

# CITY OF WHITEFISH MONTANA



Architect's Preliminary Conceptual Rendering  
of a possible new City Hall



**FISCAL YEAR 2015**

**ADOPTED BUDGET**



## **Mayor**

John Muhlfeld

## **City Council**

John Anderson

Richard Hildner

Frank Sweeney

Pam Barberis

Andy Feury

Jen Frandsen

## **City Manager**

Chuck Stearns

## **Finance Director**

Dana Smith

## **Administrative Services Director/City Clerk**

Necile Lorang



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# MEMORANDUM

#2014-026



To: Mayor John Muhlfeld  
City Councilors

From: Chuck Stearns, City Manager

Re: FY15 Budget Transmittal Message

Date: August 6, 2014

## INTRODUCTION

The Fiscal Year 2015 (FY15) 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, 2014 to June 30, 2015. The City budget contains a total of 28 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.

## FY15 BUDGET MAJOR CHANGES AND ISSUES

With the economy continuing to improve and increasing building permit revenues, the FY15 budget was still very difficult to balance. The major points and issues in the FY15 budget are as follows:

- For property tax supported funds, the budgets are currently balanced with only a slight change in the property tax mill levy. The City Council gave direction to increase the mill levy for the Whitefish Community Library by 0.8 mills up to a total allocation of 6.2 mills for the library. Thus, the total levy for FY15 will be 120.605 mills which is an increase of 0.8 mills or a 0.67% increase over last year’s levy of 119.805 mills. For a residential property with a market value of \$300,000, that tax increase of 0.8 mills would equal \$3.69 increase in their annual tax bill which is a 0.14% increase in their total tax bill.
- In property tax supported funds, the City is planning to spend down a net of \$287,024 in cash balances compared to \$664,162 proposed in the executive budget. The City Council directed us to cut the SCBA tanks proposed in the Fire Department for \$240,000 and the City Council changed the budget to delay the hiring of a new position, a Human Resources Director, until January 1<sup>st</sup>.

- The value of a mill (the tax base) grew by 3.47% for FY15 and is set at \$22,873.17 per mill compared to \$22,105.76 last year. There is a chart in the budget showing the historic growth of the mill value and mill levies for the past fourteen years.
- Property tax revenues will increase by 4.16% or \$110,242 because of the 3.47% increase in the value of the mill and because of the 0.8 mill levy increase for the Whitefish Community Library.
- The Montana Municipal Interlocal Authority (MMIA), our provider for insurance programs, is actually decreasing our medical insurance premiums in FY15 by 0.7% and has no increases for vision or dental programs.
- We have multi-year Collective Bargaining Agreements (CBA) in place with all three unions, so there are no labor negotiations this year. Each union agreed to our proposal to base multi-year CBA pay increases on the **lower** of:
  - CPI (1.8% for FY15) plus a 2% pay matrix STEP increase or 3.8% or
  - CPI (1.8%) plus our tax base growth.
 Thus, when our tax base grew by 3.47%, it locked in the FY15 pay increases for the unions at 3.8%. The City Council also approved pay increases of 3.8% for all non-union staff including the City Manager and the Municipal Court Judge.
- There are some new positions proposed in the FY15 budget as follows:
  - As discussed earlier this year with the Mayor and City Council, I proposed adding the position of Human Resources Director in order to help lessen the workload on myself, the City Attorney, and the City Clerk. A rough rule of thumb is that you need one personnel or HR employee for each 100 employees and we are almost at that level for full-time employees with 90. When you count seasonal employees (who still require a lot of paperwork and processing), we are in the range of 120-135 employees. The costs for this position are spread throughout all of the budgets with personnel, so part of the cost is paid by our utilities which comes out of utility rates instead of taxes. The proposed salary for this position is \$63,098 plus benefits and employer costs of \$22,544 for a total cost of \$85,642. The City Council delayed the hiring of this position until January 1, 2015, so only half of the aforementioned amounts are budgeted.
  - There is a new Police Officer in the budget for the School Resource Officer that is entirely funded by a COPS grant and the local matching contribution is provided by the School District #44.
  - We are increasing the former .35 FTE Engineering Tech position to a full-time position which will hopefully be a GIS/IT person. This position is 50% funded by Public Works and 50% funded in the Planning budget which comes primarily from property taxes.
- This budget continues the \$300,000 lower Stormwater assessments which the City Council enacted several years ago. The City Council held a work session two years ago where pay as you go financing of stormwater improvements was compared to debt financing. At that time, the City Council decided to wait until more precise engineering

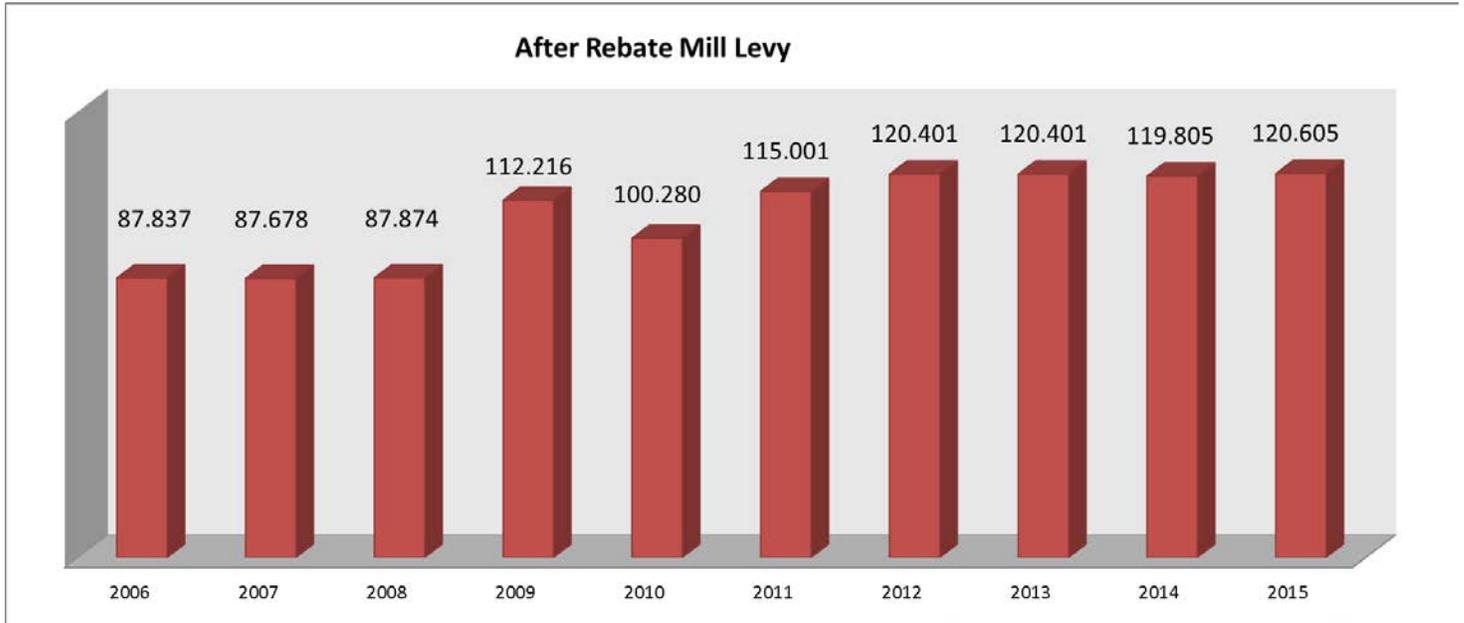
costs are known before they decide on a stormwater improvements financing mechanism. The engineering studies are currently underway and some of the project costs are shown in the Stormwater Fund. We are budgeting to draw down the cash balance level in the Stormwater Fund by \$812,667 for these stormwater projects. The City Council decided this year to wait until the construction bids come in for these projects to see how much we will spend and then consider increasing the assessment incrementally in future years as new stormwater projects are needed.

- We are proposing to spend down cash balances in the Street Fund (to carryover unused FY14 funds for street overlay projects and for some other projects), in the Water Fund, and in the Wastewater Fund. The impact of the Hwy 93 - Whitefish West project where we have had to pay for new water mains (\$663,384 in FY14 and \$752,654 in FY15) and sewer mains (\$629,315 in FY14 and \$1,445,577 in FY15) has seriously affected other projects, our cash balances, and our debt service costs because of new loans. The FY15 costs for the Hwy 93 project in water and wastewater are proposed to be new 20 year State Revolving Fund loans at 3% along with a portion from impact fees, but it is still a big impact on other projects and cash balances, especially in the Wastewater Fund. Public Works Director John Wilson thinks it is time to talk about a significant rate increase for the Wastewater system, beyond the inflationary increases we have done in recent years.
- The City Council also decided to fund a new \$60,000 tool cat/bobcat piece of equipment to help maintain the Hwy 93 North greenway landscaping and trail snowplowing. The City Council decided to increase the Special Assessment for Greenways and Parks by \$60,000 to fund this piece of equipment. Next year, this funding may go to pay for an additional Parks and Recreation full time employee to help maintain the parks and greenways.
- The City Council also decided to fund roof repairs (\$35,000) and a new energy conserving ceiling (\$50,000) at the Ice Den from the Tax Increment Fund.
- The City Council affirmed a staff recommendation to increase the Commercial Street Lighting District assessments by 10% to ensure that there will be sufficient cash balance in the fund at the end of FY15.

## **FY15 BUDGET OVERVIEW**

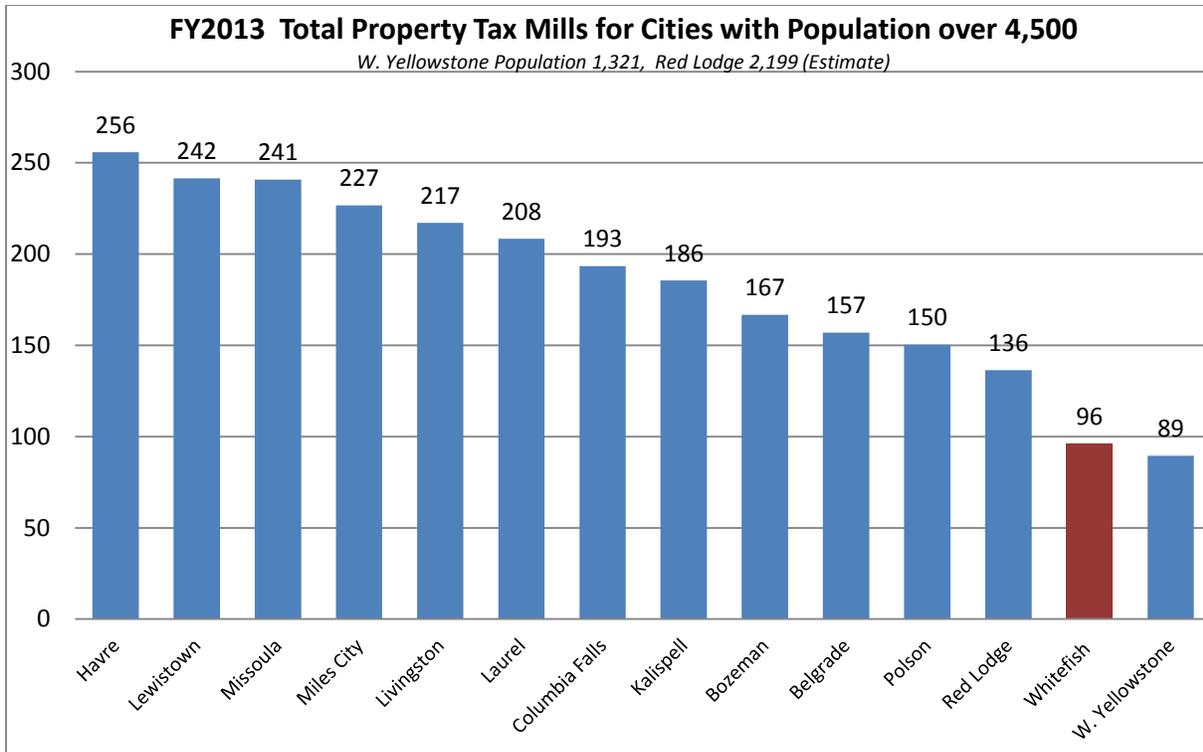
The FY15 proposed budget totals \$40,437,035 of transfers and expenditures for all funds as compared to \$36,253,097 in FY14, an 11.54% or \$4,183,938 increase. Most of these increased expenditures are for spending down accumulated and saved cash balances for infrastructure projects in the Resort Tax, Street, Stormwater, Water, and Wastewater Funds.

The chart below shows the trend of our net property tax mills levied in recent years.



When considering mill rates, it is instructive to compare the City of Whitefish to other Montana cities. Our budget has provided the graphic below for several years. 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.

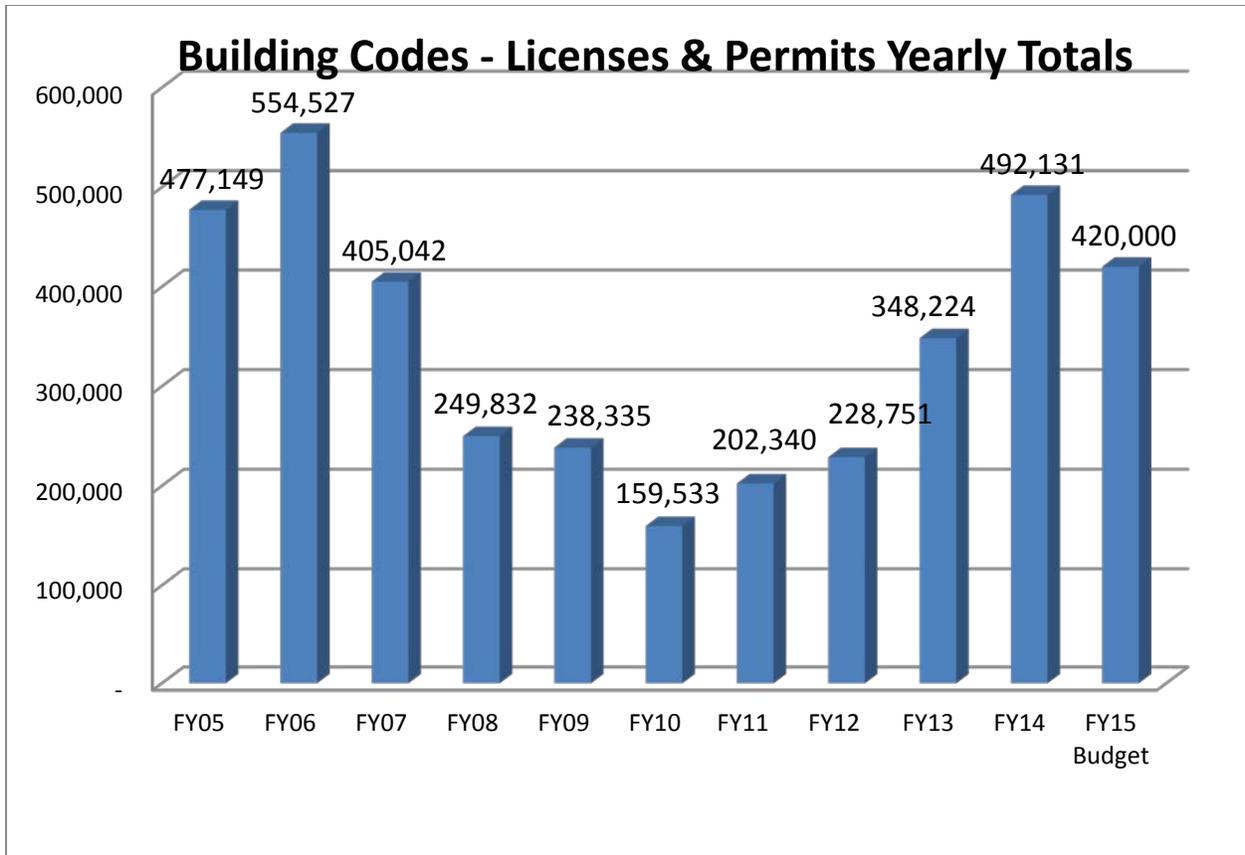


## REVENUES

Total revenues for all 28 budgeted funds are budgeted at \$28,184,504 which is \$2,525,961 or 9.84% higher than the FY14 budget of \$25,658,543. Most of these increases are from additional property tax revenue because of a higher mill value, the 0.8 mill levy increase for the library, increased building revenues, higher Resort Tax revenues, higher Tax Increment Revenues, and especially because of higher Water and Wastewater system revenues from the possibility of \$1,974,379 in SRF loans to finance projects.

Total General Fund Revenues are projected at \$3,424,659 in FY15 which is a \$136,336 or a 4.15% increase from last year's figure of \$3,288,323. Property tax revenues are 4.16% higher because of a higher mill valuation and because of the increase in the Library mill levy allocation of 0.8 mills. State entitlement reimbursements are expected to increase \$22,407, and Planning and Zoning fees are expected to increase by \$28,500.

The history and budget for total building permit and plan review fees are shown below. The FY15 estimate is the same as FY14 except for excluding the large big building permit for the high school that was paid in July, 2013.



Water usage revenues are up by \$90,000 which is an increase of 3.73% because of last fall's rate increase and higher usage. We have not anticipated a water rate increase in this budget, but that is because the City Council typically makes utility rate increase decisions in the fall when we consider inflationary increases.

Wastewater usage charges are estimated at \$2,111,855 or \$41,855 or 2.02% more in FY15 – again for the same reasons as the water revenues are estimated higher. We have not anticipated a wastewater rate increase in this budget, but Public Works Director John Wilson and I want to discuss a potentially significant rate increase with the City Council during the upcoming year.

## EXPENDITURES

Total proposed appropriations and transfers equal \$40,437,035 which is a \$4,183,938 or 11.54% increase in budget authority as compared to the adopted FY14 Budget of \$36,253,097.

- Property tax supported funds spending is \$535,013 or 4.35% higher primarily because of three new or increased positions, pay increases, and some increased O&M costs.
- Tax Increment Fund appropriations are \$298,652 higher because of contributions to the boutique hotel project for infrastructure improvements and the \$200,000 contribution to the Mountain Mall.

- The City Hall Construction Fund budget is increased from \$400,000 to \$1,000,000 just in case we were able to begin construction during FY15.
- Expenditures are \$432,607 or 24.29% higher in the Street Fund because of carrying over the overlay budget from the current fiscal year and bidding out two years of projects in FY15.
- Expenditures are \$524,748 or 15.19% higher in the Water Fund because of the Hwy 93 Whitefish West and other construction projects.
- Expenditures are \$615,546 or 15.26% higher in the Wastewater Fund because of the Hwy 93 Whitefish West project, getting started on the Treatment Plant Improvements project, and other projects.
- Expenditures are \$313,500 or 54.64% higher in the Stormwater Fund to appropriate the accumulated cash balance for some long anticipated projects.

Total expenditures and transfers for the General Fund equal \$4,437,592 which is a \$408,546 or 10.14% increase from the FY14 budget figure of \$4,029,046. The increases are primarily because of three new or increased positions, pay increases, and increased transfers.

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 FY15 budget accomplishes a lot in regards to adding staffing or resources to Police, Administration, GIS/IT, and Fire equipment. We were able to add this staffing because of steadily growing revenues without a property tax rate increase – the only property increase is a 0.8 mill levy increase for allocation to the library.

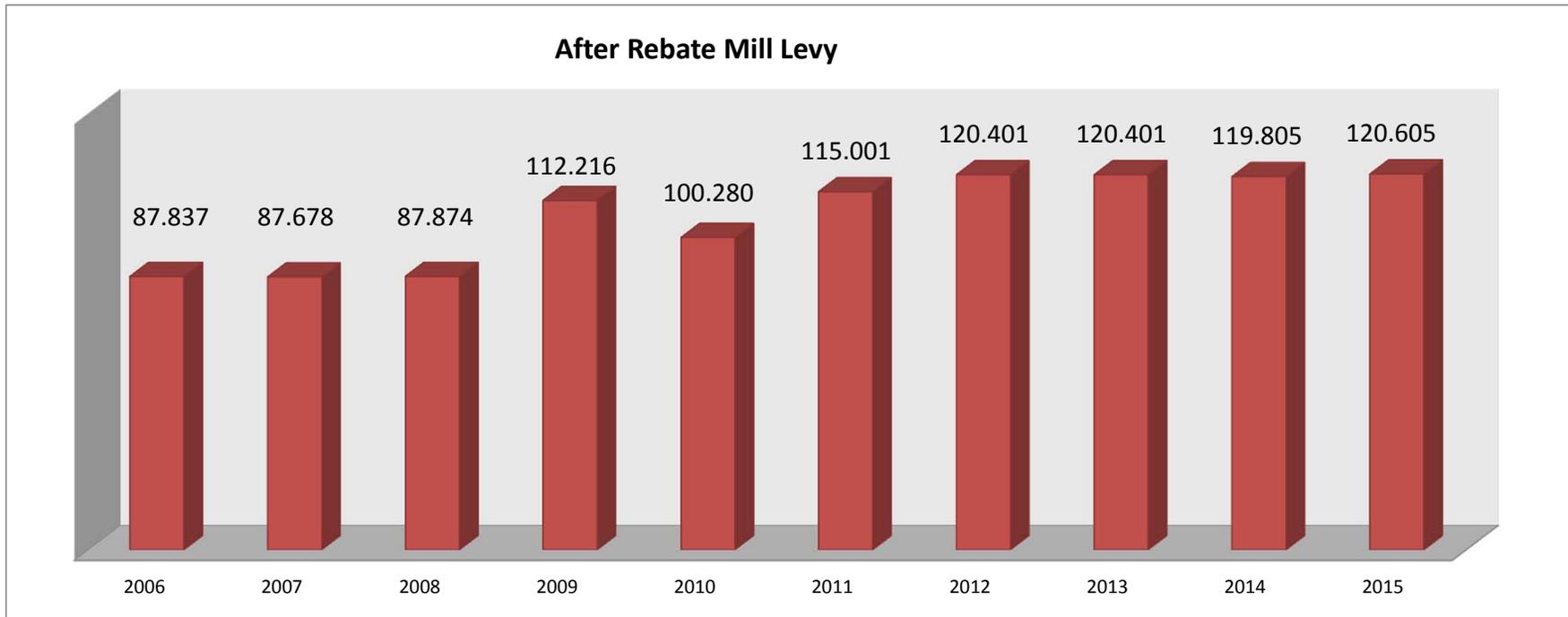
I would like to thank the Mayor and City Council for all their hard work on the budget this year. I would also like to thank the Department Directors for their help and support and Necile, Vanice, and Sherri Baccaro for their help in compiling and entering information in the budget. Our new Finance Director, Dana Smith, started work just in time to provide a lot of help in wrapping up the final budget.

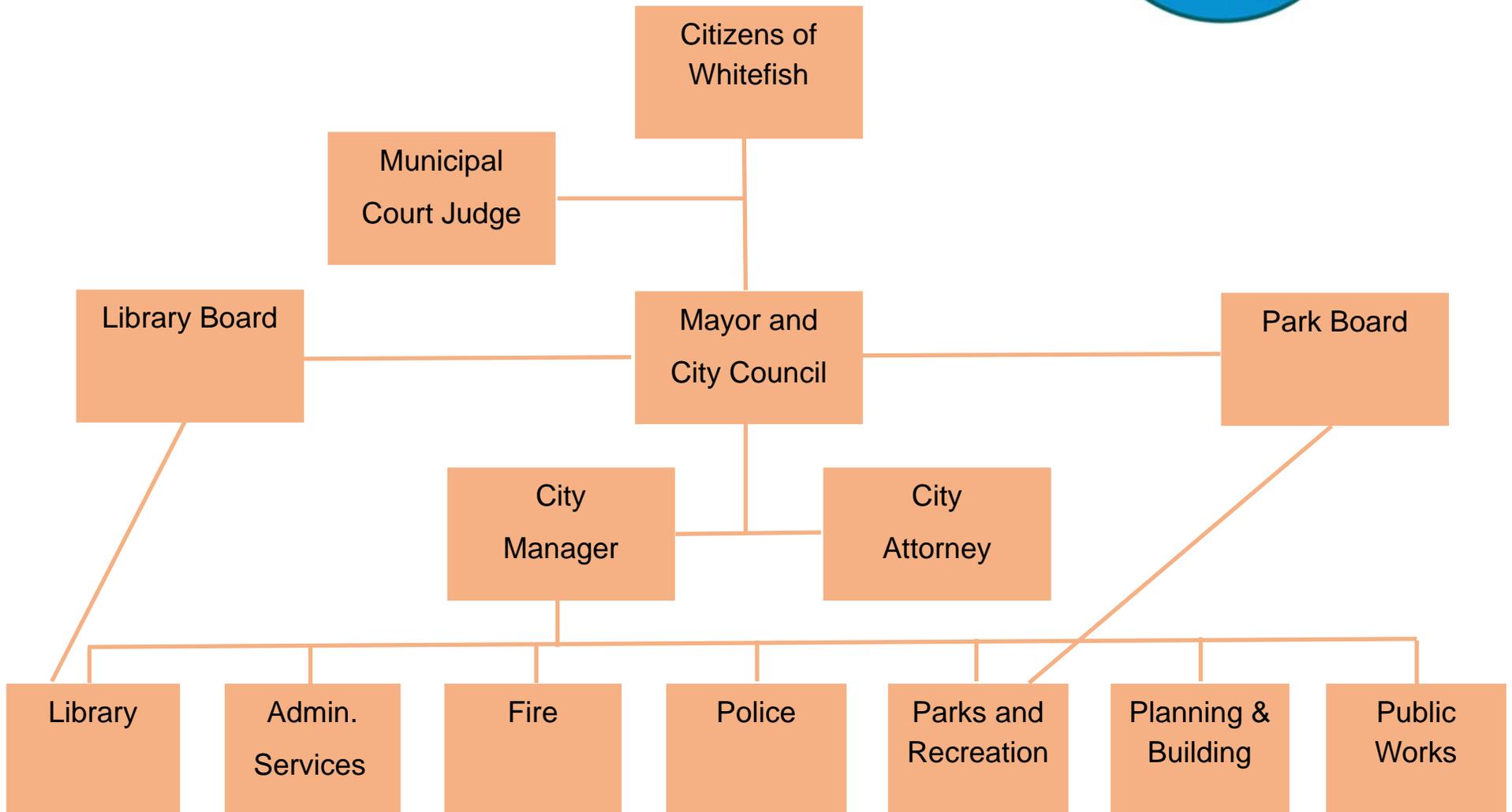
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
1	<b>Budget Summary by Main Revenue Source</b> <b>City of Whitefish Preliminary Budget</b> <b>Fiscal Year 2015</b>															
2																
3																
4	<b>Resources</b>					<b>Requirements</b>										
5	<b>Beginning Available</b> <b>Fund</b>					<b>Personal Services</b>	<b>Materials &amp; Services</b>	<b>Capital Outlay</b>	<b>Transfers</b>	<b>Debt Service</b>	<b>Conting.</b>	<b>Total Approp Budget</b>	<b>Ending Available Cash</b>	<b>Total Approp. &amp; Unapprop</b>	<b>Change in Cash</b>	
6																<b>Cash</b>
7																
8																
9	<b>Property Tax Supported Funds:</b>															
10	General	890,170	3,424,659	668,831	4,983,660	684,239	295,063	20,000	3,428,290	-	10,000	4,437,592	546,068	4,983,660	(344,102)	
11	Library	59,348	174,667	34,371	268,386	148,241	62,560	-	-	-	21,799	232,600	35,786	268,386	(23,562)	
12	Law Enforcement	38,541	543,643	1,885,000	2,467,184	1,901,443	518,473	31,800	-	3,400	2,000	2,457,117	10,068	2,467,184	(28,473)	
13	Fire & Ambulance	299,865	2,348,438	1,319,547	3,967,850	2,242,579	851,014	574,547	-	69,500	-	3,737,640	230,210	3,967,850	(69,655)	
14	Bldg Codes	1,670	461,500	-	463,170	303,641	45,359	50,000	-	-	-	399,000	64,170	463,170	62,500	
15	Parks/Rec	325	1,004,084	693,919	1,698,328	787,586	666,910	85,000	-	32,239	10,000	1,581,735	116,593	1,698,328	116,268	
16	<b>Total</b>	<b>1,289,919</b>	<b>7,956,991</b>	<b>4,601,668</b>	<b>13,848,578</b>	<b>6,067,729</b>	<b>2,439,379</b>	<b>761,347</b>	<b>3,428,290</b>	<b>105,139</b>	<b>43,799</b>	<b>12,845,683</b>	<b>1,002,895</b>	<b>13,848,578</b>	<b>(287,024)</b>	
17											Change in Cash \$ (287,024)					
18						Total Operating Budget =			8,507,108			Ending Cash as a % of Budget			10.6%	
19	<b>Other Tax, Fee &amp; Assessment Supported Funds:</b>															
20	Resort Tax	1,888,666	2,092,995	-	3,981,661	-	-	2,527,214	708,631	-	-	3,235,845	745,816	3,981,661	(1,142,850)	
21	Tax Inc Dist	2,325,543	4,895,465	129,365	7,350,373	228,194	2,036,473	965,633	2,379,988	-	500,000	6,110,288	1,240,085	7,350,373	(1,085,458)	
22	Street Fund	1,104,618	1,366,611	-	2,471,229	741,721	988,212	433,623	-	-	50,000	2,213,556	257,673	2,471,229	(846,945)	
23	Street Lighting #1	44,933	76,837	-	121,770	21,782	52,094	9,350	-	-	-	83,226	38,544	121,770	(6,389)	
24	Street Lighting #4	30,843	67,334	-	98,177	21,782	61,223	7,650	-	-	-	90,655	7,521	98,177	(23,322)	
25	Impact Fees	664,562	233,000	-	897,562	-	-	-	764,477	-	-	764,477	133,085	897,562	(531,477)	
26	Sidewalk	130,285	750	-	131,035	-	-	131,035	-	-	-	131,035	-	131,035	(130,285)	
27	Stormwater	1,102,520	74,600	-	1,177,120	-	47,267	840,000	-	-	-	887,267	289,853	1,177,120	(812,667)	
28	<b>Total</b>	<b>7,291,970</b>	<b>8,807,591</b>	<b>129,365</b>	<b>16,228,926</b>	<b>1,013,479</b>	<b>3,185,269</b>	<b>4,914,505</b>	<b>3,853,096</b>	<b>-</b>	<b>550,000</b>	<b>13,516,349</b>	<b>2,712,577</b>	<b>16,228,926</b>	<b>(4,579,393)</b>	
29																
30						Total Operating Budget =					4,198,748					
31	<b>Enterprise Funds:</b>															
32	Water	3,214,973	3,331,552	-	6,546,525	958,601	768,422	1,692,954	-	558,858	-	3,978,835	2,567,690	6,546,525	(647,283)	
33	Wastewater	1,670,796	3,862,882	-	5,533,678	884,016	884,688	2,589,877	-	291,184	-	4,649,764	883,914	5,533,678	(786,882)	
34	Solid Waste	110,522	766,796	-	877,318	72,220	695,423	-	-	-	-	767,643	109,674	877,318	(848)	
35	<b>Total</b>	<b>4,996,292</b>	<b>7,961,230</b>	<b>-</b>	<b>12,957,521</b>	<b>1,914,837</b>	<b>2,348,533</b>	<b>4,282,831</b>	<b>-</b>	<b>850,041</b>	<b>-</b>	<b>9,396,243</b>	<b>3,561,279</b>	<b>12,957,521</b>	<b>(1,435,013)</b>	
36																
37						Total Operating Budget =					4,263,370					
38	<b>Other Funding Source Funds:</b>															
39	Cty Hall Reserve	2,252,701	258,000	-	2,510,701	-	-	1,000,000	-	-	-	1,000,000	1,510,701	2,510,701	(742,000)	
40	US93/2nd St TIGER	-	5,000	-	5,000	-	-	5,000	-	-	-	5,000	-	5,000	-	
41	Housing Authority	4,818	527,500	-	532,318	-	532,318	-	-	-	-	532,318	-	532,318	(4,818)	
42	WF Trail Construct	-	250,000	-	250,000	-	-	250,000	-	-	-	250,000	-	250,000	-	
43	Park Acq & Dev	121,879	482,900	401,800	1,006,579	-	-	956,850	-	-	-	956,850	49,729	1,006,579	(72,150)	
44	TIF Debt Svc	3,148,155	1,779,988	-	4,928,143	-	-	-	-	1,779,988	-	1,779,988	3,148,155	4,928,143	-	
45	Victim/Wit	49	15,000	-	15,049	-	15,000	-	-	-	-	15,000	49	15,049	-	
46	Misc. S.I.D.	124,153	140,304	-	264,457	-	-	-	-	139,604	-	139,604	124,854	264,457	701	
47		5,651,755	3,458,692	401,800	9,512,247	-	547,318	2,211,850	-	1,919,592	-	4,678,760	4,833,488	9,512,247	(818,268)	
48																
49	<b>Total</b>	<b>19,229,936</b>	<b>28,184,504</b>	<b>5,132,833</b>	<b>52,547,273</b>	<b>8,996,045</b>	<b>8,520,500</b>	<b>12,170,533</b>	<b>7,281,386</b>	<b>2,874,772</b>	<b>593,799</b>	<b>40,437,035</b>	<b>12,110,238</b>	<b>52,547,273</b>	<b>(7,119,697)</b>	

