388	275,570
Machinery & Equipment	59,912	40,577	65,733	26,347	72,000
	<b>\$ 59,912</b>	<b>\$ 107,294</b>	<b>\$ 233,568</b>	<b>\$ 121,735</b>	<b>\$ 347,570</b>
<b>Operating Contingency</b>					
Operating Contingency			50,000		50,000
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 50,000</b>
<b>Total Street and Alley</b>			<b>\$ 1,473,388</b>	<b>\$ 1,104,769</b>	<b>\$ 1,641,885</b>

# Street Fund - 2110

3/6/2013

8/13/2013

<b>Expenditures</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>
<b>Ice and Snow Removal</b>					
<b>Personal Services</b>					
Salaries			30,000	19,484	25,000
Overtime			3,000	1,511	3,000
Stand By or Call Back Time			2,500		2,500
Employer Contributions			14,300	13,726	15,500
	\$ -	\$ -	\$ 49,800	\$ 34,721	\$ 46,000
<b>Materials and Services</b>					
Operating Supplies/Materials			4,000	5,766	6,000
Repair & Maintenance Supplies			32,300	33,423	35,800
Repair & Maintenance Services			7,000	10,329	18,300
Contract Services			2,000		2,000
	\$ -	\$ -	\$ 45,300	\$ 49,518	\$ 62,100
<b>Capital Outlay</b>					
Machinery & Equipment			\$ 94,700	\$ 26,723	\$ 30,964
<b>Total Ice and Snow Removal</b>			\$ 189,800	\$ 110,962	\$ 139,064
<b>Total Expenditures</b>	\$ 1,135,250	\$ 1,226,044	\$ 1,663,188	\$ 1,215,731	\$ 1,780,949
<b>Year End Available Cash</b>	\$ 798,406	\$ 893,701	\$ 552,757		\$ 589,756
<b>Total Street Fund</b>	\$ 1,933,656	\$ 2,119,744	\$ 2,215,945		\$ 2,370,705

### Purpose

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

### FY 2014 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 FY14 are:

Item/Project	Amount
<b>Expenditure Changes</b>	
• Professional Services- Water rights legal & analysis	\$33,000
• Shop Building Expansion (split Str/Wat/Sew)	\$8,500
• HVAC in Chemical Rooms Replacement	\$40,000
<b>Improvement Projects 930</b>	
• Raw Water Improvements to Control DDBP (TTHM & HAA5)	\$20,000
• Grouse Mnt/Mnt Park Interconnect – Enhance Grid & Eliminate Booster 70% impact fee	\$150,000
• Peregrine Lane Water Services	\$50,000
• Replace small diameter cast iron mains @ Central Avenue South of 3rd	\$150,000
• Whitefish West Water Main Project Ph II	\$416,000
• Columbia Avenue Bridge Water Main Upgrade	\$150,000
• Dodger Lane Rd Extension – Water Main Extension	\$70,000
• Somers Avenue Reconstruction – Overall Design (2 <sup>nd</sup> to 8 <sup>th</sup> Street) & Construction from 7 <sup>th</sup> to 8 <sup>th</sup>	\$52,500
• Wireless Data & Com System – Mobile Nodes & Interface for (split Str/Wat/Sew)	\$45,000
<b>Machinery and Equipment 940</b>	
• Pickup Truck, 4x4 - Replace 2004 Chevy Colorado (Total \$25k,split wtr/swr)	\$12,500
• Loader – Replace 1993 John Deere \$131k total (split Street/Water/Sewer)	\$45,000