City of Whitefish  
Mill Value and Tax Levy  
History

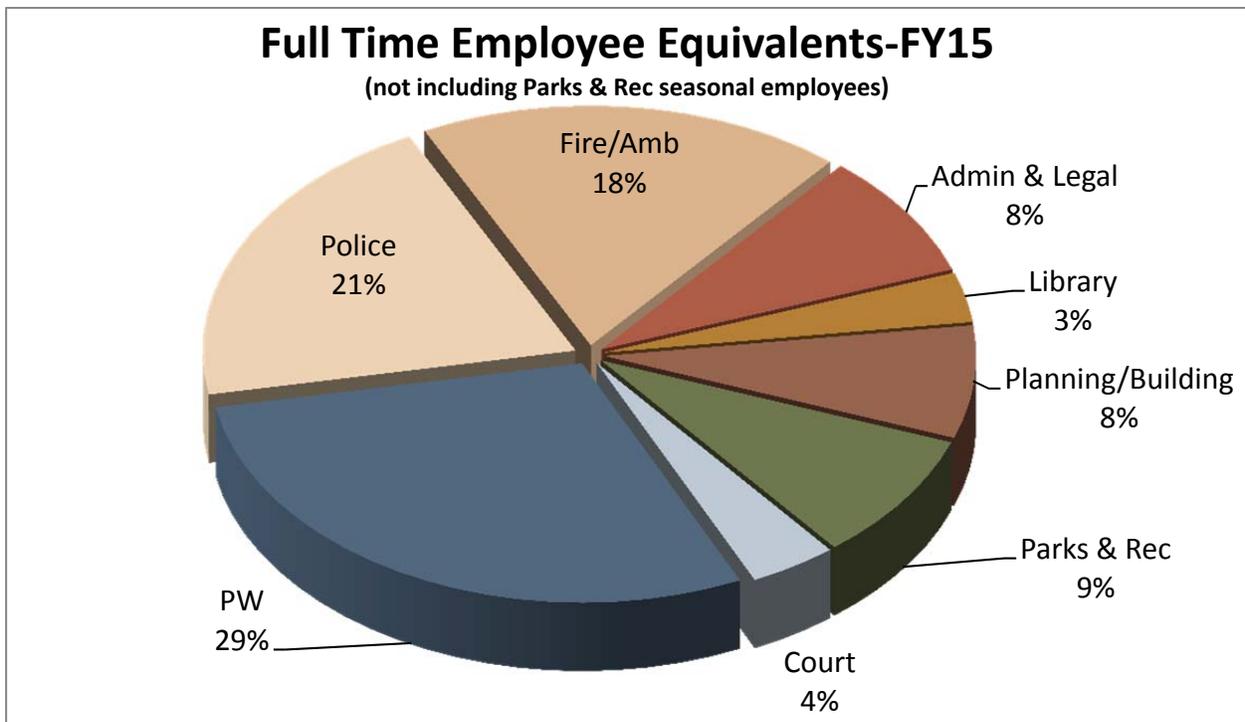
8/7/2014

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>	Fire <i>o</i>	Amb <i>o</i>	
							(e+f)		(g+h)		(i+j)							(c x k)
2002	\$ 331,297,444	\$ 1,543,904	\$ 9,521.589	16.1%	97.90		97.900	-28.63	69.267		69.267							\$ 659,532
2003	\$ 376,926,297	\$ 1,171,218	\$ 10,540.581	11%	106.40	4.81	111.210	-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	111.210	-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	111.210	-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	111.210	-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	111.210	-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	111.210	-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	111.210	-22.99	88.216	24	112.216	\$ 1,642,172		\$ 77,998	\$ 467,988	\$ 294,833	\$ 173,156	\$ 2,188,158
2010	\$ 888,143,474	\$ 1,238,391	\$ 20,103.083	3%	108.75	2.46	111.210	-23.29	87.920	12.36	100.280	\$ 1,687,048		\$ 80,412	\$ 248,474	\$ 99,390	\$ 149,084	\$ 2,015,935
2011	\$ 952,357,384	\$ 563,091	\$ 20,434.118	2%	115.40	2.46	117.860	-22.54	95.321	19.68	115.001	\$ 1,866,064		\$ 81,736	\$ 402,143	\$ 160,857	\$ 241,286	\$ 2,349,944
2012	\$ 1,022,102,349	\$ 710,377	\$ 21,287.796	4%	116.33	6.08	122.412	-26.01	96.401	24	120.401	\$ 1,852,060	\$ 114,954	\$ 85,151	\$ 510,907	\$ 204,363	\$ 306,544	\$ 2,563,072
2013	\$ 1,090,881,100	\$ 522,087	\$ 21,631.411	1.6%	117.966	6.08	124.046	-27.65	96.401	24	120.401	\$ 1,881,954	\$ 116,810	\$ 86,526	\$ 519,154	\$ 207,662	\$ 311,492	\$ 2,604,444
2014	\$ 1,164,900,282	\$ 307,117	\$ 22,105.761	2.2%	117.174	10	127.174	-31.369	95.805	24	119.805	\$ 1,910,048	\$ 119,371	\$ 88,423	\$ 530,538	\$ 212,215	\$ 318,323	\$ 2,648,381
2015	\$ 1,241,653,567	\$ 540,964	\$ 22,873.171	3.5%	116.000	9.846	125.846	-29.241	96.605	24	120.605	\$ 1,994,659	\$ 141,814	\$ 91,493	\$ 548,956	\$ 219,582	\$ 329,374	\$ 2,758,623
			change from last year		-1.17	-0.15	-1.33	2.13	0.80	0.00	0.80	\$ 84,610	\$ 22,443	\$ 3,070	\$ 18,418	\$ 7,367	\$ 11,051	\$ 110,242
											0.67%	4.43%	18.80%	3.47%	3.47%	3.47%	3.47%	4.16%





The FY 2015 budget funds 92.04 full time equivalent employees not including 25 seasonal employees for Parks and Recreation during the winter and summer months. The budgeted payroll expense increased about \$517,380 from FY 2014 to FY 2015. Changes in payroll include the addition of one full time School Resource Officer for School District #44 and one full time Human Resources Director budgeted to be hired in January 2016. In addition, a 1.8% 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.



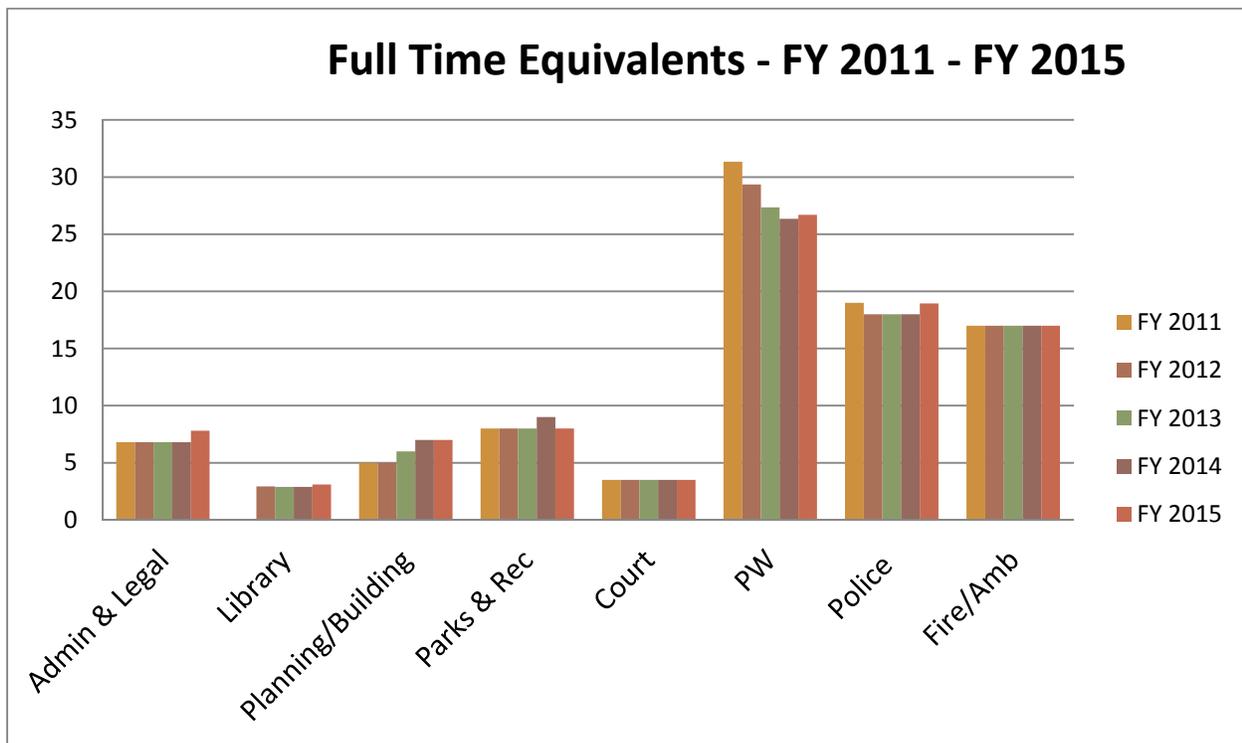
Below is a summary by department of the full time and part time employees for FY 2015.

### FY 2015

Department	Full Time	Part Time	Full Time Equivalents
Admin & Legal	7	0.8	7.8
Library	1	2.10	3.1
Planning/Building	7	0	7
Parks & Rec*	8	0	8
Court	3	0.5	3.5
PW	26	0.7	26.7
Police	18	0.94	18.94
Fire/Amb	17		17
	87	5.04	92.04

\*Parks also has 25 seasonal employees budgeted for summer and winter that are not shown above.

This chart shows the change by department from FY 2011 to FY 2015.



The City carries debt from revenue bonds, loans from the State Revolving Fund, and loans from the State of Montana Intercap program. Revenue bonds are backed by the underlying revenue applicable to the financing.

About half of the 2009 Tax Increment 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 \$140,000 for improvements to the Ice Den. In FY 2014 the City borrowed \$16,399 for a new Police vehicle, \$153,780 for a new ambulance, and \$202,453 for a new fire engine through the State of Montana Intercap program at a rate of 1.00%.

The City has no General Obligation bonds.

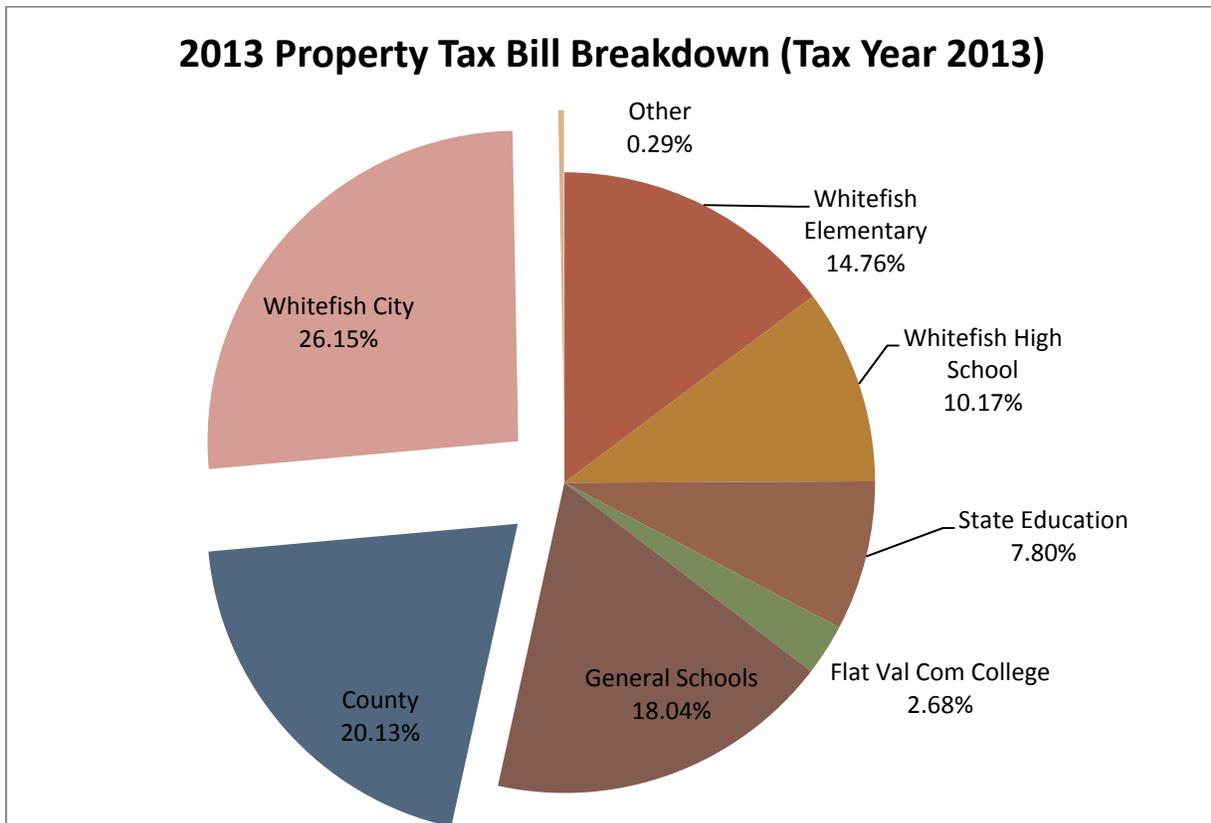
	Original Loan Issue Date	Rate after Refi	Total Borrowed	Principal Balance 6/30/2014	FY 2015 Payment (p & i)
<b>Revenue Bonds</b>					
TIF 2009	7/14/2009	varies	\$ 15,695,000	\$ 10,715,000	\$ 1,778,986
SID 166	7/1/2006	varies	\$ 1,360,000	\$ 795,000	\$ 107,583
<b>Loans</b>					
Water 1998	8/7/1998	2.00%	\$ 400,000	\$ 106,000	\$ 27,990
Water 1999	9/3/1999	2.00%	\$ 5,839,000	\$ 1,880,000	\$ 396,800
Water 2006	6/15/2006	2.25%	\$ 895,835	\$ 607,000	\$ 57,410
Water 2007	9/6/2007	2.25%	\$ 900,000	\$ 588,000	\$ 54,994
Water 2009B	10/21/2009	0.75%	\$ 120,100	\$ 90,000	\$ 6,664
Sewer 2002	11/7/2002	2.00%	\$ 200,000	\$ 87,000	\$ 11,690
Sewer 2008A	12/11/2008	2.25%	\$ 500,000	\$ 328,000	\$ 29,256
Sewer 2008B	1/16/2009	2.25%	\$ 1,711,000	\$ 1,112,000	\$ 102,581
Sewer 2009B	2/4/2010	0.75%	\$ 48,211	\$ 40,000	\$ 2,296
Sewer 2011 B	8/1/2011	3.00%	\$ 340,000	\$ 301,000	\$ 22,925
Sewer 2011 C	8/1/2011	3.00%	\$ 386,000	\$ 322,000	\$ 23,555
Sewer 2014	3/6/2014	3.00%	\$ 452,300	\$ 444,000	\$ 31,185
			\$ 28,847,446	\$ 17,415,000	\$ 2,653,915

Below is a four year comparison of total long-term debt outstanding.

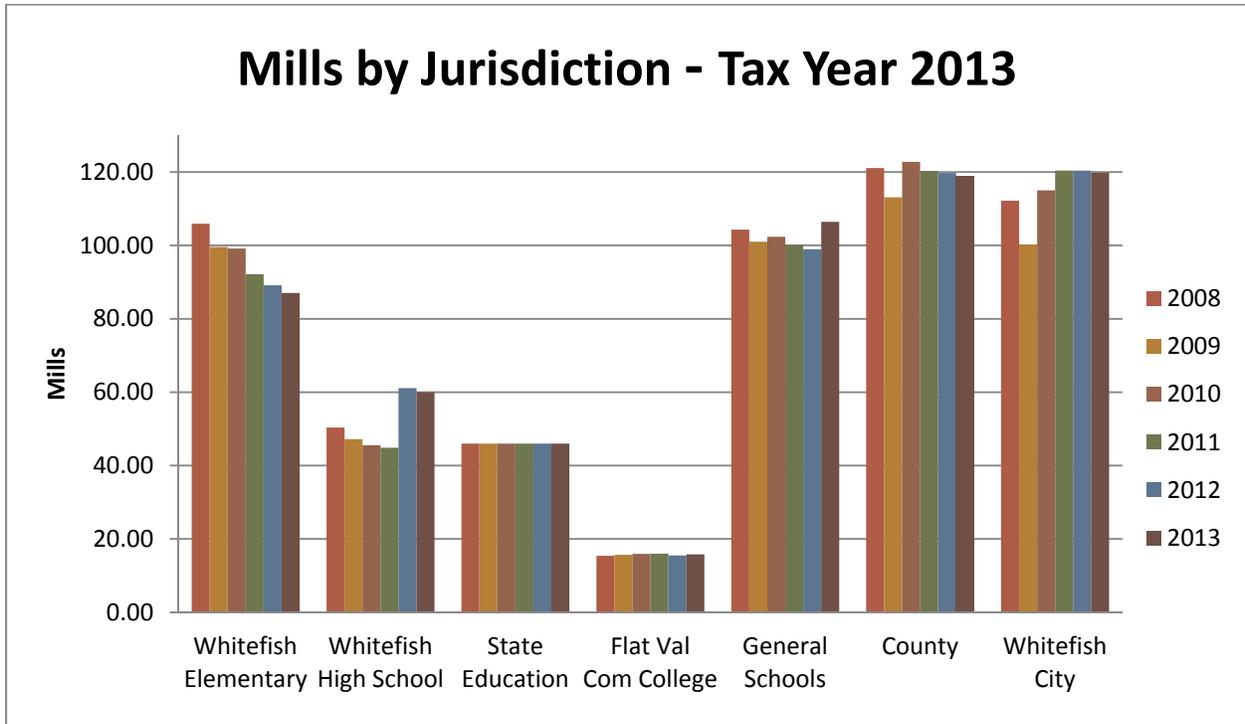
Outstanding Debt					
	Rate/TIC	June 30 2014	June 30 2013	June 30 2012	June 30 2011
<b>Revenue Bonds</b>					
TIF ESC	4.23%	\$10,715,000	\$ 12,020,000	\$ 13,285,000	\$14,510,000
SID166	4.18%	\$ 795,000	\$ 865,000	\$ 935,000	\$ 1,005,000
<b>Loans</b>					
Water	~2.1%	\$ 3,271,000	\$ 3,740,000	\$ 4,261,000	\$ 4,676,000
Sewer	~2.3%	\$ 2,634,000	\$ 2,328,000	\$ 2,788,000	\$ 2,171,000
<b>Intercap Loans</b>					
Ice Rink	1.25%	\$ 140,000	\$ 140,000		
Police Vehicle	1%	\$ 16,399			
Fire Engine	1%	\$ 202,453			
Ambulance	1%	\$ 153,780			
<b>Total</b>		<b>\$17,927,632</b>	<b>\$ 19,093,000</b>	<b>\$ 21,269,000</b>	<b>\$22,362,000</b>
	<b>\$ Change</b>	<b>\$(1,165,368)</b>	<b>\$ (2,176,000)</b>	<b>\$ (1,093,000)</b>	<b>\$ (1,706,911)</b>
	<b>% Change</b>	<b>-6.1%</b>	<b>-10.2%</b>	<b>-4.9%</b>	<b>-7.1%</b>

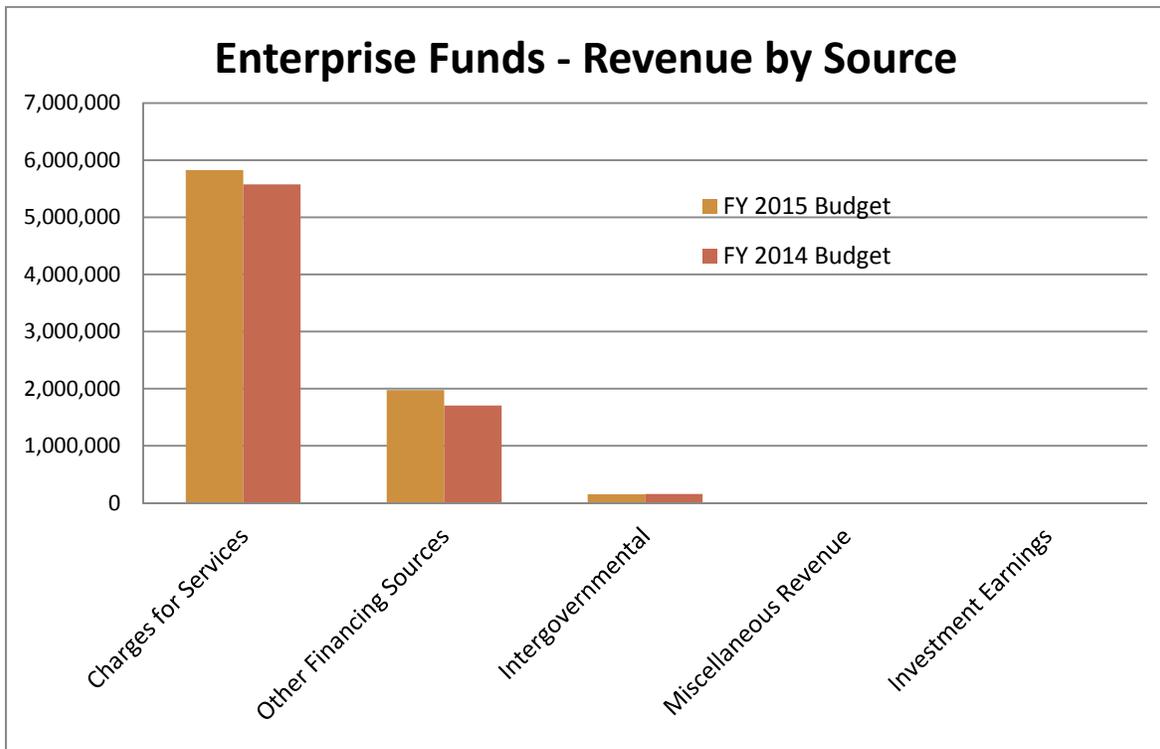
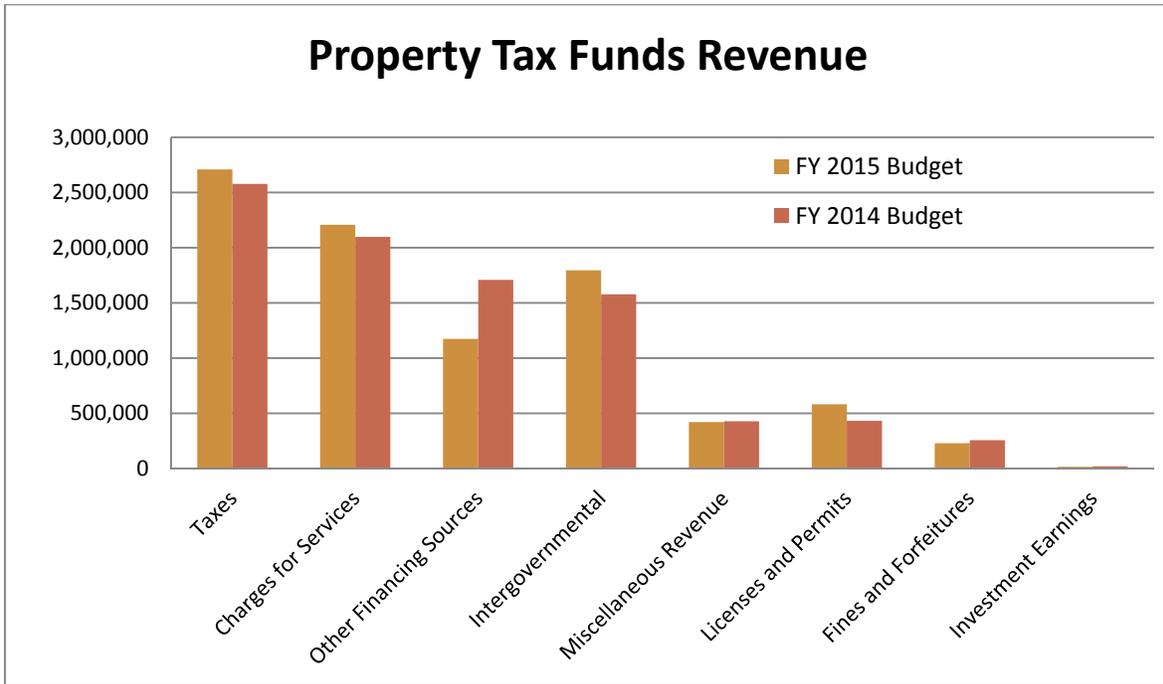
### Revenue

Of the total property tax bill (including taxes and assessments), the City of Whitefish accounts for 26.15%. About 50% of a city resident property tax bill goes to education.

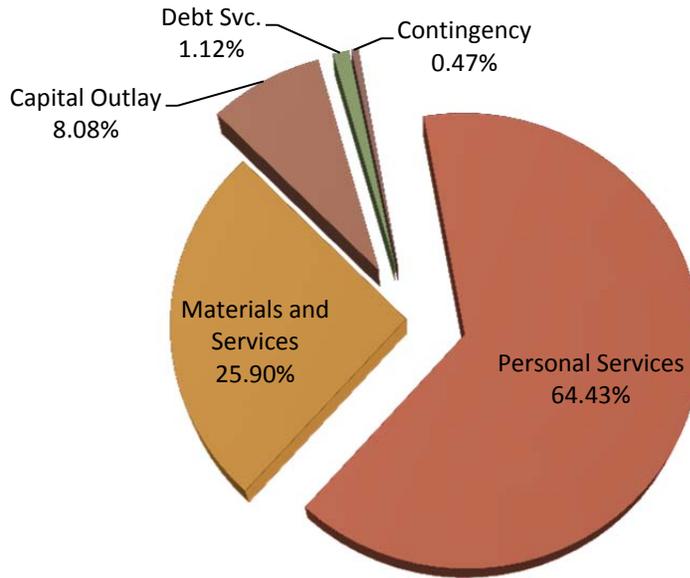


Calendar year 2008 was the first year the city levied the 24 mills for 24/7 coverage for Fire and Ambulance. In 2011, 5.4 library mills were levied by the City instead of the County. The City's tax year 2012 levy remained the same as the prior year and the mill levy decreased by half a percent for 2013. The 2014 tax year mill levy increases the library mills levied by 0.8 mills with the overall total of mills levied increasing by 0.67 percent.

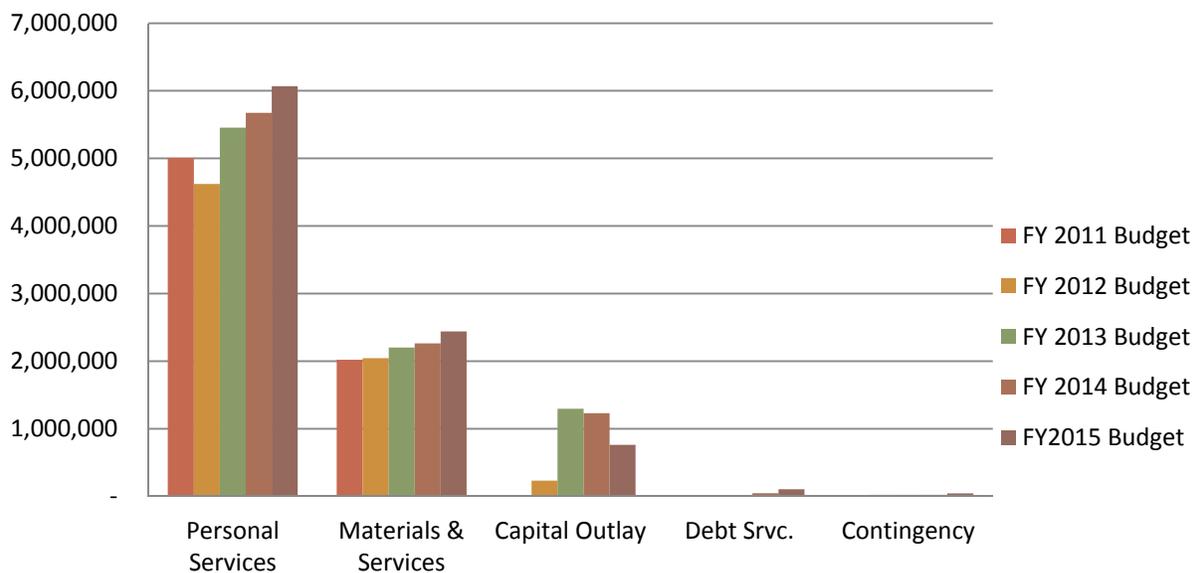


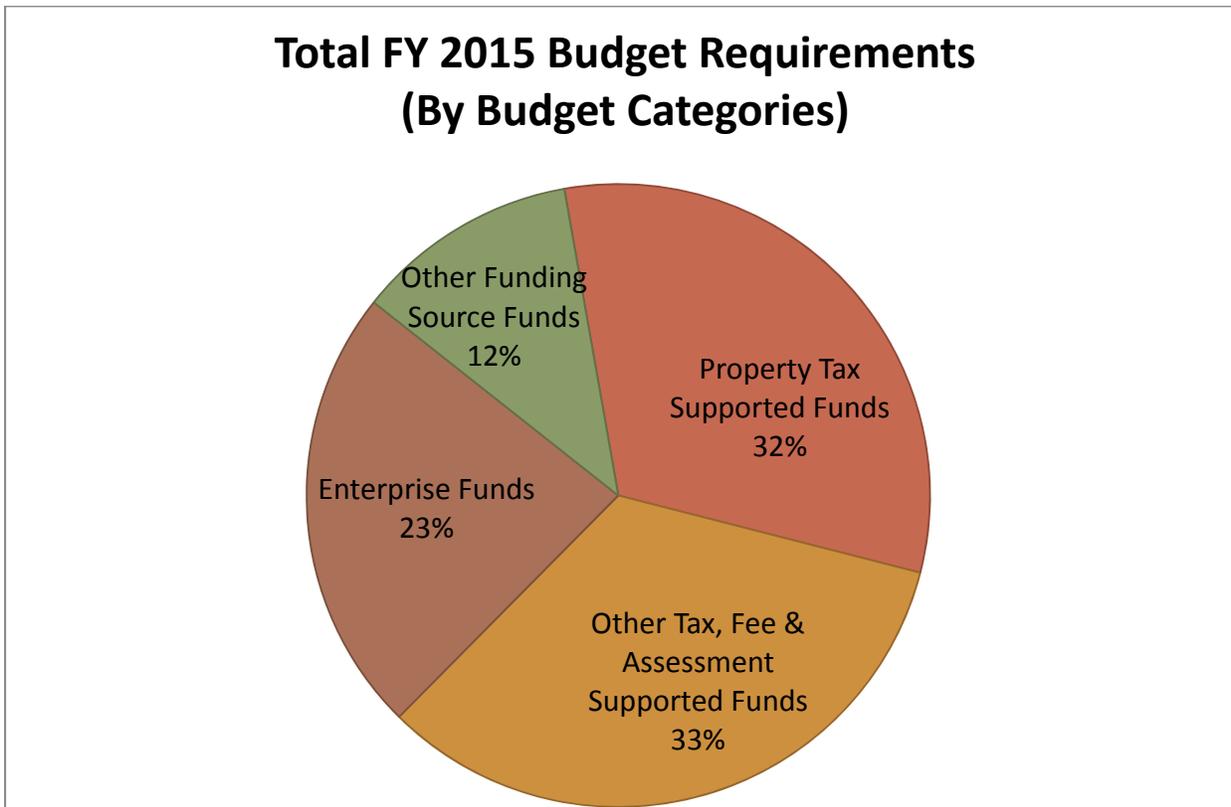
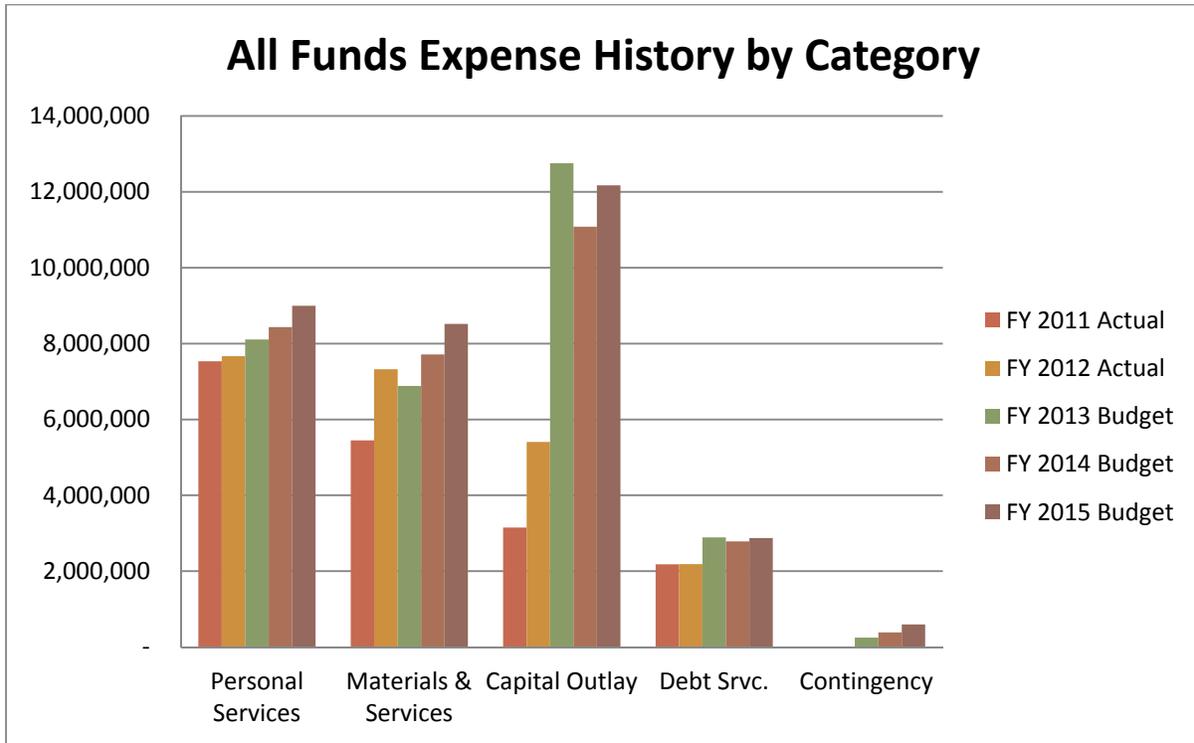


### Total FY 2015 Property Tax Supported Budget Requirements



### Property Tax Supported Funds Expense History by Category





### Purpose

The General Fund provides services and projects that are not typically self-supporting. Services provided by the General Fund are Municipal Court, Administrative Services, Resort Tax Administrative Services, Legal Services, Community Planning, Community Agencies, Cemetery Services, and Non-Departmental functions. Significant transfers of property taxes 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 offset their costs. As such, property tax revenue and other “general” income sources are used to pay for General Fund expenses.

### FY 2015 Objectives

The objective of the General Fund for FY15 is to provide budget authority to provide the above listed services within the City.

Significant or Changed Appropriations during FY15 are:

Item/Project	Amount
<b>Revenue Changes</b>	
• Increased Planning & Zoning fee estimates	\$35,000
• Decreased Resort Tax Property Tax Relief	\$24,601
• Added Cemetery Cremain Niches Revenue	\$30,000
<b>Expenditure Changes</b>	
• Server (Admin Services)	\$7,000
• Election (Admin Services)	\$5,000
• Local Government Review Study Commission	\$5,000
• Hwy 93 S Corridor Study – Labor in this fund; consulting services in TIF	\$5,000
• Increased transfers to Park, Police, Fire by 12.13% (includes a one-time transfer of \$55,919 to the Parks Fund to cover prior deficit cash balance)	\$370,919
• Planning – replace vehicle (with two trade-ins)	\$20,000

# General Fund Revenue - 1000

8/11/2014

Revenues		Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>Taxes</b>						
311010	Real Property Taxes	1,877,221	1,839,939	1,875,548	1,824,285	1,960,159
311020	Personal Property Taxes	25,957	31,386	34,500	17,410	34,500
312000	Penalty and Interest	13,659	10,428	12,000	7,309	12,000
314125	In Lieu of Taxes - Housing Auth.	8,363	4,000	6,500	10,902	11,000
		<b>\$ 1,925,200</b>	<b>\$ 1,885,753</b>	<b>\$ 1,928,548</b>	<b>\$ 1,859,906</b>	<b>2,017,659</b>
<b>Licenses and Permits</b>						
321070	Fees in Lieu of Taxes	395	426	400		400
322010	Alcohol Bvrg Licenses/Permits	14,853	15,423	15,000	14,225	15,000
322014	Catering License Fees	175	140	200	245	200
322020	General Business License	40,643	42,899	41,000	44,087	41,000
323021	Special Events Permit Fees	2,605	3,165	2,700	2,725	3,000
323030	Animal Licenses	940	1,001	1,000	852	1,000
		<b>\$ 59,611</b>	<b>\$ 63,054</b>	<b>\$ 60,300</b>	<b>\$ 62,134</b>	<b>60,600</b>
<b>Intergovernmental</b>						
334140	Whitefish Theatre Grant	4,335	7,631	9,500	4,219	9,500
335020	Personal Property Tax Reimb - State				13,129	
335110	Live Card Game Table Permit	2,625		2,800		2,800
335120	Gambling Machine Permits	17,300	18,013	18,000	18,414	18,000
335230	State Entitlement Distribution	702,833	731,356	745,000	741,457	785,300
		<b>\$ 727,093</b>	<b>\$ 757,000</b>	<b>\$ 775,300</b>	<b>\$ 777,218</b>	<b>815,600</b>
<b>Charges for Services</b>						
341010	Copies, Maps & Misc.	224	152	200	409	200
341015	Bad Check Service Charges	75	200	100	100	100
341061	Temporary Use/Vendor Fees		1,550	1,000	1,350	1,000
341062	Variance Fee	1,520	7,260	7,500	4,160	7,000
341063	Conditional Use Permit Fees	12,340	23,681	17,000	13,195	12,000
341064	Sign Fee	11,676	8,888	12,000	14,356	12,000
341065	Architectural Review Fee	7,435	17,705	15,000	14,615	13,000
341066	Lakeshore Fee	9,510	15,810	11,000	15,660	12,000
341067	Floodplain	600	200	500		500
341068	Critical Area Fee - Inside City	50	3,020	1,500	3,180	1,500
341069	Critical Area Fee - Outside City	450	2,100	1,000	1,600	1,000
341070	Planning Fees	14,264	42,959	30,000	83,345	50,000
341071	Zoning Fees	48,309	80,804	70,000	111,762	85,000
341077	5% Admin Fee for Impact Fees	5,602	8,894	5,500	14,212	10,000
343320	Sale of Cemetery Lots			250		250
343321	Sale of Cemetery Cremain Niches			30,000		30,000
343340	Cemetery Burial Fees	3,600	4,600	4,000	3,500	4,000
343360	Weed Control Charges	510		1,000	498	1,000
		<b>\$ 116,165</b>	<b>\$ 217,823</b>	<b>\$ 207,550</b>	<b>\$ 281,942</b>	<b>240,550</b>
<b>Fines and Forfeitures</b>						
351030	Municipal Court Fines	227,824	221,586	230,000	188,325	200,000
351031	Parking Fines	25,590	29,220	25,000	27,365	27,000
351040	Dog Fines	1,183	978	1,000	525	1,000
351045	Defense Attrny Fee Reimburse		175	250	50	250
		<b>\$ 254,597</b>	<b>\$ 251,959</b>	<b>\$ 256,250</b>	<b>\$ 216,265</b>	<b>228,250</b>

# General Fund Revenue - 1000

8/11/2014

Revenues		Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>Miscellaneous Revenue</b>						
361010	Golf Course Lease Fee	25,616	1,706	25,375	48,754	27,000
362000	Miscellaneous Revenue	32,871	26,187	15,000	29,309	20,000
365000	Contributions & Donations	1,000		-		
		<b>\$ 59,487</b>	<b>\$ 27,893</b>	<b>\$ 40,375</b>	<b>\$ 78,063</b>	<b>47,000</b>
<b>Investment Earnings</b>						
371010	Investment Earnings	47,145	14,944	20,000	21,663	15,000
		<b>\$ 47,145</b>	<b>\$ 14,944</b>	<b>\$ 20,000</b>	<b>\$ 21,663</b>	<b>15,000</b>
<b>Other Financing Sources</b>						
381050	Inception of Capital Lease	10,981	0	0	0	-
383002	Resort Tax - Tax Relief Transfer	553,708	598,007	693,432	693,432	668,831
383009	SID Revolving Fund Transfer	-	-	-	-	-
		<b>\$ 564,689</b>	<b>\$ 598,007</b>	<b>\$ 693,432</b>	<b>\$ 693,432</b>	<b>668,831</b>
<b>Total Fund Revenue</b>		<b>\$ 3,753,987</b>	<b>\$ 3,816,433</b>	<b>\$ 3,981,755</b>	<b>\$ 3,990,623</b>	<b>4,093,490</b>
101000	<b>Beginning Available Cash</b>			<b>\$ 737,438</b>		<b>890,170</b>
<b>Total Resources</b>				<b>\$ 4,719,193</b>		<b>4,983,660</b>

## **Purpose**

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

## **FY 2015 Objectives**

The objective of the Municipal Court Division for FY15 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

8/7/2014

Expenditures	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>410100 Legislative Services</b>					
220 Operating Supplies/Material		3,811	3,000	3,491	3,000
370 Council Travel & Training	400	564	1,000	800	1,000
390 Other Purchased Services		3,053	4,500	3,030	4,500
<b>Total Legislative Services</b>	<b>\$ 400</b>	<b>\$ 7,428</b>	<b>\$ 8,500</b>	<b>\$ 7,321</b>	<b>\$ 8,500</b>
<b>410360 Municipal Court</b>					
<b>Personal Services</b>					
110 Salaries	149,737	153,892	158,063	157,397	165,135
112 Permanent Part Time	14,452	13,168	13,260	12,181	13,538
120 Overtime	3,283	1,977	3,023	2,278	3,094
130 Vacation/Sick Accrual			4,860		
140 Employer Contributions	61,904	61,466	69,089	63,342	71,323
	<b>\$ 229,376</b>	<b>\$ 230,503</b>	<b>\$ 248,295</b>	<b>\$ 235,198</b>	<b>\$ 253,090</b>
<b>Materials and Services</b>					
210 Office Supplies/Materials	2,574	1,498	2,300	1,975	2300
220 Operating Supplies/Material	1,040	1,129	3,000	434	8000
230 Repair/Maintenance Supplies	135	173	1,100	227	1100
310 Communication & Transportation	1,353	1,730	1,400	880	1700
320 Printing			200		200
330 Publicity/Subscriptions/Dues	105	323	600	1,024	1800
340 Utility Services	4,824	4,675	7,000	4,915	7000
360 Repair & Maintenance	1,733	3,734	1,920	3,634	1920
370 Travel & Training	2,091	4,084	5,000	3,604	5000
390 Other Purchased Services	2,516	1,860	3,762	2,208	3762
397 Sub-Judge Contracts		1,144	1,200	1,326	1200
510 Insurance	7,654	8,207	6,100	6,068	8207
540 Special Assessments	101	101	105	101	105
	<b>\$ 24,126</b>	<b>\$ 28,658</b>	<b>\$ 33,687</b>	<b>\$ 26,397</b>	<b>\$ 42,294</b>
<b>Total Municipal Court</b>	<b>\$ 253,502</b>	<b>\$ 259,161</b>	<b>281,982</b>	<b>\$ 261,595</b>	<b>295,384</b>

## **Purpose**

The Administrative Services Division provides for the general administration of the City including Finance, City Clerk, insurance, benefits, and accounting. 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. A new position, Human Resources Director is proposed in the FY15 budget.

## **FY 2015 Objectives**

The objective of the General Fund for FY15 is to provide budget authority to provide the above listed services within the City. The City Council approved a resolution on Apr 21, 2014 establishing short term and long term goals for the City and these goals guide the operations and objectives during FY15. A key objective in FY15 will be the hiring and integration of a new Human Resources Director as well as replacing the Finance Director.

# Admin & Legal Cost Allocation

FY 2015

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 2015 8.03% of the total city payroll was administrative services. Therefore 8.03% of any administrative services materials and services expense stayed in the General Fund, and 91.97% was allocated to other funds. The table below shows the total number before the costs were allocated to other funds. In Office Supplies, under the Proposed FY 2015 column, the total budget is \$8,000, however, of that \$8,000 only \$642 or 8.03% will stay in the General Fund—found in next column to the right.

		0.0858	0.0781	0.0764	0.0764	0.0803	
Expenditures		Actual FY 2011	Actual FY 2012	Actual FY 2013	Budget FY 2014	Proposed FY 2015	Proposed FY 2015 GF Allocation
<b>410500 -</b>	<b>Administrative Services</b>						
	<b>Materials and Services</b>						
210	Office Supplies/Materials	6,389	8,823	6,995	9,000	8,000	642
220	Operating Supplies/Materials	6,952	9,923	12,472	19,000	15,000	1,205
230	Repair/Maintenance Supplies	3,238	1,041	1,211	1,500	1,500	120
310	Postage & Freight	5,305	4,814	3,936	6,000	5,000	402
320	Printing	289	-	-	500	500	40
330	Publicity/Subscriptions/Dues	8,670	7,787	8,077	10,000	10,000	803
340	Utility Services	26,347	27,218	23,662	27,000	27,000	2,168
350	Professional Services	34,350	35,999	70,280	41,000	38,000	3,051
360	Repair & Maintenance	19,630	11,356	6,834	8,000	8,000	642
370	Travel & Training	5,517	9,330	5,383	8,000	8,000	642
390	Other Purchased Services	800	10,121	1,961	14,250	12,000	964
397	Contracted Workers	9,640	9,461	9,102	11,400	7,500	602
510	Insurance	4,276	4,127	3,882	4,000	4,000	321
530	Rent / Lease	-	-	-	3,800	-	-
540	Special Assessments	1,613	1,284	1,284	1,300	1,300	104
880	Administrative Costs	11,070		12,597		14,783	1,187
		<b>\$ 133,015</b>	<b>\$ 141,285</b>	<b>\$ 167,675</b>	<b>\$ 164,750</b>	<b>\$ 160,583</b>	<b>\$ 12,895</b>

# Admin & Legal Cost Allocation

FY 2015

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

Expenditures		Actual FY 2011	Actual FY 2012	Actual FY 2013	Budget FY 2014	Proposed FY 2015	Proposed FY 2015 GF Allocation
<b>411100 -</b>	<b>Legal Services</b>						
	<b>Materials and Services</b>						
210	Office Supplies/Materials	1,447	2,216	2,462	2,300	2,500	201
220	Operating Supplies/Materials	5,330	2,162	1,376	2,174	7,200	578
310	Communication & Transportation	140	143	241	551	500	40
330	Publicity/Subscriptions/Dues	2,635	1,640	2,185	2,202	2,500	201
340	Utility Services	2,885	2,122	1,228	2,753	2,500	201
350	Professional Services	2,580	-	-	10,000	10,150	815
360	Repair & Maintenance	485	-	294	-	-	-
370	Travel & Training	1,364	1,219	604	2,138	2,170	174
390	Other Purchased Services		-	-	1,000	1,000	80
510	Insurance	536	515	1,051	1,050	1,066	86
		<b>\$ 17,402</b>	<b>\$ 10,017</b>	<b>\$ 9,441</b>	<b>\$ 24,168</b>	<b>\$ 29,586</b>	<b>\$ 2,376</b>

# General Fund Expenditures - 1000

8/7/2014

Expenditures	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>410500 Administrative Services</b>					
<b>Personal Services</b>					
110 Salaries	40,853	42,241	49,316	44,999	48,120
120 Overtime	1,031	995	1,204	1,230	1,244
140 Employer Contributions	13,879	14,890	18,665	15,504	17,149
	<b>\$ 55,763</b>	<b>\$ 58,126</b>	<b>\$ 69,185</b>	<b>\$ 61,733</b>	<b>\$ 66,513</b>
<b>Materials and Services</b>					
210 Office Supplies/Materials			642		642
220 Operating Supplies/Materials			1,205		1,205
230 Repair/Maintenance Supplies			120		120
310 Communication & Transportation			402		402
320 Printing			40		40
330 Publicity/Subscriptions/Dues			803		803
340 Utility Services			2,168		2,168
350 Professional Services			3,051		3,051
360 Repair & Maintenance			642		642
370 Travel & Training			642		642
390 Other Purchased Services			964		964
397 Contracted Workers			602		602
510 Insurance			321		321
540 Special Assessments			104		104
880 Administrative Costs	11,602	13,044	1,187	16,355	1,187
	<b>\$ 11,602</b>	<b>\$ 13,044</b>	<b>\$ 12,893</b>	<b>\$ 16,355</b>	<b>\$ 12,893</b>
<b>Total Administrative Services</b>	<b>\$ 67,365</b>	<b>\$ 71,170</b>	<b>\$ 82,078</b>	<b>\$ 78,088</b>	<b>\$ 79,406</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 2015 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 2015 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

8/7/2014

Expenditures	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>410505 Resort Tax Admin Services</b>					
<b>Materials and Services</b>					
350 Professional Services	1,947	6,775	6,000	6,036	5,000
<b>Total Resort Tax</b>	<b>\$ 1,947</b>	<b>\$ 6,775</b>	<b>\$ 6,000</b>	<b>\$ 6,036</b>	<b>\$ 5,000</b>
<b>410364 Prosecution Services</b>					
<b>Materials and Services</b>					
350 Professional Services	101,742	101,742	98,000	110,771	110,000
<b>Total Prosecution</b>	<b>\$ 101,742</b>	<b>\$ 101,742</b>	<b>\$ 98,000</b>	<b>\$ 110,771</b>	<b>\$ 110,000</b>
<b>411100 Legal Services</b>					
<b>Personal Services</b>					
110 Salaries	18,700	21,081	23,000	23,093	25,315
112 Part-Time Wages	6,590	6,744	6,977	7,059	7,250
120 Overtime				31	33
140 Employer Contributions	5,920	6,557	6,938	7,119	7,732
	<b>\$ 31,210</b>	<b>\$ 34,382</b>	<b>\$ 36,915</b>	<b>\$ 37,302</b>	<b>\$ 40,330</b>
<b>Materials and Services</b>					
210 Office Supplies/Materials			172		201
220 Operating Supplies/Materials			326		578
310 Communication & Transportation					40
330 Publicity/Subscriptions/Dues			172		201
340 Utility Services			215		201
350 Professional Services			950		815
360 Repair & Maintenance					-
370 Travel & Training			167		174
390 Other Purchased Services			150		80
510 Insurance			172		86
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,323</b>	<b>\$ -</b>	<b>\$ 2,376</b>
<b>Total Legal Services</b>	<b>\$ 31,210</b>	<b>\$ 34,382</b>	<b>\$ 39,238</b>	<b>\$ 37,302</b>	<b>\$ 42,706</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 2015 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.

Significant or changed appropriations during FY15 are:

Item/Project	Amount
<b>Revenue Changes</b>	
<ul style="list-style-type: none"> <li>Aggregate increase of all Planning revenues caused by increased activity in recent years</li> </ul>	\$28,500
<b>Expenditure Changes</b>	
<ul style="list-style-type: none"> <li>Partial cost of Hwy 93 South Corridor Plan – Planning will provide the staff costs and labor for this project. Consultant costs of up to \$50,000 will be paid from the Tax Increment Fund</li> </ul>	\$40,000

# General Fund Expenditures - 1000

8/7/2014

Expenditures	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>411800 Other General Govt Services</b>	\$ 12,759	\$ -	\$ -	\$ -	\$ -
<b>420540 Community Planning</b>					
<b>Personal Services</b>					
110 Salaries	144,213	156,353	183,913	172,153	221,815
112 Part-Time Wages	3,295	3,365	3,488	3,530	3,625
120 Overtime			-	619	16
140 Employer Contributions	53,387	60,309	79,695	72,478	97,143
	<b>\$ 200,895</b>	<b>\$ 220,027</b>	<b>\$ 267,096</b>	<b>\$ 248,780</b>	<b>\$ 322,599</b>
<b>Materials and Services</b>					
210 Office Supplies/Materials	851	1,783	2,500	1,338	1,500
220 Operating Supplies/Materials	1,610	1,016	4,500	3,584	4,500
230 Repair & Maintenance Supplies	424	307	650	2,534	650
310 Communication & Transportation	763	1,028	1,000	1,636	1,500
320 Printing		402	500	39	500
330 Publicity/Subscriptions/Dues	4,299	4,482	7,300	6,113	7,300
340 Utility Services	6,281	5,259	6,000	5,521	6,000
350 Professional Services	4,973	4,079	30,000	27,248	5,000
360 Repair & Maintenance Services	801	513	9,600	5,314	8,000
370 Travel & Training	3,433	4,354	4,500	7,099	4,500
390 Other Purchased Services	225	1,094	100	616	1,000
397 Contract Services	7,751	19,363	10,000	7,178	10,000
510 Insurance	6,122	6,696	5,300	5,284	6,000
530 Lease	2,476	413			0
540 Special Assessments	104	104		104	
	<b>\$ 40,112</b>	<b>\$ 50,892</b>	<b>\$ 81,950</b>	<b>\$ 73,608</b>	<b>\$ 56,450</b>
<b>Capital Outlay</b>					
940 Machinery & Equipment					20,000
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>
<b>Total Community Planning</b>	<b>\$ 241,007</b>	<b>\$ 270,919</b>	<b>\$ 349,046</b>	<b>\$ 322,388</b>	<b>\$ 399,049</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, Whitefish Housing Authority, and property insurance for The Wave.

### FY 2015 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. In FY14, the City began to reimburse the Whitefish Housing Authority for the Payment in lieu of taxes (PILT) which the Housing Authority pays to the City for Mountain View Manor, an elderly and disabled subsidized housing apartment building.