# Water Fund - 5210

8/13/2013

Revenues	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
<b>Intergovernmental Revenues</b>					
RRGL Grant - Haskill Basin Project			100,000		
ARRA Block Grant - Hydro Project			200,000	200,000	
NorthWestern Energy Incentive			5,800		
		\$ -	\$ 305,800	\$ 200,000	\$ -
<b>Charges for Services</b>					
5% Admin Fee for Impact Fees	4,667	5,556	4,000	7,030	4,000
Water Usage Charges	2,151,878	2,331,447	2,340,000	2,486,936	2,410,000
Impact Fees - Water	95,149	109,445	75,000	157,333	110,000
Installation Fees	26,840	28,154	25,000	47,817	25,000
Miscellaneous Income	3,837	461,516	35,000	47,745	35,000
Late Fees	42,035	39,025	36,000	34,990	33,000
Plan Review/Const. Oversight Fees	200		2,500	1,250	2,500
	\$ 2,324,606	\$ 2,975,143	\$ 2,517,500	\$ 2,783,101	\$ 2,619,500
<b>Miscellaneous Revenues</b>					
Special Assessments	4,962	4,465	2,000	4,937	2,000
Latecomer Fees			500	200	500
	\$ 4,962	\$ 4,465	\$ 2,500	\$ 5,137	\$ 2,500
<b>Investment Earnings</b>					
Investment Earnings	36,954	27,751	13,000	6,771	700
	\$ 36,954	\$ 27,751	\$ 13,000	\$ 6,771	\$ 700
<b>Other Financing Sources</b>					
SRF Loan Proceeds			840,000		334,000
	\$ -	\$ -	\$ 840,000		\$ 334,000
<b>Total Revenue</b>	<b>\$ 2,366,522</b>	<b>\$ 3,007,359</b>	<b>\$ 3,678,800</b>	<b>\$ 2,995,009</b>	<b>\$ 2,956,700</b>
<b>Beginning Available Cash</b>					
Impact/PIF Balance Beginning	653,867	790,992	1,493,446		764,310
Dbt Srvce & Dbt Rsrv Balance Beginning	537,352	625,611	729,780		752,185
			1,011,657		946,138
			\$ 3,234,883		\$ 2,462,633
<b>Total Resources</b>		<b>\$ 3,007,359</b>	<b>\$ 6,913,683</b>		<b>\$ 5,419,333</b>

# Water Fund - 5210

8/13/2013

Expenditures	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
<b>Personal Services</b>					
Salaries	549,858	520,872	511,508	516,106	568,028
Permanent Part Time	21,515	23,666	29,700	23,213	26,815
Overtime	13,749	19,274	26,010	17,745	29,326
Stand By or Call Back	7,023	6,835	9,000	6,655	9,378
Employer Contributions	225,854	211,541	228,390	214,835	253,569
	<b>\$ 817,999</b>	<b>\$ 782,188</b>	<b>\$ 804,608</b>	<b>\$ 778,554</b>	<b>\$ 887,116</b>
<b>Materials and Services</b>					
Office Supplies/Materials	1,708	3,752	7,500	2,637	7,500
Operating Supplies	33,919	35,048	52,900	44,880	56,240
Repair & Maintenance Supplies	115,572	75,998	143,900	92,193	137,025
Postage & Freight	12,889	11,149	13,000	13,368	13,000
Printing	262	352	2,500	226	2,500
Publicity/Subscriptions/Dues	16,345	13,827	15,010	11,502	15,010
Utility Services	89,776	78,449	80,850	81,708	93,050
Professional Services	44,358	50,519	134,600	44,753	102,600
Repair & Maintenance Services	31,277	49,332	50,000	44,074	32,500
Travel & Training	6,176	3,768	9,600	980	9,100
Other Purchased Services	13,709	20,296	11,500	34,440	16,500
Contract Services	579	524	53,000	40,398	45,000
Insurance	42,296	41,839	42,280	39,666	31,000
Rent	7,924		7,725	8,161	7,725
Special Assessments	5,688	8,267	7,555	7,842	7,555
Water Utility ROW Fee	107,532	116,551	117,000	105,565	120,500
Whitefish Lake Institute	5,000	5,000	6,667	6,667	6,667
Administrative Expense	18,767	17,603	19,000	19,183	19,000
	<b>\$ 553,777</b>	<b>\$ 532,274</b>	<b>\$ 774,586</b>	<b>\$ 598,243</b>	<b>\$ 722,471</b>
<b>Total Water Operating</b>	<b>\$ 1,371,776</b>	<b>\$ 1,314,462</b>	<b>\$ 1,579,194</b>	<b>\$ 1,376,797</b>	<b>\$ 1,609,587</b>
<b>Capital Outlay</b>					
Buildings			95,600	27,230	59,500
Improvements	113,392	310,787	2,430,600	1,642,342	1,103,500
Machinery and Equipment	31,916	6,174	130,933	59,604	138,050
	<b>\$ 145,308</b>	<b>\$ 316,961</b>	<b>\$ 2,657,133</b>	<b>\$ 1,729,176</b>	<b>\$ 1,301,050</b>
<b>Debt Service</b>					
DNRC Loan Principal	400,000	414,000	590,000	459,000	469,000
DNRC Loan Interest	191,550	176,784	157,333	116,080	74,450
	<b>\$ 591,550</b>	<b>\$ 590,784</b>	<b>\$ 747,333</b>	<b>\$ 575,080</b>	<b>\$ 543,450</b>
<b>Total Expenditures</b>	<b>\$ 2,108,634</b>	<b>\$ 2,222,207</b>	<b>\$ 4,983,659</b>	<b>\$ 3,681,053</b>	<b>\$ 3,454,087</b>
<b>Ending Available Cash</b>	<b>\$ 790,497</b>	<b>\$ 1,493,446</b>	<b>\$ 401,586</b>		<b>\$ 345,973</b>
Ending PIF/Impact Fee Balance	\$ 626,109	\$ 729,780	\$ 516,780		\$ 673,135
Debt Service Ending Balance		1,011,657	1,011,657		\$ 946,138
		<b>\$ 3,234,883</b>	<b>\$ 1,930,024</b>		<b>\$ 1,965,246</b>
<b>Total Water Fund</b>		<b>\$ 5,457,090</b>	<b>\$ 6,913,683</b>		<b>\$ 5,419,333</b>