## 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 2015 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.

Cemetery fees were increased in February 2011 to match costs.

# General Fund Expenditures - 1000

8/7/2014

Expenditures	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>Community Agencies</b>					
<b>Materials and Services</b>					
790 Eagle Bus Service	9,300	9,300	9,300	9,300	9,300
790 Big Mountain Snow Bus	7,500	7,500	7,500	7,500	7,500
790 Golden Agers Cmmnty Center	1,250	1,500	1,500	1,500	1,500
730 Whitefish Theater Grant	4,266	7,631	9,500	11,850	9,500
790 Whitefish Housing Authority				10,901	11,000
510 O'Shaughnessy Center Insrnc	3,182	3,009	2,600	2,550	2,600
510 WAVE Property Insurance	9,756	8,348	7,100	7,075	7,100
<b>Total Community Agencies</b>	<b>\$ 35,254</b>	<b>\$ 37,288</b>	<b>\$ 37,500</b>	<b>\$ 50,676</b>	<b>\$ 48,500</b>
<b>430900 Cemetery Services</b>					
<b>Personal Services</b>					
110 Salaries	687	701	726	748	754
120 Overtime	78	225	82	546	690
140 Employer Contributions	226	330	254	458	263
	<b>\$ 991</b>	<b>\$ 1,256</b>	<b>\$ 1,062</b>	<b>\$ 1,752</b>	<b>\$ 1,707</b>
<b>Materials and Services</b>					
220 Operating Supplies	74	92	500	382	1,000
230 Repair/Maintenance Supplies	1,430	1,840	3,000	564	3,000
340 Utility Services	6,281			200	1,000
350 Professional Services	4,973			1,095	2,000
390 Other Purchased Services	9,719	6,210	2,000	2,892	2,000
510 Insurance	48	35	40	30	50
	<b>\$ 22,524</b>	<b>\$ 8,177</b>	<b>\$ 5,540</b>	<b>\$ 5,163</b>	<b>\$ 9,050</b>
<b>Capital Outlay</b>					
930 Improvements			\$ 53,000	\$ 60,585	
<b>Total Cemetery Services</b>	<b>\$ 23,515</b>	<b>\$ 9,433</b>	<b>\$ 59,602</b>	<b>\$ 6,915</b>	<b>\$ 10,757</b>
<b>510900 Operating Contingency</b>					
870 Operating Contingency			10,000	6,579	10,000
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 6,579</b>	<b>\$ 10,000</b>
<b>521001 Interfund Loan Transfer Out</b>					
820 Trans to Other Funds-Building					
	<b>\$ -</b>				
<b>Transfers to Other Funds</b>					
820 Trans to Library Fund	33,370	34,371	34,371	34,371	34,371
820 Trans to Parks and Rec Fund	478,928	536,106	603,000	603,000	693,919
820 Trans to Law Enforcmnt Fund	1,710,000	1,795,000	1,845,000	1,845,000	1,885,000
820 Trans to Fire & Ambulance Fund	434,014	494,594	575,000	575,000	815,000
820 Trans to Ambulance Fund					
	<b>\$ 2,656,312</b>	<b>\$ 2,860,071</b>	<b>\$ 3,057,371</b>	<b>\$ 3,057,371</b>	<b>\$ 3,428,290</b>
<b>Total Non-Departmental</b>	<b>\$ 2,656,312</b>	<b>\$ 2,860,071</b>	<b>\$ 3,067,371</b>	<b>\$ 3,063,950</b>	<b>\$ 3,438,290</b>
<b>Total Expenditures</b>	<b>\$ 3,425,013</b>	<b>\$ 3,658,367</b>	<b>\$ 4,029,317</b>	<b>\$ 3,945,041</b>	<b>\$ 4,437,592</b>
<b>Ending Cash Balance (Reserves)</b>			<b>\$ 689,877</b>		<b>\$ 546,067</b>
<b>Total General Fund</b>			<b>\$ 4,719,193</b>		<b>\$ 4,983,659</b>

# General Fund Expenditures - 1000

8/7/2014

Expenditures	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>Total General Fund</b>					
<b>Personal Services</b>	518,235	544,294	622,553	584,765	684,239
<b>Materials and Services</b>	250,466	254,003	286,393	296,326	295,063
<b>Capital Outlay</b>	-	-	53,000	60,585	20,000
<b>Contingency</b>	-	-	10,000	6,579	10,000
<b>Transfers</b>	2,656,312	2,860,071	3,057,371	3,057,371	3,428,290
	<u>3,425,013</u>	<u>3,658,367</u>	<u>4,029,317</u>	<u>4,005,626</u>	<u>4,437,592</u>
<b>Personal Services</b>					
110	364,712	374,268	415,018	398,390	461,139
111	-	-	-	-	-
112	23,027	23,277	23,725	22,770	24,413
120	4,152	3,197	4,309	4,673	5,044
130	4,860	-	4,860	31	33
140	151,269	143,552	174,641	158,901	193,610
<b>Materials and Services</b>					
210	3,425	3,281	5,614	3,313	4,643
220	2,724	6,048	12,531	7,891	18,283
230	1,989	2,320	4,870	3,325	4,870
310	2,116	2,758	2,802	2,516	3,642
320	-	402	740	39	740
330	4,404	4,805	8,875	7,137	10,104
340	17,385	9,934	15,383	10,636	16,369
350	113,634	112,596	138,001	145,150	125,866
360	2,534	4,247	12,162	8,948	10,562
370	5,924	9,002	11,309	11,503	11,316
390	12,460	12,216	11,476	8,746	12,306
397	7,751	20,507	11,802	8,504	11,802
510	26,762	26,295	21,633	21,007	24,364
530	2,476	413	-	-	-
540	205	205	209	205	209
730	4,266	7,631	9,500	11,850	9,500
790	18,050	18,300	18,300	29,201	29,300
880		13,044	1,187	16,355	1,187
<b>Capital Outlay</b>					
940			53,000		20,000
<b>Contingency</b>					
960			10,000		10,000
<b>Transfers</b>					
820			3,057,371		3,428,290
<b>Total</b>			4,029,317		4,437,592

### 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 an 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 2015 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 FY15 Budget are:

Item/Project	Amount
<b>Revenue Changes</b>	
• Misc donations, fundraising, & grants	\$18,000
• Whitefish Library Association contribution (five years of contributions for transition from County has now ended)	\$0
• The Whitefish Community Library mill levy increased from 5.4 mills to 6.2 mills to match the Flathead County ImagineIF library mill levy.	\$18,299
<b>Expenditure Changes</b>	
• Increase in operating contingency due to increased mill levy	\$18,299

# Library Fund - 2220

8/7/2014

Revenues		Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>Taxes</b>						
311010	Real Property Taxes	94,246	113,815	119,371	113,230	141,814
311020	Personal Property Taxes		1,205		1,080	
		<b>\$ 94,246</b>	<b>\$ 115,020</b>	<b>\$ 119,371</b>	<b>\$ 114,310</b>	<b>\$ 141,814</b>
<b>Intergovernmental</b>						
334100	State Aid			2,640	2,640	2,353
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,640</b>	<b>\$ 2,640</b>	<b>\$ 2,353</b>
<b>Charges for Services</b>						
346070	Library Collections	5,839	12,125	11,000	12,182	12,500
		<b>\$ 5,839</b>	<b>\$ 12,125</b>	<b>\$ 11,000</b>	<b>\$ 12,182</b>	<b>\$ 12,500</b>
<b>Miscellaneous Revenue</b>						
365010	Private Gifts and Bequests	70,512	40,229	51,000	65,104	18,000
		<b>\$ 70,512</b>	<b>\$ 40,229</b>	<b>\$ 51,000</b>	<b>\$ 65,104</b>	<b>\$ 18,000</b>
<b>Other Financing Sources</b>						
383004	General Fund Operating Transfer	33,370	34,371	34,371	34,371	34,371
		<b>\$ 33,370</b>	<b>\$ 34,371</b>	<b>\$ 34,371</b>	<b>\$ 34,371</b>	<b>\$ 34,371</b>
	<b>Total Fund Revenue</b>	<b>\$ 198,128</b>	<b>\$ 201,745</b>	<b>\$ 218,382</b>	<b>\$ 228,606</b>	<b>\$ 209,038</b>
101000	<b>Beginning Available Cash</b>			<b>\$ 23,758</b>		<b>\$ 59,348</b>
	<b>Total Resources</b>			<b>\$ 242,141</b>		<b>\$ 268,386</b>
Expenditures		Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
460120						
<b>Personal Services</b>						
110	Salaries	46,903	47,672	50,238	49,024	51,802
112	Permanent Part Time	54,093	52,631	50,904	49,970	55,084
120	Overtime	651		1,020	60	65
140	Employer Contributions	33,226	36,887	43,050	34,357	41,290
		<b>\$ 134,873</b>	<b>\$ 137,190</b>	<b>\$ 145,212</b>	<b>\$ 133,411</b>	<b>\$ 148,241</b>
<b>Materials and Services</b>						
210	Office Supplies/Materials	1,577	958	4,600	2,375	5,600
220	Operating Supplies	20,302	7,640	12,400	5,924	12,400
221	Library Materials		164	5,000	2,747	5,000
230	Repair & Maintenance Supplies	1,068	1,046	2,300	284	800
310	Communication & Transportation	1,338	3,516	4,000	2,524	4,800
330	Publicity, Subscriptions & Dues	7,724	1,632	3,300	8,997	4,800
340	Utility Services	14,951	14,321	13,960	14,663	13,960
360	Repair & Maintenance Services	12,162	5,867	2,100	8,854	2,100
370	Travel & Training	1,473	2,675	3,000	1,924	3,000
390	Other Purchased Services	7,875	674	360		360
397	Contracted Services	524	560	810	781	920
510	Insurance	4,112	6,806	5,254	5,253	5,254
540	Special Assessments-Co. Lnd Fill				189	200
880	Administrative Costs	1,787	3,338	4,000	3,818	3,366
		<b>\$ 74,893</b>	<b>\$ 49,196</b>	<b>\$ 61,084</b>	<b>\$ 58,333</b>	<b>\$ 62,560</b>
870	<b>Operating Contingency</b>			3,500		21,799
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,500</b>	<b>\$ -</b>	<b>\$ 21,799</b>
	<b>Total Expenditures</b>	<b>\$ 209,766</b>	<b>\$ 186,386</b>	<b>\$ 209,796</b>	<b>\$ 191,744</b>	<b>\$ 232,600</b>
	<b>Ending Available Cash</b>			<b>\$ 32,345</b>		<b>\$ 35,786</b>
	<b>Total Fund</b>			<b>\$ 242,141</b>		<b>\$ 268,386</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 16 sworn officers (including the Chief of Police), and a part-time parking enforcement officer.

**FY 2015 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 FY15 are:

1. Addition of a School Resource Officer via a federal COPS grant and matching funds from the Whitefish School District #44.

Item/Project	Amount
<b>Revenue Changes</b>	
• New COPS grant for School Resource Officer (SRO) at School District #44	\$52,000
• School District #44 matching funds for COPS SRO grant	\$14,855
• Increased transfer from General Fund taxes	\$40,000
<b>Expenditure Changes</b>	
• Salary and Benefits for SRO	\$60,929
• New Police car with light bar and equipment (less 1 trade in)	\$31,800

# Law Enforcement Fund - 2300

8/7/2014

Revenues	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>Intergovernmental</b>					
334012 Traffic Safety Grant		10,700			20,000
334091 DOT Overtime Reimbursement	17,478	9,892	15,000	5,860	25,000
334151 MDT Equipment Grant			5,000		33,000
336020 Offset for State Payment to MPORS	228,800	279,398	243,128	237,398	258,435
337010 Reimbursement - Drug TF Overtime	3,158		7,453	6,854	7,453
337012 Homeland Security Eqpmnt Grant		2,526			
337014 Drug Task Force Grant	71,994	75,567	80,000	72,405	75,000
337015 COPS Hiring Grant	68,470	35,580		382	52,000
337018 Stone Garden Federal Grant		3,034		1,527	41,900
337019 School District 44 Reimbursement SRO					14,855
	<b>\$ 389,900</b>	<b>\$ 416,697</b>	<b>\$ 355,581</b>	<b>\$ 324,425</b>	<b>\$ 527,643</b>
<b>Charges for Services</b>					
342010 Contract Charges - School Events					
	<b>\$ -</b>				
<b>Miscellaneous Revenue</b>					
362000 Misc. Law Enforcement Collections	14,934	15,098	16,000	10,252	16,000
365000 Contributions	1,000	2,500		3,000	-
	<b>\$ 15,934</b>	<b>\$ 17,598</b>	<b>\$ 16,000</b>	<b>\$ 13,252</b>	<b>\$ 16,000</b>
<b>Other Financing Sources</b>					
381070 Loan Proceeds				16,399	
383004 General Fund Operating Transfer	1,710,000	1,795,000	1,845,000	1,845,000	1,885,000
	<b>\$ 1,710,000</b>	<b>\$ 1,795,000</b>	<b>\$ 1,845,000</b>	<b>\$ 1,845,000</b>	<b>\$ 1,885,000</b>
<b>Total Fund Revenue</b>	<b>\$ 2,115,834</b>	<b>\$ 2,229,295</b>	<b>\$ 2,216,581</b>	<b>\$ 2,182,677</b>	<b>\$ 2,428,643</b>
101000 <b>Beginning Available Cash</b>			<b>\$ 71,627</b>		<b>\$ 38,541</b>
<b>Total Resources</b>			<b>\$ 2,288,209</b>		<b>\$ 2,467,184</b>

# Law Enforcement Fund - 2300

8/7/2014

Expenditures	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
420100					
<b>Personal Services</b>					
110 Salaries	869,890	951,304	945,493	965,110	1,036,970
112 Part-Time Wages	33,710	40,877	37,321	49,388	42,072
120 Overtime	76,318	60,290	41,194	63,619	62,975
120 Reimbursed Overtime			20,000		20,000
140 Employer Contributions	370,692	394,695	431,871	417,720	480,991
145 Offset State Pymnt to MPORS	228,800	279,398	243,128	237,398	258,435
	<b>\$ 1,579,410</b>	<b>\$ 1,726,564</b>	<b>\$ 1,719,007</b>	<b>\$ 1,733,235</b>	<b>\$ 1,901,443</b>
<b>Materials and Services</b>					
210 Office Supplies/Materials	3,348	3,694	6,500	3,478	7,000
220 Operating Supplies/Materials	61,998	59,421	60,300	60,804	68,800
230 Repair/Maintenance Supplies	40,064	44,481	55,000	51,159	55,000
310 Postage & Freight	1,059	839	1,200	1,048	1,200
320 Printing	-	-	-	-	-
330 Publicity/Subscriptions/Dues	4,856	1,206	800	1,311	-
340 Utility Services	28,654	30,261	33,600	30,636	33,600
350 Professional Services	3,077	5,941	7,000	5,803	7,000
360 Repair & Maintenance	41,225	38,544	43,000	42,076	50,000
370 Travel & Training	25,158	11,842	18,000	17,438	18,500
390 Other Purchased Services	140,389	131,367	140,000	137,071	144,000
397 Contracted Workers	40,894	56,159	57,000	54,606	57,000
510 Insurance	49,181	47,893	38,000	36,043	38,000
530 Rent	1,200	1,200	1,100	1,200	1,100
540 Special Assessments-put in utilities				429	-
880 Administrative Expense	29,886	35,127	34,000	39,088	37,273
	<b>\$ 470,989</b>	<b>\$ 467,975</b>	<b>\$ 495,500</b>	<b>\$ 482,190</b>	<b>\$ 518,473</b>
610 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 3,400
<b>Capital Outlay</b>					
940 Machinery & Equipment	36,991	40,591	35,800	46,680	31,800
	<b>\$ 36,991</b>	<b>\$ 40,591</b>	<b>\$ 35,800</b>	<b>\$ 46,680</b>	<b>\$ 31,800</b>
<b>Operating Contingency</b>	\$ -	\$ -	\$ -	\$ -	\$ 2,000
<b>Total Fund Expenditures</b>	<b>\$ 2,087,390</b>	<b>\$ 2,235,131</b>	<b>\$ 2,250,307</b>	<b>\$ 2,262,105</b>	<b>\$ 2,457,117</b>
<b>Ending Available Cash</b>			<b>37,901</b>		<b>10,068</b>
<b>Total Law Enforcement</b>			<b>\$ 2,288,209</b>		<b>\$ 2,467,184</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 2015 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

8/7/2014

<b>Revenues</b>		<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual FY 2014</b>	<b>Budget FY 2015</b>
351015	Victim & Witness Prgm Fines	8,616	8,172	15,000	6,560	15,000
<b>Total Fund Revenue</b>		<b>\$ 8,616</b>	<b>\$ 8,172</b>	<b>\$ 15,000</b>	<b>\$ 6,560</b>	<b>\$ 15,000</b>
<b>Beginning Available Cash</b>				<b>\$ 230</b>	<b>49</b>	

<b>Expenditures</b>		<b>Actual FY 2012</b>	<b>Actual FY 2012</b>	<b>Budget FY 2014</b>	<b>Actual FY 2014</b>	<b>Budget FY 2015</b>
410370	<b>Materials and Services</b>					
725	Crime Victim's Assistance	8,616	8,171	15,000	6,560	15,000
		<b>\$ 8,616</b>	<b>\$ 8,171</b>	<b>\$ 15,000</b>	<b>\$ 6,560</b>	<b>\$ 15,000</b>
<b>Ending Available Cash</b>				<b>\$ 230</b>	<b>\$</b>	<b>49</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 2015 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 FY15 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 FY15 are:

Item/Project	Amount
<b>Revenue Changes</b>	
• Loan Proceeds	\$504,547
• Increased transfer of property taxes and cash balance from General Fund	\$240,000
<b>Expenditure Changes</b>	
• Fire – Capital Exp – Structural Pumper (10 year Inter-cap Loan)	\$293,547
• Fire – Capital Expense – Water Tender (\$211,000 of debt, use \$70,000 of WFSA cash balance of donation)	\$281,000

# Fire and Ambulance Fund - 2340

8/7/2014

Revenues		Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>Taxes</b>						
311010	Real Property Taxes	488,098	507,114	522,538	503,245	540,956
311020	Personal Property Taxes	5,534	7,935	8,000	4,802	8,000
		<b>\$ 493,632</b>	<b>\$ 515,049</b>	<b>\$ 530,538</b>	<b>\$ 508,047</b>	<b>\$ 548,956</b>
<b>Licenses and Permits</b>						
323015	Fire Prevention Program Fee	46,688	78,141	60,000	108,042	100,000
323051	Burning Permits	175	250	300	400	300
		<b>\$ 46,863</b>	<b>\$ 78,391</b>	<b>\$ 60,300</b>	<b>\$ 108,442</b>	<b>\$ 100,300</b>
<b>Intergovernmental</b>						
331107	SAFER Grant	117,045	58,590	-	-	-
336020	Offset for State Pymnt to FURS	315,627	326,751	348,123	353,918	374,682
338050	Countywide Ambulance Assessment	57,449	32,138	65,000	56,830	65,000
		<b>\$ 490,121</b>	<b>\$ 417,479</b>	<b>\$ 413,123</b>	<b>\$ 410,748</b>	<b>\$ 439,682</b>
<b>Charges for Services</b>						
342020	Rural Fire Service Assessment	225,819	225,709	230,000	227,000	227,000
342031	Federal Wildland Firefighting	-	-	-	12,159	-
342050	Ambulance Services	856,552	891,494	950,000	1,000,763	1,000,000
342055	RescueCare Ambulance Prog	32,847	29,651	31,000	26,121	30,000
		<b>\$ 1,115,218</b>	<b>\$ 1,146,854</b>	<b>\$ 1,211,000</b>	<b>\$ 1,266,043</b>	<b>\$ 1,257,000</b>
<b>Miscellaneous Revenue</b>						
362000	Miscellaneous Income	61,383	5,440	2,200	59,382	2,500
365000	Contributions	-	100,000	-	250	-
		<b>\$ 61,383</b>	<b>\$ 105,440</b>	<b>\$ 2,200</b>	<b>\$ 59,632</b>	<b>\$ 2,500</b>
<b>Other Financing Sources</b>						
381070	Loan Proceeds	-	-	875,000	356,233	504,547
383004	General Fund Operating Transf	434,014	494,594	575,000	575,000	815,000
		<b>\$ 434,014</b>	<b>\$ 494,594</b>	<b>\$ 1,450,000</b>	<b>\$ 931,233</b>	<b>\$ 1,319,547</b>
	<b>Total Fund Revenue</b>	<b>\$ 2,641,231</b>	<b>\$ 2,757,807</b>	<b>\$ 3,667,162</b>	<b>\$ 3,284,145</b>	<b>\$ 3,667,985</b>
101000	<b>Beginning Available Cash</b>			<b>\$ 525,018</b>		<b>299,865</b>
	<b>Total Resources</b>			<b>\$ 4,192,180</b>		<b>\$ 3,967,850</b>

# Fire and Ambulance Fund - 2340

8/7/2014

Expenditures	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>420400 Fire and Rescue</b>					
<b>Personal Services</b>					
110 Salaries	1,039,160	349,834	413,891	409,375	431,623
112 Permanent Part-time	1,648	1,686	1,744	1,881	1,813
120 Overtime	155,047	30,054	23,222	36,001	33,752
120 Scheduled Overtime	-	-	7,918	-	915
125 Stand-by Time	-	-	-	-	-
130 Vacation/Sick Accrual	-	-	-	-	-
140 Employer Contributions	374,833	139,710	160,493	158,600	172,552
146 State Contribution to FURS	315,627	114,081	125,324	121,789	135,950
147 Med Deduction Reimbursement	-	-	-	528	-
190 Other Personal Services	35,609	8,870	10,000	23,226	20,000
	<b>\$ 1,921,924</b>	<b>\$ 644,235</b>	<b>\$ 742,592</b>	<b>\$ 751,400</b>	<b>796,606</b>
<b>Materials and Services</b>					
210 Office Supplies/Materials	4,070	738	1,000	878	1,000
220 Operating Supplies/Materials	46,655	37,428	61,000	27,824	39,000
230 Repair & Maintenance Supplies	63,709	23,599	36,000	31,153	42,000
310 Communication & Transportation	2,945	241	250	421	250
330 Publicity/Subscriptions/Dues	4,556	2,103	3,900	1,660	3,900
340 Utility Services	35,690	16,955	15,000	14,461	15,000
350 Professional Services	19,817	10,262	13,900	3,517	14,900
360 Repair and Maintenance	26,924	15,273	11,100	50,244	19,700
370 Travel & Training	8,968	1,912	4,500	5,332	6,000
380 Training Services	8,493	6,293	12,250	2,959	14,000
390 Other Purchased Services	12,772	6,887	6,900	7,299	6,600
510 Insurance	50,658	24,313	18,000	17,767	18,000
540 Special Assessments put in utilities	-	-	-	214	-
880 Administrative Services	34,237	13,905	12,000	15,855	15,042
	<b>\$ 319,494</b>	<b>\$ 159,908</b>	<b>\$ 195,800</b>	<b>\$ 179,584</b>	<b>195,392</b>
610 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 37,500
<b>Capital Outlay</b>					
940 Equipment	-	42,905	830,000	224,348	574,547
	<b>\$ -</b>	<b>\$ 42,905</b>	<b>\$ 830,000</b>	<b>\$ 224,348</b>	<b>574,547</b>
<b>Total Fire</b>	<b>\$ 2,241,418</b>	<b>\$ 847,048</b>	<b>\$ 1,768,392</b>	<b>\$ 1,155,332</b>	<b>1,604,045</b>

# Fire and Ambulance Fund - 2340

8/7/2014

Expenditures	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>420730 Ambulance</b>					
<b>Personal Services</b>					
110 Salaries	557,522	652,162	738,830	734,011	773,689
112 Part-Time Wages	-	-	-	-	-
120 Overtime	87,664	67,461	54,184	82,898	78,086
120 Scheduled Overtime	-	-	18,475	-	2,135
125 Stand-by Time	-	-	-	-	-
130 Vacation/Sick Accrual	-	-	-	-	-
140 Employer Contributions	209,359	258,838	291,213	292,145	320,373
146 State Contribution to FURS	220,939	212,670	222,799	232,128	241,689
190 Other Personal Services	16,836	25,316	20,000	31,953	30,000
	<b>\$ 1,092,320</b>	<b>\$ 1,216,447</b>	<b>\$ 1,345,501</b>	<b>\$ 1,373,135</b>	<b>1,445,973</b>
<b>Materials and Services</b>					
210 Office Supplies/Materials	2,170	1,173	2,000	2,003	2,000
220 Operating Supplies/Materials	26,599	36,003	40,000	45,781	44,500
230 Repair & Maintenance Supplies	17,054	23,368	36,000	30,223	40,000
310 Communication & Transportation	1,095	1,325	3,100	1,689	2,500
330 Publicity/Subscriptions/Dues	1,547	3,509	2,000	2,160	2,500
340 Utility Services	19,520	30,528	35,500	25,363	35,500
350 Professional Services	13,177	18,562	20,900	7,578	29,400
360 Repair and Maintenance	7,348	31,065	12,000	49,000	14,000
370 Travel & Training	4,891	89	2,600	5,150	5,000
380 Training Services	3,801	5,755	7,070	6,403	8,000
390 Other Purchased Services	8,087	16,396	16,100	17,037	15,400
510 Insurance	30,302	36,201	24,000	25,472	24,000
540 Special Assessments	521	-	-	517	-
880 Administrative Expense	15,292	25,344	22,000	28,699	27,822
	<b>\$ 151,403</b>	<b>\$ 229,318</b>	<b>\$ 223,270</b>	<b>\$ 247,075</b>	<b>250,622</b>
610 Debt Service	\$ -	\$ -	\$ 17,000	\$ -	\$ 32,000
<b>Accounts Payable Adjustments</b>					
810 Bad Debt Expense	109,752	137,333	135,000	164,538	70,000
811 Medicare/Medicaid Adjustment	230,507	301,832	231,000	361,813	300,000
812 RescueCare Benefits	15,054	8,822	16,000	7,669	20,000
813 City Resident	1,313	4,228	4,800	13,760	15,000
	<b>\$ 356,626</b>	<b>\$ 452,215</b>	<b>\$ 386,800</b>	<b>\$ 547,780</b>	<b>405,000</b>
<b>Capital Outlay</b>					
940 Equipment	-	-	165,000	169,970	-
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 165,000</b>	<b>\$ 169,970</b>	<b>\$ -</b>
<b>Total Ambulance</b>	<b>\$ 1,600,349</b>	<b>\$ 1,897,980</b>	<b>\$ 2,137,571</b>	<b>\$ 2,337,960</b>	<b>2,133,595</b>
<b>Total Expenditures</b>	<b>\$ 3,841,767</b>	<b>\$ 2,745,028</b>	<b>\$ 3,905,963</b>	<b>\$ 3,493,292</b>	<b>3,737,640</b>
<b>Ending Available Cash</b>			<b>\$ 286,216</b>		<b>230,210</b>
<b>Total Fund</b>			<b>\$ 4,192,180</b>		<b>3,967,850</b>

# Fire and Ambulance Fund - 2340

8/7/2014

Expenditures	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>Total Fire &amp; Amb Fund</b>					
<b>Personal Services</b>	3,014,244	1,860,682	2,088,093	2,124,535	2,242,579
<b>Materials and Services</b>	470,897	389,226	419,070	426,659	446,014
<b>Debt Service</b>	-	-	17,000	-	69,500
<b>Capital Outlay</b>	-	42,905	995,000	394,318	574,547
<b>Account Payable Adjustment</b>	356,626	452,215	386,800	547,780	405,000
	<u>3,841,767</u>	<u>2,745,028</u>	<u>3,905,963</u>	<u>3,493,292</u>	<u>3,737,640</u>
<b>Personal Services</b>					
110	1,596,682	1,001,996	1,152,721	1,143,386	1,205,312
112	1,648	1,686	1,744	1,881	1,813
120	242,711	97,515	103,799	118,899	114,889
140	584,192	398,548	451,706	450,745	492,925
146	536,566	326,751	348,123	354,445	377,640
190	52,445	34,186	30,000	55,179	50,000
<b>Materials and Services</b>					
210	6,240	1,911	3,000	2,881	3,000
220	73,254	73,431	101,000	73,605	83,500
230	80,763	46,967	72,000	61,376	82,000
310	4,040	1,566	3,350	2,110	2,750
330	6,103	5,612	5,900	3,820	6,400
340	55,210	47,483	50,500	39,824	50,500
350	32,994	28,824	34,800	11,095	44,300
360	34,272	46,338	23,100	99,244	33,700
370	13,859	2,001	7,100	10,482	11,000
380	12,294	12,048	19,320	9,362	22,000
390	20,859	23,283	23,000	24,336	22,000
510	80,960	60,513	42,000	43,239	42,000
540	521	-	-	731	-
880	49,529	39,249	34,000	44,554	42,864
<b>Debt Service</b>	-	-	17,000	-	69,500
<b>Accounts Payable Adjustments</b>					
810	109,752	137,333	135,000	164,538	70,000
811	230,507	301,832	231,000	361,813	300,000
812	15,054	8,822	16,000	7,669	20,000
813	1,313	4,228	4,800	13,760	15,000
<b>Capital Outlay</b>					
920	-	-	-	-	-
940	-	42,905	995,000	394,318	574,547
<b>Contingency</b>					
960	-	-	-	-	-
<b>Total</b>	<b>3,841,767</b>	<b>2,745,028</b>	<b>3,905,963</b>	<b>3,493,292</b>	<b>3,737,640</b>