### Purpose

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

### FY 2014 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 FY14 are:

Item/Project	Amount
<b>Revenue Changes</b>	
• Loan Proceeds – Whitefish West Remainder (\$400k) & Phase II (\$595k)	\$995,000
• Loan Proceeds – Birch Point	\$300,000
• Loan Proceeds – WWTP Force Main Reroute Design	\$75,000
<b>Improvement Projects 930</b>	
• Gravity Main to Reroute JP Road Flow to Headworks, Design	\$75,000
• Treatment Plant – Waste Receiving Station, Site Irrigation 70% impact fee	\$50,000
• I&I Mitigation - Field Data Acquisition/Analysis & TSEP Grant Application	\$70,000
• Generator - City Beach Liftstation Standby Power	\$75,000
• Birch Point Lift Station - Phase I Pump Station Upgrades & Generator	\$300,000
• Whitefish West Sewer Main Project Remainder & Phase II	\$1,143,000
• Whitefish West – Laidlaw Sewer	\$30,000
• Cow Creek Sewer Extension (up to Edgewood Place) initial work	\$50,000
• Wireless Data & Com System – Mobile Nodes & Interface for (split Str/Wat/Sew)	\$49,000
<b>Machinery and Equipment 940</b>	
• System Modifications for DO Control, Recycle & Heat Retention	\$40,000
• Loader – Replace 1993 John Deere \$131k total (split Street/Water/Sewer)	\$45,000
• Pickup Truck, 4x4 - Replace 2004 Chevy Colorado (Total \$25k,split wtr/swr)	\$12,500
• Manhole Chimney Repair Equipment	\$35,000
• Slurry Pump w/VFD & Alum Percipitate Recycle	\$19,000
• TV Camera Tractor – Replace 2007 Aries TR3000	\$11,000