### Purpose

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

### FY 2015 Objectives

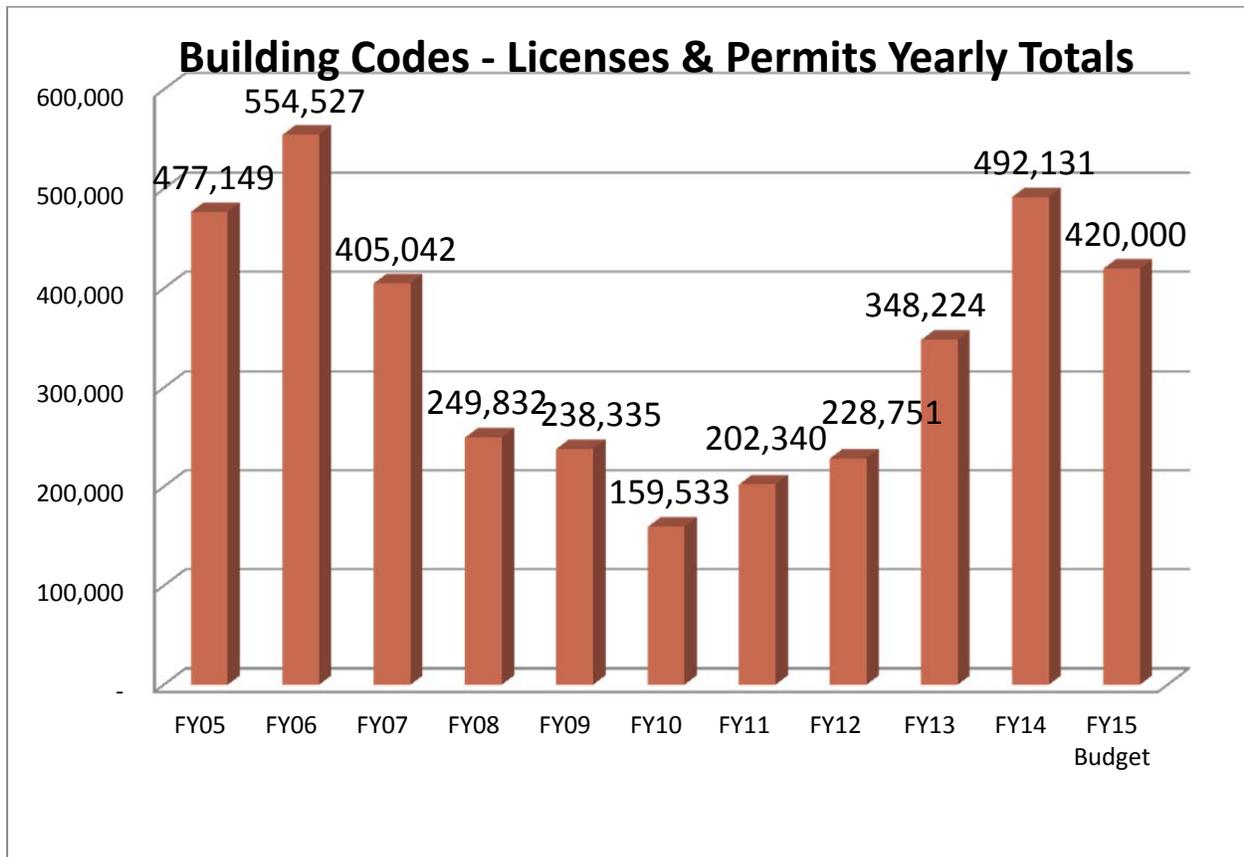
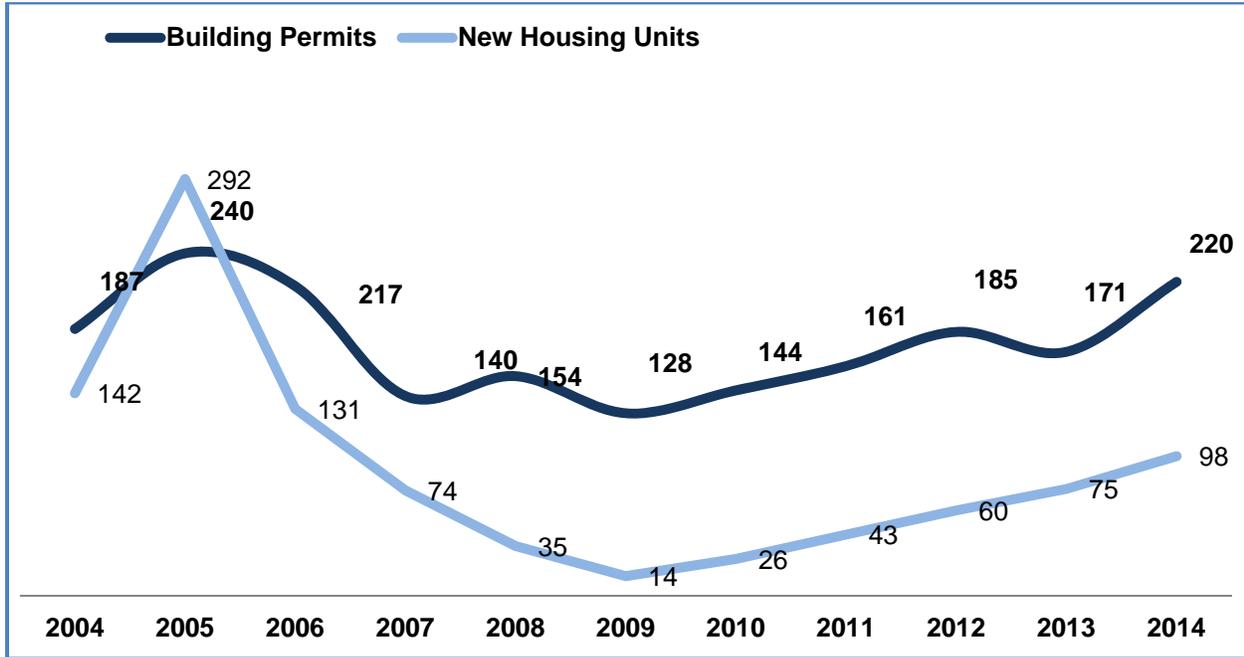
The objective of the Building Code Program Fund for this fiscal year is to promote dependable and safe buildings and structures through the implementation and enforcement of the International Building Code, International Plumbing Code, International Mechanical Code, and National Electric Code within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

The City had to lay off one building inspector in FY09 and one in FY10 because of greatly reduced building permit activity and revenues. In addition, the City had to lay off a Permit Tech in FY10. The City General Fund lent 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. In FY13 and FY14, this loan is beginning to be repaid to the General Fund.

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 2015 budget proposes a continuation of increased building activity.

Significant or changed appropriations during FY15 are:

Item/Project	Amount
<b>Revenue Changes</b>	
• Increased revenue from plan reviews and building permits	\$110,000
• Increased revenue from Columbia Falls inspection contract	\$10,000
<b>Expenditure Changes</b>	
• Two new pickup trucks – Trade-in two vehicles from Parks or Fire Department and pass old trucks on to Parks and/or Fire Department	\$50,000



# Building Code Fund - 2394

8/7/2014

Revenues		Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>Licenses and Permits</b>						
323010	Building Plan Review	86,610	134,656	111,500	196,818	160,000
323011	Building Permits	84,145	141,109	122,500	195,310	160,000
323012	Electrical Permits	27,428	33,824	35,000	40,314	40,000
323013	Plumbing Permits	13,434	20,546	12,000	29,172	30,000
323017	Mechanical Permits	17,136	18,091	29,000	30,157	30,000
		<b>\$ 228,753</b>	<b>\$ 348,226</b>	<b>\$ 310,000</b>	<b>\$ 491,771</b>	<b>\$ 420,000</b>
<b>Charges for Services</b>						
342041	Col. Falls Building Codes Contract	36,835	32,175	30,000	71,844	40,000
		<b>\$ 36,835</b>	<b>\$ 32,175</b>	<b>\$ 30,000</b>	<b>\$ 71,844</b>	<b>\$ 40,000</b>
<b>Miscellaneous Revenue</b>						
362000	Miscellaneous Revenue	1,232	957	1,500	1,539	1,500
		<b>\$ 1,232</b>	<b>\$ 957</b>	<b>\$ 1,500</b>	<b>\$ 1,539</b>	<b>\$ 1,500</b>
<b>Other Financing Sources</b>						
383001	Interfund Loan from General Fund					
		<b>\$ -</b>				
<b>Total Fund Revenue</b>		<b>\$ 266,820</b>	<b>\$ 381,358</b>	<b>\$ 341,500</b>	<b>\$ 565,154</b>	<b>\$ 461,500</b>
<b>Beginning Available Cash</b>				<b>\$ 7,823</b>	<b>\$ 1,670</b>	
<b>Total Resources</b>				<b>\$ 349,323</b>	<b>\$ 463,170</b>	

# Building Code Fund - 2394

8/7/2014

Expenditures	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>420530 - Construction Inspection</b>					
<b>Personal Services</b>					
110 Salaries	134,060	168,014	185,385	183,456	192,646
120 Overtime	166	156	205	190	201
140 Employer Contributions	57,375	75,507	83,620	80,639	84,944
	<b>\$ 191,601</b>	<b>\$ 243,677</b>	<b>\$ 269,210</b>	<b>\$ 264,285</b>	<b>\$ 277,791</b>
<b>Materials and Services</b>					
210 Office Supplies/Materials	740	1,801	2,000	843	2,000
220 Operating Supplies	1,821	1,073	3,000	2,739	3,000
230 Repair & Maintenance Supplies	4,575	5,295	6,000	10,709	6,000
310 Postage & Freight	389	210	350	47	350
320 Printing		-	-	11	100
330 Publicity/Subscriptions/Dues	1,316	1,718	1,800	2,348	1,800
340 Utility Services	5,763	5,459	5,300	5,539	5,500
350 Professional Services		408	2,900	-	2,900
360 Repair and Maintenance	3,443	2,164	2,100	5,674	3,500
370 Travel & Training	371	1,189	4,000	1,776	4,000
397 Contracted Workers		4,976	-	234	-
510 Insurance	7,207	5,785	5,100	10,172	5,100
540 Special Assessments		-	-	104	100
880 Administrative Expense	5,018	6,297	6,000	7,817	6,884
	<b>\$ 30,643</b>	<b>\$ 36,374</b>	<b>\$ 38,550</b>	<b>\$ 48,013</b>	<b>\$ 41,234</b>
<b>Capital Outlay</b>					
940 Machinery & Equipment	-	-	-	-	50,000
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>
<b>Total Construction Inspection</b>	<b>\$ 222,244</b>	<b>\$ 280,051</b>	<b>\$ 307,760</b>	<b>\$ 312,298</b>	<b>\$ 369,025</b>
<b>510700 - Columbia Falls Building Codes</b>					
<b>Personal Services</b>					
110 Salaries	24,253	22,405	16,855	16,700	17,470
140 Employer Contributions	11,409	11,040	8,209	8,031	8,380
	<b>\$ 35,662</b>	<b>\$ 33,445</b>	<b>\$ 25,064</b>	<b>\$ 24,731</b>	<b>\$ 25,850</b>
<b>Materials and Services</b>					
220 Operating Supplies/Materials	-	-	400	-	400
230 Repair & Maintenance Supplies	2,691	3,261	1,900	3,482	3,000
510 Insurance	1,285	1,064	725	726	725
	<b>\$ 3,976</b>	<b>\$ 4,325</b>	<b>\$ 3,025</b>	<b>\$ 4,208</b>	<b>\$ 4,125</b>
<b>Total Columbia Falls Contract</b>	<b>\$ 39,638</b>	<b>\$ 37,770</b>	<b>\$ 28,089</b>	<b>\$ 28,939</b>	<b>\$ 29,975</b>
<b>Total Fund Expenditures</b>	<b>\$ 261,882</b>	<b>\$ 317,822</b>	<b>\$ 335,849</b>	<b>\$ 341,237</b>	<b>\$ 399,000</b>
<b>Ending Available Cash</b>			<b>\$ 13,474</b>		<b>\$ 64,170</b>
<b>Total Building Code Fund</b>			<b>\$ 349,323</b>		<b>\$ 463,170</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 2015 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 FY15 are:

Item/Project	Amount
<b>Revenue Changes</b>	
• BNSF donation for river park landing	\$25,000
• Increased the Greenways & Parkland Assessment (to cover cost of purchasing a new Toolcat)	\$60,000
• Increased transfer from General Fund by \$35,000 for property taxes and a one-time transfer to cover prior year deficit cash balance of \$55,919	\$90,919
<b>Expenditure Changes</b>	
• Operating Supplies – Field Striper purchase	\$3,500
• Capital Outlay - Whitefish River park landing	\$25,000
• Capital Outlay – New Toolcat	\$60,000

# Parks and Recreation Fund Revenue - 2210

8/7/2014

Revenues		Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>Licenses and Permits</b>						
322015	Alcohol Consumption Permit	490	310	500	460	500
		<b>\$ 490</b>	<b>\$ 310</b>	<b>\$ 500</b>	<b>\$ 460</b>	<b>\$ 500</b>
<b>Intergovernmental</b>						
334000	Grants	750	5,162	30,750	3,450	7,000
334001	WF Trail O&M Grants	750	-	-	-	15,500
334002	FWP Fishing Lease - WF Trail	750	-	-	-	3,500
		<b>\$ 750</b>	<b>\$ 5,162</b>	<b>\$ 30,750</b>	<b>\$ 3,450</b>	<b>\$ 10,500</b>
<b>Charges for Services</b>						
346014	Beach Concessions	17,519	16,119	18,500	15,352	17,000
346015	Beach Gazebo Rental	2,100	2,015	2,150	2,540	1,750
346016	Boat Launch Passes	6,245	6,455	7,000	4,995	7,000
346017	Beach Floatation Rentals	2,615	2,560	4,000	16,350	17,000
346030	Hockey Tournaments	28,121	41,605	40,000	64,854	56,000
346033	Ice Rink Admissions	46,449	43,044	50,000	56,241	45,000
346035	Ice Rink Advertising	10,175	10,950	22,200	10,500	16,000
346037	Ice Rink Concessions	23,670	22,120	30,000	30,921	27,000
346039	Ice Rink Pro Shop	26,278	22,189	27,000	21,071	22,000
346041	Ice Rink Rentals	113,619	128,770	148,950	174,579	142,415
346043	Ice Rink Season Passes	26,799	27,637	32,000	21,849	20,000
346044	Ice - Adult Hockey Fees	-	-	-	-	15,300
346045	Ice Skating Lessons	8,610	11,289	17,000	58	-
346007	After School Program	38,693	49,476	82,950	79,731	101,010
346022	Summer Day Camp	82,521	71,688	86,505	85,555	91,528
346085	Adult Programs	11,149	9,622	13,900	18,683	19,900
346086	Youth Programs	25,490	21,691	35,990	17,189	35,550
346087	Adult Softball	-	-	-	-	7,200
346057	Special Events	4,650	1,465	7,000	-	3,500
346054	Saddle Club Rental	2,017	1,225	2,500	-	-
346009	Armory Rental	7,856	11,693	8,000	9,042	10,500
346402	Facility Usage Revenue	1,850	5,535	2,400	4,400	2,400
		<b>\$ 486,426</b>	<b>\$ 507,148</b>	<b>\$ 638,045</b>	<b>\$ 633,909</b>	<b>\$ 658,053</b>
<b>Miscellaneous Revenue</b>						
361020	Verizon Cell Tower Lease	-	-	-	-	18,000
362000	Miscellaneous Revenue	6,525	20,362	5,000	419	4,000
362007	Program Guide Revenue	20,221	9,120	10,000	2,740	6,000
363010	Greenwys & PrklnD Assessmnt	187,611	187,621	185,500	175,845	245,000
363040	P&I Special Assessmnts	1,721	1,286	1,000	649	1,000
365000	Contributions & Donations	3,480	1,200	71,000	62,000	26,000
365001	WF Trail Operating Revenue	-	12,703	43,049	22,500	35,031
		<b>\$ 219,558</b>	<b>\$ 219,589</b>	<b>\$ 315,549</b>	<b>\$ 264,153</b>	<b>\$ 335,031</b>
<b>Other Financing Sources</b>						
383004	Op. Transfer from Gen. Fund	478,928	536,106	603,000	603,000	693,919
381070	Loan Proceeds	-	69,599	70,212	70,212	-
		<b>\$ 478,928</b>	<b>\$ 605,705</b>	<b>\$ 673,212</b>	<b>\$ 673,212</b>	<b>\$ 693,919</b>
<b>Total Fund Revenue</b>		<b>\$ 1,186,152</b>	<b>\$ 1,337,914</b>	<b>\$ 1,658,056</b>	<b>\$ 1,575,184</b>	<b>\$ 1,698,003</b>
101000	<b>Beginning Available Cash</b>			<b>\$ (90,162)</b>		<b>\$ 325</b>
<b>Total Resources</b>				<b>\$ 1,567,894</b>		<b>\$ 1,698,328</b>

# Parks & Recreation Fund - 2210

8/7/2014

Expenditures	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>430255 Bicycle Path Maint. Program</b>					
<b>Personal Services</b>					
110 Salaries	6,567	7,231	11,135	7,168	11,318
111 Part-time/Seasonal Wages	512	3,174	4,200	5,103	5,400
120 Overtime					40
140 Employer Contributions	2,719	3,308	6,135	3,198	6,225
	<b>\$ 9,798</b>	<b>\$ 13,713</b>	<b>\$ 21,470</b>	<b>\$ 15,469</b>	<b>\$ 22,983</b>
<b>Materials and Services</b>					
220 Operating Supplies	3,656	3,158	3,500	2,040	4,500
230 Repair & Maintenance Supplies	6,659	3,538	5,000	6,962	5,500
330 Publicity/Subscriptions/Dues	331	138	100	1	100
350 Professional Services		6,064			
360 Repair & Maintenance Services	81		5,000	3,695	5,000
510 Insurance	748	483	500	459	500
530 Rent	2,652	2,732	2,575	2,814	2,575
	<b>\$ 14,127</b>	<b>\$ 16,113</b>	<b>\$ 16,675</b>	<b>\$ 15,971</b>	<b>\$ 18,175</b>
<b>Capital Outlay</b>					
940 Machinery & Equipment					60,000
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,000</b>
<b>Total Bicycle Path Maint.</b>	<b>\$ 23,925</b>	<b>\$ 29,826</b>	<b>\$ 38,145</b>	<b>\$ 31,440</b>	<b>\$ 101,158</b>
<b>430256 Whitefish Trail Maintenance</b>					
<b>Personal Services</b>					
110 Salaries			3,560	65	2,677
111 Part-time/Seasonal Wages		4,000	4,880	939	2,700
120 Overtime					20
140 Employer Contributions		1,167	2,400	1,949	1,634
	<b>\$ -</b>	<b>\$ 5,167</b>	<b>\$ 10,840</b>	<b>\$ 2,953</b>	<b>\$ 7,031</b>
<b>Materials and Services</b>					
220 Operating Supplies			5,149	2,166	8,000
230 Repair & Maintenance Supplies			4,360		
330 Publicity/Subscriptions/Dues				135	-
360 Repair & Maintenance Services			5,800	5,411	22,000
510 Insurance			2,000		2,000
530 Rent			14,900	20,579	15,000
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,209</b>	<b>\$ 28,291</b>	<b>\$ 47,000</b>
<b>Total Whitefish Trail Maint.</b>	<b>\$ -</b>	<b>\$ 5,167</b>	<b>\$ 43,049</b>	<b>\$ 31,244</b>	<b>\$ 54,031</b>

# Parks & Recreation Fund - 2210

8/7/2014

Expenditures	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>460400 Parks &amp; Rec Administration</b>					
<b>Personal Services</b>					
110 Salaries	108,419	112,369	106,955	18,380	88,783
111 Seasonal	174	2,063	1,800		
112 Permanent Part-Time	1,648	1,686	1,682	1,834	1,813
120 Overtime	7			20	29
140 Employer Contributions	38,623	36,197	46,953	37,206	37,483
	<b>\$ 148,871</b>	<b>\$ 152,315</b>	<b>\$ 157,390</b>	<b>\$ 57,440</b>	<b>\$ 128,108</b>
<b>Materials and Services</b>					
210 Office Supplies/Materials	2,539	3,627	2,250	2,133	3,000
220 Operating Supplies	2,465	2,269	2,750	5,534	2,750
230 Repair & Maintenance Supplies	467	2,212	1,000	583	1,000
310 Postage & Freight	710	2,685	1,200	829	1,200
320 Printing	50		300	467	300
330 Publicity/Subscriptions/Dues	1,796	2,591	2,000	5,044	2,000
340 Utility Services	5,088	2,928	3,750	3,724	3,300
350 Professional Services		384	1,000		1,000
360 Repair & Maintenance Services	1,188	2,460	1,500	2,425	1,000
370 Travel & Training	415	1,786	1,000	3,813	1,000
390 Other Purchased Services	19,079	8,183	8,000	3,219	5,000
397 Contract Services		769	1,000	234	1,000
510 Insurance	4,264	5,273	3,500	3,343	3,500
790 Memorial Park Acct - Glac Twins					18,000
880 Administrative Expense	9,506	10,565	10,000	12,355	17,857
	<b>\$ 47,567</b>	<b>\$ 45,731</b>	<b>\$ 39,250</b>	<b>\$ 43,703</b>	<b>\$ 61,907</b>
<b>Total Parks and Rec Admin</b>	<b>\$ 196,438</b>	<b>\$ 198,046</b>	<b>\$ 196,640</b>	<b>\$ 101,143</b>	<b>\$ 190,015</b>
<b>460434 City Parks &amp; Properties</b>					
<b>Personal Services</b>					
110 Salaries	118,101	120,541	125,195	115,749	77,744
111 Part-time/Seasonal Wages	28,508	30,922	55,660	59,953	72,900
120 Overtime		246	1,000	548	540
130 Vacation/Sick Accrual					
140 Employer Contributions	52,635	56,392	72,812	60,339	49,716
	<b>\$ 199,244</b>	<b>\$ 208,101</b>	<b>\$ 254,667</b>	<b>\$ 236,589</b>	<b>\$ 200,900</b>
<b>Materials and Services</b>					
210 Office Supplies/Materials	548	370	500	756	700
220 Operating Supplies	15,190	14,877	12,000	18,826	17,500
230 Repair & Maintenance Supplies	35,989	35,645	41,505	46,681	47,000
320 Printing	50			70	100
310 Postage & Freight	47	806	300	29	300
330 Publicity/Subscriptions/Dues	447	1,299	350	442	350
340 Utility Services	33,874	38,854	40,000	40,844	47,000
350 Professional Services		150	500		500
360 Repair & Maintenance Services	10,047	21,452	15,000	8,385	15,000
370 Travel & Training	1,221	1,418	6,000	3,015	6,000
390 Other Purchased Services	6,276	5,970	6,000	16,012	6,000
510 Insurance	10,445	15,090	12,000	8,794	12,000
530 Rent/Lease Expense	1,236	1,673	2,600	1,723	2,600
540 Special Assessments	1,236			1,005	1,000
	<b>\$ 116,967</b>	<b>\$ 137,604</b>	<b>\$ 136,755</b>	<b>\$ 146,582</b>	<b>\$ 156,050</b>
<b>Capital Outlay</b>					
931 Park Improvements			25,000		25,000
940 Machinery & Equipment		33,356	40,000	39,265	
	<b>\$ -</b>	<b>\$ 33,356</b>	<b>\$ 65,000</b>	<b>\$ 39,265</b>	<b>\$ 25,000</b>
<b>Total City Parks &amp; Properties</b>	<b>\$ 316,211</b>	<b>\$ 379,061</b>	<b>\$ 456,422</b>	<b>\$ 422,436</b>	<b>\$ 381,950</b>

# Parks & Recreation Fund - 2210

8/7/2014

Expenditures	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>460437 Urban Forestry Program</b>					
<b>Personal Services</b>					
110 Salaries	1,180				11,003
111 Part-time/Seasonal Wages	1,180	3,717	10,920	5,276	10,800
120 Overtime				18	80
140 Employer Contributions	184	539	2,295	790	6,949
	<b>\$ 2,544</b>	<b>\$ 4,256</b>	<b>\$ 13,215</b>	<b>\$ 6,084</b>	<b>\$ 28,832</b>
<b>Materials and Services</b>					
220 Operating Supplies	1,763	3,492	8,000	5,786	8,000
230 Repair & Maintenance Supplies	723	1,119	2,000	1,615	1,500
340 Utility Services			1,000		1,000
350 Professional Services		11,040	500		500
360 Repair & Maintenance Services	1,579	2,241	10,000	12,443	10,000
390 Other Purchased Services	140	217	500	290	10,500
397 Contract Services	250	2,740		251	
510 Insurance	35	40	110	109	110
	<b>\$ 4,490</b>	<b>\$ 20,889</b>	<b>\$ 22,110</b>	<b>\$ 20,494</b>	<b>\$ 31,610</b>
<b>Total Urban Forestry</b>	<b>\$ 7,034</b>	<b>\$ 25,145</b>	<b>\$ 35,325</b>	<b>\$ 26,578</b>	<b>\$ 60,442</b>
<b>460505 After School Program</b>					
<b>Personal Services</b>					
110 Salaries	2,971	3,583	21,316	3,732	13,069
111 Part-time/Seasonal Wages	14,745	24,396	20,142	23,996	21,600
120 Overtime					160
140 Employer Contributions	3,803	5,490	19,055	5,665	11,618
	<b>\$ 21,519</b>	<b>\$ 33,469</b>	<b>\$ 60,513</b>	<b>\$ 33,393</b>	<b>\$ 46,447</b>
<b>Materials and Services</b>					
220 Operating Supplies	6,583	4,788	6,988	6,569	11,933
310 Communication & Transportation	16		2,946		
330 Publicity/Subscriptions/Dues	150		538		108
340 Utility Services		445		180	
360 Repair and Maintenance Services			108		
370 Travel & Training	415			1,343	4,429
397 Contract Services	7,675	2,746	7,869	2,708	2,709
510 Insurance	337	717	810	810	810
	<b>\$ 15,229</b>	<b>\$ 8,696</b>	<b>\$ 19,259</b>	<b>\$ 11,610</b>	<b>\$ 19,989</b>
<b>Total After School Program</b>	<b>\$ 36,748</b>	<b>\$ 42,165</b>	<b>\$ 79,772</b>	<b>\$ 45,003</b>	<b>\$ 66,436</b>

# Parks & Recreation Fund - 2210

8/7/2014

Expenditures	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>460507 Armory Facility</b>					
<b>Personal Services</b>					
110 Salaries	6,483	7,816		8,052	10,164
140 Employer Contributions	3,074	4,873		5,405	4,677
	<b>\$ 9,557</b>	<b>\$ 12,689</b>	<b>\$ -</b>	<b>\$ 13,457</b>	<b>\$ 14,841</b>
<b>Materials and Services</b>					
210 Office Materials and Supplies	285		150		150
220 Operating Supplies	5,210	1,861	2,200	3,326	2,200
230 Repair & Maintenance Supplies	1,771	3,142	2,000	2,043	4,000
330 Publicity/Subscriptions/Dues			150		150
340 Utility Services	10,607	12,703	12,000	13,534	12,000
360 Repair & Maintenance Services	1,913	950	3,000	2,041	10,000
370 Travel and Training			500	279	
510 Insurance	1,605	1,368	1,200	1,158	1,200
540 Special Assessments	479	479	500	479	500
	<b>\$ 21,870</b>	<b>\$ 20,502</b>	<b>\$ 21,700</b>	<b>\$ 22,859</b>	<b>\$ 30,200</b>
<b>Capital Outlay</b>					
920 Buildings					
	<b>\$ -</b>				
<b>Total Armory Facility</b>	<b>\$ 31,427</b>	<b>\$ 33,191</b>	<b>\$ 21,700</b>	<b>\$ 36,316</b>	<b>\$ 45,041</b>
<b>460514 City Beach</b>					
<b>Personal Services</b>					
110 Salaries and Wages	9,917	10,136	10,504	10,913	32,603
113 P.T./Seasonal Lifeguard Wages	16,744	18,666	19,000	17,339	17,700
114 P.T./Seasonal Concession Wages	9,880	10,811	12,000	10,755	12,000
120 Overtime	18	261		56	220
140 Employer Contributions	8,166	9,081	9,359	9,124	20,609
	<b>\$ 44,725</b>	<b>\$ 48,955</b>	<b>\$ 50,863</b>	<b>\$ 48,187</b>	<b>\$ 83,132</b>
<b>Materials and Services</b>					
210 Office Materials and Supplies	72	114	250	656	250
220 Operating Supplies	5,340	7,738	5,300	4,896	5,000
223 Concessions	9,112	9,478	10,900	15,710	9,000
230 Repair & Maintenance Supplies	11,044	7,363	5,000	2,784	5,000
310 Postage & Freight			50		50
320 Printing, Duplicating, Typing		315	150	135	150
330 Publicity, Subscriptions & Dues	110	85	350	330	350
340 Utility Services	7,699	7,007	6,580	10,058	9,000
350 Professional Services			500	710	500
360 Repair & Maintenance Services	4,195	9,730	10,500	9,100	25,000
370 Travel and Training			550		550
390 Other Purchased Services	433	1,069	500	562	6,100
510 Insurance	1,629	1,789	1,400	1,395	1,400
	<b>\$ 39,634</b>	<b>\$ 44,688</b>	<b>\$ 42,030</b>	<b>\$ 46,335</b>	<b>\$ 62,350</b>
<b>Total City Beach</b>	<b>\$ 84,359</b>	<b>\$ 93,643</b>	<b>\$ 92,893</b>	<b>\$ 94,523</b>	<b>\$ 145,482</b>