# Wastewater Fund - 5310

8/13/2013

Revenues	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
<b>Intergovernmental Revenues</b>					
Treasure State Endowment Prog	32,409	482,591			
NorthWestern Energy Incentive			17,500		-
DNRC ARRA Grant - Energy Proj.		68,629	28,000	28,000	-
DNRC Planning Grants					155,000
RRGL & WRDA Grants	139,841			12,750	
	<b>\$ 172,250</b>	<b>\$ 551,220</b>	<b>\$ 45,500</b>	<b>\$ 40,750</b>	<b>\$ 155,000</b>
<b>Charges for Services</b>					
5% Admin Fee for Impact Fees	4,290	5,664	5,000	8,587	5,000
Sewer Service Charges	1,820,209	1,937,067	1,900,000	1,900,000	2,070,000
Inspection Fees	435	680	500	1,460	500
Impact Fees - Wastewater	87,496	111,137	87,000	170,870	120,000
Impact Fees - Big Mt.	7,962	7,469	5,000	31,234	10,000
Miscellaneous Income	7,106	1,392	1,000	8,818	1,000
Plan Review/Const. Oversight Fees	200		1,500	1,050	1,500
	<b>\$ 1,927,698</b>	<b>\$ 2,063,409</b>	<b>\$ 2,000,000</b>	<b>\$ 2,122,019</b>	<b>\$ 2,208,000</b>
<b>Miscellaneous Revenues</b>					
Special Assessments	6,685	6,017	1,000	6,632	5,000
Penalties and Interest	263		200	9	200
Contributions & Donations				17,800	
	<b>\$ 6,948</b>	<b>\$ 6,017</b>	<b>\$ 1,200</b>	<b>\$ 24,441</b>	<b>\$ 5,200</b>
<b>Investment Earnings</b>					
Investment Earnings	9,939	11,672	4,500	3,739	3,000
	<b>\$ 9,939</b>	<b>\$ 11,672</b>	<b>\$ 4,500</b>	<b>\$ 3,739</b>	<b>\$ 3,000</b>
<b>Other Financing Sources</b>					
SRF Loan Proceeds	109,593	886,000	560,000		1,370,000
	<b>\$ 109,593</b>	<b>\$ 886,000</b>	<b>\$ 560,000</b>	<b>\$ -</b>	<b>\$ 1,370,000</b>
<b>Total Revenue</b>	<b>\$ 2,226,428</b>	<b>\$ 3,518,318</b>	<b>\$ 2,611,200</b>	<b>\$ 2,190,949</b>	<b>\$ 3,741,200</b>
<b>Beginning Available Cash</b>					
Impact/PIF Balance Beginning		53,260	495,740		438,965
Debt Service Balance Beginning		345,404	448,897		440,686
			450,029		408,670
			<b>\$ 1,394,666</b>		<b>\$ 1,288,321</b>
<b>Total Resources</b>	<b>\$ 2,226,428</b>	<b>\$ 3,518,318</b>	<b>\$ 4,005,866</b>		<b>\$ 5,029,521</b>