# Parks & Recreation Fund - 2210

8/7/2014

Expenditures	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>460533 Community Ice Rink Pavilion</b>					
<b>Personal Services</b>					
110 Salaries and Wages	29,750	30,409	31,513	31,610	37,500
111 Temporary/Seasonal Wages	66,973	72,011	60,000	78,746	56,000
113 Part-time wages - LTS Instructors	5,636	3,818	6,200		
114 Part-time wages - Concessions	24,561	24,949	25,000	24,391	25,000
120 Overtime				499	600
140 Employer Contributions	29,950	31,245	31,777	33,126	31,493
	<b>\$ 158,115</b>	<b>\$ 162,432</b>	<b>\$ 154,490</b>	<b>\$ 168,372</b>	<b>\$ 150,593</b>
<b>Materials and Services</b>					
210 Office Materials and Supplies	307	616	1,100	790	800
220 Operating Supplies	22,799	18,845	24,000	21,261	20,000
223 Concessions	27,105	24,625	26,500	24,728	23,500
230 Repair & Maintenance Supplies	13,525	18,802	13,000	18,745	16,000
320 Printing, Duplicating, Typing		636	650	51	650
330 Publicity/Subscriptions/Dues	1,924	3,699	2,000	2,303	2,000
340 Utility Services	86,106	78,289	80,000	115,707	80,000
350 Professional Services	6,097		250	10,830	1,500
360 Repair & Maintenance Services	24,792	16,683	15,000	31,044	16,000
370 Travel and Training		358	2,500	905	2,500
390 Other Purchased Services	6,078	9,020	6,000	15,673	6,000
510 Insurance	8,181	8,475	6,600	6,577	6,600
	<b>\$ 196,914</b>	<b>\$ 180,048</b>	<b>\$ 177,600</b>	<b>\$ 248,614</b>	<b>\$ 175,550</b>
610 Loan Princpal				22,335	31,212
620 Loan Interest		7,202	30,000	999	1,027
610 <b>Debt Service</b>	<b>\$ -</b>	<b>\$ 7,202</b>	<b>\$ 30,000</b>	<b>\$ 23,334</b>	<b>\$ 32,239</b>
<b>Capital Outlay</b>					
920 Building Improvements		67,308	65,000	57,934	
940 Machinery & Equipment		80,269	15,000	16,630	
	<b>\$ -</b>	<b>\$ 147,577</b>	<b>\$ 80,000</b>	<b>\$ 74,564</b>	<b>\$ -</b>
<b>Total Ice Rink Pavilion</b>	<b>\$ 355,029</b>	<b>\$ 497,259</b>	<b>\$ 442,090</b>	<b>\$ 514,884</b>	<b>\$ 358,382</b>
<b>460554 Saddle Club Rental</b>					
<b>Materials and Services</b>					
220 Operating Supplies	58	225	250		250
230 Repair & Maintenance Supplies	713	199	700		700
340 Utility Services	3,719	3,216	4,250	2,976	4,250
510 Insurance			100		100
540 Special Assessments			100		100
<b>Total Saddle Club Rental</b>	<b>\$ 4,490</b>	<b>\$ 3,640</b>	<b>\$ 5,400</b>	<b>\$ 2,976</b>	<b>\$ 5,400</b>

# Parks & Recreation Fund - 2210

8/7/2014

Expenditures	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>460557 Special Events</b>					
<b>Materials and Services</b>					
220 Operating Supplies	640		500		500
397 Contract Services			6,500		3,000
<b>Total Special Events</b>	<b>\$ 640</b>	<b>\$ -</b>	<b>\$ 7,000</b>	<b>\$ -</b>	<b>\$ 3,500</b>
<b>460590 Adult Programs</b>					
<b>Personal Services</b>					
110 Salaries and Wages	2,971	3,583	677	4,634	7,590
111 Temporary/Seasonal Wages	7,863	6,496	4,300	6,457	2,700
120 Overtime					20
140 Employer Contributions	2,718	3,069	1,335	4,028	4,976
	<b>\$ 13,552</b>	<b>\$ 13,148</b>	<b>\$ 6,312</b>	<b>\$ 15,119</b>	<b>\$ 15,286</b>
<b>Materials and Services</b>					
220 Operating Supplies	2,217	2,418	3,872	4,697	1,424
310 Communication & Transportation			90		84
320 Printing			161		150
330 Publicity/Subscriptions/Dues	150		823		200
397 Contract Services	3,894	1,265	2,223	1,518	
	<b>\$ 6,261</b>	<b>\$ 3,683</b>	<b>\$ 7,169</b>	<b>\$ 6,215</b>	<b>\$ 1,858</b>
<b>Total Adult Programs</b>	<b>\$ 19,813</b>	<b>\$ 16,831</b>	<b>\$ 13,481</b>	<b>\$ 21,334</b>	<b>\$ 17,144</b>
<b>460591 Youth Programs</b>					
<b>Personal Services</b>					
110 Salaries and Wages	7,293	8,794	3,722	8,875	6,644
111 Temporary/Seasonal Wages	4,620	7,962	9,010	5,570	8,100
120 Overtime					60
140 Employer Contributions	4,193	6,575	4,413	6,855	5,435
	<b>\$ 16,106</b>	<b>\$ 23,331</b>	<b>\$ 17,145</b>	<b>\$ 21,300</b>	<b>\$ 20,239</b>
<b>Materials and Services</b>					
220 Operating Supplies	2,078	6,472	8,163	7,890	9,000
310 Communication & Transportation					198
330 Publicity/Subscriptions/Dues					710
397 Contract Services	755	8,786	10,204	1,611	9,127
510 Insurance	510	518	520	488	520
	<b>\$ 3,343</b>	<b>\$ 15,776</b>	<b>\$ 18,887</b>	<b>\$ 9,989</b>	<b>\$ 19,555</b>
<b>Total Youth Programs</b>	<b>\$ 19,449</b>	<b>\$ 39,107</b>	<b>\$ 36,032</b>	<b>\$ 31,289</b>	<b>\$ 39,794</b>

# Parks & Recreation Fund - 2210

8/7/2014

Expenditures	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>460592 Summer Camp</b>					
<b>Personal Services</b>					
110 Salaries and Wages	7,293	8,794	8,120	8,906	14,895
111 Temporary/Seasonal Wages	35,492	33,383	35,357	35,236	32,400
120 Overtime				22	240
140 Employer Contributions	8,987	10,236	12,768	10,897	14,546
	<b>\$ 51,772</b>	<b>\$ 52,413</b>	<b>\$ 56,245</b>	<b>\$ 55,061</b>	<b>\$ 62,081</b>
<b>Materials and Services</b>					
220 Operating Supplies	5,031	5,163	4,408	5,397	3,081
310 Communication & Transportation			688		430
320 Printing		658			
330 Publicity/Subscriptions/Dues	366	36	538	61	538
340 Utility Services		213		216	
360 Repair and Maintenance Services			323		323
370 Travel and Training				37	258
397 Contract Services	18,215	22,844	25,650	15,599	22,564
510 Insurance	1,905	2,320	1,600	1,597	1,600
	<b>\$ 25,517</b>	<b>\$ 31,234</b>	<b>\$ 33,207</b>	<b>\$ 22,907</b>	<b>\$ 28,794</b>
<b>Total Summer Camp</b>	<b>\$ 77,289</b>	<b>\$ 83,647</b>	<b>\$ 89,452</b>	<b>\$ 77,968</b>	<b>\$ 90,875</b>
<b>460504 Adult Softball</b>					
<b>Personal Services</b>					
110 Salaries and Wages	2,971				2,634
111 Temporary/Seasonal Wages	7,863				2,700
120 Overtime					20
140 Employer Contributions	2,718				1,759
	<b>\$ 13,552</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,113</b>
<b>Materials and Services</b>					
220 Operating Supplies	2,217				2,338
330 Publicity/Subscriptions/Dues	150				566
397 Contract Services	3,894				2,068
	<b>\$ 6,261</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,972</b>
<b>Total Adult Softball</b>	<b>\$ 19,813</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,085</b>
870 Operating Contingency	\$ -	\$ -	\$ 10,000	\$ 6,240	\$ 10,000
<b>Total Expenditures</b>	<b>\$ 1,172,852</b>	<b>\$ 1,446,727</b>	<b>\$ 1,567,401</b>	<b>\$ 1,443,375</b>	<b>\$ 1,581,735</b>
<b>Ending Available Cash</b>			<b>\$ 493</b>		<b>\$ 116,593</b>
<b>Total Parks &amp; Recreation Fund</b>			<b>\$ 1,567,894</b>		<b>\$ 1,698,328</b>

# Parks & Recreation Fund - 2210

8/7/2014

Expenditures	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>Total Parks and Rec Fund</b>					
Personal Services	675,803	729,988	803,150	673,424	787,586
Materials and Services	497,049	528,604	579,251	626,547	666,910
Debt Service	-	7,202	30,000	23,334	32,239
Capital Outlay	-	180,933	145,000	113,829	85,000
	<b>\$ 1,172,852</b>	<b>\$ 1,446,727</b>	<b>\$ 1,567,401</b>	<b>\$ 1,443,375</b>	<b>\$ 1,581,735</b>
<b>Personal Services</b>					
110	299,765	313,256	322,697	218,084	316,624
111	160,067	188,123	206,269	221,276	215,300
112	1,648	1,686	1,682	1,834	1,813
114	56,821	58,244	62,200	52,485	54,700
120	1,270	507	1,000	1,163	2,029
140	156,232	168,172	209,302	178,582	197,120
<b>Materials and Services</b>					
210	3,751	4,727	4,250	4,335	4,900
220	73,030	71,306	87,080	88,388	96,476
223	36,217	34,103	37,400	40,438	32,500
230	70,891	72,020	74,565	79,413	80,700
310	773	3,491	5,274	858	2,262
320	464	1,609	1,261	723	1,350
330	5,274	7,848	6,849	8,316	7,072
340	147,093	143,655	147,580	187,239	156,550
350	6,097	17,638	2,750	11,540	4,000
360	43,795	53,516	66,231	74,544	104,323
370	1,636	3,562	10,550	9,392	14,737
390	32,006	24,458	21,000	35,756	33,600
397	34,395	39,150	53,446	21,921	40,468
510	27,754	36,072	30,340	24,728	30,340
530	3,888	4,405	20,075	25,116	20,175
540	479	479	600	1,484	1,600
790					18,000
880	9,506	10,565	10,000	12,355	17,857
Contingency			10,000	6,240	10,000
Debt Service		7,202	30,000	23,334	32,239
Capital Outlay					
930		67,308	90,000	57,934	25,000
940		113,625	55,000	55,895	60,000

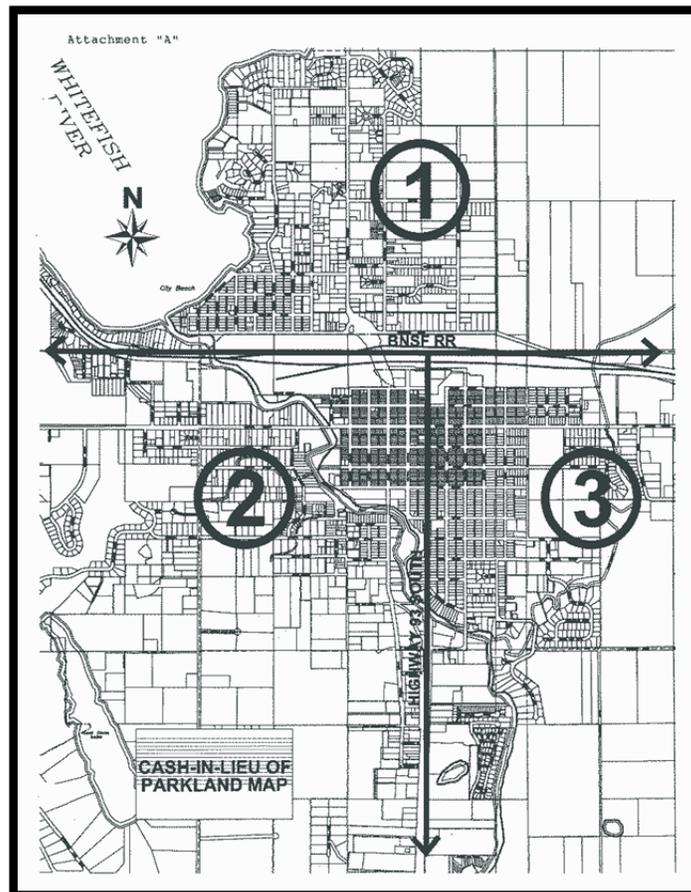
## Purpose

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 2015 Objectives

The objective of this fund is to track and spend monies for the purchase of parkland and park improvements. The City is using this fund to aggregate some of the various revenue sources, especially the state’s CTEP grant fund in order to build a trail as part of the East 2<sup>nd</sup> Street project and the Skye Park pedestrian bridge over the Whitefish River.



# Parkland Acquisition & Development - 2990

8/7/2014

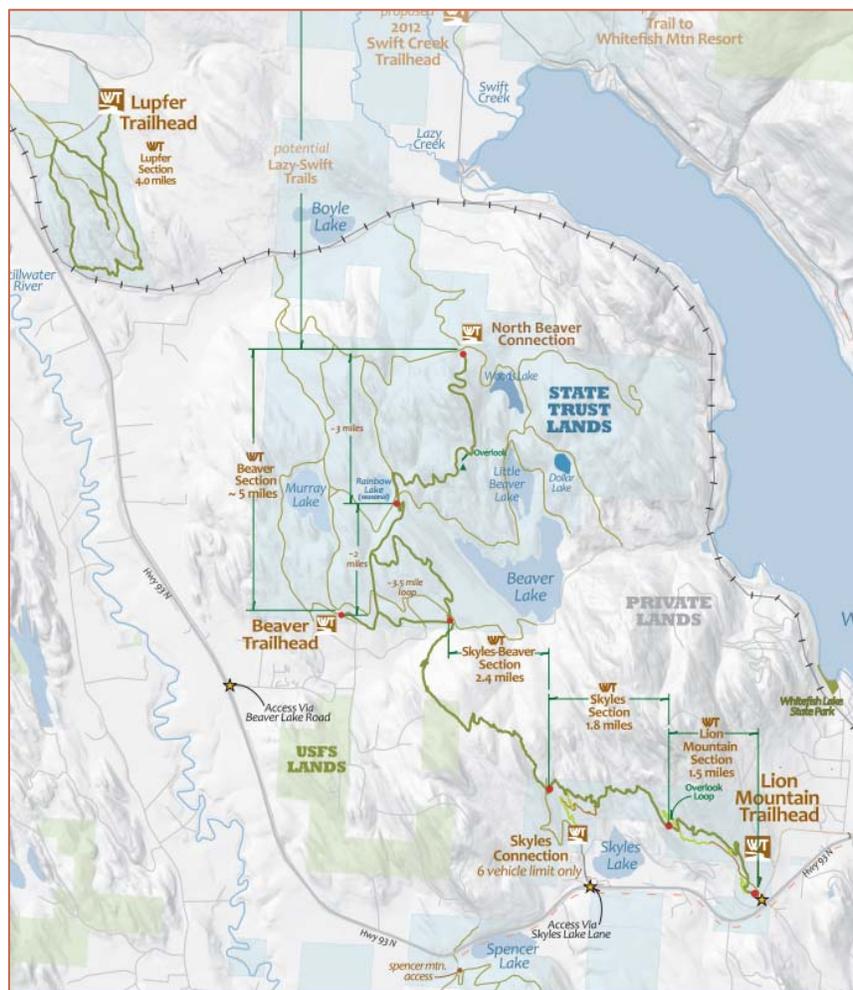
Revenues		Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>Licenses &amp; Permits</b>						
323050	Other Misc Permits	\$ 44,850	\$ -	\$ -	\$ -	\$ -
<b>Intergovernmental</b>						
331050	CTEP Project Grant	22,735		256,000		271,300
331051	Federal Earmark Grant for Trails - Baucus	22,735				210,700
		<b>\$ 22,735</b>	<b>\$ -</b>	<b>\$ 256,000</b>	<b>\$ -</b>	<b>\$ 482,000</b>
<b>Investment Earnings</b>						
371010	Investment Earnings	1,015	315	900	389	900
		<b>\$ 1,015</b>	<b>\$ 315</b>	<b>\$ 900</b>	<b>\$ 389</b>	<b>\$ 900</b>
<b>Other Financing Sources</b>						
381061	Proceeds From Cash In-lieu / Dist W					1,000
381062	Proceeds From Cash In-lieu / Dist N				6,550	1,000
383002	Transfer from Resort Tax			39,800	19,900	39,800
383003	Transfer from Tax Increment					360,000
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 39,800</b>	<b>\$ 26,450</b>	<b>\$ 401,800</b>
<b>Total Fund Revenue</b>		<b>\$ 68,600</b>	<b>\$ 315</b>	<b>\$ 296,700</b>	<b>\$ 26,839</b>	<b>\$ 884,700</b>
<b>Operating Cash</b>						
101000	Cash - District West			\$ 86,837		\$ 48,089
	Cash - District North			\$ 2,330		\$ 47,188
				\$ 19,981		\$ 26,602
<b>Total Resources</b>				<b>\$ 405,848</b>		<b>\$ 1,006,579</b>
Expenditures		Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
460434 <b>Materials and Services</b>						
350	Professional Services	5,548		6,000	1,399	-
360	Repair & Maintenance Services	28,001		16,483		-
		<b>\$ 33,549</b>	<b>\$ -</b>	<b>\$ 22,483</b>	<b>\$ 1,399</b>	<b>\$ -</b>
<b>Capital Outlay</b>						
924	Buildings		5,799	70,000	5,791	70,000
931	Park Improvements	5,111			5,363	754,850
938	Trail Improvements	1,037		296,600	1,554	132,000
		<b>\$ 6,148</b>	<b>\$ 5,799</b>	<b>\$ 366,600</b>	<b>\$ 12,708</b>	<b>\$ 956,850</b>
<b>Total Expenditures</b>		<b>\$ 39,697</b>	<b>\$ 5,799</b>	<b>\$ 389,083</b>	<b>\$ 14,107</b>	<b>\$ 956,850</b>
<b>Operating Cash</b>						
	Cash - District West			\$ (5,546)		\$ 20,789
	Cash - District North			\$ 2,330		\$ 2,338
				\$ 19,981		\$ 26,602
<b>Total Park Acquisition Fund</b>				<b>\$ 405,848</b>		<b>\$ 1,006,579</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 was 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 2015 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.



## Whitefish Trail Construction - 4540

<b>Revenues</b>		<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual FY 2014</b>	<b>Budget FY 2015</b>
<b>Intergovernmental</b>						
334000	Grants			100,000	71,542	74,500
		\$ -	\$ -	\$ 100,000	\$ 71,542	\$ 74,500
<b>Miscellaneous Revenue</b>						
346005	Donations and Sponsors					175,500
		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Investment Earnings</b>						
371010	Investment Earnings			1,500	182	
		\$ -	\$ -	\$ 1,500	\$ 182	\$ -
<b>Total Fund Revenue</b>		\$ -	\$ -	\$ 101,500	\$ 71,724	\$ 250,000
101000	<b>Beginning Available Cash</b>			\$ 82,560		\$ -
<b>Total Resources</b>				\$ 184,060		\$ 250,000
<b>Expenditures</b>		<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual FY 2014</b>	<b>Budget FY 2015</b>
430255						
<b>Materials and Services</b>						
350	Professional Services	5,548			33,015	
360	Repair & Maintenance Services	28,001				
		\$ 33,549	\$ -	\$ -	\$ 33,015	\$ -
<b>Capital Outlay</b>						
910	Land (conservation easements)			-		
938	Trail Construction			172,000	124,570	250,000
		\$ -	\$ -	\$ 172,000	\$ 124,570	\$ 250,000
<b>Operating Contingency</b>						
870	Operating Contingency			11,500	25,918	
		\$ -	\$ -	\$ 11,500	\$ 25,918	\$ -
<b>Total Expenditures</b>				\$ 183,500	\$ 150,488	\$ 250,000
<b>Ending Available Cash</b>				\$ 560		\$ -
<b>Total WF Construction Fund</b>				\$ 184,060		\$ 250,000

## 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 2015 Objectives

Specific projects appropriated during FY15 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 FY14 budget</li> </ul>	\$157,995
<b>Expenditures</b>	
<ul style="list-style-type: none"> <li>• E 2<sup>nd</sup> Street road reconstruction and trail</li> </ul>	\$1,832,214
<ul style="list-style-type: none"> <li>• West 7<sup>th</sup> Street road reconstruction and trail design</li> </ul>	\$350,000
<ul style="list-style-type: none"> <li>• Riverside Tennis Court Reconstruction</li> </ul>	\$210,000
<ul style="list-style-type: none"> <li>• Contribution to WAG Dog Park Pond</li> </ul>	\$25,000
<ul style="list-style-type: none"> <li>• Ped-Bike Master Plan Update</li> </ul>	\$40,000
<ul style="list-style-type: none"> <li>• Construct trail by Pine Lodge to connect 13<sup>th</sup> St. to Rygg Trail (Riverfront)</li> </ul>	\$70,000
<ul style="list-style-type: none"> <li>• Decrease in Transfer for Property Tax Relief</li> </ul>	\$24,601
<ul style="list-style-type: none"> <li>• CTEP Match for Design of 2nd Street Trail</li> </ul>	\$39,800

## 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  
6<sup>th</sup> and Geddes

### Future Projects:

East 2nd Street  
West 7th Street  
East Edgewood Place  
Karrow Avenue  
State Park Road

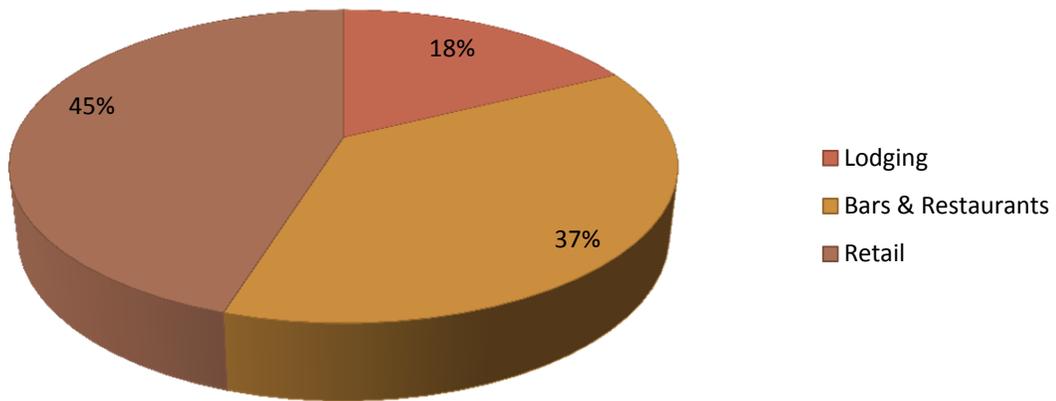
### PARKS:

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  
Parks and Recreation Master Plan  
Soroptimist Park Play Equipment

### Future Projects:

Riverside Tennis Court Renovation  
Update Ped-Bike Master Plan

**Whitefish Resort Taxes  
Collected by Economic Sectors  
1996 to 2014**



**Resort Tax Expenditures (Inception through June 2014):**

Property tax relief since 1996:	\$ 6,561,127
Street improvements since 1996:	\$ 14,401,337
Park improvements since 1996:	\$ 784,815

# Resort Tax Fund - 2100

8/7/2014

Revenues		Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>Taxes</b>						
311010	Resort Taxes	1,819,283	1,966,426	1,930,000	2,087,995	2,087,995
		<b>\$ 1,819,283</b>	<b>\$ 1,966,426</b>	<b>\$ 1,930,000</b>	<b>\$ 2,087,995</b>	<b>\$ 2,087,995</b>
<b>Investment Earnings</b>						
371010	Investment Earnings	21,542	5,528	6,000	7,474	5,000
		<b>\$ 21,542</b>	<b>\$ 5,528</b>	<b>\$ 6,000</b>	<b>\$ 7,474</b>	<b>\$ 5,000</b>
	<b>Total Revenue</b>	<b>\$ 1,840,825</b>	<b>\$ 1,971,954</b>	<b>\$ 1,936,000</b>	<b>\$ 2,095,469</b>	<b>\$ 2,092,995</b>
101000	<b>Beginning Cash-Rebate</b>			<b>\$ 693,432</b>		<b>\$ 664,297</b>
	<b>Beginning Cash-Streets</b>			<b>\$ 1,003,953</b>		<b>\$ 756,605</b>
	<b>Beginning Cash-Parks</b>			<b>\$ 456,169</b>		<b>\$ 467,764</b>
	<b>Total Resources</b>			<b>\$ 4,089,554</b>		<b>\$ 3,981,661</b>
Expenditures		Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>Materials and Services</b>						
350	Professional Services	\$ -	\$ 23,630	\$ -	\$ 730	\$ -
<b>Capital Outlay</b>						
932	Street Improvements	1,253,815	1,606,074	2,000,000	1,545,666	2,182,214
931	Park Development	102,035	25,000	305,000	89,250	345,000
		<b>\$ 1,355,850</b>	<b>\$ 1,631,074</b>	<b>\$ 2,305,000</b>	<b>\$ 1,634,916</b>	<b>\$ 2,527,214</b>
521002	<b>Other Financing Uses</b>					
820	Property Tax Relief Transfer	553,708	598,007	693,432	693,432	668,831
826	Transfer to Park Development Fund			39,800	19,900	39,800
		<b>\$ 553,708</b>	<b>\$ 598,007</b>	<b>\$ 733,232</b>	<b>\$ 713,332</b>	<b>\$ 708,631</b>
	<b>Total Expenditures</b>	<b>\$ 1,909,558</b>	<b>\$ 2,252,711</b>	<b>\$ 3,038,232</b>	<b>\$ 2,348,248</b>	<b>\$ 3,235,845</b>
	<b>Ending Cash - Rebate</b>			<b>\$ 509,362</b>		<b>\$ 546,133</b>
	<b>Ending Cash - Streets</b>			<b>\$ 328,758</b>		<b>\$ 6,627</b>
	<b>Ending Cash - Parks</b>			<b>\$ 213,203</b>		<b>\$ 193,056</b>
	<b>Total Resort Tax Fund</b>			<b>\$ 4,089,554</b>		<b>\$ 3,981,661</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 2015 Objectives

Significant or changed appropriations during FY15 are:

Item/Project	Amount
<b>Expenditures:</b>	
• Hwy 93South or other Corridor Plan (350 Account – Prof Services)	\$50,000
• Misc. Professional Services (350 Account – Prof Services)	\$50,000
• Contributions (770 Account) – Mountain Mall façade renovation	\$200,000
• Contributions (770 Account) – Miscellaneous	\$300,000
• Grants (790 Account) – Final payment to High School Project	\$750,000
• Buildings (920 Account) – O’Shaughnessy Center –Depot Park Bathrooms	\$120,000
• Buildings (920 Account) – Ice Den Roof Renovation	\$35,000
• Buildings (920 Account) – Ice Den E-Ceiling (Energy Efficient)	\$50,000
• Improvements (930 Account) – Depot Park Master Plan Phase 2 remainder (estimate)	\$247,000
• Improvements (930 Account) – Sewer/Streets for Boutique Hotel	\$513,633
• Transfer – Skye Bridge Park contribution	\$360,000
• Contingency	\$500,000

## Tax Increment District Fund - 2310

Revenues	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>Taxes</b>					
311010 Real Property Taxes	3,820,628	4,095,155	4,302,988	4,169,414	4,491,600
311020 Personal Property Taxes	117,044	100,869	120,000	93,653	120,000
312000 Penalty and Interest	27,254	15,887	20,000	12,911	15,000
	<b>\$ 3,964,926</b>	<b>\$ 4,211,911</b>	<b>\$ 4,442,988</b>	<b>\$ 4,275,978</b>	<b>\$ 4,626,600</b>
<b>Intergovernmental</b>					
334121 CTEP			140,000		
335210 Baucus Earmark for Trails-SAFETEA-LU			210,700	92,144	
335230 State Entitlement Share & Class 8 Re	148,194	171,325	148,194	148,221	248,865
	<b>\$ 148,194</b>	<b>\$ 171,325</b>	<b>\$ 498,894</b>	<b>\$ 240,365</b>	<b>\$ 248,865</b>
<b>Miscellaneous Revenue</b>					
362000 Miscellaneous Revenue	8,423	2,186		1,826	
363000 Special Assessments	26,753	25,143	20,000	25,883	20,000
363040 P & I Special Assessments	244	94		83	
383021 Transfer from Impact Fees	1,264	1,935			129,365
	<b>\$ 36,683</b>	<b>\$ 29,358</b>	<b>\$ 20,000</b>	<b>\$ 27,792</b>	<b>\$ 149,365</b>
<b>Total Revenue</b>	<b>\$ 4,149,803</b>	<b>\$ 4,412,594</b>	<b>\$ 4,961,882</b>	<b>\$ 4,544,135</b>	<b>\$ 5,024,830</b>
101000 <b>Beginning Available Cash</b>			<b>\$ 2,059,195</b>		<b>\$ 2,325,543</b>
<b>Total Resources</b>			<b>\$ 7,021,077</b>		<b>\$ 7,350,373</b>

## Tax Increment District Fund - 2310

Expenditures	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
470330					
<b>Personal Services</b>					
110 Salaries	147,738	141,314	162,578	156,495	164,857
112 Part-Time Wages	4,943	5,058	1,744	5,759	5,438
120 Overtime	2,868	1,506	1,993	1,790	1,908
140 Employer Contributions	48,352	46,789	54,535	50,433	55,991
	<b>\$ 203,901</b>	<b>\$ 194,667</b>	<b>\$ 220,850</b>	<b>\$ 214,477</b>	<b>\$ 228,194</b>
<b>Materials and Services</b>					
220 Operating Supplies	681	152	2,000	816	2,000
230 Repair and Maintenance Services	17,754	2,247			
350 Professional Services	113,244	202,724	100,000	87,827	100,000
360 Repair and Maintenance Services	14,372	31,533		4,103	
390 Other Purchased Services	3,229	18,516	30,000	787	25,000
510 Insurance	5,657	6,384	4,300	4,250	4,300
540 Special Assessments	6,900				
770 Contributions	9,798	20,729	130,000	20,320	500,000
790 Grants		1,000,000	800,000	827,986	750,000
880 Administrative Expense	4,539	4,662	5,500	5,940	5,173
	<b>\$ 176,174</b>	<b>\$ 1,286,947</b>	<b>\$ 1,071,800</b>	<b>\$ 952,029</b>	<b>\$ 1,386,473</b>
<b>Intergovernmental Allocations</b>					
591 School District Residential Rebate	567,901	639,246	650,000	645,788	650,000
	<b>\$ 567,901</b>	<b>\$ 639,246</b>	<b>\$ 650,000</b>	<b>\$ 645,788</b>	<b>\$ 650,000</b>
520000 <b>Transfers</b>					
820 Trans to ESC Construction	123,392	25,773			
820 Trans to Park Acq & Devel - Skye Bridge					360,000
820 Transfer to TIF Debt Service Fund	1,779,659	1,789,836	1,796,986	1,805,556	1,769,988
820 Trans to City Hall Const. Res. Fund	250,000	250,000	250,000	250,000	250,000
	<b>\$ 2,153,051</b>	<b>\$ 2,065,610</b>	<b>\$ 2,046,986</b>	<b>\$ 2,055,556</b>	<b>\$ 2,379,988</b>
470330 <b>Capital Outlay</b>					
910 Land	752,589			56,500	
920 Buildings			100,000	135,266	205,000
930 Urban Renewal Projects	137,519	441,150	1,422,000	337,169	760,633
	<b>\$ 890,108</b>	<b>\$ 441,150</b>	<b>\$ 1,522,000</b>	<b>\$ 528,935</b>	<b>\$ 965,633</b>
<b>Contingency</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>500,000</b>
<b>Total Expenditures</b>	<b>\$ 3,991,136</b>	<b>\$ 4,627,619</b>	<b>\$ 5,811,636</b>	<b>\$ 4,396,785</b>	<b>\$ 6,110,288</b>
<b>Year end Available Cash</b>			<b>\$ 1,209,441</b>		<b>\$ 1,240,085</b>
<b>Total Fund</b>			<b>\$ 7,021,077</b>		<b>\$ 7,350,373</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 2015 Objectives**

Meet debt service on the 2009 TIF Revenue Bond.