# Wastewater Fund - 5310

8/13/2013

Expenditures	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
<b>Personal Services</b>					
Salaries	587,724	556,677	579,306	559,493	535,032
Permanent Part Time	21,509	23,658	21,874	23,204	26,815
Overtime	16,453	15,736	13,978	14,810	13,463
Stand By or Call Back	8,388	6,835	9,848	6,655	7,606
Employer Contributions	259,740	250,252	287,216	251,953	251,924
	<b>\$ 893,814</b>	<b>\$ 853,158</b>	<b>\$ 912,222</b>	<b>\$ 856,115</b>	<b>\$ 834,840</b>
<b>Materials and Services</b>					
Office Supplies/Materials	1,377	1,985	6,500	1,681	3,000
Operating Supplies	109,108	116,892	83,998	125,238	139,998
Repair & Maintenance Supplies	108,802	55,316	128,385	96,430	114,275
Postage & Freight	13,008	11,108	21,000	13,436	21,000
Printing	262	247	600	226	600
Notices, Subscriptions, Dues	5,445	11,443	8,503	9,191	8,503
Utility Services	112,473	103,096	111,400	89,674	107,400
Professional Services	53,006	48,019	90,200	49,166	200,200
Repair & Maintenance Services	14,768	28,482	50,000	41,696	50,000
Travel & Training	4,219	6,823	11,500	3,277	11,000
Other Purchased Services	124	599	3,000	-	8,000
Contract Services	579	524	2,500	398	2,500
Insurance	40,488	39,597	39,429	37,594	29,000
Land Rental	160	165	5,210	770	5,210
Special Assessments	144	361	150	361	150
State Assessments and Fees			10,500	4,559	3,500
Wastewater Utility ROW Fee	91,040	96,834	95,000	85,435	103,500
Whitefish Lake Institute Grant	5,000	5,000	6,667	6,667	6,667
DEQ SSO Fines/WF Lake Institute	2,000		-		-
Bad Debt Write-Offs			500		500
Administrative Expense	20,607	19,024	20,000	21,596	20,000
	<b>\$ 582,610</b>	<b>\$ 545,515</b>	<b>\$ 695,042</b>	<b>\$ 587,395</b>	<b>\$ 835,003</b>
<b>Total Wastewater Operating</b>	<b>\$ 1,476,424</b>	<b>\$ 1,398,673</b>	<b>\$ 1,607,264</b>	<b>\$ 1,443,510</b>	<b>\$ 1,669,843</b>
<b>Capital Outlay</b>					
Buildings			35,600	2,102	19,500
Improvement Projects	11,706	255	30,000	24,876	8,500
Wastewater System	364,122	1,228,587	1,014,990	402,672	1,852,000
Machinery and Equipment	15,950	27,754	175,434	67,317	186,800
	<b>\$ 391,778</b>	<b>\$ 1,256,596</b>	<b>\$ 1,256,024</b>	<b>\$ 496,967</b>	<b>\$ 2,066,800</b>
<b>Debt Service</b>					
Bonded Debt Principal	93,911	117,236	127,000	135,000	232,000
Bonded Debt Interest	77,068	100,542	96,585	72,952	65,575
	<b>\$ 170,979</b>	<b>\$ 217,778</b>	<b>\$ 223,585</b>	<b>\$ 207,952</b>	<b>\$ 297,575</b>
<b>Total Expenditures</b>	<b>\$ 2,039,181</b>	<b>\$ 2,873,047</b>	<b>\$ 3,086,873</b>	<b>\$ 2,148,429</b>	<b>\$ 4,034,218</b>
<b>Ending Available Cash</b>	<b>53,260</b>	<b>495,740</b>	<b>233,068</b>		<b>245,397</b>
Ending PIF/Impact Fee Balance	345,404	448,897	235,897		341,236
Debt Service Ending Balance		450,029	450,029		408,670
		1,394,666	918,994		\$ 995,303
<b>Total Wastewater Fund</b>		<b>\$ 4,267,713</b>	<b>\$ 4,005,866</b>		<b>\$ 5,029,521</b>

## **Purpose**

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

## **FY 2014 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. In October 2012, the Council decided not to pass the increased rates to the residents. Despite increasing rates from North Valley Refuse the fund net is close to neutral.

# Solid Waste Fund - 5410

8/13/2013

Revenues	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
<b>Charges for Services</b>					
Solid Waste Collection Fees	707,795	724,783	744,000	739,782	744,000
Container Charge	2,760	3,070	4,000	4,815	4,000
Miscellaneous Revenue			50	58	50
	<b>\$ 710,555</b>	<b>\$ 727,853</b>	<b>\$ 748,050</b>	<b>\$ 744,655</b>	<b>\$ 748,050</b>
<b>Investment Earnings</b>					
Interest Earnings	163	263	120	194	120
	<b>\$ 163</b>	<b>\$ 263</b>	<b>\$ 120</b>	<b>\$ 194</b>	<b>\$ 120</b>
<b>Total Revenue</b>	<b>\$ 710,718</b>	<b>\$ 728,116</b>	<b>\$ 748,170</b>	<b>\$ 744,849</b>	<b>\$ 748,170</b>
<b>Beginning Available Cash</b>		<b>\$ -</b>	<b>\$ 41,398</b>		<b>\$ 75,324</b>
<b>Total Resources</b>		<b>\$ 728,116</b>	<b>\$ 789,568</b>		<b>\$ 823,494</b>

# Solid Waste Fund - 5410

8/13/2013

<b>Expenditures</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>
<b>Personal Services</b>					
Salaries	45,238	47,511	50,286	49,780	51,830
Permanent Part Time	1,561	1,646	1,677	1,685	1,744
Overtime	797	797	1,110	620	661
Employer Contributions	15,615	16,032	17,527	16,585	17,330
	<b>\$ 63,211</b>	<b>\$ 65,986</b>	<b>\$ 70,600</b>	<b>\$ 68,670</b>	<b>\$ 71,565</b>
<b>Materials and Services</b>					
Office Supplies/Materials	332	225	500	199	500
Operating Supplies	400	562	1,000	296	1,000
Repair & Maintenance Supplies	1,835	1,752	5,330	1,402	5,330
Communication & Transportation	12,703	10,923	16,000	12,977	14,000
Printing	118	247	250	154	250
Publicity/Subscriptions/Dues	764	2,241	300	107	300
Utility Services	1,892	1,646	1,700	1,199	1,550
Professional Services	1,525	2,316	150	1,347	150
Repair & Maintenance Services	513	772	800	773	800
Travel & Training			500	66	500
Refuse Hauling Contract	594,758	596,289	639,000	617,592	639,000
Contract Services	145	131	500	100	500
Insurance	2,126	1,907	2,065	2,063	1,550
Bad Debt Write-Offs			150		150
Administrative Expense	1,222	1,464	1,400	1,642	1,400
	<b>\$ 618,333</b>	<b>\$ 620,475</b>	<b>\$ 669,645</b>	<b>\$ 639,917</b>	<b>\$ 666,980</b>
<b>Total Solid Waste Operating</b>	<b>\$ 681,544</b>	<b>\$ 686,461</b>	<b>\$ 740,245</b>	<b>\$ 708,587</b>	<b>\$ 738,545</b>
<b>Ending Available Cash</b>	<b>\$ -</b>	<b>\$ 41,398</b>	<b>\$ 48,909</b>		<b>\$ 84,949</b>
<b>Total Solid Waste Fund</b>		<b>\$ 727,858</b>	<b>\$ 789,154</b>	<b>\$ 708,587</b>	<b>\$ 823,494</b>

## Purpose

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

## FY 2014 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 supported by a stormwater utility assessment on all properties within the City.

Significant or changed appropriations during FY14 are:

Item/Project	Amount
<b>Revenue Changes</b>	
<ul style="list-style-type: none"> <li>Continued reduction of assessment from \$72 to about \$12</li> </ul>	\$300,000
<b>Expenditure Changes</b>	
<ul style="list-style-type: none"> <li>Armory Road Culvert Improvement &amp; Locate Outfall (Engineering &amp; Const)</li> </ul>	\$25,000
<ul style="list-style-type: none"> <li>Crestwood/Parkway Drainage Improvements</li> </ul>	\$100,000
<ul style="list-style-type: none"> <li>Riverside Park Stormwater Treatment Pond - Dredge &amp; Install New Stormwater Treatment Filter</li> </ul>	\$100,000
<ul style="list-style-type: none"> <li>Monegan &amp; State Park Road Stormwater Improvements (state Park 80% impact fee)</li> </ul>	\$200,000
<ul style="list-style-type: none"> <li>Dodger Lane</li> </ul>	\$22,000
<ul style="list-style-type: none"> <li>Somers Avenue - Overall Design (2nd to 8th Street)</li> </ul>	\$19,500
<ul style="list-style-type: none"> <li>4th Street Drainage Improvements</li> </ul>	\$145,000
<ul style="list-style-type: none"> <li>City Beach Boat Ramp - Mitigation for Petroleum Contamination</li> </ul>	\$60,000