## Tax Increment Debt Service Debt - 3110

Revenues	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>Investment Earnings</b>					
371010 Investment Earnings	\$ 21,622	\$ 8,548	\$ 10,000	\$ 10,407	\$ 10,000
<b>Other Financing Sources</b>					
383011 Transfer from TIF District Fund	1,779,659	1,789,836	1,796,986	1,805,556	1,769,988
<b>Total Fund Revenue</b>	<b>\$ 1,801,281</b>	<b>\$ 1,798,384</b>	<b>\$ 1,806,986</b>	<b>\$ 1,815,963</b>	<b>\$ 1,779,988</b>
102000 <b>Dbt Service Reserve</b>			<b>\$ 1,555,831</b>		<b>\$ 1,578,655</b>
102000 <b>Dbt Reserve</b>			<b>\$ 1,569,500</b>		<b>\$ 1,569,500</b>
<b>Total Resources</b>			<b>\$ 4,932,317</b>		<b>\$ 4,928,143</b>
Expenditures	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
490200 <b>Debt Service</b>					
552 Amortization of Bond Premium	22,524	24,777	24,800	22,524	24,800
610 Principal	1,225,000	1,265,000	1,305,000	1,305,000	1,350,000
620 Interest	564,311	523,799	478,824	478,824	428,988
630 Paying Agent Fees	300	300	1,000		1,000
	<b>\$ 1,789,611</b>	<b>\$ 1,813,876</b>	<b>\$ 1,809,624</b>	<b>\$ 1,806,348</b>	<b>\$ 1,804,788</b>
<b>Total Requirements</b>	<b>\$ 1,789,611</b>	<b>\$ 1,813,876</b>	<b>\$ 1,784,824</b>	<b>\$ 1,783,824</b>	<b>\$ 1,779,988</b>
102000 <b>Dbt Service Reserve</b>			<b>\$ 1,577,993</b>		<b>\$ 1,555,831</b>
102000 <b>Dbt Reserve</b>			<b>\$ 1,569,500</b>		<b>\$ 1,569,500</b>

## **Purpose**

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

## **FY 2015 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 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>Charges for Services</b>						
341072	Impact Fee - Paved Trails	18,945	29,049	23,000	40,837	30,000
341073	Impact Fee - Park Maint Building	1,260	1,932	1,500	2,716	2,000
341074	Impact Fee - ESC	42,074	63,038	45,000	109,464	90,000
341075	Impact Fee - City Hall	39,850	59,705	45,000	103,682	90,000
341076	Impact Fee - Stormwater	9,919	23,525	13,000	23,070	20,000
		<b>\$ 112,048</b>	<b>\$ 177,249</b>	<b>\$ 127,500</b>	<b>\$ 279,769</b>	<b>\$ 232,000</b>
<b>Investment Earnings</b>						
371010	Investment Earnings	2,085	921	1,000	1,938	1,000
		<b>\$ 2,085</b>	<b>\$ 921</b>	<b>\$ 1,000</b>	<b>\$ 1,938</b>	<b>\$ 1,000</b>
<b>Total Fund Revenue</b>		<b>\$ 114,133</b>	<b>\$ 178,170</b>	<b>\$ 128,500</b>	<b>\$ 281,707</b>	<b>\$ 233,000</b>
101000	<b>Beginning Available Cash:</b>			<b>\$ 363,318</b>		<b>\$ 664,562</b>
	Paved Trails			87,883		129,092
	Park Maint Building			0		2,720
	ESC			0		129,365
	City Hall			204,882		309,475
	Stormwater			70,553		93,910
<b>Total Resources</b>				<b>\$ 491,818</b>		<b>\$ 897,562</b>

Expenditures		Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>Transfers</b>						
820	TIF-Park Maint Building		1,935	1,503		2,000
820	Emergency Services Building			45,092	43,578	90,000
820	City Hall Construction			250,385		399,475
820	Paved Trails			111,115		159,092
820	Stormwater Fund			83,723		113,910
<b>Total Expenditures</b>		<b>\$ 43,432</b>	<b>\$ 1,935</b>	<b>\$ 491,818</b>	<b>\$ 43,578</b>	<b>\$ 764,477</b>
<b>Total Requirements</b>		<b>43,432</b>		<b>\$ 491,818</b>		<b>\$ 764,477</b>

## **Purpose**

The City Hall Construction Reserve Fund was established by Resolution 03-63, which was approved by the City Council on November 17, 2003. The purpose of the fund is to accumulate funds towards construction of new City facilities. The Resolution established a schedule of annual deposits to be transferred into the fund from the Tax Increment District Fund. For the next several years the yearly contribution is set at \$250,000 per year.

## **FY 2015 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. Architectural design of the new City Hall and Parking Structure will begin in earnest in FY15. Mosaic Architecture of Helena was chosen as the architectural firm for the new City Hall and Parking Structure.

## City Hall Construction Reserve Fund - 4005

Revenues	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>Investment Earnings</b>					
371000 Investment Earnings	\$ 14,823	\$ 5,142	\$ 8,000	\$ 7,153	\$ 8,000
<b>Other Financing Sources</b>					
383011 Transfer from TIF District Fund	250,000	250,000	250,000	250,000	250,000
<b>Total Revenue</b>	<b>\$ 264,823</b>	<b>\$ 255,142</b>	<b>\$ 258,000</b>	<b>\$ 257,153</b>	<b>\$ 258,000</b>
101000 <b>Beginning Available Cash</b>			<b>\$ 2,027,194</b>		<b>\$ 2,252,701</b>
<b>Total Resources</b>			<b>\$ 2,285,194</b>		<b>\$ 2,510,701</b>
Expenditures	Actual FY 2012	Actual FY 2012	Budget FY 2014	Actual FY 2014	Budget FY 2015
411850					
<b>Capital Outlay</b>					
920 City Hall Project		20	400,000	31,646	1,000,000
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 20</b>	<b>\$ 400,000</b>	<b>\$ 31,646</b>	<b>\$ 1,000,000</b>
<b>Unappropriated</b>			<b>\$ 1,885,194</b>		<b>\$ 1,510,701</b>
<b>Total Fund</b>			<b>\$ 2,285,194</b>		<b>\$ 2,510,701</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 2015 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 interlocal agreement with the City.

### **FY 2015 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 2015 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 FY15.

## CDBG Homebuyers Assistance Fund - 2945

Revenues	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>Intergovernmental Revenues</b>					
331008 CDBG Community Development Grant		11,748	-		-
331009 CDBG Grant	7,838	34,839	400,000		400,000
<b>Total Revenue</b>	<b>\$ 7,838</b>	<b>\$ 46,587</b>	<b>\$ 400,000</b>		<b>\$ 400,000</b>
101000 <b>Beginning Available Cash</b>	-		-		-
<b>Total Resources</b>			<b>\$ 400,000</b>		<b>\$ 400,000</b>

Expenditures	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>Economic Development</b>					
350 Professional Services		13,928	-		-
	\$ -	\$ 13,928	\$ -		\$ -
<b>470600 Homebuyers Assistance</b>					
794 Acquisition of Rentals			380,000		380,000
880 Administrative Expense	7,838	32,659	20,000		20,000
	<b>7,838</b>	<b>32,659</b>	<b>400,000</b>		<b>400,000</b>
<b>Total Expenditures</b>	<b>\$ 7,838</b>	<b>\$ 46,587</b>	<b>\$ 400,000</b>		<b>\$ 400,000</b>

## Housing Rehabilitation Fund - 2987

Revenues	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>Miscellaneous Revenue</b>					
362000 Miscellaneous Revenue			31,000		20,000
	\$ -		\$ 31,000		\$ 20,000
<b>Investment Earnings</b>					
373030 HOME Loan Repayments	615	745	5,000	520	2,500
373070 USDA Program Loan Repayments	1,795	1,740	10,000	425	5,000
	<b>\$ 2,410</b>	<b>\$ 2,485</b>	<b>\$ 15,000</b>	<b>\$ 945</b>	<b>\$ 7,500</b>
<b>Total Fund Revenue</b>	<b>\$ 2,410</b>	<b>\$ 2,485</b>	<b>\$ 46,000</b>	<b>\$ 945</b>	<b>\$ 27,500</b>
101000 <b>Beginning Available Cash</b>			<b>\$ 4,573</b>		<b>\$ 3,818</b>
<b>Total Resources</b>			<b>\$ 50,573</b>		<b>\$ 31,318</b>

Expenditures	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>Materials and Services</b>					
470200 USDA Housing Rehab Projects	2,719		40,000	1,700	21,745
470440 HOME Grant Projects			9,573		9,573
<b>Total Expenditures</b>	<b>\$ 2,719</b>		<b>\$ 49,573</b>	<b>\$ 1,700</b>	<b>\$ 31,318</b>

**Affordable Housing Fund - 2989**  
**(Cash-in-Lieu of Affordable Housing)**

<b>Revenues</b>		<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual FY 2014</b>	<b>Budget FY 2015</b>
362004	Cash-in-Lieu Payments	1,000		199,000		100,000
<b>Total Revenue</b>		<b>\$ 1,000</b>		<b>\$ 199,000</b>		<b>\$ 100,000</b>
101000	<b>Beginning Available Cash</b>	-		1,000		1,000

<b>Expenditures</b>		<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual FY 2014</b>	<b>Budget FY 2015</b>
<b>Materials and Services</b>						
794	Homeowner Assistance			200,000		101,000
<b>Total Expenditures</b>		<b>\$ -</b>		<b>\$ 200,000</b>		<b>\$ 101,000</b>

## Purpose

This \$3.5 million grant was awarded to the City in February 2010. The project consisted of improvements to US-93/2<sup>nd</sup> 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 also did a curb-to-curb reconstruction of the roadway, during which the city upgraded sewer and water lines.



## FY 2015 Objectives

The objective of the Fund for this fiscal year is to support construction activities related to US-93/2<sup>nd</sup> Street improvement. The project was completed in FY14, but there is a required annual engineering evaluation by a private engineering firm – the federal grant reimburses the city for these annual costs during a five year, post-evaluation phase.

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

Revenues	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>Intergovernmental Revenues</b>					
331053 TIGER Grant	2,455,000	432,564	\$ 134,000	\$ 8,088	5,000
<b>Total Revenue</b>	<b>\$ 2,455,000</b>	<b>\$ 432,564</b>	<b>\$ 134,000</b>	<b>\$ 8,088</b>	<b>\$ 5,000</b>
Expenditures	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
430230					
<b>Capital Outlay</b>					
930 US92/2nd Street Project	2,428,767	437,319	134,000	8,088	5,000
<b>Total Expenditures</b>	<b>\$ 2,428,767</b>	<b>\$ 437,319</b>	<b>\$ 134,000</b>	<b>\$ 8,088</b>	<b>\$ 5,000</b>
<b>Unappropriated</b>			<b>\$ -</b>		<b>\$ -</b>
<b>Total Fund</b>			<b>\$ 134,000</b>		<b>\$ 5,000</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 2015 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 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>Investment Earnings</b>					
371010 Investment Earnings	1,152	348	750	453	750
	<b>\$ 1,152</b>	<b>\$ 348</b>	<b>\$ 750</b>	<b>\$ 453</b>	<b>\$ 750</b>
<b>Other Financing Sources</b>					
381060 Cash In-lieu - District E					
381061 Cash-in-lieu - District W					
381062 Cash-in-lieu - District N				3,000	
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ -</b>
<b>Total Fund Revenue</b>	<b>\$ 1,152</b>	<b>\$ 348</b>	<b>\$ 750</b>	<b>\$ 3,453</b>	<b>\$ 750</b>
101000 <b>Beginning Available Cash</b>			<b>\$ 126,832</b>		<b>\$ 130,285</b>
<b>Total Resources</b>			<b>\$ 127,582</b>		<b>\$ 131,035</b>
Expenditures	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>Capital Outlay</b>					
430267 East District Improvements			11,406		11,489
430268 West District Improvements			60,121		60,560
430269 North District Improvements			56,056		58,986
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 127,582</b>	<b>\$ -</b>	<b>\$ 131,035</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 2015 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 FY15 are:

Item/Project	Cost
<b>Revenue Changes</b>	
<ul style="list-style-type: none"><li>The Council approved the 10% increase in Commercial Lighting District Assessment in order to avoid an operating deficit</li></ul>	\$6,099
<b>Expenditure Changes</b>	
<ul style="list-style-type: none"><li>Capital outlay of \$17,000 for a storage shed for storing street lights and supplies – cost split between the two lighting district funds</li></ul>	\$17,000

# Residential Light District Fund - 2400

(Lighting District #1)

8/7/2014

<b>Revenues</b>		<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual FY 2014</b>	<b>Budget FY 2015</b>
<b>Miscellaneous Revenue</b>						
363010	Maintenance Assessments	69,176	70,732	76,337	73,374	76,337
363040	Penalties & Interest	695	687	370	284	500
<b>Total Fund Revenue</b>		<b>\$ 69,871</b>	<b>\$ 71,419</b>	<b>\$ 76,707</b>	<b>\$ 73,658</b>	<b>\$ 76,837</b>
<b>101000 Beginning Available Cash</b>				<b>\$ 63,951</b>		<b>44,933</b>
<b>Total Resources</b>				<b>\$ 140,658</b>		<b>\$ 121,770</b>
<b>Expenditures</b>		<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual FY 2014</b>	<b>Budget FY 2015</b>
<b>Personal Services</b>						
110	Salaries	14,819	15,214	15,519	17,007	16,130
120	Overtime	380	89	336	112	241
140	Employer Contributions	4,547	4,711	5,237	3,834	5,411
		<b>\$ 19,746</b>	<b>\$ 20,014</b>	<b>\$ 21,092</b>	<b>\$ 20,953</b>	<b>\$ 21,782</b>
<b>Materials and Services</b>						
230	Repair & Maintenance Supplies	8,177	2,328	15,000	10,941	15,000
340	Utility Services	44,630	26,348	27,000	34,051	34,500
360	Repair & Maintenance Services	211	763	1,600		1,600
510	Insurance	553	729	500	494	500
880	Administrative Costs	448	492	500	568	494
		<b>\$ 54,019</b>	<b>\$ 30,660</b>	<b>\$ 44,600</b>	<b>\$ 46,054</b>	<b>\$ 52,094</b>
<b>Capital Outlay</b>						
920	Buildings					9,350
940	Machinery & Equipment			30,000	25,600	
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ 9,350</b>
<b>Total Expenditures</b>		<b>\$ 73,765</b>	<b>\$ 50,674</b>	<b>\$ 95,692</b>	<b>\$ 67,007</b>	<b>\$ 83,226</b>
<b>Ending Available Cash</b>				<b>\$ 44,966</b>		<b>\$ 38,544</b>
<b>Total Fund</b>				<b>\$ 140,658</b>		<b>\$ 121,770</b>

# Commerical Light District Fund - 2410

## (Lighting District #4)

8/7/2014

Revenues		Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>Miscellaneous Revenue</b>						
363010	Maintenance Assessments	58,833	56,471	60,985	60,897	67,084
363040	Penalties & Interest	279	274	250	190	250
<b>Total Revenue</b>		<b>\$ 59,112</b>	<b>\$ 56,745</b>	<b>\$ 61,235</b>	<b>\$ 61,087</b>	<b>\$ 67,334</b>
101000	<b>Beginning Available Cash</b>			<b>\$ 66,370</b>		<b>30,843</b>
<b>Total Resources</b>				<b>\$ 127,605</b>		<b>\$ 98,177</b>
Expenditures		Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>Personal Services</b>						
110	Salaries	14,819	15,214	15,519	17,007	16,130
120	Overtime	380	82	336	112	241
140	Employer Contributions	4,547	4,658	5,237	3,834	5,411
		<b>\$ 19,746</b>	<b>\$ 19,954</b>	<b>\$ 21,092</b>	<b>\$ 20,953</b>	<b>\$ 21,782</b>
<b>Materials and Services</b>						
230	Repair & Maintenance Supplies	9,845	3,302	22,000	19,649	20,000
340	Utility Services	15,446	36,142	42,000	25,159	30,000
350	Professional Services		-	-		-
360	Repair & Maintenance Services	3,144	763	12,000	4,121	10,000
510	Insurance	553	729	729	494	729
880	Administrative Costs	448	492	500	568	494
		<b>\$ 29,436</b>	<b>\$ 41,428</b>	<b>\$ 77,229</b>	<b>\$ 49,991</b>	<b>\$ 61,223</b>
<b>Capital Outlay</b>						
920	Buildings					7,650
940	Machinery & Equipment			30,000	25,600	0
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ 7,650</b>
<b>Total Requirements</b>		<b>\$ 49,182</b>	<b>\$ 61,382</b>	<b>\$ 128,321</b>	<b>\$ 70,944</b>	<b>\$ 90,655</b>
<b>Ending Available Cash</b>				<b>\$ (716)</b>		<b>\$ 7,521</b>
<b>Total Fund</b>				<b>\$ 127,605</b>		<b>\$ 98,177</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 2015 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 FY15 are:

### Item/Project

#### Expenditures

- Overlays & Chipseals – Combining 2 years of projects (Repair & Maint) \$400,000

#### **932 Improvements \$475,423**

Shop Building Expansion - Building (split St/Wat/Sew) 10% impact fee	\$25,000
Sidewalk Extension Project	\$25,000
Birch Point RxR Crossing Quiet Zone	\$40,000
Wireless Data & Communications Systems - Mobile Nodes & Wireless Interface (split Str/Wat/Sew)	\$8,000
Safe Routes to School - Whitefish Middle School area	\$67,423
Central Avenue Slump Repairs	\$200,000
Alarm System - Smoke/Heat Detectors & Intrusion Alarms at Public Works Shop Complex (\$2,000 each Str/Wat/Sew)	\$2,000
Street Lighting Storage Shed (total \$25,000 split Street \$8,000, Res Lighting 9,350/Commcl Lighting \$7,650 each)	\$8,000

#### **940 Machinery & Equipment \$86,000**

Pickup, 4x4 (Dump Bed) - Replace 1995 Chevrolet C30, Unit #9	\$32,000
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#### **940 Machinery & Equipment – Snow Plowing \$26,200**

Snow Plow, 10' - Replace Henke LB30R10	\$10,000
Snow Plow, 8.5' - Replace Western Pro	\$9,000
Tank - 10,000 Gallon Poly - Replace 1999 Ace, (MACI Funds?)	\$7,200

# Street Fund - 2110

8/7/2014

Revenues		Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>Licenses and Permits</b>						
322031	Cable T.V. Franchise Fee	63,853	113,819	85,000	91,923	90,000
322035	Water Utility ROW Fee	116,551	105,565	120,500	133,619	125,000
322036	Wastewater Utility ROW Fee	96,834	85,435	103,500	108,998	105,593
323022	Street Excavation Permit Fees	1,900	2,900	1,500	3,300	3,000
		<b>\$ 279,138</b>	<b>\$ 307,719</b>	<b>\$ 310,500</b>	<b>\$ 337,840</b>	<b>\$ 323,593</b>
<b>Intergovernmental Revenues</b>						
334200	Safe Routes to School	164	36,337	45,820	7,542	67,423
335040	Gasoline Tax Apportionment	146,139	145,709	146,000	146,598	146,658
		<b>\$ 146,303</b>	<b>\$ 182,046</b>	<b>\$ 191,820</b>	<b>\$ 154,140</b>	<b>\$ 214,081</b>
<b>Charges for Services</b>						
343370	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>						
362000	Miscellaneous Revenue	8,854	15,916		7,678	5,000
363010	Maintenance Assessments	832,625	844,062	819,437	793,248	819,437
363040	Penalties and Interest	8,350	5,758	2,500	2,940	2,500
		<b>\$ 849,829</b>	<b>\$ 865,736</b>	<b>\$ 821,937</b>	<b>\$ 803,866</b>	<b>\$ 826,937</b>
<b>Other Financing Sources</b>						
383000	Interfund Operating Transfer In	12,303	9,095			
		<b>\$ 12,303</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Fund Revenue</b>	<b>\$ 1,287,573</b>	<b>\$ 1,355,501</b>	<b>\$ 1,326,257</b>	<b>\$ 1,295,846</b>	<b>\$ 1,366,611</b>
	<b>Beginning Available Cash</b>			<b>\$ 1,044,448</b>		<b>1,104,618</b>
	<b>Total Resources</b>			<b>\$ 2,370,705</b>		<b>\$ 2,471,229</b>

# Street Fund - 2110

8/7/2014

Expenditures		Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>430200 Street and Alley</b>						
<b>Personal Services</b>						
110	Salaries	420,805	361,855	414,207	410,362	453,968
112	Permanent Part Time	33,564	32,133	23,981	24,499	18,562
120	Overtime	7,146	3,194	9,302	4,137	6,082
125	Stand By or Call Back Time	13,320	13,372	11,000	13,111	4,676
140	Employer Contributions	186,013	162,334	199,546	186,688	214,140
		<b>\$ 660,848</b>	<b>\$ 572,888</b>	<b>\$ 658,036</b>	<b>\$ 638,797</b>	<b>\$ 697,428</b>
<b>Materials and Services</b>						
210	Office Supplies/Materials	(399)	1,094	3,000	1,128	3,000
220	Operating Supplies/Materials	23,367	7,263	12,000	9,089	15,000
230	Repair & Maintenance Supplies	105,287	83,825	80,700	87,872	73,500
310	Communication & Transportation	154	157	1,000	86	1,000
320	Printing			1,500	221	1,500
330	Notices, Subscriptions, Dues	2,394	2,884	5,000	1,179	5,000
340	Utility Service	12,840	11,764	13,550	12,295	14,482
350	Professional Services	6,927	7,317	98,600	9,727	33,600
360	Repair & Maintenance Services	237,782	221,355	283,000	23,848	683,000
370	Travel & Training	1,304	912	6,000	3,656	6,500
390	Other Purchased Services	4,433	90	10,000	1,746	10,000
397	Contract Services	262	199	2,500	3,160	2,500
510	Insurance Expense	21,178	23,489	26,500	17,172	23,000
540	Special Assessments	27,704	35,606	28,929	29,298	29,000
880	Administrative Expense	14,669	14,191	16,000	18,397	16,830
		<b>\$ 457,902</b>	<b>\$ 410,146</b>	<b>\$ 588,279</b>	<b>\$ 218,874</b>	<b>\$ 917,912</b>
<b>Capital Outlay</b>						
932	Street Improvements	66,717	95,388	275,570	163,729	375,423
940	Machinery & Equipment	40,577	26,347	72,000	108,552	32,000
		<b>\$ 107,294</b>	<b>\$ 121,735</b>	<b>\$ 347,570</b>	<b>\$ 272,281</b>	<b>\$ 407,423</b>
<b>Operating Contingency</b>						
870	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>\$ 1,104,769</b>	<b>\$ 1,643,885</b>	<b>\$ 1,129,952</b>	<b>\$ 2,072,763</b>

# Street Fund - 2110

8/7/2014

Expenditures		Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>430251</b>	<b>Ice and Snow Removal</b>					
	<b>Personal Services</b>					
110	Salaries		19,484	25,000	20,683	25,000
120	Overtime		1,511	3,000	5,010	5,000
125	Stand By or Call Back Time			2,500		2,500
140	Employer Contributions		13,726	15,500	19,211	11,793
		<b>\$ -</b>	<b>\$ 34,721</b>	<b>\$ 46,000</b>	<b>\$ 44,904</b>	<b>\$ 44,293</b>
	<b>Materials and Services</b>					
220	Operating Supplies/Materials		5,766	6,000	422	6,000
230	Repair & Maintenance Supplies		33,423	35,800	53,558	44,000
360	Repair & Maintenance Services		10,329	18,300	3,139	18,300
397	Contract Services			2,000	171	2,000
		<b>\$ -</b>	<b>\$ 49,518</b>	<b>\$ 62,100</b>	<b>\$ 57,290</b>	<b>\$ 70,300</b>
	<b>Capital Outlay</b>					
940	Machinery & Equipment		\$ 26,723	\$ 30,964	\$ 1,825	\$ 26,200
	<b>Total Ice and Snow Removal</b>		<b>\$ 110,962</b>	<b>\$ 139,064</b>	<b>\$ 104,019</b>	<b>\$ 140,793</b>
	<b>Total Expenditures</b>	<b>\$ 1,226,044</b>	<b>\$ 1,215,731</b>	<b>\$ 1,782,949</b>	<b>\$ 1,233,971</b>	<b>\$ 2,213,556</b>
	<b>Year End Available Cash</b>			<b>\$ 587,756</b>		<b>\$ 257,673</b>
	<b>Total Street Fund</b>			<b>\$ 2,370,705</b>		<b>\$ 2,471,229</b>

## Purpose

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

## FY 2015 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 FY15 are:

### Item/Project

#### Revenue

- Continued reduction of assessment from \$72 to about \$12 \$66,000

#### Expenditure Changes

Priority	Project Description	
4	Crestwood & Parkway Drive Stormwater	\$150,000
5	Armory Road Drainage Improvements (Engineering & Const)	\$65,000
3	Riverside Stormwater Treatment Pond BMP Improvements	\$30,000
2	4th Street Drainage Improvements	\$145,000
6	Monegan Road Phase 1	\$100,000
1	East 2nd Street	\$350,000