# Stormwater Fund - 2525

8/13/2013

Revenues	Actual FY 2011	Actual FY 2012	Budget FY 2013	Actual FY 2013	Budget FY 2014
<b>Charges for Services</b>					
Plan Review / Construction Oversight	4,500	5,700	6,000	7,900	6,000
	<b>\$ 4,500</b>	<b>\$ 5,700</b>	<b>\$ 6,000</b>	<b>\$ 7,900</b>	<b>\$ 6,000</b>
<b>Miscellaneous Revenue</b>					
Maintenance Assessments	146,016	74,489	55,680	65,684	55,680
Penalties and Interest	4,233	2,329	1,600	813	1,600
	<b>\$ 150,249</b>	<b>\$ 76,818</b>	<b>\$ 57,280</b>	<b>\$ 66,497</b>	<b>\$ 57,280</b>
<b>Total Fund Revenue</b>	<b>\$ 154,749</b>	<b>\$ 82,518</b>	<b>\$ 63,280</b>	<b>\$ 74,397</b>	<b>\$ 63,280</b>
<b>Beginning Available Cash</b>		<b>\$ 1,057,714</b>	<b>\$ 1,130,230</b>		<b>\$ 1,154,667</b>
Impact Fee Balance Beginning			46,863		70,553
<b>Total Resources</b>		<b>\$ 1,140,232</b>	<b>\$ 1,193,510</b>	<b>\$ 74,397</b>	<b>\$ 1,288,500</b>

## Stormwater Fund - 2525

<b>Expenditures</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>
<b>Materials and Services</b>					
Office Supplies/Materials			500	-	500
Operating Supplies			5,000	-	5,000
Repair & Maintenance Supplies	358	412	22,500	60	22,500
Postage & Freight			1,000	-	1,000
Printing			500	-	500
Publicity/Subscriptions/Dues		500	1,000	1,751	1,000
Utility Services			500	-	500
Professional Services			-	30	-
Repair & Maintenance Services			5,000	-	5,000
Travel & Training	250	447	2,500	150	2,500
Other Purchased Services	1,500		2,000	97	2,000
Contract Services			100		100
Whitefish Lake Institute Grant	5,000	5,000	6,667	6,667	6,667
	<b>\$ 7,108</b>	<b>\$ 6,359</b>	<b>\$ 47,267</b>	<b>\$ 8,755</b>	<b>\$ 47,267</b>
<b>Capital Outlay</b>					
Improvements		3,974	205,000	41,206	526,500
	<b>\$ -</b>	<b>\$ 3,974</b>	<b>\$ 205,000</b>	<b>\$ 41,206</b>	<b>\$ 526,500</b>
<b>Total Expenditures</b>	<b>\$ 7,108</b>	<b>\$ 10,333</b>	<b>\$ 252,267</b>	<b>\$ 49,961</b>	<b>\$ 573,767</b>
<b>Ending Available Cash</b>	<b>\$ 1,057,714</b>	<b>\$ 1,130,230</b>	<b>\$ 1,044,744</b>		<b>\$ 686,680</b>
Ending Impact Fee Balance		\$ 46,863	\$ (56,637)		<b>\$ 28,053</b>
<b>Total Stormwater Fund</b>	<b>\$ 1,064,822</b>	<b>\$ 1,140,563</b>	<b>\$ 1,240,373</b>		<b>\$ 1,288,500</b>

## **Purpose**

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

## **FY 2014 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

<b>Revenues</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Actual FY 2013</b>	<b>Proposed FY 2014</b>
<b>Miscellaneous Revenue</b>					
Transfer from Other S.I.D. Funds	412				13,760
Investment Earnings	2,641	1,308	1,500	376	500
<b>Total Fund Revenue</b>		<b>\$ 1,308</b>	<b>\$ 1,500</b>	<b>\$ 376</b>	<b>\$ 14,260</b>
<b>Beginning Fund Balance</b>		<b>\$ 127,921</b>	<b>\$ 127,921</b>	<b>\$ 127,921</b>	<b>\$ 145,368</b>

<b>Expenditures</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Actual FY 2013</b>	<b>Proposed FY 2014</b>
<b>Transfers</b>					
Transfers to Other S.I.D. Funds	-		50,000		20,000
Transfer to General Fund	80,000		-		-
		<b>\$ -</b>	<b>\$ 50,000</b>		<b>\$ 20,000</b>
<b>Total Requirements</b>	<b>\$ -</b>	<b>\$ 136,686</b>	<b>\$ 138,186</b>		<b>\$ 159,628</b>
Unappropriated Balance		<b>\$ 136,686</b>	<b>\$ 88,186</b>		<b>\$ 139,628</b>