# Stormwater Fund - 2525

8/7/2014

Revenues		Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>Charges for Services</b>						
343370	Plan Review / Construction Oversight	5,700	7,900	6,000	11,700	7,000
		<b>\$ 5,700</b>	<b>\$ 7,900</b>	<b>\$ 6,000</b>	<b>\$ 11,700</b>	<b>\$ 7,000</b>
<b>Miscellaneous Revenue</b>						
363010	Maintenance Assessments	74,489	65,684	55,680	61,693	66,000
363040	Penalties and Interest	2,329	813	1,600	236	1600
		<b>\$ 76,818</b>	<b>\$ 66,497</b>	<b>\$ 57,280</b>	<b>\$ 61,929</b>	<b>\$ 67,600</b>
<b>Total Fund Revenue</b>		<b>\$ 82,518</b>	<b>\$ 74,397</b>	<b>\$ 63,280</b>	<b>\$ 73,629</b>	<b>\$ 74,600</b>
<b>Beginning Available Cash</b>				<b>\$ 1,154,667</b>		<b>1,102,520</b>
Impact Fee Balance Beginning				70,553		93,910
<b>Total Resources</b>				<b>\$ 1,288,500</b>		<b>\$ 1,271,030</b>

## Stormwater Fund - 2525

Expenditures		Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>Materials and Services</b>						
210	Office Supplies/Materials	-	-	500	-	500
220	Operating Supplies	-	-	5,000	-	5,000
230	Repair & Maintenance Supplies	412	60	22,500	-	22,500
310	Postage & Freight	-	-	1,000	-	1,000
320	Printing	-	-	500	-	500
330	Publicity/Subscriptions/Dues	500	1,751	1,000	2,000	1,000
340	Utility Services	-	-	500	-	500
350	Professional Services	-	30	-	2,409	-
360	Repair & Maintenance Services	-	-	5,000	-	5,000
370	Travel & Training	447	150	2,500	356	2,500
390	Other Purchased Services	-	97	2,000	-	2,000
397	Contract Services	-	-	100	-	100
730	Whitefish Lake Institute Grant	5,000	6,667	6,667	6,667	6,667
		<b>\$ 6,359</b>	<b>\$ 8,755</b>	<b>\$ 47,267</b>	<b>\$ 11,432</b>	<b>\$ 47,267</b>
<b>Capital Outlay</b>						
930	Improvements	3,974	41,206	526,500	76,480	840,000
932	Street Improvements	-	-	-	37,864	-
940	Machinery & Equipment	-	-	-	-	-
		<b>\$ 3,974</b>	<b>\$ 41,206</b>	<b>\$ 526,500</b>	<b>\$ 114,344</b>	<b>\$ 840,000</b>
<b>Total Expenditures</b>		<b>\$ 10,333</b>	<b>\$ 49,961</b>	<b>\$ 573,767</b>	<b>\$ 125,776</b>	<b>\$ 887,267</b>
<b>Ending Available Cash</b>				<b>\$ 650,680</b>		<b>289,853</b>
Ending Impact Fee Balance				<b>\$ 64,053</b>		<b>87,410</b>
<b>Total Stormwater Fund</b>				<b>\$ 1,288,500</b>		<b>\$ 1,264,530</b>

### Purpose

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

### FY 2015 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 FY15 are:

Item/Project				
<b>Revenue Changes</b>				
•	<b>Loan Proceeds – Whitefish West Phase 2</b>	\$552,852		
<b>Expenditure Changes</b>				
<b>910</b>	<b>Property Purchase</b>			
	South Water Reservoir Land Acquisition - Purchase land for new reservoir south of railroad tracks	\$150,000		
<b>920</b>	<b>Buildings</b>	<b>\$41,000</b>		<b>Impact Fee</b>
	Shop Building Expansion - Building (split Str/Wat/Sew)	\$25,000	10%	\$2,500
	Alarm System - Smoke/Heat Detectors & Intrusion Alarms at Public Works Shop Complex (\$2,000 each Str/Wat/Sew)	\$2,000	0%	\$0
	HVAC at Water Treatment Plant (replace aging heating units)	\$14,000	0%	\$0
<b>930</b>	<b>Improvement Projects</b>	<b>\$1,416,154</b>		<b>Impact Fee</b>
	Raw Water Improvements to Control DDBP (TTHM & HAA5) (Instrumentation & controls, roof over wier building, aeration equipment for reservoir)	\$100,000	0%	\$0
	**Grouse Mountain/Mountain Park Interconnect - Enhance system grid & eliminate Mountain Park Booster Station	\$150,000	70%	\$105,000

			Impact Fee
<b>930 Improvement Projects (Continued)</b>			
P&ID Equipment for pumping stations (process & control instrumentation for booster pumps & lake pump/reservoir and for wireless process and instrumentation diagram)	\$15,000	0%	\$0
Water Main Replacement (w/asphalt patch)	\$300,000	0%	\$0
Wireless Data & Communications Systems - Mobile Nodes & Wireless Interface (split Str/Wat/Sew)	\$8,500	0%	\$0
Columbia Avenue Bridge Water Main Upgrade - Repair/upsized 6" water main to 8" running under the bridge	\$50,000	0%	\$0
E. Second Street Apartments (Private Project) - Water main upsizing for future main crossing the railroad tracks	\$25,000	0%	\$0
Skye Park Bridge (water main extension for looping)	\$15,000	15%	\$2,250
Whitefish West Water Main Improvement Phase II	\$752,654	26.54%	<u>\$199,802</u>
			<u><b>\$309,552</b></u>
<b>940 Machinery and Equipment</b>	<b>\$85,800</b>		
Polaris Ranger UTV - Used - for watershed access & maintenance all year	\$17,500		
Handheld Meter Reader, replacement (Total \$5,600 split \$2,800 each water/sewer)	\$2,800		
MRX Mobile Data Reader (Total \$9,000 split \$4,500 each water/sewer)	\$4,500		
Locator (Total \$6,000 split \$3,000 each water/sewer)	\$3,000		
Auma Actuators (continual replacement)	\$14,000		
Particle Counters (continual replacement)	\$22,000		
Turbidimeters (continual replacement)	\$16,000		
Streaming Current Monitor (continual replacement)	\$6,000		

# Water Fund - 5210

8/7/2014

Revenues		Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>Intergovernmental Revenues</b>						
334121	DNRC Grants				100,000	
334143	ARRA Block Grant-Hydro Project		200,000			
		\$ -	\$ 200,000	\$ -	\$ 100,000	\$ -
<b>Charges for Services</b>						
341077	5% Admin Fee for Impact Fees	5,556	7,030	4,000	11,356	6,000
343021	Water Usage Charges	2,331,447	2,486,936	2,410,000	2,672,390	2,500,000
343025	Impact Fees - Water	109,445	157,333	110,000	226,465	150,000
343026	Installation Fees	28,154	47,817	25,000	55,368	45,000
343027	Miscellaneous Income	461,516	47,745	35,000	54,782	40,000
343029	Late Fees	39,025	34,990	33,000	34,325	33,000
343370	Plan Review/Const. Oversight Fees		1,250	2,500	875	2,500
		\$ 2,975,143	\$ 2,783,101	\$ 2,619,500	\$ 3,055,561	\$ 2,776,500
<b>Miscellaneous Revenues</b>						
363000	Special Assessments	4,465	4,937	2,000		
363040	Penalties and Interest				7	
363050	Latecomer Fees		200	500	1,500	500
		\$ 4,465	\$ 5,137	\$ 2,500	\$ 1,507	\$ 500
<b>Investment Earnings</b>						
371010	Investment Earnings	27,751	6,771	700	6,390	700
371010	Investment Earnings - Impact Fees	27,751			2,273	1,000
		\$ 55,502	\$ 6,771	\$ 700	\$ 8,663	\$ 1,700
<b>Other Financing Sources</b>						
381070	SRF Loan Proceeds			334,000		552,852
		\$ -	\$ -	\$ 334,000	\$ -	\$ 552,852
<b>Total Revenue</b>		<b>\$ 3,035,110</b>	<b>\$ 2,995,009</b>	<b>\$ 2,956,700</b>	<b>\$ 3,165,731</b>	<b>\$ 3,331,552</b>
<b>Beginning Available Cash</b>						
102110	Impact/PIF Balance Beginning			764,310		1,315,003
102110	Impact/PIF Balance Beginning			752,185		978,115
102213	Dbt Srvce & Dbt Rsrv Balance Beginning			946,138		921,855
				\$ 2,462,633		\$ 3,214,973
<b>Total Resources</b>				<b>\$ 5,419,333</b>		<b>\$ 6,546,525</b>

# Water Fund - 5210

8/7/2014

Expenditures		Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>Personal Services</b>						
110	Salaries	520,872	516,106	568,028	539,163	626,238
112	Permanent Part Time	23,666	23,213	26,815	27,830	21,694
120	Overtime	19,274	17,745	29,326	19,915	24,677
125	Stand By or Call Back	6,835	6,655	9,378	6,742	14,879
130	Vacation/Sick Accrual				11,040	
140	Employer Contributions	211,541	214,835	253,569	224,924	271,113
		<b>\$ 782,188</b>	<b>\$ 778,554</b>	<b>\$ 887,116</b>	<b>\$ 829,614</b>	<b>\$ 958,601</b>
<b>Materials and Services</b>						
210	Office Supplies/Materials	3,752	2,637	7,500	3,342	7,500
220	Operating Supplies	35,048	44,880	56,240	63,931	56,240
230	Repair & Maintenance Supplies	75,998	92,193	137,025	139,256	162,464
310	Postage & Freight	11,149	13,368	13,000	13,473	13,500
320	Printing	352	226	2,500	375	2,500
330	Publicity/Subscriptions/Dues	13,827	11,502	15,010	11,490	15,010
340	Utility Services	78,449	81,708	93,050	73,485	93,050
350	Professional Services	50,519	44,753	102,600	23,199	92,600
360	Repair & Maintenance Services	49,332	44,074	32,500	65,952	37,800
370	Travel & Training	3,768	980	9,100	3,297	9,600
390	Other Purchased Services	20,296	34,440	16,500	35,169	32,500
397	Contract Services	524	40,398	45,000	5,536	45,000
510	Insurance	41,839	39,666	31,000	30,745	31,000
530	Rent		8,161	7,725	8,406	8,700
540	Special Assessments	8,267	7,842	7,555	7,891	7,555
545	Water Utility ROW Fee	116,551	105,565	120,500	133,619	125,000
730	Whitefish Lake Institute	5,000	6,667	6,667	6,666	6,667
880	Administrative Expense	17,603	19,183	19,000	23,489	21,736
		<b>\$ 532,274</b>	<b>\$ 598,243</b>	<b>\$ 722,471</b>	<b>\$ 649,321</b>	<b>\$ 768,422</b>
<b>Total Water Operating</b>		<b>\$ 1,314,462</b>	<b>\$ 1,376,797</b>	<b>\$ 1,609,587</b>	<b>\$ 1,478,935</b>	<b>\$ 1,727,023</b>
<b>Capital Outlay</b>						
910	Land					150,000
920	Buildings		27,230	59,500	32,295	41,000
930	Improvements	310,787	1,642,342	1,103,500	283,714	1,416,154
940	Machinery and Equipment	6,174	59,604	138,050	69,477	85,800
		<b>\$ 316,961</b>	<b>\$ 1,729,176</b>	<b>\$ 1,301,050</b>	<b>\$ 385,486</b>	<b>\$ 1,692,954</b>
<b>Debt Service</b>						
610	DNRC Loan Principal	414,000	459,000	469,000	469,000	490,000
620	DNRC Loan Interest	176,784	116,080	74,450	74,411	68,858
		<b>\$ 590,784</b>	<b>\$ 575,080</b>	<b>\$ 543,450</b>	<b>\$ 543,411</b>	<b>\$ 558,858</b>
<b>Total Expenditures</b>		<b>\$ 2,222,207</b>	<b>\$ 3,681,053</b>	<b>\$ 3,454,087</b>	<b>\$ 2,407,832</b>	<b>\$ 3,978,835</b>
<b>Ending Available Cash</b>				<b>\$ 466,475</b>	<b>826,272</b>	
Ending PIF/Impact Fee Balance				<b>\$ 552,633</b>	<b>819,563</b>	
Debt Service Ending Balance				<b>\$ 946,138</b>	<b>921,855</b>	
				<b>\$ 1,965,246</b>	<b>\$ 2,567,690</b>	
<b>Total Water Fund</b>				<b>\$ 5,419,333</b>	<b>\$ 6,546,525</b>	

### Purpose

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

### FY 2015 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 FY15 are:

Item/Project	Amount
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### Revenue Changes

• Loan Proceeds – Whitefish West Remainder (\$1,445,577 project cost less \$398,050 Impact Fee contribution and \$51,000 of Wastewater funds)	\$996,527
• Loan Proceeds – Riverside Force Main Extension to Headworks	\$425,000

Expenditure Changes:

			Impact Fee
<b>920 Buildings</b>	<b>\$27,000</b>		
Shop Building Expansion - Building (split Str/Wat/Sew)	\$25,000	10%	\$2,500
Alarm System - Smoke/Heat Detectors & Intrusion Alarms at Public Works Shop Complex (\$2,000 each Str/Wat/Sew)	\$2,000	0%	\$0
<b>934 Improvement Projects</b>	<b>\$2,504,077</b>		
Riverside Forcemain Extension (could delay this project)	\$425,000	0%	\$0
Wastewater Treatment Facility Improvement Project - Facility Planning for new WWTP	\$150,000	70%	\$105,000
I&I Mitigation Design	\$40,000	0%	\$0
Wireless Data & Communications Systems - Mobile Nodes & Wireless Interface (split Str/Wat/Sew)	\$8,500	0%	\$0
Whitefish West Sewer Main Improvement - Phase II	\$1,445,577	30%	\$398,050
Cow Creek Sewer Extension	\$50,000	0%	\$0
Skye Park Bridge	\$20,000	0%	\$0

# Wastewater Fund

FY 2015

			Impact Fee
<b>934</b>	<b>Improvement Projects (Continued)</b>		
	Generator - City Beach Liftstation Standby Power & Access Improvements	\$75,000	0%
	Birchpoint liftstation - Phase I pump station upgrades (new wetwell, valve pit & pipe extensions) & emergency power generator	\$290,000	30%
			<u>\$87,000</u>
			<u><b>\$592,550</b></u>
<b>940</b>	<b>Machinery and Equipment</b>	<b>\$58,800</b>	
	Handheld Meter Reader, replacement (split Wat/Sew)	\$2,800	
	MRX Mobile Data Reader (Total \$9,000 split \$4,500 each water/sewer)	\$4,500	
	Locator (Total \$6,000 split \$3,000 each water/sewer)	\$3,000	
	Optimization Strategies DO Control, Recycle Heat Retention	\$40,000	
	T.V. Camera Tractor (replace 2007 Aries TR3000)	\$8,500	

# Wastewater Fund - 5310

8/7/2014

Revenues		Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>Intergovernmental Revenues</b>						
334120	Treasure State Endowment Prog	482,591				
	DNRC ARRA Grant - Energy Proj.	68,629	28,000			
	DNRC Planning Grants			155,000		150,000
334121	RRGL & WRDA Grants		12,750			
		<b>\$ 551,220</b>	<b>\$ 40,750</b>	<b>\$ 155,000</b>	<b>\$ -</b>	<b>\$ 150,000</b>
<b>Charges for Services</b>						
341077	5% Admin Fee for Impact Fees	5,664	8,587	5,000	11,655	8,000
343031	Sewer Service Charges	1,937,067	2,051,208	2,070,000	2,179,963	2,111,855
343032	Inspection Fees	680	1,460	500	2,240	1,000
343033	Impact Fees - Wastewater	111,137	170,870	120,000	232,422	150,000
343034	Impact Fees - Big Mt.	7,469	31,234	10,000		10,000
343036	Miscellaneous Income	1,392	8,818	1,000	4,966	1,000
343370	Plan Review/Const. Oversight Fees		1,050	1,500	775	1,500
		<b>\$ 2,063,409</b>	<b>\$ 2,273,227</b>	<b>\$ 2,208,000</b>	<b>\$ 2,432,021</b>	<b>\$ 2,283,355</b>
<b>Miscellaneous Revenues</b>						
363000	Special Assessments	6,017	6,632	5,000		
363040	Penalties and Interest		9	200	10	
365000	Contributions & Donations		17,800			
		<b>\$ 6,017</b>	<b>\$ 24,441</b>	<b>\$ 5,200</b>	<b>\$ 10</b>	<b>\$ -</b>
<b>Investment Earnings</b>						
371010	Investment Earnings	11,672	3,739	3,000	3,292	3,000
371010	Investment Earnings - Impact Fees	11,672			1,920	5,000
		<b>\$ 23,344</b>	<b>\$ 3,739</b>	<b>\$ 3,000</b>	<b>\$ 5,212</b>	<b>\$ 8,000</b>
<b>Other Financing Sources</b>						
381070	SRF Loan Proceeds	886,000		1,370,000	452,300	1,421,527
		<b>\$ 886,000</b>	<b>\$ -</b>	<b>\$ 1,370,000</b>	<b>\$ 452,300</b>	<b>\$ 1,421,527</b>
<b>Total Revenue</b>		<b>\$ 3,529,990</b>	<b>\$ 2,342,157</b>	<b>\$ 3,741,200</b>	<b>\$ 2,889,543</b>	<b>\$ 3,862,882</b>
<b>Beginning Available Cash</b>						
102110	Impact/PIF Balance Beginning			438,965		542,007
102216	Debt Service Balance Beginning			440,686		675,028
				408,670		453,761
				<b>\$ 1,288,321</b>		<b>\$ 1,670,796</b>
<b>Total Resources</b>				<b>\$ 5,029,521</b>		<b>\$ 5,533,678</b>

# Wastewater Fund - 5310

8/7/2014

Expenditures	Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>Personal Services</b>					
110 Salaries	556,677	559,493	535,032	535,165	585,027
112 Permanent Part Time	23,658	23,204	26,815	27,593	21,694
120 Overtime	15,736	14,810	13,463	16,378	9,766
125 Stand By or Call Back	6,835	6,655	7,606	6,742	5,089
130 Vacation/Sick Accrual				6,905	
140 Employer Contributions	250,252	251,953	251,924	239,319	262,440
	<b>\$ 853,158</b>	<b>\$ 856,115</b>	<b>\$ 834,840</b>	<b>\$ 832,102</b>	<b>\$ 884,016</b>
<b>Materials and Services</b>					
210 Office Supplies/Materials	1,985	1,681	3,000	1,397	3,000
220 Operating Supplies	116,892	125,238	138,498	143,139	131,125
230 Repair & Maintenance Supplies	55,316	96,430	114,275	118,247	152,464
310 Postage & Freight	11,108	13,436	21,000	13,185	13,000
320 Printing	247	226	600	335	600
330 Notices, Subscriptions, Dues	11,443	9,191	8,503	2,168	8,503
340 Utility Services	103,096	89,674	107,400	102,101	108,132
350 Professional Services	48,019	49,166	200,200	44,808	225,200
360 Repair & Maintenance Services	28,482	41,696	50,000	16,454	50,000
370 Travel & Training	6,823	3,277	11,000	8,075	11,500
390 Other Purchased Services	599		8,000	4,813	8,000
397 Contract Services	524	398	2,500	5,536	2,500
510 Insurance	39,597	37,594	29,000	32,119	29,000
530 Land Rental	165	770	5,210	175	5,210
540 Special Assessments	361	361	150	361	150
541 State Assessments and Fees		4,559	3,500	3,000	3,500
545 Wastewater Utility ROW Fee	96,834	85,435	103,500	108,998	105,593
730 Whitefish Lake Institute Grant	5,000	6,667	6,667	6,667	6,667
750 DEQ SSO Fines/WF Lake Institute					
810 Bad Debt Write-Offs			500		500
880 Administrative Expense	19,024	21,596	20,000	21,681	20,044
	<b>\$ 545,515</b>	<b>\$ 587,395</b>	<b>\$ 833,503</b>	<b>\$ 633,259</b>	<b>\$ 884,688</b>
<b>Total Wastewater Operating</b>	<b>\$ 1,398,673</b>	<b>\$ 1,443,510</b>	<b>\$ 1,668,343</b>	<b>\$ 1,465,361</b>	<b>\$ 1,768,704</b>
<b>Capital Outlay</b>					
920 Buildings		2,102	19,500	10,777	27,000
930 Improvement Projects	255	24,876	8,500	176,378	
934 Improvement Projects	1,228,587	402,672	1,852,000	496,525	2,504,077
940 Machinery and Equipment	27,754	67,317	186,800	128,349	58,800
	<b>\$ 1,256,596</b>	<b>\$ 496,967</b>	<b>\$ 2,066,800</b>	<b>\$ 812,029</b>	<b>\$ 2,589,877</b>
<b>Debt Service</b>					
610 Bonded Debt Principal	117,236	135,000	232,000	146,300	184,000
620 Bonded Debt Interest	100,542	72,952	65,575	59,910	107,184
	<b>\$ 217,778</b>	<b>\$ 207,952</b>	<b>\$ 297,575</b>	<b>\$ 206,210</b>	<b>\$ 291,184</b>
<b>Total Expenditures</b>	<b>\$ 2,873,047</b>	<b>\$ 2,148,429</b>	<b>\$ 4,032,718</b>	<b>\$ 2,483,600</b>	<b>\$ 4,649,764</b>
<b>Ending Available Cash</b>			<b>609,997</b>		185,175
Ending PIF/Impact Fee Balance			(21,864)		244,978
Debt Service Ending Balance			408,670		453,761
			<b>\$ 996,803</b>		<b>\$ 883,914</b>
<b>Total Wastewater Fund</b>			<b>\$ 5,029,521</b>		<b>\$ 5,533,678</b>

## **Purpose**

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

## **FY 2015 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. The City Council decides on annual inflationary increases in the Solid Waste rates every October.

# Solid Waste Fund - 5410

8/7/2014

Revenues		Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>Charges for Services</b>						
343041	Solid Waste Collection Fees	724,783	739,782	744,000	768,926	761,626
343043	Container Charge	3,070	4,815	4,000	6,185	5,000
343046	Miscellaneous Revenue		58	50	110	50
		<b>\$ 727,853</b>	<b>\$ 744,655</b>	<b>\$ 748,050</b>	<b>\$ 775,221</b>	<b>\$766,676</b>
<b>Investment Earnings</b>						
371010	Interest Earnings	263	194	120	360	120
		<b>\$ 263</b>	<b>\$ 194</b>	<b>\$ 120</b>	<b>\$ 360</b>	<b>\$ 120</b>
	<b>Total Revenue</b>	<b>\$ 728,116</b>	<b>\$ 744,849</b>	<b>\$ 748,170</b>	<b>\$ 775,581</b>	<b>\$ 766,796</b>
	<b>Beginning Available Cash</b>			<b>\$ 75,324</b>		<b>\$ 110,522</b>
	<b>Total Resources</b>			<b>\$ 823,494</b>		<b>\$ 877,318</b>

# Solid Waste Fund - 5410

8/7/2014

Expenditures		Actual FY 2012	Actual FY 2013	Budget FY 2014	Actual FY 2014	Budget FY 2015
<b>Personal Services</b>						
110	Salaries	47,511	49,780	51,830	49,211	50,940
112	Permanent Part Time	1,646	1,685	1,744	1,880	1,813
120	Overtime	797	620	661	785	663
140	Employer Contributions	16,032	16,585	17,330	15,877	18,804
		<b>\$ 65,986</b>	<b>\$ 68,670</b>	<b>\$ 71,565</b>	<b>\$ 67,753</b>	<b>\$ 72,220</b>
<b>Materials and Services</b>						
210	Office Supplies/Materials	225	199	500	242	500
220	Operating Supplies	562	296	1,000	830	1,000
230	Repair & Maintenance Supplies	1,752	1,402	5,330	1,668	5,330
310	Communication & Transportation	10,923	12,977	14,000	13,048	14,000
320	Printing	247	154	250	113	250
330	Publicity/Subscriptions/Dues	2,241	107	300	112	300
340	Utility Services	1,646	1,199	1,550	1,360	1,550
350	Professional Services	2,316	1,347	150	1,473	150
360	Repair & Maintenance Services	772	773	800	307	800
370	Travel & Training		66	500	29	500
390	Refuse Hauling Contract	596,289	617,592	639,000	647,386	667,208
397	Contract Services	131	100	500	1,509	500
510	Insurance	1,907	2,063	1,550	1,516	1,550
810	Bad Debt Write-Offs			150		150
880	Administrative Expense	1,464	1,642	1,400	1,842	1,635
		<b>\$ 620,475</b>	<b>\$ 639,917</b>	<b>\$ 666,980</b>	<b>\$ 671,435</b>	<b>\$ 695,423</b>
	<b>Total Solid Waste Operating</b>	<b>\$ 686,461</b>	<b>\$ 708,587</b>	<b>\$ 738,545</b>	<b>\$ 739,188</b>	<b>\$ 767,643</b>
	<b>Ending Available Cash</b>			<b>\$ 84,949</b>		<b>\$ 109,674</b>
	<b>Total Solid Waste Fund</b>		<b>\$ 708,587</b>	<b>\$ 823,494</b>	<b>\$ 739,188</b>	<b>\$ 877,318</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 2015 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 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual FY 2014</b>	<b>Budget FY 2015</b>
<b>Miscellaneous Revenue</b>					
383000 Transfer from Other S.I.D. Funds			13,760		
371010 Investment Earnings	1,308	376	500	478	
<b>Total Fund Revenue</b>	<b>\$ 1,308</b>	<b>\$ 376</b>	<b>\$ 14,260</b>	<b>\$ 478</b>	<b>\$ -</b>
101000 <b>Beginning Fund Balance</b>			<b>\$ 145,368</b>		<b>\$ 124,153</b>

<b>Expenditures</b>	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual FY 2014</b>	<b>Budget FY 2015</b>
<b>Transfers</b>					
820 Transfers to Other S.I.D. Funds			20,000		-
820 Transfer to General Fund			-		-
	<b>\$ -</b>		<b>\$ 20,000</b>		<b>\$ -</b>
<b>Total Requirements</b>	<b>\$ -</b>		<b>\$ 159,628</b>		<b>\$ -</b>
<b>Unappropriated Balance</b>			<b>\$ 139,628</b>		<b>\$ 124,153</b>

**SID 155 Bond Debt -**

<b>Revenues</b>	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual FY 2014</b>	<b>Budget FY 2015</b>
<b>Miscellaneous Revenue</b>					
363000 Special Assessments	7,376			2,339	32,281
363040 Penalties and Interest	100			53	100
	<b>\$ 7,476</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,392</b>	<b>\$ 32,381</b>
<b>Investment Earnings</b>					
371010 Investment Earnings	29			6	
	<b>\$ 29</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6</b>	<b>\$ -</b>
<b>Total Fund Revenue</b>	<b>\$ 7,505</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,398</b>	<b>\$ 32,381</b>

**Beginning Fund Balance**

<b>Expenditures</b>	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual FY 2014</b>	<b>Budget FY 2015</b>
<b>Transfers</b>					
820 Transfers to Other Funds	7,506				32,381
	<b>\$ 7,506</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,381</b>
<b>Unappropriated Balance</b>					<b>-</b>

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

<b>Revenues</b>		<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual FY 2014</b>	<b>Budget FY 2015</b>
<b>Miscellaneous Revenue</b>						
363020	Bond Principal & Interest Assessments	112,725	105,749	110,000	100,368	107,223
363040	Penalties and Interest	430	405	600	179	600
		<b>\$ 113,155</b>	<b>\$ 106,154</b>	<b>\$ 110,600</b>	<b>\$ 100,547</b>	<b>\$ 107,823</b>
<b>Investment Earnings</b>						
371010	Investment Earnings	226	81	100	99	100
		<b>\$ 226</b>	<b>\$ 81</b>	<b>\$ 100</b>	<b>\$ 99</b>	<b>\$ 100</b>
<b>Other Financing Sources</b>						
383000	Transfer from Revolving S.I.D.			20,000		-
		<b>\$ -</b>		<b>\$ 20,000</b>		<b>\$ -</b>
<b>Total Fund Revenue</b>		<b>\$ 113,381</b>	<b>\$ 106,235</b>	<b>\$ 130,700</b>	<b>\$ 100,646</b>	<b>\$ 107,923</b>

**Beginning Fund Balance**

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<b>Expenditures</b>		<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Actual FY 2014</b>	<b>Budget FY 2015</b>
<b>Debt Service</b>						
610	Principal	70,000	70,000	70,000	70,000	70,000
620	Interest	45,268	42,468	41,000	39,598	36,623
630	Paying Agent Fee	300	300	600	300	600
	<b>Total Requirements</b>	<b>\$ 115,568</b>	<b>\$ 112,768</b>	<b>\$ 111,600</b>	<b>\$ 109,898</b>	<b>\$ 107,223</b>
<b>Unappropriated Balance</b>				<b>\$ 19,100</b>		<b>\$ 701</b>