### SID 151 Bond Debt - 3502

<b>Revenues</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Actual FY 2013</b>	<b>Proposed FY 2014</b>
<b>Miscellaneous Revenue</b>					
Special Assessments	5,731	4,774	5,000	744	5,000
Penalties and Interest	107	11	50	23	50
Investment Earnings	87	12	10	2	10
<b>Total Fund Revenue</b>	<b>\$ 5,925</b>	<b>\$ 4,797</b>	<b>\$ 5,060</b>	<b>\$ 769</b>	<b>\$ 5,060</b>
<b>Expenditures</b>					
<b>Transfers</b>					
Transfers to Other Funds	8,954	4,797	5,060	768	5,060
	<b>\$ 8,954</b>	<b>\$ 4,797</b>	<b>\$ 5,060</b>	<b>\$ 768</b>	<b>\$ 5,060</b>
Unappropriated Balance		0	-		-

**SID 154 Bond Debt - 3506**

<b>Revenues</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Actual FY 2013</b>	<b>Proposed FY 2014</b>
<b>Miscellaneous Revenue</b>					
Special Assessments	8,626	7,376	8,500	8,262	8,500
Penalties and Interest	237	100	150	54	150
		<b>\$ 7,476</b>	<b>\$ 8,650</b>	<b>\$ 8,316</b>	<b>\$ 8,650</b>
<b>Investment Earnings</b>					
Investment Earnings	140	29	50	11	50
	<b>\$ 140</b>	<b>\$ 29</b>	<b>\$ 50</b>	<b>\$ 11</b>	<b>\$ 50</b>
<b>Total Fund Revenue</b>	<b>\$ 140</b>	<b>\$ 7,505</b>	<b>\$ 8,700</b>	<b>\$ 8,327</b>	<b>\$ 8,700</b>

Beginning Fund Balance

<b>Expenditures</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Actual FY 2013</b>	<b>Proposed FY 2014</b>
<b>Transfers</b>					
Transfers to Other Funds	13,718	7,506	8,700	8,327	8,700
	<b>\$ 13,718</b>	<b>\$ 7,506</b>	<b>\$ 8,700</b>	<b>\$ 8,327</b>	<b>\$ 8,700</b>

Unappropriated Balance

- -

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

<b>Revenues</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Actual FY 2013</b>	<b>Proposed FY 2014</b>
<b>Miscellaneous Revenue</b>					
Bond Principal & Interest Assessments	124,353	112,725	110,000	105,749	110,000
Penalties and Interest	653	430	600	405	600
	<b>\$ 125,007</b>	<b>\$ 113,155</b>	<b>\$ 110,600</b>	<b>\$ 106,154</b>	<b>\$ 110,600</b>
<b>Investment Earnings</b>					
Investment Earnings	658	226	200	81	100
	<b>\$ 658</b>	<b>\$ 226</b>	<b>\$ 200</b>	<b>\$ 81</b>	<b>\$ 100</b>
<b>Other Financing Sources</b>					
Transfer from Revolving S.I.D.			50,000		20,000
		<b>\$ -</b>	<b>\$ 50,000</b>		<b>\$ 20,000</b>
<b>Total Fund Revenue</b>	<b>\$ 125,664</b>	<b>\$ 113,381</b>	<b>\$ 160,800</b>	<b>\$ 106,235</b>	<b>\$ 130,700</b>

Beginning Fund Balance

- - -

<b>Expenditures</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Actual FY 2013</b>	<b>Proposed FY 2014</b>
<b>Debt Service</b>					
Principal	75,000	70,000	70,000	70,000	70,000
Interest	48,193	45,268	44,000	42,468	41,000
Paying Agent Fee	300	300	600	300	600
<b>Total Requirements</b>	<b>\$ 123,493</b>	<b>\$ 115,568</b>	<b>\$ 114,600</b>	<b>\$ 112,768</b>	<b>\$ 111,600</b>
Unappropriated Balance		<b>\$ (2,187)</b>	<b>\$ 46,200</b>	<b>\$ (6,533)</b>	<b>\$ 19,100</b>